



SANTA YNEZ VALLEY UNION HIGH SCHOOL DISTRICT
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PAUL TURNBULL, Ph.D.
District Superintendent

September 13, 2011

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

Hon. Joni Gray, Chair
Santa Barbara County Board of Supervisors
County Administration Building
105 East Anapamu Street
Santa Barbara, California 93101

Dear Judge Garcia and Supervisor Gray:

This is the Santa Ynez Valley Union High School District's response to the Grand Jury's request for responses to its report, "Local Government Post Employment Benefits in Santa Barbara County – Complicated and Costly."

This response (see attachment) has been approved by the governing board of the Santa Ynez Valley Union High School District as part of its regularly scheduled board meeting on September 13, 2011. As such, this letter is signed by the Superintendent and the President of the Board as representatives of the local agency. Additionally, a CD-ROM with this letter in PDF format is attached, as requested by the Grand Jury.

Sincerely,

Paul Turnbull, Ph.D.
Superintendent

Christine Burtness
President, Board of Education

Santa Ynez Valley Union High 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 Santa Ynez Valley Union High School District is unable to implement Recommendation 1 since this information is unavailable to us and outside the scope of our agency’s capacity.
- b. The Santa Ynez Valley Union High School District belongs to the CalSTRS and CalPERS statewide pools. Employer contribution rates are determined by statute in the case of CalSTRS and by the CalPERS Board for CalPERS. Both CalSTRS and CalPERS define the same employer contribution rate for all California public schools within the pool.
- c. The unfunded liability of the state schools pool impacts the employer contribution rate. The unfunded liability is reported annually in the CalSTRS Comprehensive Annual Financial Report and the CalPERS 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 Santa Ynez Valley Union High School District agrees with this recommendation.
- b. By December 31, 2011, the Santa Ynez Valley Union High School District Board of Education will review a Board Policy/Administrative Regulation, with the goal of implementing the policy and phasing in a plan of reducing the agency’s compensated absences liability, by capping vacation or compensatory time carryover to a small amount per year, within the limits of the agency’s collective bargaining process.