



SONOMA COUNTY OPEN SPACE FISCAL OVERSIGHT COMMISSION

COMMISSIONERS

Mike Sangiacomo (District 1)
Todd Mendoza (District 2)
Jean Kapolchok (District 3)

Bob Anderson (District 4)
Vacant (District 5)
Jeff Owen (Alternate)

Minutes for meeting of February 7, 2013

Commissioner Sangiacomo called the Fiscal Oversight Commission meeting to order at 5:00 pm.

Commissioners Present: Bob Anderson, Jean Kapolchok, Todd Mendoza, Jeff Owen, Mike Sangiacomo.

Staff Present: Bill Keene, General Manager; James Botz, District Counsel; Sue Jackson, Deputy Clerk.

1. **Agenda Items to be Held or Taken Out of Order; Off Agenda Items.**

There were none.

2. **General Announcements not Requiring Deliberation or Decision.**

General Manager Bill Keene made the following announcements:

- On February 5, 2013, the District's Board of Directors approved the transfer of the Taylor Mountain Property from the District to the County. The transfer is expected to be completed by February 20, 2013. The Property is expected to be opened to the public on February 23, 2013.
- On February 5, 2013, the District's Board of Directors approved a grant to the Monte Rio Recreation and Park District for restoration and development of Creekside Park Property under the District's Matching Grant Program.
- The District is in the final steps in the selection process to fill the Volunteer Coordinator position.

Commissioner Anderson showed a picture of Taylor Mountain that was painted in 1878. It provided a historical contrast of how the property appeared then with how it is now, when it is being preserved for future generations.

3. **Public Comment.**

There was none.

4. **Correspondence/Communication.**

There was none.

5. **Approval of Commission Minutes.**

On a motion by Commissioner Anderson and second by Commissioner Kapolchok, the minutes of January 10, 2013 meeting were approved as submitted.

6. **Ad Hoc Committee Reports.**

- **FY 12/13 Annual Report/Audit Report Review** (Anderson, Kapolchok)

On January 28, 2013, Commissioners Kapolchok and Anderson and District Counsel Botz met Debbie Rutledge (ACTTC Cost Plan Accountant/Auditor) and Joseph Loomis (ACTTC Accounting Assistant) to review the A-87 Cost Plan process and cycle. They reported that costs are determined through a Federally-approved formula. The Fiscal Oversight Commission is charged with confirming that what the District is being charged is based on actual cost. The Ad Hoc Committee will continue to monitor A-87 costs over a period of years.

The Ad Hoc Committee will continue its discussion with the ACTTC regarding how District assets are used in qualifying the County's borrowing capacity. The FOC sent a letter to the County Auditor requesting clarification on the County's decision determining that the District is a component unit of the County. The FOC requested a response by March 1, 2013, in time for the FOC to meet its mid-March deadline for producing the annual report.

Mr. Botz recommended that the committee hire a contract consultant to assist with Annual Report and Audit Report Review.

- Investment (Mendoza) – no update
- Review of County Services (Mendoza) – no update
- Stewardship (Mendoza) – no update

Commissioner Anderson requested that the Stewardship committee determine whether the District is budgeting enough funding to cover ongoing stewardship costs and to make recommendations if the adjustments are warranted.

7. **Mid-Year Financial Report.**

Mr. Keene provided an overview of the second quarter financials. He reported that revenues exceeded expectations, a probable result of increased revenue generated by AB 153 (Amazon Tax) which was implemented in September, 2012. (Copies of the financial reports discussed are available on request at the District office.)

8. **Suggested Next Meeting.** **March 7, 2013**

9. **Adjournment.**

Commissioner Sangiacomo adjourned the meeting at 6:30 pm.

Respectfully submitted,

Sue Jackson
Deputy Clerk