

CUYAMA COMMUNITY SERVICES DISTRICT

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RECEIVED

November 28, 2011

DEC 2 2011

Santa Barbara County Grand Jury
Grand Jury Room
County Courthouse
Santa Barbara, CA 93101

BY: _____

Attention: Ted Sten, Foreman
2011-2012 Santa Barbara County Grand Jury

Re: 2010-11 Santa Barbara County Civil Grand Jury report entitled:
"Local Government Post-Employment Benefits in Santa Barbara County –
Complicated and Costly"

Dear Foreman Sten,

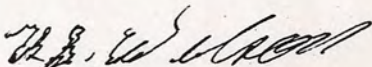
This letter represents Cuyama Community Services District response to the above-mentioned report. Your report cited Finding 3 and Recommendation 3 for Cuyama CSD.

The CCSD Board of Directors has addressed the issue of compensated absences liabilities. On April 24, 2010, the CCSD Board approved payment of accrued sick leave to the Manager. The sum of \$7,481.52 was paid in four equal installments; the final payment was issued on August 11, 2010. Furthermore, on August 11, 2010, the CCSD Board approved payment of unused accrued vacation to the Manager. The sum of \$25,667.96 is to be paid in four equal installments biannually as of January 2011. Two payments have been made, and the remaining payments will to be issued January 2012 and July 2012.

On June 9, 2010, CCSD Personnel Policy was amended so that "any unused accrued vacation that has an accrual date older than twelve months shall be forfeited by the employee and CCSD will not compensate the employee for said unused accrued vacation." CCSD Personnel Policy for sick leave states that "unused sick leave will not accrue; however, unused sick leave will be paid to the employee at the end of the year." Even though the unused sick leave was added to accrued vacation in previous years, the District is now following CCSD Personnel Policy.

The District offers no post-employment benefits to its employees.

Sincerely,



U.S. Wilson
Manager

USW/viv