



Government Finance Officers Association
203 North LaSalle Street, Suite 2700
Chicago, Illinois 60601-1210
312.977.9700 fax: 312.977.4806

November 24, 2021

Ms. Angela Courter
Director of Administrative Services
City of Cotati
201 West Sierra Avenue
Cotati, CA 94931

Dear Ms. Courter:

A panel of independent reviewers has completed its examination of your Popular Annual Financial Report (PAFR) submitted to Government Finance Officers Association (GFOA). We are pleased to notify you that your PAFR for the fiscal year ended June 30, 2020, has substantially met the requirements of the PAFR Program. In the absence of authoritative standards governing the presentation, these requirements are based on an evaluation of information presented, reader appeal, understandability, distribution, and other elements (such as whether the PAFR is a notable achievement for the government given the government's type and size, and the PAFR's creativity and usefulness). The report received a grade of either partially satisfies, good or excellent in each category weighted at 20% or higher from at least two of the three judges.

Each entity submitting a report to the PAFR Program is provided with confidential comments and suggestions for possible improvements in the subsequent year's presentation. Your comments and suggestions, as well as a "Summary of Grading" form, are enclosed. We urge you to carefully consider the suggestions offered by our reviewers as you prepare your next PAFR.

You will also find a Certificate enclosed with these results. A current holder of a PAFR Award may include a reproduction of the Certificate in its immediately subsequent PAFR. A camera-ready copy of your Certificate is enclosed for that purpose. If you reproduce your Certificate in your next report, please refer to the enclosed instructions. We hope that appropriate publicity will be given to this notable achievement. A sample news release has been enclosed. First-time recipients will receive a plaque in approximately 10 weeks.

Angela Courter
November 24, 2021
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The PAFR Award is valid for one year. To continue your participation in the program, it will be necessary for you to submit your next PAFR to GFOA within six months of the end of your entity's fiscal year. A Popular Annual Financial Reporting Award Program Application is posted on GFOA's website at www.gfoa.org.

Over the course of the year, we are anticipating some changes to our application process. We will still be asking governments for the same documents we asked for in the past, but we are encouraging electronic submissions to pafr@gfoa.org and expect to be making other changes going forward. We will keep members informed of any changes via email, and application instructions will be updated on our website.

We appreciate your participation in this program, and we sincerely hope that your example will encourage others in their efforts to achieve and maintain a well-presented PAFR. If we can be of further assistance, please do not hesitate to contact the PAFR Program staff in the Technical Services Center at (312) 977-9700.

Sincerely,

A handwritten signature in black ink that reads "Michele Mark Levine". The signature is written in a cursive, flowing style.

Michele Mark Levine
Director, Technical Services Center

Enclosures



Government Finance Officers Association

Award for
Outstanding
Achievement in
Popular Annual
Financial Reporting

Presented to

City of Cotati

California

For its Annual Financial Report
for the Fiscal Year Ended

June 30, 2020

Christopher P. Morrill

Executive Director/CEO

FOR IMMEDIATE RELEASE

November 24, 2021

For more information, contact:

Michele Mark Levine, Director/TSC

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Fax: (312) 977-4806

E-mail: mlevine@gfoa.org

(Chicago, Illinois) – Government Finance Officers Association is pleased to announce that **City of Cotati, California** has received GFOA's Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR award).

The award represents a significant achievement by the entity. In order to be eligible for the PAFR award, a government must also submit its comprehensive annual financial report to GFOA's Certificate of Achievement for Excellent in Financial Reporting Program and receive the Certificate for the current fiscal year. Each eligible report is reviewed by judges who evaluate the report based on the following categories: reader appeal, understandability, distribution methods, creativity and other elements.

Government Finance Officers Association (GFOA) advances excellence in government finance by providing best practices, professional development, resources, and practical research for more than 21,000 members and the communities they serve.

PAFR Scoring Summary

Entity Name: City of Cotati, CA

ID: 33323001

FY: 2020

Report Requirements	Judge 1	Judge 2	Judge 3
1. Clear scope	Y	Y	Y
2. Refers to comprehensive annual financial report	Y	Y	Y
3. GAAP basis of accounting	Y	Y	Y
4. Includes narrative and graphic analysis	Y	Y	Y

At least two of the three judges must give a rating of 3, 4 or 5 to all categories weighted 20% or more for an entity to receive the award.

Report Characteristics	Weight	Judge 1	Judge 2	Judge 3
A. Reader Appeal	25%	4	4	4
A.1 Report is short enough to maintain user interest				
A.2 Format is logical and easy to understand				
A.3 Typography is easy to read and appealing				
A.4 Photos/ graphs/charts or other artwork enhance appeal				
B. Understandability	40%	5	4	4
B.1 Avoids jargon and technical language				
B.2 Makes good use of charts/graphs to explain and enhance financial data				
B.3 Uses narrative to explain and highlight significant items				
B.4 Provides appropriate trend information				
B.5 Minimizes misinterpretation				
B.6 Explains any disparity between financial data and the GAAP basis				
C. Distribution/Accessibility	5%	5	5	5
C.1 Number distributed/accessed appropriate for target audience				
C.2 Mode of distribution appropriate for target audience				
D. Other	10%	4	5	4
D.1 Notable or innovative				
D.2 Useful to users				
D.3 Useful to legislators				
D.4 Attractive to new businesses/new residents/new participants				
Overall Impression	20%	5	4	4

1
2
3
4
5

Y
N
NA

**GOVERNMENT FINANCE OFFICERS ASSOCIATION
POPULAR ANNUAL FINANCIAL REPORTING PROGRAM
PAFR REVIEWER'S COMMENTS AND SUGGESTIONS**

GOVERNMENT: City of Cotati, CA

ID: 33323001

FISCAL YEAR: June 30, 2020

AWARD DECISION: Awarded

Recommendations for Improvement

Our review noted the following areas for potential improvement. Any required changes are noted as such.

Reader Appeal

Reader appeal can be improved by increasing the size of the map on page 10 since it is small and hard to read.

The link to the PAFR that was submitted to the program does not work. Also, consider including an interactive link to the City's comprehensive annual financial report (annual report) to assist the reader locate the annual report with just a click.

It is suggested the City include a reproduction of GFOA PAFR award in the report.

Understandability

Consider expanding the presentation on pages 3 and 5 to provide three-year trend financial data, along with an analysis for any major changes in the financial data from the previous year to the current year.

On page 5, consider providing the underlying reason for the increase in charges for service (e.g., is it because of the rate increase or services provided increase?)

On page 7, the pie chart total is greater than 100%.

Distribution

No comments.

Other

No comments.

Overall Impression

Consider providing a table of contents to assist the reader navigating through the report.

Areas of Excellence

Reviewers noted the following areas where the PAFR substantially met or exceeded requirements.

Reader Appeal

The report is well organized and the layout is very easy to follow. The condensed length of the report helps the reader focus on the most significant topics of the City.

The dollar sign is a good illustration to show the distributions of the dollar tax amount to the various agencies.

Understandability

The summary of terms provided on page 10 is very useful to the reader.

Distribution

The City has done a great job distributing the report through various channels. The reviewers particularly like the idea of running a weekly competition for citizens who identify fun facts from the PAFR.

Other

The information included in the “City of Cotati Facts” is very useful.

Overall Impression

The reviewers commented favorably on the overall production of the report. It captures highlights of the City’s annual comprehensive financial report.