

Cuyama Joint Unified School District

P. O. Box 271, New Cuyama, California 93254
(661) 766-2482 • FAX: (661) 766-2255

RECEIVED

DEC 6 2011

November 30, 2011

BY: _____

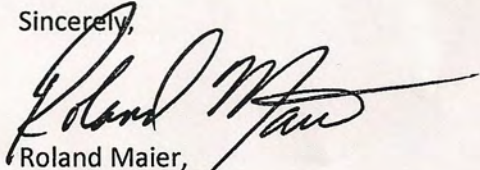
Dear Mr. Sten,

This letter is in response to the letter of November 17, 2011 regarding not responding to the Santa Barbara County Civil Grand Jury report entitled: "Local Government Post-Employment Benefits in Santa Barbara County – Complicated and Costly". Ms. Hensley has retired as the Superintendent/Principal of the Cuyama Joint Unified School District and I began on July 1, 2011 in that capacity.

There was a response to the report approved at the September 8, 2011 CJUSD Board meeting. I recall sending the response in a timely manner following the 9/13/11 board meeting. I will resend the response, September 8, 2011 CJUSD Board agenda and the minutes of the meeting approved at the October 13, 2011 meeting.

I apologize for the delay. We have responded recently to two other Santa Barbara Grand Jury reports in a timely manner. If there are further questions please do not hesitate to contact me at your earliest convenience.

Sincerely,

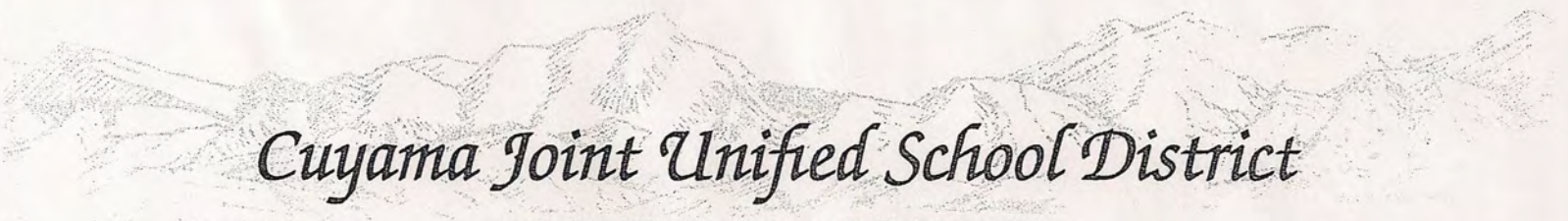


Roland Maier,

Superintendent/Principal

Cuyama Joint Unified School District

661-766-2482 work; 661-623-1303 cell



Cuyama Joint Unified School District

P. O. Box 271, New Cuyama, California 93254
(661) 766-2482 • FAX: (661) 766-2255

September 8, 2011

Cuyama Joint Unified School District

Response to Grand Jury Findings and Recommendations:

"Local Government Post Employment Benefits in Santa Barbara County – Complicated and Costly"

Recommendation 1

That, no later than January 1, 2012, all local government agencies that belong to multiple-employer pension pools obtain, and for each year thereafter, make publicly available estimates of their individual unfunded actuarial liability from an actuary or the plan sponsor.

Response:

- A. The Cuyama Joint Unified School District (CJUSD) will not implement this recommendation because it is not warranted or is not reasonable.
- B. The CJUSD is part of the schools statewide CalPERS and CalSTRS pools, and employer contributions are set at the same rate for all school district members of that pool.
- C. The unfunded liability of the state schools pool impacts the employer contribution rate, and this unfunded liability is made available to the general public annually in the CalPERS *Comprehensive Annual Financial Report* and the CalSTRS *Comprehensive Annual Financial Report*.

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:

- A. The CJUSD does not allow vacation or comp-time carryover for employees to accrue to substantial levels. Management has obligation to maintain minimal levels and has a specific approval process.
- B. This recommendation is within the scope of bargaining and therefore negotiable.