

**WEST KERN COMMUNITY COLLEGE DISTRICT
AGENDA FOR REGULAR MEETING**

December 9, 2020

Cougar Room
(Access Through the Library Entrance)

No in-person public attendance permitted. Limited physical attendees must wear a mask. Must use the Zoom website link due to the Governor's Executive Order issued on March 19, 2020 placing limits on public congregation.

Join Meeting at the Following Web Address:

Join Zoom Meeting

<https://cccconfer.zoom.us/j/96050446163> (Open Session Will Begin at 6 p.m.)

5:00 p.m.

29 Cougar Court
Taft, California 93268

A. Accessibility. *In compliance with the Americans with Disabilities Act, if you need special assistance to access the meeting room or to otherwise participate in this meeting, including auxiliary aids or services, please contact Sarah Criss at (661) 763-7711. Notification at least 48 hours prior to the meeting will enable the Governing Board to make reasonable arrangements to ensure accessibility to the meeting.*

B. Obtaining Public Records. *A copy of the Board packet, including documents relating to any open session item are available to members of the public on the District website and also at the District Office. Any writings or documents that are public records and are provided to a majority of the Governing Board regarding an open session item on this agenda will be made available for public inspection in the District Office located at 29 Cougar Ct., Taft, California, during normal business hours. These documents will be made available to the public at the same time that they are made available to a majority of the Board.*

C. Language Assistance. *The District welcomes Spanish and other language speakers to Board meetings. Anyone planning to attend and needing an interpreter should call Sarah Criss at (661) 763-7711 forty-eight (48) hours in advance of the meeting so that arrangements can be made for an interpreter. El Distrito da la bienvenida a las personas de habla hispana a las juntas de la Mesa Directiva. Si planea asistir y necesita interpretacion llame al (661) 763-7711 (48) horas antes de la junta, para poder hacer arreglos de interpretacion.*

D. Addressing the District Board. *The Board encourages public participation and involvement. Community members will therefore have several opportunities to address the Board. However, please respect the Board's time and the need for efficient board meetings. The Board also requests that comments be respectful and professional.*

1. **Agenda Items.** *If you wish to address the Board on an agenda item, please do so when that item is called. Presentations will be limited to a maximum of five (5) minutes. Time limitations are at the discretion of the Board President.*
2. **Non-Agenda Items.** *Individuals have an opportunity to address the Board during the period set aside for Public Comment on Items of General Interest on topics within the subject matter jurisdiction of the Board **not** listed on the agenda. Presentations will be limited to a maximum of five (5) minutes, with a total of thirty (30) minutes designated for this portion of the agenda.*

E. Questions for the Board. *Individuals with questions on District issues may submit them in writing. The Board will refer such requests to the Superintendent, who will endeavor to respond to your questions after the meeting.*

F. Placing issues on the Board Agenda. *Items from the public pertaining directly to College business may be placed on the Board agenda by submitting the request in writing to the Office of the Superintendent. The proposed agenda item will be reviewed and placed, if appropriate, on the Board's agenda within a reasonable period of time. Please contact the Office of the Superintendent at (661) 763-7711 for further information.*

1. CALL TO ORDER
2. PUBLIC COMMENT ON CLOSED SESSION ITEMS
3. ADJOURN TO CLOSED SESSION
 - A. Public Employee Appointment/Employment, Government Code Section 54957
 - B. Public Employee Performance Evaluations, Government Code Section 54957
 - C. Public Employee Discipline/Dismissal/Release/Complaint, Government Code Section 54957
 - D. Conference with Labor Negotiators (Government Code section 54957.6)
Agency Designated Representative: Superintendent/President
Employee Organizations: TC Faculty Association, CSEA Chapter #543 & Management/Supervisory/Classified Confidential Employees
 - E. Conference with Legal Counsel – Potential Litigation, Pursuant to Paragraph (4) of Subdivision (d) of Government Code Section 54956.9
 - F. Student Discipline and Other Confidential Student Matters, Education Code Sections 35146, 48900 et. Seq. and 48912(b)
4. RECONVENE IN OPEN SESSION; ANNOUNCE CLOSED SESSION
5. FLAG SALUTE
6. PUBLIC COMMENT ON OPEN SESSION AGENDA ITEMS
7. GENERAL COMMUNICATIONS
8. APPROVAL OF MINUTES – Regular Meeting Held November 11, 2020
9. NEW BUSINESS:

Annual Organizational Meeting (Items A-B):

- A. Administration of Oath of Office to Trustees Dr. Kathy Orrin and Billy White
- B. Organization of Board of Trustees – Election of President and Secretary
- C. Setting of a Regular Monthly Meeting as Required by Law
- D. Request for Approval – West Kern Community College District Annual Financial Audit Report, June 30, 2020 (Presentation)
- E. Request for Approval – Proposition 39 Measure A General Obligation Bonds Audit Report for the Year June 30, 2020 (Presentation)

- F. Second Reading and Request for Approval – CSEA Chapter #543 MOU – Transition to Independent Living (TIL) Furlough Effects
 - G. Request for Approval – Proposed Furlough of Management Employees within the Transition to Independent Living (TIL) Program
 - H. First Reading - Memorandum of Understanding between CSEA Chapter #543 and West Kern Community College District – Four-Day Workweek Policy (No Action)
 - I. Request for Approval – Resolution No. 2020/21-07 – West Kern Community College District Retirement Board of Authority (RBOA) Position Appointment
10. CONSENT AGENDA (Items A - G)
- A. Request for Approval – 2022-23 Academic Calendar
 - B. Request for Approval – Agreement with Biocept, Inc.; One Year Agreement
 - C. Request for Ratification – Facility Use Agreement with West Side Recreation and Park District; 11/16/20 – 12/15/20
 - D. Request for Ratification – Student Right-to-Know Reporting Subscription Agreement #20-REC-78; 7/1/20 – 6/30/23; Annual Cost of \$5,900.00
 - E. Request for Ratification – 2020-21 MTS Maintenance Contract Renewal Quote #20201116i-B; 11/28/20 – 11/27/21; \$1,044.75
 - F. Request for Ratification – Contract for Professional Services with Dina Kaplan, The Path, for Meditation and Mindfulness Instruction Services for the Taft College Associated Student Organization on 12/1/20; \$500.00
 - G. Ratification of the November 2020 Vendor Check & Purchase Order Registers
11. PUBLIC COMMENT ON ITEMS OF GENERAL INTEREST
12. EMPLOYMENT (Action)
- A. Academic Employment (Appendix I)
 - B. Classified Employment (Appendix II)
 - C. Confidential Employment (Appendix II)
 - D. Resignations/Retirements (Appendix II)
13. REPORTS:
- A. Financial Reports (For Information)
 - 1. Revenue Accounts (Account Level 1) FY 2020/21
 - 2. Expenditure Accounts (Account Level 1) FY 2020/21
 - 3. Expenditure Detail of \$10,000.00 or Greater, November 2020

4. Student Organization and Special Accounts, November 2020
 5. Funds Deposited in County Treasury, November 2020
 6. Employee Travel Report - November 2020
 - B. Trustee Reports
 - C. Academic Senate Report
 - D. Reports from Staff and Student Organizations
14. REPORT OF THE SUPERINTENDENT
15. NEXT MEETING DATE
The next regular meeting is tentatively scheduled for Wednesday, January 13, 2021,
at
5:00 p.m.
16. ADJOURNMENT

**WEST KERN COMMUNITY COLLEGE DISTRICT
MINUTES OF THE BOARD OF TRUSTEES**

REGULAR MEETING

November 11, 2020

The regular meeting of the Board of Trustees of the West Kern Community College District was called to order at 5:08 p.m. by President Dawn Cole. Secretary Emmanuel Campos and trustees Michael Long, Dr. Kathy Orrin and Billy White were present. Superintendent/President Dr. Debra Daniels and Executive Secretary Sarah Criss were in attendance. To ensure clarity the meeting was held via Zoom online.

PUBLIC COMMENT ON CLOSED SESSION ITEMS

No comments were heard.

CLOSED SESSION

At 5:09 p.m. it was moved by Secretary Campos, seconded by Trustee White and unanimously carried, that the Board convene in Closed Session to discuss the District's position regarding the following matters:

- A. Public Employee Appointment/Employment, Government Code Section 54957
- B. Public Employee Performance Evaluations, Government Code Section 54957
- C. Public Employee Discipline/Dismissal/Release/Complaint, Government Code Section 54957
- D. Conference with Labor Negotiators (Government Code section 54957.6)
Agency Designated Representative: Superintendent/President
Employee Organizations: TC Faculty Association, CSEA Chapter #543 &
Management/Supervisory/Classified Confidential Employees
- E. Conference with Legal Counsel - Potential Litigation, Pursuant to Paragraph (4) of
Subdivision (d) of Government Code Section 54956.9
- F. Student Discipline and Other Confidential Student Matters, Education Code Sections 35146,
48900 et. Seq. and 48912(b)

RECONVENE IN OPEN SESSION; ANNOUNCE CLOSED SESSION ACTIONS

At 6:00 p.m., it was moved by Trustee White, seconded by Secretary Campos and unanimously carried, to reconvene in Public Session. President Cole reported there was no action taken in Closed Session.

PLEDGE OF ALLEGIANCE

President Cole led the pledge of allegiance.

PUBLIC COMMENT ON OPEN SESSION ITEMS

No comments were heard.

GENERAL COMMUNICATIONS

There were no general communications.

PRESENTATION - Quarterly Investment Reports

Mr. McMurray reviewed the status of the Facilities Reserve and G.O. Bond investment accounts (copy attached to official minutes).

PRESENTATION - Annual Human Resources Recruiting Report

Heather del Rosario, Vice President of Human Resources, provided an annual overview of the recruiting for District positions. The data presented showed demographic information from a total of 638 applications received in the past year. The demographic categories are matched to required reporting fields for state which includes the mandated option to allow candidates to decline to report. While data is used to assist in diversifying the employee base, the option to decline to report demographics prevents an accurate measure of diversification. While turnover in the College is low staff continue to focus on practices to promote diversification. Ms. del Rosario also shared figures to show the information regarding employees that live within the District boundaries.

APPROVAL OF MINUTES

On a motion by Secretary Campos, seconded by Trustee Orrin and unanimously carried, the minutes of the Regular Meeting held October 14, 2020 and the Special Meeting held October 14, 2020 were approved.

NEW BUSINESS

Request for Approval - West Kern Community College District Board of Trustees Goals 2020/21

President Cole shared that the goals of the Board have been reviewed and updated. She commended administration and staff for the continued efforts to prioritize the work to meet the goals as set by the Board. On a motion by Trustee Long, seconded by trustee White and unanimously carried, the goals were approved (copy attached to official minutes).

Request for Approval - Resolution No. 2020/21-06 - 21st Century Energy Systems Resolution

Dr. Daniels explained that this resolution respectfully supports the ability to locally control energy choices. On a motion by Trustee Orrin, seconded by Trustee White and unanimously carried, the resolution was approved (copy attached to official minutes).

First Presentation - CSEA Chapter #543 MOU - Transition to Independent Living (TIL) Furlough Effects

Dr. Daniels explained that the recommended furlough effects had gone through the bargaining process. The need to furlough is due to lack of funding with the low enrollment TIL is experience with the need to hold distance courses with the COVID-19 pandemic (copy attached to official minutes).

Second Presentation and Request for Approval – Board Policy Revisions

- BP #2730 Board Member Health Benefits**
- BP #3550 Drug Free Environment and Drug Prevention Program**
- BP #4040 Library Services**
- BP #4220 Standards for Scholarship**
- BP #4235 Credit for Pryor Learning**
- BP #5010 Admissions and Concurrent Enrollment**
- BP #5030 Fees**
- BP #7330 Communicable Disease**
- BP #7362 Discipline and Dismissals Classified Administrators and Confidential Employees**
- BP #7385 Salary Deductions**
- BP #7510 Domestic Partners**

Dr. Daniels explained that these policies were reviewed and required minor revisions. The Policy and Procedure services were utilized as were administrative review for local compliance to current practice. On a motion by Trustee Long, seconded by Secretary Campos and unanimously carried, the revisions were approved (copy attached to official minutes).

Second Presentation and Request for Approval – Board Policy Review

- BP #4050 Articulation**
- BP #4226 Multiple and Overlapping Enrollments**
- BP #4400 Community Service Programs**

Dr. Daniels stated that these policies were reviewed and remain accurate. On a motion by Trustee Orrin, seconded by Secretary Campos and unanimously carried, the reviews were approved (copy attached to official minutes).

CONSENT AGENDA:

- A. Request for Approval – Distance Education Course Approval
- B. Information Item – WKCCD Budget Development Calendar for Fiscal Year 2021-22
- C. Request for Approval – Records Destruction
- D. Information Item – Annual Financial and Budget Report (CCFS-311A0 for the Fiscal Year Ended June 30, 2020
- E. Information Item – CCFS-311Q for the 1st Quarter Ending September 30, 2020

- F. Request for Approval - Ellucian Annual Software Maintenance and License Fee 5-Year Contract; 1/1/21 - 12/31/25; \$209,815.00
- G. Request for Approval - Extension of Lease Agreement with Taft Plaza for the Rental Space Located at 515 Finley Drive, Taft, CA 93268 in Taft Plaza; 12/15/20 - 6/30/21; \$1,907.00 per Month
- H. Request for Approval - Contract with School Datebooks to Produce Student Planners for the 2021-22 Academic Year; \$9,188.21
- I. Request for Approval - 2020-2021 Synapse Laserfiche LSAP Software Support Renewal; 11/28/20 - 11/27/21; \$4,343.70
- J. Request for Approval - Electronic Records Management System - Therap - TIL Program; Annual Subscription; \$7,788.00
- K. Request for Approval - IssueTrak: Expanded Use for Distance Learning Department; 10/2020 - 10/2021; \$3,640.00
- L. Ratification of the October 2020 Vendor Check & Purchase Order Registers

On a motion by Trustee White, seconded by Secretary Campos and unanimously carried, Consent Agenda Items A - L were approved as presented (materials related to the items are attached to official minutes).

PUBLIC COMMENTS ON ITEMS OF GENERAL INTEREST

No comments were heard.

EMPLOYMENT

On a motion by Trustee White and seconded by Secretary Campos, Employment Items A-B were approved as amended by the following vote (Employment Items (*Appendix I and II*) are attached to official minutes):

Yes: Dawn Cole, Emmanuel Campos, Billy White, Michael Long and Dr. Kathy Orrin

No: None

Abstain: None

Absent: None

REPORTS

Financial Reports

The financial reports listed on the page following were presented for information (copies attached to official minutes).

Financial Reports (for information):

1. Revenue Accounts (Account Level 1) FY 2020/21
2. Expenditure Accounts (Account Level 1) FY 2020/21
3. Expenditure Detail of \$10,000.00 or Greater, October 2020
4. Student Organization and Special Accounts, October 2020
5. Funds Deposited in County Treasury, October 2020
6. Employee Travel Report – October 2020
7. Report of Investments as of Quarter Ended 9/30/20 held at U.S. Bank Global Corporate Trust Services

Academic Senate

Dr. Sharyn Eveland, President of the Academic Senate, reported on the fall plenary sessions held by the state Academic Senate. Many resolutions were reviewed and considered. The two main themes in the resolutions were diversity and COVID-19 response. The need to educate staff and students in diversification and the role of AS to support the effort was discussed. The AS also held discussion on the need to collect data in the COVID-19 response and to continue quality education while shifting to online education.

Marketing and Community Relations

Susan Groveman, Director of Marketing and Community Relations, told the Board that newsletters and social media work continues. There will be a mass postcard drop within the District households that will also promote a Foundation raffle for those who respond to the mailer. Ms. Groveman is currently overseeing a student film project to make promotional videos for the College.

Administrative Services

Brock McMurray, Executive Vice President of Administrative Services, said that preparation for an auditor visit next month is underway. Progress on the Student Center continues with the addition of the large outer glass walls and the scheduling for the building to be added to power in the next month. The project to update the Cougar Dorms is going well including interior/exterior painting and HVAC work. Landscaping work is happening around the parking lot now that the solar project is complete.

Student Services

Severo Balason, Vice President of Student Services, said that priority registration is in its second week and that counselors are meeting virtually with students to assist in course selection and issues. The CARES act funding for students in need due to COVID-19 situations has been disbursed with 423 students receiving over \$650,000 in assistance.

Instruction

Dr. Leslie Minor, Vice President of Instruction, told the Board that Instruction hopes to assist in enrollment management with a student engagement survey being used to identify barriers in retention. The 3,000 surveys will be used to assess needs that can be addressed to retain students in

the Spring semester. Curriculum and Distance Education committees continue to work to put forth quality courses during the rapid transition to distance learning under pandemic guidelines. Materials that can be checked out by students now includes calculators as well as laptops/hot spots. Tutoring has had a low turnout so they are launching an in-person tutoring pilot.

Career Technology Education

Dr. Jessica Grimes, Dean of Instruction and Career Technical Education, participated in a Taft Union High School career technical education career fair with Alex Omega of Dental Hygiene. They saw over 175 students in the drive thru event and shared information about CTE at Taft College. Dr. Grimes is working with TUHS to develop a concurrent pathway for energy technology pathway. She also commended faculty for their recognition as a top participant in the CVC-OEI project to produce quality online coursework.

TIL

Aaron Markovits, Director of Transition to Independent Living, said that staff are working through the layoff and furloughs with a focus on providing instruction to students and planning ahead for in-person instruction with time to implement program enhancements. Recently TIL held a virtual art show fundraiser, successfully raising funds and publicizing the program. Staff are also working to implement a 5-year TPSID grant with brainstorming ways to most effectively serve students within the grant guidelines. Mr. Markovits thanked the Board in their approval of the electronic record keeping agreement on tonight's agenda. The system will increase record security and increase efficiency.

REPORT OF THE SUPERINTENDENT/PRESIDENT

Dr. Daniels shared reports from the 60-day fall activity challenge. Many employees are participating and have reached the halfway point of the challenge. She also noted that the annual Thanksgiving potluck has been replaced by a take-out option she has worked with Cafeteria staff to host.

The College is undergoing a campus safety and security assessment from a third-party company. Work to also increase awareness on diversity and equality among employees is being completed by a taskforce. The taskforce is preparing to offer professional development opportunities. Staff continue to prepare the self-evaluation report for the Accreditation visit that will be held in September 2021.

The College was just named a recipient from the California Community Colleges Finish Line Scholars Program. As a participant the college will be awarded \$150,000 to help close the gaps that students facing unexpected hardships often face while on their educational journey. The intent is to assist students to meet the goal of graduating or transferring in the face of adversity.

NEXT MEETING

The next monthly meeting is scheduled for Wednesday, December 9, 2020.

ADJOURNMENT

At 7:02 p.m., on a motion by Trustee Long, seconded by Secretary Campos and unanimously carried, the meeting was adjourned.

Respectfully Submitted:

Emmanuel Campos, Secretary

Date: November 24, 2020
Submitted by: Dr. Debra Daniels, Superintendent/President
Area Administrator: Dr. Debra Daniels, Superintendent/President
Subject: Request for Approval

Board Meeting Date: December 9, 2020

Title of Board Item:

2021 Regular Monthly WKCCD Board of Trustees Meeting Schedule

Background:

As required by law, the West Kern Community College District has determined the meeting schedule for 2021. The regular Board meetings will be held on the second Wednesday of each month. I am recommending the approval of these dates.

January 13, 2021	July 14, 2021
February 10, 2021	August 11, 2021
March 10, 2021	September 8, 2021
April 14, 2021	October 13, 2021
May 12, 2021	November 10, 2021
June 9, 2021	December 8, 2021

Terms (if applicable):

Expense (if applicable):

Fiscal Impact Including Source of Funds (if applicable):

Approved: 
Dr. Debra Daniels, Superintendent/President

Date: November 24, 2020
Submitted by: Amanda Bauer, Director of Fiscal Services
Area Administrator: Brock McMurray, EVP of Administrative Services
Subject: Request for Approval

Board Meeting Date: December 9, 2020

Title of Board Item:

West Kern Community College District Annual Financial Audit Report, June 30, 2020.

Background:

Under *California Code of Regulations (CCR)*, Title 5, section 59102, the governing board of each California Community College district is required to provide for an annual audit. Arrangements for annual audits for any fiscal year are defined by the requirements listed in Section 84040 of the *Education Code*. Section 84040 of the *Education Code* requires the Board of Governors and the Department of Finance to prescribe the statements and other information to be included in the audit report filed with the state and to develop audit procedures for carrying out these audits. Each audit examination shall include all funds and account groups of the district, including the general fund, student financial aid funds or other federal grant funds, student body funds, cafeteria funds, debt service funds, and any other funds under the control or jurisdiction of the district to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The annual financial report as prepared by CWDL, Certified Public Accountants shows the District is in full compliance with all standards for the 2019/20 fiscal year. An unqualified opinion is included with the financial report.

Terms (if applicable): Not applicable.

Expense (if applicable): Not applicable.

Fiscal Impact Including Source of Funds (if applicable): Not applicable.

Approved: 
Dr. Debra Daniels, Superintendent/President

**WEST KERN
COMMUNITY COLLEGE DISTRICT
ANNUAL FINANCIAL REPORT
JUNE 30, 2020**



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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

Board of Trustees
West Kern Community College District
Taft, California

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities, the aggregate discretely presented component unit (Taft College Foundation), and the aggregate remaining fund information of West Kern Community College District (the District) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the 2019-2020 *Contracted District Audit Manual*, issued by the California Community Colleges Chancellor's Office. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, the aggregate discretely presented component unit, and the aggregate remaining fund information of the District as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require the Management's Discussion and Analysis, the Schedule of Changes in the Net OPEB Liability and Related Ratios, Schedule of Contributions – OPEB, Schedule of Proportionate Share of the Net Pension Liability, Schedule of Contributions – Pensions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information, as listed in the Table of Contents, including the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the other supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated November 30, 2020, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

CWDL, Certified Public Accountants

San Diego, California
November 30, 2020



MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the Taft College/West Kern Community College District's (the District) Annual Financial Report presents a narrative overview and analysis of the District's financial activities during the fiscal year just ended as well as the overall financial condition of the District at June 30, 2020. This analysis is presented with comparative information from the year ended June 30, 2019 to highlight changes between the fiscal years. This section is designed to focus on currently known facts, current activities, and the resulting changes, and is intended to be read in conjunction with the District's basic financial statements and the accompanying footnotes. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the District's management.

USING THIS ANNUAL REPORT

The current financial statement format, which incorporates GASB principles, consists of three basic financial statements that focus on the District as a whole: the Statement of Net Position, the Statement of Revenues, Expenses and Changes in Net Position, and the Statement of Cash Flows. The District's financial statements are designed to resemble corporate financial models whereby all District activities are consolidated into one set of totals. The focus of the Statement of Net Position is designed to be similar to bottom line results for the District and reflect its financial position at a certain date. This statement combines and consolidates current spendable financial resources with capital assets. The Statement of Revenues, Expenses and Changes in Net Position focuses on the gross costs and the net results of the District's operational activities which are supported mainly by student tuition and fees, as well as grant funded sources. Non-operating revenues such as property taxes and state apportionments make up the primary revenue source for the District. The Statement of Cash Flows provides an analysis of the District's sources and uses of the cash during the fiscal year. This approach is intended to summarize and simplify the user's analysis of costs of various District services to students and the public. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the District. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities in relation to its mission have been included.

FINANCIAL HIGHLIGHTS OF THE PAST YEAR

The California Community College Chancellors Office (CCCCO) calculates total apportionment to be received by the District each year. Within fiscal year 2019-20, Taft College and California Community Colleges across the State continued to phase in the State mandated Student-Centered Funding Formula that calculates the District's general apportionment. Total apportionment payment consists of tuition fees, property taxes and state apportionment revenues. The District experienced an increase in total apportionment based on implementation of the new statewide funding formula and a statewide inflation adjustment. With the funding, the District was able to maintain a strong focus on curriculum offerings to maintain its growing population and ensure success within the guidance of the Educational Master Plan.

**WEST KERN COMMUNITY COLLEGE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

During the Spring 2020 term, the District was impacted by the COVID-19 pandemic causing the campus to shut down to the public and transition students to distance learning platforms mid-term. The District was able to utilize federal and state COVID-19 relief funding to mitigate the financial impact to the District while being able to serve students during this time of uncertainty.

Analysis of Net Assets

The System calculated the District with FTES decline for fiscal year 2019-2020 of 39 FTES in comparison to fiscal year 2018-2019. Regular non-operating factors such as deferred pension contribution adjustments for compliance with the Governmental Accounting Standards Board (GASB) led to a decrease in the District's assets. GASB Statement No. 68 addresses accounting and financial reporting for pensions, specifically, those provided to the employees of state and local governmental employers through pension plans that are administered through irrevocable trusts. Restricted Net Assets increased due to grant project related deferred revenues being utilized from previous fiscal year and the origination of a \$10 Million Certificate of Participation to fund the completion of the student center project in a timely manner. The ongoing long-term campus improvements funded by the 2004 Measure A funding is evident in Invested in Capital Assets, net of debt.

Salaries and benefits increased by \$3.7 million in 2019-2020 due to previously vacant positions being filled during the current fiscal year, a 3.26% COLA applied to salaries, contractual step & column increases, additional grant funds and an increase in employee benefit costs.

	2020	2019	Change
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Current assets	\$ 51,635,197	\$ 38,685,858	\$ 12,949,339
Noncurrent assets	74,000,500	72,467,685	1,532,815
Deferred outflows of resources	7,572,492	8,277,517	(705,025)
Total Assets and Deferred Outflows of Resources	133,208,189	119,431,060	13,777,129
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES			
Current liabilities	10,198,796	5,920,065	4,278,731
Noncurrent liabilities	110,456,502	101,029,366	9,427,136
Deferred inflows of resources	4,188,272	2,584,467	1,603,805
Total Liabilities and Deferred Inflows of Resources	124,843,570	109,533,898	15,309,672
NET POSITION			
Invested in capital assets, net of related debt	13,920,817	20,020,048	(6,099,231)
Restricted	25,048,403	18,635,303	6,413,100
Unrestricted	(30,604,601)	(28,758,189)	(1,846,412)
Total Net Position	\$ 8,364,619	\$ 9,897,162	\$ (1,532,543)

This statement is prepared from the District's Statement of Net Assets which is presented on the accrual basis of accounting where capital assets are depreciated, and long-term obligations are recognized.

**WEST KERN COMMUNITY COLLEGE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

Analysis of Current Assets

The District's current assets increased by \$12.949 million due to the reclassification of funds designated to meet long-term obligations of the District along with scheduled payments being made on the District's long-term construction project financing.

Analysis of Capital Assets

As of June 30, 2020, the District recorded \$118.82 million invested in capital assets, \$44.82 million in accumulated depreciation, totaling \$74.00 million recorded in net capital assets. In addition to these investments, the District also increased construction in progress (CIP) by \$4.274 million to \$12.962 million as of June 30, 2020. The CIP represents the ongoing expenditures of the long-term capital improvement projects related to the District's Facilities Master Plan. As individual projects are completed, they are listed as capital assets and depreciated accordingly. In the year ended June 30, 2020, the \$12.962 million listed in CIP was tied to the Student Center and the WESTEC roofing project.

Analysis of Liabilities

Current liabilities increased by \$4.278 million for the year just ended. In comparison of prior years, the change is due to a combination of unearned deferred revenues, current accounts payable liabilities and compensated absences.

**WEST KERN COMMUNITY COLLEGE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

FINANCIAL ACTIVITIES OF THE DISTRICT

	2020	2019	Change
OPERATING REVENUES			
Tuition and fees	\$ 1,699,907	\$ 1,325,362	\$ 374,545
Federal and State grants and contracts, noncapital	20,021,974	18,768,552	1,253,422
Total Operating Revenues	21,721,881	20,093,914	1,627,967
OPERATING EXPENSES			
Salaries and benefits	34,990,178	31,279,492	3,710,686
Supplies, materials, and other operating expenses	7,143,353	7,272,741	(129,388)
Student financial aid	9,143,462	7,636,516	1,506,946
Depreciation	2,867,619	3,370,570	(502,951)
Total Operating Expenses	54,144,612	49,559,319	4,585,293
Operating Loss	(32,422,731)	(29,465,405)	(2,957,326)
NON-OPERATING REVENUES (EXPENSES)			
State apportionments	20,458,317	18,729,695	1,728,622
Property taxes	7,063,426	7,525,980	(462,554)
State taxes and other revenues	717,393	500,696	216,697
Investment income	902,833	145,829	757,004
Interest expense, net	(862,658)	(1,978,505)	1,115,847
Other financing sources (uses)	(189,933)	(1,085,867)	895,934
Local grants and other non-operating revenues	1,414,372	3,138,161	(1,723,789)
Total Non-Operating Revenues (Expenses)	29,503,750	26,975,989	2,527,761
OTHER REVENUES (EXPENSES)			
State and local capital income	1,386,438	399,467	986,971
Change in Net Position	(1,532,543)	(2,089,949)	557,406
NET POSITION, BEGINNING OF YEAR	9,897,162	10,352,843	(455,681)
PRIOR PERIOD ADJUSTMENT	-	1,634,268	(1,634,268)
NET POSITION, END OF YEAR	\$ 8,364,619	\$ 9,897,162	\$ (1,532,543)

This statement is prepared from the District's Statement of Activities which is presented on the accrual basis of accounting, in which revenues and expenditures are recorded when incurred, regardless of the timing of the related cash flow.

Operating Results

Operating revenues reflect an increase in enrollment fees due to the timing of payments recognized by the District, as well as maintained levels of financial aid awards to eligible students for the year. Both in-state and non-resident students attending the College decreased slightly in 2019-2020 over 2018-2019 levels. Another contributing factor was the fact that residents of California are eligible for a wider variety of educational aid options than non-resident students. Overall, FTE attendance decreased to 2,870 in 2019-2020, as compared to 2,909 in 2018-2019

Salaries increased by \$3.711 million in 2019-2020 due to previously vacant positions being filled during the current fiscal year, a 3.26% COLA applied to salaries, contractual step and column increases, additional grant funds and an increase in employee benefit costs.

**WEST KERN COMMUNITY COLLEGE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

FUNCTIONAL EXPENDITURE CALCULATIONS

In accordance with requirements set forth by the California Community College Chancellor's Office, the District reports operating expenses by object code. Operating expenses by functional classifications are as follows but do not include the impact of the conversion entries posted to convert the modified accrual fund financial statements to the full accrual entity side financial statements except for reporting depreciation expense:

	Salaries and Benefits	Supplies, Material and Other Expenses and Services	Other Outgo	Depreciation	Total
Instructional activities	\$ 13,541,856	\$ 1,296,084	\$ -	\$ -	\$ 14,837,940
Academic support	1,373,843	209,215	-	-	1,583,058
Student services	6,603,017	736,614	464,102	-	7,803,733
Plant operations and maintenance	5,662,597	2,247,636	795	-	7,911,028
Community Services and economic development	181,534	17,236	-	-	198,770
Ancillary services and auxiliary operations	3,181,255	1,534,920	124,160	-	4,840,335
Trust and agency activities	241,704	4,366,959	11,759,397	-	16,368,060
Depreciation expense-unallocated	-	-	-	242,447	242,447
	<u>\$ 30,785,806</u>	<u>\$ 10,408,664</u>	<u>\$ 12,348,454</u>	<u>\$ 242,447</u>	<u>\$ 53,785,371</u>

SIGNIFICANT ACCOMPLISHMENTS

Capital Improvement Project

To date the District has issued all three series of bonds, for \$39.8 million, which were originally approved by the residents of the West Kern Community College District in March 2004. The funds have been used for architectural work, licensing and permits and the acquisition and construction of swing space to be used as temporary housing of personnel and classrooms, as well as the main construction projects across the campus.

The District has completed several major projects to date. Completion of a new Child Development Center provides a permanent 9,400 square foot building that will support up to 75 children. It replaces portable buildings that were being used. It also serves as a base for future improvements to be focused around. The remodel of the Community Technology Center, complete as of December 2009 consists of the reconstruction of the current administration building and the addition of a new Library. In total the project provides 45,000 square feet of facilities that houses the library, the learning resources center (LRC), the student services center, and administrative offices. The modernization of the Science building and the courtyard renovation between the science building and administration building projects were completed for use in the 2009-10 school year. The Science building project modernized approximately 11,000 square feet of classroom space used primarily for the instruction of science and math courses as well as adding offices within the building for the science and math faculty. The courtyard adds updated landscaping and revitalization of areas for students to use between classes. The Tech Arts project was completed in late 2013 and modernized approximately 10,000 square feet of classroom space used primarily for the instruction of Liberal Arts and Business courses. The most recently completed projects were the Center for Independent Living Facility and a renovation of the dorm facilities. The Center for Independent Living project provides a 20,000 square foot live-in facility with offices and instructional space. Construction was completed in late 2014. Dorm renovations of current facilities began in November 2013 and were completed in early 2015. The renovations updated the dorm rooms and surrounding areas, improving the on-campus living experience. The District continued construction on the Student Center project. Once completed, the building will house the District's cafeteria, bookstore and student union.

ECONOMIC FACTORS AFFECTING THE FUTURE

Economic Condition

The 735-square-mile West Kern CCD includes Taft, which is located about 40 miles southwest of Bakersfield. The District, which serves about 23,400 residents, operates Taft College, a comprehensive community college that offers a variety of general and specialized instructional programs. It also educates a significant number of students who commute from outside its boundaries. We consider Kern County's income levels good-to-adequate, with median household effective buying income (EBI) and per capita EBI at 94% and 70%, respectively, of the national levels. The county's unemployment rate has historically been higher than the nations. In 2018, the county reported an unemployment rate of 8%, higher than the state and national levels.

The District's tax and employment bases are highly concentrated in oil and gas production as well as in electricity generation, given that oil and natural gas deposits in the district are some of the nation's largest. The District's top 10 taxpayers account for about 80% of total AV, which we consider extremely concentrated, and are led by Chevron USA Inc. (26.7%) and California Resources Elk Hills (25.6%). Due to changes in output from these companies and to national oil prices, AV can significantly fluctuate. Over the past five years, the district's AV reached a high of \$14.6 billion in fiscal 2015, and a low of \$6.4 billion in fiscal 2017. Since fiscal 2017, AV has increased by a cumulative 29.9% to \$8.5 billion in fiscal 2020. Despite the fluctuations, the district's market value per capita is \$364,791, which we consider extremely strong.

Prospects for the Future

In general, full-time equivalent (FTE) student counts in California community college systems are typically influenced by employment cycles and tuition rates, the latter of which are set by the state. West Kern CCD, however, is somewhat insulated from employment cycles affecting its FTEs because, when the economy is doing well and the district's large petrochemical companies are hiring, the employers usually seek education and training opportunities provided by the college for its employees. And, similar to other community colleges and institutes of higher learning, there is also a demand for enrollment when the economy is in a downturn and unemployment rates are high. Although the 2020 FTEs declined by 1.34% from 2019 FTEs, the 5-year average for the District still demonstrates an average 2.58% enrollment increase year-over-year. Management is continuing to monitor the state of the District's FTEs funding level on a regular basis to address any potential funding concerns immediately. Continuing to improve budgetary modeling and forecasting methods along with a positive economic climate, the College remains committed to responding to increasing course demands by offering additional classes and educational options.

Although the impacts of the COVID-19 pandemic are yet to be determined, the District's fiscal outlook currently reflects stability within the educational industry. With the implementation of the state's new funding formula, the focus has shifted from solely a FTEs emphasis approach in the funding calculation, to an increased emphasis on student demographics and performance (although FTEs will still be the greatest factor of the calculation). Given the District's demographics, the district is expected to benefit from the change in the funding formula. While FTE levels are less significant to the funding formula, it still constitutes an essential part of the equation and the District expects to continue to monitor these trends for potential impacts. Furthermore, the near-term funding outlook for CCDs remains positive with recent increases to fund higher education within the state. As a result of the positive state funding and continued support to provide free education, we believe enrollment and state funding in future

**WEST KERN COMMUNITY COLLEGE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

years should demonstrate stable growth even in a time of slight FTES decline given the student success metrics remain steady.

The following table illustrates enrollment levels over the last five years:

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	2,532	2,557	2,640	2,830	2,909	2,870
% Increase (Decrease)	(0.31%)	.99%	3.24%	7.20%	2.79%	(1.34%)

5-year average increase in enrollment year over year is 2.58%

The College's long term educational and facilities master plans are focused on ensuring that the campus will continue to be able to meet the needs of its students now and in the future. The projected demographic changes in the area will mean continued growth and the facilities plan will enable Taft College to meet those needs. The plan involves a combination of constructing new buildings and modernizing the existing structures so that the College's resources can be maximized.

ADDITIONAL FINANCIAL INFORMATION

This financial report is designed to provide a general overview of the West Kern Community College District's financial position and finances to the District's citizens, taxpayers, students and to all others who need this information. Questions concerning this report or requests for additional financial information should be directed to Brock McMurray, Executive Vice President of Administrative Services or Amanda Bauer, Executive Director of Fiscal Services at Taft College, 29 Cougar Court, Taft, CA 93268.

**WEST KERN COMMUNITY COLLEGE DISTRICT
STATEMENT OF NET POSITION – PRIMARY GOVERNMENT
JUNE 30, 2020**

ASSETS

Current Assets:

Cash and investments	\$ 15,187,272
Restricted cash and investments	31,932,356
Accounts receivable, net	3,944,968
Inventory	229,815
Prepaid expenses	340,785
Total Current Assets	51,635,197

Noncurrent Assets:

Capital assets, net	74,000,500
Total Noncurrent Assets	74,000,500

TOTAL ASSETS

125,635,697

DEFERRED OUTFLOWS OF RESOURCES

Deferred outflows related to OPEB	73,154
Deferred outflows related to pensions	7,499,338

TOTAL DEFERRED OUTFLOWS OF RESOURCES

7,572,492

TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

\$ 133,208,189

LIABILITIES

Current Liabilities:

Accounts payable	\$ 3,045,383
Unearned revenue	4,292,507
Long-term debt, current portion	2,860,906
Total Current Liabilities	10,198,796

Noncurrent Liabilities:

Compensated absences	676,179
Net OPEB liability	17,883,577
Net pension liability	30,211,312
Long-term debt, noncurrent portion	61,685,434
Total Noncurrent Liabilities	110,456,502

TOTAL LIABILITIES

120,655,298

DEFERRED INFLOWS OF RESOURCES

Deferred charge on refunding	1,386,438
Deferred inflows related to pensions	2,801,834

TOTAL DEFERRED INFLOWS OF RESOURCES

4,188,272

NET POSITION

Net investment in capital assets 13,920,817

Restricted for:

Debt service	15,835,830
Capital projects	7,706,535
Other special purposes	1,506,038

Unrestricted (30,604,601)

TOTAL NET POSITION

8,364,619

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION

\$ 133,208,189

The accompanying notes are an integral part of these financial statements.

**WEST KERN COMMUNITY COLLEGE DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
NET POSITION – PRIMARY GOVERNMENT
FOR THE YEAR ENDED JUNE 30, 2020**

OPERATING REVENUES	
Tuition and fees	\$ 4,126,995
Less: Scholarship discounts and allowances	(2,427,088)
Net tuition and fees	<u>1,699,907</u>
Grants and Contracts, Noncapital	
Federal	7,209,965
State	<u>12,812,009</u>
TOTAL OPERATING REVENUES	<u>21,721,881</u>
OPERATING EXPENSES	
Salaries	20,306,589
Employee benefits	14,683,589
Supplies, materials, and other operating expenses and services	7,143,353
Student aid	9,143,462
Depreciation	<u>2,867,619</u>
TOTAL OPERATING EXPENSES	<u>54,144,612</u>
OPERATING (LOSS)	<u>(32,422,731)</u>
NON-OPERATING REVENUES (EXPENSES)	
State apportionments, noncapital	20,458,317
Local property taxes	7,063,426
State taxes and other revenues	717,393
Investment income, noncapital	902,833
Interest expense on capital asset-related debt	(862,658)
Other financing sources (uses)	(189,933)
Local grants and other non-operating income	<u>1,414,372</u>
TOTAL NON-OPERATING REVENUES	<u>29,503,750</u>
INCOME BEFORE OTHER REVENUES, EXPENSES, GAINS, OR LOSSES	<u>(2,918,981)</u>
Local revenues, capital	<u>1,386,438</u>
TOTAL OTHER REVENUES	<u>1,386,438</u>
CHANGE IN NET POSITION	<u>(1,532,543)</u>
NET POSITION, BEGINNING OF YEAR	<u>9,897,162</u>
NET POSITION, END OF YEAR	<u>\$ 8,364,619</u>

The accompanying notes are an integral part of these financial statements.

**WEST KERN COMMUNITY COLLEGE DISTRICT
STATEMENT OF CASH FLOWS – PRIMARY GOVERNMENT
FOR THE YEAR ENDED JUNE 30, 2020**

CASH FLOWS FROM OPERATING ACTIVITIES

Tuition and fees	\$ 1,873,199
Federal and state grants and contracts	19,470,264
Payments to students	(9,143,462)
Payments to or on behalf of employees	(31,694,193)
Payments to vendors	(5,708,500)
Net Cash Used by Operating Activities	<u>(25,202,692)</u>

CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES

State apportionments	20,458,317
Property taxes - non debt related	7,063,426
State taxes and other apportionments	717,393
Local grants and other non-operating revenues	2,799,972
Contributions to trusts	(185,651)
Net Cash Provided by Non-capital Financing Activities	<u>30,853,457</u>

CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES

Purchase of capital assets	(4,400,434)
Proceeds from issuance of debt	10,430,000
Principal paid on capital debt	(3,184,965)
Interest paid on capital debt	744,451
Net Cash Provided by Capital Financing Activities	<u>4,975,490</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest received from investments	902,833
Net Cash Provided by Investing Activities	<u>902,833</u>

NET INCREASE IN CASH & CASH EQUIVALENTS	<u>11,529,088</u>
CASH & CASH EQUIVALENTS, BEGINNING OF YEAR	<u>35,590,540</u>
CASH & CASH EQUIVALENTS, END OF YEAR	<u>\$ 47,119,628</u>

**WEST KERN COMMUNITY COLLEGE DISTRICT
STATEMENT OF CASH FLOWS – PRIMARY GOVERNMENT
FOR THE YEAR ENDED JUNE 30, 2020**

**RECONCILIATION OF OPERATING LOSS TO NET CASH
USED BY OPERATING ACTIVITIES**

Operating loss	\$ (32,422,731)
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities:	
Depreciation expense	2,867,619
Changes in Assets and Liabilities:	
Accounts receivables, net	(1,320,490)
Inventory	634
Prepaid expenses	(104,677)
Deferred outflows of resources	705,025
Accounts payable and accrued liabilities	1,560,929
Unearned revenue	820,790
Compensated absences	193,444
Net pension liability	978,773
Net OPEB liability	1,300,625
Deferred inflows of resources	217,367
Total Adjustments	<u>7,220,039</u>
Net Cash used by Operating Activities	<u>\$ (25,202,692)</u>

CASH AND CASH EQUIVALENTS CONSIST OF THE FOLLOWING :

Cash in banks	\$ 15,187,272
Cash equivalents, restricted	<u>31,932,356</u>
Total Cash and Cash Equivalents	<u>\$ 47,119,628</u>

**WEST KERN COMMUNITY COLLEGE DISTRICT
FIDUCIARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2020**

	Agency Funds
ASSETS	
Cash and cash equivalents	\$ 237,459
Accounts receivable, net	7,771
Total Assets	245,230
LIABILITIES	
Due to student groups	245,230
Total Liabilities	\$ 245,230

**WEST KERN COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUNDS
 STATEMENT OF ACTIVITIES
 JUNE 30, 2020**

	Agency Funds
OPERATING REVENUES:	
Local revenue	\$ 167,795
Total Operating Revenues	<u>167,795</u>
OTHER FINANCING SOURCES (USES)	
Operating transfers out	(137,645)
Total Other Financing (Uses)	<u>(137,645)</u>
Net Change in Net Position	30,150
Net Position - Beginning of Year	215,080
Net Position - End of Year	<u>\$ 245,230</u>

**WEST KERN COMMUNITY COLLEGE DISTRICT
DISCRETELY PRESENTED COMPONENT UNIT
TAFT COLLEGE FOUNDATION
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2020**

	<u>2020</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 3,555,865
Total current assets	<u>3,555,865</u>
Noncurrent assets:	
FCCC - Bernard Osher Perpetuity	<u>81,000</u>
Total noncurrent assets	<u>81,000</u>
Total assets	<u>\$ 3,636,865</u>
LIABILITIES	
Accounts payable and accrued liabilities	\$ 18,141
Total liabilities	<u>18,141</u>
NET ASSETS	
Net assets without donor restrictions	89,430
Net assets with donor restrictions	<u>3,529,294</u>
Total Net Assets	<u>3,618,724</u>
Total Liabilities and Net Assets	<u>\$ 3,636,865</u>

The accompanying notes are an integral part of these financial statements.

**WEST KERN COMMUNITY COLLEGE DISTRICT
DISCRETELY PRESENTED COMPONENT UNIT
TAFT COLLEGE FOUNDATION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020**

Year Ended June 30, 2020	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
SUPPORT AND REVENUE			
Special events	\$ 108,860	\$ -	\$ 108,860
Interest and dividends	181,751	501,099	682,850
Unrealized gain on investments	62,906	-	62,906
Total Support and Revenue	<u>353,517</u>	<u>501,099</u>	<u>854,616</u>
EXPENSES			
Program	240,001	508,541	748,542
General and administrative	28,745	-	28,745
Fundraising	43,023	-	43,023
Total Expenses	<u>311,769</u>	<u>508,541</u>	<u>820,310</u>
Change in Net Assets	41,748	(7,442)	34,306
Net Assets - Beginning of Year	47,682	3,536,736	3,584,418
Net Assets - End of Year	<u>\$ 89,430</u>	<u>\$ 3,529,294</u>	<u>\$ 3,618,724</u>

The accompanying notes are an integral part of these financial statements.

**WEST KERN COMMUNITY COLLEGE DISTRICT
DISCRETELY PRESENTED COMPONENT UNIT
TAFT COLLEGE FOUNDATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2020**

Year Ended June 30,	2020
CASH FLOWS FROM OPERATING ACTIVITIES	
Payments to suppliers	(820,310)
Accounts payable	18,141
Net Cash (Used) by Operating Activities	<u>(693,309)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest and dividends	682,850
Unrealized gain on investments	62,906
Net cash provided by investing activities	<u>745,756</u>
Net Increase in Cash	52,447
Cash and Cash Equivalents - Beginning of Year	<u>3,503,418</u>
Cash and Cash Equivalents - End of Year	<u>\$ 3,555,865</u>

The accompanying notes are an integral part of these financial statements.

WEST KERN COMMUNITY COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 – ORGANIZATION

West Kern Community College District (the District) was established in 1922 as a political subdivision of the State of California and is a comprehensive, public, two-year institution offering educational services to residents of the surrounding area. The District operates under a locally elected five-member Board of Trustees (the Board) form of government, which establishes the policies and procedures by which the District operates. The Board must approve the annual budgets for the General Fund, special revenue funds, and capital project funds, but these budgets are managed at the department level. Currently, the District operates one college with one campus located within Kern County in the City of Taft. While the District is a political subdivision of the State of California, it is legally separate and is independent of other State and local governments, and it is not a component unit of the State in accordance with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 61. The District is classified as a Public Educational Institution under Internal Revenue Code Section 115 and is, therefore, exempt from Federal taxes.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

The District has adopted GASB Statement No. 61, Determining Whether Certain Organizations are Component Units. This statement amends GASB Statement No. 14, The Financial Reporting Entity, to provide additional guidance to determine whether certain organizations, for which the District is not financially accountable, should be reported as component units based on the nature and significance of their relationship with the District. The three components used to determine the presentation are: providing a "direct benefit", the "environment and ability to access/influence reporting", and the "significance" criterion. As defined by accounting principles generally accepted in the United States of America and established by the Governmental Accounting Standards Board, the financial reporting entity consists of the primary government, the District, and the following component units:

- Taft College Foundation

The Taft College Foundation (the Foundation) is a legally separate, tax-exempt component unit of the District. The Foundation acts primarily as a fundraising organization to provide grants and scholarships to students and support to employees, programs, and departments of the District. The board of the Foundation consists of community members, alumni, and other supporters of the Foundation. Although the District does not control the timing or amount of receipts from the Foundation, the majority of resources, or income thereon that the Foundation holds and invests are restricted to the activities of the District by the donors. Because these restricted resources held by the Foundation can only be used by, or for the benefit of, the District, the Foundation is considered a component unit of the District with the inclusion of the statements as a discretely presented component unit. The Foundation is reported in separate financial statements because of the difference in its reporting model, as further described below.

WEST KERN COMMUNITY COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

The Foundation is a not-for-profit organization under Internal Revenue Code (IRC) Section 501(c)(3) that reports its financial results in accordance with Financial Accounting Standards Codifications. As such, certain revenue recognition criteria and presentation features are different from GASB revenue recognition criteria and presentation features. No modifications have been made to the Foundation's financial information in the District's financial reporting entity for these differences; however, significant note disclosures to the Foundation's financial statements have been incorporated into the District's notes to the financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

For financial reporting purposes, the District is considered a special-purpose government engaged only in business-type activities as defined by GASB Statements No. 34 and No. 35 as amended by GASB Statements No. 37, No. 38, and No. 39. This presentation provides a comprehensive entity-wide perspective of the District's assets, liabilities, activities, and cash flows and replaces the fund group perspective previously required. Fiduciary activities, with the exception of the Student Financial Aid Fund, are excluded from the basic financial statements. Accordingly, the District's financial statements have been presented using the economic resources measurement focus and the accrual basis of accounting. The significant accounting policies followed by the District in preparing these financial statements are in accordance with accounting principles generally accepted in the United States of America as prescribed by GASB. Additionally, the District's policies comply with the California Community Colleges Chancellor's Office Budget and Accounting Manual. Under the accrual basis, revenues are recognized when earned, and expenses are recorded when an obligation has been incurred. All material intra-agency and intra-fund transactions have been eliminated.

Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, are classified as operating revenues. These transactions are recorded on the accrual basis when the exchange takes place. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, operating revenues consist primarily of student fees and auxiliary activities through the bookstore and cafeteria.

Nonexchange transactions, in which the District receives value without directly giving equal value in return, include State apportionments, property taxes, certain Federal and State grants, entitlements, and donations. Property tax revenue is recognized in the fiscal year received. State apportionment revenue is earned based upon criteria set forth from the Community Colleges Chancellor's Office and includes reporting of full-time equivalent students (FTES) attendance. The corresponding apportionment revenue is recognized in the period the FTES are generated. Revenue from Federal and State grants and entitlements are recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements may include time and/or purpose requirements.

Operating expenses are costs incurred to provide instructional services including support costs, auxiliary services, and depreciation of capital assets. All other expenses not meeting this definition are reported as nonoperating. Expenses are recorded on the accrual basis as they are incurred, when goods are received, or services are rendered.

WEST KERN COMMUNITY COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

The financial statements are presented in accordance with the reporting model as prescribed in GASB Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments, and GASB Statement No. 35, Basic Financial Statements and Management's Discussion and Analysis for Public Colleges and Universities, as amended by GASB Statements No. 37, No. 38, and No. 39. The business-type activities model followed by the District requires the following components of the District's financial statements:

- Management's Discussion and Analysis
- Basic Financial Statements for the District as a whole including:
 - Statements of Net Position - Primary Government
 - Statements of Revenues, Expenses, and Changes in Net Position - Primary Government
 - Statements of Cash Flows - Primary Government
 - Financial Statements for the Fiduciary Funds including:
 - Statements of Fiduciary Net Position
 - Statements of Changes in Fiduciary Net Position
- Notes to Financial Statements

Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be unrestricted cash on hand, demand deposits, and short-term unrestricted investments with original maturities of three months or less from the date of acquisition. Cash equivalents also include unrestricted cash with county treasury balances for purposes of the Statement of Cash Flows. Restricted cash and cash equivalents represent balances restricted by external sources such as grants and contracts or specifically restricted for the repayment of capital debt.

Investments

In accordance with GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and External Investment Pools, investments held at June 30, 2020, are stated at fair value. Fair value is estimated based on quoted market prices at year-end. Short-term investments have an original maturity date greater than three months, but less than one year at time of purchase. Long-term investments have an original maturity of greater than one year at the time of purchase.

Restricted Assets

Restricted assets arise when restrictions on their use change the normal understanding of the availability of the asset. Such constraints are either imposed by creditors, contributors, grantors, or laws of other governments or imposed by enabling legislation. Restricted assets represent investments required by debt covenants and contributions to be set aside by the District for the purpose of satisfying certain requirements of the debt issuance and program funding requirements.

**WEST KERN COMMUNITY COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Accounts Receivable

Accounts receivable include amounts due from the Federal, State and/or local governments, or private sources, in connection with reimbursement of allowable expenditures made pursuant to the District's grants and contracts. Accounts receivable also consist of tuition and fee charges to students and auxiliary enterprise services provided to students, faculty, and staff, the majority of each residing in the State of California. Management has analyzed these accounts and believes most amounts are fully collectable.

Prepaid Expenses

Prepaid expenses represent payments made to vendors and others for services or contracts that will benefit periods beyond June 30.

Inventories

Inventories consist primarily of bookstore merchandise and cafeteria food and supplies held for resale to the students and faculty of the colleges. Inventories are stated at cost, utilizing the first-in, first-out method. The cost is recorded as an expense as the inventory is consumed.

Capital Assets and Depreciation

Capital assets are long-lived assets of the District as a whole and include land, construction in progress, buildings, leasehold improvements, and equipment. The District maintains an initial unit cost capitalization threshold of \$5,000 and an estimated useful life greater than one year. Assets are recorded at historical cost, or estimated historical cost, when purchased or constructed. The District does not possess any infrastructure. Donated capital assets are recorded at acquisition value. Improvements to buildings and land that significantly increase the value or extend the useful life of the asset are capitalized; the costs of routine maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are charged as an operating expense in the year in which the expense was incurred. Major outlays for capital improvements are capitalized as construction in progress as the projects are constructed.

Depreciation of capital assets is computed and recorded utilizing the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings, 25 to 50 years; improvements, 25 to 50 years; equipment, 5 to 10 years; vehicles, 5 to 10 years.

**WEST KERN COMMUNITY COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Accounts Payable and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the entity-wide financial statements.

Debt Issuance Costs and Premiums

Debt premiums are amortized over the life of the bonds using the straight-line method. Issuance costs are expended in the period incurred.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position also reports deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The District reports deferred outflows of resources for pension related items.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The District reports deferred inflows of resources for pension related items.

Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) plan for schools (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalSTRS and CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Member contributions are recognized in the period in which they are earned. Investments are reported at fair value.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability and OPEB expense, information about the fiduciary net position of the District Plan and additions to/deductions from the District Plan have been determined on the same basis as they are reported by the District Plan. For this purpose, the District Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

WEST KERN COMMUNITY COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Compensated Absences

Accumulated unpaid employee vacation and compensatory time benefits are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the entity-wide financial statements. The current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignation and retirements that occur prior to year-end that have not yet been paid within the fund from which the employees who have accumulated the leave are paid.

Sick leave is accumulated without limit for each employee based upon negotiated contracts. Leave with pay is provided when employees are absent for health reasons; however, the employees do not gain a vested right to accumulated sick leave. Employees are never paid for any sick leave balance at termination of employment or any other time. Therefore, the value of accumulated sick leave is not recognized as a liability in the District's financial statements. Retirement credit for unused sick leave is applicable to all academic employees and is determined by dividing the number of unused sick days by the number of base service days required to complete the last school year, if employed full time.

Unearned Revenue

Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the combined balance sheet and revenue is recognized. Unearned revenue includes (1) amounts received for tuition and fees prior to the end of the fiscal year that are related to the subsequent fiscal year and (2) amounts received from Federal and State grants received before the eligibility requirements are met.

Noncurrent Liabilities

Noncurrent liabilities include bonds, certificates of participation, pensions, and OPEB obligations with maturities greater than one year.

Net Position

GASB Statements No. 34 and No. 35 report equity as "Net Position" and represent the difference between assets and liabilities. The net position is classified according to imposed restrictions or availability of assets for satisfaction of District obligations according to the following net asset categories:

Net Investment in Capital Assets consists of capital assets, net of accumulated depreciation and outstanding principal balances of debt attributable to the acquisition, construction, or improvement of those assets. To the extent debt has been incurred, but not yet expended for capital assets, such accounts are not included as a component invested in capital assets.

**WEST KERN COMMUNITY COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Restricted: Net position is reported as restricted when there are limitations imposed on their use, either through enabling legislation adopted by the District, or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted resources are available.

Unrestricted: Net position that is not subject to externally imposed constraints. Unrestricted net position may be designated for specific purposes by action of the Board of Trustees or may otherwise be limited by contractual agreements with outside parties.

When both restricted and unrestricted resources are available for use, it is the District's practice to use restricted resources first and the unrestricted resources when they are needed. The entity-wide financial statements report \$8,329,522 of total net position.

Operating Revenues and Expenses

Classification of Revenues - The District has classified its revenues as either operating or nonoperating. Certain significant revenue streams relied upon for operation are classified as nonoperating as defined by GASB Statements No. 34 and No. 35. Classifications are as follows:

Operating revenues - Operating revenues include activities that have the characteristics of exchange transactions such as student tuition and fees, net of scholarship discounts and allowances, Federal, State, and local grants and contracts, and sales and services of auxiliary enterprises.

Nonoperating revenues - Nonoperating revenues include activities that have the characteristics of nonexchange transactions such as State apportionments, property taxes, investment income, gifts and contributions, and other revenue sources defined in GASB Statements No. 34 and No. 35.

Classification of Expenses - Nearly all of the District's expenses are from exchange transactions and are classified as either operating or nonoperating according to the following criteria:

Operating expenses - Operating expenses are necessary costs to provide the services of the District and include employee salaries and benefits, supplies, operating expenses, and student financial aid.

Nonoperating expenses - Nonoperating expenses include interest expense and other expenses not directly related to the services of the District.

State Apportionments

Certain current year apportionments from the State are based on financial and statistical information of the previous year. Any corrections due to the recalculation of the apportionment are made in February of the subsequent year. When known and measurable, these recalculations and corrections are accrued in the year in which the FTES are generated.

**WEST KERN COMMUNITY COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. The County Assessor is responsible for assessment of all taxable real property. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County of Kern bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

The voters of the District passed General Obligation Bonds for the acquisition, construction, and remodeling of certain District property. As a result of the passage of the Bond, property taxes are assessed on the property within the District specifically for the repayment of the debt incurred. The taxes are assessed, billed, and collected as noted above and remitted to the District when collected.

Scholarships, Discounts, and Allowances

Student tuition and fee revenue is reported net of scholarships, discounts, and allowances. Fee waivers approved by the Board of Governors are included within the scholarships, discounts, and allowances in the Statement of Revenues, Expenses, and Changes in Net Position. Scholarship discounts and allowances represent the difference between stated charges for enrollment fees and the amount that is paid by students or third parties making payments on the students' behalf.

Federal Financial Assistance Programs

The District participates in federally funded Pell Grants, SEOG Grants, and Federal Work-Study programs, as well as other programs funded by the Federal government. Financial aid to students is either reported as operating expenses or scholarship allowances, which reduce revenues. The amount reported as operating expense represents the portion of aid that was provided to the student in the form of cash. Scholarship allowances represent the portion of aid provided to students in the form of reduced tuition. These programs are audited in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Interfund Activity

Interfund transfers and interfund receivables and payables are eliminated during the consolidation process in the Primary Government and Fiduciary Funds' financial statements, respectively.

WEST KERN COMMUNITY COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Foundation Financial Statement Presentation

The Taft College Foundation presents its financial statements in accordance with Statement of Financial Accounting Codifications. are presented on the accrual basis of accounting, have been prepared to present balances and transactions according to the existence or absence of donor-imposed restrictions. This has been accomplished by classification of net assets and transactions into two classes: net assets without donor restrictions and net assets with donor restrictions, as follows:

Net assets without donor restrictions are those resources that are currently available for operations.

Net assets with donor restrictions are those resources which are stipulated by donors for various scholarships or other programmatic uses.

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law.

Expiration of net assets with donor restrictions (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets.

Investments are reported at fair value in accordance with FASB Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*.

The Foundation is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and related California Franchise Tax Codes.

WEST KERN COMMUNITY COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

New Accounting Pronouncements

GASB Statement No. 84 – In January 2017, GASB issued Statement No. 84, Fiduciary Activities. This standard's primary objective is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The statement is effective for periods beginning after December 15, 2020. The District has not yet determined the impact on the financial statements.

GASB Statement No. 87 – In June 2017, GASB issued Statement No. 87, Leases. This standard's primary objective is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. The statement is effective for periods beginning after June 15, 2021. The District has not determined the impact on the financial statements

NOTE 3 – DEPOSITS AND INVESTMENTS

Policies and Practices

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

Investment in County Treasury

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (Education Code Section (ECS) 41001). The fair value of the District's investment in the pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

**WEST KERN COMMUNITY COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 3 – DEPOSITS AND INVESTMENTS, continued

General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	40%	30%
Banker's Acceptance	180 days	25%	10%
Commercial Paper	270 days	30%	None
Negotiable Certificates of Deposit	5 years	None	None
Repurchase Agreements	1 year	20% of base	None
Reverse Repurchase Agreements	92 days	30%	None
Medium-Term Corporate Notes	5 years	20%	10%
Mortgage Pass-Through Securities	5 years	None	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

**WEST KERN COMMUNITY COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 3 – DEPOSITS AND INVESTMENTS, continued

Summary of Deposits and Investments

Deposits and investments as of June 30, 2020, consisted of the following:

	Primary Government	Fiduciary Funds	Foundation
Cash on hand and in banks	\$ 1,017,173	\$ 237,459	\$ 59,905
Cash in revolving	20,001	-	-
Cash in county treasury	28,880,856	-	-
Investments	17,201,598	-	3,495,960
Total Deposits and Investments	\$ 47,119,628	\$ 237,459	\$ 3,555,865

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District manages its exposure to interest rate risk by investing in the County Pool which purchases a combination of shorter term and longer term investments and which also times cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

California Government Code, Section 53601, limits the District’s investments to maturities of five years. The weighted average days to maturity of the District’s investment of cash in the County treasurer’s investment pool is 530 days.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond the amount stipulated by the California Government Code. Investments in any one issuer that represent five percent or more of the total investments are as follows:

Investment Type	Issuer	Reported Amount
Corporate Notes	Wells Fargo	\$ 13,725,764
Corporate Notes	UBS (Foundation)	\$ 3,495,960

WEST KERN COMMUNITY COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 3 – DEPOSITS AND INVESTMENTS, continued

Custodial Credit Risk - Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. However, the California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agency. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2020, the District's bank balance of \$173,140 was exposed to custodial credit risk because it was uninsured and collateralized with securities held by the pledging financial institution's trust department or agent, but not in the name of the District.

Custodial Credit Risk - Investments

This is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The California government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments.

NOTE 4 – FAIR VALUE MEASUREMENTS

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices in active markets for identical assets that the District has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

Level 2 - Observable inputs, other than Level 1 prices, such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonably available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the Kern County Treasury Investment Pool, Master Trusts, and Certificates of Deposit are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

WEST KERN COMMUNITY COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 5 – ACCOUNTS RECEIVABLE

Accounts receivable for the District consisted primarily of intergovernmental grants, entitlements, interest, and other local sources.

The following is a summary of accounts receivable for the fiscal year ended June 30, 2020:

	Primary Government
Federal Government	
Categorical aid	\$ 342,775
State Government	
Apportionment	949,296
Categorical aid	893,986
Other state sources	712,613
Local Sources	
Student receivables	510,485
Categorical aid	30,229
Other local sources	505,584
Total	<u>\$ 3,944,968</u>

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the District for the fiscal year ended June 30, 2020, was as follows:

	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020
Capital Assets not being Depreciated				
Land	\$ 1,473,619	\$ -	\$ -	\$ 1,473,619
Construction in progress	8,687,669	4,274,265	-	12,961,934
Total Capital Assets Not Being Depreciated	<u>10,161,288</u>	<u>4,274,265</u>	<u>-</u>	<u>14,435,553</u>
Capital Assets Being Depreciated				
Land and building improvements	8,625,113	109,350	-	8,734,463
Buildings	85,908,251	-	-	85,908,251
Furniture and equipment	10,153,813	16,819	432,729	9,737,903
Total Capital Assets Being Depreciated	<u>104,687,177</u>	<u>126,169</u>	<u>432,729</u>	<u>104,380,617</u>
Total Capital Assets	<u>114,848,465</u>	<u>4,400,434</u>	<u>432,729</u>	<u>118,816,170</u>
Less Accumulated Depreciation				
Land and building improvements	3,641,623	531,836	-	4,173,459
Buildings	29,711,752	2,093,336	-	31,805,088
Furniture and equipment	9,027,405	242,447	432,729	8,837,123
Total Accumulated Depreciation	<u>42,380,780</u>	<u>2,867,619</u>	<u>432,729</u>	<u>44,815,670</u>
Net Capital Assets	<u>\$ 72,467,685</u>	<u>\$ 1,532,815</u>	<u>\$ -</u>	<u>\$ 74,000,500</u>

**WEST KERN COMMUNITY COLLEGE DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2020**

NOTE 7 – ACCOUNTS PAYABLE

The following is a summary of accounts payable for the fiscal year ended June 30, 2020:

	Primary Government
Vendors payable	\$ 2,135,587
Salaries and benefits	360,665
Accrued interest	549,131
Total	<u>\$ 3,045,383</u>

NOTE 8 – UNEARNED REVENUE

The following is a summary of unearned revenue for the fiscal year ended June 30, 2020:

	Primary Government
Federal financial assistance	\$ 325,569
State categorical aid	1,410,025
Local sources	2,556,913
Total	<u>\$ 4,292,507</u>

NOTE 9 – INTERFUND TRANSACTIONS

Interfund Receivables and Payables (Due To/Due From)

Interfund receivable and payable balances arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. Interfund activity within the governmental funds and fiduciary funds has been eliminated respectively in the consolidation process of the basic financial statements.

Interfund Operating Transfers

Operating transfers between funds of the District are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use restricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Operating transfers within the funds of the District have been eliminated in the consolidation process.

**WEST KERN COMMUNITY COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 10 – LONG-TERM OBLIGATIONS

Summary

The changes in the District's long-term obligations during the 2020 fiscal year consisted of the following:

	Balance July 1, 2019	Additions	Payments and Reductions	Balance June 30, 2020	Due Within One Year
General obligation bonds	\$32,436,146	\$10,001,013	\$ 12,860,000	\$ 29,577,159	\$ 1,539,891
Unamortized bond premium	1,949,146	1,659,492	814,457	2,794,181	241,015
Certificates of participation	22,780,000	10,430,000	1,035,000	32,175,000	1,080,000
Net OPEB liability	16,582,952	1,300,625	-	17,883,577	-
Compensated absences	482,735	193,444	-	676,179	-
Total long-term obligations	\$ 74,230,979	\$ 23,584,574	\$ 14,709,457	\$ 83,106,096	\$ 2,860,906

Payments on the general obligation bonds are made by the Bond Interest and Redemption Fund and the Debt Service Fund with local property tax revenues. Payments on the certificates of participation are paid by the Debt Service Fund. The other postemployment benefit obligations are paid by the General Fund.

Debt Maturity

General Obligation Bonds

Series	Issuance Date	Interest Yield	Maturity Date	Amount of Original Issue	Bonds			Bonds		Due Within One Year
					Outstanding July 1, 2019	Additions	Redeemed	Outstanding June 30, 2020		
2006B	12/13/2006	3.70 - 4.36%	11/1/2019	\$ 12,500,856	\$ 448,110	\$ 26,890	\$ 475,000	\$ -	\$ -	
2007C	10/18/2007	3.68 - 4.68%	11/1/2022	12,297,305	12,278,036	109,123	11,565,000	822,159	79,891	
2015 Series A Refunding	4/16/2015	1.89 - 3.51%	11/1/2031	16,995,000	16,995,000	-	-	16,995,000	-	
2015 Series B Refunding	4/16/2015	2.20 - 2.75%	11/1/2021	2,715,000	2,715,000	-	820,000	1,895,000	1,310,000	
2019 Refunding	11/26/2019	1.16 - 2.06%	11/1/2032	9,865,000	-	9,865,000	-	9,865,000	150,000	
Total General Obligation Bonds				\$ 59,668,161	\$ 32,436,146	\$ 10,001,013	\$ 12,860,000	\$ 29,577,159	\$ 1,539,891	

2006 B - Capital Appreciation

The final payment of \$475,000 was made during the 2019-20 fiscal year.

2007 C – Current Interest

The bonds mature through fiscal year 2023 as follows:

Fiscal Year	Principal	Interest	Accreted Int.	Total
2021	\$ 79,891	\$ -	\$ 285,109	\$ 365,000
2022	77,920	-	322,080	400,000
2023	32,941	-	157,059	190,000
Accretion	631,407	-	(631,407)	-
	\$ 822,159	\$ -	\$ 132,841	\$ 955,000

**WEST KERN COMMUNITY COLLEGE DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2020**

NOTE 10 – LONG-TERM OBLIGATIONS, continued

2015 A - Refunding

The bonds mature through fiscal year 2032 as follows:

Fiscal Year	Principal	Interest	Total
2021	\$ -	\$ 696,150	\$ 696,150
2022	790,000	696,150	1,486,150
2023	1,455,000	664,550	2,119,550
2024	1,565,000	591,800	2,156,800
2025 - 2029	7,375,000	1,925,500	9,300,500
2030 - 2032	5,810,000	445,225	6,255,225
Total	\$ 16,995,000	\$ 5,019,375	\$ 22,014,375

2015 B - Refunding

The bonds mature through fiscal year 2022 as follows:

Fiscal Year	Principal	Interest	Total
2021	\$ 1,310,000	\$ 48,312	\$ 1,358,312
2022	585,000	20,475	605,475
Total	\$ 1,895,000	\$ 68,787	\$ 1,963,787

2019 - Refunding

The bonds mature through fiscal year 2033 as follows:

Fiscal Year	Principal	Interest	Total
2021	\$ 150,000	\$ 365,801	\$ 515,801
2022	-	388,600	388,600
2023	250,000	388,600	638,600
2024	450,000	378,600	828,600
2025	500,000	360,600	860,600
2026-2030	3,415,000	1,455,400	4,870,400
2031-2033	5,100,000	502,200	5,602,200
Total	\$ 9,865,000	\$ 3,839,801	\$ 13,704,801

**WEST KERN COMMUNITY COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 10 – LONG-TERM OBLIGATIONS, continued

2020 - Refunding

A schedule of changes in COP's for the year ended June 30, 2020 is shown below:

Series	Issuance Date	11/1/2034 Yield	Maturity Date	Amount of Original Issue	COPs			COPs	
					Outstanding July 1, 2019	Additions	Redeemed	Outstanding June 30, 2020	Due Within One Year
2015 Refunding COPs	4/28/2015	3.00 - 5.00%	11/1/2034	\$ 23,780,000	\$22,780,000	\$ -	\$ 1,035,000	\$ 21,745,000	\$ 1,080,000
2020 COPs	1/9/2020	1.20 - 2.96%	11/1/2049	10,430,000	-	10,430,000	-	10,430,000	-
Total General Obligation Bonds				\$ 34,210,000	\$22,780,000	\$ 10,430,000	\$ 1,035,000	\$ 32,175,000	\$ 1,080,000

NOTE 11 – POSTEMPLOYMENT BENEFITS

For the fiscal year ended June 30, 2020, the District reported net OPEB liability and OPEB expense for the following plan:

OPEB Plan	Net OPEB Liability (Asset)	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense (Benefit)
District Plan	\$ 17,883,577	\$ 73,154	\$ -	\$ 1,283,845

The District's governing board administers the Postemployment Benefits Plan (the Plan). The Plan is a single employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB) for eligible retirees and their spouses.

The Benefits Trust Company (BTC) administers the West Kern Community College District's Postemployment Benefits Plan (the Plan). The Plan is a single employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB) for eligible retirees and their spouses.

Financial information for BTC can be found on the BTC website at: <http://www.benefitstrust.org>.

	Number of Participants
Inactive Employees Receiving Benefits	98
Active Employees	199
	<u>297</u>

**WEST KERN COMMUNITY COLLEGE DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2020**

NOTE 11 – POSTEMPLOYMENT BENEFITS, continued

Benefits Provided

The Plan provides medical and dental insurance benefits to eligible retirees and their spouses. Benefits are provided through a third-party insurer, and the full cost of benefits is covered by the Plan. The District's governing board has the authority to establish and amend the benefit terms as contained within the negotiated labor agreements.

Contributions

The contribution requirements of Plan members and the District are established and may be amended by the District, the faculty union, the local California Service Employees Association (CSEA), and unrepresented groups. The required contribution is based on projected pay-as-you-go financing requirements, with an additional amount to prefund benefits as determined annually through the agreements with the District and the groups. For fiscal year 2019-2020, the District contributed \$1,426,618 to the Plan, of which \$884,617 was used for current premiums and \$542,001 was used to fund the OPEB Trust.

Net OPEB Liability of the District

The District's net OPEB liability of \$17,883,577 was measured as of June 30, 2020, by an actuarial valuation as of that date. The components of the net OPEB liability of the District at June 30, 2020, were as follows:

Total OPEB liability	\$ 25,846,555
Plan fiduciary net position	<u>7,962,978</u>
District's net OPEB liability	<u>\$ 17,883,577</u>
Plan fiduciary net position as a percentage of the total OPEB liability	 <u>30.81%</u>

The total OPEB liability in the June 30, 2020, actuarial valuation was determined using the following assumptions, applied to all periods included in the measurement, unless otherwise specified:

Valuation date	June 30, 2020
Measurement date	June 30, 2020
Fiscal year	July 1st to June 30th
Actuarial cost methods	Entry age normal cost method
Inflation rate	2.75%
Investment rate of return	6.00%
Salary Increase	2.75%
Healthcare cost trend rate	4.00%

The discount rate was based on the Bond Buyer 20-bond General Obligation Index.

**WEST KERN COMMUNITY COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 11 – POSTEMPLOYMENT BENEFITS, continued

Mortality rates were based on the 2009 CalSTRS Mortality Table for certificated employees and the 2014 CalPERS Active Mortality for Miscellaneous Employees Table for classified employees. Mortality rates vary by age and sex. (Unisex mortality rates are not often used as individual OPEB benefits do not depend on the mortality table used.) If employees die prior to retirement, past contributions are available to fund benefits for employees who live to retirement. After retirement, death results in benefit termination or reduction. Although higher mortality rates reduce service costs, the mortality assumption is not likely to vary from employer to employer.

The actual assumptions used in the June 30, 2020, valuation were based on the results of an actual experience study for the period July 1, 2019 to June 30, 2020.

Changes in the Net OPEB Liability

	Increase/(Decrease)		
	Total OPEB Liability (a)	Total Fiduciary Net Position (b)	Net OPEB Liability (Asset) (a) - (b)
Balance July 1, 2019	\$ 23,660,095	\$ 7,077,143	\$ 16,582,952
Changes for the year:			
Service cost	303,531	-	303,531
Interest	1,402,173	-	1,402,173
Employer contributions to Trust	-	542,001	(542,001)
Changes of assumptions	(160,292)	-	(160,292)
Expected investment income	-	439,186	(439,186)
Investment gains/losses	-	(38,595)	38,595
Administrative expense	-	(56,757)	56,757
Net change	2,186,460	885,835	1,300,625
Balance June 30, 2020	\$ 25,846,555	\$ 7,962,978	\$ 17,883,577

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

	Discount Rate 1% Lower (5.00%)	Current Discount Rate (6.00%)	Discount Rate 1% Higher (7.00%)
Net OPEB liability	\$ 21,277,718	\$ 17,883,577	\$ 15,073,488

**WEST KERN COMMUNITY COLLEGE DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2020**

NOTE 11 – POSTEMPLOYMENT BENEFITS, continued

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are one percent lower or higher than the current healthcare costs trend rates:

	Trend Rate 1% Lower (3.00%)	Current Trend Rate (4.00%)	Trend Rate 1% Higher (5.00%)
Net OPEB liability	\$ 14,660,729	\$ 17,883,577	\$ 21,858,155

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2020, the District's reported \$73,154 of deferred outflows of resources related to investment gains and losses. The District did not have any deferred inflows of resources as of June 30, 2020.

Amounts reported as deferred outflows and deferred inflows of resources will be recognized in OPEB expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2021	\$ 21,812
2022	21,812
2023	21,811
2024	7,719
	<u>\$ 73,154</u>

**WEST KERN COMMUNITY COLLEGE DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2020**

NOTE 12 – RISK MANAGEMENT

Joint Powers Authority Risk Pools

During fiscal year ending June 30, 2020, the District contracted with the Self Insured Schools of California II (SISC II) Joint Powers Authority for property and liability insurance coverage, health and welfare benefits as well as workers compensation coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

Workers' Compensation

For fiscal year 2019-2020, the District participated in the Self Insured Schools of California I (SISC I) Joint Powers Authority (JPA), an insurance purchasing pool. The intent of the JPA is to achieve the benefit of a reduced premium for the District by virtue of its grouping and representation with other participants in the JPA. The workers' compensation experience of the participating districts is calculated as one experience, and a common premium rate is applied to all districts in the JPA. Each participant pays its workers' compensation premium based on its individual rate. Total savings are then calculated and each participant's individual performance is compared to the overall saving. A participant will then either receive money from or be required to contribute to the "equity-pooling fund." This "equity pooling" arrangement ensures that each participant shares equally in the overall performance of the JPA. Participation in the JPA is limited to K-12 and community college districts that can meet the JPA's selection criteria.

Employee Medical Benefits

The District has contracted with Self Insured Schools of California III (SISC III) to provide employee medical benefits. SISC III is a shared risk pool comprised of members of participating districts in California. Rates are set through an annual calculation process. The District pays a monthly contribution which is placed in a common fund from which claim payments are made for all participating districts. Claims are paid for all participants regardless of the claim's flow. The Board of Directors has the right to return monies to a district subsequent to the settlement of all expenses and claims if a district withdraws from the pool.

NOTE 13 – EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Academic employees are members of CalSTRS and classified employees are members of CalPERS.

For the fiscal year ended June 30, 2020, the District reported net pension liabilities, deferred outflows of resources, deferred inflows of resources, and pension expense for each of the above plans as follows:

Pension Plan	Collective Net Pension Liability	Collective Deferred Outflows of Resources	Collective Deferred Inflows of Resources	Collective Pension Expense
CalSTRS	\$ 13,793,518	\$ 3,876,048	\$ 1,392,779	\$ 1,682,973
CalPERS	16,417,794	3,623,290	1,409,055	3,572,148
Total	\$ 30,211,312	\$ 7,499,338	\$ 2,801,834	\$ 5,255,121

**WEST KERN COMMUNITY COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 13 – EMPLOYEE RETIREMENT SYSTEMS, continued

California State Teachers' Retirement System (CalSTRS)

Plan Description

The District contributes to the State Teachers Retirement Plan (STRP) administered by the California State Teachers' Retirement System (CalSTRS). STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2018, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

Benefits Provided

The STRP provides retirement, disability and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age, and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service.

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program, and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the state is the sponsor of the STRP and obligor of the trust. In addition, the state is both an employer and nonemployer contributing entity to the STRP.

The District contributes exclusively to the STRP Defined Benefit Program, thus disclosures are not included for the other plans. The STRP provisions and benefits in effect at June 30, 2020, are summarized as follows:

**WEST KERN COMMUNITY COLLEGE DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2020**

	STRP Defined Benefit Plan	
	On or before	On or after
Hire date	December 31, 2012	January 1, 2013
Benefit formula	2% at 60	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	60	62
Monthly benefits as a percentage of eligible compensation	2.0% - 2.4%	2.0% - 2.4%
Required employee contribution rate	10.25%	9.205%*
Required employer contribution rate	18.13%	18.13%
Required state contribution rate	10.328%	10.328%

*The rate imposed on CalSTRS 2% at 62 members assuming no change in the normal cost of benefits.

NOTE 13 – EMPLOYEE RETIREMENT SYSTEMS, continued

Contributions

Required member, District and State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contributions rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1 percent of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2020, are presented above and the District's total contributions were \$1,688,012.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2020, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related state support and the total portion of the net pension liability that was associated with the District were as follows:

Total net pension liability, including State share:

District's proportionate share of the net pension liability	\$	13,793,518
State's proportionate share of the net pension liability associated with the District		7,525,346
Total	\$	<u>21,318,864</u>

The net pension liability was measured as of June 30, 2019. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the State, actuarially determined. The District's proportionate share for the measurement period June 30, 2019 and June 30, 2018, respectively was 0.01527 percent and 0.01532 percent, resulting in a net decrease in the proportionate share of 0.00005 percent.

WEST KERN COMMUNITY COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 13 – EMPLOYEE RETIREMENT SYSTEMS, continued

For the year ended June 30, 2020, the District recognized pension expense of \$1,682,973. In addition, the District recognized pension expense and revenue of \$978,773 for support provided by the State. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between projected and actual earnings on plan investments	\$ -	\$ 531,208
Differences between expected and actual experience	34,820	388,422
Changes in assumptions	1,744,384	-
Net changes in proportionate share of net pension liability	408,832	473,149
District contributions subsequent to the measurement date	1,688,012	-
Total	<u>\$ 3,876,048</u>	<u>\$ 1,392,779</u>

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. The deferred outflows/(inflows) of resources related to pensions will be recognized as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2021	\$ (105,004)
2022	261,894
2023	457,675
2024	(42,348)
Thereafter	(40,298)
	<u>\$ 531,919</u>

Actuarial Methods and Assumptions

Total pension liability for STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2018 and rolling forward the total pension liability to June 30, 2019. The financial reporting actuarial valuation as of June 30, 2018, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2018
Measurement date	June 30, 2019
Experience study	July 1, 2010, through June 30, 2015
Actuarial cost method	Entry Age Normal
Discount rate	7.10%
Investment rate of return	7.10%
Consumer price inflation	2.75%
Wage growth	3.50%

**WEST KERN COMMUNITY COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 13 – EMPLOYEE RETIREMENT SYSTEMS, continued

CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table, issued by the Society of Actuaries.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance-PCA) as an input to the process. The actuarial investment rate of return assumption was adopted by the board in February 2017 in conjunction with the most recent experience study. For each future valuation, CalSTRS consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometrically-linked real rates of return and the assumed asset allocation for each major asset class for the year ended June 30, 2020, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-term Expected Real Rate of Return*
Global Equity	47%	6.30%
Fixed Income	12%	0.30%
Real Estate	13%	5.20%
Private Equity	13%	9.30%
Cash/Liquidity	2%	-1.00%
Risk Mitigating Strategies	9%	2.90%
Inflation Sensitive	4%	3.80%
	100%	

*20-year geometric average

**WEST KERN COMMUNITY COLLEGE DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2020**

NOTE 13 – EMPLOYEE RETIREMENT SYSTEMS, continued

Discount Rate

The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments and administrative expense occurred midyear. Based on these assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
Plan's net pension liability	\$ 20,539,690	\$ 13,793,518	\$ 8,199,657

**WEST KERN COMMUNITY COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 13 – EMPLOYEE RETIREMENT SYSTEMS, continued

California Public Employees Retirement System (CalPERS)

Qualified employees are eligible to participate in the School Employer Pool (SEP) under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2018, annual actuarial valuation report, Schools Pool Actuarial Valuation. This report and CalPERS audited financial information are publicly available reports that can be found on the CalPERS website under Forms and Publications at: <https://www.calpers.ca.gov/page/forms-publications>.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor and the member's final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member's beneficiary if the member dies while actively employed. An employee's eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or 52 for members hired on or after January 1, 2013), and has at least five years of credited service. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The CalPERS provisions and benefits in effect at June 30, 2020, are summarized as follows:

	School Employer Pool (CalPERS)	
	On or before December 31, 2012	On or after January 1, 2013
Hire date	December 31, 2012	January 1, 2013
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.000%	6.500%
Required employer contribution rate	19.721%	19.721%

**WEST KERN COMMUNITY COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 13 – EMPLOYEE RETIREMENT SYSTEMS, continued

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contributions rates are expressed as percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2020, are presented above and the total District contributions were \$1,398,499.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

As of June 30, 2020, the District reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$16,417,794. The net pension liability was measured as of June 30, 2018. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. The District's proportionate share for the measurement period June 30, 2019 and June 30, 2018, respectively was 0.0563 percent and 0.0568 percent, resulting in a net decrease in the proportionate share of 0.0003 percent.

For the year ended June 30, 2020, the District recognized pension expense of \$3,572,148. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between projected and actual earnings on plan investments	\$ -	\$ 152,277
Differences between expected and actual experience	1,192,591	-
Changes in assumptions	781,538	-
Net changes in proportionate share of net pension liability	-	1,256,778
District contributions subsequent to the measurement date	1,649,161	-
Total	\$ 3,623,290	\$ 1,409,055

WEST KERN COMMUNITY COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 13 – EMPLOYEE RETIREMENT SYSTEMS, continued

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. The deferred outflows/(inflows) of resources related to pensions will be recognized as follows

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2020	\$ 930,389
2021	(249,850)
2022	(177,840)
2023	62,375
	\$ 565,074

Actuarial Methods and Assumptions

Total pension liability for the SEP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2018, and rolling forward the total pension liability to June 30, 2019. The financial reporting actuarial valuation as of June 30, 2018, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2018
Measurement date	June 30, 2019
Experience study	July 1, 1997, through June 30, 2011
Actuarial cost method	Entry Age Normal
Discount rate	7.15%
Investment rate of return	7.15%
Consumer price inflation	2.50%
Wage growth	Varies by entry age and service

The mortality table used was developed based on CalPERS-specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.

**WEST KERN COMMUNITY COLLEGE DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2020**

NOTE 13 – EMPLOYEE RETIREMENT SYSTEMS, continued

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first ten years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class*	Assumed Asset Allocation	Real Return Years 1 - 10**	Real Return Years 11+***
Global Equity	50%	4.80%	5.98%
Fixed Income	28%	1.00%	2.62%
Inflation Assets	0%	0.77%	1.81%
Private Equity	8%	6.30%	7.23%
Real Assets	13%	3.75%	4.93%
Liquidity	1%	0.00%	-0.92%
	100%		

*In the System's CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

**An expected inflation of 2.0% used for this period

***An expected inflation of 2.92% used for this period

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Based on these assumptions, the School Employer Pool fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

	1% Decrease (6.15%)	Current Discount Rate (7.15%)	1% Increase (8.15%)
Plan's net pension liability	\$ 23,665,171	\$ 16,417,794	\$ 10,405,594

**WEST KERN COMMUNITY COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 13 – EMPLOYEE RETIREMENT SYSTEMS, continued

Deferred Compensation

The District offers its employees a CalPERS administered 457 Deferred Compensation Program (the Program). The Program, available to all permanent employees, permits them to defer a portion of pre-tax salary into investment of an individual's own choosing until future years. The deferred compensation is not available to the employees or their beneficiaries until termination, retirement, death, or an unforeseeable emergency. The CalPERS Board controls the investment and administrative functions of the CalPERS 457 Deferred Compensation Program. The Board for the exclusive benefit of participating employees, which adds security, holds the assets in trust.

On Behalf Payments

The State of California makes contributions to CalSTRS and CalPERS on behalf of the District. These payments consist of State General Fund contributions to CalSTRS for the fiscal year ended June 30, 2020, which amounted to \$785,014, (8.32 percent) of salaries subject to CalSTRS. Contributions are no longer appropriated in the annual Budget Act for the legislatively mandated benefits to CalPERS. Therefore, there is no on behalf contribution rate for CalPERS. No contributions were made for CalPERS for the year ended June 30, 2020. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. These amounts have been reflected in the basic financial statements as a component of operating revenue and employee benefit expense.

NOTE 14 – PARTICIPATION IN PUBLIC ENTITY RISK POOLS AND JOINT POWERS AUTHORITIES

The District is a member of the Self-Insured Schools of California (SISC) Joint Powers Authority JPA. The District pays annual premiums for its workers' compensation, health and welfare, and property/liability coverage. The relationship between the District and the JPA is such that it is not a component unit of the District for financial reporting purposes.

The JPA has budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, transactions between the JPAs and the District are included in these statements. Audited financial statements are available from the respective entities.

The District's share of year-end assets, liabilities, or fund equity has not been calculated.

During the year ended June 30, 2020, the District made payments of \$245,626 and \$3,950,275 to SISC for its workers' compensation and health and welfare coverage, respectively. The District also made payments of \$159,033 to SWACC for its property/liability coverage and \$56,363 to Student Insurance for its student liability insurance coverage.

**WEST KERN COMMUNITY COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 15 – COMMITMENTS AND CONTINGENCIES

Grants

The District receives financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the District. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2020.

Litigation

The district is currently in litigation over activity in the bond funds. Due to cashflow delays, within fiscal year 2019-20, the District originated \$10 Million in Certificates of Participation to fund the completion of the student center project in a timely manner.

Related Party Transactions

WESTEC

Taft College and WESTEC share administrative and other costs and are considered to be related parties. Certain data processing, administrative services, and purchases are performed on behalf of, or for Taft College by WESTEC. WESTEC also has a relation with Taft College in that the North Kern Training Center (NKTC) was purchased by Taft College. In turn, WESTEC maintains the center and incurs costs such as betterments and improvements. As is the case with WESTEC's original Taft facility, NKTC use charges are based on a per student per class fee payable to Taft College.

Impounded Property Taxes

Each year several property tax assessments are protested. Accordingly, the District impounds monies in order to repay the assessments in the event the District should lose any of the protests.

NOTE 16 – SUBSEQUENT EVENTS

The District evaluated subsequent events from June 30, 2020 through November 30, 2020, the date the financial statements were available to be issued. No subsequent events occurred requiring accrual or disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

**WEST KERN COMMUNITY COLLEGE DISTRICT
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2020**

	2020	2019	2018
Total OPEB liability			
Service cost	\$ 303,531	\$ 295,407	\$ 287,501
Interest	1,402,173	1,354,792	1,317,275
Changes of assumptions	(160,292)	-	-
Experience (Gains)/Losses	1,525,665	-	-
Benefit payments	(884,617)	(844,536)	(1,130,262)
Net change in total OPEB liability	2,186,460	805,663	474,514
Total OPEB liability, beginning of year	23,660,095	22,854,432	22,379,918
Total OPEB liability, end of year (a)	\$ 25,846,555	\$ 23,185,581	\$ 22,854,432
Plan fiduciary net position			
Employer contributions	\$ 542,001	\$ 1,388,436	\$ 1,747,490
Employee contributions	884,617	-	-
Expected investment income	439,186	390,719	382,281
Investment gains/losses	(38,595)	(70,464)	-
Administrative expense	(56,757)	(53,974)	(51,722)
Expected benefit payments	(884,617)	(844,536)	(1,130,262)
Change in plan fiduciary net position	885,835	810,181	947,787
Fiduciary trust net position, beginning of year	7,077,143	6,266,965	5,319,178
Fiduciary trust net position, end of year (b)	\$ 7,962,978	\$ 7,077,146	\$ 6,266,965
Net OPEB liability, ending (a) - (b)	\$ 17,883,577	\$ 16,108,435	\$ 16,587,467
Covered payroll	N/A*	N/A*	N/A*
Plan fiduciary net position as a percentage of the total OPEB liability	31%	30%	27%
Net OPEB liability as a percentage of covered payroll	N/A*	N/A*	N/A*

**The District's OPEB Plan is not administered through a trust and contributions are not made based on a measure of pay; therefore, no measure of payroll is presented.*

Note: In the future, as data becomes available, ten years of information will be presented.

**WEST KERN COMMUNITY COLLEGE DISTRICT
SCHEDULE OF CONTRIBUTIONS – OPEB
FOR THE YEAR ENDED JUNE 30, 2020**

	2020	2019	2018
Actuarially determined contribution	\$ 884,617	\$ 844,536	\$ 1,130,262
Contributions in relations to the actuarially determined contribution	884,617	844,536	1,130,262
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	N/A*	N/A*	N/A*
Contribution as a percentage of covered-employee payroll	N/A*	N/A*	N/A*

**The District's OPEB Plan is not administered through a trust and contributions are not made based on a measure of pay; therefore, no measure of payroll is presented.*

Note: In the future, as data becomes available, ten years of information will be presented.

**WEST KERN COMMUNITY COLLEGE DISTRICT
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
FOR THE YEAR ENDED JUNE 30, 2020**

CalSTRS	2020	2019	2018	2017	2016	2015
District's proportion of the net pension liability	0.015%	0.015%	0.016%	0.016%	0.017%	0.015%
District's proportionate share of the net pension liability	\$ 13,793,518	\$ 14,075,880	\$ 14,597,368	\$ 13,291,939	\$ 11,344,264	\$ 8,963,465
State's proportionate share of the net pension liability associated with the District	7,525,346	8,059,488	8,635,680	7,566,863	5,999,865	5,412,527
Total	<u>\$ 21,318,864</u>	<u>\$ 22,135,368</u>	<u>\$ 23,233,048</u>	<u>\$ 20,858,802</u>	<u>\$ 17,344,129</u>	<u>\$ 14,375,992</u>
District's covered - employee payroll	\$ 9,148,391	\$ 8,784,678	\$ 9,350,970	\$ 8,594,138	\$ 8,147,241	\$ 7,833,564
District's proportionate Share of the net pension liability as percentage of covered-employee payroll	151%	160%	156%	155%	139%	114%
Plan fiduciary net position as a percentage of the total pension liability	72.60%	71.00%	69.00%	70.04%	74.00%	76.50%
CalPERS	2020	2019	2018	2017	2016	2015
District's proportion of the net pension liability	0.056%	0.057%	0.062%	0.065%	0.066%	0.069%
District's proportionate share of the net pension liability	\$ 16,417,794	\$ 15,156,659	\$ 14,728,674	\$ 12,767,803	\$ 9,740,820	\$ 7,820,779
District's covered - employee payroll	\$ 7,742,769	\$ 6,972,049	\$ 7,947,379	\$ 7,744,982	\$ 7,357,701	\$ 7,243,856
District's proportionate Share of the net pension liability as percentage of covered-employee payroll	212%	217%	185%	165%	132%	108%
Plan fiduciary net position as a percentage of the total pension liability	70.05%	70.85%	71.90%	73.90%	79.40%	83.50%

Note: In the future, as data becomes available, ten years of information will be presented.

**WEST KERN COMMUNITY COLLEGE DISTRICT
SCHEDULE OF CONTRIBUTIONS – PENSIONS
FOR THE YEAR ENDED JUNE 30, 2020**

CalSTRS	Reporting Fiscal Year					
	2020	2019	2018	2017	2016	2015
Statutorily required contribution	\$ 1,688,012	\$ 1,489,358	\$ 1,267,629	\$ 1,176,352	\$ 922,151	\$ 723,475
District's contributions in relation to the statutorily required contribution	1,688,012	1,489,358	1,267,629	1,176,352	922,151	723,475
District's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 9,310,601	\$ 9,148,391	\$ 8,784,678	\$ 9,350,970	\$ 8,594,138	\$ 8,147,241
District's contributions as a percentage of covered-employee payroll	18.13%	16.28%	14.43%	12.58%	10.73%	8.88%

CalPERS	Reporting Fiscal Year					
	2020	2019	2018	2017	2016	2015
Statutorily required contribution	\$ 1,649,161	\$ 1,398,499	\$ 1,082,829	\$ 1,103,732	\$ 917,548	\$ 866,075
District's contributions in relation to the statutorily required contribution	1,649,161	1,398,499	1,082,829	1,103,732	917,548	866,075
District's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 8,362,461	\$ 7,742,769	\$ 6,972,049	\$ 7,947,379	\$ 7,744,982	\$ 7,357,701
District's contributions as a percentage of covered-employee payroll	19.72%	18.06%	15.53%	13.89%	11.85%	11.77%

Note: In the future, as data becomes available, ten years of information will be presented.

**WEST KERN COMMUNITY COLLEGE DISTRICT
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2020**

NOTE 1 - PURPOSE OF SCHEDULES

Schedule of Changes in the Net OPEB Liability and Related Ratios

This schedule presents information on the District's changes in the net OPEB liability, including beginning and ending balances, the plan's fiduciary net position, and the net OPEB liability. In the future, as data becomes available, ten years of information will be presented. There were no changes in benefit terms or assumptions in the current year.

Schedule of Contributions – OPEB

This schedule presents information on the District's required contribution, the amounts actually contributed, and any excess or deficiency related to the required contribution. In the future, as data becomes available, ten years of information will be presented.

Schedule of the Proportionate Share of the Net Pension Liability

This schedule presents information on the District's proportionate share of the net pension liability (NPL), the plans' fiduciary net position and, when applicable, the State's proportionate share of the NPL associated with the District. In the future, as data becomes available, ten years of information will be presented.

Changes in Benefit Terms - There were no changes in benefit terms since the previous valuations for both CalSTRS and CalPERS.

Changes of Assumptions - There were no changes in assumptions since the previous valuations for both CalSTRS and CalPERS.

Schedule of Contributions – Pensions

This schedule presents information on the District's required contribution, the amounts actually contributed, and any excess or deficiency related to the required contribution. In the future, as data becomes available, ten years of information will be presented.

SUPPLEMENTARY INFORMATION

**WEST KERN COMMUNITY COLLEGE DISTRICT
DISTRICT ORGANIZATION
JUNE 30, 2020**

The West Kern Community College District was established in 1922 and is comprised of an area of approximately 735 square miles located in Kern County, in the City of Taft. There were no changes in the boundaries of the District during the current year. The District's one college is accredited by the Western Association of Schools and Junior Colleges.

BOARD OF TRUSTEES

MEMBER	OFFICE	TERM EXPIRES
Dawn Cole	President	2022
Emmanuel Campos	Secretary	2022
Billy White	Member	2020
Dr. Kathy Garner Orrin	Member	2020
Michael Long	Member	2022

ADMINISTRATION

Dr. Debra S. Daniels
Superintendent/President

Brock McMurray
Executive Vice-President of Administrative Services

Dr. Leslie Minor
Vice-President of Instruction

Severo Balason, Jr.
Vice-President of Student Services

Heather del Rosario
Vice-President of Human Resources

Amanda Bauer
Executive Director of Fiscal Services

**WEST KERN COMMUNITY COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Total Program Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Passed Through California Department of Education:			
Child and Adult Care Food Programs-1920	10.558	13666	\$ 107,960
Child and Adult Care Food Programs-1819	10.558	13666	<u>40,181</u>
Subtotal U.S. Department of Agriculture			<u>148,141</u>
U.S. DEPARTMENT OF Treasury			
CRF Block Grant	21.019	*	<u>46,672</u>
Subtotal U.S. Department of Treasury			<u>46,672</u>
U.S. DEPARTMENT OF EDUCATION			
Direct Programs:			
Higher Education Emergency Relief Fund – IHEs	84.425	*	212,400
Higher Education Emergency Relief Fund-IHE/Institution	84.425	*	185,505
Higher Education Emergency Relief Fund-Minority Serving Institutions	84.425L	*	43,733
TRIO Student Support Services Grant	84.042A	*	227,202
Student Financial Assistance Cluster			
Federal Work Study	84.033	*	88,819
Pell Grants	84.063	*	6,334,798
Supplemental Educational Opportunity Grant (SEOG)	84.007	*	<u>84,542</u>
Subtotal Student Financial Assistance Cluster			<u>6,508,159</u>
Passed Through California Community Colleges Chancellor's Office			
Perkins, Title I-C	84.048	*	<u>121,871</u>
Subtotal U.S. Department of Education			<u>7,298,870</u>
Total Expenditures of Federal Awards			<u>\$ 7,493,683</u>

**Pass-through entity identifying number not applicable*

**WEST KERN COMMUNITY COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2020**

Program	Program Entitlements		
	Current Year	Prior Year	Total Entitlement
Adult Education Block Grant - AB104	\$ 832,637	\$ -	\$ 832,637
Cal Works	148,033	-	148,033
CARE	54,307	-	54,307
CCAP-GPAP (Implementation)	50,000	17,890	67,890
CDTC	6,032	5,470	11,502
CDC - Child Care General Fund	785,229	5,879	791,108
CDC - Child Care Preschool Grant	788,142	1,867	790,009
CDC - Migrant Bilingual Education	86,000	-	86,000
Classified Professional Development	-	24,781	24,781
CTE - CVC-OEI (Implementation)	100,000	-	100,000
CTE - Strong Workforce Local SW3	-	173,691	173,691
CTE - Strong Workforce Regional SW3	-	207,456	207,456
CTE - Strong Workforce Regional SW4	405,041	-	405,041
CTE Transition Grant	46,195	-	46,195
DSPS	269,868	-	269,868
EOPS	431,522	-	431,522
Faculty / Staff Diversity / EEO	50,000	50,522	100,522
Financial Aid + 2% Admin	218,598	-	218,598
Financial Aid Cal Grants	961,467	-	961,467
Financial Aid California College Promise	184,088	-	184,088
Financial Aid Technology	46,954	124,249	171,203
Guided Pathways	125,227	202,873	328,100
Hunger Free Campus Support	9,681	13,592	23,273
Instructional Equipment	17,698	-	17,698
Lottery (Restricted)	169,042	-	169,042
Rural Technology Assistance Grant	108,068	107,997	216,065
Scheduled Maintenance	17,698	-	17,698
Student Equity & Achievement Program	1,639,605	26,845	1,666,450
Student Success Completion Grant	701,758	-	701,758
TANF / Needy Families	30,757	-	30,757
Veteran Resource Center	28,346	-	28,346
Subtotal	\$ 8,758,453	\$ 963,285	\$ 9,721,738

**WEST KERN COMMUNITY COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2020**

	Program Revenues			Total Program Expenditures
	Cash Received	Accounts Receivable	Unearned Revenue	
\$ 832,637	\$ -	\$ -	\$ 832,637	\$ 832,637
148,033	-	43,131	104,902	104,902
54,307	-	14,429	39,878	39,878
67,890	-	26,413	41,477	41,477
11,502	-	3,645	7,857	7,856
791,108	-	63,087	728,021	728,021
790,009	-	52,507	737,502	737,502
86,000	-	4,440	81,560	81,560
24,781	-	21,943	2,838	2,838
19,750	36,103	-	55,853	55,853
173,691	-	98,865	74,826	74,826
207,456	-	-	207,456	207,456
104,516	-	-	104,516	104,516
4,276	41,919	-	46,195	46,195
269,868	-	12,321	257,547	257,547
431,522	-	12,532	418,990	418,990
100,522	-	83,003	17,519	17,519
218,598	-	9,779	208,819	208,819
961,467	-	-	961,467	961,467
184,088	-	142,256	41,832	41,832
171,203	-	84,075	87,128	87,128
328,100	-	230,860	97,240	97,240
23,273	-	23,273	-	-
17,698	-	93	17,605	17,605
84,720	84,322	-	169,042	169,042
216,065	-	37,032	179,033	179,034
17,698	-	1,896	15,802	15,802
1,666,450	-	113,579	1,552,871	1,552,871
701,758	-	-	701,758	701,758
15,994	14,763	-	30,757	30,757
28,346	-	26,947	1,399	1,399
\$ 9,199,959	\$ 177,107	\$ 1,410,025	\$ 7,967,041	\$ 7,967,041

See accompanying note to supplementary information.

**WEST KERN COMMUNITY COLLEGE DISTRICT
SCHEDULE OF WORKLOAD MEASURES FOR STATE GENERAL APPORTIONMENT
FOR THE YEAR ENDED JUNE 30, 2020**

CATEGORIES	Reported Data	Audit Adjustment	Audited Data
A. Summer Intersession (Summer 2019 only)			
1. Noncredit	-	-	-
2. Credit	193.43	-	193.43
B. Summer Intersession (Summer 2020 - Prior to July 1, 2020)			
1. Noncredit	-	-	-
2. Credit	305.02	-	305.02
C. Primary Terms (Exclusive of Summer Intersession)			
1. Census Procedure Courses			
(a) Weekly Census Contact Hours	1,089.25	-	1,089.25
(b) Daily Census Contact Hours	11.46	-	11.46
2. Actual Hours of Attendance Procedure Courses			
(a) Noncredit	-	-	-
(b) Credit	161.04	-	161.04
3. Independent Study/Work Experience			
(a) Weekly Census Contact Hours	982.13	-	982.13
(b) Daily Census Contact Hours	127.71	-	127.71
(c) Noncredit Independent Study/Distance Education Courses	-	-	-
D. Total FTES	2,870.04	-	2,870.04
Supplemental Information (subset of above information)			
E. In-service Training Courses	-	-	-
F. Basic Skills Courses and Immigrant Education			
1. Credit	14.84	-	14.84
2. Noncredit	-	-	-
Total Basic Skills FTES	14.84	-	14.84

**WEST KERN COMMUNITY COLLEGE DISTRICT
RECONCILIATION OF EDUCATION CODE SECTION 84362 (50 PERCENT LAW) CALCULATION
FOR THE YEAR ENDED JUNE 30, 2020**

	Object/ TOP Codes	Activity (ESCA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6100			Activity (ECSB) ECS 84362 B Total CEE AC 0100-6799		
		Reported Data	Audit Adjustments	Revised Data	Reported Data	Audit Adjustments	Revised Data
<u>Academic Salaries</u>							
Instructional Salaries							
Contract or Regular	1100	\$ 4,654,713	\$ -	\$ 4,654,713	\$ 4,654,713	\$ -	\$ 4,654,713
Other	1300	2,728,157	-	2,728,157	2,754,193	-	2,754,193
Total Instructional Salaries		7,382,870	-	7,382,870	7,408,906	-	7,408,906
Non-Instructional Salaries							
Contract or Regular	1200	-	-	-	1,421,277	-	1,421,277
Other	1400	-	-	-	222,942	-	222,942
Total Non-Instructional Salaries		-	-	-	1,644,219	-	1,644,219
Total Academic Salaries		7,382,870	-	7,382,870	9,053,125	-	9,053,125
<u>Classified Salaries</u>							
Non-Instructional Salaries							
Regular Status	2100	-	-	-	4,283,582	-	4,283,582
Other	2300	-	-	-	265,280	-	265,280
Total Non-Instructional Salaries		-	-	-	4,548,862	-	4,548,862
Instructional Aides							
Regular Status	2200	329,092	-	329,092	329,092	-	329,092
Other	2400	50,595	-	50,595	50,595	-	50,595
Total Instructional Aides		379,687	-	379,687	379,687	-	379,687
Total Classified Salaries		379,687	-	379,687	4,928,549	-	4,928,549
Employee Benefits	3000	3,713,761	-	3,713,761	7,640,409	-	7,640,409
Supplies and Materials	4000	-	-	-	235,269	-	235,269
Other Operating Expenses	5000	914,366	-	914,366	2,944,208	-	2,944,208
Equipment Replacement	6420	-	-	-	-	-	-
Total Expenditures Prior to Exclusions		12,390,684	-	12,390,684	24,801,560	-	24,801,560
<u>Exclusions</u>							
Activities to Exclude							
Inst. Staff-Retirees' Benefits and Incentives	5900	132,487	-	132,487	132,487	-	132,487
Std. Health Svcs. Above Amount Collected	6441	-	-	-	-	-	-
Student Transportation	6491	-	-	-	-	-	-
Non-inst.Staff-Retirees' Benefits and Incentives	6740	-	-	-	621,714	-	621,714
Object to Exclude							
Rents and Leases	5060	-	-	-	42,656	-	42,656
Lottery Expenditures		-	-	-	-	-	-
Academic Salaries	1000	371,462	-	371,462	371,462	-	371,462
Classified Salaries	2000	-	-	-	-	-	-
Employee Benefits	3000	-	-	-	-	-	-
Supplies and Materials	4000	-	-	-	-	-	-
Software	4100	-	-	-	5,799	-	5,799
Books, Magazines & Periodicals	4200	-	-	-	11,068	-	11,068
Instructional Supplies & Materials	4300	-	-	-	14,494	-	14,494
Non-inst. Supplies & Materials	4400	-	-	-	-	-	-
Total Supplies and Materials		-	-	-	31,361	-	31,361
Other Operating Expenses and Services	5000	-	-	-	641	-	641
Capital Outlay	6000	-	-	-	-	-	-
Library Books	6300	-	-	-	-	-	-
Equipment	6400	-	-	-	-	-	-
Equipment - Additional	6410	-	-	-	44,838	-	44,838
Equipment - Replacement	6420	-	-	-	-	-	-
Total Equipment		-	-	-	44,838	-	44,838
Total Capital Outlay		-	-	-	44,838	-	44,838
Other Outgo	7000	-	-	-	-	-	-
Total Exclusions		\$ 503,949	\$ -	\$ 503,949	\$ 1,245,159	\$ -	\$ 1,245,159
Total for ECS 84362, 50% Law		\$ 11,886,735	\$ -	\$ 11,886,735	\$ 23,556,401	\$ -	\$ 23,556,401
Percent of CEE (Instructional Salary Cost/Total CEE)		50.46%	0.00%	50.46%	100.00%	0.00%	100.00%
50% of Current Expense of Education		\$ -	\$ -	\$ -	\$ 11,778,201	\$ -	\$ 11,778,201

See accompanying note to supplementary information.

**WEST KERN COMMUNITY COLLEGE DISTRICT
 PROPOSITION 30 EDUCATION PROTECTION ACCOUNT (EPA) EXPENDITURE REPORT
 FOR THE YEAR ENDED JUNE 30, 2020**

EPA Revenue	1,471,368
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	1,471,368	-	-	1,471,368
Total		1,471,368	-	-	1,471,368

**WEST KERN COMMUNITY COLLEGE DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT (CCFS-311) WITH AUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020**

There were no adjustments to the Annual Financial and Budget Report (CCFS-311) which required reconciliation to the audited financial statements at June 30, 2020.

**WEST KERN COMMUNITY COLLEGE DISTRICT
RECONCILIATION OF FUND EQUITY TO NET POSITION
JUNE 30, 2020**

Total Fund Equity - District Funds Included in the Reporting Entity		\$ 44,170,259
Assets recorded within the statements of net position not included in the fund financial statements:		
Capital assets	\$ 118,816,170	
Accumulated depreciation	<u>(44,815,670)</u>	74,000,500
Unmatured Interest		(549,131)
Deferred outflows recorded within the statement of net position not included in the District fund financial statements:		
Deferred outflows related to OPEB		73,154
Deferred outflows related to pensions		7,499,338
Liabilities recorded within the statements of net position not recorded in the District fund financial statements:		
General obligation bonds	\$ 29,577,159	
Other long-term liabilities	32,175,000	
Premiums, net	2,794,181	
Net OPEB liability	17,883,577	
Net pension liability	<u>30,211,312</u>	(112,641,229)
Deferred inflows recorded within the statement of net position not included in the District fund financial statements:		
Deferred charge on refunding		(1,386,438)
Deferred inflows related to pensions		<u>(2,801,834)</u>
Net Position Reported Within the Statement of Net Position		<u>\$ 8,364,619</u>

**WEST KERN COMMUNITY COLLEGE DISTRICT
NOTE TO SUPPLEMENTARY INFORMATION
JUNE 30, 2020**

NOTE 1 - PURPOSE OF SCHEDULES

District Organization

This schedule provides information about the District's governing board members and administration members.

Schedule of Expenditures of Federal Awards

The accompanying Schedule of Expenditures of Federal Awards includes the Federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (Part 200), Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements. The District has not elected to use the ten percent de minimis cost rate as covered in Section 200.414 Indirect (F&A) costs of the Uniform Guidance.

Schedule of Expenditures of State Awards

The accompanying Schedule of Expenditures of State Awards includes the State grant activity of the District and is presented on the modified accrual basis of accounting. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements. The information in this schedule is presented to comply with reporting requirements of the California State Chancellor's Office.

Schedule of Workload Measures for State General Apportionment

FTES is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of State funds, including restricted categorical funding, are made to community college districts. This schedule provides information regarding the annual attendance measurements of students throughout the District.

Reconciliation of Education Code Section 84362 (50 Percent Law) Calculation

ECS 84362 requires the District to expend a minimum of 50 percent of the unrestricted General Fund monies on salaries of classroom instructors. This is reported annually to the State Chancellor's Office. This schedule provides a reconciliation of the amount reported to the State Chancellor's Office and the impact of any audit adjustments and/or corrections noted during the audit.

Proposition 30 Education Protection Account (EPA) Expenditure Report

This schedule provides the District's summary of receipts and uses of the monies received through the EPA.

**WEST KERN COMMUNITY COLLEGE DISTRICT
NOTE TO SUPPLEMENTARY INFORMATION
JUNE 30, 2020**

NOTE 1 - PURPOSE OF SCHEDULES, continued

Reconciliation of Annual Financial and Budget Report (CCFS-311) With Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Form CCFS-311 to the District's internal fund financial statements.

Reconciliation of Fund Equity to Net Position

This schedule provides a reconciliation of the adjustments necessary to bring the District's internal fund financial statements, prepared on a modified accrual basis, to the entity-wide full accrual basis financial statements required under GASB Statements No. 34 and No. 35 business-type activities reporting model.

OTHER INDEPENDENT AUDITORS' REPORTS



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Trustees
West Kern Community College District
Taft, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities, the aggregate discretely presented component unit, and the aggregate remaining fund information of West Kern Community College District (the District) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 30, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported *under Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CWDL, Certified Public Accountants

San Diego, California
November 30, 2020



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Trustees
West Kern Community College District
Taft, California

Report on Compliance for Each Major Federal Program

We have audited West Kern Community College District's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major Federal programs for the year ended June 30, 2020. The District's major Federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with Federal statutes, regulations, and the terms and conditions of its Federal awards applicable to its Federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major Federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major Federal program. However, our audit does not provide a legal determination of the District's compliance

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2020.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major Federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A *deficiency* in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a Federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

CWDL, Certified Public Accountants

San Diego, California
November 30, 2020



INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Trustees
West Kern Community College District
Taft, California

Report on State Compliance

We have audited West Kern Community College District's (the District) compliance with the types of compliance requirements as identified in the *California Community Colleges Contracted District Audit Manual (CDAM) 2019-20*, issued by the California Community Colleges Chancellor's Office for the year ended June 30, 2020.

Management's Responsibility

Management is responsible for compliance with State laws and regulations, and the terms and conditions of its State awards applicable to its State programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance of each of the District's State programs based on our audit of the types of compliance requirements referred to above. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *California Community Colleges Contracted District Audit Manual (CDAM) 2019-20*, issued by the California Community Colleges Chancellor's Office. These standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above could have a material effect on the applicable programs noted below. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such procedures as we consider necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinions. Our audit does not provide a legal determination of the District's compliance with those requirements.

Opinion of State Compliance

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that are applicable to the State programs noted below that were audited for the year ended June 30, 2020.

Procedures Performed

In connection with the audit referred to above, we selected and tested transactions and records to determine the District's compliance with State laws and regulations applicable to the following:

- Section 411 – SCFF Data Management Control Environment
- Section 421 – Salaries of Classroom Instructors (50 Percent Law)
- Section 423 – Apportionment for Activities Funded from Other Sources
- Section 424 – Student Centered Funding Formula Base Allocation: FTES
- Section 425 – Residency Determination for Credit Courses
- Section 426 – Students Actively Enrolled
- Section 427 – Dual Enrollment (CCAP and Non-CCAP)
- Section 430 – Scheduled Maintenance Program
- Section 431 – Gann Limit Calculation
- Section 435 – Open Enrollment
- Section 439 – Proposition 39 Clean Energy Fund
- Section 444 – Apprenticeship Related and Supplemental Instruction (RSI) Funds
- Section 475 – Disabled Student Programs and Services (DSPS)
- Section 479 – To Be Arranged Hours (TBA)
- Section 490 – Proposition 1D and 51 State Bond Funded Projects
- Section 491 – Education Protection Account Funds

Purpose of this Report

The purpose of this report on state compliance is solely to describe the results of testing based on the requirements of the *California Community Colleges Contracted District Audit Manual (CDAM) 2019-20*. Accordingly, this report is not suitable for any other purpose

CWDL, Certified Public Accountants

San Diego, California
November 30, 2020

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**WEST KERN COMMUNITY COLLEGE DISTRICT
SUMMARY OF AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020**

Section I – Schedule of Audit Findings and Questioned Costs

FINANCIAL STATEMENTS

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified not considered to be material weaknesses?	<u>None reported</u>
Non-compliance material to financial statements noted?	<u>No</u>

FEDERAL AWARDS

Internal control over major programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified not considered to be material weaknesses?	<u>None reported</u>
Type of auditors' report issued on compliance for major programs:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards	<u>No</u>
Identification of major programs:	

<u>CFDA Numbers</u>	<u>Name of Federal Program of Cluster</u>
<u>84.007, 84.033, 84.063</u>	<u>Student Financial Aid Cluster</u>

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 750,000</u>
Auditee qualified as low-risk auditee?	<u>Yes</u>

STATE AWARDS

Internal control over State programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified not considered to be material weaknesses?	<u>None Noted</u>
Type of auditors' report issued on compliance for State programs:	<u>Unmodified</u>

**WEST KERN COMMUNITY COLLEGE DISTRICT
FINANCIAL STATEMENT FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2020**

Section II – Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with Government Auditing Standards.

There were no financial statement findings or questioned costs identified during 2019-20.

**WEST KERN COMMUNITY COLLEGE DISTRICT
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020**

Section III – Federal Award Findings and Questioned Costs

This section identifies the audit findings required to be reported by the Uniform Guidance (e.g., deficiencies, significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs).

There were no federal award findings or questioned costs identified during 2019-20.

**WEST KERN COMMUNITY COLLEGE DISTRICT
STATE AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020**

Section IV – State Award Findings and Questioned Costs

This section identifies the audit findings pertaining to noncompliance with state program rules and regulations.

There were no state award findings or questioned costs identified during 2019-20.

**WEST KERN COMMUNITY COLLEGE DISTRICT
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2020**

Section V – Prior Year Audit Findings Summary

There were no findings or questioned costs identified during 2018-19.

UNAUDITED SUPPLEMENTARY INFORMATION

**WEST KERN COMMUNITY COLLEGE DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEETS
JUNE 30, 2020**

	General Unrestricted	General Restricted	Bond Interest and Redemption	Restricted Purpose Debt Service	Bookstore	Cafeteria	Child Development
ASSETS							
Cash and equivalents	\$ 11,849,640	\$ 2,086,773	\$ 2,718,345	\$ 20,569,872	\$ 1,645,406	\$ 415,025	\$ 417,775
Accounts receivable, net	1,414,033	1,458,943	1,819	39,052	113,381	55,466	511,139
Inventory	-	-	-	-	204,323	25,492	-
Prepaid assets	243,943	90,492	-	-	1,907	-	-
Due from other funds	12,114	543,336	-	2,519,953	602	57,668	-
Total Assets	\$ 13,519,730	\$ 4,179,544	\$ 2,720,164	\$ 23,128,877	\$ 1,965,619	\$ 553,651	\$ 928,914
LIABILITIES							
Accounts payable	\$ 418,869	\$ 108,647	\$ -	\$ -	\$ 94,193	\$ 5,007	\$ 8,628
Deferred revenue	857,349	2,663,136	-	-	-	-	771,845
Compensated absences	495,397	31,953	-	-	16,441	31,502	36,599
Due to other funds	349,520	29,696	-	10,013,211	18,325	113,996	742
Total Liabilities	2,121,135	2,833,432	-	10,013,211	128,959	150,505	817,814
FUND EQUITY							
Restricted	-	1,346,112	2,720,164	13,115,666	-	-	111,100
Unassigned	11,398,595	-	-	-	1,836,660	403,146	-
Total Fund Equity	11,398,595	1,346,112	2,720,164	13,115,666	1,836,660	403,146	111,100
Total Liabilities and Fund Equity	\$ 13,519,730	\$ 4,179,544	\$ 2,720,164	\$ 23,128,877	\$ 1,965,619	\$ 553,651	\$ 928,914

**WEST KERN COMMUNITY COLLEGE DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEETS
JUNE 30, 2020**

Revenue Bond Capital Projects	Parking Fund	Independent Living (TIL)	Impounds	Capital Outlay Projects	Revenue Bond Construction	Student Financial Aid	Student Representation Trust	Total
\$ 1,159,538	\$ 48,575	\$ (264,417)	\$ 1,059,955	\$ 513,396	\$ 4,466,657	\$ 429,590	\$ 3,498	\$ 47,119,628
17,627	251	303,945	-	2,695	2,013	24,598	6	3,944,968
-	-	-	-	-	-	-	-	229,815
-	-	-	-	4,443	-	-	-	340,785
-	-	-	-	-	10,013,211	-	-	13,146,884
\$ 1,177,165	\$ 48,826	\$ 39,528	\$ 1,059,955	\$ 520,534	\$ 14,481,881	\$ 454,188	\$ 3,504	\$ 64,782,080
\$ 1,761	\$ -	\$ 5,171	\$ -	\$ -	\$ 1,402,079	\$ 451,897	\$ -	\$ 2,496,252
-	-	-	-	-	-	177	-	4,292,507
5,074	-	59,213	-	-	-	-	-	13,823,062
77,521	-	23,919	-	-	2,519,953	-	-	33,758,704
84,356	-	88,303	-	-	3,922,032	452,074	-	55,046,704
1,092,809	48,826	-	-	520,534	10,559,849	2,114	3,504	29,520,678
-	-	(48,775)	1,059,955	-	-	-	-	14,649,581
1,092,809	48,826	(48,775)	1,059,955	520,534	10,559,849	2,114	3,504	44,170,259
\$ 1,177,165	\$ 48,826	\$ 39,528	\$ 1,059,955	\$ 520,534	\$ 14,481,881	\$ 454,188	\$ 3,504	\$ 64,782,080

**WEST KERN COMMUNITY COLLEGE DISTRICT
GOVERNMENTAL FUNDS
STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2020**

	General		Bond Interest and Redemption	Restricted		Cafeteria	Child Development
	Unrestricted	Restricted		Purpose Debt Service	Bookstore		
REVENUES							
Federal	\$ -	\$ 467,139	\$ -	\$ -	\$ -	\$ -	\$ 109,086
State	22,338,115	5,567,273	-	-	1,086	1,086	1,750,257
Local	8,429,788	401,841	12,785,750	873,729	973,508	550,087	(372,113)
Total Revenues	30,767,903	6,436,253	12,785,750	873,729	974,594	551,173	1,487,230
EXPENDITURES							
Academic salaries	9,433,406	1,644,611	-	-	10,034	10,034	37,341
Classified salaries	5,413,452	1,134,989	-	-	194,824	226,711	895,065
Employee benefits	7,975,736	1,075,084	-	-	100,604	199,329	532,776
Supplies and materials	266,877	223,688	-	-	519,297	331,698	86,988
Other operating expenses	3,198,869	590,110	-	-	124,530	20,789	162,647
Capital outlay	174,023	45,304	-	-	11,424	5,282	22,759
Debt Service - Principal	99,335	-	11,469,526	1,885,647	56,550	-	4,700
Debt Service - Interest and other issuance costs	-	-	1,021,229	-	-	-	-
Total Expenditures	26,561,698	4,713,786	12,490,755	1,885,647	1,017,263	793,843	1,742,276
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,206,205	1,722,467	294,995	(1,011,918)	(42,669)	(242,670)	(255,046)
OTHER FINANCING SOURCES (USES)							
Operating transfer in	-	-	-	5,575,149	-	242,332	-
Operating transfer out	(265,253)	(881,780)	-	(4,455,628)	(155)	-	-
Other uses	(34,482)	(846,497)	-	-	-	-	-
Total Other Financing Sources (Uses)	(299,735)	(1,728,277)	-	1,119,521	(155)	242,332	-
NET CHANGE IN FUND BALANCE	3,906,470	(5,810)	294,995	107,603	(42,824)	(338)	(255,046)
FUND BALANCE - BEGINNING	7,492,125	1,351,922	2,425,169	13,008,063	1,879,484	403,484	366,146
FUND BALANCE - ENDING	\$ 11,398,595	\$ 1,346,112	\$ 2,720,164	\$ 13,115,666	\$ 1,836,660	\$ 403,146	\$ 111,100

**WEST KERN COMMUNITY COLLEGE DISTRICT
GOVERNMENTAL FUNDS
STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2020**


Revenue Bond Capital Projects	Parking Fund	Independent Living (TIL)	Impounds	Capital Outlay Projects	Revenue Bond Construction	Student Financial Aid	Student Representation Trust	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,633,740	\$ -	\$ 7,209,965
-	-	1,664,091	-	-	-	1,663,225	-	32,985,133
298,640	1,660	368,905	-	11,478	10,103,918	433,930	3,504	34,864,625
298,640	1,660	2,032,996	-	11,478	10,103,918	8,730,895	3,504	75,059,723
-	-	-	-	-	-	-	-	11,135,426
55,752	-	1,250,370	-	-	-	-	-	9,171,163
44,403	-	551,281	-	-	-	-	-	10,479,213
9,316	1,246	28,272	-	-	-	-	-	1,467,382
75,998	-	248,823	-	4,284	322,656	73	-	4,748,779
7,390	-	3,026	-	-	3,901,437	-	-	4,170,645
-	-	-	-	-	-	-	-	13,515,758
-	-	-	-	-	-	-	-	1,021,229
192,859	1,246	2,081,772	-	4,284	4,224,093	73	-	55,709,595
105,781	414	(48,776)	-	7,194	5,879,825	8,730,822	3,504	19,350,128
43,733	-	-	-	-	2,049,044	73	-	7,910,331
-	-	-	-	-	(2,065,631)	(431,817)	-	(8,100,264)
-	-	-	(993,676)	-	-	(8,296,965)	-	(10,171,620)
43,733	-	-	(993,676)	-	(16,587)	(8,728,708)	-	(10,361,552)
149,514	414	(48,776)	(993,676)	7,194	5,863,238	2,114	3,504	8,988,576
943,295	48,412	1	2,053,631	513,340	4,696,611	-	-	35,181,683
\$ 1,092,809	\$ 48,826	\$ (48,775)	\$ 1,059,955	\$ 520,534	\$ 10,559,849	\$ 2,114	\$ 3,504	\$ 44,170,259

**WEST KERN COMMUNITY COLLEGE DISTRICT
NOTE TO UNAUDITED SUPPLEMENTARY INFORMATION
JUNE 30, 2020**

NOTE 1 - PURPOSE OF SCHEDULES

Fund Financial Statements

The accompanying financial statements report the governmental activities of the District and are presented on the modified accrual basis of accounting. Therefore, some amounts presented in these financial statements may differ from amounts presented in, or used in, the preparation of the basic financial statements. The information is not a required component of the financial statements in accordance with GASB Statements No. 34 and No. 35 and is presented at the request of the District management.

Date: November 24, 2020
Submitted by: Amanda Bauer, Executive Director of Fiscal Services
Area Administrator: Brock McMurray, EVP of Administrative Services 
Subject: Request for Approval

Board Meeting Date: December 9, 2020

Title of Board Item: Proposition 39 Measure A General Obligation Bonds Audit Report for the Year Ended June 30, 2020.

Background:

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools and Financial Accountability Act. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by school districts, community college districts, or county offices of education, "for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of rental property for school facilities", upon approval by 55 percent of the electorate.

The annual financial and performance reports as prepared by CWDL, Certified Public Accountants show that the District is in full compliance with all standards for the 2019/20 fiscal year. An unqualified opinion is included with the financial audit.

Terms (if applicable): Not applicable.

Expense (if applicable): Not applicable.

Fiscal Impact Including Source of Funds (if applicable): Not applicable.

Approved: 

Dr. Debra Daniels, Superintendent/President

WEST KERN COMMUNITY COLLEGE DISTRICT

REVENUE BOND CONSTRUCTION FUND MEASURE A

FINANCIAL AUDIT

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2020**



**WEST KERN COMMUNITY COLLEGE DISTRICT
REVENUE BOND CONSTRUCTION FUND (MEASURE A)**

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June 30, 2020

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INDEPENDENT AUDITORS' REPORT

Governing Board and
Citizens' Oversight Committee
West Kern Community College District
Taft, California

Report on the Financial Statements

We have audited the accompanying financial statements of the West Kern Community College District's (the "District") Measure A Revenue Bond Construction Fund and the related notes to the financial statements as of and for the year ended June 30, 2020, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Measure A Revenue Bond Construction Fund of West Kern Community College District, as of June 30, 2020, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the District's Measure A Revenue Bond Construction Fund and do not purport to, and do not, present fairly the financial position of the District as of June 30, 2020, and the changes in financial position for the year then ended, in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 11, 2020 on our consideration of the District's internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts and other matters for the Measure A Revenue Bond Construction Fund. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance for the Bond Funds. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering West Kern Community College District's internal control over financial reporting and compliance for the Bond Funds.

CWDL, Certified Public Accountants

San Diego, California
November 11, 2020

FINANCIAL SECTION

**WEST KERN COMMUNITY COLLEGE DISTRICT
REVENUE BOND CONSTRUCTION FUND (MEASURE A)**

**Balance Sheet
June 30, 2020**

ASSETS

Cash and investments	\$ 11,959,915
Accounts receivable	<u>2,014</u>

Total Assets

\$ 11,961,929

LIABILITIES AND FUND BALANCE

Liabilities

Accounts payable	<u>\$ 1,402,079</u>
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Total Liabilities

1,402,079

Fund Balance

Restricted	<u>10,559,850</u>
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Total Liabilities and Fund Balance

\$ 11,961,929

**WEST KERN COMMUNITY COLLEGE DISTRICT
REVENUE BOND CONSTRUCTION FUND (MEASURE A)
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2020**

REVENUES	
Interest and investment income	\$ 90,708
Total Revenues	<u>90,708</u>
EXPENDITURES	
Services and other operating expenses	322,656
Capital outlay	<u>3,901,437</u>
Total Expenditures	<u>4,224,093</u>
OTHER FINANCING SOURCES	
Proceeds from long-term debt	10,013,211
Other financing uses	<u>(16,587)</u>
Total Other Financing Sources	<u>9,996,624</u>
Net Change in Fund Balance	5,863,239
Restricted Fund Balance, July 1, 2019	<u>4,696,611</u>
Restricted Fund Balance, June 30, 2020	<u>\$ 10,559,850</u>

**WEST KERN COMMUNITY COLLEGE DISTRICT
REVENUE BOND CONSTRUCTION FUND (MEASURE A)
Notes to Financial Statements
June 30, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the West Kern Community College District Revenue Bond Construction Fund (Measure A) conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA). The West Kern Community College District Revenue Bond Construction Fund accounts for financial transactions in accordance with the policies and procedures of the California School Accounting Manual.

Financial Reporting Entity

The financial statements include only the Revenue Bond Construction Fund of the West Kern Community College District used to account for Measure A projects. This Fund was established to account for the expenditures of general obligation bonds issued under Measure A. These financial statements are not intended to present fairly the financial position and results of operations of the West Kern Community College District in compliance with accounting principles generally accepted in the United States of America.

Fund Accounting

The operations of the Revenue Bond Construction Fund are accounted for in a separate set of self balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. Resources are allocated to and accounted for in the fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

Basis of Accounting

The Revenue Bond Construction Fund is accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources.

Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. The District's governing board adopts an operating budget no later than July 1 in accordance with State law. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements. The Board revises this budget during the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

**WEST KERN COMMUNITY COLLEGE DISTRICT
REVENUE BOND CONSTRUCTION FUND (MEASURE A)
Notes to Financial Statements
June 30, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Encumbrances

The District utilizes an encumbrance accounting system under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation. Encumbrances are liquidated when the commitments are paid and all outstanding encumbrances lapse at June 30.

Fund Balance - Revenue Bond Construction Fund (Measure A)

As of June 30, 2020, the fund balance is classified as follows:

Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Spending Order

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

**WEST KERN COMMUNITY COLLEGE DISTRICT
REVENUE BOND CONSTRUCTION FUND (MEASURE A)
Notes to Financial Statements
June 30, 2020**

NOTE 2 – CASH, CASH EQUIVALENTS, AND INVESTMENTS

Policies and Practices

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State: U.S. Treasury instrument; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreement; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security, and collateralized mortgage obligations.

Investment in County Treasury

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (Education Code Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statement at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value is to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Pool. The District maintains a Measure A Revenue Bond Construction Fund investment of \$325,252 with the County Treasury. The fair value of this investment is approximately \$332,346 with an average maturity of 531 days. The District also maintains a Measure A Revenue Bond Construction Fund investment of \$4,141,404 with Wells Fargo, reported at fair value.

**WEST KERN COMMUNITY COLLEGE DISTRICT
REVENUE BOND CONSTRUCTION FUND (MEASURE A)
Notes to Financial Statements
June 30, 2020**

NOTE 2 – CASH, CASH EQUIVALENTS, AND INVESTMENTS, continued

General Authorizations

Limitations as they relate to interest rate risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

NOTE 3 - FAIR VALUE MEASUREMENTS

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value

Level 1 - Quoted prices in active markets for identical assets that the District has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

Level 2 - Observable inputs, other than Level 1 prices, such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.

**WEST KERN COMMUNITY COLLEGE DISTRICT
REVENUE BOND CONSTRUCTION FUND (MEASURE A)
Notes to Financial Statements
June 30, 2020**

NOTE 3 - FAIR VALUE MEASUREMENTS, continued

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonably available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the Kern County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

The fair value measurements are as follows at June 30, 2020:

Investment Type	Fair Value	Fair Value Measurements Using			Uncategorized
		Level 1 Inputs	Level 2 Inputs	Level 3 Inputs	
County Pool	\$ 332,346	-	-	-	332,346
Equity Securities	4,141,404	4,141,404	-	-	-
	<u>\$ 4,473,750</u>	<u>\$ 4,141,404</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 332,346</u>

NOTE 4 - ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2020, consisted primarily of interest earned on the District's investment in the County Treasury, amounting to \$2,014.

NOTE 5 - ACCOUNTS PAYABLE

Accounts payable at June 30, 2020, consisted of construction payable and retentions amounting to \$1,402,079.

NOTE 6 – CONTINGENCIES & PROCEEDS FROM LONG TERM DEBT

Litigation & Proceeds

The District is currently a party to legal proceedings regarding completing construction of the Student Center Project. Due to cashflow delays, within fiscal year 2019-20, the District issued a \$10 Million Certificate of Participation to fund the completion of the student center project in a timely manner.

SUPPLEMENTARY INFORMATION

**WEST KERN COMMUNITY COLLEGE DISTRICT
REVENUE BOND CONSTRUCTION FUND (MEASURE A)
Measure A of 2004
June 30, 2020**

MEASURE A OF 2004

The bonds were authorized at an election by voters on March 2, 2004, at which 55 percent of more of the voters authorized issuance of \$39,800,000 of general obligation bonds. The Bonds have been issued as Series 2006B, Series 2007C, Series 2015A Refunding, Series 2015B Refunding, and Series 2015C Refunding.

2004 General Obligation Bonds, Series 2006B

The West Kern Community College District 2004 General Obligation Bonds, Series 2006B, in the aggregate principal amount of \$12,500,856 were issued by the Board of Supervisors of the County of Kern on behalf of the West Kern Community College District. The bonds matured on November 1, 2019.

2004 General Obligation Bonds, Series 2007C

The West Kern Community College District 2004 General Obligation Bonds, Series 2007C, in the aggregate principal amount of \$12,297,305 were issued by the Board of Supervisors of the County of Kern on behalf of the West Kern Community College District. The outstanding current interest and term bonds were refunded by the issuance of the 2019 General Obligation Refunding bonds. The remaining capital appreciation bonds mature on November 1, 2022 and the interest yield is 4.54 percent - 4.68 percent.

2004 General Obligation Bonds, Series 2015A Refunding

The West Kern Community College District 2004 General Obligation Bonds, Series 2015A Refunding, in the aggregate principal amount of \$16,995,000 were issued by the Board of Supervisors of the County of Kern on behalf of the West Kern Community College District. The bonds mature on November 1, 2031 and the interest yield is 3.68 percent - 4.68 percent.

2004 General Obligation Bonds, Series 2015B Refunding

The West Kern Community College District 2004 General Obligation Bonds, Series 2015B Refunding, in the aggregate principal amount of \$2,715,000 were issued by the Board of Supervisors of the County of Kern on behalf of the West Kern Community College District. The bonds mature on November 1, 2021 and the interest yield is 2.20 percent – 2.75 percent.

2004 General Obligation Bonds, Series 2015C Refunding

The West Kern Community College District 2004 General Obligation Bonds, Series 2015C Refunding, in the aggregate principal amount of \$5,295,000 were issued by the Board of Supervisors of the County of Kern on behalf of the West Kern Community College District. The bonds matured on November 1, 2018.

2004 General Obligation Bonds, Series 2019 Refunding

The West Kern Community College District 2004 General Obligation Bonds, Series 2019 Refunding, in the aggregate principal amount of \$9,865,000 were issued by the Board of Supervisors of the County of Kern on behalf of the West Kern Community College District. The bonds mature on November 1, 2032.

**WEST KERN COMMUNITY COLLEGE DISTRICT
REVENUE BOND CONSTRUCTION FUND (MEASURE A)
Measure A of 2004
June 30, 2020**

MEASURE A OF 2004, continued

Bonded Debt

The outstanding general obligation bonded debt is as follows:

Series	Issuance Date	Interest Yield	Maturity Date	Amount of Original Issue	Bonds			Bonds		Due Within One Year
					Outstanding July 1, 2019	Additions	Redeemed	Outstanding June 30, 2020		
2006B	12/13/2006	3.70 - 4.36%	11/1/2019	\$12,500,856	\$ 448,110	\$ 26,890	\$ 475,000	\$ -	\$ -	
2007C	10/18/2007	4.54 - 4.68%	11/1/2022	12,297,305	12,278,036	109,123	11,565,000	822,159	79,891	
2015 Series A Refunding	4/16/2015	1.89 - 3.51%	11/1/2031	16,995,000	16,995,000	-	-	16,995,000	-	
2015 Series B Refunding	4/16/2015	2.20 - 2.75%	11/1/2021	2,715,000	2,715,000	-	820,000	1,895,000	1,310,000	
2019 Refunding	11/26/2019	1.16 - 2.06%	11/1/2032	9,865,000	-	9,865,000	-	9,865,000	150,000	
Total General Obligation Bonds				\$59,668,161	\$32,436,146	\$10,001,013	\$12,860,000	\$29,577,159	\$ 1,539,891	

The 2006 Series B General Obligation bonds are fully matured at June 30, 2020.

The annual requirements to amortize the 2007 Series C General Obligation bonds payable outstanding at June 30, 2020 are summarized below:

Fiscal Year	Principal	Interest	Accreted Int.	Total
2021	\$ 79,891	\$ -	\$ 285,109	\$ 365,000
2022	77,920	-	322,080	400,000
2023	32,941	-	157,059	190,000
Accretion	631,407	-	(631,407)	-
Total	\$ 822,159	\$ -	\$ 132,841	\$ 955,000

**WEST KERN COMMUNITY COLLEGE DISTRICT
REVENUE BOND CONSTRUCTION FUND (MEASURE A)
Measure A of 2004
June 30, 2020**

MEASURE A OF 2004, continued

Bonded Debt, continued

The annual requirements to amortize the 2015 Series A Refunding General Obligation bonds payable outstanding at June 30, 2020 are summarized below:

Fiscal Year	Principal	Interest	Total
2021	\$ -	\$ 696,150	\$ 696,150
2022	790,000	696,150	1,486,150
2023	1,455,000	664,550	2,119,550
2024	1,565,000	591,800	2,156,800
2025	1,645,000	547,750	2,192,750
2026 - 2030	6,890,000	8,466,750	15,356,750
2031 - 2032	4,650,000	4,896,225	9,546,225
Total	<u>\$ 16,995,000</u>	<u>\$ 16,559,375</u>	<u>\$ 33,554,375</u>

The annual requirements to amortize the 2015 Series B Refunding General Obligation bonds payable outstanding at June 30, 2020 are summarized below:

Fiscal Year	Principal	Interest	Total
2021	\$ 1,310,000	\$ 48,312	\$ 1,358,312
2022	585,000	20,475	605,475
Total	<u>\$ 1,895,000</u>	<u>\$ 68,787</u>	<u>\$ 1,963,787</u>

The 2015 Series C Refunding General Obligation bonds are fully matured at June 30, 2020.

The annual requirements to amortize the 2019 Refunding General Obligation bonds payable outstanding at June 30, 2020 are summarized below:

Fiscal Year	Principal	Interest	Total
2021	\$ 150,000	\$ 365,801	\$ 515,801
2022	-	388,600	388,600
2023	250,000	388,600	638,600
2024	450,000	378,600	828,600
2025	500,000	360,600	860,600
2026 - 2030	3,415,000	1,455,400	4,870,400
2031 - 2032	5,100,000	502,200	5,602,200
	<u>\$ 9,865,000</u>	<u>\$ 3,839,801</u>	<u>\$ 13,704,801</u>

**WEST KERN COMMUNITY COLLEGE DISTRICT
REVENUE BOND CONSTRUCTION FUND (MEASURE A)
Reconciliation of Annual Financial and Budget Report with Audited Revenue Bond
Construction Fund (Measure A)
June 30, 2020**

There are no adjustments to the fund balance reconciliation between the Revenue Bond Construction Fund (Measure A) as reported on the Annual Financial and Budget Report (311) and the audited financial statements.

**WEST KERN COMMUNITY COLLEGE DISTRICT
REVENUE BOND CONSTRUCTION FUND (MEASURE A)
Note to Supplementary Information
June 30, 2020**

NOTE 1 - PURPOSE OF SCHEDULES

Schedule of Long-Term Obligations

This schedule provides a debt repayment schedule associated with the bond proceeds received through issuance of Revenue Bond Construction Fund (Measure A) obligations.

Reconciliation of Annual Financial and Budget Report With Audited Revenue Bond Construction Fund (Measure A)

This schedule provides the information necessary to reconcile the fund balance of the Revenue Bond Construction Fund (Measure A) reported on the Annual Financial and Budget Report (311) and the audited financial statements.

OTHER REPORTS



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Governing Board and
Citizens' Oversight Committee
West Kern Community College District
Taft, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the West Kern Community College District (the "District") Measure A Revenue Bond Construction Fund as of and for the year ended June 30, 2020, and the related notes to the financial statements, and have issued our report thereon dated November 11, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over the Measure A Revenue Bond Construction Fund's financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting for the Measure A Revenue Bond Construction Fund.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the West Kern Community College District's Measure A Revenue Bond Construction Fund's financial statements are free of material misstatement, we performed tests of the Bond Funds' compliance with certain provisions of laws, regulations, and contracts, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance for the Bond Funds. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance for the Bond Fund. Accordingly, this communication is not suitable for any other purpose.

CWDL, Certified Public Accountants

San Diego, California
November 11, 2020

FINDINGS AND RESPONSES SECTION

**WEST KERN COMMUNITY COLLEGE DISTRICT
REVENUE BOND CONSTRUCTION FUND (MEASURE A)
Schedule of Findings and Responses
For the Fiscal Year Ended June 30, 2020**

This section identifies the deficiencies, significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*.

There were no financial statement findings or questioned costs identified during 2019-20.

**WEST KERN COMMUNITY COLLEGE DISTRICT
REVENUE BOND CONSTRUCTION FUND (MEASURE A)
Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 2020**

There were no financial statement findings or questioned costs identified during 2018-19.

WEST KERN COMMUNITY COLLEGE DISTRICT

**REVENUE BOND CONSTRUCTION FUND
MEASURE A**

PERFORMANCE AUDIT

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2020**



**WEST KERN COMMUNITY COLLEGE DISTRICT
REVENUE BOND CONSTRUCTION FUND (MEASURE A)
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June 30, 2020**

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INDEPENDENT AUDITORS' REPORT

Governing Board and
Citizens' Oversight Committee
West Kern Community College District
Taft, California

We have conducted a performance audit of the West Kern Community College District (the "District") Measure A Revenue Bond Construction Fund for the year ended June 30, 2020.

We conducted our performance audit in accordance with Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

Our audit was limited to the objectives listed on page 4 of this report which includes determining the compliance with the performance requirements for the Proposition 39 Measure A Revenue Bond Construction Funds under the applicable provisions of Section 1(b)(3)(C) of Article XIII A of the California Constitution and Proposition 39 as they apply to the bonds and the net proceeds thereof. Management is responsible for West Kern Community College District's compliance with those requirements.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of West Kern Community College District to determine if internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution. Accordingly, we do not express any assurance on the internal controls.

The results of our tests indicated that, in all significant respects, West Kern Community College District expended Measure A Revenue Bond Construction Funds for the year ended June 30, 2020 only for specific projects developed by the District's Board of Trustees and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution.

CWDL, Certified Public Accountants

San Diego, California
November 11, 2020

BACKGROUND

**WEST KERN COMMUNITY COLLEGE DISTRICT
REVENUE BOND CONSTRUCTION FUND (MEASURE A)**

Background Information

June 30, 2020

AUTHORITY FOR ISSUANCE

The general obligation bonds associated with Measure A were issued pursuant to the Constitution and laws of the State of California (the State), including the provisions of Chapters 1 and 1.5 of Part 10 of the California Education Code, and other applicable provisions of law. The Bonds are authorized to be issued by a resolution adopted by the Board of Education of the District.

The District received authorization at an election held on March 2, 2004, to issue bonds of the District in an aggregate principal amount not to exceed \$39,800,000 to finance specific approval by at least 55 percent of the votes cast by eligible voters within the District (the 2004 Authorization). The Bonds represent the first through third series of the authorized bonds to be issued under the 2004 Authorization.

PURPOSE OF ISSUANCE

The net proceeds of the Bonds and any other series of general obligation bonds issued under the Authorization will be used for the purposes specified in the District bond proposition submitted at the Election, which include expenditures related to the language approved by the voters on March 2, 2004. An excerpt from the ballot language is as follows:

"To improve the quality of education at Taft College, shall the West Kern Community College District be authorized to upgrade and expand the campus, provide access to computers and technology, construct a library media center for community use, and build classrooms, by issuing \$39,800,000 in bonds, with legal interest rates, with annual audits, a citizen's oversight committee and no money for teacher or administrators' salaries?"

AUTHORITY FOR THE AUDIT

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools, and Financial Accountability Act. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by school districts, community college districts, or county offices of education, "for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition of lease of rental property for school facilities", upon approval by 55 percent of the electorate. In addition to reducing the approval threshold from two-thirds to 55 percent, Proposition 39 and the enacting legislation (AB 1908 and AB 2659) requires the following accountability measures as codified in Education Code Sections 15278-152825:

1. Requires that the proceeds from the sale of the bonds be used only for the purposes specified in Article XIII A, Section 1(b)(3)(C) of the California Constitution, and not for any other purpose, including teacher and administrator salaries and other school operating expenses.
2. The community college district must list the specific school facilities projects to be funded in the ballot measure, and must certify that the governing board has evaluated safety, class size reduction and information technology needs in developing the project list.
3. Requires the community college district to appoint a citizen's oversight committee.

**WEST KERN COMMUNITY COLLEGE DISTRICT
REVENUE BOND CONSTRUCTION FUND (MEASURE A)
Background Information
June 30, 2020**

AUTHORITY FOR THE AUDIT, continued

4. Requires the community college district to conduct an annual independent financial audit and performance audit in accordance with the Government Auditing Standards issued by the Comptroller General of the United States of the bond proceeds until all of the proceeds have been expended.
5. Requires the school district to conduct an annual independent performance audit to ensure that the funds have been expended only on the specific projects listed.

PERFORMANCE AUDIT

**WEST KERN COMMUNITY COLLEGE DISTRICT
REVENUE BOND CONSTRUCTION FUND (MEASURE A)
Objectives, Scope, Methodology and Conclusions
June 30, 2020**

OBJECTIVES

The objective of our performance audit was to determine that the District expended Measure A Revenue Bond Construction Funds for the year ended June 30, 2020 only for the purposes approved by the voters and only on the specific projects developed by the District's Board of Trustees, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)C of Article XIII A of the California Constitution.

SCOPE

The District provided to us a list of all Measure A Revenue Bond Construction Fund project expenditures for the year ended June 30, 2020 (the "List"). The list of transactions represented \$4,224,093 in expenditures from July 1, 2019 through June 30, 2020.

METHODOLOGY

We performed the following procedures to the List of Measure A Revenue Bond Construction Fund project expenditures for the year ended June 30, 2020:

- Interviewed District management related to controls over planning, bidding, contracting, expenditure of bond funds and financial reporting and determined that controls have been put in place and are working as documented.
- Documented District procedures and controls over planning, bidding, contracting, expenditure of bond funds and financial reporting.
- Performed tests to determine that the District controls over planning, bidding, contracting, expenditure of bond funds and financial reporting have been put in place and are working as documented.
- Verified the mathematical accuracy of the List.
- Reconciled the List to total bond expenditures as reported by the District in the District's audited financial statements for the year ended June 30, 2020, presented as the Measure A Revenue Bond Construction Funds.
- We selected a sample of expenditures totaling \$4,068,006. The sample was selected to provide a representation across specific construction projects, vendors and expenditure amounts. The sample represented 96.3% of the total expenditure value.
- We performed virtual site walks at Taft College to verify that funds from the Measure A Revenue Bond Construction Fund were expended for construction, renovation, furnishing and equipping of District facilities constituting authorized bond projects.
- We verified that funds held in the Measure A Revenue Bond Construction Fund were used for salaries of administrators only to the extent they perform administrative oversight work on construction projects as allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General.

CONCLUSION

The results of our tests indicated that, in all significant respects, West Kern Community College District expended Measure A Revenue Bond Construction Funds for the year ended June 30, 2020 only for the specific projects developed by the District's Governing Board and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution.

Date: November 24, 2020
Submitted by: Heather del Rosario, Vice President of Human Resources
Area Administrator: Dr. Debra Daniels, Superintendent/President
Subject: Request for Approval

Board Meeting Date: December 9, 2020

Title of Board Item:

2nd Reading and Request for Approval - CSEA Chapter #543 MOU - Transition to Independent Living (TIL) Furlough Effects

Background:

Due to the impact of COVID-19 on TIL funding, the District and CSEA Chapter #543 have negotiated the attached terms to furlough full time employees four hours per week and part time employees two hours per week. It was agreed the temporary reduction in hours will have no effect on other agreed upon benefits. Those other benefits will remain as is.

Terms (if applicable):

January 4, 2021 - June 30, 2021

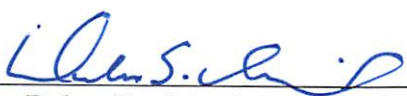
Expense (if applicable):

N/A

Fiscal Impact Including Source of Funds (if applicable):

N/A

Approved: _____


Dr. Debra Daniels, Superintendent/President

Memorandum of Understanding
Classified School Employees Association and its
Taft College Chapter #543
And
West Kern Community College District

This West Kern Community College District ("District") and its Chapter #543 ("CSEA") (collectively referenced as the "parties") here by agree to the following Memorandum of Understand and is with respect to the following recitals:

WHEREAS, the West Kern Community College District ("District") and the California School Employees Association and its Chapter 543 (collectively, "CSEA"), agree to this Memorandum of Understanding ("MOU") regarding the effects of the Furlough of Classified employees in TIL department(the "Furlough"):

1. Full time unit members will have a reduction in hours and related compensation equal to 4 hours per week for the period of January 4, 2021-June 30, 2021. Part time unit members will have a reduction in hours and related compensation equal to 2 hours per week for the period of January 4, 2021-June 30, 2021. The unit member's step and column placement on the salary schedule shall remain intact.
2. Unit members agree that furlough hours will be scheduled by their supervisor to ensure adequate student support is available.
3. Employees subject to furlough or a reduction in work hours/work year shall retain all rights and benefits guaranteed to them by the California Education Code section 88017 and the effective collective bargaining agreement ("CBA") between the District and CSEA. As such, employee health benefits, sick leave, vacation, holidays and other benefits will remain as is and will not be altered due to furlough.
4. The parties agree that the furlough-related hour and subsequent compensation reduction for the 2020-21 school year shall not be subject to future repayment to unit members by the District.

IN WITNESS OF, the District and CSEA have executed this MOU on the ____ day of _____, 2020. The terms of this MOU shall have no precedential value and shall not constitute a past practice between the parties, and apply only to the position affected by the furlough. The MOU supersedes any and all previous agreements or representations regarding the effects of the furlough. The effectiveness of this MOU is contingent upon review under CSEA Policy 610 and the ratification of the MOU by the District's Board of Trustees.

Debra Daniels, Superintendent/President
West Kern Community College District

Greg Hawkins, President
California School Employees Association Chapter #543

Dated: _____

Dated: _____

Board Approval:

Dawn Cole, President
Board of Trustees, West Kern Community College District

First Presentation: _____, 2020 Second Presentation/Approval: _____, 2020

Date: November 30, 2020
Submitted by: Heather del Rosario, Vice President of Human Resources
Area Administrator: Dr. Debra Daniels, Superintendent/President
Subject: Request for Approval

Board Meeting Date: December 9, 2020

Title of Board Item:

Proposed furlough of Management employees within the Transition to Independent Living Program.

Background:

Due to budget impacts of COVID-19 on student enrollment within the TIL program, the TIL program will be furloughing employees for the period of January 4 – June 30, 2021. It is recommended that Management employees be furloughed 4 hours per week during this period, consistent with the approved furlough of full-time classified employees. Management employees will coordinate their furlough hours with their Supervising Administrator to ensure management coverage at all times.

Management employees subject to furlough will retain all rights and benefits guaranteed to them by the California Education Code Section 88017. Employee health benefits, sick leave, vacation accrual, holiday pay and other related benefits will remain as is and will not be altered due to furlough. The Management Group is unrepresented and this is the same Agreement that has been ratified with CSEA, Chapter #543. The District has an interest in offering the same Agreement across all classifications regardless of representation.

Terms (if applicable):

An implementation date of January 4, 2021 is recommended.

Expense (if applicable):

See below.

Fiscal Impact Including Source of Funds (if applicable):

Approved: 

Dr. Debra Daniels, Superintendent/President

Date: August 5, 2020
Submitted by: Heather del Rosario, Vice President, Human Resources
Area Administrator: Dr. Debra Daniels, Superintendent/President
Subject: Information Item

Board Meeting Date: December 9, 2020

Title of Board Item:

First Reading - Memorandum of Understanding between CSEA Chapter #543 and West Kern Community College District - Four-Day Workweek Policy

Background:

The District would like to extend its current practice to implement a ten hour - four-day workweek policy for District staff in departments that are able to participate into the spring semester for the 2020-21 academic year. This schedule would be effective from January 4, 2021- August 13, 2021. The attached policy outlines the details of the change in the Districtwide work schedules during this time period. The attached policy also serves as a qualified alternative work schedule under the Classified Bargaining Agreement and under the Education Code. Any hourly classified employees working the ten hour - four day work schedule will not incur overtime for hours worked over 8 in the day for the standard overtime work schedule during this time period.

Terms (if applicable):

N/A


Expense (if applicable):

N/A

Fiscal Impact Including Source of Funds (if applicable):

N/A

Approved: _____


Dr. Debra Daniels, Superintendent/President

Memorandum of Understanding

Classified School Employees Association and its Taft College Chapter #543 And West Kern Community College District

Four-Day Work Week

This West Kern Community College District ("District") and its Chapter #543 ("CSEA") (collectively referenced as the "parties") here by agree to the following Memorandum of Understand and is with respect to the following recitals:

As part of continuing dialogue through the Taft College Classified Collective Bargaining Committee, the parties have reached a consensus regarding implementation of a Four-Day Work Week, effective January 4-August 13, 2021.

Now, therefore, CSEA and the District hereby agree as follows:

1. The above recitals are true and correct.
2. The parties agree to implement a Four-Day Work Week as follows:
 - a) For the period of January 4, 2021-August 13, 2021, employees in eligible departments will be required to report to campus for work Monday-Wednesday. Employees will work remotely on Thursday and will be off on Friday. The parties agree that these dates may be modified, including extended, by mutual agreement of the Taft College Classified Collective Bargaining Committee. The following exceptions to apply:
 - Employees in Maintenance and Operations: will work a four-day workweek on campus. District need requires Maintenance and Operations duties be performed Monday through Friday. Schedules will be created to ensure necessary coverage while complying with the four-day workweek requirement.
 - Cafeteria will work a four-day workweek, Monday-Thursday, on campus. The Cafeteria will be closed on Friday.
 - Child Development Center, Transition to Independent Living and Bookstore will maintain on-site operations Monday – Friday.
 - Dental Hygiene is not eligible as individual alternate work schedules are in place to support department and clinic needs.
 - Campus Security will continue to provide on-campus security 7 days per week.
 - b) The parties agree that effective dates and impacted departments are subject to change based on student support needs. Changes will be made through mutual agreement with the Taft College Classified Collective Bargaining Committee.
3. This MOU does not supersede the agreement reached and memorialized in the Proposal to California School Employees Association Chapter #543 From West Kern Community College District Regarding Return-To-Work Impacts Related to COVID-19, dated July 8, 2020. Further, this agreement does not establish a precedent or create a past practice in regard to the subject matters set forth herein.
4. The terms of this MOU may not be cited or relied upon for any other purpose in any other administrative or judicial matter or forum.

5. This Agreement will become effective after ratification by the CSEA members and the District's Governing Board.

Debra Daniels

Debra Daniels, Superintendent/President
West Kern Community College District

Dated: Nov 4, 2020

GH

Greg Hawkins (Nov 4, 2020 09:51 PST)

Greg Hawkins, President
California School Employees Association Chapter #543

Dated: Nov 4, 2020

Board Approval:

Dawn Cole, President
Board of Trustees, West Kern Community College District

First Presentation: _____, 2020

Second Presentation/Approval: _____, 2020

BOARD AGENDA ITEM

Date: November 24, 2020
Submitted by: Dr. Debra Daniels, Superintendent/President
Area Administrator: Dr. Debra Daniels, Superintendent/President
Subject: Request for Approval

Board Meeting Date: December 9, 2020

Title of Board Item:

Resolution No. 2020/21-07 – West Kern Community College District Retirement Board of Authority (RBOA) Position Appointment

Background:

The Retirement Board of Authority (RBOA) is tasked to supervise the trust for other post-employment benefits (OPEB). The RBOA is comprised of representatives from the employee classifications who are to receive OPEB. This resolution updates the employee classification titles to reflect current usage.

Terms (if applicable):

Expense (if applicable):

Fiscal Impact Including Source of Funds (if applicable):

Approved: 
Dr. Debra Daniels, Superintendent/President

**WEST KERN COMMUNITY COLLEGE DISTRICT
FUTURIS PUBLIC ENTITY INVESTMENT TRUST
RESOLUTION #2020/21-07
CERTIFIED RESOLUTIONS
OF THE BOARD OF TRUSTEES**

WHEREAS, the West Kern Community College District (“Employer”) currently provides certain of its eligible retirees with benefits categorized as “Other Post Employment Benefits” (“OPEB”) under the California School Accounting Manual and applicable standards;

WHEREAS, under applicable regulation, OPEB funds must be accounted for in a specific manner; and

WHEREAS, the Board has previously established a trust to be used for the purposes of: (i) investment and disbursement of funds irrevocably designated by Employer for the payment of its obligations to eligible employees (and former employees) of Employer and their eligible dependents and beneficiaries for life, sick, hospitalization, major medical, accident, disability, dental and other similar benefits (sometimes referred to as “other post-employment benefits,” or “OPEB”), in compliance with Governmental Accounting Statement Nos. 74 and 75; and (ii) investment and disbursement of excess funds held by Employer for future use in connection with any lawful purpose of Employer, as further described herein;

WHEREAS, the Board established a Retirement Board of Authority for the Trust (the “**Retirement Board of Authority**”), which shall be appointed, terminated or replaced by the Employer at any time to serve at the pleasure of the Board, to have the authority to engage other necessary providers of services in connection with the Program, including the adoption of the Trust, the appointment of a fiduciary trustee and custodian, as well as to make any and all other decisions in the name of and on behalf of the Employer with regard to the Trust and other applicable agreements;

WHEREAS, the Retirement Board of Authority is comprised of the following positions:

Superintendent/President of West Kern Community College District
Executive Vice President of Administrative Services/ CFO of West Kern CCD
One Management representative appointed by the Superintendent/President
Two representatives appointed by Taft College Faculty Association
Two representatives appointed by the Classified School Employees Assoc. Chapter 543

NOW THEREFORE, be it:

RESOLVED, that the following positions will constitute the Retirement Board of Authority.

Title: Superintendent/President of West Kern Community College District

Title: Executive Vice/President of Administrative Services/CFO of West Kern CCD

Title: One Confidential representative appointed by the Superintendent/President

Title: Two representatives appointed by Taft College Faculty Association

Title: Two representatives appointed by Taft College Classified School Employees Assoc. Chapter 543

Title: _____

Title: _____

Title: _____

I DO HEREBY CERTIFY that I am the Secretary of the Board of Trustees, and that the foregoing is a true and correct copy of the resolutions of the Board of Trustees of the Employer, duly adopted and approved at a meeting which was duly called and held in accordance with all applicable provisions of law and the bylaws, on December 9, 2020.

I FURTHER CERTIFY that the above resolutions are presently in full force and effect and have not been amended or revoked.

IN WITNESS WHEREOF, this certificate has been executed on _____, 2020 .

CERTIFIED BY AND ATTESTED TO:

Emmanuel Campos, Secretary

Dawn Cole, President

**WEST KERN COMMUNITY COLLEGE DISTRICT
RETIREMENT BOARD OF AUTHORITY
BYLAWS**

PREAMBLE

The objectives of West Kern Community College District (West Kern CCD) in establishing a Trust for the pre-funding of its OPEB liabilities are to comply with the requirements of GASB Statements No. 74 & No. 75 and to create a retirement system that complies with the California Constitution and Government Code provisions related to such systems with a Governing Board (referred to as the "Retirement Board of Authority") consisting of officials of the West Kern CCD.

The Trust is to be managed in accordance with the following principles:

- ❑ Trust assets are managed in accordance with all applicable laws, Trust documents, and a written Investment Policy Statement (IPS).
- ❑ Trust assets are diversified to a specific risk/return profile.
- ❑ A written Investment Policy Statement (IPS) contains the detail to define, implement, and monitor the Trust's investment strategy.
- ❑ Appropriate fiduciary standards are applied in the management of Trust assets and the supervision of persons hired to assist in the management of the Trust.
- ❑ Due diligence is documented.
- ❑ Control procedures are in place to monitor and account for Trust investments and administrative expenses.
- ❑ There are safeguards to avoid conflicts of interest, such as the use of funding instruments that are non-proprietary funds of any service provider to the Trust.

1: A Retirement Board of Authority

1.1: The West Kern CCD Board of Trustees has established by resolution a Retirement Board of Authority (the "Board") to supervise the Trust.

1.2: The Board has been established to manage, direct and control the Fiduciary, Trust Settlor and Administrative functions, such as Consultants, Actuaries, Auditors and Accountants, Legal Counsel and Financial Advisors of the Trust.

1.3: The Board will sign such documents as are necessary to adopt and maintain an irrevocable Trust which complies with the California Constitution, California Government Code, GASB No. 74 & No. 75 and Section 115 of the Internal Revenue Code.

1.4: As mandated by the California Government Code, the Board shall perform all its duties with the care, skill, and diligence that a Prudent Person would utilize.

1.5: The Board shall also act solely in the interest of plan participants and beneficiaries with the sole purpose of providing benefits to them and paying only necessary and reasonable expenses for administrating the Trust.

1.6: The Board shall oversee the operation of the Trust as outlined in the Trust agreement. The Board shall delegate investment decision-making to a Trustee with a discretionary

mandate and thereafter monitor the performance of the Trustee. For the management of the Trust's assets, an appropriate Registered Investment Advisor (RIA) shall be appointed and monitored by the Trustee.

1.7: The Board shall adhere to the terms of the written documents governing the Trust and ensure that they comply with all applicable laws, rules and regulations that may impact the Trust.

1.8: The Board shall facilitate and oversee the preparation and centralized maintenance of the West Kern CCD's Comprehensive Compliance Plan. To aid the West Kern CCD in meeting its fiduciary requirements, the Substantive Plan, as described in GASB 74 and 75, will be set forth as an essential element in the development of a Comprehensive Compliance Plan.

1.9: The Board will have the exclusive authority to establish, execute and interpret the Trust's written Investment Policy Statement (IPS) which profiles the long-term investment objectives of the Trust.

1.10: The Board shall facilitate any efforts and processes necessary to ensure the West Kern CCD executes applicable written agreements providing any required consent to compliance with the terms of the Trust.

1.11: The Board will require that compensation paid to the Trust's service providers is identifiable, transparent, and reasonable and adheres to the terms of the written documents governing the Trust.

2: Retirement Board of Authority – Member Appointments

2.1: The members of the Board are appointed by resolution of the Board of Trustees of the West Kern CCD. Board members may be replaced or terminated by the Board of Trustees of the West Kern CCD at any time as Board members serve at the pleasure of the West Kern CCD.

2.2: Board members shall be appointed to the Board by the West Kern CCD Board of Trustees. The Board will consist of three appointees of the district based solely on their titles, two from CTA/NEA and two from CSEA, all approved by the West Kern CCD Board of Trustees. If the Title of an existing Board member changes and that new title is not one of the designated titles included in the resolution of the Board of Trustees of the West Kern CCD, the Board member will no longer be a Board member unless there is a new resolution from the Board of Trustees of the West Kern CCD. If the Board of Trustees determines alternates are required, positions will be appointed by resolution.

2.3: The number of Board members will consist of such number of individuals that are deemed necessary by the Board of Trustees of the West Kern CCD.

2.4: The Board will designate one of its members by majority vote to serve as Chairperson and a second member as Vice Chairperson elected to provide for staggered terms.

2.5 The Chairperson and Vice Chairperson will serve in this capacity for two years at which time the Board will act again to select a Chairperson and Vice Chairperson for subsequent term. Terms will be staggered The Chairperson and Vice Chairperson can serve multiple terms.

- 2.6: The Chairperson will act as the presiding officer for Board meetings.**
- 2.7: Based on the minimum number of signatures required therein and/or specific people required by the Board, authorizations for withdrawals, distributions, benefit payments and reasonable fees are restricted to individuals with specimen signatures listed on the Trust's Signature Authorization Form.**
- 2.8: Board meetings shall be conducted by the Chairperson. When the Chairperson is not present, the Vice Chairperson will conduct the meeting.**
- 2.9: A majority of the Board members must be present or attend by teleconference, per the provisions of the Ralph M. Brown Act, in order to conduct a Board meeting and is considered a quorum. A vote, under the protocols of the Ralph M. Brown Act, of the majority of the Board members, shall be sufficient to transact business.**
- 2.10: Each Board member shall have one vote in accordance with the protocols of the Ralph M. Brown Act. No proxy votes shall be permitted. If a member is attending by teleconference, all votes must be by roll-call.**
- 2.11: In recognition of the importance of the work of the Board, regular attendance at Board meetings is expected from all members.**
- 2.12: No Board member shall have the authority to bind the Board to any contract or endeavor without the approval of the Board.**
- 2.13: No member serving on the Board will receive a salary or compensation from the Board.**
- 2.14: The Board may approve reimbursement for reasonable expenses incurred by Board members. All expenditures of funds shall be subject to Board approval.**
- 2.15: The Board shall designate the West Kern CCD, 29 Emmons Park Drive, Taft CA 93268 as the location at which it will receive notices, correspondence, and other communications and shall designate the Chairperson of the Board as the officer for the purpose of receiving service on behalf of the Board.**

3: Retirement Board of Authority – Meeting Agendas

- 3.1: All Board meeting agendas shall be prepared and posted in a public location, to comply with the Ralph M. Brown Act.**
- 3.2: The Board shall hold their meetings at a minimum of once a year, giving advanced notice to comply with the Ralph M. Brown Act.**
- 3.3: The Board shall engage, at least annually, in an analysis of any applicable modifications to the Investment Policy Statement (IPS) through meetings and consulting with the Trustee and Registered Investment Advisor (RIA), as applicable.**
- 3.4: Full and complete minutes detailing records of deliberations and decisions from each meeting of the Board shall be maintained in compliance with the Ralph M. Brown Act.**

**4: Retirement Board of Authority – Actuarial, Contribution
& Withdrawal Parameters**

4.1: The Board will acknowledge the amount of any contributions from the West Kern CCD and deliver contributions and allocation instructions to the Trustee. Such contributions and allocation instructions shall be delivered in accordance with the Trust's written provisions and agreements.

4.2 The Board will establish procedures to review all expenditures and disbursements from the Trust.

4.3: In accordance with GASB Statement No. 75 schedules, the Board will work with the West Kern CCD's governing body in obtaining the necessary calculations to identify the "Actuarial Present Value of Total Projected Benefits" (APVTPB), the "Unfunded Actuarial Accrued Liability" (UAAL) and the "Annual Required Contribution" (ARC).

4.4: The Board will provide any necessary plan participant information to the Trustee on a timely basis. The Board shall provide responses to all information requested by the Trustee in a timely fashion.

5: Retirement Board of Authority -- Disclosure & Conflict of Interest

5.1: No Board member shall vote or participate in a determination of any matter in which the Board member shall receive a special compensation or gain.

5.2: Board members have a duty of loyalty precluding them from being influenced by motives other than the accomplishment of the Trust's objectives.

5.3: Board members, in the performance of their duties, must act pursuant to the documents & instruments establishing and governing the Trust.

6: Retirement Board of Authority -- Rules of Order/Bylaws

6.1: Amendment of these Bylaws may be proposed by any member of the Board.

6.2: All amendments to the Bylaws must be approved by a majority vote of the Board members present, before the amendment shall become effective.

6.3: Such amendments shall be binding upon all members of the Board.

6.4: The effective date of any amendment shall be on the first day of the month following adoption, unless otherwise stated.

7: Retirement Board of Authority -- Appearance before the Board

7.1: All persons who wish to make appearances before the Board shall be scheduled in compliance with the provisions of the Ralph M. Brown Act.

7.2: Appearances before the Board may be in person or through a representative.

7.3: Communications with the Board may be in any form that complies with the provisions of the Ralph M. Brown Act.

8: Retirement Board of Authority – Fiduciary & Governance Parameters

8.1: The Trust will be structured so that the Board shall reduce its legal liability for investment risk by appropriately delegating investment decision-making.

8.2: The Board shall delegate investment decision-making to a Trustee with a discretionary mandate and thereafter monitor the performance of the Trustee. For the management of the Trust's assets, an appropriate Registered Investment Advisor (RIA) shall be appointed and monitored by the Trustee.

8.3: The Board will monitor the performance and acts of the Trustee in accordance with the limits and constraints of applicable laws, Trust documents and the written Investment Policy Statement (IPS) as well as the Trust's investment goals, objectives, fees and expenses.

8.4: The Board shall monitor the Trustee to determine that Trust assets are diversified as directed by the Investment Policy Statement (IPS) and applicable laws.

8.5: The Board through periodic reports will compare investment performance against appropriate indices, peer groups and Investment Policy Statement (IPS) objectives.

8.6: The Board will require that all service agreements and contracts are in writing, and do not contain provisions that conflict with fiduciary standards. Fees paid to each service provider shall be consistent with agreements, contracts and with all applicable laws.

9: Trustee & Investment Management

9.1: The agreement appointing the Trustee shall require the Trustee to invest Trust assets in compliance with applicable laws, Trust documents, and the written Investment Policy Statement (IPS).

9.2: The agreement appointing the Trustee shall require the Trustee document the specific duties and requirements of the parties involved in the investment process.

9.3: The Board shall require the Trustee to acknowledge, in writing, that it is a fiduciary to the Trust and to the West Kern CCD.

9.4: The Board shall prohibit the Trustee from investing Trust assets in its own proprietary investment products or those of its Registered Investment Adviser so as to avoid any potential conflicts of interest.

9.5: The Board shall require the Trustee to manage Trust assets with the care, skill and diligence of a Prudent Person under California law.

10: Registered Investment Advisor (RIA):

10.1: The RIA engaged by the Trustee must have the following qualifications and responsibilities:

(a) It shall work with the Trustee to establish a long-term, target net rate of return objective for the Trust, constructing an investment portfolio which gives due consideration to the West Kern CCD's time horizon of investment, as well as its attitudes and capacity for risk.

(b) It shall recommend the appropriate combination of asset classes that optimizes the Trust's return objectives, while minimizing risk consistent with the Trust's constraints.

(c) It shall provide investment recommendations derived from a disciplined approach to investment selection; considering risk-adjusted performance comparable to managers with similar style; a long-term superior performance profile; an analysis of investment expenses with a preference for investments with no-load, no redemption charges, and no transaction fees or revenue-sharing schedules.

(d) It shall have access to appropriate databases and external research, and shall be supported with adequate technology and report production tools.

11: Program Coordinator

11.1: The Board has appointed a Program Coordinator with responsibility to assist the Board with the processes, procedures and protocols of the Trust's fiduciary decision making.

11.2: The Board shall require the Program Coordinator to facilitate all aspects of the Board's Fiduciary and Administrative mandates and work to assist the Board in ensuring that Trust assets are managed in accordance with all applicable laws, Trust documents and the written Investment Policy Statement (IPS).

11.3: The Board shall require the Program Coordinator to provide comprehensive assistance in conducting Board meetings and agendas in compliance with the provisions of the Ralph M. Brown Act.

11.4: The Program Coordinator will provide support to the Board in the preparation and centralized maintenance of the West Kern CCD's Comprehensive Compliance Plan, including the Substantive Plan.

12: Program Definitions:

12.1: "Actuarial Present Value of Total Projected Benefits" (APVTPB) shall mean the total projected costs to finance benefits payable in the future based on members' service through the valuation date and their future service, discounted to reflect the expected effects of the time value of money. It is the amount that would have to be invested on the valuation date so that the amount invested plus investment earnings will provide sufficient assets to pay the total projected benefits when due.

12.2: "Annual Required Contribution" (ARC) is the actuarially-determined level of employer contribution that would be required on a sustained, ongoing basis to systematically fund the

normal cost and to amortize the Unfunded Actuarial Accrued Liability (UAAL) attributed to past service over a period not to exceed thirty years. It is the amount needed to pay benefits as they come due plus amortize the UAAL. The ARC has two components: Normal cost and amortization of the UAAL for both active employees and retirees.

12.3: "Comprehensive Compliance Plan" shall mean a broad compliance and fiduciary process incorporating the West Kern CCD's substantive plan obligations; the actuarial cost of those obligations; the plan for meeting those costs; the fiduciary strategies and steps in meeting plan requirements.

12.4: "Trustee" shall mean a Trust structure whereby the Trustee will accept the delegation of investment duties and work as the sole authority in the selection, monitoring and disposition of Trust's assets.

12.5: "Investment Policy Statement" (IPS) shall mean a written statement that establishes the West Kern CCD Investment Trust's investment related policies, goals, objectives and criteria for evaluating investment performance that are critical for the successful management of the Trust's investments.

12.6: "Quorum" shall mean the majority of the Board members as are required to conduct a Board meeting or to transact business on behalf of the Board.

12.7: "Registered Investment Advisor" (RIA) shall mean the investment entity charged with the responsibility for recommending comprehensive and continuous investment advice for the West Kern CCD Investment Trust.

12.8: "Retirement Board of Authority" is established by the Board of Trustees of the West Kern CCD and shall mean the entity charged with the discretion, responsibility and authority to oversee the management of the West Kern CCD Investment Trust. Specifically, the Board shall determine the investment policy and strategy for the Trust and is empowered to inquire and resolve any matter it considers appropriate to carry out its responsibilities.

12.9: "Substantive Plan" shall mean the plan through which assets are accumulated and benefits are paid as they come due in accordance with the commitments or understandings between the employer, eligible employees and their beneficiaries.

12.10: "The Trust" shall mean the West Kern CCD's Investment Trust established for the pre-funding of its OPEB liabilities and maintained in compliance with GASB Statement No. 74 & No. 75, the California Constitution and the California Government Code with a governing Board consisting of officials of the West Kern CCD.

12.11: "Unfunded Actuarial Accrued Liability" (UAAL) shall mean the excess of the Actuarial Accrued Liability (AAL) over the Actuarial Value of Assets (AVA). The UAAL can derive from three sources: unfunded past Normal costs, actuarial gains and losses (differences between actuarial assumptions and actual experience), and changes to the level of benefits promised.

Updated 3-18-2011

Date: December 2, 2020
Submitted by: Dr. Leslie Minor, Vice President of Instruction
Area Administrator: Dr. Debra Daniels, Superintendent/President
Subject: Request for Approval

Board Meeting Date: December 9, 2020

Title of Board Item:

2022-23 Academic Calendar

Background:

The 2022-2023 academic calendar has been approved by the Taft College Faculty Collective Bargaining Committee and Taft College Classified Collective Bargaining Committee and is ready for Board review and approval.

Terms (if applicable):

N/A

Expense (if applicable):

N/A

Fiscal Impact Including Source of Funds (if applicable):

N/A

Approved: 
Dr. Debra Daniels, Superintendent/President



ACADEMIC CALENDAR 2022-2023

JUNE 2022

			1	2	3	4	
5	6	7	8	9	10	11	
12	13	14	15	16	17	18	
19	20	21	22	23	24	25	
26	27	28	29	30			

JANUARY 2023

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15	16	17	18	19	20	21	
22	23	24	25	26	27	28	
29	30	31					

JULY 2022

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31							

FEBRUARY 2023

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19	20	21	22	23	24	25	
26	27	28					

AUGUST 2022

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28	29	30	31				

MARCH 2023

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26	27	28	29	30	31		

SEPTEMBER 2022

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25	26	27	28	29	30		

APRIL 2023

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30							

OCTOBER 2022

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30	31						

MAY 2023

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28	29	30	31				

NOVEMBER 2022

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27	28	29	30				

JUNE 2023

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18	19	20	21	22	23	24	
25	26	27	28	29	30		

DECEMBER 2022

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18	19	20	21	22	23	24	
25	26	27*	28	29	30	31	

TEACHING DAYS	FALL (80 DAYS)	
	SPRING (80 DAYS)	
FACULTY INSERVICE	(14 DAYS)	
FAC INSERVICE (GRADUATION DAY)	(1 DAY)	
LEGAL HOLIDAYS	(11 DAYS)	
LOCAL HOLIDAYS	(4 DAYS)	
SUMMER SESSION	(40 DAYS)	

*Holiday for Christmas Eve

Date: December 2, 2020
Submitted by: Dr. Debra Daniels, Superintendent/President
Area Administrator: Dr. Debra Daniels, Superintendent/President
Subject: Request for Ratification

Board Meeting Date: December 9, 2020

Title of Board Item:
Agreement with Biocept, Inc.

Background:

In preparation for potential athletic competition in 2021 I am recommending partnering with Biocept, Inc. for lab services in connection with COVID-19 testing. As required by state regulations, Taft College will test athletes and staff prior to face-to-face competition. Biocept, Inc. will act as a third-party biller as well as perform lab services. With this service included there will be no cost, or significantly reduced, to the College.

Terms (if applicable):

One Year Agreement to Renew Annually Until No Longer Needed

Expense (if applicable):

\$90.00 for Each Service Billed to Third Party; College billed when other options are exhausted.

Fiscal Impact Including Source of Funds (if applicable):

N/A

Approved: 
Dr. Debra Daniels, Superintendent/President



Biocept, Inc.
5810 Nancy Ridge Drive
San Diego, CA 92121

November 9, 2020

Taft College
29 Cougar Court
Taft, California 93268
Attention: Debra Daniels, PhD
President

Re: Laboratory Services Agreement

Dear Dr. Daniels

This letter will confirm the agreement between Taft College (“Client”) and Biocept, Inc. (“Biocept”) for the provision of COVID-19 testing (“Services”) by Biocept to patients, students, members, and/or employees of Client (“Patient”). The points of our agreement are as follows:

1. Upon request of Client, Biocept agrees to perform Services for Patients. The Services shall include the provision of written/electronic tests results. Client acknowledges that all professional medical services, if any are necessary, will be performed by qualified licensed physicians who are under contract with Biocept. All Services will be provided during Biocept’s regularly scheduled business hours and in accordance with all applicable federal, state and local laws, rules and regulations, including, but not limited to the requirements of Biocept’s policies and procedure and its license under the Clinical Laboratory Improvement Amendment of 1988. The parties agree that in providing the Services, Biocept is, and at all times shall be, acting as an independent contractor engaged in the business of furnishing Services to Client’s Patient.
2. For each Service requested by any of Client’s subsidiaries and/or facilities, Client shall complete a requisition/order form (“Requisition”) providing Biocept with all necessary information to perform the test as well as all billing information, including identifying the party to be financially responsible and obtain any and all necessary consents and or pre-authorizations legally or contractually required. Client shall deliver the Patient’s sample and a completed Requisition to Biocept for each Service requested. Biocept agrees to bill the Patient’s third party payor source and/or Patient for the Services. If any Patient’s third party payor denies payment based on the fact that (i) such payor has paid Client for the Services (e.g., covered by Medicare Part A); (ii) the Patient has no insurance coverage; or (iii) the third party payor considers the Services medically unnecessary; or (iv) a change in law or regulations wherein Biocept is unable to receive payment, Client agrees to reimburse Biocept \$90.00 for each Service. Biocept will submit a bill Client for any amounts it owes, within thirty (30) days after the Services are provided. The parties agree that Client’s maximum amount of liability for payment shall not exceed twenty thousand (\$20,000) per year. If Client fails to pay Biocept for such Services, or any portion thereof, within forty-five (45) days of an invoice received by Client from Biocept, the parties agree that Biocept may, at its option, (i) refuse to provide Services to Client; or (ii) require that Client send payment for the Services along with the specimen (COD). The parties agree to meet on a monthly basis to review reimbursement rates to ensure the economic feasibility of providing Services.
3. This Agreement will take effect on November 1, 2020 and will continue for a period of one (1) year and shall automatically renew for successive one-year terms unless this Agreement is terminated by either party. This Agreement may be terminated by either party by the service of a thirty (30) day written notice to the other, said thirty (30) day period to commence on the mailing date of such notice.

4. The parties agree that the use or disclosure of any Patient health information is for the purposes of treatment and each party will comply with the applicable provisions of the Administrative Simplification section of the Health Insurance Portability and Accountability Act of 1996, 42 U.S.C. Section 1320d 1 through 8 ("HIPAA"). The parties agree not to use or further disclose any protected health information or individually identifiable health information as they are defined in HIPAA, other than as permitted by HIPAA or other applicable law. All financial records, corporate records, Patient records, medical files and other such items created by Biocept in connection with the Services shall be and remain the property of Biocept. Biocept will comply with all record keeping requirements imposed by applicable laws and regulations. If requested, Biocept will make its records open to inspection by the Secretary of the United States Department of Health and Human Services or the Comptroller General of the United States General Accounting Office, or any of their duly authorized representatives.

5. This Agreement constitutes the entire agreement between the parties pertaining to the subject matter contained herein and supersedes all prior and contemporaneous agreements, representations and understandings of the parties. No supplement, amendment or modification of this Agreement shall be binding unless executed in writing by both parties. Neither party shall assign all or any portion of this Agreement without the written consent of the other party. No provision contained in this Agreement is intended by the parties, nor shall it be deemed, to confer any benefit on any person not a party to this Agreement.

6. Each party agrees to procure and maintain in effect during the term of this Agreement comprehensive general liability and professional liability insurance covering the acts and omissions of the party and its agents, independent contractors, and employees in the amounts of not less than \$1,000,000 per occurrence and \$3,000,000 in annual aggregate. Each party hereto agrees to indemnify and hold harmless the other party from and against any and all claims, demands, liabilities, lawsuits, causes of action, expenses, losses, costs, and obligations arising out the party's (i) intentional or negligent acts or omissions; (ii) breach of this Agreement; and (iii) failure to comply with any applicable laws, rules and regulations.

7. This Agreement shall be governed by the laws of the State of California. In the event any suit is brought by a party to enforce the terms of this Agreement, the prevailing party shall be entitled to, in addition to any other relief granted, reasonable attorney's fees. The waiver by a party of a breach of any provision of this Agreement shall not operate as or be construed to be a continuing waiver or a waiver of any subsequent breach of this Agreement. The provisions of this Agreement shall be severable, and if any provision shall be prohibited, invalid, or unenforceable in whole or in part for any reason, the remaining provisions shall remain in full force and effect.

8. Both parties agree to fully comply with any and all applicable laws, rules and regulations in the performance of any if its obligations under this Agreement. Each party represents that it is not debarred, suspended, excluded or otherwise ineligible to participate in any federal or state program. Should either party become debarred, suspended, excluded or otherwise ineligible to participate in any federal or state program, the other party shall have the right to immediately terminate this Agreement.

If the foregoing correctly reflects our agreement and is acceptable to you, please indicate your acceptance by signing both originals of this letter and returning one to us.

Very truly yours,

Biocept, Inc.

Agreed and Accepted:

Taft College

By: _____
Michael Dugan
SVP, Medical Director

By: _____
Debra Daniels, PhD
President

Date: November 11, 2020
Submitted by: Dr. Leslie Minor, Vice President of Instruction
Area Administrator: Dr. Debra Daniels, Superintendent/President
Subject: Request for Ratification

Board Meeting Date: December 9, 2020

Title of Board Item:

Facility Use Agreement with West Side Recreation and Park District

Background:

The Taft College Soccer Program requests the use of the West Side Recreation and Park District soccer field and facility located at the A Street Park, for the men's and women's 2020 soccer classes for the remainder of the Fall 2020 semester.

Terms (if applicable):

November 16, 2020 through December 15, 2020

Expense (if applicable):

Fee waiver requested.

Fiscal Impact Including Source of Funds (if applicable):

Office of Instruction funds if applicable.

Approved: 
Dr. Debra Daniels, Superintendent/President



West Side Recreation & Park District
Facility Request Form

PLEASE PRINT

Today's Date: 11-9-2020

Group/Organization: Taft College Athletics - soccer

Requestor's Name: Kande Bandy, Athletic Director Phone: 661-763-7779

Email: kbandy@taftcollege.edu

Mailing Address: 29 Cougar Court

City: Taft Zip Code: 93208

School Local Government Service Club/Non-Profit Other: _____

Facility(s) Requested: A street Park

Date(s): 11-10-20 thru 12-15-20 (M-Th)

Set-Up/Entry Time: 9am Event Start Time: 9:00am Exit Time: 12:00pm

Type of Activity/Event: soccer conditioning class

Expected Attendance: 10-15 Alcohol Being Served: Yes No

Fee Request: Fees Waived Reduction of Fees Other: _____

Special Needs/Other Requests: _____

Alternate Contact: Leslie Minor, Lminor@taftCollege.edu
661-763-7871 (co-requestor)

I understand that this request will be granted on a space-available basis only. I am responsible for providing a certificate of insurance with endorsement to the District Office prior to the date requested if necessary.

[Signature]
Signature of Requestor

661-763-7871
Phone Number

WSRPD Administration Approval: [Signature] Date: 11/12/2020

Price Reduction Normal Rate: \$ _____ Discounted Rate: \$ _____

Fees Waived Normal Rate: \$ 15/hr

Certificate of Insurance Required: Yes No Fees Due By: n/a

Date: November 19, 2020
Submitted by: Xiaohong Li, Interim Executive Director Information Technology
Area Administrator: Dr. Debra Daniels, Superintendent/President
Subject: Request for Ratification

Board Meeting Date: December 9, 2020

Title of Board Item:

Student Right-to-Know Reporting Subscription Agreement #20-REC-78

Background:

This agreement is to facilitate compliance by community college districts with the information reporting requirements of the Student Right-to-Know Act (SRTK). Taft College has been participating with the Chancellor's office program since inception.

Terms (if applicable):

This agreement is for a three-year term from July 1, 2020 to June 30, 2023.

Expense (if applicable):

Annual cost is \$5,900.00.

Fiscal Impact Including Source of Funds (if applicable):

This cost is in the 2020-2021 IT budget.

Approved: 

Dr. Debra Daniels, Superintendent/President

Student Right-to-Know Reporting Subscription Agreement
SCOPE OF WORK

On July 1, 2020, the Chancellor's Office of the California Community Colleges (hereinafter the Chancellor's Office) and the West Kern Community College District (hereinafter District) do hereby agree as follows:

1. Services to Be Provided

The purpose of this agreement is for the Chancellor's Office to assist the District with data collection to support the District's reporting requirements under the federal Student Right-to-Know Act. In order to further the purpose of this agreement and develop reports required by federal law, the parties agree to fulfill their respective responsibilities, listed below:

Chancellor's Office Responsibilities: (1) Implement procedures to secure transfer data and match it with data supplied by District; (2) Provide to District the operational definitions and data collection and reporting requirements necessary to submit data and/or generate reports, which will comply with federal law.

District Responsibilities: (1) Collect and report necessary data to the Chancellor's Office consistent with the definitions and procedures established by the Chancellor's Office; (2) Fully cooperate with the Chancellor's Office in connection with the development of procedures, collection of data, preparation and review of reports, and other activities necessary to furtherance of the purposes of the agreement; (3) Submit final reports to the U.S. Department of Education; (4) Publish the completion rate information to students and prospective students by whatever means it determines to be most appropriate.

2. Term

This agreement shall be for a period of three years, from July 1, 2020 through June 30, 2023. If the data is incomplete or incorrect at the end of this term, it will be the obligation of District to supply data and the obligation of the Chancellor's Office to submit data and/or generate reports until all necessary data has been submitted and/or final drafts of all required and supplementary reports have been prepared for submission to the U.S. Department of Education.

3. Compensation

In consideration of the services provided by the Chancellor's Office, the District agrees to pay the Chancellor's Office the sum of five thousand nine hundred dollars (\$5,900) per year for each college in the District (currently Taft).

Annual invoices will be sent to the District via email to the designated Project Monitor. The District will provide payment in the form of a check to the Chancellor's Office Accounting unit by August 1st of each year of the contract.

4. Project Representatives

The project representatives during the term of this agreement are:

Chancellor's Office Project Monitor	District Project Director
Name: Todd Hoig	Name: Xiaohong Li
Phone: (916) 445-8505	Phone: (661) 763-7978
EMail: thoig@cccoco.edu	EMail: xli@taftcollege.edu

Student Right-to-Know Reporting Subscription Agreement
SCOPE OF WORK

5. District's Project Director and Key Personnel

District shall notify the Chancellor's Office of any change in the Project Director.

6. Chancellor's Office Project Monitor

The Project Monitor is responsible for overseeing the project as a whole. All questions or problems relating to the project, including the terms or conditions of this Agreement, should be directed to the Project Monitor. The Chancellor's Office shall notify the Contractor of any change in the Project Monitor.

Student Right-to-Know Reporting Subscription Agreement
GENERAL TERMS AND CONDITIONS

1. Agreement is Complete

Other than as specified herein, no document or communication passing between the parties hereto shall be deemed a part of this agreement.

2. Amendment

No amendment or variation of the terms of this Agreement shall be valid unless made in writing, signed by the parties and approved as required. No oral understanding or agreement not incorporated in this Agreement is binding on any of the parties.

3. Audit

District agrees that the Chancellor's Office, the Bureau of State Audits, or their designated representative shall have the right to review and to copy any records and supporting documentation pertaining to the performance of this Agreement. District agrees to maintain such records for possible audit for a minimum of five (5) years after final payment, unless a longer period of record retention is stipulated.

4. Captions

The clause headings appearing in this Agreement have been inserted for the purpose of convenience and ready reference. They do not purport to and shall not be deemed to define, limit, or extend the scope or intent of the clauses to which they belong.

5. Confidentiality of Data

This provision states the conditions under which the District may use personally identifiable student data including Social Security Numbers (SSNs) provided by the CCCC.

- a. The CCCC releases its students' personally-identifiable data including SSNs with the understanding that the District will use the data only for the purpose of responding to reporting requirements set forth by the federal Integrated Postsecondary Education Data System (IPEDS) and program evaluation or educational research aimed at improving instruction;
- b. District shall store information furnished by CCCC in a place physically secure from access by unauthorized persons. Information in electronic format, such as magnetic tape or diskettes, shall be stored and processed in such a way that unauthorized persons cannot retrieve the information by means of computer, remote terminal, or other means;
- c. Qualified personnel at District who use the personally identifiable data shall be proficient and experienced in managing secure, confidential data, and shall be informed of the sanctions against unauthorized use or disclosures;
- d. No individual student or parent shall be identifiable in any reports, publications or other documents that are created by District with the use of CCCC data;
- e. District agrees not to release personally identifiable data including SSNs it receives from CCCC to any other person or organization. District agrees to destroy the data when no longer needed for the purposes specified in this agreement;
- f. District shall adhere to all legal requirements, including but not limited to the federal Family Educational Rights and Privacy Act (20 U.S.C. § 1232g). Should the United States Department of Education determine that release of data under this agreement does not satisfy the requirements of 20 U.S.C. § 1232g, CCCC may terminate this agreement and demand the destruction or return of all data supplied to District within thirty (30) working days; and
- g. CCCC reserves the right to withhold any data and terminate this agreement at any time.

Student Right-to-Know Reporting Subscription Agreement
GENERAL TERMS AND CONDITIONS

6. Disputes

In the event of a dispute that cannot be informally resolved, District shall deliver to the Project Monitor a "Notice of Dispute" within ten (10) days of the discovery of the problem. Within ten (10) days of receiving the Notice, the Chancellor, or his or her designee, shall meet with District and the Project Monitor for purposes of resolving the dispute. The decision of the Chancellor, or his or her designee, shall be final. District shall continue with the responsibilities under this Agreement during any dispute.

7. District Rights

Notwithstanding any other provision of this agreement, District shall have the right to use or reproduce any data or reports developed pursuant to this agreement. The District shall also retain the right to develop and publish reports which vary from those produced by the Chancellor's Office pursuant to this agreement and must comply with FERPA nondisclosure of personally identifiable student records.

8. Notice

Notice to either party may be given by email or certified mail. Such notice shall be effective when received, as indicated by email or post office records, or if deemed undeliverable by post office, such notice shall be postponed 24 hours for each such intervening day.

9. Termination

Either party may at its option terminate this contract at any time upon giving 30 days advance notice in writing to the other party in the manner herein specified. In such event, both parties agree to use all reasonable efforts to mitigate their expenses and obligations under this Agreement. In such event, the District shall pay the Chancellor's Office for all satisfactory services rendered and expenses incurred prior to such termination, which could not have been avoided by reasonable efforts of the Chancellor's Office, but not in excess of contract maximum payable.

In the event of any breach or anticipated beach of this Agreement by the District, the Chancellor's Office may terminate the Agreement upon five (5) days' written notice to the District. By terminating the Agreement under this clause, the Chancellor's Office does not abandon any rights or legal remedies available to it under applicable law.

10. Timeliness

Time is of the essence in this Agreement.

11. Unenforceable Provision

In the event that any provision of this Agreement is unenforceable or held to be unenforceable, then the parties agree that all other provisions of this Agreement have force and effect and shall not be affected thereby.

12. Waiver

No waiver of any breach of this contract shall be held to be a waiver of any other or subsequent breach. All remedies afforded in this contract shall be taken and construed as cumulative; that is, in addition to every other remedy provided therein or by law. The failure of the CCCC to enforce at any time any of the provisions of this agreement, or to require at any time performance by the District of any of the provisions thereof, shall in no way be construed to be a waiver of such provisions nor in any way affect the validity of this agreement or any part thereof or the right of CCCC to thereafter enforce each and every such provision.

Student Right-to-Know Reporting Subscription Agreement
GENERAL TERMS AND CONDITIONS

13. Authorization and Approvals

Chancellor's Office
California Community Colleges
1102 Q Street
Sacramento, CA 95811

West Kern Community College District
29 Emmons Park Drive
Taft, CA 93268-4217

Authorized Signatures

For the Chancellor's Office:

For West Kern CCD:

X _____
Daisy Gonzales
Deputy Chancellor

X _____
Printed Name and Title:

Date: November 16, 2020
Submitted by: Xiaohong Li, Interim Executive Director Information Technology
Area Administrator: Dr. Debra Daniels, Superintendent/President
Subject: Request for Ratification

Board Meeting Date: December 9, 2020

Title of Board Item:

2020-2021 MTS Maintenance Contract Renewal Quote #20201116i-B

Background:

MTS is a call accounting software system that provides information of calls received and made on the college phone system. This software system also provides detailed call duration information allowing the business office to verify incoming phone bills from Frontier (for Long Distance) and Nice Nin Contact (for local calls).

Terms (if applicable):

Renewal terms are from November 28, 2020 - November 27, 2021


Expense (if applicable):

The total cost of the renewal is \$1,044.75.

Fiscal Impact Including Source of Funds (if applicable):

Funding is included in the 2020 - 2021 ITS Budget.

Approved: _____


Dr. Debra Daniels, Superintendent/President

Customer Maintenance Renewal Form

Company Name
Taft College

Maintenance Period: 11/28/2020 to 11/27/2021
Quote Number: 20201116i-B



Your software maintenance plan as featured below is due for renewal. A renewal is an extension of a technical support or service agreement for a defined renewal period of twelve (12) months or longer. Please follow the steps below to ensure continued access to the most up to date maintenance and support of the MTS Solution. You are required to sign the quote or provide a Purchase Order (PO) to validate the new renewal term and price. ~~Please indicate below whether a PO is required for invoicing and send a copy to MTS to complete the transaction;~~ otherwise the signed quote by your authorized representative is sufficient for issuance of an MTS invoice and you can provide below the PO number for reference only.

Maintenance Renewal Pricing Quote

The maintenance options below provide coverage for the items identified in the Maintenance Inventory List.

STANDARD/PREMIUM MAINTENANCE RENEWAL OPTIONS:		
<ul style="list-style-type: none"> • Business Day Coverage - 8AM to 5PM Eastern Time <ul style="list-style-type: none"> ○ Remote Help Desk Service ○ Bring Rate tables current with maintenance renewal annually on Customer Request ○ Tech Support calls during Regular Hours consist of: <ul style="list-style-type: none"> ▪ 8-hours Remote Response Time for Major Corrective Maintenance ▪ 48-hours Remote Response Time for Minor Corrective Maintenance ▪ Customer designated coverage hours based upon MTS approval 		
Renewal Terms	Select	Standard/Premium Maintenance Fees
One Year Renewal (start 11/28/2020, expiry 11/27/2021)	<input type="checkbox"/>	\$ 1,044.75

Customer Maintenance Renewal Form

Company Name
Taft College

Maintenance Period: 11/28/2020 to 11/27/2021
Quote Number: 20201116i-B

Payment Schedule

Customer shall pay each properly submitted invoice **within 30 days of receipt**. If timely payment is not received, MTS reserves the right to suspend or discontinue support and maintenance activity until payment is current.

Agreed to by:

Print Name & Title:

Date:

Select if a PO is required

Purchase Order Number:

Invoice will be sent to the below address, please confirm or make corrections below. Confirmed

Company: Taft College – 29 Cougar Court; Taft, CA 93268

Attn: Mike Gibson – Mgibson@taftcollege.edu

Invoices to: DHicks@taftcollege.edu

Please return signed Payment Schedule to

Fax: (770) 421-8039

Email: order.admin@mtsint.com

MTS Renewal Contact: Tammy Servos

PLEASE NOTE ADDRESS:

MTS-IntegraTRAK

5041 Dallas HWY, Suite 304

Powder Springs, GA 30127

Maintenance Inventory List

Products	Quantity
Call Accounting	1

BOARD AGENDA ITEM

Date: November 24, 2020

Submitted by: Severo M. Balason, Jr., Vice President of Student Services

Area Administrator: Dr. Debra Daniels, Superintendent/President

Subject: Request for Ratification

Board Meeting Date: December 9, 2020

Title of Board Item:

Contract for Professional Services with Dina Kaplan, The Path, for Meditation and Mindfulness Instruction Services for the Taft College Associated Student Organization on December 1, 2020

Background:

Taft College would like to utilize the professional services of Dina Kaplan to conduct instruction via Zoom video conference to the ASO committee to provide techniques of mindfulness stress reduction and loving-kindness through meditation. The Path now reaches thousands of people a year, training and inspiring people to be more mindful in all areas of their lives. With the COVID-19 pandemic hugely affecting the lives of our students, staff and community, this training will be a great opportunity to provide tools and techniques to deal with the struggles and stress of these difficult times.

Terms (if applicable):

The effective dates are December 1, 2020, 12 pm – 1 pm.

Expense (if applicable):

The independent contractor shall receive \$500 for her services.

Fiscal Impact Including Source of Funds (if applicable):

This will be paid for by 2020-2021 ASO general fund.

Approved: 

Dr. Debra Daniels, Superintendent/President

**TAFT COLLEGE
CONTRACT FOR PROFESSIONAL SERVICES**

This agreement is entered into by and between TAFT COLLEGE and The Path ("Independent Contractor"). The agreement is effective (the "Effective Date") upon the date this Contract is signed by both Parties.

Recitals

1. The college desires to obtain the services of a consultant especially trained and experienced in rendering the following services:

meditation and mindfulness instruction.

(and as may be more particularly described in paragraph 3 of terms below).

2. Independent Contractor is an Independent Contractor especially trained and experienced in providing the services described in recital #1 above.

3. The parties have agreed that the Independent Contractor will provide the personal professional services of meditation and mindfulness instruction as specified in this Agreement as an Independent Contractor, as available, and not as an employee of the college.

Terms

NOW, THEREFORE, THE PARTIES AGREE AS FOLLOWS:

1. **Recitals Approved.** The above recitals are true and correct.

2. **Length of Agreement.** Independent Contractor shall provide the services on 12/01/2020 at 12 P.M. (Pacific Time) through 12/01/2020 at 1 P.M (P.T.). All work shall be performed at the discretion of the contractor unless otherwise agreed.

3. **Services to be Provided.** The services to be provided to the college by the Independent Contractor include but are not necessarily limited to the following:

a presentation given via Zoom video conference including information on meditation,

a guided meditation, a group discussion, and tips on daily meditation. TAFT COLLEGE will record the meeting.

Independent Contractor Agreement Page 2

4. **Compensation.** Independent Contractor shall be paid a one time fee of \$500 for the previously mentioned services. TAFT COLLEGE will pay the fee through the invoice sent by Independent Contractor.

5. **Hold Harmless Agreement.** Any amounts paid under this Agreement constitute the total compensation for all services rendered by Independent Contractor. The Independent Contractor agrees to pay all Social Security and other income taxes which may accrue by reason of this Agreement, and to indemnify, defend, and hold the college, its officers, agents, and employees harmless from all claims, penalties, damages, liabilities, costs, and expenses including attorney fees, related to Independent Contractor's failure to pay these and similar obligations. Further, since Independent Contractor is acting solely in an Independent Contractor capacity, the Independent Contractor and its staff will not be entitled to and shall not by reason of this Independent Contractor arrangement receive any employee benefits from the college.

6. **Standards of Ethical Conduct and Confidentiality.** Standards of ethical conduct and confidentiality shall be maintained, and Independent Contractor will not engage in inappropriate contacts or professional conflicts of interest.

Date of Taft College Board Approval:

Taft College

By: 

(Signature)

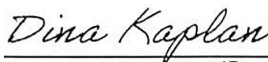
Dr. Debra S. Daniels

(Printed Name)

Superintendent/President

(Title)

Independent Contractor:



(Signature)

The Path

Date: 

Date: 11/23/2020

Taft College Check Register Report

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78050025	11/02/2020	A00314564	Bassett-Graves, Miles M.	S0050427		11000		9526		125.00
78050026	11/02/2020	A00225732	Diaz, Maria L.	S0050428		11000		9526		125.00
78050027	11/02/2020	A00318842	Landeros Hernandez, Guadalup	S0050432		11000		9526		1,188.00
78050028	11/02/2020	A00316204	Mouser, Allison K.	S0050433		11000		9526		248.00
78050029	11/02/2020	A00035917	Perez, Mariana	S0050429		11000		9526		46.00
78050030	11/02/2020	A00298231	Sebastian, Carmen L.	S0050430		11000		9526		130.00
78050031	11/02/2020	A00313734	Spires, Colton M.	S0050431		11000		9526		46.00
78050032	11/03/2020	A002000164	Imprint	I0063320	8562529	31000	423	4310	69100	305.77
						31000	423	5940	69100	22.08
78050033	11/03/2020	A00306660	Advanced Data Storage, Inc.	I0063355	0120204	11000	411	5990	67300	85.00
				I0063356	0117664	11000	411	5990	67300	85.00
78050034	11/03/2020	A00292936	Albertson's LLC	I0063308	17769110	32000	422	4410	69400	135.74
78050035	11/03/2020	A00288646	Amazon Web Services, Inc.	I0063361	58410766	11000	113	5644	67801	692.51
78050036	11/03/2020	A00223048	AMS.NET	I0063317	0041853	11000	113	5643	67801	1,944.00
78050037	11/03/2020	A00200053	Apple Computer Inc.	I0063340	AD144150	12740	421	6415	67900	255.26
78050037	11/03/2020	A00200053	Apple Computer Inc.	I0063360	AD127330	12582	301	6415	67800	2,020.23
78050038	11/03/2020	A00200063	Austin's Pest Control, Inc.	I0063328	OCT. 20	11000	431	5860	65100	455.00
78050039	11/03/2020	A00200065B	& H Photo-Video, Inc.	I0063366	17887603	12725	421	4310	67900	27.37
78050040	11/03/2020	A00306416	Belcher, William C.	I0063329	102920	11000	421	4310	67200	150.87
78050041	11/03/2020	A00282208	Bradley, Alexis N.	I0063324	10202020	11999	000	7412	73900	627.00
78050042	11/03/2020	A00200109	Brown & Reich Petroleum, Inc	I0063338	17414	11000	431	4316	65500	87.09
						11000	432	4316	65100	146.96
78050043	11/03/2020	A00200146	Carolina Biological Supply C	I0063331	51195201	11000	209	4311	04014	577.58
78050044	11/03/2020	A00200161	CDW-G	I0063318	3091571	11000	224	6415	60200	92.13
78050045	11/03/2020	A00201051	Central Sanitary Supply	I0063322	1116830	12740	421	4310	67900	1,640.83
						11000	431	4310	65300	3,102.29
				I0063341	1116838	11000	431	4310	65300	5,042.84
				I0063358	1118835	11000	431	4310	65300	3,847.92
78050046	11/03/2020	A00200168	Central Valley Occupational	I0063349	00295011	11000	411	5985	67300	80.00
						11000	411	5990	67300	615.00
						11000	411	5990	67300	80.00
78050047	11/03/2020	A00255627	Compansol	I0063345	00091682	12000	340	5210	64951	265.00
78050048	11/03/2020	A00209980	County of Kern	I0063353	IN044515	12560	223	4310	60103	274.00
78050049	11/03/2020	A00233814D3	Sports	I0063365	5543	12740	421	4311	67900	923.26
78050050	11/03/2020	A00278562	DAI Source	I0063351	113332	11000	113	5642	67801	4,661.56
						11000	202	5642	60100	4,661.55
78050051	11/03/2020	A00265309	Daikin Applied	I0063303	3284307	11000	431	4312	65100	294.94
78050052	11/03/2020	A00319388	Dick Wilson Painting	I0063364	582	35000	357	6121	69700	12,425.00
78050053	11/03/2020	A00277845	Double D Cleaning Service	I0063325	064	12560	223	5890	09565	385.00
78050054	11/03/2020	A00200845	Dyer, Geoffrey	I0063336	110720	11000	208	5710	15014	275.00
78050055	11/03/2020	A00319383	Exchange Press	I0063344	417897	31000	423	4110	69100	119.45
						31000	423	5940	69100	10.95
78050056	11/03/2020	A00202335	Fastenal Industrial & Constr	I0063323	CATAF476	11000	431	4310	65300	27.89
78050057	11/03/2020	A00283264	Frontier California Inc.	I0063330	13581022	31000	423	5840	69100	47.12
78050058	11/03/2020	A00200645	Hardy Diagnostics	I0063313	2420661	11000	209	4311	04012	606.12
78050059	11/03/2020	A00200655	Henry Schein, Inc.	I0063346	84296731	12651	205	4311	12042	209.07
78050059	11/03/2020	A00200655	Henry Schein, Inc.	I0063347	84417092	12651	205	4311	12042	29.15
78050060	11/03/2020	A00312050	Karre, Idahlynn	I0063333	OCT 20	11000	110	5510	66003	900.00
78050061	11/03/2020	A00200715	Kern Electric Distributors	I0063310	581452	11000	431	4310	65100	49.64
78050062	11/03/2020	A00296444	Markiewitz, Breanna	S0050204		11000		9526		690.00
78050063	11/03/2020	A00213701	MCM Group	I0063359	417127	31000	423	4310	69100	190.00

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78050064	11/03/2020	A00249989Norris, William L.	I0063343	102020	31000	423	5940	69100	15.23
78050065	11/03/2020	A00200498Office Depot	I0063305	13220189	11000	353	4310	69100	6.50
			I0063306	13240080	12650	205	4310	64600	903.10
			I0063307	13247736	12000	303	4310	12042	57.46
			I0063312	13183915	11000	202	4310	64300	73.73
			I0063314	12934759	11000	209	4310	60100	156.11
			I0063315	13015519	11000	209	4310	04013	70.76
			I0063321	13155618	12401	353	4310	04011	66.45
					12401	353	4310	64600	0.01
					12401	353	4310	64600	6.80
78050066	11/03/2020	A00288637Otis Elevator Company	I0063304	SJB16126	11000	431	5631	65100	718.75
78050067	11/03/2020	A00318539Paycor, Inc.	I0063352	INV00031	12571	411	5985	67300	333.00
78050068	11/03/2020	A00200985Rangel-Escobedo, Juana R.	I0063326	10282020	11999	000	7412	73900	160.02
78050069	11/03/2020	A00200393Sparkletts	I0063302	10/15/20	11000	301	5810	64500	13.78
78050070	11/03/2020	A00200393Sparkletts	I0063311	102320	31000	423	4321	69100	26.77
78050071	11/03/2020	A00200394Sport & Cycle	I0063319	219671	11000	207	4311	08352	2,608.84
78050072	11/03/2020	A00200417Sysco Food Service of Ventur	I0063309	27929032	33429	310	4410	69250	1,707.64
			I0063342	27929497	32000	422	4410	69400	740.91
					32000	422	4411	69400	60.70
					32000	422	4411	69400	44.79
					32000	422	5940	69400	3.60
78050073	11/03/2020	A00319064T-Mobile USA Inc.	I0063339	102020	39000	314	5840	64991	134.30
78050074	11/03/2020	A00200423Taft City School District	I0063327	21-034	11000	432	4312	65500	709.23
					11000	432	5632	65500	372.75
					11000	432	4312	67703	195.87
					11000	432	5632	67703	142.00
78050075	11/03/2020	A00200862Taft College Bookstore	I0063334	5969	12740	421	5971	67900	254.40
78050076	11/03/2020	A00200862Taft College Bookstore	I0063350	0594	12725	421	5950	67900	13.62
78050077	11/03/2020	A00252942TC Federal Financial Aid Cle	I0063357	R2T42021	11000	353	7130	64600	8,207.00
78050078	11/03/2020	A00200282True Value Home Center	I0063354	433875	12560	223	4311	60103	8.44
78050079	11/03/2020	A00200284U.S. Foods	I0063363	4437608	33429	310	4410	69250	1,197.92
78050080	11/03/2020	A00200327US Air Conditioning	I0063316	4601707	35819	357	6412	65100	12,891.45
					35819	357	6412	65100	0.01
					35819	357	6412	65100	214.45
					35819	357	6412	65100	2,509.65
					35819	357	6412	65100	221.99
					35819	357	6412	65100	0.01
78050081	11/03/2020	A00200433Vibul Tangpraphaphorn, M.D.	I0063348	100120	39000	314	5980	64991	198.00
					11000	352	5980	69610	198.00
					11000	202	5985	60100	40.00
					11000	357	5985	69700	40.00
					12551	353	5980	64600	67.00
78050082	11/03/2020	A00294733West Kern Adult Education Ne	I0063335	10282020	12603	125	7410	73100	69,387.00
78050083	11/03/2020	A00200355West Kern Water District	I0063332	101720	12560	223	5810	09565	95.00
78050084	11/03/2020	A00201081Westside Waste Management Co	I0063362	0AU00351	11000	431	5850	69200	46.21
					11000	431	5850	69400	124.17
78050085	11/10/2020	A002000164Imprint	I0063375	8575165	31000	423	4310	69100	152.10
					31000	423	5940	69100	9.57
78050086	11/10/2020	A00200017A.P.I. Plumbing	I0063408	18185	11000	431	4310	65500	317.84
78050087	11/10/2020	A00234283ADInstruments, Inc.	I0063367	INV52599	11000	209	4311	04013	234.14
78050088	11/10/2020	A00200040American Business Machines	I0063378	538329	12000	303	5641	64300	50.91

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78050089	11/10/2020	A00202445AT&T Mobility	I0063392	101820	39000	314	5840	64991	1.48
78050090	11/10/2020	A00200107Bright House Networks	I0063383	110420	12560	223	5645	09565	311.93
78050091	11/10/2020	A00200107Bright House Networks	I0063411	101820	35000	000	5890	69700	99.73
78050092	11/10/2020	A00200109Brown & Reich Petroleum, Inc	I0063373	17693	11000	432	4316	65100	138.28
						11000	432	65500	33.77
78050093	11/10/2020	A00200146Carolina Biological Supply C	I0063372	51182831	11000	209	4311	04012	140.73
78050094	11/10/2020	A00201685Cengage Learning	I0063397	72509791	31000	423	4110	69100	3,685.49
						31000	423	69100	0.01
						31000	423	69100	176.17
78050095	11/10/2020	A00200181City of Taft	I0063371	120120	11000	431	5850	65700	5,829.77
						11000	431	65500	118.98
78050096	11/10/2020	A00200181City of Taft	I0063376	12/01/20	31000	423	5850	69100	97.06
78050097	11/10/2020	A00200181City of Taft	I0063377	12-01-20	39000	314	5850	64991	485.99
78050098	11/10/2020	A00200200Computerland of Silicon Vall	I0063404	271931	12725	421	5643	67900	3,999.00
78050099	11/10/2020	A00200228Dave's Glass Shop	I0063370	1542	11000	431	5631	65100	1,851.09
78050100	11/10/2020	A00319544FFP Fund V Lessee1, LLC	I0063409	2021-F5L	11000	431	5830	65700	2,935.73
78050101	11/10/2020	A00282401Fred Pryor Seminars	I0063379	5595868	11000	421	5210	67200	398.00
78050102	11/10/2020	A00283264Frontier California Inc.	I0063394	79001028	11000	431	5840	65700	809.48
78050103	11/10/2020	A00283264Frontier California Inc.	I0063395	77001028	11000	431	5840	65700	1,119.07
78050104	11/10/2020	A00200680J & L Locksmithing	I0063410	016627	12560	223	4310	60103	114.71
78050105	11/10/2020	A00200704Karwoski, John	I0063393	NOV 20	43100	000	5510	71002	10,920.00
78050106	11/10/2020	A00200806Kern Gardening Service	I0063374	31379	12560	223	5633	09565	200.00
78050107	11/10/2020	A00200763Martinez, Maria	I0063407	091720	11000	209	5643	17013	17.99
78050108	11/10/2020	A00227772MBS Textbook Exchange, Inc.	I0063414	47-50005	31000	423	4110	69100	0.01
						31000	423	69100	2,156.22
						31000	423	69100	250.99
						31000	423	69100	0.01
						31000	423	69100	0.01
78050109	11/10/2020	A00300415Nunez, Rogelio	I0063368	10262020	11999	000	7412	73900	150.00
78050110	11/10/2020	A00200498Office Depot	I0063399	13251446	11000	209	4310	17012	31.99
						10063400	12930983	11000	209
						I0063402	13167388	12401	353
							4310	04013	75.06
							4310	64600	85.71
78050111	11/10/2020	A00315956Orkin Pest Control	I0063386	20337264	11000	431	5860	65100	165.00
78050112	11/10/2020	Cancelled Check							
78050113	11/10/2020	A00200508P. G. & E.	I0063384	10/30/20	12560	223	5830	09565	691.81
78050114	11/10/2020	A00200508P. G. & E.	I0063385	110120	35000	000	5830	69700	56.01
						35000	000	69700	12.41
78050115	11/10/2020	A00313624Pacific Torch & Regulator	I0063412	3186	12560	223	4311	09565	89.00
78050116	11/10/2020	A00200518Pearson Education	I0063396	12090708	31000	423	4110	69100	2,039.75
						31000	423	69100	0.01
						31000	423	69100	3.92
78050117	11/10/2020	A00200458Roth, Rebecca E.	I0063406	092420	11000	210	6415	13052	454.39
78050118	11/10/2020	A00280086Rothgeb, Julie J.	I0063398	OCT 20	12560	223	5710	60103	31.05
78050119	11/10/2020	A00296585Rowan, Kayla M.	I0063380	11042020	11999	000	7412	73900	300.00
78050120	11/10/2020	A00303183Southern Computer Warehouse,	I0063388	IN-00066	12740	421	6414	67900	1,819.26
78050121	11/10/2020	A00301236Stark, Aleksei	I0066368	11042020	11999	000	7412	73900	168.00
78050122	11/10/2020	A00277399Sundgren, Lori A.	I0063381	100220	12495	319	5710	61900	320.00
78050123	11/10/2020	A00200417Sysco Food Service of Ventur	I0063403	27930161	32000	422	4410	69400	915.29
						32000	422	69400	38.98
78050123	11/10/2020	A00200417Sysco Food Service of Ventur	I0063403	27930161	32000	422	4411	69400	281.13
						32000	422	69400	3.71

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78050124	11/10/2020	A00200423	Taft City School District	I0063387	21-026	11000	113	4311	67801	194.29
						11000	113	4316	67801	34.00
						11000	113	5632	67801	213.00
78050125	11/10/2020	A00200862	Taft College Bookstore	I0063389	100120	12000	303	7604	73200	13,969.88
78050126	11/10/2020	A00200862	Taft College Bookstore	I0063390	8277	12000	303	7605	73200	2,252.48
78050127	11/10/2020	A00200862	Taft College Bookstore	I0063391	6116.	12000	303	4323	63200	234.87
78050128	11/10/2020	A00309285	The Home Depot Pro	I0063405	58067381	11000	431	4310	65300	22.76
78050129	11/10/2020	A00243766	Tweedy, Allisa M.	I0063413	092920	12558	223	4310	60103	54.20
78050130	11/10/2020	A00200338	Verizon Wireless	I0063401	98657289	11000	113	5840	67801	76.02
						12551	353	6415	64600	38.01
78050131	11/10/2020	A00200360	Westec	I0063382	27461	11450	204	5641	09543	17,928.75
78050132	11/11/2020	A00270137	Alexander, Latalia P.	S0050442		11000		9526		2.00
78050133	11/11/2020	A00296493	Altamirano, Jorge A.	S0050443		11000		9526		2.00
78050134	11/11/2020	A00303310	Berry, Teerica S.	S0050465		11000		9526		400.00
78050135	11/11/2020	A00289326	Castaneda, Anthony J.	S0050444		11000		9526		839.00
78050136	11/11/2020	A00316310	Cerda, Linnea C.	S0050445		11000		9526		184.00
78050137	11/11/2020	A00300209	Clay, Jazmine C.	S0050446		11000		9526		398.00
78050138	11/11/2020	A00302452	Curry, Sarah R.	S0050466		11000		9526		400.00
78050139	11/11/2020	A00278052	Diaz, Lucia K.	S0050447		11000		9526		2.00
78050140	11/11/2020	A00318483	Doherty, Grace S.	S0050448		11000		9526		138.00
78050141	11/11/2020	A00300970	Eckhardt, Nicholas J.	S0050449		11000		9526		462.00
78050142	11/11/2020	A00308724	Esquivel, Genesis G.	S0050450		11000		9526		230.00
78050143	11/11/2020	A00289919	Gonzales, Anniza A.	S0050451		11000		9526		2.00
78050144	11/11/2020	A00318703	Gowdy, Debra S.	S0050452		11000		9526		2.00
78050145	11/11/2020	A00307017	Green, Christopher	S0050434		11000		9526		2.00
78050146	11/11/2020	A00298950	Gregory, Hannah	S0050454		11000		9526		138.00
78050147	11/11/2020	A00287135	Hartness, Jessica N.	S0050455		11000		9526		2.00
78050148	11/11/2020	A00272458	Hinojosa, Fernando A.	S0050456		11000		9526		370.00
78050149	11/11/2020	A00304695	Horton, Ashley K.	S0050467		11000		9526		1,424.00
78050150	11/11/2020	A00302124	Ippolito, Brandon J.	S0050457		11000		9526		506.00
78050151	11/11/2020	A00305123	Keene, Colleen L.	S0050458		11000		9526		2.00
78050152	11/11/2020	A00299334	Knutson, Lauren M.	S0050459		11000		9526		230.00
78050153	11/11/2020	A00297242	Lopez Carrillo, Libier	S0050460		11000		9526		2.00
78050154	11/11/2020	A00316489	Lyons, Kiley K.	S0050468		11000		9526		1,430.60
78050155	11/11/2020	A00318355	Martin, Zoie A.	S0050461		11000		9526		2.00
78050156	11/11/2020	A00230005	Morse, Rachel E.	S0050469		11000		9526		400.00
78050157	11/11/2020	A00281556	Ocampo, Marcos A.	S0050462		11000		9526		232.00
78050158	11/11/2020	A00300395	Perez, Pamela S.	S0050470		11000		9526		150.00
78050159	11/11/2020	A00305468	Quintanilla, Melanie N.	S0050463		11000		9526		2.00
78050160	11/11/2020	A00295054	Ramirez Araunjo, Briana	S0050464		11000		9526		150.00
78050161	11/11/2020	A00309393	Rasa, Ayana C.	S0050441		11000		9526		184.00
78050162	11/11/2020	A00303761	Rayo Guzman, Antonio	S0050440		11000		9526		2.00
78050163	11/11/2020	A00292159	Richmond, Cristen C.	S0050439		11000		9526		138.00
78050164	11/11/2020	A00211016	Salazar, Melissa J.	S0050438		11000		9526		140.00
78050165	11/11/2020	A00299164	Sotelo, Alberto J.	S0050437		11000		9526		138.00
78050166	11/11/2020	A00318926	Tarrant, Natalia E.	S0050436		11000		9526		140.00
78050167	11/11/2020	A00304914	Yamsuan, Alexa H.	S0050435		11000		9526		230.00
78050168	11/11/2020	A00299631	Yochum, Rachael H.	S0050453		11000		9526		150.00
78050169	11/18/2020	A00293918	A&B Athletics	I0063446	4086	31000	423	4310	69100	1,079.99
						31000	423	5940	69100	0.01
78050170	11/18/2020	A00243588	AARP Health Care Options	I0063468	DEC 20	11000	412	3350	59100	19,245.50

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78050171	11/18/2020	A00306660Advanced Data Storage, Inc.	I0063519	0120205	11000	207	5990	49999	34.50
78050172	11/18/2020	A00292936Albertson's LLC	I0063453	17769111	32000	422	4410	69400	126.41
78050173	11/18/2020	A00200043American Express	I0063464	11005102	11000	000	7211	00000	954.41
78050174	11/18/2020	A00200052AP Architects	I0063435	11749	42350	000	5510	71003	17,684.58
78050175	11/18/2020	A00202445AT&T Mobility	I0063502	110220	12573	353	6415	64600	3,219.20
78050176	11/18/2020	A00200063Austin's Pest Control, Inc.	I0063441	OCT '20	12560	223	5860	09565	55.00
78050177	11/18/2020	A00272600Beard Family Trust	I0063504	DEC 20	12560	223	5610	09565	3,500.00
78050178	11/18/2020	A00250001Blake, Paul A.	I0063425	110620	12725	421	4311	67900	230.80
78050179	11/18/2020	A00200096Board of Governors, CCC	I0063427	1920-690	72000	000	7130	67200	1,514.00
78050180	11/18/2020	A00200105Brandco	I0063509	23139	11000	431	4310	65100	9.92
78050181	11/18/2020	A00200146Carolina Biological Supply C	I0063445	51196898	11000	209	4311	04014	146.93
78050182	11/18/2020	A00200161CDW-G	I0063415	3494056	12725	421	4311	67900	15,926.63
78050183	11/18/2020	A00201685Cengage Learning	I0063494	72596709	31000	423	4110	69100	3,905.00
					31000	423	4115	69100	0.01
					31000	423	5940	69100	166.67
78050184	11/18/2020	A00201051Central Sanitary Supply	I0063478	1113242	11000	431	4310	65300	3,454.02
			I0063479	1113243	33428	310	4310	69200	116.01
					33588	310	4310	69200	116.01
78050185	11/18/2020	A00200758Champion, Diana K.	I0063474	111020	12740	421	5980	67900	125.00
78050186	11/18/2020	A00200181City of Taft	I0063483	12.01.20	12560	223	5850	09565	49.00
78050187	11/18/2020	A00258703College House	I0063467	41017	31000	423	4310	69100	333.60
					31000	423	5940	69100	30.93
			I0063499	40975	31000	423	4310	69100	666.60
					31000	423	5940	69100	39.92
78050188	11/18/2020	A00313072Colombo Construction Co., In	I0063431	PAY REQ	42351	000	6211	71003	807,781.35
78050189	11/18/2020	A00280761County of Kern Public Works	I0063447	15535	11000	431	5850	65500	114.14
78050190	11/18/2020	A00311324CWDL, CPAs	I0063422	4890	11000	421	5420	67200	30,600.00
78050191	11/18/2020	A00265309Daikin Applied	I0063508	3286038	11000	431	5641	65100	1,102.25
78050192	11/18/2020	A00302543Darby Dental Supply, LLC	I0063459	9033381	12651	205	4311	12042	763.49
78050193	11/18/2020	A00200228Dave's Glass Shop	I0063456	1560	11000	431	5631	65100	1,627.50
			I0063457	1562	11000	431	5631	65100	297.67
78050194	11/18/2020	A00259608De Castro, Charmaine Y.	I0063488	111020	12470	421	5980	67900	125.00
78050195	11/18/2020	A00200238Department of Justice	I0063451	471282	11000	352	5985	08350	49.00
					11000	202	5985	60100	64.00
					11000	431	5985	65300	81.00
78050196	11/18/2020	A00319388Dick Wilson Painting	I0063417	583	35000	357	6121	69700	12,425.00
78050197	11/18/2020	A00301486Donate, Doralis	I0063472	111020	12740	421	5980	67900	125.00
78050198	11/18/2020	A00200308Federal Express Corporation	I0063436	7-173-52	11000	110	5940	66003	33.19
					11000	353	5940	64600	60.27
			I0063466	7-166-85	11000	401	5940	67705	29.93
					33428	310	5950	69200	8.27
					33528	310	5950	69200	8.27
					33588	310	5950	69200	8.28
78050199	11/18/2020	A00261816FireFly Computers, LLC	I0063512	I0001962	11000	113	5642	67801	1,120.00
78050200	11/18/2020	A00283264Frontier California Inc.	I0063458	57341204	11000	431	5840	65700	47.12
78050201	11/18/2020	A00283264Frontier California Inc.	I0063485	57031107	11000	431	5840	65700	147.07
78050202	11/18/2020	A00301028Garcia Casique, Misael	I0063487	111020	12740	421	5980	67900	125.00
78050203	11/18/2020	A00297331Giacomini, Samantha K.	I0063490	111020	12740	421	5980	67900	125.00
78050204	11/18/2020	A00307514Great River Learning	I0063469	5420973	31000	423	4110	69100	10,414.99
					31000	423	5940	69100	0.01
78050205	11/18/2020	A00312275Grovesman, Susan D.	I0063525	110920	11000	000	7211	00000	183.02

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78050206	11/18/2020	A00200645	Hardy Diagnostics	I0063440	2425582	11000	209	4311	04012	161.57
78050207	11/18/2020	A00200655	Henry Schein, Inc.	I0063416	85427068	12651	205	4311	12042	1,802.29
				I0063442	84885070	12652	205	4311	12042	879.94
				I0063517	85814652	12651	205	4311	12042	2,395.44
				I0063520	85623724	12651	205	4311	12042	655.24
				I0063521	85819556	12651	205	4311	12042	747.46
				I0063522	85819863	12651	205	4311	12042	38.33
78050208	11/18/2020	A00307447	Hernandez, Leovardo D.	I0063489	111020	12740	421	5980	67900	125.00
78050209	11/18/2020	A00227931	Hershkowitz, Eric R.	I0063475	111020	12740	421	5980	67900	150.00
78050210	11/18/2020	A00319600	Higher Education Data Sharin	I0063518	2597	11000	202	5210	60100	2,500.00
78050211	11/18/2020	A00224086	inContact, Inc.	I0063433	6686230	11000	431	5840	65100	146.33
						11000	431	5840	65700	1,183.96
78050212	11/18/2020	A00200656	Jacobi, Victoria J.	I0063419	110520	11000	225	5710	60300	275.00
78050213	11/18/2020	A00310154	Kinsman, Kimber A.	I0063526	11042020	11999	000	7412	73900	273.00
78050214	11/18/2020	A00200729	Landauer, Inc.	I0063421	10080950	11000	205	4311	12042	20.00
78050215	11/18/2020	A00314179	Lithographix, Inc.	I0063444	127764	11000	115	5940	67100	3,646.62
78050216	11/18/2020	A00227772	MBS Textbook Exchange, Inc.	I0063495	47-50015	31000	423	4110	69100	0.01
						31000	423	4115	69100	0.01
						31000	423	5940	69100	97.46
						31000	423	5641	69100	0.01
						31000	423	4112	69100	0.01
78050217	11/18/2020	A00200555	McGraw-Hill	I0063514	11542178	12725	421	5642	67900	11,520.00
78050218	11/18/2020	A00308756	Montgomery Hardware Co.	I0063524	731094	35819	357	4310	69700	423.33
78050219	11/18/2020	A00200594	NCIAC	I0063439	2020-49	11510	313	5310	63300	100.00
78050220	11/18/2020	A002858200	Connor Construction Manage	I0063465	36729	42351	000	5510	71002	1,280.00
78050221	11/18/2020	A00256166	Obeso Vents	I0063516	111720	32000	422	5632	69400	400.00
78050222	11/18/2020	A00200498	Office Depot	I0063448	51542959	12740	421	4310	67900	577.18
				I0063449	13644507	11000	421	4310	67200	41.08
				I0063450	13537319	12401	353	4310	64600	104.56
				I0063454	13506806	12560	223	4310	60103	62.95
				I0063471	51543724	11000	411	4310	67300	38.12
				I0063510	51526561	11000	421	4310	67200	56.31
						11000	401	4310	67200	51.91
78050223	11/18/2020	A00200508	P. G. & E.	I0063462	111020	35000	000	5830	69700	43.29
						35000	000	5820	69700	7.87
78050224	11/18/2020	A00200508	P. G. & E.	I0063484	11/10/20	11000	431	5830	65700	898.68
78050225	11/18/2020	A00306869	Plotner, Alyson E.	I0063476	111020	12740	421	5980	67900	150.00
78050226	11/18/2020	A00200536	Praxair Distribution, Inc.	I0063423	99789170	12652	205	4311	12042	870.29
				I0063470	99808881	12652	205	4311	12042	357.52
				I0063498	99789103	12652	205	4311	12042	803.20
78050227	11/18/2020	A00279071	PrestoSports Inc.	I0063461	SI-44576	12582	301	5641	67800	3,550.00
78050228	11/18/2020	A00319217	PureLife, LLC	I0063505	513747	12651	205	4311	12042	676.28
78050229	11/18/2020	A00293947	Ramirez-Ciricuti, Sheila Y.	I0063491	111020	12740	421	5980	67900	125.00
78050230	11/18/2020	A00307141	Ruiz, Christopher J.	I0063420	OCT 20	12582	301	5510	67800	500.00
78050231	11/18/2020	A00285838	Sammy's Detail	I0063460	889	11000	432	5632	67703	225.00
78050232	11/18/2020	A00303183	Southern Computer Warehouse,	I0063443	IN-00066	12740	421	6414	67900	5,106.46
78050233	11/18/2020	A00234793	Southwest Signs	I0063497	26359	31000	423	4310	69100	180.00
78050234	11/18/2020	A00200393	Sparkletts	I0063503	110620	11000	223	4410	60103	51.74
78050235	11/18/2020	A00237176	SSD Systems	I0063477	R-002471	31000	423	5880	69100	59.34
78050236	11/18/2020	A00200400	Stinson's	I0063429	969659-0	11000	209	4318	49999	134.68
						11000	209	4318	49999	748.27

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			I0063482	967483-0	11000	113	4310	67801	148.91	
78050237	11/18/2020	A00200417	Sysco Food Service of Ventur	I0063418	27930679	32000	422	4410	69400	734.24
						32000	422	4411	69400	128.98
						32000	422	4411	69400	265.93
						32000	422	5940	69400	3.67
				I0063492	27930679	33429	310	4410	69250	1,692.06
78050238	11/18/2020	A00200419	T.C. Clearing Account	I0063426	100120	11000	421	5912	67200	713.74
78050239	11/18/2020	A00259618	Taft College ASB General	I0063507	202050	11000	601	7130	70990	13,170.00
78050240	11/18/2020	A00200862	Taft College Bookstore	I0063428	6160	11000	421	4310	67200	8.57
78050241	11/18/2020	A00200862	Taft College Bookstore	I0063432	6169	12725	421	5950	67900	17.42
78050242	11/18/2020	A00200862	Taft College Bookstore	I0063434	110920	12000	353	7604	73200	8,324.35
78050243	11/18/2020	A00200862	Taft College Bookstore	I0063437	0435	12000	303	5950	64300	13.62
78050244	11/18/2020	A00200862	Taft College Bookstore	I0063463	6214	12725	421	5950	67900	13.39
78050245	11/18/2020	A00200862	Taft College Bookstore	I0063515	6318	12745	421	5971	67900	297.03
78050246	11/18/2020	A00200430	Taft Plaza, LLC	I0063452	DEC 20	31000	423	5611	69100	1,907.00
78050247	11/18/2020	A00312691	TC State Financial Aid Clear	I0063513	111620	11999	000	7412	73900	9,468.00
78050248	11/18/2020	A00256341	Terminix	I0063430	40192977	33428	310	5860	69200	104.66
						33528	310	5860	69200	104.67
						33588	310	5860	69200	104.67
78050249	11/18/2020	A00309285	The Home Depot Pro	I0063523	58076032	11000	431	4310	65300	154.57
78050250	11/18/2020	A00200282	True Value Home Center	I0063424	433393	11000	431	4310	65100	222.32
						11000	431	4310	69200	94.95
						11000	431	4310	69400	51.45
						11000	431	6121	69610	209.86
						11000	431	4310	65300	22.51
						35000	357	6121	69700	398.11
78050251	11/18/2020	A00255644	U.S. Bank Equipment Finance	I0063481	42863547	12560	223	5612	60103	242.15
						11000	205	5612	12042	242.15
						12201	203	5612	61200	242.15
						12201	203	5612	61200	242.15
						12201	203	5612	61200	242.15
						11000	301	5612	64500	121.08
						12000	318	5612	64800	121.08
						11000	113	5612	67801	249.87
						11000	431	5612	65100	242.15
						33428	310	5612	69200	60.54
						33528	310	5612	69200	60.54
						33588	310	5612	69200	60.54
						33591	310	5612	69200	60.54
						11000	207	5612	49999	242.15
						11000	202	5612	60100	242.15
						11000	110	5612	66003	80.72
						11000	202	5612	60100	80.72
						11000	114	5612	66005	80.72
						11000	202	5612	60100	242.15
						11000	421	5612	67200	108.97
						11000	401	5612	67200	24.22
						11000	411	5612	67300	108.97
						39000	314	5612	64991	242.15
						12551	353	5612	64600	60.54
						11000	301	5612	64500	60.54

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					11000	302	5612	63100	60.54
					11000	358	5612	62100	60.54
					11000	421	5612	67200	242.15
					11000	401	5612	67200	242.15
					11000	401	5612	67200	242.15
					31000	423	5612	69100	242.15
					31000	423	5612	69100	152.90
					12495	319	5612	61900	55.50
78050252	11/18/2020	A00200284U.S. Foods	I0063500	4683211	33429	310	4410	69250	800.87
			I0063511	4554672	33429	310	4410	69250	649.99
78050253	11/18/2020	A00243587United Healthcare Insurance	I0063527	DEC 20	11000	412	3350	59100	24,739.25
78050254	11/18/2020	A00283070Uribe, Brenda J.	I0063473	111020	12740	421	5980	67900	125.00
78050255	11/18/2020	A00200338Verizon Wireless	I0063480	98660390	11000	357	5840	69700	210.73
78050256	11/18/2020	A00312920Vital Source	I0063496	VST11479	31000	423	4110	69100	51.89
78050257	11/18/2020	A00317777Watermark Insights LLC	I0063438	SI-00000	12582	301	5642	67800	10,500.00
78050258	11/18/2020	A00200352Waxie Sanitary Supply	I0063501	79610298	12740	421	6412	67900	0.00
					12745	421	6412	67900	19,114.18
					12740	421	4310	67900	0.00
					12745	421	4310	67900	1,269.15
78050259	11/18/2020	A00200355West Kern Water District	I0063455	110920	33428	310	5810	69200	73.95
					33528	310	5810	69200	73.95
					33588	310	5810	69200	73.84
78050260	11/18/2020	A00200355West Kern Water District	I0063486	11/09/20	11000	431	5810	65700	756.63
					39000	314	5810	64991	154.97
78050261	11/18/2020	A00200355West Kern Water District	I0063506	11-09-20	35000	000	5810	69700	57.09
78050262	11/18/2020	A00275443WestAir Gases & Equipment In	I0063493	80340819	31000	423	4321	69100	24.64
78050263	11/24/2020	A00294530Alldredge, Rachel N.	I0063540	111620	12470	421	5980	67900	150.00
78050264	11/24/2020	A00200063Austin's Pest Control, Inc.	I0063557	NOV 20	11000	431	5860	65100	525.00
78050265	11/24/2020	A00286383Barbosa, Marlyn	I0063535	111020	12740	421	5980	67900	125.00
78050266	11/24/2020	A00269706Brown, Chase R.	I0063539	111620	12740	421	5980	67900	150.00
78050267	11/24/2020	Cancelled Check							
78050268	11/24/2020	A00200161CDW-G	I0063532	3971117	12740	421	6414	67900	640.16
			I0063533	3946658	11000	113	4310	67801	11.05
					11000	113	4310	67801	12.42
78050269	11/24/2020	A00201051Central Sanitary Supply	I0063558	1120871	33428	310	4310	69200	79.03
					33528	310	4310	69200	79.03
					33588	310	4310	69200	158.06
			I0063572	1122702	33428	310	4310	69200	110.11
					33528	310	4310	69200	110.11
					33588	310	4310	69200	220.20
78050270	11/24/2020	A00277926Cervantes Becerra, Maria A.	I0063538	111020	12740	421	5980	67900	125.00
78050271	11/24/2020	A00224268Chairez, Yvonne L.	I0063550	111020	12740	421	5980	67900	125.00
78050272	11/24/2020	A00302452Curry, Sarah R.	I0063568	111820	12000	303	7606	73200	85.00
78050273	11/24/2020	A00302543Darby Dental Supply, LLC	I0063570	9142555	12651	205	4311	12042	32.12
			I0063571	1621947	12651	205	4311	12042	296.87
78050274	11/24/2020	A00200238Department of Justice	I0063564	476640	11000	352	5985	08350	49.00
78050275	11/24/2020	A00202356Department of Veteran's Affa	I0063563	60905644	11999	000	7413	00000	46.00
78050276	11/24/2020	A00284319Fertile Earth Nursery and Ga	I0063546	521	11000	431	6120	65500	1,223.97
78050277	11/24/2020	A00286261Flores, Andrea	I0063536	111020	12740	421	5980	67900	125.00
78050278	11/24/2020	A00289908Garcia, Genesis M.	I0063534	111020	12740	421	5980	67900	125.00

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78050279	11/24/2020	A00200655Henry Schein, Inc.	I0063544	85660224	12651	205	4311	12042	1,040.81	
78050280	11/24/2020	A00309223Hernandez, Angelita	I0063567	111820	12000	303	7606	73200	85.00	
78050281	11/24/2020	A00201122Home Depot Credit Services	I0063554	34061113	11000	431	4310	65100	105.10	
78050282	11/24/2020	A00210285Innovative Educators	I0063577	86143	12495	319	5505	61100	994.99	
					12495	319	5505	61100	0.01	
78050283	11/24/2020	A00312050Karre, Idahlynn	I0063573	112320	11000	110	5510	66003	1,581.00	
78050284	11/24/2020	A00200715Kern Electric Distributors	I0063542	581888	11000	431	4310	65100	142.01	
78050285	11/24/2020	A00306716Menjivar, Josue E.	I0063537	111020	12740	421	5980	67900	125.00	
78050286	11/24/2020	A00249989Norris, William L.	I0063575	111720	31000	423	4310	69100	141.45	
78050287	11/24/2020	A00227183North Kern Water Storage Dis	I0063555	13874	11000	431	5210	65100	922.35	
78050288	11/24/2020	A00315417Nunez, Joseph M.	I0063549	111020	12740	421	5980	67900	125.00	
78050289	11/24/2020	A00065914Olayo, Martin	I0063565	100720	12000	303	7606	73200	99.99	
78050290	11/24/2020	A00200508P. G. & E.	I0063531	111620	11000	431	5830	65700	10,632.97	
					39000	314	5830	64991	415.49	
					33428	310	5830	69200	363.46	
					33528	310	5830	69200	363.46	
					33588	310	5830	69200	363.48	
78050291	11/24/2020	A00274617Pardo, Amayrane Y.	I0063553	111020	12740	421	5980	67900	125.00	
78050292	11/24/2020	A00270674Public Agency Law Group	I0063574	112220	42350	000	5430	71003	16,670.06	
78050293	11/24/2020	A00295054Ramirez Araunjo, Briana	I0063569	111820	12000	303	7606	73200	85.00	
78050294	11/24/2020	A00292796Safe 1 Credit Union	I0063576	43771013	31000	423	4321	69100	23.45	
78050295	11/24/2020	A00200393Sparkletts	I0063566	111220	12651	205	4311	12042	39.52	
78050296	11/24/2020	A00200400Stinson's	I0063528	971721-0	11000	421	4318	67704	3,420.20	
					971481-0	11000	210	4318	21056	116.22
78050297	11/24/2020	A00200417Sysco Food Service of Ventur	I0063529	27931263	32000	422	4410	69400	997.32	
					32000	422	4411	69400	164.92	
					32000	422	4411	69400	255.28	
					32000	422	5940	69400	3.64	
			I0063541	27931263	33429	310	4410	69250	740.09	
78050298	11/24/2020	A00200862Taft College Bookstore	I0063548	6383	12745	421	5971	67900	8,505.01	
78050299	11/24/2020	A00312691TC State Financial Aid Clear	I0063560	112420	11000	000	7211	00000	38,782.00	
78050300	11/24/2020	A00200284U.S. Foods	I0063562	4798911	33429	310	4410	69250	671.77	
78050301	11/24/2020	A00210209ULINE	I0063578	12651487	31000	423	4321	69100	1,099.31	
					31000	423	5940	69100	115.72	
78050302	11/24/2020	A00200293United Parcel Service	I0063579	00009697	31000	423	5940	67705	793.10	
78050303	11/24/2020	A00200327US Air Conditioning	I0063556	4645973	35819	357	6412	65100	5,898.75	
					35819	357	6412	65100	214.45	
					35819	357	6412	65100	539.26	
					35819	357	6412	65100	518.01	
78050304	11/24/2020	A00294043Vadnais, Victoria M.	I0063552	111020	12740	421	5980	67900	125.00	
78050305	11/24/2020	A00200433Vibul Tangpraphaphorn, M.D.	I0063545	110320	39000	312	5980	64991	99.00	
78050306	11/24/2020	A00279084Watts, Cliff H.	I0063551	111720	12740	421	5980	67900	180.00	
78050307	11/24/2020	A00294733West Kern Adult Education Ne	I0063559	11242020	12603	125	7410	73100	69,386.00	
78050308	11/24/2020	A00200360Westec	I0063530	27473	11450	204	5641	09543	17,928.75	
78050309	11/25/2020	A00306580Lara-Alsubari, Amanda F.	S0050472		11000		9526		400.00	
78050310	11/25/2020	A00274279Livingston, Jazzmen V.	S0050471		11000		9526		150.00	
78050311	11/25/2020	A00298235Orsburn, Kenya K.	S0050474		11000		9526		300.00	
78050312	11/25/2020	A00292258Sepeda, Martha O.	S0050473		11000		9526		400.00	
									=====	
							BANK TOTAL		1,522,145.91	

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ABAUER	11/10/2020	A00200862	Taft College Bookstore	P0055608	11/09/2020	11/09/2020				\$8.57
	11/11/2020	A00200862	Taft College Bookstore	P0055614	11/10/2020	11/10/2020				\$8,580.00

							TOTAL USER			\$8,588.57
AOMEGA	11/01/2020	A00302543	Darby Dental Supply, LLC	P0055543	10/27/2020	10/27/2020				\$383.42
		A00200655	Henry Schein, Inc.	P0055541	10/27/2020	10/27/2020				\$209.08
				P0055542	10/27/2020	10/27/2020				\$29.15
	11/05/2020	A00200536	Praxair Distribution, Inc.	P0055584	11/03/2020	11/03/2020				\$357.51
				P0055586	11/04/2020	11/04/2020				\$803.20
				P0055587	11/04/2020	11/04/2020				\$870.29
		A00319217	PureLife, LLC	P0055593	11/04/2020	11/04/2020				\$676.28
	11/09/2020	A00200655	Henry Schein, Inc.	P0055569	11/02/2020	11/02/2020				\$1,813.10
	11/10/2020	A00304890	OSAP	P0055594	11/05/2020	11/05/2020				\$150.00
	11/17/2020	A00200536	Praxair Distribution, Inc.	P0055630	11/16/2020	11/16/2020				\$225.99
		A00200655	Henry Schein, Inc.	P0055613	11/10/2020	11/10/2020				\$655.23
				P0055624	11/11/2020	11/11/2020				\$747.45
				P0055625	11/11/2020	11/11/2020				\$38.33
	11/18/2020	A00200655	Henry Schein, Inc.	P0055622	11/11/2020	11/11/2020				\$2,424.61
		A00293996	Kimbrough, Vickie J.	P0055600	11/09/2020	11/09/2020				\$2,050.00
	11/23/2020	A00200655	Henry Schein, Inc.	P0055656	11/17/2020	11/17/2020				\$1,040.81
	11/24/2020	A00293996	Kimbrough, Vickie J.	P0055678 0	11/20/2020	11/20/2020				\$368.43
		A00200393	Sparkletts	P0055631	11/16/2020	11/16/2020				\$39.52
		A00200516	Patterson Dental Supply, Inc	P0055674	11/18/2020	11/18/2020				\$199.46

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		A00302543	Darby Dental Supply, LLC	P0055683	11/23/2020	11/23/2020				\$296.87
				P0055686	11/23/2020	11/23/2020				\$32.12
		A00200655	Henry Schein, Inc.	P0055672	11/18/2020	11/18/2020				\$3,868.45

							TOTAL USER			\$16,910.87
DDURAN	11/04/2020	A00200200	Computerland of Silicon Vall	P0055565	11/02/2020	11/02/2020				\$3,999.00
	11/05/2020	A00200763	Martinez, Maria	P0055563	11/02/2020	11/02/2020				\$17.99
	11/09/2020	A00319551	ChargeTech	P0055592	11/04/2020	11/04/2020				\$5,023.46
		A00200458	Roth, Rebecca E.	P0055548	10/28/2020	10/28/2020				\$454.39
	11/11/2020	A00200862	Taft College Bookstore	P0055611	11/10/2020	11/10/2020				\$17.42
	11/16/2020	A00200862	Taft College Bookstore	P0055621	11/11/2020	11/11/2020				\$13.39
	11/18/2020	A00200053	Apple Computer Inc.	P0055634	11/16/2020	11/16/2020				\$4,716.86
		A00319600	Higher Education Data Sharin	P0055629	11/16/2020	11/16/2020				\$2,500.00
	11/24/2020	A00200498	Office Depot	P0055680	11/23/2020	11/23/2020				\$259.94
				P0055681	11/23/2020	11/23/2020				\$13.93

							TOTAL USER			\$17,016.38
DHICKS	11/03/2020	A00200423	Taft City School District	P0055551	10/28/2020	10/28/2020				\$441.29
	11/05/2020	A00200400	Stinson's	P0055550	10/28/2020	10/28/2020				\$882.94
	11/09/2020	A00200161	CDW-G	P0055576	11/03/2020	11/03/2020				\$23.47
	11/10/2020	A00200400	Stinson's	P0055547	10/28/2020	10/28/2020				\$148.91

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		A00261816	FireFly Computers, LLC	P0055566	11/02/2020	11/02/2020				\$1,120.00
	11/17/2020	A00200400	Stinson's	P0055652	11/17/2020	11/17/2020				\$116.21
	11/18/2020	A00200053	Apple Computer Inc.	P0055617	11/10/2020	11/10/2020				\$1,354.28
	11/23/2020	A00200119	C.A. Reding Company, Inc.	P0055646	11/16/2020	11/16/2020				\$2,189.71
	11/24/2020	A00255644	U.S. Bank Equipment Finance	P0055694	11/24/2020	11/24/2020				\$2,189.71
		A00200400	Stinson's	P0055673	11/18/2020	11/18/2020				\$343.08

							TOTAL USER			\$8,809.60
DRIOS	11/02/2020	A00319064	T-Mobile USA Inc.	P0055530	10/22/2020	10/22/2020				\$1,000.00
	11/09/2020	A00202445	AT&T Mobility	P0055582	11/03/2020	11/03/2020				\$1.48
	11/23/2020	A00319584	Therap Services LLC	P0055653	11/17/2020	11/17/2020				\$7,788.00

							TOTAL USER			\$8,789.48
JEDMAISTON	11/17/2020	A00306660	Advanced Data Storage, Inc.	P0055596	11/09/2020	11/09/2020				\$34.50
	11/24/2020	A00200655	Henry Schein, Inc.	P0055689	11/24/2020	11/24/2020				\$1,035.07
		A00200618	Gardener's Supply	P0055679	11/23/2020	11/23/2020				\$1,289.10

							TOTAL USER			\$2,358.67
JMADDING	11/04/2020	A00200069	Bakersfield Californian	P0055558	10/29/2020	10/29/2020				\$264.56
		A00200498	Office Depot	P0055571	11/03/2020	11/03/2020				\$108.21
		A00319544	FFP Fund V Lessee1, LLC	P0055577	11/03/2020	11/03/2020				\$2,935.73
	11/09/2020	A00309285	The Home Depot Pro	P0055570	11/02/2020	11/02/2020				\$22.76
	11/10/2020	A00200308	Federal Express Corporation	P0055597	11/09/2020	11/09/2020				\$93.46

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		NUMBER	NAME	NUMBER	DATE				
	11/11/2020	A00200052	AP Architects	P0055598	11/09/2020	11/09/2020			\$17,684.58
		A00200862	Taft College Bookstore	P0055601	11/09/2020	11/09/2020			\$8,324.35
		A00313072	Colombo Construction Co., In	P0055612	11/10/2020	11/10/2020			\$807,781.35
	11/16/2020	A00200308	Federal Express Corporation	P0055618	11/11/2020	11/11/2020			\$54.75
		A00200043	American Express	P0055620	11/11/2020	11/11/2020			\$954.41
		A00285820	O'Connor Construction Manage	P0055619	11/11/2020	11/11/2020			\$1,280.00
	11/18/2020	A00309285	The Home Depot Pro	P0055648	11/16/2020	11/16/2020			\$154.57
	11/24/2020	A00227183	North Kern Water Storage Dis	P0055684	11/23/2020	11/23/2020			\$922.35
		A00200293	United Parcel Service	P0055633	11/16/2020	11/16/2020			\$5,000.00
		A00200430	Taft Plaza, LLC	P0055651	11/17/2020	11/17/2020			\$11,442.00
		A00270674	Public Agency Law Group	P0055688	11/24/2020	11/24/2020			\$16,670.06

						TOTAL USER			\$873,693.14
JROTHGEB	11/03/2020	A00200282	True Value Home Center	P0055460	10/13/2020	10/13/2020			\$8.44
		A00209980	County of Kern	P0055463	10/14/2020	10/14/2020			\$274.00
	11/05/2020	A00243766	Tweedy, Allisa Marie.	P0055585	11/04/2020	11/04/2020			\$54.20
	11/09/2020	A00200680	J & L Locksmithing	P0055590	11/04/2020	11/04/2020			\$114.71
		A00200498	Office Depot	P0055579	11/03/2020	11/03/2020			\$62.96
		A00313624	Pacific Torch & Regulator	P0055580	11/03/2020	11/03/2020			\$89.00
	11/17/2020	A00200400	Stinson's	P0055609	11/10/2020	11/10/2020			\$268.02

						TOTAL USER			\$871.33
KALLIKAS	11/02/2020	A00252942	TC Federal Financial Aid Cle	P0055564	11/02/2020	11/02/2020			\$8,859.00

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	11/04/2020	A00200498	Office Depot	P0055568	11/02/2020	11/02/2020				\$104.56
	11/24/2020	A00200498	Office Depot	P0055628	11/11/2020	11/11/2020				\$249.73

							TOTAL USER			\$9,213.29
KEHELMS	11/02/2020	A00249989	Norris, William Leo.	P0055509	10/20/2020	10/20/2020				\$6.50
		A00293918	A&B Athletics	P0055544	10/27/2020	10/27/2020				\$1,300.00
		A00319383	Exchange Press	P0055507	10/20/2020	10/20/2020				\$130.40
	11/24/2020	A00210209	ULINE	P0055403	09/30/2020	09/30/2020				\$2,008.75
		A00249989	Norris, William Leo.	P0055650	11/17/2020	11/17/2020				\$141.45
		A00292796	Safe 1 Credit Union	P0055649	11/17/2020	11/17/2020				\$23.45

							TOTAL USER			\$3,610.55
KHELMS	11/02/2020	A00200284	U.S. Foods	P0054863	07/22/2020	07/22/2020				\$31,426.00

							TOTAL USER			\$31,426.00
MBLANCO	11/11/2020	A00200053	Apple Computer Inc.	P0055615	11/10/2020	11/10/2020				\$74.00
		A00200594	NCIAC	P0055607	11/09/2020	11/09/2020				\$100.00
		A00317777	Watermark Insights LLC	P0055602	11/09/2020	11/09/2020				\$10,500.00
	11/16/2020	A00279071	PrestoSports Inc.	P0055623	11/11/2020	11/11/2020				\$3,550.00
	11/17/2020	A00314179	Lithographix, Inc.	P0055616	11/10/2020	11/10/2020				\$3,646.62
		A00200393	Sparkletts	P0055657	11/17/2020	11/17/2020				\$17.98
	11/24/2020	A00065914	Olayo, Martin	P0055604	11/09/2020	11/09/2020				\$99.99
		A00295054	Ramirez Araunjo, Briana	P0055669	11/18/2020	11/18/2020				\$85.00

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		A00302452	Curry, Sarah Rose.	P0055670	11/18/2020	11/18/2020				\$85.00
		A00309223	Hernandez, Angelita	P0055671	11/18/2020	11/18/2020				\$85.00

							TOTAL USER			\$18,243.59
MSANCHEZ	11/11/2020	A00200862	Taft College Bookstore	P0055500	10/19/2020	10/19/2020				\$13.62
				P0055599	11/09/2020	11/09/2020				\$446.64
				P0055497	10/19/2020	06/30/2021				\$5,800.00

							TOTAL USER			\$6,260.26
MSILVEIRA	11/03/2020	A00201051	Central Sanitary Supply	P0055574	11/03/2020	11/03/2020				\$718.25
				P0055575	11/03/2020	11/03/2020				\$334.58
	11/09/2020	A00201051	Central Sanitary Supply	P0055581	11/03/2020	11/03/2020				\$313.62
	11/17/2020	A00201051	Central Sanitary Supply	P0055578	11/03/2020	11/03/2020				\$307.28
	11/24/2020	A00201051	Central Sanitary Supply	P0055682	11/23/2020	11/23/2020				\$134.06
				P0055690	11/24/2020	11/17/2020				\$440.43

							TOTAL USER			\$2,248.22
MTOFTE	11/17/2020	A00271462	OCLC, Inc.	P0055627	11/11/2020	11/11/2020				\$608.05

							TOTAL USER			\$608.05
MWHITE	11/02/2020	A00203579	Alcorn Aire, Inc.	P0055559	10/29/2020	10/29/2020				\$83,750.00
		A00200228	Dave's Glass Shop	P0055560	10/29/2020	10/29/2020				\$2,000.00
	11/04/2020	A00200017	A.P.I. Plumbing	P0055583	11/03/2020	11/03/2020				\$317.84

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		NUMBER	NAME	NUMBER	DATE				
	11/11/2020	A00200352	Waxie Sanitary Supply	P0055595	0	11/05/2020	11/05/2020		\$20,383.33
		A00200282	True Value Home Center	P0055610		11/10/2020	11/10/2020		\$999.20
	11/17/2020	A00200023	Abate-A-Weed	P0055626		11/11/2020	11/11/2020		\$839.20
		A00200352	Waxie Sanitary Supply	P0055595		11/05/2020	11/05/2020		\$20,383.33
	11/18/2020	A00319625	General Tree Service Inc.	P0055632		11/16/2020	11/16/2020		\$14,750.00
	11/23/2020	A00200352	Waxie Sanitary Supply	P0055677		11/19/2020	11/19/2020		\$1,449.12
	11/24/2020	A00200017	A.P.I. Plumbing	P0055691		11/24/2020	11/24/2020		\$337.83
		A00200282	True Value Home Center	P0055692		11/24/2020	11/24/2020		\$504.78
		A00201051	Central Sanitary Supply	P0055693		11/24/2020	11/24/2020		\$494.44
		A00202968	San Joaquin Chemicals, Inc.	P0055695		11/24/2020	11/24/2020		\$10,575.00
		A00201122	Home Depot Credit Services	P0055687		11/23/2020	11/23/2020		\$105.10

							TOTAL USER		\$136,505.84
NFIGUEROA	11/09/2020	A00200107	Bright House Networks	P0055573		11/03/2020	11/03/2020		\$1,000.00
		A00282401	Fred Pryor Seminars	P0055591		11/04/2020	11/04/2020		\$398.00
		A00296585	Rowan, Kayla Michelle.	P0055589		11/04/2020	11/04/2020		\$300.00
		A00301236	Stark, Aleksei	P0055588		11/04/2020	11/04/2020		\$168.00
	11/10/2020	A00312275	Groveman, Susan D.	P0055605		11/09/2020	11/09/2020		\$183.02
	11/11/2020	A00200096	Board of Governors, CCC	P0055526		10/21/2020	10/21/2020		\$1,514.00
		A00312691	TC State Financial Aid Clear	P0055603		11/09/2020	11/09/2020		\$38,782.00
	11/16/2020	A00312691	TC State Financial Aid Clear	P0055647		11/16/2020	11/16/2020		\$9,468.00
		A00310154	Kinsman, Kimber A.	P0055606		11/09/2020	11/09/2020		\$273.00
	11/17/2020	A00319623	California State Controller'	P0055641		11/16/2020	11/16/2020		\$25,174.76

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	11/23/2020	A00202356	Department of Veteran's Affa	P0055658	11/18/2020	11/18/2020				\$46.00
	11/24/2020	A00200712	Kern County Supt. of Schools	P0055685	11/23/2020	11/23/2020				\$429.00

							TOTAL USER			\$77,735.78
TROMANDIA	11/24/2020	A00210285	Innovative Educators	P0055474	10/15/2020	10/15/2020				\$1,995.00

							TOTAL USER			\$1,995.00
TROWDEN	11/02/2020	A00200168	Central Valley Occupational	P0055528	10/22/2020	10/22/2020				\$775.00
		A00200433	Vibul Tangpraphaphorn, M.D.	P0055535	10/26/2020	10/26/2020				\$543.00
	11/16/2020	A00200238	Department of Justice	P0055536	10/26/2020	10/26/2020				\$194.00
		A00227931	Hershkowitz, Eric Randall.	P0055635	11/16/2020	11/16/2020				\$150.00
	11/17/2020	A00200758	Champion, Diana K.	P0055636	11/16/2020	11/16/2020				\$125.00
		A00259608	De Castro, Charmaine Yabes.	P0055643	11/16/2020	11/16/2020				\$125.00
		A00283070	Uribe, Brenda Jannett.	P0055637	11/16/2020	11/16/2020				\$125.00
		A00293947	Ramirez-Ciricuti, Sheila Yes	P0055639	11/16/2020	11/16/2020				\$125.00
		A00297331	Giacomini, Samantha Kristine	P0055640	11/16/2020	11/16/2020				\$125.00
		A00301028	Garcia Casique, Misael	P0055644	11/16/2020	11/16/2020				\$125.00
		A00301486	Donate, Doralis	P0055638	11/16/2020	11/16/2020				\$125.00
		A00306869	Plotner, Alyson Elise.	P0055645	11/16/2020	11/16/2020				\$150.00
		A00307447	Hernandez, Leovardo David.	P0055642	11/16/2020	11/16/2020				\$125.00
	11/18/2020	A00250381	California Chamber of Commer	P0055572	11/03/2020	11/03/2020				\$500.21
	11/23/2020	A00200433	Vibul Tangpraphaphorn, M.D.	P0055655	11/17/2020	11/17/2020				\$99.00
		A00224268	Chairez, Yvonne Lachelle.	P0055660	11/18/2020	11/18/2020				\$125.00

Taft College Purchase Order Activity Report 1-November-2020 through 30-November-2020

FY 20-21

USER ID	ACTIVITY DATE	VENDOR NUMBER	VENDOR NAME	PURCHASE ORDER NUMBER	PURCHASE ORDER DATE	REQ. DATE	PURCHASE ORDER AMOUNT	CL	C	A
		A00274617	Pardo, Amayrane Y.	P0055663	11/18/2020	11/18/2020				\$125.00
		A00279084	Watts, Cliff Holloway.	P0055659	11/18/2020	11/18/2020				\$180.00
		A00286261	Flores, Andrea	P0055665	11/18/2020	11/18/2020				\$125.00
		A00286383	Barbosa, Marlyn	P0055661	11/18/2020	11/18/2020				\$125.00
		A00289908	Garcia, Genesis Melody.	P0055662	11/18/2020	11/18/2020				\$125.00
		A00294043	Vadnais, Victoria Mae.	P0055664	11/18/2020	11/18/2020				\$125.00
		A00306716	Menjivar, Josue Emanuel.	P0055666	11/18/2020	11/18/2020				\$125.00
		A00269706	Brown, Chase Riley.	P0055675	11/18/2020	11/18/2020				\$150.00
		A00277926	Cervantes Becerra, Maria Adr	P0055667	11/18/2020	11/18/2020				\$125.00
		A00294530	Alldredge, Rachel Nicole.	P0055676	11/18/2020	11/18/2020				\$150.00
		A00315417	Nunez, Joseph M.	P0055668	11/18/2020	11/18/2020				\$125.00
	11/24/2020	A00200238	Department of Justice	P0055654	11/17/2020	11/17/2020				\$49.00

							TOTAL USER			\$5,065.21
WBELCHER	11/02/2020	A00200284	U.S. Foods	P0054863	1	07/22/2020	07/22/2020			-\$28,574.00

							TOTAL USER			\$.00

**West Kern Community College District
Board of Trustees Meeting
December 9, 2020**

**Agenda Item 12.
A. Academic Employment**

1. 2020 Extra Duty-Hourly

Item	Name	Assignment	Step	Hourly Rate	Effective Date
a.	Borrecco, Lisa	CAPP Outreach Activities	3	\$74.62*	12/10/2020
↓	Bryan, Nathaniel	CAPP Outreach Activities	3	\$74.62*	12/10/2020
↓	Hinojosa, Serena	CAPP Outreach Activities	3	\$74.62*	12/10/2020
↓	Lackey, Stacey	CAPP Outreach Activities	3	\$74.62*	12/10/2020
↓	Landis, Erin	CAPP Outreach Activities	3	\$74.62*	12/10/2020
↓	Murillo, Jorgie	CAPP Outreach Activities	3	\$74.62*	12/10/2020
↓	Osornia, Jhoana	CAPP Outreach Activities	3	\$74.62*	12/10/2020
↓	Pollard, Chad	CAPP Outreach Activities	3	\$74.62*	12/10/2020
↓	Tofte, Josh	CAPP Outreach Activities	3	\$74.62*	12/10/2020

*Not to exceed 43.33 hours/mo.

2. 2021 Adjunct Assignments

Item	Name	Assignment	Step	Hourly Rate	Effective Date
a.	Delgado, Ricardo	Supervising Dentist	3	\$74.62*	1/19/2021
b.	Sabo, Gail	Psychology Pool	3	\$74.62	1/19/2021

*Not to exceed 69.33 hours/mo.

3.Spring 2021 Coaching Assignments

Item	Name	Assignment	Step	Stipend	Effective Date
a.	Buchanan, Joseph	Assistant Baseball Coach	--	\$5,154.21	1/19/2021
↓	Gee, Steven	Assistant Baseball Coach	--	\$5,154.21	1/19/2021
b.	Sherman, Devon	Assistant Basketball Coach	--	\$5,154.21	1/19/2021
c.	Delaney, John	Assistant Men's Soccer Coach	--	\$5,154.21	1/19/2021
d.	Bogden, Steven	Assistant Men's Soccer Coach	--	\$2,577.11	1/19/2021
↓	Gonzalez, Robert	Assistant Men's Soccer Coach	--	\$2,577.11	1/19/2021
e.	Cardona, Anthony	Assistant Men's Soccer Coach-Volunteer	--	N/A	1/19/2021
f.	Delaney, John	Assistant Women's Soccer Coach	--	\$5,154.21	1/19/2021
g.	Bogden, Steven	Assistant Women's Soccer Coach	--	\$2,577.11	1/19/2021

↓	Gonzalez, Robert	Assistant Women's Soccer Coach	--	\$2,577.11	1/19/2021
h.	Gomez, Selene	Assistant Women's Soccer Coach-Volunteer	--	N/A	1/19/2021
↓	Sagasta, Sierra	Assistant Women's Soccer Coach-Volunteer	--	N/A	1/19/2021
i.	Hipa, Christine	Assistant Softball Coach	--	\$5,154.21	1/19/2021
j.	Sorenson, Chad	Head Men's Golf Coach-Coaching Stipend	--	\$12,685.40	1/19/2021
k.	Sorenson, Chad	Head Men's Golf Coach-Recruiting Stipend	--	\$3,056.41	1/19/2021

**West Kern Community College District
Board of Trustees Meeting
December 9, 2020**

**Agenda Item 12.
B. Classified Employment**

1. Classified

Item	Name	Assignment	Range/ Step	FTE	Hourly Rate	Effective Date
a.	Jewell, Sara	Distance Education Aide I	15B	47.5%	\$19.71	11/18/2020
b.	Thoo, Vincent	Programmer II	38A	100%	\$33.12	12/1/2020

2. Confidential

Item	Name	Assignment	Range/ Step	FTE	Hourly Rate	Effective Date
a.	Campbell, Brooke	Administrative Assistant-Children's Center	3/1	100%	\$22.16	12/10/2020

C. Resignations/Retirements

Item	Name	Position	Range/ Step	FTE	Stipend/ Salary	Effective Date
a.	Avina, Nicole	Distance Education Coordinator (Resigned)	--	--	--	11/30/2020
b.	Davis, Jeanette	TIL Career Education Assistant/Job Trainer (Retired)	--	--	--	11/25/2020

**WEST KERN COMMUNITY COLLEGE DISTRICT GENERAL FUND UNRESTRICTED
 BUDGETED SOURCES OF FUNDS AT ACCOUNT LEVEL 1
 REVENUE ACCOUNTS FISCAL YEAR 2020-2021
 FOR THE MONTH ENDING NOVEMBER 30, 2020**

Account Level	Account Level Description	Proposed Budget	Adjusted Budget	YTD Activity	Encumbrances	Balance
8600	State Revenues	21,216,280	21,216,280	12,727,977	0	8,488,303
8800	Local Revenues	8,117,179	8,117,179	1,835,216	0	6,281,963
Summary		29,333,459	29,333,459	14,563,193	0	14,770,266

**West Kern Community College District General Fund Unrestricted
 Budgeted Sources of Funds at Account Level 1
 Expenditure Accounts Fiscal Year 2020-2021
 For the Month Ending November 30, 2020**

Account Level	Account Level Description	Proposed Budget	Adjusted Budget	YTD Activity	Encumbrances	Balance
1000	Academic Salaries	9,534,565	9,534,565	2,597,068	0	6,937,497
2000	Classified & Other Nonacademic Sala	5,458,862	5,458,862	1,666,629	0	3,792,233
3000	Employee Benefits	8,485,784	8,485,784	2,276,991	284,563	5,924,230
4000	Supplies and Materials	505,745	505,745	96,909	69,474	339,362
5000	Other Operating Expenses & Services	4,410,186	4,410,186	914,684	1,770,970	1,724,532
5899	Contingency Reserve	379,491	379,491	0	0	379,491
6000	Capital Outlay	165,493	165,493	27,619	10,017	127,857
7000	Other Outgo	101,000	101,000	24,968	59,430	16,602
7200	Transfers	292,332	292,332	665,127	25,175	-397,970
		29,333,459	29,333,459	8,269,996	2,219,629	18,843,833

**Disbursement Register of Expenditures Greater than \$10,000
For the Month of November 2020**

Check Number	Check Date	Vendor Name	Description	Net Amount
78050052	11/03/2020	Dick Wilson Painting	Dick Wilson Painting - Cougar Dorms Interior Paint	12,425.00
78050080	11/03/2020	US Air Conditioning	Cond. Unit	15,837.56
78050082	11/03/2020	West Kern Adult Education Network JPA	2020-21 AEBG Pass-through to WKEAN	69,387.00
78050105	11/10/2020	John Karwoski	John Karwoski - student center open po	10,920.00
78050112	11/10/2020	P. G. & E.	PG&E - 20-21 - District	11,281.66
78050125	11/10/2020	Taft College Bookstore	EOPS Bookservice #1 Fall 2020	13,969.88
78050131	11/10/2020	Westec	WESTEC - 2020-21 Contract FTES	17,928.75
78050170	11/18/2020	AARP Health Care Options	2020-21 Retiree Health Sup Insurance	19,245.50
78050174	11/18/2020	AP Architects	AP Architects - October Invoicing	17,684.58
78050182	11/18/2020	CDW-G	Quote#1C352NR for TI-84 Plus calculators	15,926.63
78050188	11/18/2020	Colombo Construction Co., Inc.	Colombo - Student Center - Pay App 8	807,781.35
78050190	11/18/2020	CWDL, CPAs	2020-21 CONTRACT AUDIT SRVCS	30,600.00
78050196	11/18/2020	Dick Wilson Painting	Dick Wilson Painting - Cougar Dorms Interior Paint	12,425.00
78050204	11/18/2020	Great River Learning	Textbooks	10,415.00
78050217	11/18/2020	McGraw-Hill	Biology and Anatomy virtual connect	11,520.00
78050239	11/18/2020	Taft College ASB General	FY 20-21 ASO Sticker Sale Passthrough to ASO Fund	13,170.00
78050253	11/18/2020	United Healthcare Insurance Company	2020-21 Retiree Health RX Sup Insurance	24,739.25
78050257	11/18/2020	Watermark Insights LLC	SI-00000948	10,500.00
78050258	11/18/2020	Waxie Sanitary Supply	Versa High Performance Cleaning Caddies	20,383.33
78050290	11/24/2020	P. G. & E.	PG&E - 20-21 - District	12,138.86
78050292	11/24/2020	Public Agency Law Group	Public Agency Law Group - Legal Fees October 2020	16,670.06
78050299	11/24/2020	TC State Financial Aid Clearing Account	Fin Aid Disaster Relief Funds	38,782.00
78050307	11/24/2020	West Kern Adult Education Network JPA	2020-21 AEBG Pass-through to WKEAN	69,386.00
78050308	11/24/2020	Westec	WESTEC - 2020-21 Contract FTES	17,928.75
				1,301,046.16

ASO 2020/21
Balance Sheet
As of November 30, 2020

November 30, 2020

ASSETS

Current Assets

Checking/Savings

ASO Safe 1 220,308.70

ASO Safe 1 - Savings 143.76

Total Checking/Savings 220,452.46

Total Current Assets 220,452.46

TOTAL ASSETS 220,452.46

LIABILITIES & EQUITY

Equity

Restricted Funds

Anime and Above 1,692.00

Art Club 834.00

ASO Athletics 51,447.74

ASO General - Interest 30.36

ASO General - Bank Charges 0.00

ASO General - Operating 105,437.98

ASSE 385.43

Baseball Club 421.21

Best Buddies 3,797.51

Cougar Echo 773.50

D.H. GENERAL

D.H. CLASS OF 2021 1,037.38

D.H. CLASS OF 2020 188.34

D.H. GENERAL - Other 3,076.77

Total D.H. GENERAL 4,302.49

ECE 3,518.99

Golf Club - Mens 1,365.00

Golf Club - Womens 1,121.25

Intersivity Club 1,748.37

Literary Club 1,831.53

NSLS Club 3,905.15

On Our Own 856.06

Performing Arts 3,402.62

Phi Theta Kappa 700.00

Roleplaying Game Club 745.42

Soccer Club - Mens 3,063.01

Soccer Club - Womens 3,035.40

Social Science/ Research 3,239.31

Softball Fund 3,678.75

ASO 2020/21
Balance Sheet
As of November 30, 2020

Spectrum	1,482.45
STEM	3,972.40
TC Cares	609.00
TIL Reunion	1,461.73
Uniform Replacement	6,990.71
Veterans Club	1,639.91
Women's Athletic Club	2,937.06
Women's Basketball Club	26.12
Total Restricted Funds	220,452.46
Total Equity	220,452.46
TOTAL LIABILITIES & EQUITY	220,452.46

COUNTY OF KERN
ELECTRONIC RECORD OF DEPOSIT
 SEC.26900-26902 GOV.CODE

USER NAME
 Mindy Jewell
 SUBMIT DATE
 Nov 04, 2020 10:34:31AM
 PROCESS DATE
 NOT PROCESSED AT
 THIS TIME
 EROD NO.
 534533

DEPT NO.
 0886

THE AUDITOR - CONTROLLER OF KERN COUNTY, HEREBY CERTIFIES THAT THE AMOUNT DUE
 THE TREASURER OF SAID COUNTY FOR MONEYS COLLECTED BY WEST KERN COMMUNITY COLLEGE DIST-GENERAL
 IN SETTLEMENT OF THE FOLLOWING ACCOUNTS IS THE SUM OF \$3,007.83

DESCRIPTION OF DEPOSIT	FUND NO.	DEPT NO.	REVENUE CODE	AMOUNT	FUND TOTAL
BOOKSTORE	84698	0886	5490	\$3,007.83	\$3,007.83

TOTAL DEPOSIT: \$3,007.83

GENERAL DEPOSIT NOTES:

SITE OF DEPOSIT: BANK ACCOUNT DEPOSITED: General CASH: \$3,007.83 CHECKS: \$0.00 DIRECT DEPOSIT: \$0.00 CREDIT
 CARD: \$0.00
 NOTES: DEPOSIT #210053

SECTION 26901 GOVERNMENT CODE
 I HEREBY SWEAR THAT THIS IS A TRUE AND
 CORRECT RECORD OF THE TOTAL AMOUNT
 DUE THE KERN COUNTY TREASURER TO
 AND INCLUDING:

NOT PROCESSED

NOT SIGNED
 AUDITOR'S AUTHORIZED SIGNATURE

NOT PROCESSED

NOT SIGNED
 TTC AUTHORIZED SIGNATURE

078 WEST KERN COMM. COLLEGE
WKCCD DEPOSIT

DEPOSIT TRANSACTIONS
Date last used from: 11/04/2020 To 11/04/2020
Transaction Number from: 210053 To 210053
Date entered from: 00/00/0000 To 99/99/9999

J66560 DC0100 L.00.01 11/04/20 PAG

APPROVED AND UNAPPROVED TRANSACTIONS

NUMBER	DATE	ENTERED	DESCRIPTION	-FUND-ORG-ACCT-PROGR-	AMOUNT
LN.	DI	DETAIL	DESCR		
210053	11/04/2020	11/04/2020	WKCCD DEPOSIT		
1.	78	BOOKSTORE SALES		31000-423-8841-69100	
				ENTERED BY: MDJB UNAPPROVED	3,007.83
				TOTAL AMOUNT	3,007.83
				DISTRICT TOTAL	3,007.83
				GRAND TOTAL	3,007.83

COUNTY OF KERN
ELECTRONIC RECORD OF DEPOSIT
 SEC.26900-26902 GOV.CODE

USER NAME
 Mindy Jewell
 SUBMIT DATE
 Nov 04, 2020 10:36:45AM
 PROCESS DATE
 NOT PROCESSED AT
 THIS TIME
 EROD NO.
 534534

DEPT NO.
 0886

THE AUDITOR - CONTROLLER OF KERN COUNTY, HEREBY CERTIFIES THAT THE AMOUNT DUE
 THE TREASURER OF SAID COUNTY FOR MONEYS COLLECTED BY WEST KERN COMMUNITY COLLEGE DIST-GENERAL
 IN SETTLEMENT OF THE FOLLOWING ACCOUNTS IS THE SUM OF **\$56,954.31**

DESCRIPTION OF DEPOSIT	FUND NO.	DEPT NO.	REVENUE CODE	AMOUNT	FUND TOTAL
GENERAL FUND	84096	0886	5490	\$1,629.30	\$1,629.30
RESTRICTED FUND	84097	0886	5490	\$49,471.01	\$49,471.01
TIL	84697	0886	5490	\$5,412.00	\$5,412.00
CAFETERIA	84699	0886	5490	\$442.00	\$442.00

TOTAL DEPOSIT: **\$56,954.31**

GENERAL DEPOSIT NOTES:

SITE OF DEPOSIT: BANK ACCOUNT DEPOSITED: General CASH: \$56,954.31 CHECKS: \$0.00 DIRECT DEPOSIT: \$0.00 CREDIT CARD: \$0.00
 NOTES: DEPOSIT #210054

SECTION 26901 GOVERNMENT CODE
 I HEREBY SWEAR THAT THIS IS A TRUE AND
 CORRECT RECORD OF THE TOTAL AMOUNT
 DUE THE KERN COUNTY TREASURER TO
 AND INCLUDING:

NOT PROCESSED

NOT SIGNED
 AUDITOR'S AUTHORIZED SIGNATURE

NOT PROCESSED

NOT SIGNED
 TTC AUTHORIZED SIGNATURE

078 WEST KERN COMM. COLLEGE
 WKCCD DEPOSIT

DEPOSIT TRANSACTIONS
 Date last used from: 11/04/2020 To 11/04/2020
 Transaction Number from: 210054 To 210054
 Date entered from: 00/00/0000 To 99/99/9999

J66561 DC0100 L.00.01 11/04/20 PAG

APPROVED AND UNAPPROVED TRANSACTIONS

NUMBER	DATE	ENTERED	DESCRIPTION	-FUND-ORG-ACCT-PROGR-	AMOUNT
LN.	DI	DETAIL	DESCR		
210054	11/04/2020	11/04/2020	WKCCD DEPOSIT		
				ENTERED BY: MDJB	UNAPPROVED
1.	78	INSURANCE REIMBURSEMENTS		11000-412-8876-67300	235.80
2.	78	REIMBURSEMENT		11000-202-5710-49999	100.00
3.	78	RETAINED FINANCIAL AID		11000-000-9526-00000	1,293.50
4.	78	STRONG WORKFORCE		12642-223-8647-68900	49,471.01
5.	78	CAFETERIA SALES		32000-422-8841-69400	442.00
6.	78	REIMBURSEMENT		39000-314-8839-64991	2,118.00
7.	78	REIMBURSEMENT		39000-314-5610-64991	3,294.00
				TOTAL AMOUNT	56,954.31
				DISTRICT TOTAL	56,954.31
				GRAND TOTAL	56,954.31

COUNTY OF KERN
ELECTRONIC RECORD OF DEPOSIT
 SEC.26900-26902 GOV.CODE

USER NAME
 Mindy Jewell
 SUBMIT DATE
 Nov 11, 2020 09:33:35AM
 PROCESS DATE
 NOT PROCESSED AT
 THIS TIME
 DEPT NO.
 0886
 EROD NO.
 534964

THE AUDITOR - CONTROLLER OF KERN COUNTY, HEREBY CERTIFIES THAT THE AMOUNT DUE
 THE TREASURER OF SAID COUNTY FOR MONEYS COLLECTED BY WEST KERN COMMUNITY COLLEGE DIST-GENERAL
 IN SETTLEMENT OF THE FOLLOWING ACCOUNTS IS THE SUM OF **\$36,709.74**

DESCRIPTION OF DEPOSIT	FUND NO.	DEPT NO.	REVENUE CODE	AMOUNT	FUND TOTAL
CREDIT CARD STUDENT RECEIPTS	84096	0886	5490	\$36,709.74	\$36,709.74

TOTAL DEPOSIT: **\$36,709.74**

GENERAL DEPOSIT NOTES:

SITE OF DEPOSIT: BANK ACCOUNT DEPOSITED: General CASH: \$36,709.74 CHECKS: \$0.00 DIRECT DEPOSIT: \$0.00 CREDIT CARD: \$0.00
NOTES: DEPOSIT #210056

SECTION 26901 GOVERNMENT CODE
 I HEREBY SWEAR THAT THIS IS A TRUE AND
 CORRECT RECORD OF THE TOTAL AMOUNT
 DUE THE KERN COUNTY TREASURER TO
 AND INCLUDING:

NOT PROCESSED

NOT SIGNED
 AUDITOR'S AUTHORIZED SIGNATURE

NOT PROCESSED

NOT SIGNED
 TTC AUTHORIZED SIGNATURE

078 WEST KERN COMM. COLLEGE
WKCCD DEPOSIT

DEPOSIT TRANSACTIONS
Date last used from: 11/11/2020 To 11/11/2020
Transaction Number from: 210056 To 210056
Date entered from: 00/00/0000 To 99/99/9999

J70139 DC0100 L.00.01 11/11/20 PAG

APPROVED AND UNAPPROVED TRANSACTIONS

NUMBER	DATE	ENTERED	DESCRIPTION	-FUND-ORG-ACCT-PROGR-	AMOUNT
LN.	DI	DETAIL	DESCR		
210056	11/11/2020	11/11/2020	WKCCD DEPOSIT		
1.	78	CREDIT CARD	STUDENT RECEIPTS	11000-000-9161-00000	
					36,709.74
ENTERED BY: MDJB UNAPPROVED					
TOTAL AMOUNT					36,709.74
DISTRICT TOTAL					36,709.74
GRAND TOTAL					36,709.74

COUNTY OF KERN
ELECTRONIC RECORD OF DEPOSIT
 SEC.26900-26902 GOV.CODE

USER NAME
 Amanda Bauer
 SUBMIT DATE
 Nov 12, 2020 01:13:03PM
 PROCESS DATE
 NOT PROCESSED AT
 THIS TIME
 DEPT NO.
 0886
 EROD NO.
 535037

THE AUDITOR - CONTROLLER OF KERN COUNTY, HEREBY CERTIFIES THAT THE AMOUNT DUE
 THE TREASURER OF SAID COUNTY FOR MONEYS COLLECTED BY WEST KERN COMMUNITY COLLEGE DIST-GENERAL
 IN SETTLEMENT OF THE FOLLOWING ACCOUNTS IS THE SUM OF **\$86,470.00**

DESCRIPTION OF DEPOSIT	FUND NO.	DEPT NO.	REVENUE CODE	AMOUNT	FUND TOTAL
Deposit # 210057	84096	0886	5490	\$86,470.00	\$86,470.00

TOTAL DEPOSIT: **\$86,470.00**

GENERAL DEPOSIT NOTES:

SITE OF DEPOSIT: TTC ACCOUNT DEPOSITED: General CASH: \$0.00 CHECKS: \$0.00 DIRECT DEPOSIT: \$86,470.00 CREDIT
CARD: \$0.00
NOTES:

SECTION 26901 GOVERNMENT CODE
 I HEREBY SWEAR THAT THIS IS A TRUE AND
 CORRECT RECORD OF THE TOTAL AMOUNT
 DUE THE KERN COUNTY TREASURER TO
 AND INCLUDING:

NOT PROCESSED
NOT SIGNED
 AUDITOR'S AUTHORIZED SIGNATURE

NOT PROCESSED
NOT SIGNED
 TTC AUTHORIZED SIGNATURE

DEPOSIT TRANSACTIONS

Date last used from: 00/00/0000 To 99/99/9999
Transaction Number from: 210057 To 210057
Date entered from: 00/00/0000 To 99/99/9999

APPROVED AND UNAPPROVED TRANSACTIONS

NUMBER	DATE	ENTERED	DESCRIPTION		AMOUNT	A/R
LN.	DI	DETAIL	DESCR	-FUND-ORG-ACCT-PROGR-		
210057	11/12/2020	11/12/2020	2020-21 Mandate Block Grant	ENTERED BY: AMB	UNAPPROVED	
1.	78	2020-21 Mandate Block Grant	11000-000-8612-00000			86,470.00 N
				TOTAL AMOUNT		86,470.00 *
				DISTRICT TOTAL		86,470.00 **
				GRAND TOTAL		86,470.00 ***

COUNTY OF KERN
ELECTRONIC RECORD OF DEPOSIT
 SEC.26900-26902 GOV.CODE

USER NAME
 Mindy Jewell
 SUBMIT DATE
 Nov 18, 2020 01:51:36PM
 PROCESS DATE
 NOT PROCESSED AT
 THIS TIME
 DEPT NO.
 0886
 EROD NO.
 535451

THE AUDITOR - CONTROLLER OF KERN COUNTY, HEREBY CERTIFIES THAT THE AMOUNT DUE
 THE TREASURER OF SAID COUNTY FOR MONEYS COLLECTED BY WEST KERN COMMUNITY COLLEGE DIST-GENERAL
 IN SETTLEMENT OF THE FOLLOWING ACCOUNTS IS THE SUM OF **\$3,175.09**

DESCRIPTION OF DEPOSIT	FUND NO.	DEPT NO.	REVENUE CODE	AMOUNT	FUND TOTAL
BOOKSTORE	84698	0886	5490	\$3,175.09	\$3,175.09

TOTAL DEPOSIT: **\$3,175.09**

GENERAL DEPOSIT NOTES:

SITE OF DEPOSIT: BANK ACCOUNT DEPOSITED: General CASH: \$3,175.09 CHECKS: \$0.00 DIRECT DEPOSIT: \$0.00 CREDIT
 CARD: \$0.00
 NOTES: DEPOSIT #3175.09

SECTION 26901 GOVERNMENT CODE
 I HEREBY SWEAR THAT THIS IS A TRUE AND
 CORRECT RECORD OF THE TOTAL AMOUNT
 DUE THE KERN COUNTY TREASURER TO
 AND INCLUDING:

NOT PROCESSED

NOT SIGNED
 AUDITOR'S AUTHORIZED SIGNATURE

NOT PROCESSED

NOT SIGNED
 TTC AUTHORIZED SIGNATURE

078 WEST KERN COMM. COLLEGE
WKCCD DEPOSIT

DEPOSIT TRANSACTIONS
Date last used from: 11/18/2020 To 11/18/2020
Transaction Number from: 210058 To 210058
Date entered from: 00/00/0000 To 99/99/9999

J73901 DC0100 L.00.01 11/18/20 PAG

APPROVED AND UNAPPROVED TRANSACTIONS

NUMBER	DATE	ENTERED	DESCRIPTION	-FUND-ORG-ACCT-PROGR-	AMOUNT
LN.	DI	DETAIL	DESCR		
210058	11/18/2020	11/18/2020	WKCCD DEPOSIT		
1.	78	BOOKSTORE SALES		31000-423-8841-69100	
				ENTERED BY: AMB	UNAPPROVED
				TOTAL AMOUNT	3,175.09
				DISTRICT TOTAL	3,175.09
				GRAND TOTAL	3,175.09

COUNTY OF KERN
ELECTRONIC RECORD OF DEPOSIT
 SEC.26900-26902 GOV.CODE

USER NAME
 Mindy Jewell
 SUBMIT DATE
 Nov 18, 2020 01:53:45PM
 PROCESS DATE
 NOT PROCESSED AT
 THIS TIME
 DEPT NO.
 0886
 EROD NO.
 535453

THE AUDITOR - CONTROLLER OF KERN COUNTY, HEREBY CERTIFIES THAT THE AMOUNT DUE
 THE TREASURER OF SAID COUNTY FOR MONEYS COLLECTED BY WEST KERN COMMUNITY COLLEGE DIST-GENERAL
 IN SETTLEMENT OF THE FOLLOWING ACCOUNTS IS THE SUM OF **\$12.03**

DESCRIPTION OF DEPOSIT	FUND NO.	DEPT NO.	REVENUE CODE	AMOUNT	FUND TOTAL
STUDENT RECEIPTS	84096	0886	5490	\$12.03	\$12.03

TOTAL DEPOSIT: **\$12.03**

GENERAL DEPOSIT NOTES:

SITE OF DEPOSIT: BANK ACCOUNT DEPOSITED: General CASH: \$12.03 CHECKS: \$0.00 DIRECT DEPOSIT: \$0.00 CREDIT CARD: \$0.00
NOTES: DEPOSIT #210059

SECTION 26901 GOVERNMENT CODE
 I HEREBY SWEAR THAT THIS IS A TRUE AND
 CORRECT RECORD OF THE TOTAL AMOUNT
 DUE THE KERN COUNTY TREASURER TO
 AND INCLUDING:

NOT PROCESSED

NOT SIGNED
 AUDITOR'S AUTHORIZED SIGNATURE

NOT PROCESSED

NOT SIGNED
 TTC AUTHORIZED SIGNATURE

078 WEST KERN COMM. COLLEGE
WKCCD DEPOSIT

DEPOSIT TRANSACTIONS
Date last used from: 11/18/2020 To 11/18/2020
Transaction Number from: 210059 To 210059
Date entered from: 00/00/0000 To 99/99/9999

J73902 DC0100 L.00.01 11/18/20 PAG

APPROVED AND UNAPPROVED TRANSACTIONS

NUMBER	DATE	ENTERED	DESCRIPTION	-FUND-ORG-ACCT-PROGR-	AMOUNT
LN.	DI	DETAIL	DESCR		
210059	11/18/2020	11/18/2020	WKCCD DEPOSIT		
1.	78	STUDENT RECEIPTS		11000-000-9161-00000	12.03
				ENTERED BY: AMB UNAPPROVED	12.03
				TOTAL AMOUNT	12.03
				DISTRICT TOTAL	12.03
				GRAND TOTAL	12.03

COUNTY OF KERN
ELECTRONIC RECORD OF DEPOSIT
 SEC.26900-26902 GOV.CODE

USER NAME
 Mindy Jewell
 SUBMIT DATE
 Nov 18, 2020 01:56:48PM
 PROCESS DATE
 NOT PROCESSED AT
 THIS TIME
 DEPT NO.
 0886
 EROD NO.
 535454

THE AUDITOR - CONTROLLER OF KERN COUNTY, HEREBY CERTIFIES THAT THE AMOUNT DUE
 THE TREASURER OF SAID COUNTY FOR MONEYS COLLECTED BY WEST KERN COMMUNITY COLLEGE DIST-GENERAL
 IN SETTLEMENT OF THE FOLLOWING ACCOUNTS IS THE SUM OF **\$692,493.36**

DESCRIPTION OF DEPOSIT	FUND NO.	DEPT NO.	REVENUE CODE	AMOUNT	FUND TOTAL
GENERAL FUND	84096	0886	5490	\$46,484.07	\$46,484.07
RESTRICTED FUND	84097	0886	5490	\$36,837.23	\$36,837.23
CHILD DEVELOPMENT	84496	0886	5490	\$431,390.62	\$431,390.62
TIL	84697	0886	5490	\$177,259.77	\$177,259.77
CAFETERIA	84699	0886	5490	\$521.67	\$521.67

TOTAL DEPOSIT: **\$692,493.36**

GENERAL DEPOSIT NOTES:

SITE OF DEPOSIT: BANK ACCOUNT DEPOSITED: General CASH: \$692,493.36 CHECKS: \$0.00 DIRECT DEPOSIT: \$0.00 CREDIT
 CARD: \$0.00
 NOTES: DEPOSIT #210060

SECTION 26901 GOVERNMENT CODE
 I HEREBY SWEAR THAT THIS IS A TRUE AND
 CORRECT RECORD OF THE TOTAL AMOUNT
 DUE THE KERN COUNTY TREASURER TO
 AND INCLUDING:

NOT PROCESSED
NOT SIGNED
 AUDITOR'S AUTHORIZED SIGNATURE

NOT PROCESSED
NOT SIGNED
 TTC AUTHORIZED SIGNATURE

078 WEST KERN COMM. COLLEGE
 WKCCD DEPOSIT

DEPOSIT TRANSACTIONS
 Date last used from: 11/18/2020 To 11/18/2020
 Transaction Number from: 210060 To 210060
 Date entered from: 00/00/0000 To 99/99/9999

J73904 DC0100 L.00.01 11/18/20 PAGE

APPROVED AND UNAPPROVED TRANSACTIONS

NUMBER	DATE	ENTERED	DESCRIPTION	-FUND-ORG-ACCT-PROGR-	AMOUNT
LN.	DI	DETAIL	DESCR		
210060	11/18/2020	11/18/2020	WKCCD DEPOSIT	ENTERED BY: AMB UNAPPROVED	
1.	78	INSURANCE REIMBURSEMENTS	11000-412-8876-67300		327.80
2.	78	REIMBURSEMENT	11000-202-5710-49999		744.51
3.	78	REIMBURSEMENT	11000-000-7211-00000		183.02
4.	78	REIMBURSEMENT	11000-000-8892-00000		0.86
5.	78	OPEB	11000-412-5990-73900		40,250.00
6.	78	RETAINED FINANCIAL AID	11000-000-9526-00000		4,278.63
7.	78	TRANSCRIPT FEES	11000-000-8879-00000		699.25
8.	78	DHS ADMIN	12602-309-8839-64992		9,699.88
9.	78	DH CLINIC REVENUE	12650-205-8892-12042		1,300.00
10.	78	FEDERAL WORK STUDY	12401-353-8153-64600		6,992.13
11.	78	FWS	12401-353-8151-64600		348.87
12.	78	FACILITIES RENTAL	12652-205-8892-12042		2,000.00
13.	78	MAA	12375-310-8171-00000		3,218.09
14.	78	MAA	12375-314-8171-00000		3,218.09
15.	78	MAA	12375-205-8171-00000		3,218.09
16.	78	MAA	12375-301-8171-00000		3,218.09
17.	78	MAA	12375-401-8171-00000		1,609.05
18.	78	MAA	12375-110-8171-00000		1,609.05
19.	78	CAFETERIA SALES	32000-422-8841-69400		521.67
20.	78	CC GENERAL	33428-310-8621-69200		138,706.00
21.	78	CC STATE PRESCHOOL	33528-310-8621-69200		138,219.00
22.	78	CC EARLY HEAD START	33000-310-8890-69200		14,400.00
23.	78	CC MIGRANT BILINGUAL	33591-310-8621-69200		9,178.00
24.	78	CC MIGRANT ED	33588-310-8621-69200		129,679.00
25.	78	REIMBURSEMENT	33429-310-4410-69250		1,208.62
26.	78	TIL REGIONAL CENTERS	39000-314-8699-64991		175,130.02
27.	78	REIMBURSEMENT	39000-314-5610-64991		1,600.00
28.	78	REIMBURSEMENT	39000-314-4310-64991		529.75
29.	78	REIMBURSEMENT	12000-353-7604-73200		405.89
TOTAL AMOUNT					692,493.36
DISTRICT TOTAL					692,493.36
GRAND TOTAL					692,493.36

COUNTY OF KERN
ELECTRONIC RECORD OF DEPOSIT
 SEC.26900-26902 GOV.CODE

USER NAME
 Amanda Bauer
 SUBMIT DATE
 Nov 24, 2020 09:42:49AM
 PROCESS DATE
 NOT PROCESSED AT
 THIS TIME
 EROD NO.
 535788

DEPT NO.
 0886

THE AUDITOR - CONTROLLER OF KERN COUNTY, HEREBY CERTIFIES THAT THE AMOUNT DUE THE TREASURER OF SAID COUNTY FOR MONEYS COLLECTED BY WEST KERN COMMUNITY COLLEGE DIST-GENERAL IN SETTLEMENT OF THE FOLLOWING ACCOUNTS IS THE SUM OF \$2,402,495.00

DESCRIPTION OF DEPOSIT	FUND NO.	DEPT NO.	REVENUE CODE	AMOUNT	FUND TOTAL
November School Apportionment	84096	0886	5490	\$2,077,096.00	\$2,077,096.00

November School Apportionment	84097	0886	5490	\$325,399.00	\$325,399.00
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TOTAL DEPOSIT: \$2,402,495.00

GENERAL DEPOSIT NOTES:

SITE OF DEPOSIT: TTC ACCOUNT DEPOSITED: General CASH: \$0.00 CHECKS: \$0.00 DIRECT DEPOSIT: \$2,402,495.00 CREDIT CARD: \$0.00 NOTES: Deposit #210061
--

SECTION 26901 GOVERNMENT CODE
 I HEREBY SWEAR THAT THIS IS A TRUE AND CORRECT RECORD OF THE TOTAL AMOUNT DUE THE KERN COUNTY TREASURER TO AND INCLUDING:

NOT PROCESSED

NOT PROCESSED

NOT SIGNED
 AUDITOR'S AUTHORIZED SIGNATURE

NOT SIGNED
 TTC AUTHORIZED SIGNATURE

DEPOSIT TRANSACTIONS

Date last used from: 00/00/0000 To 99/99/9999
Transaction Number from: 210061 To 210061
Date entered from: 00/00/0000 To 99/99/9999

APPROVED AND UNAPPROVED TRANSACTIONS

NUMBER	DATE	ENTERED	DESCRIPTION	- FUND-ORG-ACCT-PROGR-	AMOUNT	A/R
LN.	DI	DETAIL	DESCR			
210061	11/24/2020	11/24/2020	November 2020 Apportionment	ENTERED BY: AMB	UNAPPROVED	
1.	78	General Apportionment	11000-000-8612-00000		2,001,654.00	N
2.	78	FT Faculty Allocaiton	11000-000-8618-00000		19,372.00	N
3.	78	Disaster Relief Emergency SFA	11000-000-7211-00000		38,782.00	N
4.	78	PT Faculty Compensation	11006-201-8633-00000		17,288.00	N
5.	78	Fee Waiver Admin	12551-353-8615-64600		7,789.00	N
6.	78	SFAA	12551-353-8625-64600		26,927.00	N
7.	78	EOPS	12000-303-8622-64300		70,024.00	N
8.	78	CARE	12000-305-8624-64301		9,175.00	N
9.	78	DSPS	12000-311-8623-64200		41,305.00	N
10.	78	DSPS Access to Print	12000-311-8660-64200		938.00	N
11.	78	Calworks	12600-309-8627-64992		23,433.00	N
12.	78	EEO	12571-411-8628-67300		4,500.00	N
13.	78	CA College Promise	12573-353-8691-64600		23,583.00	N
14.	78	Fin Aid Technology	12569-353-8699-64600		7,288.00	N
15.	78	SWFP	12640-223-8647-60103		36,543.00	N
16.	78	AEBG	12603-125-8643-68900		69,386.00	N
17.	78	Guided Pathways	12653-301-8699-63900		4,508.00	N
TOTAL AMOUNT					2,402,495.00	*
DISTRICT TOTAL					2,402,495.00	**
GRAND TOTAL					2,402,495.00	***

COUNTY OF KERN
ELECTRONIC RECORD OF DEPOSIT
 SEC.26900-26902 GOV.CODE

USER NAME
 Mindy Jewell
 SUBMIT DATE
 Nov 30, 2020 02:42:28PM
 PROCESS DATE
 NOT PROCESSED AT
 THIS TIME
 DEPT NO.
 0886
 EROD NO.
 536090

THE AUDITOR - CONTROLLER OF KERN COUNTY, HEREBY CERTIFIES THAT THE AMOUNT DUE
 THE TREASURER OF SAID COUNTY FOR MONEYS COLLECTED BY WEST KERN COMMUNITY COLLEGE DIST-GENERAL
 IN SETTLEMENT OF THE FOLLOWING ACCOUNTS IS THE SUM OF \$2,764.25

DESCRIPTION OF DEPOSIT	FUND NO.	DEPT NO.	REVENUE CODE	AMOUNT	FUND TOTAL
BOOKSTORE	84698	0886	5490	\$2,764.25	\$2,764.25

TOTAL DEPOSIT: \$2,764.25

GENERAL DEPOSIT NOTES:

**SITE OF DEPOSIT: BANK ACCOUNT DEPOSITED: General CASH: \$2,764.25 CHECKS: \$0.00 DIRECT DEPOSIT: \$0.00 CREDIT
 CARD: \$0.00
 NOTES: DEPOSIT #210062**

SECTION 26901 GOVERNMENT CODE
 I HEREBY SWEAR THAT THIS IS A TRUE AND
 CORRECT RECORD OF THE TOTAL AMOUNT
 DUE THE KERN COUNTY TREASURER TO
 AND INCLUDING:

NOT PROCESSED
NOT SIGNED
 AUDITOR'S AUTHORIZED SIGNATURE

NOT PROCESSED
NOT SIGNED
 TTC AUTHORIZED SIGNATURE

078 WEST KERN COMM. COLLEGE
WKCCD DEPOSIT

DEPOSIT TRANSACTIONS
Date last used from: 11/30/2020 To 11/30/2020
Transaction Number from: 210062 To 210062
Date entered from: 00/00/0000 To 99/99/9999

J76900 DC0100 L.00.01 11/30/20 PAG

				APPROVED AND UNAPPROVED TRANSACTIONS			
NUMBER	DATE	ENTERED	DESCRIPTION	-FUND-ORG-ACCT-PROGR-		AMOUNT	
LN.	DI	DETAIL	DESCR				
210062	11/30/2020	11/30/2020	WKCCD DEPOSIT	ENTERED BY: MDJB UNAPPROVED			
1.	78	BOOKSTORE SALES		31000-423-8841-69100		2,764.25	
						TOTAL AMOUNT	2,764.25
						DISTRICT TOTAL	2,764.25
						GRAND TOTAL	2,764.25

COUNTY OF KERN
ELECTRONIC RECORD OF DEPOSIT
 SEC.26900-26902 GOV.CODE

USER NAME
 Mindy Jewell
 SUBMIT DATE
 Nov 30, 2020 02:43:46PM
 PROCESS DATE
 NOT PROCESSED AT
 THIS TIME
 EROD NO.
 536091

DEPT NO.
 0886

THE AUDITOR - CONTROLLER OF KERN COUNTY, HEREBY CERTIFIES THAT THE AMOUNT DUE
 THE TREASURER OF SAID COUNTY FOR MONEYS COLLECTED BY WEST KERN COMMUNITY COLLEGE DIST-GENERAL
 IN SETTLEMENT OF THE FOLLOWING ACCOUNTS IS THE SUM OF \$4.00

DESCRIPTION OF DEPOSIT	FUND NO.	DEPT NO.	REVENUE CODE	AMOUNT	FUND TOTAL
STUDENT RECEIPTS	84096	0886	5490	\$4.00	\$4.00

TOTAL DEPOSIT: \$4.00

GENERAL DEPOSIT NOTES:

SITE OF DEPOSIT: BANK ACCOUNT DEPOSITED: General CASH: \$4.00 CHECKS: \$0.00 DIRECT DEPOSIT: \$0.00 CREDIT CARD: \$0.00
 NOTES: DEPOSIT #210063

SECTION 26901 GOVERNMENT CODE
 I HEREBY SWEAR THAT THIS IS A TRUE AND
 CORRECT RECORD OF THE TOTAL AMOUNT
 DUE THE KERN COUNTY TREASURER TO
 AND INCLUDING:

NOT PROCESSED
NOT SIGNED
 AUDITOR'S AUTHORIZED SIGNATURE

NOT PROCESSED
NOT SIGNED
 TTC AUTHORIZED SIGNATURE

078 WEST KERN COMM. COLLEGE
WKCCD DEPOSIT

DEPOSIT TRANSACTIONS
Date last used from: 11/30/2020 To 11/30/2020
Transaction Number from: 210063 To 210063
Date entered from: 00/00/0000 To 99/99/9999

J76901 DC0100 L.00.01 11/30/20 PAG

APPROVED AND UNAPPROVED TRANSACTIONS

NUMBER	DATE	ENTERED	DESCRIPTION	-FUND-ORG-ACCT-PROGR-	AMOUNT
LN.	DI	DETAIL	DESCR		
210063	11/30/2020	11/30/2020	WKCCD DEPOSIT		
1.	78	STUDENT RECEIPTS		11000-000-9161-00000	4.00
				ENTERED BY: MDJB UNAPPROVED	
				TOTAL AMOUNT	4.00
				DISTRICT TOTAL	4.00
				GRAND TOTAL	4.00

COUNTY OF KERN
ELECTRONIC RECORD OF DEPOSIT
 SEC.26900-26902 GOV.CODE

USER NAME
 Mindy Jewell
 SUBMIT DATE
 Nov 30, 2020 02:45:55PM
 PROCESS DATE
 NOT PROCESSED AT
 THIS TIME
 DEPT NO.
 0886
 EROD NO.
 536092

THE AUDITOR - CONTROLLER OF KERN COUNTY, HEREBY CERTIFIES THAT THE AMOUNT DUE
 THE TREASURER OF SAID COUNTY FOR MONEYS COLLECTED BY WEST KERN COMMUNITY COLLEGE DIST-GENERAL
 IN SETTLEMENT OF THE FOLLOWING ACCOUNTS IS THE SUM OF **\$26,085.07**

DESCRIPTION OF DEPOSIT	FUND NO.	DEPT NO.	REVENUE CODE	AMOUNT	FUND TOTAL
GENERAL FUND	84096	0886	5490	\$2,105.20	\$2,105.20
RESTRICTED FUND	84097	0886	5490	\$18,522.65	\$18,522.65
CHILD DEVELOPMENT	84496	0886	5490	\$4,610.49	\$4,610.49
TIL	84697	0886	5490	\$590.00	\$590.00
CAFETERIA	84699	0886	5490	\$256.73	\$256.73

TOTAL DEPOSIT: **\$26,085.07**

GENERAL DEPOSIT NOTES:

SITE OF DEPOSIT: BANK ACCOUNT DEPOSITED: General CASH: \$26,085.07 CHECKS: \$0.00 DIRECT DEPOSIT: \$0.00 CREDIT CARD: \$0.00
 NOTES: DEPOSIT #210064

SECTION 26901 GOVERNMENT CODE
 I HEREBY SWEAR THAT THIS IS A TRUE AND
 CORRECT RECORD OF THE TOTAL AMOUNT
 DUE THE KERN COUNTY TREASURER TO
 AND INCLUDING:

NOT PROCESSED
NOT SIGNED
 AUDITOR'S AUTHORIZED SIGNATURE

NOT PROCESSED
NOT SIGNED
 TTC AUTHORIZED SIGNATURE

078 WEST KERN COMM. COLLEGE
 WKCCD DEPOSIT

DEPOSIT TRANSACTIONS
 Date last used from: 11/30/2020 To 11/30/2020
 Transaction Number from: 210064 To 210064
 Date entered from: 00/00/0000 To 99/99/9999

J76903 DC0100 L.00.01 11/30/20 PAGE

APPROVED AND UNAPPROVED TRANSACTIONS

NUMBER	DATE	ENTERED	DESCRIPTION	-FUND-ORG-ACCT-PROGR-	AMOUNT
LN.	DI	DETAIL	DESCR		
210064	11/30/2020	11/30/2020	WKCCD DEPOSIT		
				ENTERED BY: MDJB	UNAPPROVED
1.	78	INSURANCE REIMBURSEMENTS		11000-412-8876-67300	2,105.20
2.	78	FOUNDATION SALARIES		12000-114-8892-70999	18,522.65
3.	78	CAFETERIA SALES		32000-422-8841-69400	256.73
4.	78	CC STATE PRESCHOOL		33528-310-8621-69200	206.00
5.	78	REIMBURSEMENT		33429-310-8199-69250	4,404.49
6.	78	REIMBURSEMENT		39000-314-5610-64991	590.00
				TOTAL AMOUNT	26,085.07
				DISTRICT TOTAL	26,085.07
				GRAND TOTAL	26,085.07

WEST KERN COMMUNITY COLLEGE DISTRICT

Travel Period: 11/1/20 - 11/30/20

Employee	Event/Purpose	Location	Travel Start Date	Travel End Date	Estimated Cost

*No travel this period.