RESPONSE TO GRAND JURY REPORT FORM

Report Title: Retiree Health Care Costs: I Think I'm Gonna Be Sick

Report Date: March 19, 2007

Response by: Bolinas FPD Board Title: Phil Brinley, Board President

FINDINGS

- I (we) agree with the findings numbered: F12
- 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 _____ have been implemented.

  (Attach a summary describing the implemented actions.)

- Recommendations numbered _____ have not yet been implemented, but will be implemented in the future.

  (Attach a timeframe for the implementation.)

- Recommendations numbered _____ require further analysis.

  (Attach an explanation 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 R2 will not be implemented because they are not warranted or are not reasonable.

  (Attach an explanation.)

Date: 10/16/07 Signed: P Brinley

Number of pages attached 1

BOLINAS FIRE PROTECTION DISTRICT

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Report Date: March 19, 2007

Response By: Bolinas FPD Board **Title:** Board President

FINDINGS:

- We agree with the finding numbered F12

RECOMMENDATIONS

- Recommendation #2: The Bolinas Fire Protection District (BFPD) does not provide post-employment health or welfare benefits to its former employees; as a result, BFPD's auditors (Bunker & Company in San Rafael) have confirmed that GASB 45 is not applicable to the BFPD's operations.