RODNEY A. DOLE
AUDITOR-CONTROLLER
COUNTY OF SONOMA
585 FISCAL DRIVE, SUITE 101F
SANTA ROSA, CALIFORNIA 95403-2871
(707) 527-2631

MARK J. WALSH
ASSISTANT
AUDITOR-CONTROLLER

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying general purpose financial statements of the Sonoma County Sanitation Districts' Enterprise Funds (including Forestville, Occidental, Russian River, Sonoma Valley and South Park), (the Sanitation Districts) component units of the County of Sonoma, as of and for the year ended June 30, 2000, as listed in the table of contents. These general purpose financial statements are the responsibility of the Sanitation Districts' management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the State Controller's *Minimum Audit Requirements for California Special Districts*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Sanitation Districts as of June 30, 2000, and the results of its operations and cash flows for the year then ended in conformity with generally accepted accounting principles as well as accounting systems prescribed by the State Controller's Office and State regulations governing special districts.

In accordance with Government Auditing Standards, we have also issued our report dated September 15, 2000 on our consideration of the Sanitation Districts' internal control over financial reporting and our tests of its compliance with certain provisions of laws regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The accompanying financial information listed as supplementary information in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Sanitation Districts. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

Sonoma County Auditor - Controller

September 15, 2000

Audit Staff:

Gregory J. McGuirk, Audit Manager
Fred Constantine, Auditor-in-Charge
Danielle Scannell, Auditor