

MEETING NOTICE: There will be a Regular Meeting of the
Blanchard /Santa Paula Library District Board of Trustees
Tuesday, October 25, 2016, at 5:30 p.m.
Blanchard Community Library, Hardison Room
119 N. 8th St., Santa Paula, CA 93060.

AGENDA

- A. CALL TO ORDER
- B. APPROVAL OF THE ORDER OF THE AGENDA
- C. PUBLIC COMMENT

Public comments are welcomed and encouraged. The President of the Board will acknowledge visitors wishing to speak on a topic not on the regular Board agenda. The Board is prohibited from taking action on any item not part of the printed agenda. When addressing the Library Board, please stand to be recognized by the Board President, state your full name and address, and direct your comments to the entire Library Board.

For members in the audience wishing to speak on an Agenda item, the President will announce the item and request the staff or a Board member to give a brief summary. The Board will have an opportunity to ask questions, following which the President will ask whether anyone else wishes to comment. Then the Board will discuss the item and take the appropriate action.

The Library Board of Trustees requests that speakers conduct themselves with civility and keep in mind the rights and well-being of all members of the Santa Paula community.

- D. CONSENT CALENDAR
 - a. Approval of Minutes:
 - i. Regular Meeting of September 27, 2016
- E. REPORTS
 - a. Financial Reports
 - b. Friends of the Library
- F. BOARD/ADMINISTRATION COMMENTS, CONCERNS, HANDOUTS
- G. CLOSED SESSION
 - a. Public employee discipline/dismissal/release
- H. REPORT FROM CLOSED SESSION, IF ANY

I. UNFINISHED BUSINESS

- a. None

J. NEW BUSINESS

- a. Adoption of a position on Measure B—Blanchard/Santa Paula Public Library District
- b. GASB 45 Report on Other than Pension Employee Benefits prepared by James Marta & Co LLP

K. REPORTS (CONTINUED)

- a. Literacy Services
- b. Public Services
- c. District Director's Report
- d. Board Committees
 - i. Finance
 - ii. Human Resources
 - iii. Strategic Plan Teams
 - 1. Visioning/Strategic Plan
 - 2. Fundraising/Grants
 - 3. Volunteerism
 - 4. Community Connections
 - 5. Publicity/Public Relations
 - 6. Adult Programs
 - 7. Facilities
 - 8. Technology

L. FUTURE AGENDA ITEMS

M. UPCOMING MEETING DATES

October 25, 2016

N. ADJOURNMENT

In compliance with the Ralph M. Brown Act and the Americans with Disabilities Act, if you need a disability-related modification, accommodation, or other special assistance to participate in this meeting, please contact Ned Branch, District Director of the Blanchard/Santa Paula Community Library, at 805-525-3615 x102. Notification 48 hours before the meeting will enable reasonable arrangements to be made.

MINUTES of the Regular Meeting of the Blanchard/Santa Paula Library District Board of Trustees, Tuesday, September 27, 2016.

CALL TO ORDER---The Meeting was called to order at 4:05 p.m. by Board President Laura Phillips. Board members Maureen Coughlin, Beverly Mueller, Laura Phillips, and Linda Spink were in attendance. District Director Ned Branch and Steve McFadden, C.P.A. were present. Board Member Tim Hicks arrived at 4:51 during the discussion on Health Benefits.

APPROVAL OF THE ORDER OF AGENDA---The Order of the Agenda was unanimously approved (Coughlin/Spink).

PUBLIC COMMENT ON NON-AGENDA ITEMS---none.

CONSENT CALENDAR---The *Minutes* of the Regular Meeting of August 23, 2016, were unanimously approved as written (Coughlin/Mueller).

REPORTS---Director Branch noted that financial statements are automatically received and filed; no vote is necessary. Steve McFadden presented the *Financial Statements and Budget*. The net revenue is currently about \$7,000 above the YTD budgeted amount. The large sum under Library Operations came from a payment of online fees and fines collected by Black Gold over a long period. \$394.00 in accounts payable includes funds due to the Friends from the former bookkeeper's office. The payments to Coverly Professional Services will be reported under Publicity. Trustee Spink and Director Branch are looking into possible costs of installing solar panels to reduce summertime electrical expenses. CSDA may know of some solutions. The Financial statements were received and filed. Mr. McFadden departed after the report. Laura Phillips reported that the *Friends of the Library* will offer spooky books at half price at the October Book Sale, they have about \$10,000 - \$12,000 available for Library purchases, the \$300,000 in cd's earn about \$33,000-\$35,000 interest annually, and they are still seeking new board members.

BOARD/ADMINISTRATION COMMENTS, CONCERNS, HANDOUTS---Director Branch received good feedback from the Chamber Mixer. Trustee Mueller voiced a need for a new

MINUTES of the Regular Meeting of the Blanchard/Santa Paula Library District Board of Trustees, Tuesday, September 27, 2016.

Board Handbook. Trustee Spink foresees about \$18,000-\$20,000 coming in from the Endowment Committee.

UNFINISHED BUSINESS---The Board unanimously approved **Resolution No. 2016-17:01, Fixing the Employer Contribution at an Equal Amount for Employees and Annuitants under the Public Employees' Medical and Hospital Care Act.** Open enrollment ends October 7, and the default choice is to have about \$50 deducted from each paycheck.

NEW BUSINESS---none.

REPORTS CONT. --- For *Literacy*, Wendy Batstone reported that she and Olivia Escoto manned a booth at the Health and Human Services Faire. They passed out flyers created by Olivia Escoto to their steady stream of visitors. Trustee Hicks suggested purchasing a spinning wheel for the booth, and Wendy Batstone is looking for a logo for the Literacy program. Santa Paula Adult school now offers four evening ESL classes, and a daytime class at the Library is still being developed. Under *Public Services*, the arrival of the moon rock, the November 15 program, and the collection of books donated by NASA were reported. Your PR Girls will hold their "Color Yourself Inspired" event on October 5. The *District Director* reported that circulation is up a little while reference inquiries continue to decline, and we should be purchasing more volumes than we currently do. The restrooms are almost completely finished, and he will research a safe child's step stool.

Board *Committee Reports*: For *Human Resources*, Director Branch reported that the management staff had their evaluations finished. The *Visioning/Strategic Plan* Committee shared the Strategic Plan with Library Staff and received valuable feedback and suggestions. Under *Community Connections*, Board President Phillips reported that she received a card from Interface and may have them present a program. Conversational Spanish was also suggested for an *Adult Program*. For *Technology*, Director Branch reported that the operating system on Olivia Escoto's computer was upgraded to allow access to better graphic services, and the high speed fiber may be installed earlier than scheduled.

MINUTES of the Regular Meeting of the Blanchard/Santa Paula Library District Board of Trustees, Tuesday, September 27, 2016.

Strategic Plan Team Reports:

FUTURE AGENDA ITEMS---The Board agreed to include the following in future Agendas:
Staff Recognition

UPCOMING MEETING DATE---The next Meeting will be on Tuesday, October 25, 2016, at 5:30 p.m. and Monday, November 21, 2016 at 5:30 p.m.

ADJOURNMENT---There being no further business, the Regular Meeting was adjourned at 6:15 p.m.

Library Board Clerk

ATTEST:

District Director

REGULAR MEETING OF OCTOBER 25, 2016

E(a).REPORTS: FINANCIAL REPORTS

1. Receive and file October 2016 financial reports
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BLANCHARD COMMUNITY LIBRARY

FINANCIAL STATEMENTS
and Supplementary Schedules

September 30, 2016

BLANCHARD COMMUNITY LIBRARY

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ACCOUNTANTS COMPILATION REPORT

Board of Directors
Blanchard Community Library
Santa Paula CA

I have compiled the accompanying statement of assets, liabilities and fund balance, statement of revenue and expense as of September 30, 2016 and for the period then ended. I have not audited or reviewed the accompanying financial statements, and accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with modified accrual basis of accounting.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified accrual basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements. My responsibility is to conduct the compilation in accordance with Statement on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit all of the disclosures ordinarily included in financial statements prepared in accordance with the modified basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the library's revenues, expenses and fund balances. Accordingly the financial statements are not designed for those who are not informed about such matters.

The supplementary schedules are not required as part of the financial statements. The supplementary schedules are included for additional analysis and clarity. I have compiled the supplementary schedules.

Stephen F. McFadden CPA
October 12, 2016

BLANCHARD COMMUNITY LIBRARY
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE

September 30, 2016

ASSETS

	CURRENT ASSETS	
CASH	\$ 1,401,377	
INTEREST RECEIVABLE	1,153	
PREPAID EXPENSES	7,284	<u>\$ 1,409,814</u>
TOTAL CURRENT ASSETS		
FIXED ASSETS NET OF ACCUMULATED DEPRECIATION		<u>549,664</u>
		<u><u>\$ 1,959,478</u></u>
TOTAL ASSETS		

LIABILITIES AND FUND BALANCES

	LIABILITIES	
ACCOUNTS PAYABLE	\$ 2,317	
ACCRUED PAYROLL EXPENSE	<u>43,169</u>	
TOTAL LIABILITIES		\$ 45,486
	FUND BALANCES	
GENERAL FUND	1,137,533	
FIXED ASSET FUND	549,664	
RESTRICTED FUNDS	226,795	
TOTAL FUND BALANCE		<u>1,913,992</u>
TOTAL LIABILITIES AND FUND BALANCE		<u><u>\$ 1,959,478</u></u>

BLANCHARD COMMUNITY LIBRARY

COMPARATIVE STATEMENT OF REVENUE AND EXPENSES

FOR THE MONTH ENDED SEPTEMBER 30, 2016

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	September			YEAR TO DATE		
	MONTH ACTUAL	MONTH BUDGET	VARIANCE	YTD ACTUAL	YTD BUDGET	VARIANCE
REVENUE						
PROPERTY TAX	\$ 3,370	\$ 359		\$ 236,936	\$ 228,782	3.6%
LIBRARY OPERATIONS	650	417	55.88%	7,781	1,250	522.5%
DONATIONS	20	2,083	-99.04%	2,435	6,250	-61.0%
CLLS LITERACY	\$ 18,000			\$ 18,000	\$ 18,000	
	<u>\$ 22,040</u>	<u>\$ 2,859</u>	670.9%	<u>\$ 265,152</u>	<u>\$ 254,282</u>	4.3%
EXPENSES						
PERSONNEL	\$ 54,966	\$ 45,123	21.8%	\$ 136,375	\$ 137,062	-0.5%
ADMINISTRATIVE	8,133	4,988	63.1%	17,830	14,963	19.2%
FACILITIES	4,233	4,704	-10.0%	14,351	14,113	1.7%
OPERATIONS	2,272	7,028	-67.7%	24,803	37,333	-33.6%
	<u>\$ 69,604</u>	<u>\$ 61,843</u>	12.5%	<u>\$ 193,359</u>	<u>\$ 203,471</u>	-5.0%
NET INCOME (LOSS)	<u>\$ (47,564)</u>	<u>\$ (58,984)</u>	-19.4%	<u>\$ 71,793</u>	<u>\$ 50,811</u>	41.3%
EXTRAORDINARY INCOME (EXPENSES)						
REIMBURSEMENT						
REIMBURSEMENT DIF		\$ 1,458			\$ 4,374	
INVESTMENT INTEREST						
CITY IMPACT						
LEGAL FEES						
INVESTIGATION						
NET AFTER EXTRAORDINARY ITEMS	<u>\$ (47,564)</u>	<u>\$ (57,526)</u>	-17.3%	<u>\$ 71,793</u>	<u>\$ 55,185</u>	30.1%

SUPPLEMENTARY SCHEDULES

BLANCHARD COMMUNITY LIBRARY

SCHEDULE OF CASH BALANCES

September 30, 2016

COUNTY	\$	777,459	
SANTA PAULA CITY		175,133	1
BLAKE		23,889	1
LITERACY		27,773	1
BOOK TRUST		38,679	
WELLS FARGO		355,096	
OTHERS		<u>3,348</u>	
TOTAL CASH	\$	<u>1,401,377</u>	

BLANCHARD COMMUNITY LIBRARY
COMPARATIVE
STATEMENT OF REVENUE AND EXPENSE

FOR THE PERIOD ENDED

	9/30/15	9/30/16	MONTHS BUDGET	ANNUAL BUDGET
REVENUE				
PROPERTY TAX	\$ 237,798	\$ 236,936	228,782	\$ 745,132
LIBRARY OPERATIONS	3,904	7,781	1,250	5,000
DONATIONS	5,652	2,435	6,250	45,000
CLLS FLAIR	18,000	18,000	18,000	21,000
TOTAL REVENUE	\$ 265,354	\$ 265,152	254,282	816,132
EXPENSES				
PERSONNEL				
WAGES	80,962	98,903	92,406	376,484
RETIREMENT	15,187	13,960	17,919	62,227
HEALTH INSURANCE	15,781	15,162	16,926	68,708
PAYROLL TAX	6,546	7,932	8,119	32,301
EMPLOYEE BENEFIT	476	418	1,692	1,692
	<u>118,952</u>	<u>136,375</u>	<u>137,062</u>	<u>541,412</u>
ADMINISTRATIVE				
PUBLIC RELATIONS		1,760	63	250
BANK CHARGES	263	132	100	400
INSURANCE	2,048	2,104	2,163	8,650
OFFICE EXPENSE	985	1,058	1,250	5,000
TELEPHONE	844	834	1,374	5,500
POSTAGE	321	218	88	350
PRINTING	326	278	675	2,700
PROFESSIONAL FEES	10,897	11,364	8,750	51,000
STAFF DEVELOPMENT		82	500	2,000
	<u>15,684</u>	<u>17,830</u>	<u>14,963</u>	<u>75,850</u>
FACILITIES				
BUILDING MAINTENANCE	2,403	1,536	3,500	14,000
JANITORIAL	2,010	2,010	2,025	8,100
UTILITIES	11,259	10,806	8,588	34,350
	<u>15,672</u>	<u>14,352</u>	<u>14,113</u>	<u>56,450</u>
OPERATIONS				
LIBRARY NETWORK	14,018	15,388	16,250	65,000
PUBLICITY	416	547	5,500	22,000
MEMBERSHIPS		502	750	3,000
ACQUISITIONS	3,894	2,947	5,000	25,000
PROGRAMS	4,516	4,837	7,508	30,030
MATERIALS	63	11		
COMPUTER SERVICE	73		1,200	4,800
BOOK BINDING	381		500	2,000
TRAVEL	279	570	625	2,500
	<u>23,640</u>	<u>24,802</u>	<u>37,333</u>	<u>154,330</u>
TOTAL EXPENSES	173,948	193,359	203,471	828,042
NET INCOME(LOSS)	\$ 91,406	\$ 71,793		(11,910)
EXTRAORDINARY INCOME (EXPENSES)				
EXTRAORDINARY LEGAL REIMBURSEMENT	(23,940)			
REIMBURSEMENT DIF				
INVESTMENT INTEREST				
CITY IMPACT				
NET AFTER EXTRAORDINARY	\$ 67,466	\$ 71,793		\$ (11,910)

BLANCHARD COMMUNITY LIBRARY
SCHEDULE OF ACCOUNTS PAYABLE

September 30, 2016

Due to FOTL		\$	434
Bank Card			1,835
Others			48
	Total	\$	<u>2,317</u>

BLANCHARD COMMUNITY LIBRARY

CITY FUNDS TRANSACTION

March 31, 2016	BALANCE	
	\$ 257,053.32	
<hr/>		
TRANSACTIONS		
CK 307997	(13.46)	DIF
INTEREST	258.62	DIF
CK 308125	(35.46)	DIF
CK 308296	(11.82)	DIF
JE 1462-4638	(177.41)	REAPPROPRIATED FEES
CK 308582	(41,108.63)	LIBRARY IMP
CK 308773	(40,799.77)	LIBRARY IMP
CK 308837	<u>(32.38)</u>	DIF
TOTAL	<u>(81,920.31)</u>	
BALANCE AT 6.30.16	\$ 175,133.01	

Blanchard/Santa Paula Library District
Check Detail
 September 2016

11:10 AM
 10/18/16

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check		09/22/2016	The Gas Company		1020 · Book Trust ...		-15.37
TOTAL				Gas		-15.37	15.37
Check		09/30/2016			1020 · Book Trust ...		-3.00
TOTAL				Bank Charges		-3.00	3.00
Check	EFT	09/06/2016	Calif. Public Employees' Retire...		1020.10 · Book Tru...		-4,655.85
TOTAL				PERS Group Health...		-4,655.85	4,655.85
Check	EFT	09/12/2016	Calif. Public Employees' Retire...		1020.10 · Book Tru...		-20.98
TOTAL				PERS Retirement (...)		-20.98	20.98
Check	EFT	09/12/2016	Calif. Public Employees' Retire...		1020.10 · Book Tru...		-2,570.35
TOTAL				PERS Retirement (...)		-2,570.35	2,570.35
Check	EFT	09/12/2016	Calif. Public Employees' Retire...		1020.10 · Book Tru...		-722.50
TOTAL				CALPERS (Payee ...)		-722.50	722.50
Check	EFT	09/12/2016	Calif. Public Employees' Retire...		1020.10 · Book Tru...		-722.12
TOTAL				CALPERS (Payee ...)		-722.12	722.12
Check	EFT	09/13/2016	Blanchard Community Library		1020.10 · Book Tru...		-14,500.00
TOTAL				1011.10 · Checking ...		-14,500.00	14,500.00

Blanchard/Santa Paula Library District
Check Detail
 September 2016

11:10 AM
 10/18/16

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	EFT	09/27/2016	Blanchard Community Library		1020.10 · Book Tru...		-14,500.00
TOTAL					1011.10 · Checking ...	-14,500.00	14,500.00
						-14,500.00	14,500.00
Check	10622	09/06/2016	Martha Ambriz		1020.10 · Book Tru...		-14.75
TOTAL					Fines	-14.75	14.75
						-14.75	14.75
Bill Pmt -C...	10623	09/06/2016	City of Santa Paula (067000-00)		1020.10 · Book Tru...		-468.38
Bill	Acct 111-067...	09/01/2016			Water and Sewer	-468.38	468.38
TOTAL						-468.38	468.38
Bill Pmt -C...	10624	09/06/2016	City of Santa Paula (067500-00)		1020.10 · Book Tru...		-71.53
Bill	Acct 111-067...	09/01/2016			Water and Sewer	-71.53	71.53
TOTAL						-71.53	71.53
Bill Pmt -C...	10625	09/06/2016	Coleman Landscape		1020.10 · Book Tru...		-305.00
Bill	Invoice #6661	09/01/2016			Grounds Maintenanc...	-305.00	305.00
TOTAL						-305.00	305.00
Bill Pmt -C...	10626	09/06/2016	Law Offices of Nancy Kierstyn ...		1020.10 · Book Tru...		-200.00
Bill	Invoice #1196	09/01/2016			Legal Fees (Outsid...	-200.00	200.00
TOTAL						-200.00	200.00
Bill Pmt -C...	10627	09/06/2016	Ned Branch		1020.10 · Book Tru...		-309.22
Bill		09/01/2016			PERS Group Health...	-309.22	309.22
TOTAL						-309.22	309.22
Bill Pmt -C...	10628	09/06/2016	SDRMA		1020.10 · Book Tru...		-93.90
Bill	Member 7054	09/01/2016			Insurance- Workers...	-93.90	93.90
TOTAL						-93.90	93.90

Blanchard/Santa Paula Library District
Check Detail
 September 2016

11:10 AM
 10/18/16

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -C...	10629	09/06/2016	Smart Apple Media		1020.10 · Book Tru...		-928.52
Bill	Invoice ARU0...	09/06/2016			Children's Books	-928.52	928.52
TOTAL						-928.52	928.52
Bill Pmt -C...	10630	09/06/2016	Stephen McFadden CPA		1020.10 · Book Tru...		-863.00
Bill	Invoice 4767	08/31/2016			Accounting Fees (O...	-863.00	863.00
TOTAL						-863.00	863.00
Bill Pmt -C...	10631	09/06/2016	Unique Management Services, ...		1020.10 · Book Tru...		-26.85
Bill	Invoice #4331...	09/01/2016			Collection Agency	-26.85	26.85
TOTAL						-26.85	26.85
Check	10632	09/06/2016	Business Card		1020.10 · Book Tru...		-1,717.74
TOTAL					Bank of America Pl...	-1,717.74	1,717.74
Check	10633	09/13/2016	Laura Phillips		1020.10 · Book Tru...		-47.60
TOTAL					Staff Development	-47.60	47.60
Bill Pmt -C...	10634	09/13/2016	Deborah Pollack		1020.10 · Book Tru...		-50.00
Bill	Sept 12	09/12/2016			Adult Programs	-50.00	50.00
TOTAL						-50.00	50.00
Bill Pmt -C...	10635	09/13/2016	Peterson's, A Nelnet Company		1020.10 · Book Tru...		-30.64
Bill	Invoice #4860...	09/07/2016			General	-30.64	30.64
TOTAL						-30.64	30.64
Bill Pmt -C...	10636	09/13/2016	Craig Newton		1020.10 · Book Tru...		-250.00
Bill	Fun with Music	09/12/2016		Donation:Family Events	Children's Programs	-250.00	250.00
TOTAL						-250.00	250.00

Blanchard/Santa Paula Library District
Check Detail
September 2016

11:10 AM
10/18/16

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -C...	10637	09/13/2016	Kelly Cleaning & Supplies		1020.10 · Book Tru...		-670.00
Bill	Invoice #1369...	09/01/2016			Janitorial Services ...	-670.00	670.00
TOTAL						-670.00	670.00
Bill Pmt -C...	10638	09/13/2016	Moss, Levy & Hartzheim LLP		1020.10 · Book Tru...		-6,000.00
Bill	Invoice #8188	09/01/2016			Audit Services	-6,000.00	6,000.00
TOTAL						-6,000.00	6,000.00
Bill Pmt -C...	10639	09/13/2016	Western Exterminator Company		1020.10 · Book Tru...		-96.00
Bill	Invoice#4416...	09/01/2016			Pest Control	-96.00	96.00
TOTAL						-96.00	96.00
Check	10640	09/19/2016	Carolee Christy		1020.10 · Book Tru...		-100.00
TOTAL					Adult Programs	-100.00	100.00
						-100.00	100.00
Bill Pmt -C...	10641	09/19/2016	Frontier Communications		1020.10 · Book Tru...		-275.96
Bill	80552523840...	09/19/2016			Telephone Expense	-275.96	275.96
TOTAL						-275.96	275.96
Bill Pmt -C...	10642	09/19/2016	Recology		1020.10 · Book Tru...		-161.18
Bill	Invoice #0001...	09/19/2016			Trash	-161.18	161.18
TOTAL						-161.18	161.18
Bill Pmt -C...	10643	09/26/2016	Ilene Gavenman		1020.10 · Book Tru...		-331.05
Bill	Reimburse for...	09/20/2016		Donation:Family Events	Children's Programs	-34.45	34.45
				Donation:Adult Books	General	-32.08	32.08
				Donation:Children's Books	Children's Books	-168.72	168.72
Bill	Mileage - 9/21...	09/20/2016		Travel	Travel	-95.80	95.80
TOTAL						-331.05	331.05

Blanchard/Santa Paula Library District
Check Detail
 September 2016

11:10 AM
 10/18/16

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -C...	10644	09/26/2016	Maureen Coughlin		1020.10 · Book Tru...		-34.44
Bill	Reimb. for su...	09/07/2016			Staff Development	-34.44	34.44
TOTAL						-34.44	34.44
Bill Pmt -C...	10645	09/26/2016	Ned Branch		1020.10 · Book Tru...		-140.40
Bill	Mileage Reimb.	09/20/2016			Travel	-140.40	140.40
TOTAL						-140.40	140.40
Bill Pmt -C...	10646	09/26/2016	Southern California Edison		1020.10 · Book Tru...		-2,422.23
Bill	Acct #2-03-98...	09/20/2016			Electricity	-2,422.23	2,422.23
TOTAL						-2,422.23	2,422.23
Bill Pmt -C...	10647	09/26/2016	Sparkletts		1020.10 · Book Tru...		-18.84
Bill	Inv. #4648715...	09/15/2016			Office Supplies	-18.84	18.84
TOTAL						-18.84	18.84
Check	10648	09/27/2016	Department of Alcoholic Bever...		1020.10 · Book Tru...		-25.00
TOTAL					Adult Programs	-25.00	25.00
Check	10649	09/27/2016	JCBL Scholarship Fund		1020.10 · Book Tru...		-100.00
TOTAL					Adult Programs	-100.00	100.00
						-100.00	100.00

Blanchard/Santa Paula Library District
Deposit Detail
September 2016

Type	Num	Date	Name	Account	Amount
Deposit		09/07/2016		1020.10 · Book Trust Account-Unrestricted	125.80
			Fines		-68.25
			2510 · Due to Friends of the Library (Money ...		-7.00
			Over/Short		-0.55
Sales Receipt	89	08/23/2016	Elaine Hunt	1499.10 · Undeposited Funds	-50.00
TOTAL					-125.80
Deposit		09/09/2016		1020.10 · Book Trust Account-Unrestricted	75,000.00
General Journal	AJE-14	09/08/2016		1499.10 · Undeposited Funds	-75,000.00
TOTAL					-75,000.00
Deposit		09/13/2016		1020.10 · Book Trust Account-Unrestricted	113.65
			Fines		-91.75
			2510 · Due to Friends of the Library (Money ...		-22.00
			Over/Short		0.10
TOTAL					-113.65
Deposit		09/15/2016		1020.10 · Book Trust Account-Unrestricted	387.15
			Printing & Copying		-387.15
TOTAL					-387.15
Deposit		09/15/2016		1020.50 · Look-A-Book-Restricted	20.00
			Other Donations		-20.00
TOTAL					-20.00
Deposit		09/20/2016		1020.10 · Book Trust Account-Unrestricted	124.75
			Fines		-116.75
			2510 · Due to Friends of the Library (Money ...		-11.00
			Over/Short		3.00
TOTAL					-124.75

REGULAR MEETING OF OCTOBER 25, 2016

F. BOARD/ADMINISTRATION COMMENTS, CONCERNS, HANDOUTS

REGULAR MEETING OF OCTOBER 25, 2016
I(a). NEW BUSINESS: ADOPTION OF A POSITION ON MEASURE B—
BLANCHARD/SANTA PAULA PUBLIC LIBRARY DISTRICT

As outlined in the handout at the last Board meeting, it is permissible for the Board to adopt a formal position in support of or in opposition to a ballot measure although it may not urge voters to vote one way or the other.

The ballot description prepared by County Counsel is attached.

Shall the Board adopt a position regarding Measure B, and if so, what is that position?

	MOVED	SECONDED	YES	NO	ABSTAIN
Coughlin					
Hicks					
Mueller					
Phillips					
Spink					



Measure B – Blanchard/Santa Paula Public Library District

Impartial Analysis by County Counsel*

Pursuant to the provisions of article XIII B, section 4 of the California Constitution, the electors of a governmental entity can increase the entity's appropriations (spending) limit, also known as a Gann limit, for up to four years. The appropriations limit for a local governmental entity, such as the Blanchard/Santa Paula Public Library District ("Blanchard Community Library"), is the amount of revenue that it may spend during each fiscal year from the proceeds of taxes or the proceeds of state subventions, or both.

If a majority of those voting on Measure B vote "yes," the appropriations limit for the Blanchard Community Library will be set to \$350,000 above the Gann limit from July 1, 2018, through June 30, 2022. The limit was originally approved by the voters at the ballot on June 3, 1994, and has been approved periodically thereafter.

The ballot measure, if successful, will neither raise taxes nor authorize the raising of taxes.

* Section 9313 of the California Elections Code requires the County Counsel to prepare an Impartial Analysis for each district measure appearing on the ballot.

No Arguments For Or Against This Measure Were Submitted

REGULAR MEETING OF OCTOBER 25, 2016
I(b). NEW BUSINESS: GASB 45 REPORT ON OTHER THAN PENSION
EMPLOYEE BENEFITS PREPARED BY JAMES MARTA & CO LLP

GASB 45 is an accounting and financial reporting provision that requires government employers to measure and report the liabilities associated with other than pension post-retirement benefits, which in the case of the District includes health insurance for retired annuitants. This report is required to complete the 2015-16 audit. A copy of the report prepared by James Marta & Co LLP is attached.

RECOMMENDATION: Accept the GASB 45 report as presented by James Marta & Co LLP.

	MOVED	SECONDED	YES	NO	ABSTAIN
Coughlin					
Hicks					
Mueller					
Phillips					
Spink					



Blanchard Community Library
Retiree Health Benefits Liabilities
Alternative Measurement Method
July 1, 2015

JAMES MARTA & Co LLP

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Description of Retiree Benefits Plan	5
Other Postemployment Benefits and Costs	6
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Appendix C – Glossary of Terms	13

2. We used the following trend information:
 - A. Healthcare cost trend rates were selected based on a combination of national and state trend surveys as well as professional judgment.
 - B. Expected long-term inflation rate from the United States Social Security Administration.
 - C. Estimated turnover rates from GASB Statement No. 45, paragraph 35b.
 - D. Life expectancy data from the National Center for Health Statistics.

3. We calculated the following:
 - A. Projected future benefit payments for all employees and retirees in accordance with GASB Statement No. 45.
 - B. Normal cost, actuarial accrued liability and annual required contribution using the Entry Age Level Percentage of Payroll Actuarial Cost Method as provided in GASB Statement No. 45 using the Alternative Measurement Method.

4. We prepared the footnote disclosure information required by GASB Statement No. 45.

Management of the Library provided certain assumptions necessary to calculate the estimated Retiree Health Benefits liability as of June 30, 2016. Those assumptions include:

- a) estimated retirement age of employees of 65,
- b) estimated long-term discount rate of 2% and
- c) the actuarial cost method used which is the Entry Age Cost Method with Level Percentage of Payroll Normal Costs and UAAL Amortized as Level Percentage of Payroll.

Findings

The total estimated actuarial accrued liability as of July 1, 2015 is \$501,459 and the annual required contribution is \$39,998. For a complete summary of results, assumptions and disclosure information, see appendix A.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the accompanying Retiree Health Benefits Liability of Blanchard Community Library as of June 30, 2016. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

EXECUTIVE SUMMARY

This purpose of this report is to provide information needed to comply with Governmental Accounting Standards Board Statement Nos. 43 and 45 related to Other Postemployment Benefits (OPEB). Blanchard Community Library should not use this report for any other purpose without discussing with James Marta & Company LLP.

Key Assumptions

The following key assumptions were provided by management and used in our calculation of the liability for retiree benefits using the Alternative Measurement Method for employers in plans with fewer than 100 plan members:

Actuarial Cost Method – Entry Age

Amortization Method – Level percentage of payroll over a 30 year period

Discount Rate – 2.00%

Healthcare Cost Trend – Healthcare cost trend rates were selected based on a combination of national and state trend surveys as well as professional judgment. The ultimate trend rate was 4.0%.

Payroll Growth Rate – 3.0%

Long-Term Inflation Rate – 2.75%

Asset Valuation – There were no assets placed in an irrevocable trust.

OPEB Liabilities

Present Value of Total Projected Benefits - \$809,053

Unfunded Actuarially Accrued Liability (UAAL) - \$501,459

Normal Cost - \$25,250

Amortized UAAL - \$14,748

Annual Required Contribution - \$39,998 (Normal Cost + Amortized UAAL)

Pay-As-You-Go Cost - \$27,856

OTHER POSTEMPLOYMENT BENEFITS AND COSTS

We calculated the present value of projected benefits based on the Alternative Measurement Method for employers in plans with fewer than 100 plan members as allowed by GASB Statement No. 45.

The actuarial assumptions used for this calculation are summarized in Appendix B.

Present Value of Total Projected Benefits

Active:	Pre-65	\$ 485,437	
	Post-65	-	
	Subtotal	485,437	
Retiree:	Pre-65	107,978	
	Post-65	215,638	
	Subtotal	323,616	
Subtotal	Pre-65	593,415	
	Post-65	215,638	
Grand Total		\$ 809,053	

The present value of total projected benefits (PVTPB) should be accrued over the working lifetime of employees. The PVTPB is used to develop expense and liability amounts. The PVTPB is divided into two parts 1) amounts attributable to service rendered prior to the valuation date (past service liability) and 2) amounts attributable to service after the valuation date but prior to retirement (future service liability).

Normal Cost

No. of Active Employees		4	
Per Capital Normal Cost			
	Pre-65	\$ 6,313	
	Post-65	-	
Normal Cost			
	Pre-65	\$ 25,250	
	Post-65	-	
Total		\$ 25,250	

The average age of active, eligible employees is 46. The assumed retirement age is 65. To accrue the liability by retirement, they would accrue the retiree liability over a period of about 19 years.

**APPENDIX A
REQUIRED FOOTNOTE DISCLOSURE**

Plan Description

For eligible employees, the Library provides for 100% of the cost of health insurance coverage for its retirees exclusive of family members subject to the following conditions:

- To be eligible for coverage, the retiree must have worked for the Library for at least 5 years;
- Upon reaching age 65, retirees and their dependents are only eligible for the Library to provide supplemental benefits to their Medicare Plan;
- Upon death of the retiree, no further health insurance benefits will be paid.

Funding Policy

The Library's Board of Directors will not be funding the plan in the current year, except on a pay-as-you-go basis. The Board will review the funding requirements and policy annually.

Annual OPEB Cost and Net OPEB Obligation

The Library's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC). The Library has elected to calculate the ARC and related information using the alternative measurement method permitted by GASB Statement No. 45 for employers in plans with fewer than one hundred total plan members. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over the remaining period of 30 years. The following table shows the components of the Library's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in its net OPEB obligation to the Retiree Health Plan:

Annual required Contribution	\$ 39,998
Interest on net OPEB obligation	111
Adjustment to annual required contribution	<u>(159)</u>
 Annual OPEB cost (expense)	 39,949
 Estimated contributions	 <u>27,856</u>
 Increase in net OPEB obligation	 12,093
 Net OPEB obligation - beginning of year	 <u>5,529</u>
 Net OPEB obligation - end of year	 <u>\$ 17,622</u>

APPENDIX A
REQUIRED FOOTNOTE DISCLOSURE
(Continued)

The following simplifying assumptions were made:

Retirement age for active employees – Based on the historical average retirement age for the covered group, active plan members were assumed to retire at age 65, or at the first subsequent year in which the member would qualify for benefits.

Mortality – Life expectancies at the calculation date are based on the most recent mortality tables published by the National Center for Health Statistics website (www.cdc.gov). The calculation of OPEB liability for each year is based on the assumption that all participants will live until their expected age as displayed in the mortality tables.

Turnover – The probability that an employee will remain employed until the assumed retirement age was determined using non-group-specific age-based turnover data provided in Table 1 in paragraph 35 of GASB Statement No. 45. In addition the expected future working lifetimes of employees were determined using Table 2 in paragraph 35c of GASB Statement No. 45.

Healthcare cost trend rate – Healthcare cost trend rates were selected based on a combination of national and state trend surveys as well as professional judgment. The ultimate trend rate was 4.0%.

Health insurance premiums – 2015 health insurance premiums for retirees were used as a basis for calculation of the present value of total benefits to be paid. An employee is assumed to continue with the same medical plan upon retirement. If an employee waived medical coverage, then such waiver is assumed to continue into retirement.

Medicare Coordination – Medicare was assumed as the primary payer for current and future retirees at age 65.

Payroll increase – Changes in the payroll for current employees are expected to increase at a rate of approximately 3.0% annually.

Discount rate – The calculation uses an annual discount rate of 2%. This is based on the assumed long-term return on plan assets or employer assets.

Actuarial cost method – The entry age actuarial cost method was used. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll over 30 years on an open basis.

**APPENDIX B
EMPLOYEE DATA**

The employee data listed below was provided by the management of the Library.

<u>Employee Number</u>	<u>Status</u>	<u>Current Age</u>	<u>Years of Service</u>	<u>Age at Retirement</u>	<u>Gender</u>
#1	Retired	63	12	61	F
#2	Retired	71	7	71	F
#3	Retired	74	17	65	F
#4	Active	34	12	0	F
#5	Active	60	39	0	F
#6	Active	64	3	0	F
#7	Retired	79	5	64	F
#8	Retired	93	15	70	F
#9	Retired	84	23	67	F
#10	Active	24	3	0	F

APPENDIX C
GLOSSARY OF TERMS
(Continued)

Entry Age Actuarial Cost Method—A method under which the excess of the actuarial present value of projected benefits of the group included in an actuarial valuation, over the sum of the actuarial value of assets plus the unfunded frozen actuarial accrued liability, is allocated on a level basis over the earnings or service of the group between the valuation date and assumed exit. This allocation is performed for the group as a whole, not as a sum of individual allocations. The actuarial accrued liability is determined using the entry age actuarial cost method. The portion of this actuarial present value allocated to a valuation year is called the *normal cost*.

Normal Cost—The portion of the actuarial present value of projected benefits (and expenses, if applicable) that is allocated to a period, typically twelve months, under the actuarial cost method. Under certain actuarial cost methods, the normal cost is dependent upon the actuarial value of assets.

Open Amortization Period—A period that begins again or is recalculated at each actuarial valuation date. Within a maximum number of years specified by law or policy (for example, thirty years), the period may increase, decrease, or remain stable. With this method, the liability would still be reduced over time, but it would take many times longer to amortize it fully because the amortization period would start over after every valuation. In contrast, a closed amortization period is a specific number of years that is counted from one date and, therefore, declines to zero with the passage of time. For example, if the amortization period initially is thirty years on a closed basis, twenty-nine years remain after the first year, twenty-eight years after the second year, and so forth. With this method, the entire liability would be fully amortized at the end of thirty years.

Pay-as-You-Go—A method of financing a benefit plan under which the contributions to the plan are generally made at about the same time and in about the same amount as benefit payments and expenses becoming due.

Unfunded Actuarial Accrued Liability, Unfunded Actuarial Liability, Unfunded Accrued Liability, or Unfunded Actuarial Reserve—The excess of the actuarial accrued liability over the actuarial value of assets.

Valuation Date—[1] The date as of which the liabilities are determined. [2] The date as of which the values of the assets and liabilities of the plan are determined. [3] The date through which transactions are included in the data used in the unpaid claim estimate analysis.

REGULAR MEETING OF OCTOBER 25, 2016
I(a) REPORTS: LITERACY SERVICES

18. Oct, 2016

LIBRARY LITERACY PROGRAM

Library Board Report for October, 2016

With Olivia's expert help, the **Final Report** was delivered to the California Library Literacy Services (a day early!). In the process of gathering information for the Report, we discovered some wonderful "**unanticipated achievements**" among our learners.

- ✚ One learner owns a small business on Main St., and when film crews "inconvenience" businesses there (closing the street for filming), they pay a fee to each owner. Pablo figured out he was getting less than others, and with his increasing English, was able to negotiate a better deal last time. GO, Pablo!!
- ✚ Catalina writes a short paragraph for her tutor every week. After she and her tutor did a tutor in-service on writing, her brother Alberto got motivated, and he is now writing of his experiences in the Civil War in Guatemala.
- ✚ Maria V. and her 18-yr-old daughter voted for the first time in the past Primary.
- ✚ Adrian has been working with Bill, preparing for the Contractor's Licensing Exam in Plastering.
- ✚ Marta got promoted from assistant to Head Cook for the Head Start Preschool.
- ✚ We have 10 students working on various portions of the GED, especially Math.

Santa Paula Adult School (SPAS) is settling in, and Frida Friend and Alex Baca asked to meet with us regarding putting a daytime class at the library, starting in January. It will likely be from Mon through Thur, 12:00-2:00, and we have requested a teacher who can teach the BEGINNING level. We hope our current Tues through Thur teachers, Yoko and Treesha, will continue with the upper level students at the same time, filling the available rooms in that time frame. It is a shame Yoko and Treesha cannot be paid with District funds. They're good teachers.

We will be meeting again with Patricia Cervantes of **First Five** and Elvia Hernandez of **Proyecto Esperanza** this week, about providing more-than-childcare (preschool instruction) to go alongside this new daytime class in January. Then we can go to some of the funders I have been researching with a complete grant proposal.

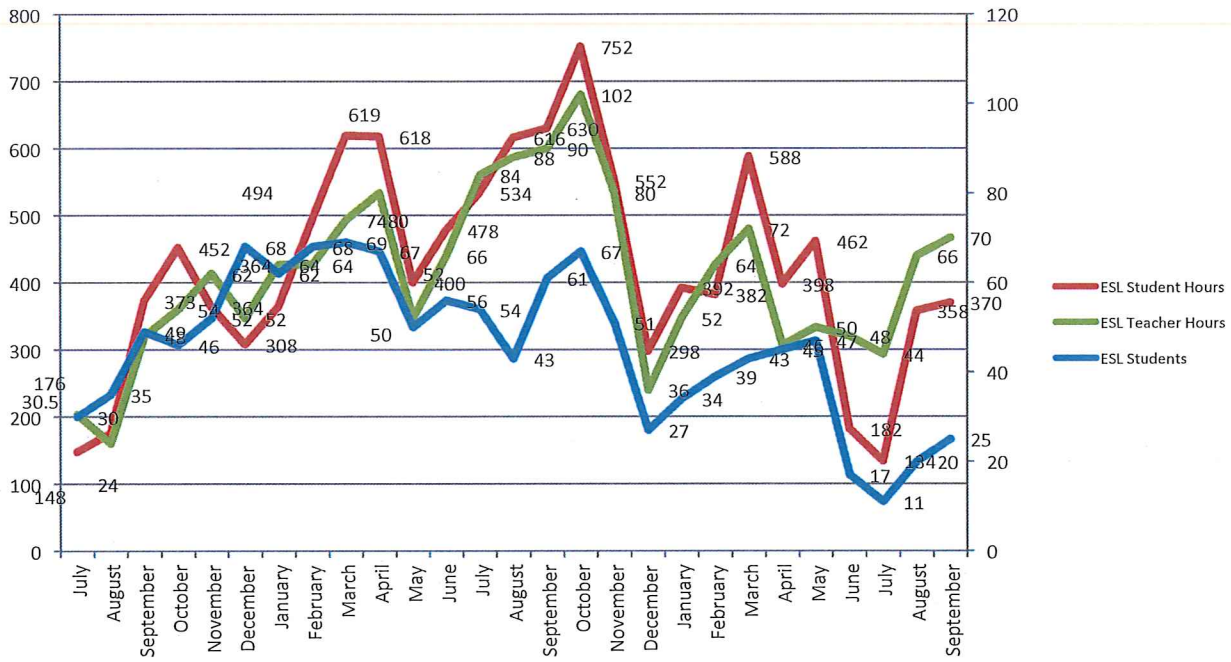
New Tutor Training happened on 2 consecutive Fridays this month, a total of 9 hours. I inserted a new section on **Phonics**, to help the tutors teach spelling and pronunciation better. If you want a little fun with English spelling, try this clip from an old I Love Lucy show!!

<https://www.youtube.com/watch?v=MAL9VD6Lz9Y>

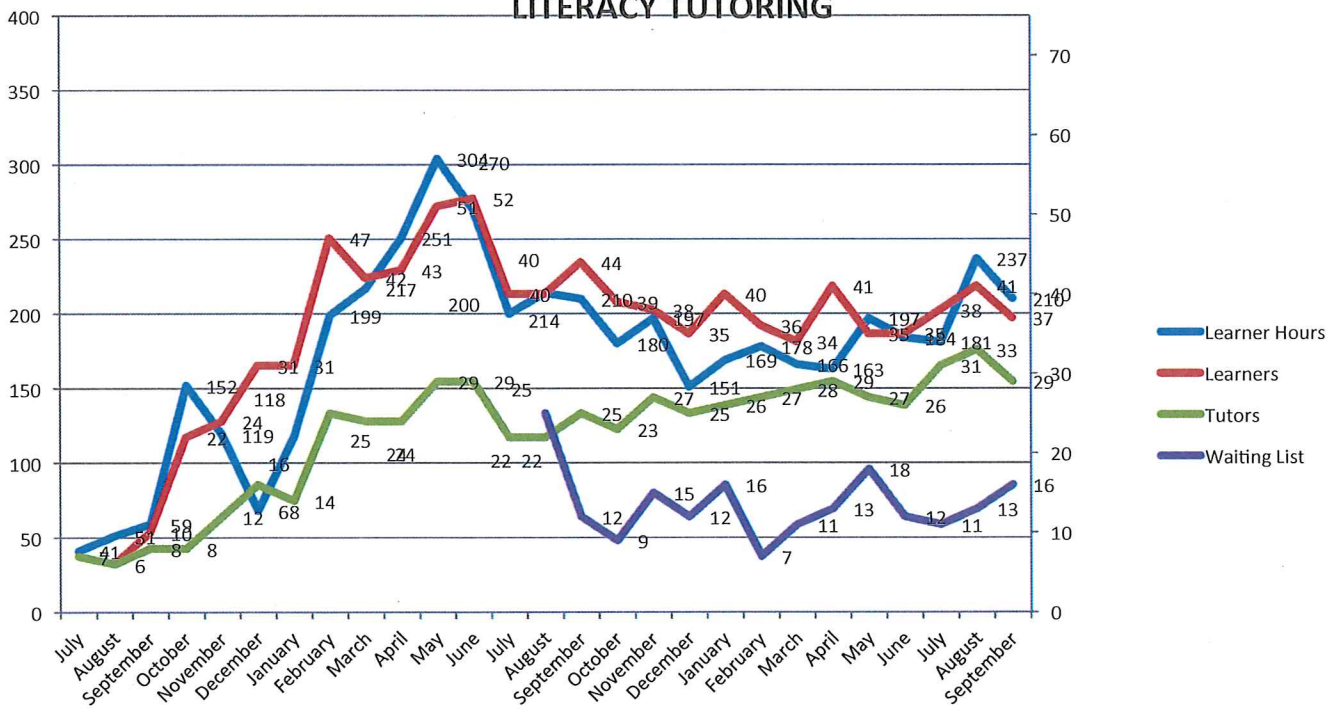
We netted 8 new tutors this time, 5 "ready-to-go" and 3 needing a little more support. Always *such* interesting people!! The first set matched up tonight (Math for the GED), and we'll get the rest matched up soon. We may pair two of the tutors to start a new conversation group.



ESL CLASSES



LITERACY TUTORING

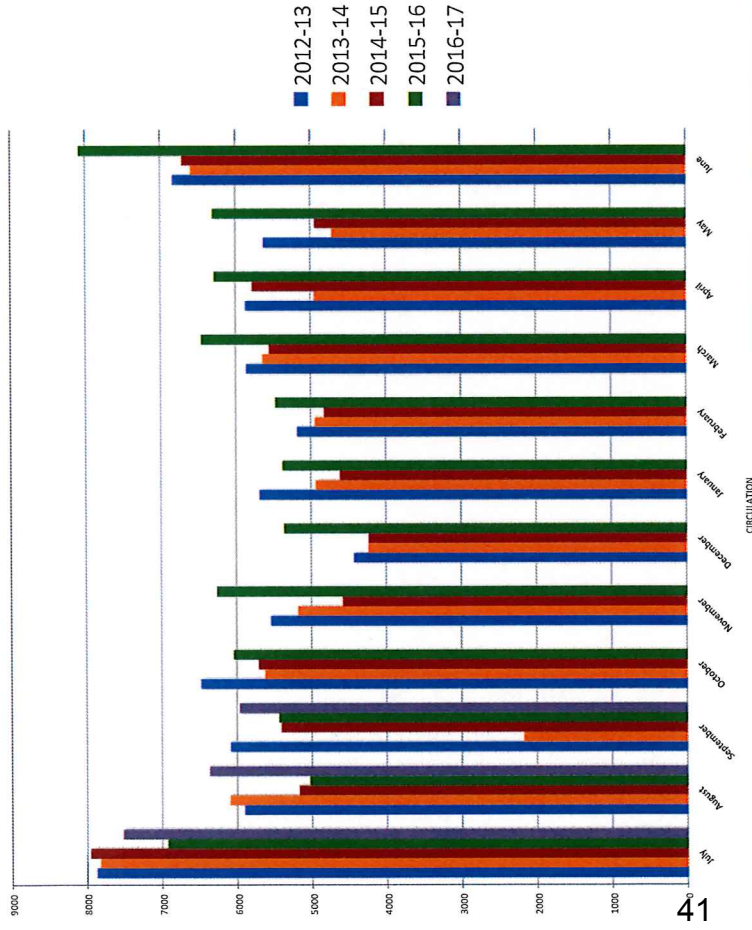


REGULAR MEETING OF OCTOBER 25, 2016
I(b) REPORTS: PUBLIC SERVICES

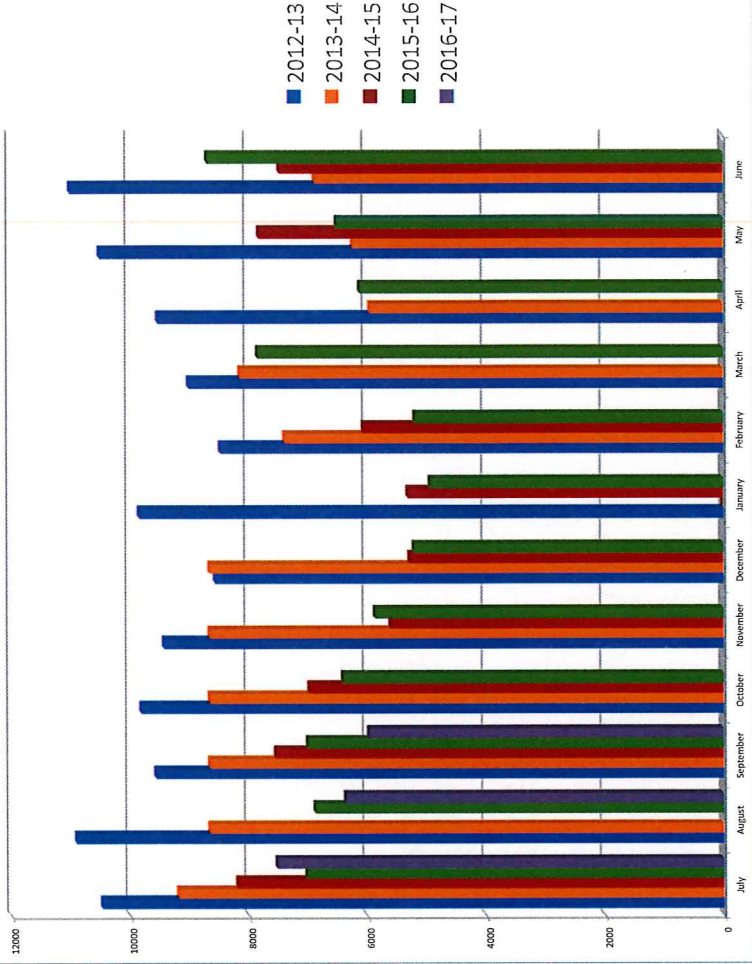
REGULAR MEETING OF OCTOBER 25, 2016
I(c) REPORTS: DISTRICT DIRECTOR'S REPORT

1. Statistics
2. November Election
3. Master Space Plan
4. 2015-16 audit
5. Filing of resolution to change health insurance benefits with CalPERS
6. Appellate Court decision on California government pensions

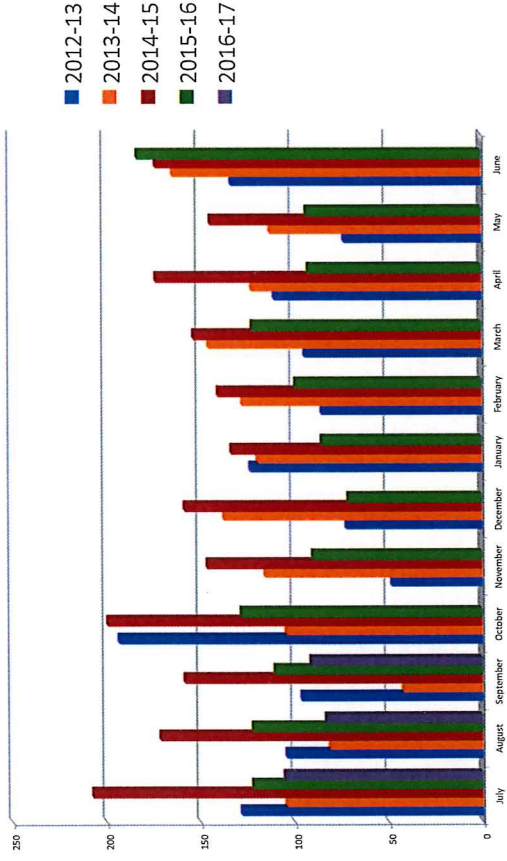
TOTAL CIRCULATION



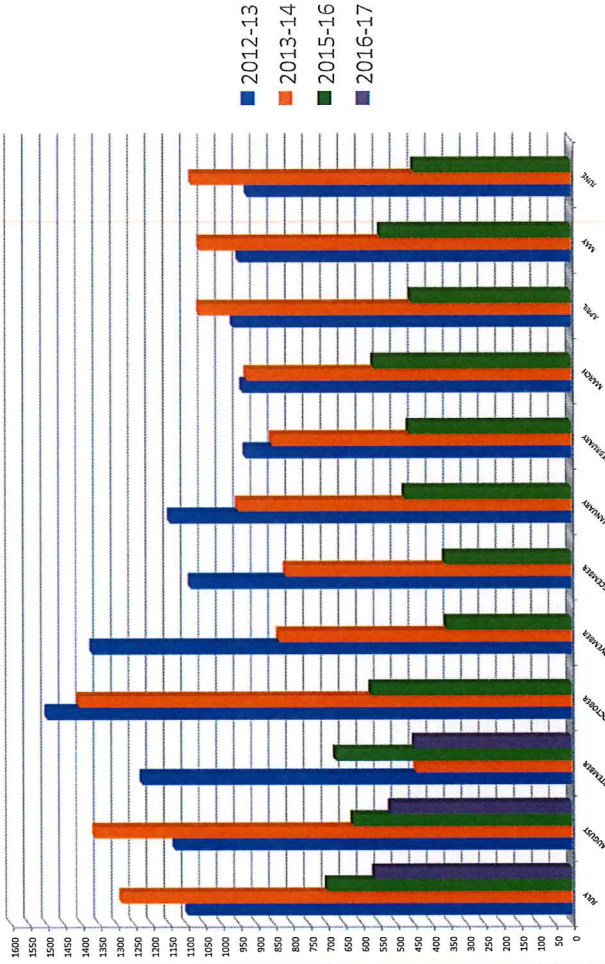
PATRON COUNT



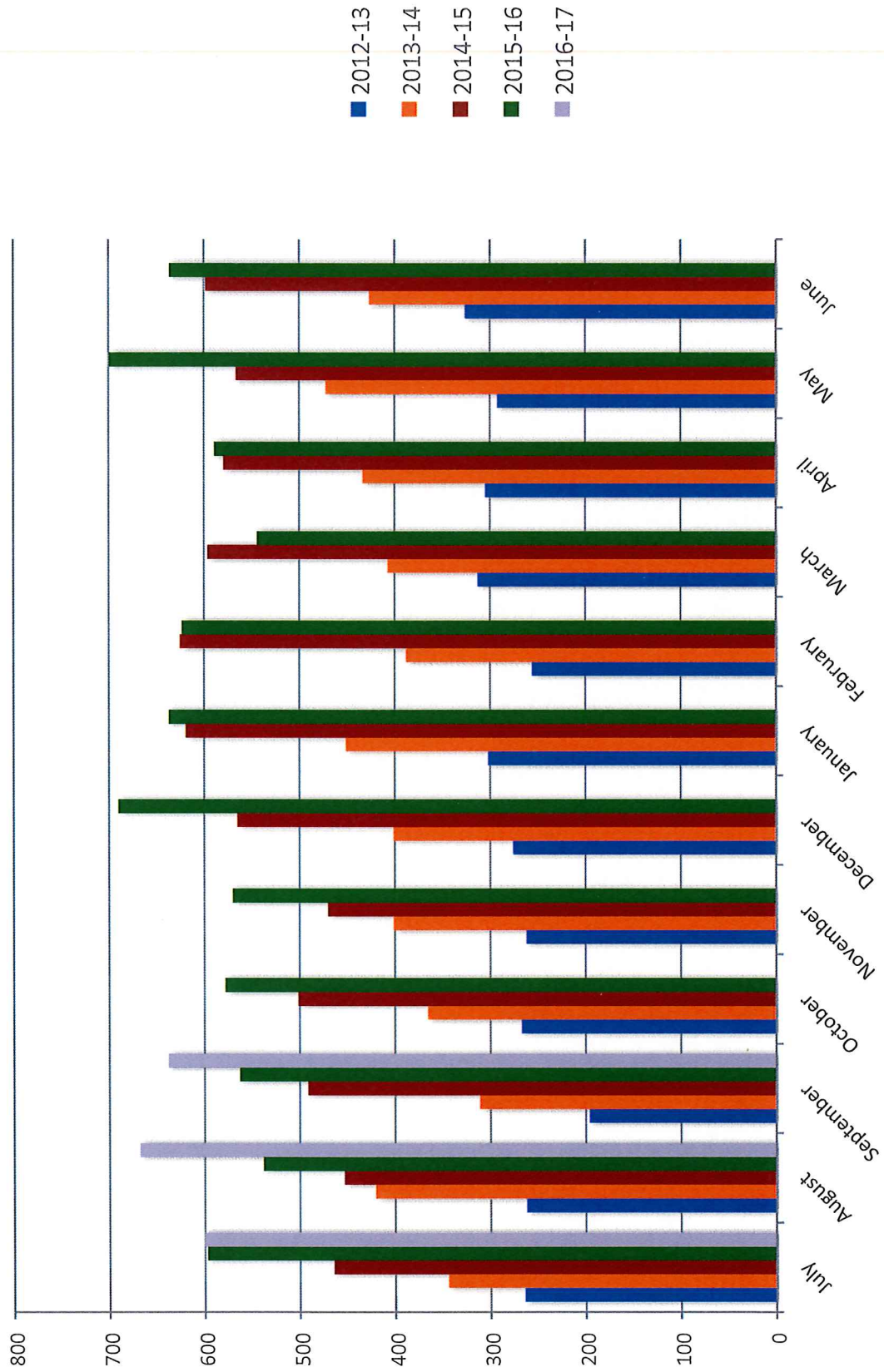
PATRON REGISTRATIONS

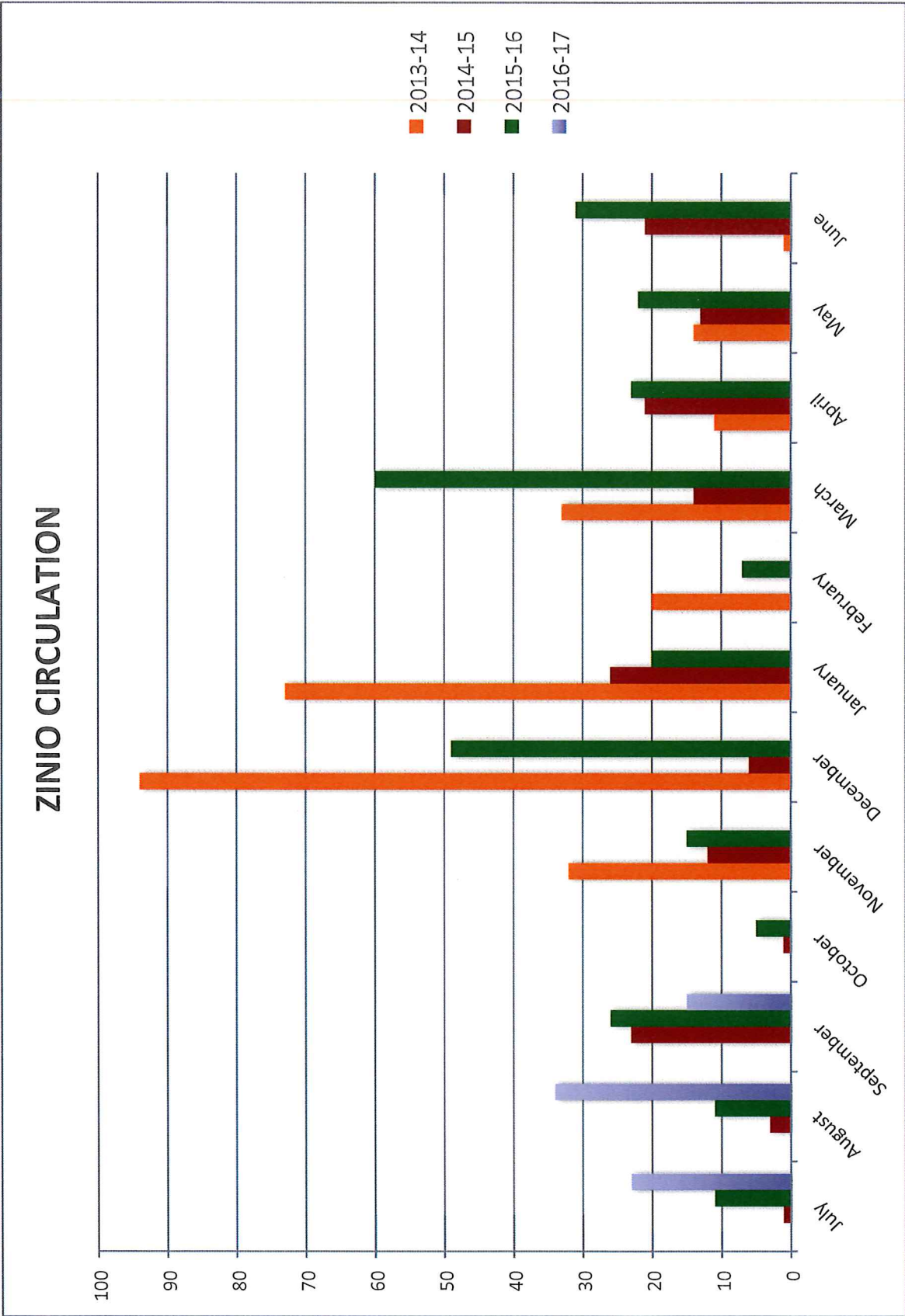


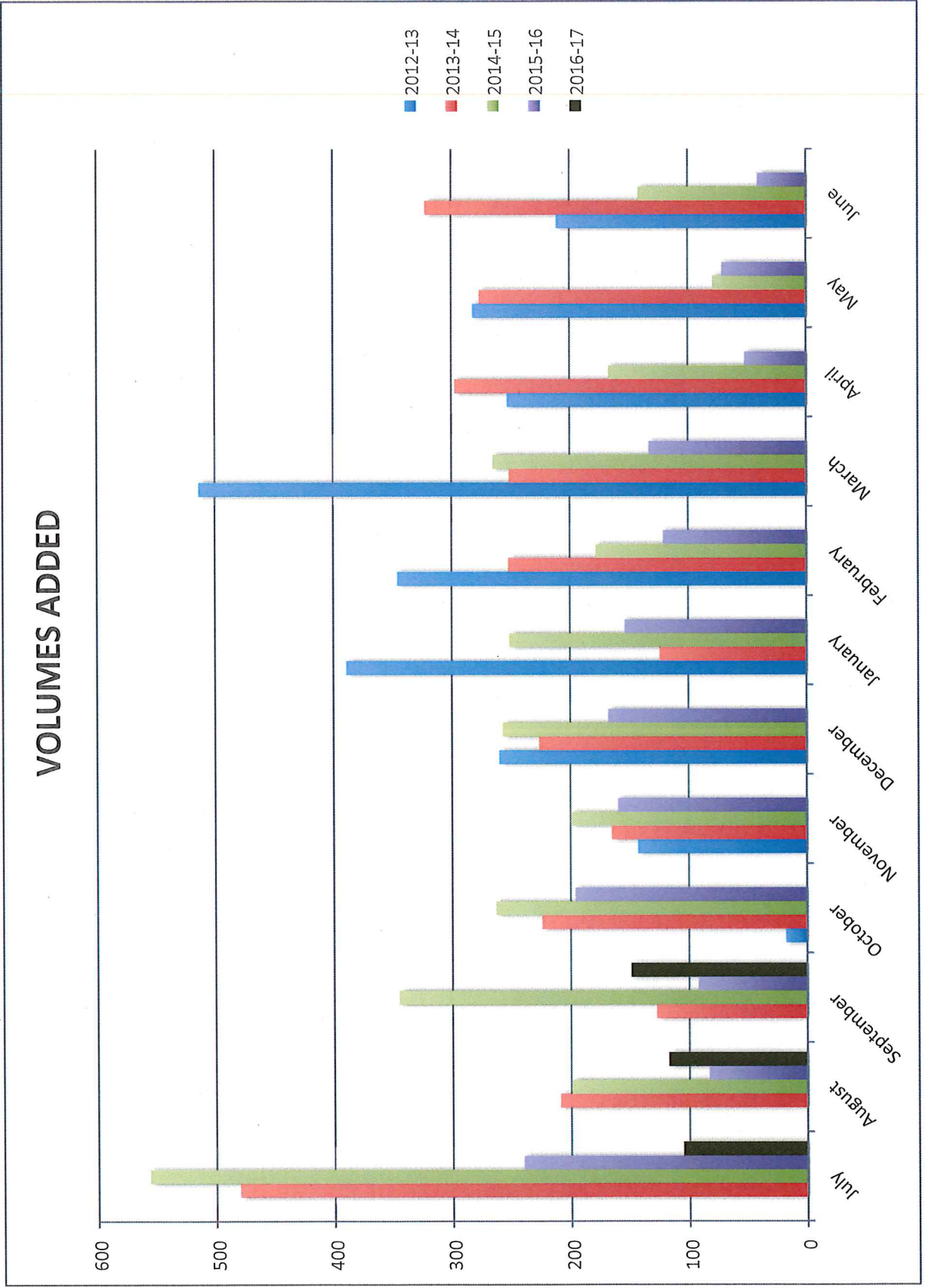
REFERENCE INQUIRIES



eBOOK CIRCULATION







California promised public employees generous retirements. Will the courts give government a way out?

by Maura Dolan • Oct. 20, 2016 • 5 min read • original

California's generous public employee pensions, shielded for decades by the state's courts, may soon no longer be sacrosanct.

In a potentially huge win for advocates of cutting government pensions, an appeals court in August declared that public retirement plans were not "immutable" and could be reduced. The three-judge panel said the law merely requires government to provide a "reasonable" pension.

This series is a partnership of

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That unanimous ruling, now before the California Supreme Court, could be a vehicle for reducing a shortfall amounting to hundreds of billions of dollars in state and local pension systems. If upheld, the decision could lead to the kinds of cutbacks previous courts blocked.

Emory University Law Professor Alexander Volokh called the decision "a big change from what the doctrine has been so far" and expressed doubt that it would be upheld. University of Minnesota Law Professor Amy B. Monahan described the ruling as "novel" and the outcome "hard to predict."

The decision has attracted national attention because of California's influential role in pension law. Like California, other states are facing massive shortfalls in public pensions and wrangling with ways to head off staggering debts.

Standing in the way have been decades of court decisions that created what is called the "California Rule." It guarantees government workers the pension that was in place on the day they were hired.

The formula for calculating retirement income generally can be changed only if it is neutral or advantageous to the employee, courts have ruled. It cannot be reduced, except for new hires.

“It is a rule that makes it extremely difficult for states to reform their pensions,” Volokh said, “and lots of states have really big pension problems now.”

Until the last century, the law generally treated government pensions as gifts that could be taken away. People didn’t live long, and pensions were not considered particularly important.

That changed as lifespans rose and government employees sued to protect their retirement earnings. California law now treats government pensions as contracts protected by the state Constitution.

Twelve other states eventually adopted the California Rule, although not all interpret it so strictly. Now that public pension systems are facing massive debts, many states are again looking to California for possible answers.

The case that could weaken the California Rule stems from a “pension reform” law state legislators passed in 2012.

The law cut pensions and raised the retirement ages for new government employees and banned “pension spiking” for existing workers.

Judges, who generally have benefited from past public pension rulings, were exempted.

“They stuck it to pretty much everybody except the judges,” said Gregg McLean Adam, who is representing unions in the case.

Some unions objected to the law’s prohibition on pension spiking for longtime employees.

The practice involves inflating an employee’s pay during the period on which retirement is based — usually at the end of a worker’s career.

This can be done by cashing in years of accumulated vacation or sick pay or volunteering for extra duties just before retirement.

In some cases, spiking has created pensions higher than the workers’ salaries.

The Marin County retirement system, relying on the new law, decided to remove pay from pension calculations for various on-call duties and for waiving health insurance.

Unions sued, contending that employees had long been promised that benefit and took jobs because of it. They argue the rules for new workers will eventually end the pension shortfalls.

In a ruling written by Justice James A. Richman, appointed by former Gov. Arnold Schwarzenegger, the appeals court said the Legislature can alter pension formulas for active employees and reduce their anticipated retirement benefits.

“While a public employee does have a ‘vested right’ to a pension, that right is only to a ‘reasonable’ pension — not an immutable entitlement to the most optimal formula of calculating the pension,” wrote Richman, joined by Justices J. Anthony Kline and Marla J. Miller, both Gov. Jerry Brown appointees.

In most states, this sort of law easily would be upheld and perhaps not even challenged, legal scholars said.

“But in California, it’s a tough issue,” Monahan said.

Unions appealed the decision to the California Supreme Court.

“This a frontal assault on 60 years of California pension law,” Adam said.

The state’s top court is now reviewing written arguments on the case. It could agree to take up the appeal, let the decision stand as precedent or limit its effect only to Marin County.

Scholars agree the decision stands apart in the state’s long jurisprudence on public pensions. But the state high court might want to shift the law to meet new economic realities, they said.

“Specific facts in different cases really drive the development of the law, ” said Minnesota’s Monahan.

She attributed the origins of the California Rule in part to a 1947 case brought by a public employee whose story stirred sympathy.

In that case, *Kern v. City of Long Beach*, a firefighter sued because the city abolished pensions for all working employees 32 days before he was entitled to retire. The firefighter had been contributing toward his pension for 20 years.

“So the court came up with a rule that was going to protect this person from losing his pension,” the law professor said. “The Kern facts were really awful for the government.”

The real “bombshell” came in 1955 in *Allen v. City of Long Beach*, when the California Supreme Court ruled that any cutbacks in pensions for current employees must be offset by comparable new advantages, Monahan wrote in a law review.

Unlike private pensions, which are governed by a federal law and must be insured, public retirement systems depend on government revenue if obligations exceed contributions and investment income.

Numerous attempts have been made around the country to reel in pension costs, with mixed success. Even in dire consequences, some courts have refused to retreat from protective pension law.

In Illinois, which has similar, or stronger, pension protections, shortfalls caused bond ratings to plummet. Chicago and the state passed reform measures, both of which the Illinois Supreme Court soundly rejected.

A decision by the California Supreme Court on whether to review the Marin County dispute is likely to be weeks or even months away.

Another ruling on the new pension law, by a Contra Costa County judge in 2014, is pending in the same appeals court that decided the Marin County case but before different judges.

That decision, responding to lawsuits bought by public employees in Contra Costa, Alameda and Merced counties, upheld the anti-spiking provisions but allowed some employees to count pay for regular and required on call duties toward their pensions.

Linda Ross, who represented a county agency in that case, said the Marin decision went further.

It “kind of rewrote the rule” that made it impossible to reduce pensions without providing equivalent benefits, she said.

“That is what prevented changes over the years,” Ross said, “because if you have to give someone something equivalent you are not saving money.”

Public employee unions say the decision, if upheld, would spark endless litigation.

“The court says you can reduce current employee pensions to a point of reasonableness” Adam said. “Where that point is, your guess is as good as mine.”

Contact the reporter. Twitter: @mauradolan

Credits: Produced by Lily Mihalik

California's Pension Crisis: Coming next in the series

Gov. Jerry Brown brokered the biggest pension rollback in California history. But how much of the problem has he really solved?

□

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About this series

The Los Angeles Times is collaborating with CALmatters, a nonprofit journalism venture, and Capital Public Radio to explore the consequences of an historic expansion of retirement benefits for California public employees.

A series of pension enhancements, beginning with a 1999 law known as SB 400, has created a huge gap between the state's obligations to current and future retirees and the capacity of public pension funds to pay them.

Future articles will examine the impact of pension costs on local governments, the politics of pension reform and related subjects.

CALmatters, based in Sacramento, publishes explanatory journalism on state policy and politics. It is supported by foundations, companies and individual donors, all of whom must agree to respect the group's editorial independence.

Capital Public Radio, also in Sacramento, is a donor-supported organization that distributes its journalism to outlets across California.

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<http://www.latimes.com/projects/la-me-pension-legal/#nt=oft12aH-3gp2>
