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September 28, 2010

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VENTURA COUNTY  
GRAND JURY

Ventura County Grand Jury  
800 S. Victoria Avenue, L#3761  
Ventura, CA 93009

RE: Response from Briggs School District to Grand Jury Report *The Half Billion Dollar Elephant in our Schools' Closets*

Members of the Ventura County Grand Jury:

Thank you for preparing the Ventura County 2009/2010 Grand Jury Report title *The Half Billion Dollar Elephant in Our Schools' Closets*. As required by the Grand Jury, following are the responses to the findings and recommendations included in the report on behalf of Briggs School District:

**Finding F-02. Briggs Elementary School District:**

- Concurs with the Grand Jury Report that the budget for the General Fund as of the 2009/2010 Adopted Budget was \$3,661,001
- Concurs with the Grand Jury Report that the annual costs associated with health care benefits for active employees as of October 1, 2009 were \$228,732
- Although no District-paid health benefits were provided to retirees as of October 1, 2009, retirees were allowed to participate in the District's health benefit plan provided the retiree reimburses the District for the full amount of the coverage cost.
- Concurs with the Grand Jury Report that the District does not pay any portion of the retiree's dependent health care benefits
- Although there were no participants in the District's retiree health care benefit plan that were District-paid as of October 1, 2009, there were three participants who reimbursed the District for the full amount of the coverage cost
- Concurs with the Grand Jury Report that the health care benefits plan for current employees is pay-as-you-go
- Since there is a District-paid cap for health benefits and no retiree health plans that were paid by the District as of October 1, 2009, there were no unfunded health care benefits liabilities

**Recommendation R-01. Adopt a policy of prefunding retiree health care benefits:**

**Recommendation R-02. Identify cost reductions to allow District to achieve calculated ARC:**

**Recommendation R-06. Educate and communicate employees, retirees, and parents of students regarding the OPEB issue:**

**Recommendation R-07. Take a pro-active role in solving the unfunded liability crisis for the District:**

**Recommendation R-08. Consider alternatives to resolve this serious financial situation:**

- R-01, R-02, R-06, R-07, and R-08 Not applicable -- No District-paid retiree health benefits as of October 1, 2009

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**Recommendation R-03. Leverage the economies of scale by acting as a bargaining unit and selecting a health care plan for all employees:**

- The Briggs School District already leverages the economies of scale by participating with other school district in California in the Self-Insured Schools of California (SISC) joint powers health benefit insurance pool administered by the Kern County Superintendent of Schools Office

**Recommendation R-04. Use language in District's financial report to communicate to average County taxpayer, employee, and retiree how tax dollars are being spent and to recognize the District's financial indebtedness:**

- The financial reports of the Briggs School District include narratives which summarize the information included in the California State-Required report format into a document that is more easily understood by the public.

**Recommendation R -05. Post the entire District budget on the District website:**

- Although the Board packets are posted on the District website, the entire District budget is not currently posted on the District website. This recommendation will be studied and included on the Board agenda for consideration.

Thank you for the opportunity for the Briggs School District to review and respond to the Grand Jury on this topic. If you have any additional questions or comments, please feel free to contact me or Deborah Cuevas, Superintendent, via phone (District Office 805-933-2254) or via email ([zshah@briggsesd.org](mailto:zshah@briggsesd.org) or [dcuevas@briggsesd.org](mailto:dcuevas@briggsesd.org)).

Sincerely,



Zahid Shah, Board President  
Briggs School District

Cc: Honorable Kevin J. McGee, Presiding Judge, Superior Court of CA, P.O. Box 6489, Ventura, CA 93006  
Members, Briggs School District Board  
Cynthia Hansen, Chief Business Official