

**RESPONSE TO GRAND JURY REPORT FORM**

**Report Title: Special Districts in Marin County**

**Report Date: June 14, 2002**

**Response By: Karl W. Drexel Title: Administrator**

**Response Date: July 22, 2002**

**FINDINGS**

- I (we) agree with the findings numbered: 1 – 3 and 6 – 8
- I (we) disagree wholly or partially with the findings numbered: \_\_\_\_\_  
(Attach a statement specifying any portions of the findings that are disputed; include an explanation of the reasons therefor.)

**RECOMMENDATIONS**

- Recommendations numbered 1 – 4 have been implemented.  
(Attach a summary describing the implemented actions.)
- Recommendations numbered 7 have not yet been implemented, but will be implemented in the future.  
(Attach a timeframe for the implentation.)
- Recommendations numbered 6 require further analysis.  
(Attach an expanation and the scope and parameters of an analysis or study, and a timeframe for the matter to be prepared for discussion by the officer or director of the agency or department being investigated or reviewed, including the governing body of the public agency when applicable. This timeframe shall not exceed six months from the date of publication of the grand jury report.)
- Recommendations numbered \_\_\_\_\_ will not be implemented because they are not warrented or are not reasonable.  
  
(Attach an explanation.)

Date: July 22, 2002 Signed: \_\_\_\_\_

Number of pages attached \_\_\_\_\_

**RECOMMENDATIONS:**

- 1) The Board Members receive NO compensation for attending meetings. Should the Board choose to compensate the Directors in the future, it will be noticed and justified to the District members.
- 2) The District holds only one regularly scheduled meeting per month. Should additional meetings of the Board be required, the number will be held to a minimum.
- 3) The Board Members receive NO medical or dental benefits paid for by the District.
- 4) The Board Members receive NO travel and conference expenses. Should it become necessary for Board

Members to be reimbursed for travel and conference expenses in the future, it will be kept to a reasonable amount.

- 6) The District has replenished the required Debt Service Reserve, called the Sinking Fund. The District has also established a Capital Reserve Fund, Operating Reserve and Park Reserve Funds. These are both restricted and unrestricted reserves. As a special district formed under Government Code §61000, however, the district is bound by the financing requirements of the State. We welcome a standardized format and terminology, as well as levels of reserves, however, they do not exist at this time. Further study and analysis needs to be done by the County, in conjunction with the State, to develop such formats. The TVCSD make public all of the financial information of the District through the newsletter, annual Meeting of Members, and regular board meetings. The District will continue to build the reserve accounts as possible and necessary for the future financial stability of the District. When the reserve levels are sufficient, in the opinion of the Board and as required by law, the District will initiate a rate reduction.
- 7) The District welcomes the opportunity to work with the County in developing standard terminology and format for handling reserves. The County needs to develop standards, in conjunction with the State Controller's Office, Division of Accounting and Reporting, Local Government Reporting Section; The State Water Resources Control Board, Clean Water Program, State Revolving Fund; The California Department of Parks and Recreation, Office of Grants and Local Services; and the Secretary of State's Office.