



Vista Del Mar Union School District

Vista de Las Cruces School
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BY: _____

November 22, 2011

**Ted Sten
Foreman
2011-2012 Santa Barbara County Grand Jury
Grand Jury Room
County Courthouse
Santa Barbara, CA 93101**

Attention: Mr. Sten

The included comments represent a response to Recommendation 1 in the report entitled: "Local Government Post-Employment Benefits in Santa Barbara County- Complicated and Costly". A previous response was sent in July by my Assistant Superintendent, Andrew Cherry.

Recommendation 1

Response:

- a. The Vista Del Mar School District is unable to implement this recommendation since this information is unavailable to us and outside the scope of our agency's capacity.
- b. The Vista Del Mar School District belongs to 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 school districts within the pool.
- c. The unfunded liability of the state schools pool impacts the employer contribution rate. The unfunded liability is reported annually by both CalSTRS and CalPERS.

Sincerely

**Greg Pruitt
Superintendent/Principal
Vista Del Mar USD**