

**SONOMA COUNTY OPEN SPACE
FISCAL OVERSIGHT COMMISSION**

COMMISSIONERS

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

Bob Anderson (District 4)
Eric Koenigshofer (District 5)
Jeff Owen (Alternate)

APPROVED

Minutes for Meeting of August 1, 2013

Commissioner Mendoza called the meeting to order at 5:00 pm.

Commissioners Present: Mendoza, Kapolchok, Anderson, Koenigshofer, Owen (Alternate).

Staff Present: Bill Keene, General Manager; Mary Dodge, Administrative & Fiscal Services Manager; Sheri Emerson, Program Manager – Stewardship; Sue Gallagher, Deputy County Counsel; 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:

- The Auditor/Controller/Treasurer/Tax Collector's Office is conducting an internal audit of the District with a focus on expenditures considered in the Operations and Maintenance calculation.
- The District will present its Operations and Maintenance policy to the Board of Directors on September 17, 2013.

3. Public Comment.

There was none.

4. Correspondence/Communication.

There was none.

5. Approval of Commission Minutes.

On a motion by Commissioner Kapolchok and second by Commissioner Koenigshofer, the minutes of July 11, 2013 meeting were approved as submitted, with Commissioner Anderson abstaining.

6. Ad Hoc Committee Reports.

- Investment (Mendoza)
Nothing to report.
- Review of County Services (Mendoza)
Nothing to report.

- Stewardship (Mendoza, Sangiacomo)
Nothing to report. Commissioner Mendoza requested a status on the “projected model” and was told that it is still in development.
- Initial Public Access/Operations and Maintenance (Anderson, Koenigshofer)
The committee met on July 31, 2013 to discuss content and structure of a Board workshop. Staff has requested comments from concerned parties on the draft staff report and, following the comment period, will make a recommendation. The Committee will meet again (August 28, 2013) to review the Staff report and will make its own recommendation.

7. **Determination of District Status in County Comprehensive Annual Financial Report (CAFR).**

The Commission discussed a communication received from District Special Counsel, James Botz, which was written in response to Maze & Associates’ letters dated May 16, 2013, wherein they conclude that the District is a component unit of the County of Sonoma. Mr. Botz disagrees, and presented arguments to support his opinion. A lengthy discussion followed.

Commissioner Anderson asked that the Annual Report/Audit Report Review Ad Hoc Committee (Anderson, Kapolchok) be reinstated to review GASB 14 and GASB61. (The Committee was disbanded on June 6th, having completed their work at that time on issues previously raised.)

8. **Board Workshop preparation: Operations & Maintenance. (Session 1 of 2)**

In a memo dated June 5, 2013, County Administrator Veronica Ferguson asked the District to hold a Board workshop to identify the classification of expenditures relating to the 10% O&M calculation for District-owned recreational lands. The commissioners discussed the structure and content of the workshop.

9. **Long Range Financial Model.**

This item was tabled until the September 5, 2013 regular meeting.

10. **Suggested Next Meeting.** September 5, 2013

11. **Adjournment.**

Commissioner Mendoza adjourned the meeting at 7:30 pm.

Respectfully submitted,

Sue Jackson
Deputy Clerk