The District’s responses to your information request are below and attached.

1.         What is the actuarial amount for GASB to be fully funded?

Based on the actuarial evaluation completed in 2016, the total amount to be funded is about $116,400,000

a.         What is the bases for this figure?

A bi-annual study is completed by Total Compensation, the most recent of which was in 2016.  At their December 14, 2016 meeting, the Board of Trustees were presented an annual report on the District’s unfunded retiree liability.  This report explains in detail the process employed for calculating this figure.  A link to the item is provided below:

<http://www.boarddocs.com/ca/cccd/Board.nsf/goto?open&id=AFYUW57DFDCC>

2.         How much is currently in the GASB fund?

The Coast District receives a quarterly statement for the irremovable trust.  The most current statement for the quarter ending December 31, 2016 lists the balance at $67,588,826.66.

a.               How much is still needed for GASB to be fully funded?

Based on the evaluation completed by the actuary in 2016, the current liability is approximately $116,400,000.  If the current balance in the irrevocable trust is applied to this liability, the remaining balance to be funded is $48,841,877.34.  Again, this figure is based on the 2016 actuarial study and the balance in the irrevocable trust as of December 31, 2016.

b.               What is the target date for GASB to be fully funded?

It is important to note that the extent to which the health plan liabilities continue to grow, so too will the total liability.  In addition, the investment strategy of these funds make a finite date difficult to determine.  Part of the unfunded liability requires 13 more years of payments and the remaining portion has 20 years of payments..

c.               What determines how much is contributed to the GASB fund each month/year?

The annual required contribution (ARC), as determined by the 2016 actuarial study, is approximately $9,760,000.  This is determined by an analysis of the normal cost and the amortization of the unfunded actuarial accrued liability.  The calculation of these factors are held to both accounting and actuarial standards as well as compliant with requirements under GASB 43 and 45.

d.               When GASB is fully funded, how does this impact the District general fund?

Again, it is important to note that the extent to which the health plan liabilities continue to grow, so too will the total liability.  To suggest that the plan will be fully-funded, assumes that no further liabilities will be incurred.

3.       At the Health Benefits Advisory Committee, you presented a figure ($30,811) that is the cost for the PPO of an employee plus dependent at retirement.  Is this figure an actual cost or the amount being used for budget purposes?

The current cost (actual figures) per Non-Medicare Retiree (age 55-65) is $43,616 for family coverage and $30,608 for employee plus one dependent.

a.       Is this figure for the 16/17 fiscal year?  If not, what year is the cost projected for?

This is for 2016-2017

b.       Please break down the amount, specifically how much for the employee and how much for the dependent.

It is one cost (employee plus dependent)

c.       If at age 65 employees are required to move to the UHC PPO, how will this affect this figure?

Our benefits consultant projects a cost savings of $277.00 per person or $554 employee + one

d.       If at age 65 employees are required to move to the UHC PPO, how will this affect the actuarial and the amount required to be fully funded?

Unknown.

e.       Is the $30,811 figure the same amount for all constituency groups who retire under the PPO plan?

The $30,608 is for all groups

f.        If not, what are the constituencies for whom the figures vary?  What are the corresponding figures for those constituencies?

N/A

4.       How many employees have retired during the following years?  Please list by constituency groups and include ages and the Benefit Plan.

2011-2012?               See attached Retirees 2011-2016 Combined Chart

2012-2013?               See attached Retirees 2011-2016 Combined Chart

2013-2014?               See attached Retirees 2011-2016 Combined Chart

2014-2015?               See attached Retirees 2011-2016 Combined Chart

2015-2016?               See attached Retirees 2011-2016 Combined Chart

2016-current?           See attached Retirees 2011-2016 Combined Chart

Based on the email sent by Dr. Vyskocil on March 17, 2017:

5.       Which 6 positions were studied?

                        (SEE Attached Compete-Comparison-2017-04-19 Chart)

6.       Which 3 positions of the 6 were paid more in total comp than even South Orange County Community College District which is a basic aid district?

Actually, ALL 6 were (SEE Attached Compete-Comparison-2017-04-19 Chart)

If you have any follow up questions or require any further information, please contact me.

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