

August 11, 2011

DRAFT

Hon. Arthur A. Garcia
Assistant Presiding Judge
Santa Barbara Superior Court
312 East Cook Street
P.O. Box 5369
Santa Maria, CA 93456

Response of the Cachuma Resource Conservation District to the Santa Barbara County Grand Jury Findings and Recommendations.

Dear Santa Barbara County Civil Grand Jury:

During its regular meeting of August 11, 2011 the Board of Directors of Cachuma Resource Conservation District (the "District") adopted the following responses to the Grand Jury recommendations contained in the report entitled: Local Government Post Employment Benefits. The Board of Directors thanks the Grand Jury for its time and attention to these important matters.

RESPONSES TO FINDINGS AND RECOMMENDATIONS

Finding 3: As of June, 2010, public agencies in Santa Barbara County had a total liability for compensated absences of nearly \$61,000,000.

The Cachuma Resource Conservation District agrees with the finding.

Recommendation 3: That, no later than January 1, 2012, in the best interest of ratepayers and taxpayers, each government agency that has compensated absences liabilities, adopt an implementation plan to reduce each agency's compensated absences liability.

Response: The Cachuma Resource Conservation District will not implement this recommendation. The District already has one of the lowest liabilities for compensated absences of the Special Districts in Santa Barbara County. The current policy regarding compensated absences is satisfactory.

Thank you for this opportunity to provide this response.

Sincerely,



Board Chairman
Cachuma Resource Conservation District