



Sonoma County

Citizens' Report

Fiscal Year Ended
June 30, 2019



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, 2019, provides insight into the County of Sonoma's financial situation over the preceding twelve months, hereafter referred to as fiscal year 2018-19.

Data Sources

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

The CAFR 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 obtain the CAFR and Citizens' Report at <http://www.sonoma-county.org/auditor/> 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 CAFR 2019, and the Sonoma County Employees' Retirement Association (SCERA) CAFR 2018.

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, 2019. Over the past year Sonoma County has continued to strive for resiliency in the face of significant challenges arising from flood, fire, and public safety power shutoff events.

The impact of these events on our community were wide reaching and highlighted many of the core responsibilities of local governments. The efforts of the County to collaborate with the public, enhance public services, and ensure Sonoma County is a dynamic and resilient community were immense, and continue to grow.

Financial Highlights

The County continued the effort to maximize disaster response and recovery cost reimbursements from State and Federal sources. In fiscal year 2018-19, the County received \$10.4 million of the estimated \$35.8 million in reimbursable disaster related costs.

The State backfill of lost property tax revenues to the County, cities, special districts, and school districts related to the 2017 fires is estimated to be \$38.0 million. The County's backfill share is \$9.3 million, of which \$8.8 million was received in fiscal year 2018-19.

The County secured \$12.1 million in one-time funding from the State for local efforts to address homelessness.

In November 2018, Sonoma County voters approved the *Parks for All* (Measure M) sales tax initiative, which will provide approximately \$12.3 million annually for local parks, trails, and Open Space preserves.

Economic Indicators

Employment figures remained strong and the County's unemployment rate improved over the last year, dropping to 2.8% as of June 2019. Housing prices

decreased by approximately 3.1% over the previous year, which reduced the median home price to \$615,000.

County tax revenues increased in fiscal year 2018-19. Transient occupancy tax increased by 0.9%, local sales tax increased by 10.0%, Prop. 172 public safety sales tax increased by 6.0%. The County's largest tax source, secured property taxes, increased by 5.9%.

The Treasury Pool's investment earnings increased by \$18.6 million, or 60.8%, over the previous year.

Long-Term Fiscal Outlook

The County's General Fund forecast predicts slowing growth in future years but does not try to predict when the next recession will occur. A major component of fiscal sustainability is a healthy reserve and the County needs to continue to build reserves while the economy is strong to prepare for future shortfalls. The current financial policy follows the best practice to fund the general reserve.

The October 2017 Sonoma Complex Fire was one of the worst disasters in California History. The County experienced additional disasters with the February 2019 flood events and the Kincade Fire in October 2019, emphasizing the need for recovery and resiliency. The County views externally funded grants as a primary mechanism to finance critical projects in these areas.

The fiscal year 2019-20 Budget includes strategic investments that will strengthen the community through recovery and resiliency framework projects, safety net services, infrastructure, and fiscal sustainability.

To the citizens of Sonoma County, thank you for your continued support of this office. I look forward to the challenges ahead and supporting the recovery effort to build a more vibrant and economically successful community for all in Sonoma County.

Sincerely,

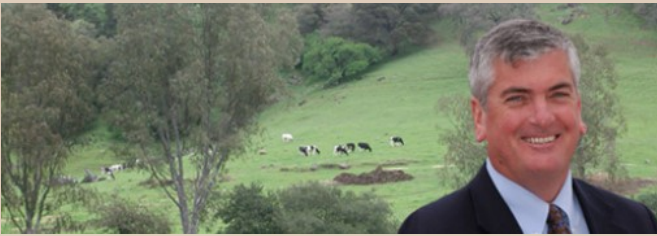
Erick Roeser
Auditor-Controller-Treasurer-Tax Collector
County of Sonoma

County of Sonoma Information

Susan Gorin, District 1 Supervisor



David Rabbitt, District 2 Supervisor



Shirlee Zane, 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 500,675 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 3,835 full-time equivalent employees during fiscal year 2018-19 (including extra help) in order to provide a full range of services to its

residents. The number of full-time equivalent employees decreased by 22 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

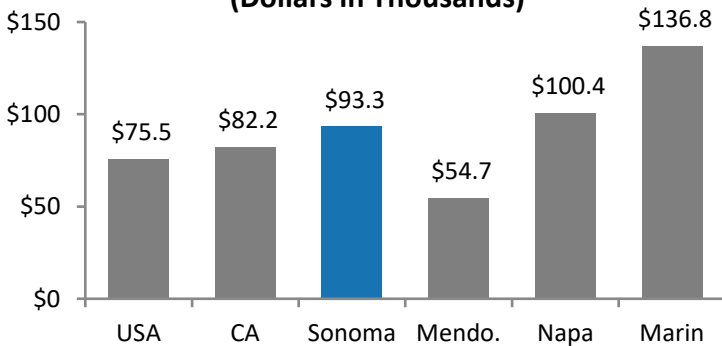
Population Growth

Sonoma County's population was 500,675 in fiscal year 2018-19, a decrease of 2,657, or 0.5%, 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 \$93,300. This represents an increase of \$9,400, or 11%, over the \$83,900 reported last year, and places Sonoma ahead of national and state averages, but below that of neighboring Napa and Marin Counties.

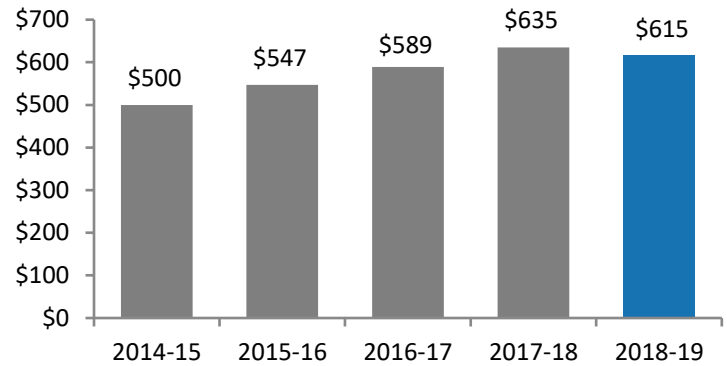
Median Family Income (Dollars in Thousands)



Median Home Prices

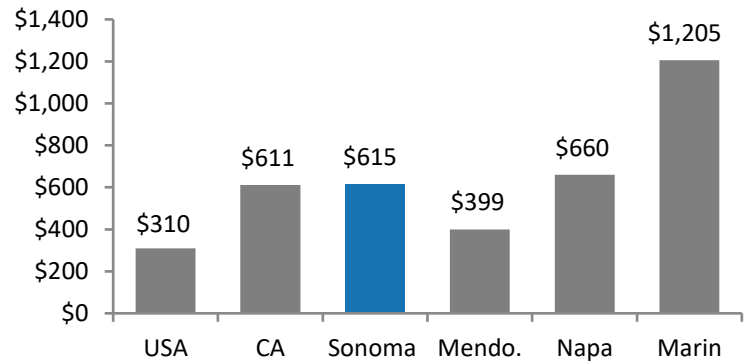
Sonoma County home prices decreased in fiscal year 2018-19, with the median home price standing at \$615,000, a 3.1% decrease over the prior year.

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 2018-19.

Median Home Price Comparisons (Dollars in Thousands)

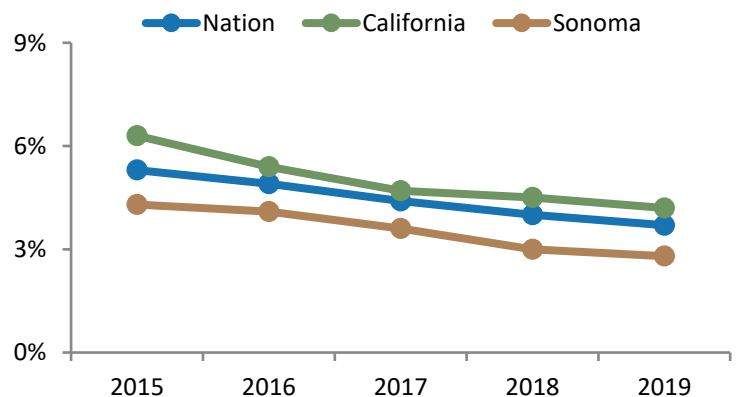


Unemployment

County unemployment continues a downward trend from recent years, dropping to 2.8% as of June 2019.

County unemployment numbers were bolstered by the continued strength of countywide agricultural and tourism industries.

Unemployment Rate (June 2019)



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 greater detail later in this section.

Statement of Net Position

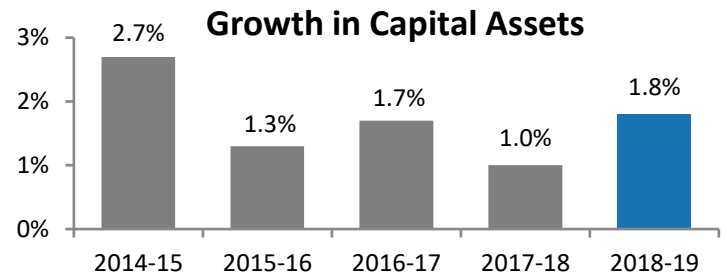
	2018-19	2017-18	Change
ASSETS			
Current and other assets	\$ 824,402	\$ 738,963	\$ 85,439
Capital assets	1,472,760	1,446,572	26,188
Total assets	2,297,162	2,185,535	111,627
Deferred outflows of resources	237,861	111,919	125,942
LIABILITIES			
Current and other liabilities	165,775	174,832	(9,057)
Long-term liabilities	1,178,131	1,000,210	177,921
Total Liabilities	1,343,906	1,175,042	168,864
Deferred inflows of resources	100,083	171,350	(71,267)
NET POSITION			
Net capital assets	1,401,903	1,370,443	31,460
Restricted	277,234	238,272	38,962
Unrestricted	(588,103)	(657,653)	69,550
Total net position	\$ 1,091,034	\$ 951,062	\$ 139,972

(Dollars in Thousands)

Capital Assets

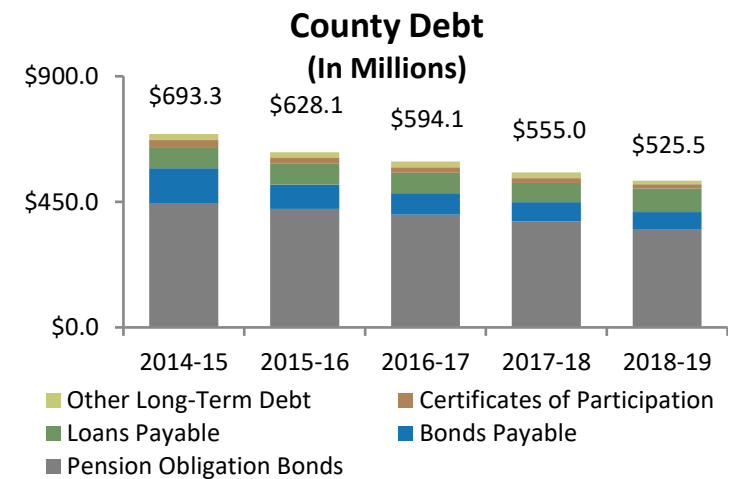
Capital assets indicate the value of land, buildings, equipment, vehicle fleets, etc., owned by the County. In fiscal year 2018-19, capital assets increased by \$26.2 million to \$1.47 billion from \$1.45 billion.

The current year increase is due to increased spending on roads and bridge improvement projects, a new Airport parking lot and runway extension, and the completion of Unity Regional Park.



Long-Term Debt

In fiscal year 2018-19, the County's long-term debt of bonds, loans, certificates of participation and other long-term debt totaled \$525.5 million, a decrease of \$29.5 million, or 5.6%, from prior year. This reduction in total debt was largely due to Pension Obligation Bonds repayments of \$27.6 million.

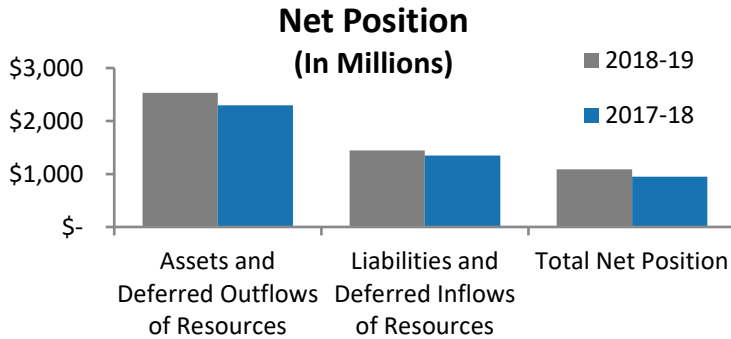


The County debt shown above does not match the liabilities indicated on the Statement of Net Position because certain estimated liabilities, such as net pension and net OPEB, are excluded (see the Postemployment Benefits and Liabilities section Page 10).

Net Position

The County's total assets and deferred outflows of resources increased by \$237.6 million. Liabilities and deferred inflows of resources increased by \$97.6 million. Total net position for fiscal year 2018-19 was \$1.09 billion.

During fiscal year 2018-19, total net position increased \$140.0 million.



Net Investment in Capital Assets

In fiscal year 2018-19, the County's net investment in capital assets was \$1.40 billion. 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 2018-19, \$277.2 million, or 25.4%, 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 2018-19, the County reported a \$588.1 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	2018-19	2017-18
REVENUES		
Program revenues:		
Charges for services	\$ 142,140	\$ 132,247
Operating grants and contributions	518,223	530,303
Capital grants and contributions	6,573	5,939
General revenues:		
Property taxes	259,239	245,274
Documentary transfer taxes	5,585	6,201
Transient occupancy taxes	22,377	22,237
Unrestricted grants and gov't revenue	53,018	48,721
Unrestricted investment earnings	25,041	11,775
Other	41,683	38,733
Total operating revenues	1,073,879	1,041,430
EXPENSES		
General government	93,172	112,173
Public protection	331,051	306,078
Public ways and facilities	43,324	52,302
Health and sanitation	134,918	136,228
Public assistance	220,590	208,901
Education	1,182	1,122
Recreation and cultural services	27,355	33,943
Interest on long-term debt	26,295	28,219
Refuse	6,706	4,331
Airport	9,941	8,821
Energy Independence Program	2,299	2,253
Transit	20,252	19,309
Fair	10,818	11,495
Marinas	2,734	2,332
Other	1,135	1,092
Total operating expenses	931,772	928,599
Special item	-	(1,367)
Change in net position	142,107	111,464
Net position, beginning of year	951,062	1,107,978
Prior period adjustment	(2,135)	(268,380)
Net position, beginning of year, as restated	948,927	839,598
Net position, end of year	\$ 1,091,034	\$ 951,062

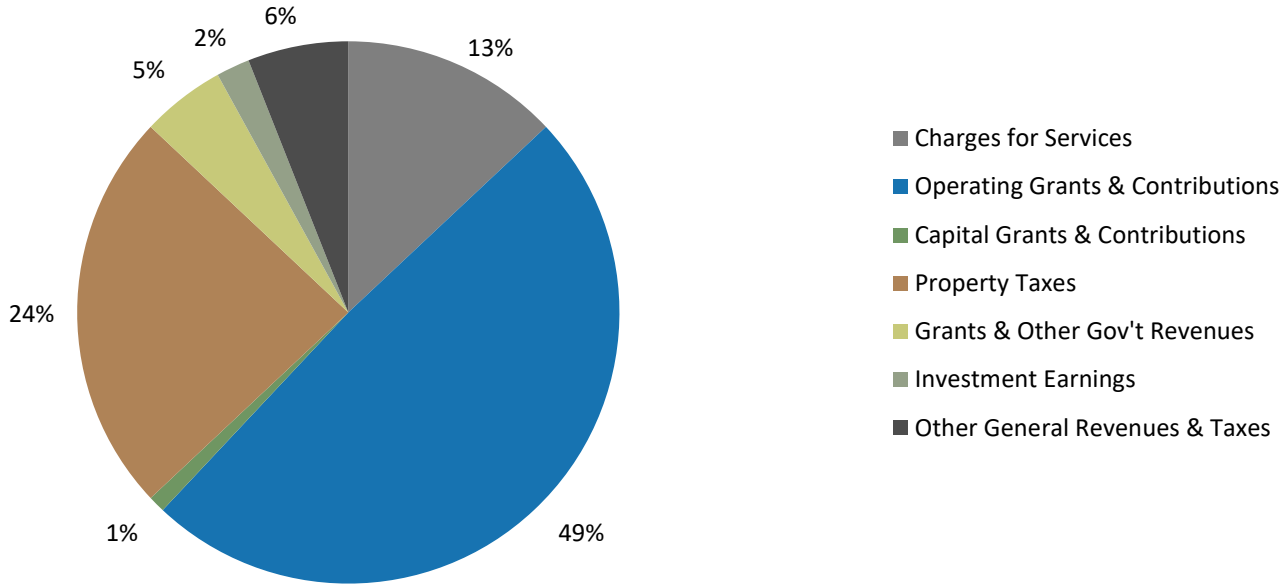
(Dollar amounts in thousands)

County Revenues and Expenses

Total Revenues

The County's total revenues for fiscal year 2018-19 were \$1.07 billion, an increase of \$32 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 \$1.07 billion)

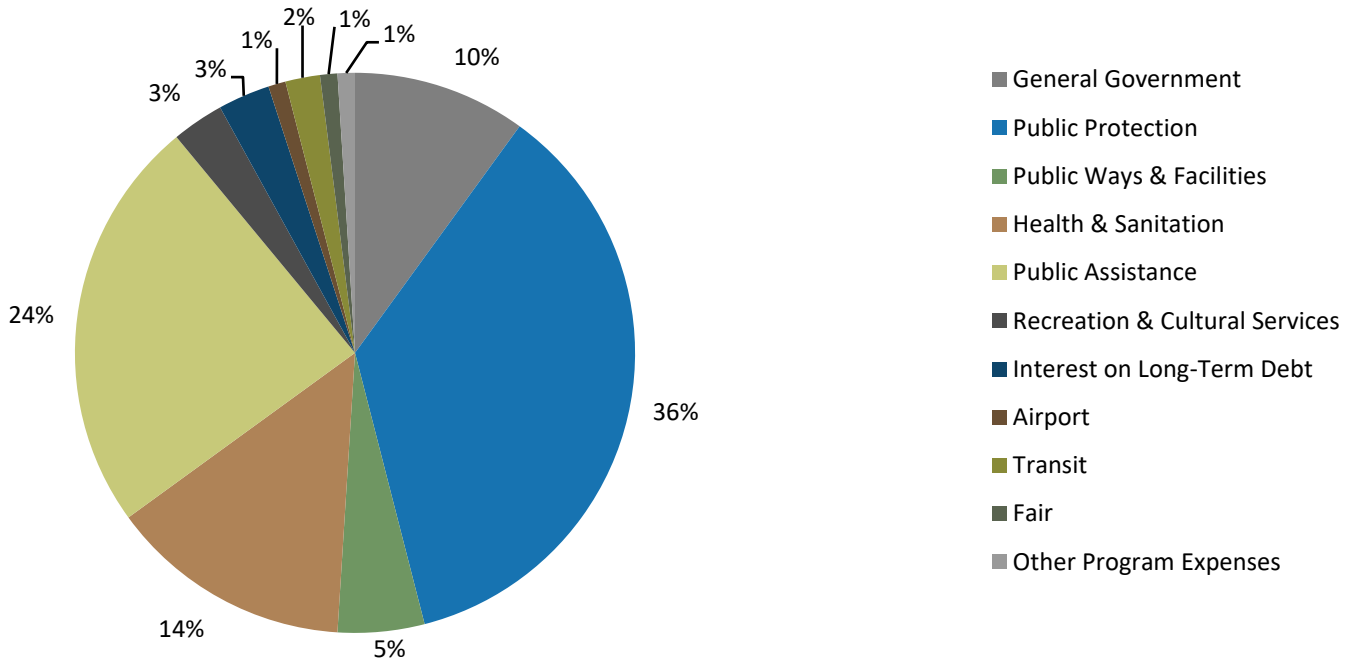


Revenue Source	Amount	Description
Charges for Services	\$142 million	Charges for Services are revenues collected through charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided. Charges for Services revenues increased by \$9.9 million, or 7.5% more compared to the previous year.
Operating Grants & Contributions	\$518 million	Operating Grants & Contributions decreased by \$12.1 million, or 2.3%, less 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	\$7 million	Capital Grants & Contributions increased by \$.6 million, or 9.6% more than the prior year. These funds are typically awarded by non-County governments for the purchase or creation of capital assets.
Property Taxes	\$259 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 \$14 million, or 5.7%, from the previous fiscal year. The increase was largely attributable to strong growth in assessed values.
Grants & Other Governmental Revenues	\$53 million	Grants & Other Governmental Revenues are generally not restricted to specific programs. These revenues increased by \$4.3 million, or 8.8%, over the prior fiscal year.
Investment Earnings	\$25 million	Unrestricted investment earnings increased by \$13.3 million, or 112.7%, due to higher average yield over prior year.
Other General Revenues & Taxes	\$70 million	Other General Revenues & Taxes increased by \$2.5 million, or 3.7% more than the prior year.

Total Expenses

The County's total expenses for fiscal year 2018-19 were \$932 million, an increase of \$3 million from the previous fiscal year. Expenses are classified by the function or service that they fund.

Where Your Money Goes (As a percentage of \$932 million)



Expense	Cost	Purpose
General Government	\$93 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	\$331 million	Community protection services consist of the Sheriff-Coroner, District Attorney, Adult Probation, Juvenile Probation, Public Defender, and Emergency Services.
Public Ways & Facilities	\$43 million	Consists of Transportation and Public Works and includes repairs and maintenance of public roads.
Health & Sanitation	\$135 million	Includes Public Health, Environmental Health, Behavioral Health, and Alcohol and other Drug Services.
Public Assistance	\$221 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	\$28 million	Represents operations and maintenance of the County's regional and community parks, campgrounds, swimming facilities, and trails.
Interest on Long-Term Debt	\$26 million	Includes the indirect interest expense paid on general long-term debt incurred by the governmental functions.
Airport	\$10 million	Represents operations and maintenance of the Airport.
Transit	\$20 million	Represents operations and maintenance of the County's transit system.
Fair	\$11 million	Represents costs and maintenance for the County's Fair operations.
Other Program Expenses	\$14 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 Community Development Commission (CDC) and the Sonoma County Water Agency (Sonoma Water). Nonmajor DCUs include several sanitation districts: Sonoma Valley, Russian River, South Park, and Occidental County Sanitation.

Community Development Commission

The CDC's total net position for fiscal year 2018-19 was \$115.3 million. CDC's unrestricted net position, available for programs and projects, was \$94.9 million.

The Commission's revenues are primarily derived from federally supported activities, which accounted for 63% of the current year's revenues.

The net position of CDC increased \$16.2 million during fiscal year 2018-19 primarily due to an increase in Homeless Emergency Aid Program of \$12.0 million.

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 2018-19 was \$351.7 million. Of this amount, \$34.5 million may be used to meet ongoing obligations to citizens and creditors.

Sonoma Water's net position increased by \$2.5 million as of June 30, 2019.

Sonoma Water revenues increased by \$7.9 million in fiscal year 2018-19 compared to prior year. Key revenue increases included an additional \$1.0 million in charges for services, \$1.8 million in operating grants and contributions, \$2.0 million in property tax revenue and \$4.4 million in investment earnings. These gains were

partially offset by a decrease of \$0.7 million in capital grants/contributions.

Sonoma Water's expenses increased \$7.4 million in fiscal year 2018-19. Changes in expenses include a pension expense increase of \$4.5 million and an increase in Water Transmission expenses of \$6.8 million, offset by decreases in other areas. The increase in Water Transmission expenses was a result of an increase of \$4.7 million related to the allocation of the Internal Service Fund as well as costs for repairs from the 2019 floods.

Statement of Net Position

	CDC	Sonoma Water	Nonmajor
ASSETS			
Current and other assets	\$ 116,920	\$ 193,899	\$ 42,185
Capital assets	9,170	340,987	117,354
Total assets	126,090	534,886	159,539
Deferred outflows of resources	2,090	16,081	113
LIABILITIES			
Current and other liabilities	4,637	19,442	1,687
Long-term liabilities	7,546	174,684	26,279
Total Liabilities	12,183	194,126	27,966
Deferred inflows of resources	688	5,141	-
NET POSITION			
Net capital assets	8,416	220,218	94,303
Restricted	11,973	96,992	5,130
Unrestricted	94,920	34,490	32,253
Total net position	\$ 115,309	\$ 351,700	\$ 131,686

(Dollars in Thousands)

Statement of Activities

	CDC	Sonoma Water	Nonmajor
Revenues:			
Program revenues:			
Charges for services	\$ 256	\$ 62,489	\$ 26,546
Operating grants/Contributions	66,279	5,909	1,699
Capital grants/Contributions	-	1,309	1,035
General revenues:			
Property taxes	-	28,876	1
Investment earnings	2,488	6,351	1,348
Total revenue	69,023	104,934	30,629
Expenses	52,826	102,436	25,873
Change in net position	16,197	2,498	4,756
Net position, beginning of year	99,112	349,202	126,930
Net position, end of year	\$ 115,309	\$ 351,700	\$ 131,686

(Dollars in Thousands)

Postemployment Benefits and Liabilities

About SCERA

Background and Additional Information

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 www.scretire.org.

Financial Summary

SCERA's membership as of December 31, 2018, was 10,412 members, including 5,096 retirees and beneficiaries, 4,021 active employees, and 1,295 inactive vested members.

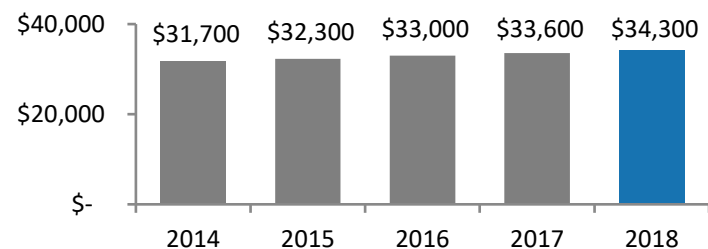
SCERA's fiduciary net position as of December 31, 2018, was \$2.6 billion. Revenues for the year were \$5.9 million. This was comprised of \$67.4 million of employer contributions, \$45.6 million of member contributions, and an investment loss of \$107.1 million.

Expenses for the year were \$176.1 million, an increase of \$6.5 million or 4% over the prior year. The majority of this increase was due to \$6.6 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.

Pension Benefits

The average SCERA annual pension benefit received in 2018 was \$34,300, a \$700 increase from the prior year.



Pension Obligation Bonds

As of June 30, 2019, the County held three Pension Obligation Bonds (POBs), issued in 2003 and 2010, with an outstanding combined balance of \$352.4 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.

Other Postemployment Benefits

Background and Additional Information

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 2018-19 the total OPEB Plan membership was 5,942, including 4,229 retirees receiving benefits and 1,713 members not currently receiving benefits.

Contributions to the OPEB Plan in fiscal year 2018-19 were \$26.2 million plus net investment income of \$4.4 million. Benefit payments were \$22.2 million, including 1.2 million in administrative expense. The increase in the OPEB fiduciary net position was \$8.2 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, 2019, the pension and OPEB Plans were 83.9% and 21.7% funded, respectively, on a market value basis. Combined assets totaled \$2.6 billion compared to \$3.3 billion needed to pay future pension and OPEB benefits. The difference approximates the combined net pension and OPEB liabilities of \$732 million in fiscal year 2018-19.

Highlights

Your Tax Dollars at Work

This section highlights some of the ways that your tax dollars help make Sonoma County a wonderful place to live.

The County completed many major initiatives in fiscal year 2018-19 while maintaining core services. The following highlights only represent a partial list of the many accomplishments of the Sonoma County organization in fiscal year 2018-19:

- Adopted the Board of Supervisor's Recovery and Resiliency Framework, incorporating Living in a Fire Adapted Landscape: Priorities for Resiliency, Sonoma County Natural and Working Lands.
- Completed a live trial of 280,700 landlines and SoCo Alert subscribers testing the Wireless Emergency Alerts (WEA) system.
- Negotiated agreements with U.C. San Diego and Scripps for donation, installation, and operation of fire cameras at Sonoma Mountain, Mt. Barham, and Sleepy Mountain.
- Acquired, implemented and secured matching funds from the State of California to provide \$1.7 million toward the purchase of a modern voting system.
- Secured "Parks for All" funding through Measure M, a 1/8 cent sales tax funding county and city parks, supported by 72.6% of voters.
- Secured \$12 million in new, one-time funding from the State of California, three times the usual annual funding, which will inject substantial new resources into local efforts to end homelessness.
- Formed the Renewal Enterprise District (RED) Joint Powers Authority between the County and the City of Santa Rosa that will accelerate the pace of housing development for all income levels by pooling and leveraging financing, publicly-owned land, and other assets.
- Partnered with local Fire Protection Districts to implement a Vegetation Management Inspection Program in coordination with CAL FIRE to increase access and reduce susceptibility to fires.
- Repaired sixty-seven miles of roads as part of the fiscal year 2018-19 Pavement Preservation Program.
- Utilized Criminal Justice Construction Fund revenues for ongoing safety and security improvements at the Main Adult Detention Facility.
- Reorganized Fire and Emergency Services and contracted with Fire Protection Agencies to manage volunteer fire companies.
- Updated weather forecasts for the U.S. Army Corps of Engineers saving up to 11,650 acre-feet at Lake Mendocino, allowing up to 17 percent more water to be potentially stored, exemplifying how atmospheric river research and science help save water and improve flood management.

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, 2018. 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.

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.

