

**SONOMA COUNTY AGRICULTURAL PRESERVATION
AND OPEN SPACE DISTRICT**

**ANNUAL REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2008**



RODNEY A. DOLE
SONOMA COUNTY
AUDITOR-CONTROLLER
TREASURER-TAX COLLECTOR

**SONOMA COUNTY AGRICULTURAL PRESERVATION
AND OPEN SPACE DISTRICT**

**Annual Report
For the Fiscal Year Ended
June 30, 2008**

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Introduction

The Sonoma County Agricultural Preservation & Open Space District (“the District”) was created in 1990 by a vote of the Sonoma County electorate. The mission of the Sonoma County Agricultural Preservation and Open Space District (District) is to permanently preserve the diverse landscapes of Sonoma County for future generations, including working farms and ranches; greenbelts and community separators between and around urban areas, natural areas and wildlife habitat, and land for public access and passive recreation. Since its inception, the District has protected over 75,000 acres at a cost of \$269 million; and today, ranks as one of the top open space and farmland conservation programs in the nation.

The District is a separate legal entity and has specific purposes and powers, which are set out in Public Resources Code Sections 5500 et seq.¹ Primary financing for the District comes from a voter-approved 0.25 percent sales tax. The District is thus different from Sonoma County departments, which are created by the Board of Supervisors for internal administrative convenience, but are not separate legal entities.

The 5-member Open Space Authority levies the sales tax and ensures that the District’s open space purchases are consistent with the voter-approved expenditure plan. The Authority currently contracts with the District to acquire open space (planning, appraisal, negotiation and stewardship) and pays directly into escrow for the acquisitions. The District partners with willing landowners, public agencies and non-profit organizations to protect land permanently from being developed, through agreements with landowners (conservation easements) and through outright purchase of land.

The District’s status as a separate legal entity with specific powers affects the types of activities in which the District may engage. Unlike Sonoma County, which generally may spend its general fund revenues for activities the Board of Supervisors determines benefit the public good,² the District may only expend its sales tax revenue to further the purposes specified in the voter approved Expenditure Plan.³ Unlike the County, the District has no general land use authority, and does not exercise general regulatory “police powers.”

Because of the separate powers and revenue sources of the District, the District’s revenues, expenses and assets are held and accounted for separately from Sonoma County’s.⁴ When County officials perform services for the District, they are separately paid for those services by the District, pursuant to agreements between the District and the County. Similarly, when District personnel perform services for the County, the County pays the Agency for those services. Payments are subject to fiscal oversight by the Sonoma County Open Space Authority, to assure the public that they are consistent with the Expenditure Plan and that they are based on

¹ See Public Resources Code Sections 5506.5 and 5506.6 and Sonoma County Measure A, 1990 General Election ballot. Unless otherwise specified, all section references are to the Public Resources Code.

² See Government Code Section 26227.

³ See Revenue & Taxation Code Section 7285.5 and the contract between the District and the Sonoma County Open Space Authority. See also *Golden Bridge District v. Luehring* (1970) 4 Cal. App.3d 204.

⁴See Section 4 of Sonoma County Ordinance no 5677R (“The Sonoma County Open Space, Clean Water and Farmland Protection Measure”).

actual cost. The District holds separate title to its real property and assets, and the County may not use District property or funds for County purposes absent an appropriate agreement that is consistent with the voter approved Expenditure Plan. The District is also subject to different laws than the County regarding acquisition and disposition of property.⁵

⁵ For instance, see Public Resources Section 5540.

RODNEY A. DOLE
AUDITOR-CONTROLLER
TREASURER -TAX COLLECTOR



DONNA M. DUNK
ASSISTANT
AUDITOR-CONTROLLER

ROBERT BOITANO
ASSISTANT
TREASURER

PAM JOHNSTON
ASSISTANT
TAX COLLECTOR / AUDITOR

Board of Directors
Sonoma County Agriculture Preservation and Open Space District
Santa Rosa, CA

Auditor-Controller's Report

We have audited the accompanying basic financial statements of the Sonoma County Agricultural Preservation and Open Space District, (the District), as of and for the year ended June 30, 2008, which collectively comprise the basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on the financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. 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.

As described in Note IV.C of the Notes to the Basic Financial Statements, the Auditor-Controller is mandated by various statutes within the California Government Code to perform certain accounting, auditing, and financial reporting functions. These activities, in themselves, necessarily impair the auditor's independence. However, we believe adequate safeguards and divisions of responsibility exist.

In our opinion, except for the effects, if any, of the impairment to auditor independence, the basic financial statements referred to above present fairly, in all material respects, the financial position of the District as of June 30, 2008, and the respective changes in its financial position for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis (MD&A) on pages 1 through 6 and the budgetary comparison information on page 25 are not a required part of the basic financial statements but are supplementary information required by the Government Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Sonoma County Auditor-Controller

April 9, 2009

Management's Discussion and Analysis

As management of the Sonoma County Agriculture Preservation and Open Space District (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2008. We encourage readers to consider the information presented here in conjunction with the District's financial statements (pages 7-12) and the accompanying notes to the basic financial statements (pages 13-24).

Financial Highlights

- On November 7, 2007 the County of Sonoma issued Measure F Sales Tax Revenue bonds. The proceeds from these bonds have been and will be the primary source of funding until the proceeds have been completely spent. During fiscal year 2007-08, the District received \$58,173,819 in transfers from County of Sonoma bond proceeds. \$37,486,332 was used for retirement of debt related to prior year land purchases, and \$20,687,487 was used for land and easement purchases.
- District assets exceeded its liabilities at the close of the most recent fiscal year by \$271,722,437 (net assets). The District reported unrestricted net assets of \$2,331,211.
- The District's total net assets increased by \$58,874,450. The majority of this increase, \$58,173,819, is due to transfers from the County of Sonoma for the retirement of debt related to purchases of land and easements, as well as purchases of land and easements.
- The District's total debt decreased \$31,818,980 or 99.4 percent during the current fiscal year due to debt service payments.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net assets presents information on all of the District's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., unused vacation leave).

The government-wide financial statements can be found on pages 7 – 8 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District's funds are governmental funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statements of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District uses governmental funds to account for its activities, which include preservation of open space in the district's boundaries. The district adopts an annual appropriated budget for its funds. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 9 – 12 of this report.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 13 – 24 of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$271,722,437 at the close of the most recent fiscal year.

By far the largest portion of the District's net assets reflects its investment in capital assets (e.g., land and easements).

| | Net Assets | | |
|---|----------------|----------------|------------------------|
| | 2008 | 2007 | Increase (Decrease) |
| Current and other assets | \$ 3,203,405 | \$ 2,613,169 | \$ 590,236 |
| Capital assets | 268,812,213 | 247,304,548 | 21,507,665 |
| Total assets | 272,015,618 | 249,917,717 | 22,097,901 |
| Long-term liabilities outstanding | 166,836 | 21,964,407 | (21,797,571) |
| Other liabilities outstanding | 126,345 | 15,105,323 | (14,978,978) |
| Total liabilities | 293,181 | 37,069,730 | (36,776,549) |
| Net assets: | | | |
| Invested in capital assets, net of related debt | 268,795,547 | 215,497,160 | 53,298,387 |
| Restricted | 595,679 | 1,371,323 | (775,644) |
| Unrestricted | 2,331,211 | (4,020,496) | 6,351,707 |
| Total net assets | \$ 271,722,437 | \$ 212,847,987 | \$ 58,874,450 |

The balance of the unrestricted net assets is \$2,331,211 and may be used to meet the District's ongoing obligations.

At the end of the current fiscal year, the District is able to report positive balances for the government as a whole.

Governmental activities. Governmental activities increased the District's net assets by \$58,874,450 due to transfers from the County of Sonoma.

Changes in Net Assets

| | 2008 | 2007 | Increase (Decrease) |
|---|----------------|----------------|------------------------|
| Revenues: | | | |
| Program Revenues: | | | |
| Open space preservation | \$ 4,449,511 | \$ 23,893,689 | \$ (19,444,178) |
| General Revenues: | | | |
| Investment income and other | 413,032 | 134,854 | 278,178 |
| Total revenues | 4,862,543 | 24,028,543 | (19,166,000) |
| Expenses: | | | |
| Program Expenses: | | | |
| Open space preservation | 4,170,650 | 5,618,497 | (1,447,847) |
| Total expenses | 4,170,650 | 5,618,497 | (1,447,847) |
| Other financing sources (uses) | | | |
| Transfers in - contribution from the County | 58,173,819 | - | 58,173,819 |
| Transfers in - miscellaneous | 16,335 | - | 16,335 |
| Transfers out - primary government | (7,597) | - | (7,597) |
| Increase (decrease) in net assets | 58,874,450 | 18,410,046 | 40,464,404 |
| Net assets - beginning of the year, as restated | 212,847,987 | 194,437,941 | 18,410,046 |
| Net assets - end of the year | \$ 271,722,437 | \$ 212,847,987 | \$ 58,874,450 |

Financial Analysis of the Government's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related requirements.

Governmental Funds. The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The general fund is the chief operating fund of the District. As of the end of the current fiscal year, the District's governmental funds reported ending fund balance of \$3,093,726, an increase of \$5,547,805 in comparison with the prior year. Unreserved fund balance is \$752,587. The remainder of fund balance is reserved for future financing commitments or restricted donations.

General Fund Budgetary Highlights

Material differences between the original budget and the final amended budget are due primarily to the transfer from the County of Sonoma to fund the purchases of land and easements.

Capital Asset and Debt Administration

Capital assets. The District's investment in capital assets, as of June 30, 2008, amounts to \$268,812,213. This investment in capital assets includes land, easements and pre-acquisition costs. The total increase in the District's investment in capital assets for the current fiscal year was \$21,289,557.

Major capital asset events during the current fiscal year included the following:

- During the year, a total of 3,885 acres of land was protected in perpetuity through the acquisition of 7 fee/conservation easements. The acquisitions were financed with a transfer from the County of Sonoma, and contributions from the Sonoma County Open Space Authority.

Additional information on the District's capital assets can be found in Note III.C on page 21 of this report.

Debt administration. At the end of the current fiscal year, the District had total current obligations outstanding of \$16,666. During the current fiscal year, the District's total long-term obligations decreased by \$31,818,980.

Additional information on the District's long term debt can be found in Note III.D on page 22 of this report.

Economic Factors and Next Year's Budgets and Rates

- Primary funding for the District comes from the voter approved one quarter percent sales tax. The tax was initially imposed for a period of 20 years ending the first quarter of 2011. In November 2006 the voters passed Measure F, the initiative which extends the tax for another 20 years ending the first quarter of 2031.
- Possible decrease in sales tax revenues would affect funding available for acquisition of interests in land and intergovernmental revenue received.
- The proceeds from the County of Sonoma bonds will continue to be the primary source of funding for land and easement acquisition until they have been exhausted. Net proceeds from the issuance of the bonds totaled \$84,343,101. As of June 30, 2008 the District has spent \$58,173,819 of these proceeds leaving a balance of \$26,169,282 available for FY 2008-09.

All of these factors were considered in preparing the District's budget for the fiscal year ending June, 30, 2009.

Request for Information

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Sonoma County Agricultural Preservation and Open Space District, 747 Mendocino Avenue, Suite 100, Santa Rosa, CA 95401-4850.

Sonoma County Agricultural Preservation and Open Space District
Statement of Net Assets
June 30, 2008

Assets

| | | |
|---|----|-------------|
| Cash and investments | \$ | 2,582,577 |
| Restricted cash | | 595,679 |
| Deposit with others | | 25,149 |
| Capital assets: | | |
| Non-depreciable | | |
| Land and easements | | 268,516,470 |
| Land and easements - preacquisition costs | | 295,743 |
| | | 272,015,618 |
| Total assets | | 272,015,618 |

Liabilities

| | | |
|------------------------------------|--|---------|
| Accounts payable | | 109,679 |
| Notes payable: due within one year | | 16,666 |
| Non-current liabilities: | | |
| Compensated absences | | 166,836 |
| | | 166,836 |
| Total liabilities | | 293,181 |

Net Assets

| | | |
|---|----|-------------|
| Invested in capital assets, net of related debt | | 268,795,547 |
| Restricted for: | | |
| Debt service | | 16,666 |
| Cooper's Grove capital improvements | | 81,980 |
| Lawson Property capital improvements | | 109,307 |
| Saddle Mountain capital improvements | | 108,139 |
| Clover Springs capital improvements | | 279,587 |
| Unrestricted | | 2,331,211 |
| | | 2,331,211 |
| Total net assets | \$ | 271,722,437 |

The notes to the basic financial statements are an integral part of this statement.

Sonoma County Agricultural Preservation and Open Space District
Statement of Activities
For the fiscal year ended June 30, 2008

Program Expenses

| | |
|-----------------------------------|--------------|
| Open Space Preservation | |
| Salaries and employee benefits | \$ 1,977,125 |
| ¹ Costs applied | (316,529) |
| Services and supplies | 1,740,304 |
| Contribution to other governments | 100,000 |
| Interest on long-term debt | 669,750 |
| | <hr/> |
| Total program expenses | 4,170,650 |
| | <hr/> |

Program Revenues

| | |
|---------------------------------|-----------|
| Intergovernmental | |
| Operations | 3,658,901 |
| Other | 19,495 |
| Grants | 750,000 |
| Rental income | 21,115 |
| | <hr/> |
| Total program revenues | 4,449,511 |
| | <hr/> |
| Net program revenues (expenses) | 278,861 |
| | <hr/> |

General Revenues

| | |
|------------------------|---------|
| Investment earnings | 133,323 |
| Donations | 279,409 |
| Miscellaneous | 300 |
| | <hr/> |
| Total general revenues | 413,032 |
| | <hr/> |

Other financing sources (uses)

| | |
|---|------------|
| Transfers in - contribution from County | 58,173,819 |
| Transfers in - miscellaneous | 16,335 |
| Transfers out | (7,597) |
| | <hr/> |
| Total other financing sources (uses) | 58,182,557 |
| | <hr/> |

| | |
|--------------------------|----------------|
| Change in net assets | 58,874,450 |
| Net assets - end of year | 212,847,987 |
| | <hr/> |
| Net assets - end of year | \$ 271,722,437 |
| | <hr/> <hr/> |

¹ See note disclosure on III-H

The notes to the basic financial statements are an integral part of this statement.

Sonoma County Agricultural Preservation and Open Space District
Balance Sheet
Governmental Fund
June 30, 2008

Assets

| | | |
|----------------------|----|-------------------------|
| Cash and investments | \$ | 2,582,577 |
| Deposit with others | | 25,149 |
| Restricted cash | | <u>595,679</u> |
| Total assets | \$ | <u><u>3,203,405</u></u> |

Liabilities and Fund Balance

Liabilities:

| | | |
|------------------------------------|----|----------------|
| Accounts payable | \$ | 109,679 |
| Notes payable: due within one year | | <u>0</u> |
| Total liabilities | | <u>109,679</u> |

Fund balance:

Reserved for:

| | | |
|--------------------------------------|--|---------|
| Cooper's Grove capital improvements | | 81,980 |
| Lawson Property capital improvements | | 109,307 |
| Saddle Mountain capital improvements | | 108,139 |
| Clover Springs capital improvements | | 279,587 |
| Debt service | | 16,666 |
| Encumbrances | | 816,864 |

Unreserved, designated:

| | | |
|---------------------------|--|----------------|
| Capital improvement grant | | 928,596 |
| Unreserved, undesignated | | <u>752,587</u> |

| | | |
|--------------------|--|-------------------------|
| Total fund balance | | <u><u>3,093,726</u></u> |
|--------------------|--|-------------------------|

| | | |
|------------------------------------|----|-------------------------|
| Total liabilities and fund balance | \$ | <u><u>3,203,405</u></u> |
|------------------------------------|----|-------------------------|

The notes to the basic financial statements are an integral part of this statement.

**Sonoma County Agricultural Preservation and Open Space District
 Reconciliation of Balance Sheet to Statement of Net Assets
 June 30, 2008**

| | | |
|---|----|-------------|
| Fund balances - total governmental funds | \$ | 3,093,726 |
| Amounts reported for governmental activities in the statement of net assets are different because: | | |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds | | 268,812,213 |
| Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds: | | |
| Compensated absences | | (166,836) |
| Notes payable | | (16,666) |
| Net assets of governmental activities (page 7) | \$ | 271,722,437 |

The notes to the basic financial statements are an integral part of this statement.

Sonoma County Agricultural Preservation and Open Space District
Statement of Revenues, Expenditures and
Changes in Fund Balance
Governmental Fund
For the fiscal year ended June 30, 2008

Revenues

| | | |
|---------------------------------------|----|-----------|
| Contributions from other governments: | \$ | |
| Operations | | 3,658,901 |
| Other | | 19,495 |
| Donations | | 279,409 |
| Grants | | 750,000 |
| Rental income | | 21,115 |
| Investment earnings | | 133,323 |
| Miscellaneous | | 300 |
| | | 4,862,543 |
| Total revenues | | 4,862,543 |

Expenditures

| | | |
|--|--|--------------|
| Current: | | |
| Salaries and employee benefits | | 1,972,051 |
| ¹ Costs applied | | (316,529) |
| Services and supplies | | 1,725,803 |
| Contribution to other government | | 100,000 |
| Capital outlay | | 21,522,166 |
| Debt Service: | | |
| Principal | | 31,824,054 |
| Interest | | 669,750 |
| | | 57,497,295 |
| Total expenditures | | 57,497,295 |
| Excess (deficiency) of revenue over (under) expenditures | | (52,634,752) |

Other financing sources

| | | |
|---|--|------------|
| Transfers in - contribution from County | | 58,173,819 |
| Transfers in - miscellaneous | | 16,335 |
| Transfers out | | (7,597) |
| | | 58,182,557 |
| Total other financing sources | | 58,182,557 |

| | | |
|----------------------------------|----|-------------|
| Net change in fund balances | | 5,547,805 |
| Fund balance - beginning of year | | (2,454,079) |
| Fund balance - end of year | \$ | 3,093,726 |

¹ See note disclosure on III-H

The notes to the basic financial statements are an integral part of this statement.

**Sonoma County Agricultural Preservation and Open Space District
 Reconciliation of the Statement of Revenues, Expenditures and
 Changes in Fund Balance of Governmental Fund
 to the Statement of Activities
 For the fiscal year ended June 30, 2008**

**Amounts reported for governmental activities in the
 statement of activities (page 8) are different because:**

| | | |
|--|----|--------------------------|
| Net change in fund balances - total governmental funds (page 11) | \$ | 5,547,805 |
| <p>Governmental funds report capital outlays as expenditures. In the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p> | | |
| Expenditure for capital assets | | 21,522,166 |
| <p>Repayment of note's principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.</p> | | |
| Principal | | 31,824,054 |
| <p>Change in compensated absences reported in the statement of activities does not require the use of current financial resources and, therefore is not reported as expenditures in governmental funds.</p> | | |
| | | (5,074) |
| <p>Some expenses reported in the statement of activities do not require the use of current resources and therefore are not reported as expenditures in governmental funds:</p> | | |
| Retirement of pre-acquisition costs | | <u>(14,501)</u> |
| Change in net assets of governmental activities (page 8) | \$ | <u><u>58,874,450</u></u> |

The notes to the basic financial statements are an integral part of this statement.

**SONOMA COUNTY AGRICULTURAL PRESERVATION
AND OPEN SPACE DISTRICT
Notes to the Basic Financial Statements
June 30, 2008**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Sonoma County Agricultural Preservation and Open Space District (the District) is a dependent Special District formed under Government Code Section 65562 and 5500 et seq. of the Public Resources Code to further State policy on the preservation of open space. The boundaries of the District are coterminous with the boundaries of the County of Sonoma. The District is governed by the Board of Supervisors of the County of Sonoma, who act ex-officio as the Board of Directors of the District. The District is reported as part of the primary government of the County of Sonoma.

The District was formed by a 70.6% positive vote of the County Electorate during the November 1990 elections.

Primary financing for the District is by contract with the Sonoma County Open Space Authority (the Authority). The District may be financed by gifts, grants, special taxes, general obligation bonds, and other sources of revenue authorized by law or any combination thereof.

The District and Authority entered into a contract on February 4, 1991, which was amended on March 26, 1992. The contract requires the Authority to finance the purchase of interests in land by the District in exchange for the District's agreement to administer an acquisition program and to hold and maintain interests in land. With respect to individual purchases of interest in land, the contract further provides for a three-party escrow with the seller submitting an executed easement agreement in exchange for an agreed upon price, the District taking title to the interest in land and the Authority submitting the purchase price and a proportionate share of the closing costs. Thus, the Authority finances the purchase price and the District takes title to the interest in land.

The District has adopted an acquisition plan and has a staff of twenty four permanent positions. As of June 30, 2008 the District has protected approximately 75,672 acres through conservation or open space easements.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the

**SONOMA COUNTY AGRICULTURAL PRESERVATION
AND OPEN SPACE DISTRICT
Notes to the Basic Financial Statements
June 30, 2008**

District. Governmental activities, which normally are supported by intergovernmental revenues, are reported separately.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include grants and contributions that are restricted to meeting operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses recorded when a liability is incurred, regardless of the timing of the related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims judgments are recorded only when payment is due.

Amounts recorded as program revenues include 1) operating grants and contributions and 2) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than program revenues.

**SONOMA COUNTY AGRICULTURAL PRESERVATION
AND OPEN SPACE DISTRICT
Notes to the Basic Financial Statements
June 30, 2008**

D. Assets, Liabilities, and Net Assets or Equity

1. Cash and Investments

In accordance with GASB Statement No. 31, the District reports cash and investments at fair value in the balance sheet and recognizes the corresponding change in the fair value of investments in the year in which the change occurred.

2. Capital Assets

Capital assets are recorded at historical costs. Capital assets include non-depreciable land and land easements acquired through purchase or matching grant agreements. The costs of the assets include not only the purchase price of the assets but also associated costs such as legal fees, appraisal fees, negotiation fees and other incidental expenses.

3. Compensated Absences

It is the District's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignation and retirements.

4. Net Assets

Net assets are classified into three components: invested in capital assets, (net of related debt), restricted and unrestricted. These classifications are defined as follows:

- Invested in capital assets, net of related debt – This component of net assets consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balance of notes payable.
- Restricted net assets - This component of net assets consists of net assets with limits on their use that are imposed by outside parties.
- Unrestricted net assets – This component of net assets consists of net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt".

**SONOMA COUNTY AGRICULTURAL PRESERVATION
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When both restricted and unrestricted net assets are available, restricted resources are used only after unrestricted resources are depleted.

5. Fund Balance

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

6. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Budgetary revenue estimates represent original estimates modified for any authorized adjustment which was contingent upon new or additional revenue sources. Budgetary expenditure amounts represent original appropriations adjusted by budget transfers and authorized appropriation adjustments made during the year. All budgets are adopted on a non-GAAP basis. Annual appropriations that have not been encumbered lapse at year-end.

Annual budgets are adopted on a basis which differs from generally accepted accounting principles (GAAP) in that encumbrances are treated as budgeted expenditures in the year of incurrence of the commitment to purchase for the purpose of a budgetary presentation. Actual GAAP expenditures have been adjusted to exclude current year encumbrances and to include expenditures against prior year encumbrances. This allows a comparison of a fiscal year's expenditures and commitments with related appropriations.

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B. Encumbrances

The District has unexpended encumbrances of \$816,864 and \$294,143 for the fiscal years ending June 30, 2008 and 2007, respectively. These encumbrances represent commitments made for services related to fulfilling the District's mission.

C. Implementation of Governmental Accounting Standards Board Statements

In fiscal year 2008, the District adopted two new statements of financial accounting standards issued by the GASB: Statement No. 45 – Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions, and Statement No. 50 – Pension Disclosures – An Amendment of GASB Statements No. 25 and No. 27.

GASB Statement No. 45 – In addition to pensions, many state and local governmental employers provide other post-employment benefits (OPEB) as part of the total compensation offered to attract and retain the services of qualified employees. OPEB includes post-employment health care, as well as other forms of post-employment benefits, such as life insurance, when provided separately from a pension plan. This statement establishes standards for the measurement, recognition, and display of OPEB expense/supplementary information (RSO) in the financial reports of state and local governmental employers.

GASB Statement No. 50 – This Statement more closely aligns the financial reporting requirements for pensions with those for other post-employment benefits and enhances information disclosed in notes to financial statements or presented as required supplementary information by pension plans and by employers that provide pension benefits.

The District is presented as a blended component of the County of Sonoma. The County's financial statements include the required information and disclosures relating to these statements. Please see the County of Sonoma annual comprehensive financial report for additional information.

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III. DETAILED NOTES

A. Deposits and Investments

The District follows the County's practice of pooling cash and investments with the County Treasurer.

The amount of cash at June 30, 2008 is as follows:

| | |
|--|------------------|
| Cash and investment in County Treasury | \$ 2,582,577 |
| Deposit with others | 25,149 |
| Restricted Cash | 595,679 |
| | <u>3,203,405</u> |

Investment in the Sonoma County Treasurer's Investment Pool

The District's cash is pooled with the Sonoma County Treasurer, who acts as a disbursing agent for the District. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by the Treasury Pool for the entire Treasury Pool portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on accounting records maintained by the Treasury Pool, which are recorded on an amortized cost basis. Interest earned on investments pooled with the County is allocated quarterly to the appropriate fund based on its respective average daily balance for that quarter. The Treasury Oversight Committee has regulatory oversight for all monies deposited into the Treasury Pool.

Investment Guidelines

The District's pooled cash and investments are invested pursuant to investment policy guidelines established by the County Treasurer and approved by the Board of Supervisors. The objectives of the policy are, in order of priority: safety of capital, liquidity and maximum rate of return. The policy addresses the soundness of financial institutions in which the County will deposit funds, types of investment instruments as permitted by the California Government Code 53601, and the percentage of the portfolio that may be invested in certain instruments with longer terms to maturity.

A copy of the Treasury Pool investment policy is available upon request from the Sonoma County Treasurer at 585 Fiscal Drive, Room 100-F, Santa Rosa, California, 95403-2871.

**SONOMA COUNTY AGRICULTURAL PRESERVATION
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Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value is to changes in market interest rates. As a means of limiting its exposure to fair value losses arising from rising interest rates, one of the ways that the Treasury Pool manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturing evenly over time as necessary to provide the cash flow and liquidity needed for operations.

As of June 30, 2008, approximately 62 percent of the securities in the Treasury Pool had maturities of one year or less. Of the remainder, only 4 percent had a maturity of more than five years.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Treasury Pool does not have a rating provided by a nationally recognized statistical rating organization.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the Treasury Pool's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits and securities lending transactions:

➤ The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by depository regulated under stated law. The market value of the

**SONOMA COUNTY AGRICULTURAL PRESERVATION
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pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies.

➤ The California Government Code limits the total of all securities lending transactions to 20% of the fair value of the investment portfolio.

With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as the Treasury Pool).

Concentration of Credit Risk

The investment policy of the County contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. For a listing of investments in any one issuer (other than U.S. Treasury securities, mutual funds, or external investment pools) that represent 5% or more of total County investments, refer to the 2007 Sonoma County CAFR.

**SONOMA COUNTY AGRICULTURAL PRESERVATION
AND OPEN SPACE DISTRICT
Notes to the Basic Financial Statements
June 30, 2008**

B. Restricted Assets

\$595,679 of the District's net assets have legally enforceable limitations on their use, and are related to donations received by the District towards capital improvements.

Restricted for:

| | | |
|--------------------------------------|----|-----------------------|
| Debt service | \$ | 16,666 |
| Cooper's Grove capital improvements | | 81,980 |
| Lawson Property capital improvements | | 109,307 |
| Saddle Mountain capital improvements | | 108,139 |
| Clover Springs capital improvements | | 279,587 |
| Total restricted assets | \$ | <u><u>595,679</u></u> |

C. Capital Assets

Capital asset activity for the year ended June 30, 2008 was as follows:

| | <u>Beginning Balance</u> | <u>Transfers & Adjustments</u> | <u>Additions</u> | <u>Retirements</u> | <u>Ending Balance</u> |
|---|------------------------------|--|----------------------|--------------------|---------------------------|
| Capital assets, not being depreciated: | | | | | |
| Land and easements | \$ 247,149,758 | \$ 218,108 | \$ 21,148,604 | \$ 0 | \$ 268,516,470 |
| Land and easements - preacquisition costs | <u>154,790</u> | <u>(218,108)</u> | <u>373,562</u> | <u>(14,501)</u> | <u>295,743</u> |
| Total capital assets not being depreciated | <u>\$ 247,304,548</u> | <u>\$ 0</u> | <u>\$ 21,522,166</u> | <u>\$ (14,501)</u> | <u>\$ 268,812,213</u> |

Land and easements - pre-acquisition costs represent funds expended towards the acquisition of land and easements that have not closed escrow. Upon the close of escrow these funds will be moved into the Land and easements category. In the event a property is not acquired, the funds associated with that property will be reclassified to expense.

**SONOMA COUNTY AGRICULTURAL PRESERVATION
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Notes to the Basic Financial Statements
June 30, 2008**

D. Long-term Debt

Changes in long-term debt

Long term liability activity for the year ended June 30, 2008 was as follows:

| | Beginning Balance | Additions | Retirements | Ending Balance | Due Within One Year |
|-----------------------------|----------------------|-----------------|------------------------|-------------------|------------------------|
| Compensated absences | \$ 161,762 | \$ 5,074 | \$ 0 | \$ 166,836 | \$ 0 |
| Capital lease | 31,807,388 | 0 | (31,807,388) | 0 | 0 |
| Notes payable | 33,332 | 0 | (16,666) | 16,666 | 16,666 |
| Total long-term liabilities | <u>\$ 32,002,482</u> | <u>\$ 5,074</u> | <u>\$ (31,824,054)</u> | <u>\$ 183,502</u> | <u>\$ 16,666</u> |

E. Capital Lease Payable

The District has paid in full the line of credit agreements with the County of Sonoma and the Treasurer-Tax Collector of the County of Sonoma, which were obtained to finance land and easement acquisitions.

F. Intergovernmental Revenue

For the fiscal year 2007/2008, the District received intergovernmental revenue from the Open Space Authority in the amount of \$3,658,901 and in the amount of \$19,495 from the State Coastal Conservancy. The monies were used in the financing towards the purchase of land and easements, as well as for the administration of the acquisition program.

G. Grants and Donation Revenue

For the fiscal year 2007/2008 the District received \$750,000 in a grant towards the purchase of the Poff property. A donation of \$275,000 was also received towards capital improvements on the Clover Springs property.

**SONOMA COUNTY AGRICULTURAL PRESERVATION
AND OPEN SPACE DISTRICT
Notes to the Basic Financial Statements
June 30, 2008**

H. Costs applied

This represents the amount of salaries and benefits the District has capitalized as pre-acquisition costs. This is the first year the District has allocated salaries and benefits to land acquisitions.

I. Operating Transfers

On November 7th 2007 the County of Sonoma issued Measure F Sales Tax Revenue bonds. The proceeds from these bonds have been and will be the primary source of land and easement acquisition funding until the proceeds have been exhausted. During FY 2007-08, the District received \$58,173,819 in transfers from County of Sonoma bond proceeds.

IV. OTHER INFORMATION

A. Risk Management

The District participates in the County of Sonoma self-insurance program as follows: \$300,000 per occurrence for workers' compensation claims, \$750,000 per occurrence for automobile and general liability claims, \$500,000 per occurrence and any amount in excess of \$10,000,000 per occurrence for hospital malpractice claims occurring prior to March 26, 1996, and \$225,000 per occurrence for health insurance claims with a stop loss coverage up to \$1,000,000 per claim. The County is entirely self-insured for unemployment claims and for long-term disability occurring prior to August 1, 1999.

The County participates in the CSAC Excess Insurance Authority excess liability insurance program. The County is covered under this program for \$750,000 to \$15,000,000 per occurrence for liability claims. Amounts in excess of \$300,000 per occurrence for worker's compensation claims within statutory limits are maintained through participation in the CSAC Excess Insurance Authority-Excess Workers' Compensation Program.

The County maintains "All Risk" coverage for physical loss and damage including flood and earthquake coverage through participation in the CSAC Excess Insurance Authority with the following limits and deductibles: \$400,000,000 limit per occurrence and \$50,000 deductible for "All Risk" and flood, earthquake deductible at \$500,000 per occurrence. Boiler and machinery coverage is included in the All-Risk coverage.

**SONOMA COUNTY AGRICULTURAL PRESERVATION
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Notes to the Basic Financial Statements
June 30, 2008**

The County pays an annual basic premium for excess coverage and is assessed an annual risk premium based on an actuarial review that estimates each of the program's participant's ultimate liabilities. Settled claims have not exceeded the commercial coverage in any of the past three fiscal years.

B. Employee Retirement Plan and Other Post-employment Benefits

The District is a blended component unit of the County of Sonoma. As such, the County's financial statements include the required information and disclosures relating to financial reporting requirements for pensions and other post-employment benefits. Please see the County of Sonoma annual comprehensive financial report for additional information.

C. Auditor Independence

As required by various statutes within the California Government Code, County Auditor-Controllers are mandated to perform certain accounting, auditing and financial reporting functions. These activities, in themselves, necessarily impair the auditor's independence. Specifically, "Auditors should not audit their own work or provide non audit services in situations where the amounts or services involved are significant or material to the subject matter of the audit." Although the office of the Auditor-Controller is statutorily obligated to maintain accounts of departments, districts or funds that are contained within the County Treasury, we believe that adequate safeguards and divisions of responsibility exist. Therefore, we believe that subject to this qualification and disclosure, the reader can rely on the auditor's opinion contained in this report.

REQUIRED SUPPLEMENTARY INFORMATION

Sonoma County Agricultural Preservation and Open Space District
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Governmental Fund
For the Fiscal Year Ended
June 30, 2008

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|--|-----------------------|-----------------------|---------------------|---|
| | Original | Final | | |
| Revenues | | | | |
| Contributions from other governments: | | | | |
| Operations | \$ 4,375,000 | \$ 4,375,000 | \$ 3,658,901 | \$ (716,099) |
| Land and easement | 26,922,330 | 26,922,330 | 0 | (26,922,330) |
| Debt service | 11,600,320 | 11,600,320 | 0 | (11,600,320) |
| Other | 0 | 0 | 19,495 | 19,495 |
| Donations | 0 | 0 | 279,409 | 279,409 |
| Grants | 0 | 0 | 750,000 | 750,000 |
| Rental income | 0 | 0 | 21,115 | 21,115 |
| Investment earnings | 77,750 | 77,750 | 133,323 | 55,573 |
| Miscellaneous | 0 | 0 | 300 | 300 |
| Total revenues | <u>42,975,400</u> | <u>42,975,400</u> | <u>4,862,543</u> | <u>(38,112,857)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Salaries and employee benefits | 2,346,442 | 2,321,442 | 1,972,051 | 349,391 |
| Costs applied | 0 | 0 | (316,529) | 316,529 |
| Services and supplies | 2,574,471 | 2,599,471 | 2,542,667 | 56,804 |
| Contribution to other government | 0 | 705,575 | 100,000 | 605,575 |
| Capital outlay | 27,850,926 | 52,186,366 | 21,522,166 | 30,664,200 |
| Other charges | 0 | 0 | 0 | 0 |
| Debt Service: | | | | |
| Principal | 10,038,087 | 46,863,087 | 31,824,054 | 15,039,033 |
| Interest | 1,580,900 | 2,255,800 | 669,750 | 1,586,050 |
| Total expenditures | <u>44,390,826</u> | <u>106,931,741</u> | <u>58,314,159</u> | <u>48,617,582</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(1,415,426)</u> | <u>(63,956,341)</u> | <u>(53,451,616)</u> | <u>10,504,725</u> |
| Other financing sources | | | | |
| Transfers in - contribution from County | 21,200 | 62,562,215 | 58,173,819 | 4,388,396 |
| Transfers in - miscellaneous | 0 | 0 | 16,335 | (16,335) |
| Transfers out | (7,597) | (7,597) | (7,597) | 0 |
| Total other financing sources | <u>13,603</u> | <u>62,554,618</u> | <u>58,182,557</u> | <u>4,372,061</u> |
| Net change in fund balances | (1,401,823) | (1,401,723) | 4,730,941 | 6,132,664 |
| Fund balance - beginning of year | (2,454,079) | (2,454,079) | (2,454,079) | 0 |
| Fund balance - end of year | <u>\$ (3,855,902)</u> | <u>\$ (3,855,802)</u> | <u>\$ 2,276,862</u> | <u>\$ 6,132,664</u> |
| Budget adjustments | | | | |
| Encumbrances | | | \$ 816,864 | |
| Net change in fund balance, GAAP basis | | | <u>\$ 5,547,805</u> | |

The notes to the basic financial statements are an integral part of this statement.

**SONOMA COUNTY AGRICULTURAL PRESERVATION
AND OPEN SPACE DISTRICT
Schedule of Interests in Land
June 30, 2008**

| <u>Date Acquired</u> | <u>Property Name</u> | <u>Property Address Or Location</u> | <u>Total Cost</u> |
|-----------------------|-----------------------|--|-----------------------------|
| 5/14/1992 | Marty | Meacham Hill, Penngrove | \$ 503,639.00 |
| | Conservation Easement | Olsen Lane (-06) Orchard Lane (-08) | <hr/> |
| TOTAL FY 91-92 | | | \$ <u>503,639.00</u> |
| 3/8/1993 | Cloudy Bend | 5070 Lakeville Hwy., Petaluma | \$ 102,607.50 |
| | Conservation Easement | Note: Coastal Conservancy granted \$350,000 | |
| 5/25/1993 | Sebastopol | Portion of Railroad Right-of-Way, | <u>21,313.75</u> |
| | Conservation Easement | Sebastopol | |
| TOTAL FY 92-93 | | | \$ <u>123,921.25</u> |
| 7/27/1993 | Doerksen | 7125 St. Helena Road | \$ 109,936.25 |
| | Conservation Easement | Santa Rosa, CA | |
| 8/31/1993 | Alba Lane ** | 4260 Alba Lane | 300,707.90 |
| | | Santa Rosa, CA | |
| 9/14/1993 | White | 4205 Coffey Lane | 454,494.25 |
| | Conservation Easement | 188 E. Fulton Road Santa Rosa, CA | |
| 9/14/1993 | St. Francis | Hwy 12 at Adobe Canyon Road | 886,327.11 |
| | Conservation Easement | Kenwood, CA | |

**SONOMA COUNTY AGRICULTURAL PRESERVATION
AND OPEN SPACE DISTRICT
Schedule of Interests in Land
June 30, 2008**

| <u>Date Acquired</u> | <u>Property Name</u> | <u>Property Address</u> | | <u>Total Cost</u> |
|-----------------------|---|---|-----------|----------------------------|
| | | <u>Or Location</u> | | |
| 9/14/1993 | Vasila Conservation Easement | 6018 Bloomfield Road Petaluma, CA | \$ | 128,158.49 |
| 9/21/1993 | Brown Conservation Easement | 374 Horn Avenue Santa Rosa, CA | | 197,865.52 |
| 10/19/1993 | Burns Conservation Easement | 2505 & 2245 Spring Hill Road West Petaluma, CA | | 431,371.80 |
| 4/12/1994 | St. Luke's ** | 4111 Old Redwood Hwy. Santa Rosa, CA | | 342,602.58 |
| 6/14/1994 | Cotati Highlands Conservation Easement | 1300 W. Sierra Avenue 10 Summit Grade Road 8795 & 8800 Pine Lane 333 & 335 Pine Grove Road Stony Point Road, Cotati, CA | | 2,089,204.35 |
| 06/14/0994 | Dougan Conservation Easement | 5510 Bloomfield Road Petaluma, CA | | <u>355,432.90</u> |
| TOTAL FY 93-94 | | | \$ | <u>5,296,101.15</u> |
| 8/22/1994 | Lorenzini Property | 22477 Koftinow Drive Timber Cove, CA | \$ | 520,058.72 |
| 9/1/1994 | De Loach Property | 10540 Los Amigos Road Healdsburg, CA | | 540,448.31 |

**SONOMA COUNTY AGRICULTURAL PRESERVATION
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Schedule of Interests in Land
June 30, 2008**

| <u>Date Acquired</u> | <u>Property Name</u> | <u>Property Address</u> | | <u>Total Cost</u> |
|----------------------|--|--|----|-------------------|
| | | <u>Or Location</u> | | |
| 9/1/1994 | Ziedrich Property | 10536 Los Amigos Road | \$ | 144,332.50 |
| | | Healdsburg, CA | | |
| 9/2/1994 | San Francisco Archdiocese | 4547 Whistler Avenue | | 150,883.48 |
| | | Santa Rosa, CA | | |
| 9/15/1994 | Ratchford Property | Fitch Mountain | | 1,042,247.84 |
| | | Healdsburg, CA | | |
| 12/16/1994 | Pieter Myers | 19999 Coleman Valley | | 108,273.75 |
| | | Occidental, CA | | |
| 12/30/1994 | Maacama Valley Partners* National Audubon Society | Juncture of Alexander Valley & Knights Valley vicinity of Pine Flat | | 722,972.50 |
| 2/2/1995 | Fox Healdsburg Ridge | Poppy Hill & El Arroyo | | 154,938.53 |
| | | Healdsburg, CA | | |
| 2/2/1995 | Diggers Bend | Poppy Hill & El Arroyo | | 305,304.99 |
| | | Healdsburg, CA | | |
| 4/28/1995 | Stony Point Ranch | 6700 Gravenstein Hwy | | 485,867.56 |
| | | Cotati, CA | | |
| 5/23/1995 | Haroutunian | 200 Scenic Avenue | | 185,811.01 |
| | | Rohnert Park, CA | | |

**SONOMA COUNTY AGRICULTURAL PRESERVATION
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Schedule of Interests in Land
June 30, 2008**

| <u>Date Acquired</u> | <u>Property Name</u> | <u>Property Address</u> <u>Or Location</u> | <u>Total Cost</u> |
|-----------------------|---|--|-------------------------------|
| 5/31/1995 | Graton Right of Way | Occidental Road to Grey Street near Graton, from Graton Road to Green Valley Road, and from point south of Ross Station to Key Lane | \$ 174,356.00 |
| 6/15/1995 | Carinalli | 2900 Llano Road Santa Rosa, CA | 768,149.66 |
| 6/30/1995 | Lang Property | 3115 Porter Creek Road Santa Rosa, CA | <u>1,259,634.28</u> |
| TOTAL FY 94-95 | | | \$ <u>6,563,279.13</u> |
| 9/7/1995 | Silberstein Conservation Easement | 5531 Kay Drive Santa Rosa, CA | \$ 204,853.49 |
| 9/15/1995 | Dutton Conservation Easement | 8610, 8611 Oak Grove Avenue Graton, CA | 325,361.33 |
| 9/22/1995 | Freiberg Conservation Easement | 2400 Sobre Vista Road Sonoma, CA | 959,704.37 |
| 9/22/1995 | Henshaw Conservation Easement | 2400 Sobre Vista Road Sonoma, CA | 314,798.00 |
| 11/15/1995 | Silacci Conservation Easement | 4170 Lakeville Hwy Petaluma, CA | 503,777.62 |
| 12/12/1995 | Nicholas Turkey Farms Conservation Easement | 2676 Napa Road Sonoma, CA | 1,412,600.78 |
| 1/3/1996 | Santa Angelina Ranch/ McMicking Conservation | 12629 Hwy 128 Knights Valley, CA | 1,743,230.11 |
| 1/8/1996 | McCormick Ranch Conservation Easement | Langtry Road St. Helena, CA | 1,712,147.95 |

**SONOMA COUNTY AGRICULTURAL PRESERVATION
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Schedule of Interests in Land
June 30, 2008**

| <u>Date Acquired</u> | <u>Property Name</u> | <u>Property Address</u> | | <u>Total Cost</u> |
|---------------------------|---|--|----|-----------------------------|
| | | <u>Or Location</u> | | |
| 1/19/1996 | Matteri Conservation Easement | 3820 Petaluma Hill Road Santa Rosa, CA | \$ | 401,535.50 |
| 3/29/1996 | Moon Ranch – Pfendler Conservation Easement | 3268 Old Adobe Road Petaluma, CA | | 1,439,122.93 |
| 4/3/1996 | Unity Church Property | 4351 Old Redwood Hwy. Santa Rosa, CA | | 422,523.92 |
| 4/10/1996 | Andersen Conservation Easement | North Cloverdale on Russian River | | 228,004.76 |
| 05/03/1996 & 5/28/1996 | Palm Terrace Conservation Easement | City limits of Sebastopol west edge of Laguna de Santa Rosa | | 913,432.35 |
| 5/24/1996 | Mickelsen Conservation Easement | Mecham and Pepper Roads Northwest of Petaluma, CA | | 677,379.69 |
| 5/30/1996 | Alman Marsh Conservation Easement | East of Hwy 101 between Marina and former city landfill | | 60,991.25 |
| 6/7/1996 | Herzog (Sleepy Hollow) Conservation Easement | Mecham and Pepper Roads Northwest of Petaluma | | <u>997,397.59</u> |
| TOTAL FY 95-96 | | | \$ | <u>12,316,861.64</u> |

**SONOMA COUNTY AGRICULTURAL PRESERVATION
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Schedule of Interests in Land
June 30, 2008**

| <u>Date Acquired</u> | <u>Property Name</u> | <u>Property Address</u> <u>Or Location</u> | <u>Total Cost</u> |
|-----------------------|---|---|-------------------------------|
| 7/5/1996 | Treadwell Conservation Easement | 31820 McCray Road Cloverdale, CA | \$ 105,027.50 |
| 7/23/1996 | Knudtsen Conservation Easement | 3150 Robler Road Petaluma, CA | 428,244.26 |
| 9/4/1996 | Guttman (Lang) Conservation Easement | 13000 Los Amigos Road Healdsburg, CA (NW of Porter Creek Road / Franz Valley Road) | 406,196.85 |
| 9/26/1996 | Callahan (Raja Dev.) Conservation Easement | North of Highland Circle / East of Poppy Hill Drive Healdsburg, CA | 559,332.00 |
| 10/14/1996 | McNear Peninsula (Lind) | 100 East D Street Petaluma, CA | 192,111.50 |
| 12/11/1996 | Weston (Sotoyome Highlands) Conservation Easement | 13000 Los Amigos Road Healdsburg, CA | 1,667,916.25 |
| 4/25/1997 | Yee Conservation Easement | 4871 Redwood Hwy., South Petaluma, CA | 803,641.36 |
| 5/19/1997 | Young/Armos – Fee | 4315 Snyder Lane 4314 Hunter Avenue Santa Rosa, CA | 376,574.50 |
| 5/29/1997 | McCormick Ranch | Los Alamos Road Santa Rosa, CA | <u>667,046.44</u> |
| TOTAL FY 96-97 | | | \$ <u>5,206,090.66</u> |

**SONOMA COUNTY AGRICULTURAL PRESERVATION
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Schedule of Interests in Land
June 30, 2008**

| <u>Date Acquired</u> | <u>Property Name</u> | <u>Property Address</u> | | <u>Total Cost</u> |
|-----------------------|-------------------------------|--|-----------|-----------------------------|
| | | <u>Or Location</u> | | |
| 7/23/1997 | McCrea | Vigilante Road Glen Ellen, CA | \$ | 1,208,560.80 |
| 7/31/1997 | Geary | 5525 Bennett Valley Road Santa Rosa, CA | | 2,322,335.50 |
| 9/5/1997 | Hepper | Estero Lane Bodega, CA | | 294,357.05 |
| 11/3/1997 | Morrison Brothers | 5151 Stony Point Road Santa Rosa, CA | | 388,443.93 |
| 12/11/1997 | Keegan & Coppin | Bennett Valley Road (Vacant Lot) Santa Rosa, CA | | 558,401.40 |
| 1/15/1998 | Magers (Gray Creek PTN) | Gray Creek Road / Off Mill Creek Road Healdsburg, CA | | 90,215.51 |
| 1/21/1998 | Cramer | Hall / Occidental Roads Santa Rosa, CA | | 1,667,016.50 |
| 2/17/1998 | Stein | 10801, 10806, 10808, 10810, 10900 Hillview Rd / Arata Ln Windsor, CA | | 1,634,576.65 |
| 2/20/1998 | Aggio | 2888 Stony Point Road Santa Rosa, CA | | 494,323.02 |
| 2/27/1998 | Haroutunian North | Airport Boulevard Santa Rosa, CA | | 408,311.65 |
| 3/11/1998 | Gustafson (Gray Creek PTN) | Gray Creek Rd / Off Mill Creek Road Healdsburg, CA | | 143,730.13 |
| 4/13/1998 | Oken | 5057 Petaluma Hill Road Rohnert Park, CA | | <u>897,660.30</u> |
| TOTAL FY 97-98 | | | \$ | <u>10,107,932.44</u> |

**SONOMA COUNTY AGRICULTURAL PRESERVATION
AND OPEN SPACE DISTRICT
Schedule of Interests in Land
June 30, 2008**

| <u>Date Acquired</u> | <u>Property Name</u> | <u>Property Address</u> <u>Or Location</u> | <u>Total Cost</u> |
|-----------------------|---|---|-------------------------------|
| 8/4/1998 | Dashiell/Molle Conservation Easement | Between Santa Rosa and Rohnert Park East side of Petaluma Hill | \$ 336,322.00 |
| 8/14/1998 | White II Conservation Easement | Coffey Lane, Santa Rosa | 241,614.00 |
| 9/30/1998 | Hafey Conservation Easement | Knights Valley along Hwy 128 South of Franz Valley Road | 910,487.00 |
| 12/21/1998 | Bath/Watt | Along prominent ridgeline SE of Santa Rosa, on Northern side of Taylor Mountain | 824,241.00 |
| 1/6/1999 | Sonoma Developmental Center Conservation Easement | Sonoma Valley, adjacent to Jack London Park | 262,705.00 |
| 2/4/1999 | Monte Rio School Conservation Easement | 9725 Main Street, south of Monte Rio Community Center | 197,684.00 |
| 4/16/1999 | Bodega Bay Fire Protection District Conservation Easement | Highway One Scenic Corridor | 53,785.00 |
| 4/23/1999 | Mazzetta Conservation Easement | NW of Petaluma at junction of Pepper Road and Mecham Roads | 1,000,839.00 |
| 4/23/1999 | Mom's Beach (Notter Property) | Northwest of Forestville, River Road adjacent to Russian River | 81,561.00 |
| 5/18/1999 | Skiles | North of Glen Ellen, adjacent to Jack London State Park | 646,987.00 |
| 6/1/1999 | Good (Nathanson Creek) | Park/Sonoma Valley High School | 101,687.00 |
| 6/25/1999 | Nahmens | East and West sides of Canfield Road south of Sebastopol | <u>1,166,429.00</u> |
| TOTAL FY 98-99 | | | \$ <u>5,824,341.00</u> |

**SONOMA COUNTY AGRICULTURAL PRESERVATION
AND OPEN SPACE DISTRICT
Schedule of Interests in Land
June 30, 2008**

| <u>Date Acquired</u> | <u>Property Name</u> | <u>Property Address Or Location</u> | <u>Total Cost</u> |
|-----------------------|---|--|-------------------------------|
| 12/23/1999 | Nunes Fee | Panorama Drive Santa Rosa, CA | \$ 987,791.00 |
| 1/5/2000 | Colliss Conservation Easement | Coleman Valley Road Occidental, CA | 1,049,574.00 |
| 1/12/2000 | Town of Windsor (Windsor Green) Conservation Easement | Bell Road Windsor, CA | 776,816.00 |
| 1/19/2000 | Matteri Fee | Petaluma Hill Road Santa Rosa, CA | 473,128.00 |
| 1/21/2000 | Mickelson/Cammozzi Conservation Easement | Pepper and Walker Roads Sonoma County, CA | <u>1,516,125.00</u> |
| TOTAL FY 99-00 | | | \$ <u>4,803,434.00</u> |
| 9/13/2000 | Val Alstyne | Fitzpatrick Lane Occidental, CA | \$ 1,272,910.00 |
| 10/4/2000 | Cook | Lichau Road Penngrove, CA | 1,711,894.00 |
| 12/6/2000 | Modini | Pine Flat Road Healdsburg, CA | 1,060,730.00 |
| 12/7/2000 | Sequeira / Red Hill | Coast Hwy 1 Jenner, CA | 1,428,759.00 |
| 12/29/2000 | Solak | Railroad Avenue Forestville, CA | 176,454.00 |
| 5/4/2001 | Ho | Petaluma Hill Road Rohnert Park, CA | 569,860.00 |
| 5/11/2001 | Dewar | 1660 Estero Lane Bodega Bay, CA | 291,574.00 |
| 5/18/2001 | Glen Oaks | Hwy 12 Glen Ellen, CA | <u>1,511,825.00</u> |
| TOTAL FY 00-01 | | | \$ <u>8,024,006.00</u> |

**SONOMA COUNTY AGRICULTURAL PRESERVATION
AND OPEN SPACE DISTRICT
Schedule of Interests in Land
June 30, 2008**

| <u>Date Acquired</u> | <u>Property Name</u> | <u>Property Address Or Location</u> | <u>Total Cost</u> |
|-----------------------|---|--|--------------------------------|
| 12/12/2001 | Laguna de Santa Rosa (Donated) | Geysers Pipeline | \$ 41,785.00 |
| 12/17/2001 | Cooley Ranch | Cooley Ranch Road Cloverdale, CA | 5,887,575.00 |
| 1/10/2002 | Ielmorini Property | 13601 State Hwy 1 Valley Ford, CA | 1,815,589.00 |
| 1/18/2002 | Cloverdale River Park | 31650 McCray Road Cloverdale, CA | 65,765.00 |
| 1/29/2002 | Azevedo Property | 820 Fallon Road Santa Rosa, CA | 1,762,344.00 |
| 3/20/2002 | Morelli Property | 500 Morelli Vista Road Santa Rosa, CA | 2,187,178.00 |
| 4/5/2002 | Martin Property | Valley Ford Road Petaluma, CA | 1,610,287.00 |
| 4/18/2005 | Balletto Ranch | 5700 Occidental Road Santa Rosa, CA | 2,632,820.00 |
| 5/3/2002 | Bianchi Property | 15000 Hwy 1 Valley Ford, CA | <u>1,527,517.00</u> |
| TOTAL FY 01-02 | | | \$ <u>17,530,860.00</u> |
| 7/31/2002 | Paulin Creek Property Sass (Chanate Trail) | 3100 Chanate Road Santa Rosa, CA | \$ 1,615,337.00 |
| 8/16/2002 | Scott Property | 700 Hardin Lane Petaluma, CA | 3,373,245.00 |
| 8/16/2002 | McCullough Property | Mark West Springs Road Santa Rosa, CA | 2,923,109.00 |
| 8/30/2002 | Town of Windsor Keiser Park | 630 Windsor River Road Windsor, CA | 1,149,765.00 |
| 9/17/2002 | Rigler Property | Coleman Valley Road Bodega, CA | 875,856.00 |
| 10/9/2002 | Hanson Aggregates Parcel | 7821 Eastside Road Healdsburg, CA | 4,042,301.00 |
| 10/31/2002 | Cloverdale River Park | 31638 McCray Road Cloverdale, CA | 22,024.00 |

**SONOMA COUNTY AGRICULTURAL PRESERVATION
AND OPEN SPACE DISTRICT
Schedule of Interests in Land
June 30, 2008**

| <u>Date Acquired</u> | <u>Property Name</u> | <u>Property Address Or Location</u> | <u>Total Cost</u> |
|-----------------------|---------------------------------|---|--------------------------------|
| 12/24/2002 | Keen Property | 16331 Norrbom Road Sonoma, CA | \$ 360,566.00 |
| 12/27/2002 | Prince Memorial Greenway *** | 1000 Second Street Santa Rosa, CA | 3,080,201.00 |
| 12/31/2002 | Grossi Property | 6300 Petaluma Hill Road Petaluma, CA | 330,879.00 |
| 1/31/2003 | Sunset Beach Property | 11057 Sunset Avenue Forestville, CA | 636,915.00 |
| 3/11/2003 | Asborn Property | 16488, 16492 Healdsburg Ave Healdsburg, CA | 4,285,288.00 |
| 3/25/2003 | Johnson Property | 7555 Sonoma Highway Santa Rosa, CA | 3,077,498.00 |
| 3/25/2003 | Johnson Access Property | 7557 Sonoma Highway Santa Rosa, CA | 1,028,487.00 |
| 5/16/2003 | Carrington Property | 3800, 4000, 4300 & 4500 Hwy One, Coleman Valley Rd Bodega Bay, CA | 4,882,273.00 |
| 5/30/2003 | Brayton Property | 1797, 1799 Pepper Road Petaluma, CA | <u>1,316,268.00</u> |
| TOTAL FY 02-03 | | | \$ <u>33,000,012.00</u> |
| 7/16/2003 | Indian Valley Property | 5610 Maryannis Drive Santa Rosa, CA | \$ 478,043.00 |
| 7/31/2003 | Connolly Property | 27285 Dutcher Creek Road Cloverdale, CA | 266,505.00 |
| 8/13/2003 | Jacobs Ranch | 5297 Sonoma Mountain Road Santa Rosa, CA | 4,919,749.00 |
| 11/10/2003 | Fox Pond Property | 16496 Healdsburg Avenue Healdsburg, CA | 2,905,833.00 |
| 1/29/2004 | Skiles Property | 6560 Sonoma Mountain Road Santa Rosa, CA | 224,894.00 |

**SONOMA COUNTY AGRICULTURAL PRESERVATION
AND OPEN SPACE DISTRICT
Schedule of Interests in Land
June 30, 2008**

| <u>Date Acquired</u> | <u>Property Name</u> | <u>Property Address Or Location</u> | <u>Total Cost</u> |
|-----------------------|---|--|--------------------------------|
| 2/26/2004 | Flocchini Property | 7078 Lakeville Highway Petaluma, CA | \$ 794,322.00 |
| 2/27/2004 | Petaluma River Marsh Enhancement **** | Lakeville Highway Petaluma, CA | 1,105,920.00 |
| 4/30/2004 | Wilroth Property | Lichau Road Sonoma County, CA | 2,255,695.00 |
| 5/21/2004 | Roblar Ranch Property | 7175 Roblar Road Petaluma, CA | 2,292,062.00 |
| 5/28/2004 | Eliot Property ***** | 5850 Grove Street Sonoma, CA | <u>17,090.00</u> |
| TOTAL FY 03-04 | | | \$ <u>15,260,113.00</u> |
| 7/14/2004 | Van Hoosear Wildlife Preserve | 2290 Grove Street Sonoma, CA | \$ 5,402,122.00 |
| 10/13/2004 | Maffia Property | 12001 Valley Ford Road Petaluma, CA | 1,168,446.00 |
| 10/21/2004 | Sebastopol Skate Park and Community Garden | Laguna Park Way Petaluma, CA | 132,176.00 |
| 10/22/2004 | Beltane Ranch Property | 11775 Sonoma Highway Glen Ellen, CA | 9,182,041.00 |
| 11/2/2004 | Dickson Property | 7699 Reclamation Road Petaluma, CA | 4,282,207.00 |
| 12/1/2004 | Wilroth Property | Lichau Road Sonoma County, CA | 59,555.00 |
| 1/31/2005 | Cooper's Grove | 5761 Sonoma Mountain Road Santa Rosa CA | 4,926,873.00 |
| 3/15/2005 | Summer Home Park | 11453 River Road Forestville, CA | 399,098.00 |
| 5/6/2005 | Willow Creek | 19100 Willow Creek Road 24110 Freezeout Road 2330 Willow Creek Road Sonoma County, CA | <u>20,923,138.00</u> |
| TOTAL FY 04-05 | | | \$ <u>46,475,656.00</u> |

**SONOMA COUNTY AGRICULTURAL PRESERVATION
AND OPEN SPACE DISTRICT
Schedule of Interests in Land
June 30, 2008**

| <u>Date Acquired</u> | <u>Property Name</u> | <u>Property Address Or Location</u> | <u>Total Cost</u> |
|-----------------------|---------------------------------------|--|--------------------------------|
| 9/29/2005 | Tolay Lake Ranch | 5869 Lakeville Highway Petaluma, CA | \$ 21,794,852.00 |
| 10/7/2005 | Lawson Property | 6280 Melita Road Santa Rosa, CA | 1,183,695.00 |
| 10/7/2005 | Prince Gateway Park | Santa Rosa Creek Santa Rosa, CA | 420,963.00 |
| 12/20/2005 | Camp Gualala | 27010 Skaggs Spring Road Annapolis, CA | 894,878.00 |
| 12/15/2005 | Montini Property | 18950 Fifth Street West Sonoma, CA | 14,037,523.00 |
| 1/13/2006 | Taylor Mountain Property | 2100 Kawana Terrace Road Santa Rosa, CA | <u>18,174,418.00</u> |
| TOTAL FY 05-06 | | | \$ <u>56,506,329.00</u> |
| 9/8/2006 | Crane Property | 5900 Petaluma Hill Road Santa Rosa, CA | \$ 1,112,379 |
| 8/24/2006 | Saddle Mountain Property | Calistoga & Helena Roads Sonoma County, CA | 14,714,525 |
| 7/3/2006 | Santa Rosa Creek 3 Bridges | Santa Rosa, CA | 7,950 |
| 6/22/2007 | Sonoma Developmental Center Area 3 | 14400 Sonoma Highway Sonoma County, CA | 586,881 |
| 4/18/2007 | Tremari | 5767 & 5775 Bloomfield Road Unincorporated Petaluma, CA | 3,185,447 |
| TOTAL FY 06-07 | | | \$ <u>19,607,182.00</u> |

**SONOMA COUNTY AGRICULTURAL PRESERVATION
AND OPEN SPACE DISTRICT
Schedule of Interests in Land
June 30, 2008**

| | | | |
|--|-------------------------|--|--|
| 6/5/2008 | Quailbrook Ranch | 6450 Quailbrook Lane Penngrove, CA | \$ 1,647,162.93 |
| 12/31/2007 | Hayfork Ranch | 5240 St. Helena Road Santa Rosa, CA | 668,197.58 |
| 11/15/2007 | Cresta Property | 3035 Porter Creek Road Santa Rosa, CA | 3,142,034.65 |
| 9/28/2007 | Poff Property | 8000 State Highway 1 Bodega Bay, CA | 5,650,183.47 |
| 9/28/2007 | Clover Springs Property | Skyview Drive Cloverdale, CA | 7,840,666.65 |
| 9/28/2007 | Pitkin Marsh Property | 4869 North Gravenstein Highway Sebastopol, CA | 404,855.50 |
| 12/21/2007 | Roche Property | West Line of Highway 121 Sonoma County, CA | 2,013,611.24 |
| TOTAL FY 07-08 | | | \$ <u>21,366,712.02</u> |
| TOTAL INTERESTS IN LAND June 30, 2008 | | | \$ <u><u>268,516,470.29</u></u> |

**SONOMA COUNTY AGRICULTURAL PRESERVATION
AND OPEN SPACE DISTRICT
Roster of Board Members**

As of April 7, 2009, the District Board consisted of the following members:

| <u>Directors</u> | <u>Office</u> | <u>Term Expires</u> |
|----------------------|-----------------------|---------------------|
| Paul Kelley | Chairman | January 2011 |
| Valerie Brown | Vice Chairwoman | January 2013 |
| Mike Kerns | | January 2011 |
| Shirlee Zane..... | | January 2013 |
| Efren Carrillo | | January 2013 |

**SONOMA COUNTY AGRICULTURAL PRESERVATION
AND OPEN SPACE DISTRICT
Citizen Advisory Committee**

At April 7, 2009, the Citizen Advisory Committee included the following:

| | |
|----------------------------|--|
| Dennis Murphy | Fourth District Representative |
| Paul Brophy | Business Representative |
| Suzanne Doyle | Environmental Representative |
| Vacant | First District Representative |
| Cary Fargo | Real Estate Representative |
| Yancey Forest-Knowles..... | Third District Representative |
| Douglas Hanford..... | First District Representative |
| Vacant | Fifth District Representative |
| Janet Orchard | Mayors' and Council Members' Representative |
| Vacant | Second District Representative |
| Tim Smith | Mayors' and Council Members' Representative |
| Vacant | Fourth District Representative |
| Vacant | Mayors' and Council Members' Representative |
| Andy Rodgers | Second District Representative |
| Vacant | Agricultural Representative |
| Vacant | Third District Representative |
| Victoria Wikle..... | Fifth District Representative |