

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

December 11, 2019

Cougar Room
(Access Through the Library Entrance)

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 – Existing Litigation
Pursuant to Paragraph (1) of Subdivision (d) of Section 54957.1
“Melissa Thornsberry and Donald Thornsberry v. West Kern Community College District”, Case No. BCV-18-100315 SDS
 - 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 ACTIONS
 - 5. PLEDGE OF ALLEGIANCE
 - 6. PUBLIC COMMENT ON OPEN SESSION AGENDA ITEMS
 - 7. GENERAL COMMUNICATIONS
 - 8. APPROVAL OF MINUTES – Regular Meeting Held November 13, 2019
 - 9. NEW BUSINESS:

Annual Organizational Meeting (Items A-B):

- A. Organization of Board of Trustees – Election of President and Secretary
- B. Setting of a Regular Monthly Meeting as Required by Law
- C. Request for Approval – West Kern Community College District Annual Financial Report, June 30, 2019 (Presentation)
- D. Request for Approval – Proposition 39 Measure A General Obligation Bonds Audit Report for the Year June 30, 2019 (Presentation)
- E. Second Reading and Request for Approval – Tentative Agreement Between CSEA Chapter #543 and WKCCD – Electronic Time Clocks and Time Keeping System
- F. Second Reading and Request for Approval – Board Policy #7365 – Discipline and Dismissal – Classified Employees

- G. First Reading – Tentative Agreement with the Taft College Faculty Association (TCFA) regarding the addition of Article 5.13, Non-Work Days, to the Faculty Collective Bargaining Agreement; Implementation 7/1/20
 - H. First Reading – Board Policy Review (BPs #1110, 1115, 2110, 2210, 6350) (No Action)
10. CONSENT AGENDA (Items A – M)
- A. Request for Approval – 2020 Ellucian Banner and Oracle Maintenance Contract, 1/1/20 – 12/31/20; \$199,048
 - B. Request for Approval – Master Service Order Form Master Licensing Agreement with TimeClock Plus, LLC; Initial Cost plus Service \$33,106.78
 - C. Request for Approval – Training Services Agreement with Westside Energy Services Training and Education Center, Inc. (WESTEC) – Active Shooter Training for Faculty and Staff on January 17, 2020; \$9,900.00
 - D. Request for Approval – eLumen Annual License Renewal; 1/1/20 – 12/31/20; \$13,772.00
 - E. Request for Approval – SensusAccess Software Subscription; 5-Year Subscription; \$9,562.00
 - F. Request for Approval – Facility Use Agreement with Taft Union High School Soccer Fields for Spring 2020; 1/21/20 – 5/22/19; \$5,000.00 Not Including Possible Costs for Maintenance
 - G. Request for Approval – Toshiba Service Agreement for Taft College Bookstore Point of Sale (POS) System; 2/1/20 – 1/31/21; \$3,691.00
 - H. Request for Approval – Convergent Technologies Proposal for Fire Alarm Monitoring of the Ash St. Dorms; 1/1/20 – 12/31/22
 - I. Request for Ratification – Contract for Professional Services with (4) Taft Union High School District Employees for Participation & Attendance for the California Academic Partnership Program (CAPP) Meeting November 6, 2019; 11/6/19; Hourly Rate \$72.93 Not to Exceed a Total of \$150.00 per Attendee
 - J. Request for Approval – 2020 Ellucian Oracle Data Integrator Maintenance Contract; 1/1/20 – 12/31/20; \$775.00
 - K. Request for Approval – National Benefit Services, LLC Service Agreement; Month to Month Agreement; \$1.75 per Participant Account per Month

L. Request for Approval – Agreement with Screen Vision Media for ECEF Public Service Announcement Showings; \$500.00

M. Ratification of the November 2019 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. Resignation/Retirement (Appendix II)

13. REPORTS:

A. Financial Reports (For Information)

1. Revenue Accounts (Account Level 1) FY 2019/20

2. Expenditure Accounts (Account Level 1) FY 2019/20

3. Expenditure Detail of \$10,000.00 or Greater, October 2019

4. Student Organization and Special Accounts, October 2019

5. Funds Deposited in County Treasury, October 2019

6. Employee Travel Report – November 2019

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 scheduled for Wednesday, January 15, 2020, at 5:00 p.m. (pending Board approval).

16. CONTINUATION OF CLOSED SESSION (If Necessary)

17. ADJOURNMENT

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

REGULAR MEETING

November 13, 2019

The regular meeting of the Board of Trustees of the West Kern Community College District was called to order at 5:01 p.m. by President Dawn Cole. Secretary Emmanuel Campos and trustees Michael Long and Billy White were present. Dr. Kathy Orrin was absent. Superintendent/President Dr. Debra Daniels and Executive Secretary Sarah Criss were in attendance.

PUBLIC COMMENT ON CLOSED SESSION ITEMS

No comments were heard.

CLOSED SESSION

At 5:02 p.m. it was moved by Trustee White, seconded by Trustee Long 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 – Anticipated Litigation
Significant Exposure to Litigation Pursuant to Paragraph (2) or (3) of Subdivision (d) of Section 54956.9 – 2 Potential Cases
Claim Received from Donald Thornsberry
Claim Received from Melissa Thornsberry
- F. Student Discipline and Other Confidential Student Matters, Education Code Sections 35146, 48900 et. Seq. and 48912(b)

RECONVENE IN PUBLIC SESSION; ANNOUNCE CLOSED SESSION ACTIONS

At 6:00 p.m., it was moved by Secretary Campos, seconded by Trustee Long and unanimously carried, to reconvene in Public Session. President Cole reported there was action taken in Closed Session.

On the item STUDENT DISCIPLINE AND OTHER CONFIDENTIAL STUDENT MATTERS, EDUCATION CODE SECTIONS 35146, 48900 ET. SEQ. AND 48912(B), the Board took action by the following vote to approve and accept the expulsion of Student ID No. A00310173. The vote was 4 to 0, with all members voting yea and no members voting nay.

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.

QUARTERLY INVESTMENT REPORT

District Investment Advisors Dave Ivarie, of Morgan Stanley, and Mike Urner, of Wells Fargo, reviewed the quarterly report of the WKCCD General Obligation Bond Portfolio and Facilities Reserve for the quarter ending September 30, 2019 (copies attached to the official minutes). Mr. Urner reported that the GO Bond Portfolio gained income of \$25,146.00 for the quarter with an ending value of \$4,097,511.00. The projected 12-month portfolio coupon income is \$89,014.00 with \$5,288,725.00 total income earned since inception. He reviewed the asset and credit sector allocation and the portfolio maturity distribution, as well as confirming continuing compliance with state code and regulations. He reminded the Board that this investment is projected for a short duration, as the funds will be completely consumed by the current Measure A projects.

Mr. Urner reviewed the highlights of the Facilities Reserve including income for the quarter of \$80,749.00 and an ending value of \$9,745,228.00. He also noted the projected 12-month portfolio coupon income of \$293,408.00 and \$5,369,581.00 total income earned since inception. He reviewed the asset and credit sector allocation and the portfolio maturity distribution, as well as confirming continuing compliance with state code and regulations.

PRESENTATION - International Neuromyths Study

Dr. John Eigenauer, Philosophy professor, presented a synopsis of a professional study he participated in, "International Study: Neuromyths and Evidence-Based Practices in Higher Education," (PowerPoint copy attached to official minutes). As an expert panel member and representative of the community college community, Dr. Eigenauer assisted Dr. Kristen Betts (project lead) on the study of unsupported myths involving the brain and learning processes. He shared details from the study and noted its success in publication.

APPROVAL OF MINUTES

On a motion by Trustee White, seconded by Trustee Long and unanimously carried, the minutes of the Regular Meeting held October 9, 2019 were approved.

NEW BUSINESS

Request for Approval – Resolution Authorizing the Execution, Delivery and Sale of Certificates of Participation in the Maximum Aggregate Principal Amount of \$15,000,000 to Provide Financing for the Student Center Project at Taft College, and Approving Related Documents and Actions

Jeff Small of Capital Public Finance Group told the Board that the recommended action is a common way to lower public bond debt. On a motion by Trustee White, seconded by Trustee Long and unanimously carried, the item was approved (copy attached to official minutes).

Request for Approval – Out of Country Travel – Zero Project Conference – Austria – United Nations

Dr. Daniels explained that the Taft College Foundation had received funding through partner Adminitrust to provide travel/participation at a United Nations conference. The Taft College Transition to Independent Living program will be presented by TIL Director Aaron Markovits, TIL Direct Support Facilitator John Dodson and Foundation Director Sheri Horn-Bunk in February 2020. On a motion by Trustee Long, seconded by Secretary Campos and unanimously carried, the travel was approved.

First Reading – Tentative Agreement Between CSEA Chapter #543 and WKCCD – Electronic Time Clocks and Time Keeping System (No action)

Dr. Daniels reported that the bargaining unit had discussed and decided how to transition from paper timekeeping system to an efficient and accurate time clock and time keeping system.

First Reading – Board Policy #7365 – Discipline and Dismissal – Classified Employees (No Action)

Dr. Daniels stated the update to Board Policy #7365 was to divide it into a Board Policy and an Administrative Procedure.

CONSENT AGENDA:

A. Request for Approval – 2021-2022 Academic Calendar

B. Request for Approval – Course Inactivation

Liberal Arts Division

ART 1850 Website Production

ART 1860 Introduction to Computer for Web and Multimedia

C. Request for Approval – Resolution Authorizing the Kern County Auditor-Controller to Release Excess Impounded Local Tax Revenues

D. Information Item – CCFS-311Q for the 1st Quarter Ending September 30, 2019

E. Information Item – CCFS-311A for the Fiscal Year Ended June 30, 2019

F. Information Item – WKCCD Budget Development Calendar for Fiscal Year 2019-20

- G. Request for Ratification - Department of Education Agreement California State Preschool Program, Contract #CSPP-9133, Amendment 1; 7/1/19 - 6/30/20
- H. Request for Ratification - Department of Education Agreement General Child Care and Development Programs, Contract #CCTR-9056, Amendment 1; 7/1/19 - 6/30/20
- I. Request for Approval - Award Anatomy Equipment Bid to GTSimulators by Global Technologies
- J. Request for Ratification - Award of the WESTEC Building Number 65 Re-Roofing Project to Garcia Roofing; \$38,765.00 (Additional Costs May Include Deck Repair and Wood Facia)
- K. Request for Approval - SmartCatalog Services and Licensing 3-Year Agreement for 2020-2023 between Watermark Insights, LLC and Taft College; 3 Year Agreement Commencing 2/1/20 and May be Renewed for up to Additional 2 Years
- L. Request for Approval - Synapse Laserfiche Software Support Annual Renewal LSAP 2019/20; 11/29/19 - 11/28/20; \$4,343.70
- M. Request for Approval - Extension of Lease Agreement with Taft Plaza for the Rental Space Located at 515 S. Finley Drive, Taft, CA 93268, in Taft Plaza; 12/15/19 - 12/14/20 with Cancellation at Any Time with 60 Day Notice; \$1,907.00 per Month
- N. Request for Approval - Agreement with The Learning Underground for Hosting & Associated Services; 1/1/20 - 12/31/20; \$2,000.00
- O. Request for Approval - Agreement with Quicksilver Software, Inc. to Update TC-Stats Software Package; \$950.00 for iOS13 Compatibility and Up to \$500.00 for Maintenance and Enhancements if Requested
- P. Request for Approval - DJ ASH B, Ashley Brown Contract for Professional Services for Disc Jockey Services; 12/12/19; \$350.00
- Q. Request for Approval - Taft Masonic Building Corporation Hall Association Use and Event Agreement with Taft College; 12/12/19; \$200.00
- R. Request for Ratification - Agreement between Chabot-Las Positas Community College District on Behalf of its California Early Childhood Mentor Program and Taft College for 2019-20; 7/1/19 - 6/30/20; Mentor Program to Cover Expense
- S. Ratification of the October 2019 Vendor Check & Purchase Order Registers

On a motion by Secretary Campos, seconded by Trustee Long and unanimously carried, Consent Agenda Items A – S 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 Long and seconded by Trustee White, Employment Items A – E were approved by the following vote (Employment Items A – E (*Appendix I & II*) are attached to official minutes):

Yes: Emmanuel Campos, Dawn Cole, Michael Long, and Billy White

No: None

Abstain: None

Absent: Dr. Kathy Orrin

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 2019/20
2. Expenditure Accounts (Account Level 1) FY 2019/20
3. Expenditure Detail of \$10,000.00 or Greater, October 2019
4. Student Organization and Special Accounts, October 2019
5. Funds Deposited in County Treasury, October 2019
6. Report of Investments at U.S. Bank Global Corporate Trust Services & The Bank of New York Mellon Trust Company, N.A. as of September 30, 2019

Associated Student Organization

Whisper Lynn Null, Student Trustee, reported on the upcoming ASO & Student Resource Center drive for food and supplies. This year they have identified 8 families of students in need. There will also be a celebration of 2nd year athletes tomorrow in the Quad during lunch time.

Instruction

Dr. Leslie Minor, Vice President of Instruction, thanked the Board for the purchase approval of science equipment and supplies. She also announced faculty hiring and transitions occurring before the start of the Spring semester. She thanked Distance Education Director Adam Bledsoe for his time in the role and welcomed him back to the classroom fulltime. Recently, Dr. Minor attended a conference on the topic of strategic enrollment management.

Information Services

Andrew Prestage, Executive Director of Information Services, provided a brief update of services rendered to events and classrooms.

Dental Hygiene

Dr. Vickie Kimbrough, Director of Dental Hygiene, stated that the \$25,000 Synagro donation given during the Cougar Cookout has been used for program needs. The students were honored to receive the donation and to assist in the event. Staff are working on creating a pathway that bridges students from the program to employment.

Student Services

Severo Balason, Vice President of Student Services, reported that priority registration is going well. Recruitment for a Director of Admissions and Records has begun.

Institutional Research

Xiaohong Li, Executive Director of Institutional Research, said that Strategic Action Plan committee work has been a recent focus. Also, the department has promoted Brandy Young to a Senior Research Assistant after a successful recruitment effort.

Foundation

Sheri Horn-Bunk, Executive Director of Foundation and Institutional Advancement, thanked the Board on behalf of Bob and Judy Hampton. The Hampton's were honored as the Spirit Award winners at the Cougar Cookout and wished to thank all involved for the special event. Ms. Horn-Bunk also thanked the Board for their attendance at a luncheon during a Phillips 66 \$25,000 donation to the Career Technical Education program. This weekend the Foundation will host Blast from the Past in honor of the Hall of Fame inductees. The casual event will give inductees, alumni, staff and community members a time to network and share memories.

Human Resources

Heather del Rosario, Vice President of Human Resources, express gratitude for the support from the Board and the Taft College Classified Collective Bargaining Committee in the effort to adopt the usage of a timeclock system. Implementation will be conducted from HR staff as well as Business Services staff. The department has assisted in receiving inclusion in a free integration project with Cornerstone, an education/training system.

Distance Education

Adam Bledsoe, Director of Distance Education, told the Board he was grateful for their support and his experience as the Director of Distance Education. Distance Education Coordinator Nicole Avina reported that a local survey of DE students gathered many motivational stories to share with staff and potential students. She shared one such testimony of success through the College's Distance Education courses.

Fiscal Services

Amanda Bauer, Executive Director of Fiscal Services, told the Board that the audit team will deliver a draft to the District. The audit will come before the Board in December.

Administrative Services

Brock McMurray, Executive Vice President of Administrative Services, recently attended a Chief Business Officer's meeting to obtain information on the Student Centered Funding Formula. Updated metrics for the SCFF are expected in February 2020. District staff and AP Architects are working with Colombo Construction on finalizing paperwork so that work can resume on the Student Center project.

REPORT OF THE SUPERINTENDENT/PRESIDENT

Community Events

Dr. Daniels recently attended the Taft City Council meeting and promoted College events. She was part of a College "team" that attended the Women Inspiring Girls Girl Scout Event in Bakersfield. This morning she and Trustee White were among many at the Kern Economic Development Committee's Energy Summit. The summit provided insight to the local economic climate.

College Events

The campus has been busy with many events. Dr. Daniels highlighted a Career and Transfer Fair, the 10th Annual Cougar Cookout, Pizza with Administrators, the many Halloween events hosted by College groups, and the Phillips 66 luncheon in honor of their donation.

Legislative Meeting

Dr. Daniels hosted a meeting with local representatives Senator Shannon Grove and Assemblyman Vince Fong. She invited Associated Student Organization and Board of Trustee members. The meeting was a discussion on issues in higher education and experiences from our students.

NEXT MEETING

The next monthly meeting is scheduled for Wednesday, December 11, 2019, at 5:00 p.m.

ADJOURNMENT

At 7:08 p.m., on a motion by Trustee White, seconded by Trustee Long and unanimously carried, the meeting was adjourned.

Respectfully Submitted:

Emmanuel Campos, Secretary

BOARD AGENDA ITEM

Date: December 4, 2019
Submitted by: Dr. Debra Daniels, Superintendent/President
Area Administrator: Dr. Debra Daniels, Superintendent/President
Subject: Request for Approval

Board Meeting Date: December 11, 2019

Title of Board Item:

2020 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 2020. The regular Board meetings will be held on the second Wednesday of each month with exception for January and April which are listed below. I am recommending the approval of these dates.

January 15, 2020	July 8, 2020
February 12, 2020	August 12, 2020
March 11, 2020	September 9, 2020
April 15, 2020	October 14, 2020
May 13, 2020	November 11, 2020
June 10, 2020	December 9, 2020


Terms (if applicable):

Expense (if applicable):

Fiscal Impact Including Source of Funds (if applicable):

Approved: 

Dr. Debra Daniels, Superintendent/President

Date: November 26, 2019
Submitted by: Amanda Bauer, Director of Fiscal Services
Area Administrator: Brock McMurray, EVP of Administrative Services 
Subject: Request for Approval

Board Meeting Date: December 11, 2019

Title of Board Item:

West Kern Community College District Annual Financial Report, June 30, 2019.

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 2018/19 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, 2019



COSSOLIAS | WILSON
DOMINGUEZ | LEAVITT
CERTIFIED PUBLIC ACCOUNTANTS

WEST KERN COMMUNITY COLLEGE DISTRICT
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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, 2019, 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.

Auditor's 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 2018-2019 *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, 2019, 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 Other Postemployment Benefits (OPEB) Funding Progress, the Schedule of the District's Proportionate Share of the Net Pension Liability, and the Schedule of District Contributions, 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, 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 26, 2019, 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 26, 2019



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, 2019. This analysis is presented with comparative information from the year ended June 30, 2018 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 FY 2018-19 the Taft College and California Community Colleges across the State began 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 stronger focus on curriculum offerings based on basic skills, transfer and workforce training in order 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, 2019**

Analysis of Net Assets

The System calculated the District with FTES growth for 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 Position increasing due to grant project related deferred revenue being utilized along with the ongoing adjustment of the District's financials to reflect the pension liability defined by GASB 68. The ongoing long-term campus improvements funded by the 2004 Measure A funding is evident in the increase in Invested in Capital Assets, net of debt. The District did not incur any additional debt related to the long-term campus improvement construction occurring across campus in 2018/2019.

	2019	2018	Change
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Current assets	\$ 38,685,858	\$ 38,585,152	\$ 100,706
Noncurrent assets	72,467,685	73,766,056	(1,298,371)
Deferred outflows of resources	8,277,517	9,046,962	(769,445)
Total Assets and Deferred Outflows of Resources	119,431,060	121,398,170	(1,967,110)
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES			
Current liabilities	5,920,065	5,336,820	583,245
Noncurrent liabilities	101,029,366	103,679,989	(2,650,623)
Deferred inflows of resources	2,584,467	2,028,518	555,949
Total Liabilities and Deferred Inflows of Resources	109,533,898	111,045,327	(1,511,429)
NET POSITION			
Invested in capital assets, net of related debt	20,020,048	19,335,291	684,757
Restricted	18,635,303	18,218,924	416,379
Unrestricted	(28,758,189)	(27,201,372)	(1,556,817)
Total Net Position	\$ 9,897,162	\$ 10,352,843	\$ (455,681)

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.

Analysis of Current Assets

The District's current assets increased by \$101 thousand 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 and the sun-setting of large federal grants.

**WEST KERN COMMUNITY COLLEGE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019**

Analysis of Capital Assets

As of June 30, 2019, the District recorded \$114.85 million invested in capital assets, \$42.38 million in accumulated depreciation, totaling \$72.47 million recorded in net capital assets. In addition to these investments, the District also increased construction in progress (CIP) by \$385 thousand to \$8.69 million as of June 30, 2019. 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, 2019, the \$8.69 million listed in CIP was tied to the Student Center project.

Analysis of Liabilities

Current liabilities increased by \$583 thousand 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. No new debt was issued for the year just ended.

FINANCIAL ACTIVITIES OF THE DISTRICT

	2019	2018	Change
OPERATING REVENUES			
Tuition and fees	\$ 1,325,362	\$ 795,961	\$ 529,401
Federal and State grants and contracts, noncapital	18,768,552	19,759,675	(991,123)
Total Operating Revenues	20,093,914	20,555,636	(461,722)
OPERATING EXPENSES			
Salaries and benefits	31,279,492	28,960,339	2,319,153
Supplies, materials, and other operating expenses	7,272,741	13,961,904	(6,689,163)
Student financial aid	7,636,516	6,899,471	737,045
Depreciation	3,370,570	3,270,796	99,774
Total Operating Expenses	49,559,319	53,092,510	(3,533,191)
Operating Loss	(29,465,405)	(32,536,874)	3,071,469
NON-OPERATING REVENUES (EXPENSES)			
State apportionments	18,729,695	14,930,588	3,799,107
Property taxes	7,525,980	10,343,060	(2,817,080)
State taxes and other revenues	500,696	662,242	(161,546)
Investment income	145,829	548,543	(402,714)
Interest expense, net	(1,978,505)	(2,291,060)	312,555
Transfer from agency fund	3,580,745	-	3,580,745
Transfer to agency fund	(4,666,612)	-	(4,666,612)
Local grants and other non-operating revenues	3,138,161	1,613,078	1,525,083
Total Non-Operating Revenues (Expenses)	26,975,989	25,806,451	1,169,538
OTHER REVENUES (EXPENSES)			
State and local capital income	399,467	10,678	388,789
Change in Net Position	(2,089,949)	(6,719,745)	4,629,796
NET POSITION, BEGINNING OF YEAR	10,352,843	33,726,561	(23,373,718)
PRIOR PERIOD ADJUSTMENT (SEE NOTE 16)	1,634,268	(16,653,973)	18,288,241
NET POSITION, END OF YEAR	\$ 9,897,162	\$ 10,352,843	\$ (455,681)

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.

**WEST KERN COMMUNITY COLLEGE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019**

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 grew slightly in 2018/2019 over 2017/2018 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 increased to 2,909 in 2018/2019, as compared to 2,830 in 2017/2018.

Salaries increased by \$121.8 thousand in 2018/2019 due to positions being filled due to high turnover in the previous year, a 2.71% COLA applied to salaries and an increase in employee benefit costs.

FUNCTIONAL EXPENDITURE CALCULATIONS

In accordance with requirements set forth by the California State System'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	\$ 12,551,609	\$ 2,726,237	\$ -	\$ -	\$ 15,277,845
Academic support	1,424,240	270,167	-	-	1,694,408
Student services	6,379,588	764,309	133,357	-	7,277,255
Plant operations and maintenance	5,302,899	2,116,569	-	-	7,419,468
Community Services and economic development	142	137	-	-	279,293
Ancillary services and auxiliary operations	3,577,369	2,151,621	-	-	5,728,991
Trust and agency activities	242,195	11,798,416	4,747,685	-	16,788,296
Depreciation expense-unallocated	-	-	-	496,413	496,413
	\$ 29,478,042	\$ 19,827,456	\$ 44,881,042	\$ 496,413	\$ 54,682,953

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 nation's. In 2018, the county reported an unemployment rate of 8%, higher than the state and national levels.

**WEST KERN COMMUNITY COLLEGE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019**

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 \$365,791, 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. As a result, the District's enrollment increases year-over-year for the past five years, with fiscal 2019 FTEs held relatively flat. Total FTEs budgeted for 2020 is 2,925, up from 2,532 in fiscal 2015. Management reports that it is currently meeting its state FTEs funding level and has been successful in past years of increasing its enrollment through state FTE allotment. 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.

The District's fiscal outlook currently reflects stability within the educational industry. As of fiscal 2019, the state's new funding formula has decreased the importance of FTEs in the funding calculation and increased the importance of student demographics and performance (although FTEs will still be the greatest factor of importance). Given the District's demographics, the district is expected to benefit from the change in the funding formula. While FTE levels are less meaningful to the funding formula, it still constitutes an important 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. In addition, FTEs could benefit from the California College Promise fee waiver with the state's budget including an additional \$40 million ongoing to cover a second year of enrollment fees for second-year students. As a result of the positive state funding and continued support to provide free education, we believe enrollment and state funding in future years should demonstrate stable growth.

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

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

2015 – 2019 (5-year) Average Increase in enrollment: 14.89%

**WEST KERN COMMUNITY COLLEGE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019**

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, 2019

ASSETS

Current Assets:	
Cash and investments	\$ 9,847,102
Restricted cash and investments	25,743,438
Accounts receivable, net	2,624,478
Inventory	230,449
Prepaid expenses	236,108
Total Current Assets	38,685,858
Noncurrent Assets:	
Capital assets, net	72,467,685
Total Noncurrent Assets	72,467,685
TOTAL ASSETS	111,153,543

DEFERRED OUTFLOWS OF RESOURCES

Deferred outflows related to OPEB	56,371
Deferred outflows related to pensions	8,221,146
TOTAL DEFERRED OUTFLOWS OF RESOURCES	8,277,517
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 119,431,060

LIABILITIES

Current Liabilities:	
Accounts payable	\$ 1,399,796
Unearned revenue	2,086,117
Long-term debt, current portion	2,434,152
Total Current Liabilities	5,920,065
Noncurrent Liabilities:	
Compensated absences	482,735
Net OPEB liability	16,582,952
Net pension liability	29,232,539
Long-term debt, non-current portion	54,731,140
Total Noncurrent Liabilities	101,029,366
TOTAL LIABILITIES	106,949,431

DEFERRED INFLOWS OF RESOURCES

Deferred inflows related to pensions	2,584,467
TOTAL DEFERRED INFLOWS OF RESOURCES	2,584,467

NET POSITION

Net investment in capital assets	20,020,048
Restricted for:	
Debt service	15,433,232
Capital projects	1,435,591
Other special purposes	1,766,480
Unrestricted	(28,758,189)
TOTAL NET POSITION	9,897,162
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 119,431,060

**WEST KERN COMMUNITY COLLEGE DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
NET POSITION – PRIMARY GOVERNMENT
FOR THE YEAR ENDED JUNE 30, 2019**

OPERATING REVENUES	
Tuition and fees	\$ 3,900,051
Less: Scholarship discounts and allowances	(2,574,689)
Net tuition and fees	<u>1,325,362</u>
Grants and Contracts, Noncapital	
Federal	6,559,436
State	12,209,116
TOTAL OPERATING REVENUES	<u>20,093,914</u>
OPERATING EXPENSES	
Salaries	19,099,356
Employee benefits	12,180,136
Supplies, materials, and other operating expenses and services	7,272,741
Student aid	7,636,516
Depreciation	3,370,570
TOTAL OPERATING EXPENSES	<u>49,559,319</u>
OPERATING INCOME (LOSS)	<u>(29,465,405)</u>
NON-OPERATING REVENUES (EXPENSES)	
State apportionments, noncapital	18,729,695
Local property taxes	6,677,309
Taxes levied for other specific purposes	848,671
State taxes and other revenues	500,696
Investment income, noncapital	145,829
Interest expense on capital asset-related debt	(1,978,505)
Transfer from agency funds	3,580,745
Transfer to agency funds	(4,666,612)
Local grants and other non-operating income	3,138,161
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>26,975,989</u>
INCOME BEFORE OTHER REVENUES, EXPENSES, GAINS, OR LOSSES	<u>(2,489,416)</u>
Local revenues, capital	399,467
TOTAL OTHER REVENUES	<u>399,467</u>
CHANGE IN NET POSITION	<u>(2,089,949)</u>
NET POSITION, BEGINNING OF YEAR	10,352,843
PRIOR YEAR ADJUSTMENT (SEE NOTE 16)	1,634,268
NET POSITION, END OF YEAR	<u>\$ 9,897,162</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, 2019**

CASH FLOWS FROM OPERATING ACTIVITIES

Tuition and fees	\$ 1,226,590
Federal and state grants and contracts	18,452,627
Payments to students	(7,636,516)
Payments to or on behalf of employees	(29,756,554)
Payments to vendors	(6,611,000)
Net Cash Used by Operating Activities	<u>(24,324,853)</u>

CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES

State apportionments	18,729,695
Property taxes - non debt related	6,677,309
State taxes and other apportionments	500,696
Local grants and other non-operating revenues	3,748,471
Contributions to trusts	(1,090,150)
Net Cash Provided by Non-capital Financing Activities	<u>28,566,021</u>

CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES

Purchase of capital assets	(437,931)
Local property taxes and other revenues for capital purposes	1,248,138
Principal paid on capital debt	(3,652,914)
Interest paid on capital debt	(1,327,294)
Net Cash Provided (Used) by Capital Financing Activities	<u>(4,170,001)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest received from investments	<u>145,829</u>
Net Cash Provided by Investing Activities	<u>145,829</u>

NET INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS

	<u>216,996</u>
CASH & CASH EQUIVALENTS, BEGINNING OF YEAR	<u>35,373,544</u>
CASH & CASH EQUIVALENTS, END OF YEAR	<u>\$ 35,590,540</u>

**WEST KERN COMMUNITY COLLEGE DISTRICT
STATEMENT OF CASH FLOWS – PRIMARY GOVERNMENT
FOR THE YEAR ENDED JUNE 30, 2019**

RECONCILIATION OF OPERATING LOSS TO NET CASH

USED BY OPERATING ACTIVITIES

Operating loss	\$ (29,465,405)
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities:	
Depreciation expense	3,370,570
Changes in Assets and Liabilities:	
Accounts receivables, net	209,949
Inventory	24,523
Prepaid expenses	(113,899)
Deferred outflows of resources	769,445
Accounts payable and accrued liabilities	532,337
Unearned revenue	(168,027)
Compensated absences	57,723
Net pension liability	(93,503)
Net OPEB liability	(4,515)
Deferred inflows of resources	555,949
Total Adjustments	<u>5,140,552</u>
Net Cash Flows From Operating Activities	<u>\$ (24,324,853)</u>

CASH AND CASH EQUIVALENTS CONSIST OF THE FOLLOWING :

Cash in banks	\$ 9,847,102
Cash equivalents, restricted	25,743,438
Total Cash and Cash Equivalents	<u>\$ 35,590,540</u>

**WEST KERN COMMUNITY COLLEGE DISTRICT
FIDUCIARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2019**

	Agency Funds
ASSETS	
Cash and cash equivalents	\$ 213,336
Accounts receivable, net	1,744
Total Assets	215,080
LIABILITIES	
Due to student groups	215,080
Total Liabilities	\$ 215,080

**WEST KERN COMMUNITY COLLEGE DISTRICT
DISCRETELY PRESENTED COMPONENT UNIT
TAFT COLLEGE FOUNDATION
STATEMENT OF NET POSITION
JUNE 30, 2019**

	<u>2019</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 3,503,418
Total current assets	<u>3,503,418</u>
Noncurrent assets:	
FCCC - Bernard Osher Perpetuity	<u>81,000</u>
Total noncurrent assets	<u>81,000</u>
Total assets	<u>\$ 3,584,418</u>
LIABILITIES	
Accounts payable and accrued liabilities	<u>\$ -</u>
Total liabilities	<u>-</u>
NET ASSETS	
Net assets without donor restrictions	47,682
Net assets with donor restrictions	<u>3,536,736</u>
Total Net Assets	<u>3,584,418</u>
Total Liabilities and Net Assets	<u>\$ 3,584,418</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, 2019**

Year Ended June 30, 2019	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
SUPPORT AND REVENUE			
Special events	\$ 53,453	\$ -	\$ 53,453
Interest and dividends	160,475	480,141	640,616
Unrealized gain on investments	111,016	-	111,016
Net assets released from restriction	-	-	-
Total Support and Revenue	324,944	480,141	805,085
EXPENSES			
Program	281,049	623,991	905,040
General and administrative	27,136	-	27,136
Fundraising	13,074	-	13,074
Total Expenses	321,259	623,991	945,250
Change in Net Assets	3,685	(143,850)	(140,165)
Net Assets - Beginning of Year	43,997	3,680,586	3,724,583
Net Assets - End of Year	\$ 47,682	\$ 3,536,736	\$ 3,584,418

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, 2019**

Year Ended June 30,	2019
CASH FLOWS FROM OPERATING ACTIVITIES	
Payments to suppliers	(945,250)
Other operating receipts/payments	53,453
Net Cash Provided (Used) by Operating Activities	<u>(891,797)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest and dividends	640,616
Unrealized gain on investments	111,016
FCCC - Bernard Osher Perpetuity	(81,000)
Net cash used in investing activities	<u>670,632</u>
Net Increase (Decrease) in Cash	(221,165)
Cash and Cash Equivalents - Beginning of Year	<u>3,724,583</u>
Cash and Cash Equivalents - End of Year	<u>\$ 3,503,418</u>

WEST KERN COMMUNITY COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

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, 2019

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, 2019

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, 2019, 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, 2019

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, 2019**

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, 2019

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Compensated Absences

Accumulated unpaid employee vacation 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, 2019**

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 \$9,897,162 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, 2019

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, 2019**

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. Under these reporting requirements, the Foundation is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. As permitted by the codification, the Foundation does not use fund accounting.

Permanently Restricted Net Assets: Net assets subject to donor-imposed stipulations that they be maintained permanently by the Foundation. Generally, the donors of these assets permit the Foundation to use all or part of the income earned on related investments for general or specific purposes.

Temporarily Restricted Net Assets: Net assets subject to donor-imposed stipulations that will be met by actions of the Foundation and/or the passage of time.

Unrestricted Net Assets: Net assets not subject to donor-imposed restrictions.

Revenues and expenses are recorded when incurred in accordance with the accrual basis of accounting. Revenues are reported as increases in the unrestricted net assets classification unless use of the related assets is limited by donor-imposed restrictions. Contributions, including unconditional promises to give, are recognized as revenue in the period received. Conditional promises to give are not recognized as revenue until the conditions on which they depend are substantially met. Contributions for in-kind gifts from outside sources are recorded at their fair market value on the date of the donation.

Expenses are reported as decreases in unrestricted net assets. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulation or by law.

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, 2019**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

New Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that may impact future financial presentations. Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements of the District.

GASB Statement No. 84 – Fiduciary Activities. The objective of this Statement 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, 2018.

GASB Statement No. 87 – Leases. The objective of this Statement 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 December 15, 2019.

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.

**WEST KERN COMMUNITY COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 3 – DEPOSITS AND INVESTMENTS, continued

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.

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

**WEST KERN COMMUNITY COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 3 – DEPOSITS AND INVESTMENTS, continued

Summary of Deposits and Investments

Deposits and investments as of June 30, 2019, consisted of the following:

	Primary Government	Fiduciary Funds	Foundation
Cash on hand and in banks	\$ 736,094	\$ 213,336	\$ 47,440
Cash in revolving	17,022	-	-
Investments	34,837,424	-	3,455,978
Total Deposits and Investments	\$ 35,590,540	\$ 213,336	\$ 3,503,418

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 581 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	Morgan Stanley	\$ 2,054,763
Corporate Notes	UBS (Foundation)	\$ 3,453,686

**WEST KERN COMMUNITY COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

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, 2019, the District's bank balance of \$95,578 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 investments in bonds and common stock of \$15,814,134, have a custodial credit risk exposure because the related securities are uninsured, unregistered, and held by the brokerage firm which is also the counterparty for these securities.

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, 2019**

NOTE 5 – ACCOUNTS RECEIVABLE

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

The accounts receivable are as follows:

	Primary Government
Federal Government	
Categorical aid	\$ 199,547
State Government	
Apportionment	44,571
Categorical aid	867,733
Other state sources	444,548
Local Sources	
Student receivables	683,777
Other local sources	384,302
Total	<u>\$ 2,624,478</u>

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the District for the fiscal year ended June 30, 2019, was as follows:

	Balance July 1, 2018	Adjustment for Restatement	Additions	Deductions	Balance June 30, 2019
Capital Assets not being Depreciated					
Land	\$ 1,473,619	\$ -	\$ -	-	\$ 1,473,619
Construction in progress	6,668,120	1,634,268	385,281	-	8,687,669
Total Capital Assets Not Being Depreciated	<u>8,141,739</u>	<u>1,634,268</u>	<u>385,281</u>	<u>-</u>	<u>10,161,288</u>
Capital Assets Being Depreciated					
Land and building improvements	8,625,113	-	-	-	8,625,113
Buildings	85,908,251	-	-	-	85,908,251
Furniture and equipment	10,101,163	-	52,650	-	10,153,813
Total Capital Assets Being Depreciated	<u>104,634,527</u>	<u>-</u>	<u>52,650</u>	<u>-</u>	<u>104,687,177</u>
Total Capital Assets	<u>112,776,266</u>	<u>1,634,268</u>	<u>437,931</u>	<u>-</u>	<u>114,848,465</u>
Less Accumulated Depreciation					
Land and building improvements	3,110,317	-	531,306	-	3,641,623
Buildings	27,617,683	-	2,094,069	-	29,711,752
Furniture and equipment	8,282,210	-	745,195	-	9,027,405
Total Accumulated Depreciation	<u>39,010,210</u>	<u>-</u>	<u>3,370,570</u>	<u>-</u>	<u>42,380,780</u>
Net Capital Assets	<u>\$ 73,766,056</u>	<u>\$ 1,634,268</u>	<u>\$ (2,932,639)</u>	<u>\$ -</u>	<u>\$ 72,467,685</u>

**WEST KERN COMMUNITY COLLEGE DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2019**

NOTE 7 – ACCOUNTS PAYABLE

Accounts payable for the District consisted of the following:

	Primary Government
Vendors payable	\$ 475,409
Salaries and benefits	459,914
Accrued interest	464,473
Total	<u>\$ 1,399,796</u>

NOTE 8 – UNEARNED REVENUE

Unearned revenue consisted of the following:

	Primary Government
Federal financial assistance	\$ 274,891
State categorical aid	639,913
Local sources	1,171,313
Total	<u>\$ 2,086,117</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, 2019**

NOTE 10 – LONG-TERM OBLIGATIONS

Summary

The changes in the District's long-term obligations during the 2019 fiscal year consisted of the following:

	Balance July 1, 2018	Additions	Payments and Reductions	Balance June 30, 2019	Due Within One Year
General obligation bonds	\$ 34,539,408	\$ 186,738	\$ 2,290,000	\$ 32,436,146	\$ 1,007,270
Unamortized bond premium	2,312,060	-	362,914	1,949,146	391,882
Certificates of participation	23,780,000	-	1,000,000	22,780,000	1,035,000
Net OPEB liability	16,587,467	-	4,515	16,582,952	-
Compensated absences	425,013	57,722	-	482,735	-
Total long-term obligations	\$ 77,643,948	\$ 244,460	\$ 3,657,429	\$ 74,230,979	\$ 2,434,152

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

Issuance Date	Interest Yield	Maturity Date	Amount of Original Issue	Bonds Outstanding July 1, 2018	Additions	Redeemed	Bonds Outstanding June 30, 2019	Due Within One Year
12/13/2006	3.70 - 4.36%	11/1/2019	\$ 12,500,856	\$ 502,584	\$ 55,526	\$ 110,000	\$ 448,110	\$ 106,110
10/18/2007	3.68 - 4.68%	11/1/2032	12,297,305	12,436,824	131,212	290,000	12,278,036	81,160
4/16/2015	1.89 - 3.51%	11/1/2031	16,995,000	16,995,000	-	-	16,995,000	-
4/16/2015	2.20 - 2.75%	11/1/2021	2,715,000	2,715,000	-	-	2,715,000	820,000
4/16/2015	1.60%	11/1/2018	5,295,000	1,890,000	-	1,890,000	-	-
Total General Obligation Bonds			\$ 49,803,161	\$ 34,539,408	\$ 186,738	\$ 2,290,000	\$ 32,436,146	\$ 1,007,270

2006 B - Capital Appreciation

The bonds mature through fiscal year 2020 as follows:

Period Ending	Principal	Interest	Accreted Interest	Total
2020	\$ 106,110	\$ -	\$ 368,890	\$ 475,000
Accretion	342,000	-	(342,000)	-
Total	\$ 448,110	\$ -	\$ 26,890	\$ 475,000

**WEST KERN COMMUNITY COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 10 – LONG-TERM OBLIGATIONS , continued

2007 C – Current Interest

The bonds mature through fiscal year 2033 as follows:

Fiscal Year	Principal	Interest	Accreted Int.	Total
2020	\$ 81,160	\$ 520,731	\$ 248,840	\$ 850,731
2021	79,891	520,731	285,109	885,731
2022	77,920	520,731	322,080	920,731
2023	282,941	520,731	157,059	960,731
2024	495,000	510,107	-	1,005,107
2025-2029	3,490,000	2,171,594	-	5,661,594
2030-2033	7,000,000	1,051,604	-	8,051,604
Accretion	771,124	-	(771,124)	-
Total	\$ 12,278,036	\$ 5,816,229	\$ 241,964	\$ 18,336,229

2015 A - Refunding

The bonds mature through fiscal year 2032 as follows:

Fiscal Year	Principal	Interest	Total
2020	\$ -	\$ 696,150	\$ 696,150
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	\$ 5,715,525	\$ 22,710,525

2015 B - Refunding

The bonds mature through fiscal year 2032 as follows:

Fiscal Year	Principal	Interest	Total
2020	\$ 820,000	\$ 64,712	\$ 884,712
2021	1,310,000	48,312	1,358,312
2022	585,000	20,475	605,475
Total	\$ 2,715,000	\$ 133,499	\$ 2,848,499

**WEST KERN COMMUNITY COLLEGE DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2019**

NOTE 10 – LONG-TERM OBLIGATIONS , continued

Certificates of Participation

2015 Issuance

The certificates mature through fiscal year 2035 as follows:

Fiscal Year	Principal	Interest	Total
2020	\$ 1,035,000	\$ 20,700	\$ 1,055,700
2021	1,080,000	21,600	1,101,600
2022	1,125,000	28,125	1,153,125
2023	1,180,000	29,500	1,209,500
2024	1,240,000	31,000	1,271,000
2025-2029	7,050,000	133,391	7,183,391
2030-2034	8,250,000	138,448	8,388,448
2035	1,820,000	32,988	1,852,988
Total	\$ 22,780,000	\$ 435,752	\$ 23,215,752

NOTE 11 – POSTEMPLOYMENT BENEFITS

For the fiscal year ended June 30, 2019, 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
District Plan	\$ 16,582,952	\$ 56,371	\$ -	(60,886)

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	75
Active Employees	145
	<u>220</u>

**WEST KERN COMMUNITY COLLEGE DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2019**

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 2018-2019, the District contributed \$1,747,490 to the Plan, of which \$1,130,262 was used for current premiums and \$617,228 was used to fund the OPEB Trust.

Net OPEB Liability of the District

The District's net OPEB liability of \$16,582,952 was measured as of June 30, 2019, by an actuarial valuation as of that date. The components of the net OPEB liability of the District at June 30, 2019, were as follows:

Total OPEB liability	\$ 23,660,095
Plan fiduciary net position	<u>7,077,143</u>
District's net OPEB liability	<u>\$ 16,582,952</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>29.91%</u>

The total OPEB liability in the June 30, 2019, actuarial valuation was determined using the following assumptions, applied to all periods included in the measurement, unless otherwise specified:

Valuation date	June 30, 2018
Measurement date	June 30, 2019
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, 2019**

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, 2019, valuation were based on the results of an actual experience study for the period July 1, 2017 to June 30, 2018.

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, 2018	\$ 22,854,432	\$ 6,266,965	\$ 16,587,467
Changes for the year:			
Service cost	295,407	-	295,407
Interest	1,354,792	-	1,354,792
Employer contributions	-	1,388,436	(1,388,436)
Expected investment income	-	390,716	(390,716)
Investment gains/losses	-	(70,464)	70,464
Administrative expense	-	(53,974)	53,974
Expected benefit payments	(844,536)	(844,536)	-
Net change	805,663	810,178	(4,515)
Balance June 30, 2019	\$ 23,660,095	\$ 7,077,143	\$ 16,582,952

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	\$ 20,461,659	\$ 16,582,952	\$ 13,534,574

**WEST KERN COMMUNITY COLLEGE DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2019**

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	\$ 13,265,100	\$ 16,582,952	\$ 20,750,241

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

At June 30, 2019, the District's reported \$56,371 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, 2019.

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
2020	\$ 14,093
2021	14,093
2022	14,093
2023	14,092
	<u>\$ 56,371</u>

**WEST KERN COMMUNITY COLLEGE DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2019**

NOTE 12 – RISK MANAGEMENT

Joint Powers Authority Risk Pools

During fiscal year ending June 30, 2019, 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 2018-2019, 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, 2019, 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	\$ 14,075,880	\$ 4,191,389	\$ 1,430,797	\$ 1,593,433
CalPERS	15,156,659	4,029,757	1,153,670	2,573,686
Total	\$ 29,232,539	\$ 8,221,146	\$ 2,584,467	\$ 4,167,119

**WEST KERN COMMUNITY COLLEGE DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2019**

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, 2017, 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, 2019, are summarized as follows:

	STRP Defined Benefit Plan	
	On or before December 31, 2012	On or after January 1, 2013
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	16.28%	16.28%
Required state contribution rate	9.328%	9.328%

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

**WEST KERN COMMUNITY COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

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, 2019, are presented above and the District's total contributions were \$1,489,358.

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

At June 30, 2019, 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	\$	14,075,880
State's proportionate share of the net pension liability associated with the District		<u>8,059,488</u>
Total	\$	<u>22,135,368</u>

The net pension liability was measured as of June 30, 2017. 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, 2018 and June 30, 2017, respectively was 0.0153 percent and 0.0158 percent, resulting in a net decrease in the proportionate share of 0.0004 percent.

For the year ended June 30, 2019, the District recognized pension expense of \$1,593,433. In addition, the District recognized pension expense and revenue of \$869,264 for support provided by the State. At June 30, 2019, 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	\$ -	\$ 541,888
Differences between expected and actual experience	43,650	204,264
Changes in assumptions	2,186,595	-
Net changes in proportionate share of net pension liability	471,786	684,645
District contributions subsequent to the measurement date	1,489,358	-
Total	<u>\$ 4,191,389</u>	<u>\$ 1,430,797</u>

WEST KERN COMMUNITY COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

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	\$ 452,344
2021	249,263
2022	(120,113)
2023	247,805
2024	443,992
Thereafter	(2,057)
	\$ 1,271,234

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, 2017, and rolling forward the total pension liability to June 30, 2018. The financial reporting actuarial valuation as of June 30, 2017, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2017
Measurement date	June 30, 2018
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%

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.

**WEST KERN COMMUNITY COLLEGE DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2019**

NOTE 13 – EMPLOYEE RETIREMENT SYSTEMS, continued

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, 2019, 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

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	\$ 20,619,518	\$ 14,075,880	\$ 8,650,570

**WEST KERN COMMUNITY COLLEGE DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2019**

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, 2017, 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, 2019, are summarized as follows:

	<u>School Employer Pool (CalPERS)</u>	
	On or before	On or after
	December 31, 2012	January 1, 2013
Hire date		
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	18.062%	18.062%

**WEST KERN COMMUNITY COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

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, 2019, 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, 2019, the District reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$15,156,659. 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, 2018 and June 30, 2017, respectively was 0.0568 percent and 0.0617 percent, resulting in a net decrease in the proportionate share of 0.0049 percent.

For the year ended June 30, 2019, the District recognized pension expense of \$2,573,686. At June 30, 2019, 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	\$ 124,318	\$ -
Differences between expected and actual experience	993,614	-
Changes in assumptions	1,513,326	-
Net changes in proportionate share of net pension liability	-	1,153,670
District contributions subsequent to the measurement date	1,398,499	-
Total	\$ 4,029,757	\$ 1,153,670

WEST KERN COMMUNITY COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

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	\$ 1,244,432
2021	847,905
2022	(343,063)
2023	(271,686)
	<u>\$ 1,477,588</u>

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, 2017, and rolling forward the total pension liability to June 30, 2018. The financial reporting actuarial valuation as of June 30, 2017, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2017
Measurement date	June 30, 2018
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, 2019**

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	\$ 22,067,370	\$ 15,156,659	\$ 9,423,234

WEST KERN COMMUNITY COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

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, 2019, which amounted to \$785,014, (8.395 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, 2019. 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, 2019, the District made payments of \$246,794 and \$3,784,187 to SISC for its workers' compensation and health and welfare coverage, respectively. The District also made payments of \$113,094 to SWACC for its property/liability coverage and \$47,659 to Student Insurance for its student liability insurance coverage.

**WEST KERN COMMUNITY COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

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, 2019.

Litigation

The District is not currently a party to any significant legal proceedings.

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 – PRIOR PERIOD ADJUSTMENT

During the year ended June 30, 2019, the District restated beginning net position by \$1,634,268 to recognize construction in progress category capital assets which related to prior periods.

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, 2019**

	2019	2018
Total OPEB liability		
Service cost	\$ 295,407	\$ 287,501
Interest	1,354,792	1,317,275
Benefit payments	(844,536)	(1,130,262)
Net change in total OPEB liability	805,663	474,514
Total OPEB liability, beginning of year	22,854,432	22,379,918
Total OPEB liability, end of year (a)	\$ 23,660,095	\$ 22,854,432
Plan fiduciary net position		
Employer contributions	\$ 1,388,436	\$ 1,747,490
Expected investment income	390,716	382,281
Investment gains/losses	(70,464)	-
Administrative expense	(53,974)	(51,722)
Expected benefit payments	(844,536)	(1,130,262)
Change in plan fiduciary net position	810,178	947,787
Fiduciary trust net position, beginning of year	6,266,965	5,319,178
Fiduciary trust net position, end of year (b)	\$ 7,077,143	\$ 6,266,965
Net OPEB liability (asset), ending (a) - (b)	\$ 16,582,952	\$ 16,587,467
Covered payroll	N/A*	N/A*
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	30%	27%
Net OPEB liability (asset) as a percentage of covered payroll	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, 2019**

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

CalSTRS	2019	2018	2017	2016	2015
District's proportion of the net pension liability	0.015%	0.016%	0.016%	0.017%	0.015%
District's proportionate share of the net pension liability	\$ 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	8,059,488	8,635,680	7,566,863	5,999,865	5,412,527
Total	\$ 22,135,368	\$ 23,233,048	\$ 20,858,802	\$ 17,344,129	\$ 14,375,992
District's covered - employee payroll	\$ 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	160.23%	156.11%	154.66%	139.24%	114.42%
Plan fiduciary net position as a percentage of the total pension liability	71.00%	69.00%	70.04%	74.00%	76.50%
CalPERS	2019	2018	2017	2016	2015
District's proportion of the net pension liability	0.057%	0.062%	0.065%	0.066%	0.069%
District's proportionate share of the net pension liability	\$ 15,156,659	\$ 14,728,674	\$ 12,767,803	\$ 9,740,820	\$ 7,820,779
District's covered - employee payroll	\$ 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	217.39%	185.33%	164.85%	132.39%	107.96%
Plan fiduciary net position as a percentage of the total pension liability	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, 2019**

CaSTRS	Reporting Fiscal Year				
	2019	2018	2017	2016	2015
Statutorily required contribution	\$ 1,489,358	\$ 1,267,629	\$ 1,176,352	\$ 922,151	\$ 723,475
District's contributions in relation to the statutorily required contribution	1,489,358	1,267,629	1,176,352	922,151	723,475
District's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 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	16.28%	14.43%	12.58%	10.73%	8.88%

CaPERS	Reporting Fiscal Year				
	2019	2018	2017	2016	2015
Statutorily required contribution	\$ 1,398,499	\$ 1,082,829	\$ 1,103,732	\$ 917,548	\$ 866,075
District's contributions in relation to the statutorily required contribution	1,398,499	1,082,829	1,103,732	917,548	866,075
District's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 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	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
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2019**

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 - The CalSTRS plan rate of investment return assumption was changed from 7.60 percent to 7.10 percent since the previous valuation. The CalPERS plan rate of investment return assumption was changed from 7.65 percent to 7.15 percent since the previous valuation.

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, 2019

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

Amanda Bauer
Director of Fiscal Services

**WEST KERN COMMUNITY COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019**

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-1819	10.558	13666	\$ 70,729
Child and Adult Care Food Programs-1718	10.558	13666	44,846
Subtotal U.S. Department of Agriculture			<u>115,575</u>
U.S. DEPARTMENT OF EDUCATION			
Direct Programs:			
TRIO Student Support Services Grant	84.042A	*	241,291
Student Financial Assistance Cluster			
Federal Work Study	84.033	*	83,837
Pell Grants	84.063	*	6,121,494
Supplemental Educational Opportunity Grant (SEOG)	84.007	*	76,518
Subtotal Student Financial Assistance Cluster			<u>6,281,849</u>
Passed Through California Community Colleges Chancellor's Office			
Perkins, Title I-C	84.048	*	101,039
Subtotal U.S. Department of Education			<u>6,624,179</u>
Total Expenditures of Federal Awards			<u>\$ 6,739,754</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, 2019**

Program	Program Entitlements		
	Current Year	Prior Year	Total Entitlement
Adult Education Block Grant - AB104	\$ 806,350	\$ 44,222	\$ 850,572
Cal Works	156,756	-	156,756
CARE	48,423	-	48,423
CCAP-GPAP (Implementation)	50,000	-	50,000
CCAP-GPAP (Planning)	12,000	-	12,000
CCC Migrant Bilingual Education	98,159	-	98,159
CCC Technology Center Grant	-	7,214	7,214
CDTC	7,250	4,291	11,541
Child Care Preschool Grant	664,174	-	664,174
Classified Professional Development	24,781	-	24,781
CTE - CVC-OEI (Planning)	2,879	-	2,879
CTE - Strong Workforce Local SW2	115,856	-	115,856
CTE Strong Workforce - Local (SW3)	237,322	-	237,322
CTE Transition Grant	38,572	-	38,572
DSPS	268,799	-	268,799
EOPS	391,994	-	391,994
Faculty / Staff Diversity	50,000	16,575	66,575
Financial Aid + 2% Admin	215,214	-	215,214
Financial Aid Cal Grants	592,159	1,670	593,829
Financial Aid Technology	173,850	-	173,850
Guided Pathways	150,273	125,227	275,500
Hunger Free Campus Support	23,592	5,546	29,138
Instructional Equipment	35,797	-	35,797
Lottery (Restricted)	202,522	-	202,522
Mental Health Services	23,488	-	23,488
Scheduled Maintenance	35,798	33,441	69,239
Strong Workforce - Regional Funding SW3	432,407	-	432,407
Student Equity & Achievement Program	1,639,605	-	1,639,605
Student Success Completion Grant	652,671	59,500	712,171
TANF / Needy Families	32,314	-	32,314
Veteran Resource Center	14,549	13,260	27,809
Zero Textbook Costs Grant - Implementation/Planning	-	103,736	103,736
Subtotal	\$ 7,197,554	\$ 414,682	\$ 7,612,236

**WEST KERN COMMUNITY COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2019**

Program Revenues				Total
Cash	Accounts	Unearned	Total	Program
Received	Receivable	Revenue	Revenue	Expenditures
\$ 850,572	\$ -	\$ -	\$ 850,572	\$ 850,572
156,756	-	-	156,756	156,756
48,423	-	-	48,423	48,423
-	50,000	17,890	32,110	32,110
12,000	-	-	12,000	12,000
83,347	14,812	-	98,159	98,159
7,214	-	-	7,214	7,214
11,541	-	5,470	6,071	6,071
328,807	335,367	-	664,174	664,174
24,781	-	24,781	-	-
2,879	-	-	2,879	2,879
115,856	-	-	115,856	115,856
237,322	-	173,691	63,631	63,631
37,643	929	-	38,572	38,572
268,799	-	-	268,799	268,799
391,994	-	-	391,994	391,994
66,575	-	50,522	16,053	16,053
215,214	-	-	215,214	215,214
566,641	27,188	-	593,829	593,829
173,850	-	124,249	49,601	49,601
275,500	-	202,873	72,627	72,627
29,138	-	13,592	15,546	15,546
35,797	-	-	35,797	35,797
133,761	68,761	-	202,522	202,522
23,488	-	-	23,488	23,488
69,239	-	-	69,239	69,239
352,373	80,034	-	432,407	432,407
1,639,605	-	26,845	1,612,760	1,612,760
712,171	-	-	712,171	712,171
24,559	7,755	-	32,314	32,314
27,809	-	-	27,809	27,809
36,806	66,930	-	103,736	103,736
\$ 6,951,137	\$ 661,098	\$ 639,913	\$ 6,972,322	\$ 6,972,323

**WEST KERN COMMUNITY COLLEGE DISTRICT
SCHEDULE OF WORKLOAD MEASURES FOR STATE GENERAL APPORTIONMENT
FOR THE YEAR ENDED JUNE 30, 2019**

CATEGORIES	Reported Data	Audit Adjustments	Audited Data
A. Summer Intersession (Summer 2018 only)			
1. Noncredit	-	-	-
2. Credit	259.78	-	259.78
B. Summer Intersession (Summer 2019 - Prior to July 1, 2019)			
1. Noncredit	-	-	-
2. Credit	224.34	-	224.34
C. Primary Terms (Exclusive of Summer Intersession)			
1. Census Procedure Courses			
(a) Weekly Census Contact Hours	1,125.02	-	1,125.02
(b) Daily Census Contact Hours	10.30	-	10.30
2. Actual Hours of Attendance Procedure Courses			
(a) Noncredit	-	-	-
(b) Credit	207.68	-	207.68
3. Independent Study/Work Experience			
(a) Weekly Census Contact Hours	954.93	-	954.93
(b) Daily Census Contact Hours	126.99	-	126.99
(c) Noncredit Independent Study/Distance Education Courses	-	-	-
D. Total FTES	2,909.04	-	2,909.04
Supplemental Information (subset of above information)			
E. In-service Training Courses	-	-	-
F. Basic Skills Courses and Immigrant Education			
1. Credit	37.43	-	37.43
2. Noncredit	-	-	-
Total Basic Skills FTES	37.43	-	37.43

**WEST KERN COMMUNITY COLLEGE DISTRICT
RECONCILIATION OF EDUCATION CODE SECTION 84362 (50 PERCENT LAW) CALCULATION
FOR THE YEAR ENDED JUNE 30, 2019**

	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	\$ 4,206,847	\$ -	\$ 4,206,847	\$ 4,206,847	\$ -	\$ 4,206,847
Other	1300	2,646,279	-	2,646,279	2,646,279	-	2,646,279
Total Instructional Salaries		6,853,126	-	6,853,126	6,853,126	-	6,853,126
Non-Instructional Salaries							
Contract or Regular	1200	-	-	-	1,254,794	-	1,254,794
Other	1400	-	-	-	327,494	-	327,494
Total Non-Instructional Salaries		-	-	-	1,582,288	-	1,582,288
Total Academic Salaries		6,853,126	-	6,853,126	8,435,414	-	8,435,414
<u>Classified Salaries</u>							
Non-Instructional Salaries							
Regular Status	2100	-	-	-	3,382,040	-	3,382,040
Other	2300	-	-	-	346,583	-	346,583
Total Non-Instructional Salaries		-	-	-	3,728,623	-	3,728,623
Instructional Aides							
Regular Status	2200	246,281	-	246,281	254,534	-	254,534
Other	2400	68,907	-	68,907	68,907	-	68,907
Total Instructional Aides		315,188	-	315,188	323,441	-	323,441
Total Classified Salaries		315,188	-	315,188	4,052,064	-	4,052,064
Employee Benefits	3000	3,475,045	-	3,475,045	7,488,157	-	7,488,157
Supplies and Materials	4000	-	-	-	237,340	-	237,340
Other Operating Expenses	5000	1,404,059	-	1,404,059	3,364,116	-	3,364,116
Equipment Replacement	6420	-	-	-	130,049	-	130,049
Total Expenditures Prior to Exclusions		12,047,418	-	12,047,418	23,707,140	-	23,707,140
<u>Exclusions</u>							
Activities to Exclude							
Inst. Staff-Retirees' Benefits and Incentives	5900	242,150	-	242,150	242,150	-	242,150
Std. Health Svcs. Above Amount Collected	6441	-	-	-	-	-	-
Student Transportation	6491	-	-	-	-	-	-
Non-inst.Staff-Retirees' Benefits and Incentives	6740	-	-	-	968,789	-	968,789
Object to Exclude							
Rents and Leases	5060	-	-	-	35,064	-	35,064
Lottery Expenditures		-	-	-	-	-	-
Academic Salaries	1000	215,506	-	215,506	215,506	-	215,506
Classified Salaries	2000	-	-	-	-	-	-
Employee Benefits	3000	-	-	-	-	-	-
Supplies and Materials	4000	-	-	-	-	-	-
Software	4100	-	-	-	-	-	-
Books, Magazines & Periodicals	4200	-	-	-	-	-	-
Instructional Supplies & Materials	4300	-	-	-	-	-	-
Non-inst. Supplies & Materials	4400	-	-	-	-	-	-
Total Supplies and Materials		-	-	-	-	-	-
Other Operating Expenses and Services	5000	-	-	-	-	-	-
Capital Outlay	6000	-	-	-	-	-	-
Library Books	6300	-	-	-	-	-	-
Equipment	6400	-	-	-	-	-	-
Equipment - Additional	6410	-	-	-	-	-	-
Equipment - Replacement	6420	-	-	-	-	-	-
Total Equipment		-	-	-	-	-	-
Total Capital Outlay		-	-	-	-	-	-
Other Outgo	7000	-	-	-	-	-	-
Total Exclusions		\$ 457,656	\$ -	\$ 457,656	\$ 1,461,509	\$ -	\$ 1,461,509
Total for ECS 84362, 50% Law		\$ 11,589,762	\$ -	\$ 11,589,762	\$ 22,245,631	\$ -	\$ 22,245,631
Percent of CEE (Instructional Salary Cost/Total CEE)		52.10%	0.00%	52.10%	100.00%	0.00%	100.00%
50% of Current Expense of Education		\$ -	\$ -	\$ -	\$ 11,122,816	\$ -	\$ 11,122,816

**WEST KERN COMMUNITY COLLEGE DISTRICT
 PROPOSITION 30 EDUCATION PROTECTION ACCOUNT (EPA) EXPENDITURE REPORT
 FOR THE YEAR ENDED JUNE 30, 2019**

EPA Revenue	2,751,455
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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	2,751,455	-	-	2,751,455
Total		2,751,455	-	-	2,751,455

**WEST KERN COMMUNITY COLLEGE DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT (CCFS-311) WITH AUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

There were no adjustments to the Annual Financial and Budget Report (CCFS-311) which required reconciliation to the audited financial statements at June 30, 2019.

**WEST KERN COMMUNITY COLLEGE DISTRICT
RECONCILIATION OF FUND EQUITY TO NET POSITION
JUNE 30, 2019**

Total Fund Equity - District Funds Included in the Reporting Entity		\$ 35,181,683
Assets recorded within the statements of net position not included in the fund financial statements:		
Capital assets	\$ 114,848,465	
Accumulated depreciation	<u>(42,380,780)</u>	72,467,685
Unmatured Interest		(464,473)
Deferred outflows recorded within the statement of net position not included in the District fund financial statements:		
Deferred outflows related to OPEB		56,371
Deferred outflows related to pensions		8,221,146
Liabilities recorded within the statements of net position not recorded in the District fund financial statements:		
General obligation bonds	\$ 32,436,146	
Other long-term liabilities	22,780,000	
Premiums, net	1,949,146	
Net OPEB liability	16,582,952	
Net pension liability	<u>29,232,539</u>	(102,980,783)
Deferred inflows recorded within the statement of net position not included in the District fund financial statements:		
Deferred inflows related to pensions		<u>(2,584,467)</u>
Net Position Reported Within the Statement of Net Position		<u>\$ 9,897,162</u>

**WEST KERN COMMUNITY COLLEGE DISTRICT
NOTE TO SUPPLEMENTARY INFORMATION
JUNE 30, 2019**

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, 2019**

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, 2019, 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 26, 2019.

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 26, 2019



**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, 2019. 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.

Auditor's 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, 2019.

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 26, 2019



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) 2018-19*, issued by the California Community Colleges Chancellor's Office for the year ended June 30, 2019.

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) 2018-19*, 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, 2019.

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 421 – Salaries of Classroom Instructors (50 Percent Law)
- Section 423 – Apportionment for Activities Funded From Other Sources
- Section 424 – State General Apportionment Funding System
- 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) 2018-19*. Accordingly, this report is not suitable for any other purpose

CWDL, Certified Public Accountants

San Diego, California
November 26, 2019

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**WEST KERN COMMUNITY COLLEGE DISTRICT
SUMMARY OF AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019**

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, 2019**

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 2018-19.

**WEST KERN COMMUNITY COLLEGE DISTRICT
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019**

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 2018-19.

**WEST KERN COMMUNITY COLLEGE DISTRICT
STATE AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019**

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 2018-19.

**WEST KERN COMMUNITY COLLEGE DISTRICT
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2019**

FINDING #2018-001 – FINANCIAL REPORTING

Criteria or Specific Requirement

Community College Districts should have internal control procedures in place over financial reporting that provide for accurate periodic financial summaries and year-end financial reporting requiring little, if any, restatements of reported financial data between the District's general ledger totals, Form 311 and the audited financial statements.

Condition

As in past years, several "off the general ledger" adjustments were made to the CCFS-311 report although the number of them has decreased. Some posting errors were noted within the general ledger (Banner) system as well as account balances that have been rolling forward for several years causing their ending balances to be incorrect which required corrections.

Differences between the CCFS-311 report filed with the State Chancellors Office and the Audited Financial Statements are reflected in the Reconciliation of Annual Financial and Budget Report (CCFS-311) With Fund Financial Statement contained within the Supplementary Information Section of the Annual Financial Report.

Questioned Costs

There are no questioned costs associated with the condition noted.

Context

The condition impacts periodic and year-end reporting.

Effect

As is reflected in the Reconciliation of Annual Financial and Budget Report (CCFS-311) With Fund Financial Statement contained within the Supplementary Information Section of the Annual Financial Report, numerous adjustments were required to be made between the CCFS-311 report and the audited financial statement totals. Additionally, the basis of financial reporting should be the Districts general ledger system (Banner) however, as mentioned previously, there are balance sheet balances in the system that have rolled over from years past that misstate the ending balance for the current period. Progress has been made in adjusting the balance sheet accounts but some rolling balances are still present mostly involving interfund receivable and payable accounts and accounts receivables and payables. In essence, all general ledger balances should reflect final and correct numbers at any point in time and those balances should be reported in financial summaries and on the annual CCFS-311. Audit adjustments between the CCFS-311 and Audited Financial Statements should be rare as only material differences between the audit and final District figures are adjusted for.

**WEST KERN COMMUNITY COLLEGE DISTRICT
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2019**

Cause

During the 2016-2017 fiscal year, the Director of Fiscal Services position was vacated and a new Director was hired. The timing of the transition was right during the closing process which complicated the preparation of the District's 311 report for 2016-2017. Staff turnover and possible under-staffing has apparently not provided the Director of Fiscal Services the time or capable staff support to complete the reconciliation and adjustments to the balance sheet accounts. The revenue and expenditure accounts zero out each year but corrections to the balance sheet accounts can impact them.

Recommendation

The Director of Fiscal Services has already discovered and is in the process of correcting/improving on accounting processes within the District. The balance sheet account balances should be closely analyzed and adjusted to current balances. Interfund balances appear to be rolling over from one year to the next and should be closed out against the funds cash balance leaving only those interfund receivables and payables that are valid.

The District's administration should place this as the top priority of the Director of Fiscal Services. Streamlining the processes, correcting those processes that are incomplete or inaccurate and documenting the correct processes is a very time consuming endeavor given the number of areas/account/grants involved but it is imperative that improvements are made.

Corrective Action

Management and the new Director of Fiscal Services realize that current procedures for accounting in all aspects of the District need to be reviewed and adjusted as deemed necessary. Written procedures, checklists and time tables/calendars continue to be developed to ensure a more streamlined and accurate process for financial reporting. The procedures will also hopefully provide for a more efficient accounting process which will not require the amount of manual corrections that have been required over the years

Status in Current Year

Implemented.

UNAUDITED SUPPLEMENTARY INFORMATION

**WEST KERN COMMUNITY COLLEGE DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEETS
JUNE 30, 2019**

	General Unrestricted	General Restricted	Bond Interest and Redemption	Restricted Purpose Debt Service	Bookstore	Cafeteria	Child Development
ASSETS							
Cash and equivalents	\$ 4,751,926	\$ 4,658,818	\$ 2,423,519	\$ 13,006,985	\$ 1,568,669	\$ 274,303	\$ 87,745
Accounts receivable, net	830,744	726,550	1,650	1,078	44,228	69,770	463,134
Inventory	-	-	-	-	208,308	22,141	-
Prepaid assets	181,776	51,179	-	-	1,907	-	-
Due from other funds	4,167,528	157,566	-	-	139,075	75,926	406,500
Total Assets	\$ 9,931,974	\$ 5,594,113	\$ 2,425,169	\$ 13,008,063	\$ 1,962,187	\$ 442,140	\$ 957,379
LIABILITIES							
Accounts payable	\$ 515,901	\$ 220,848	\$ -	\$ -	\$ 70,749	\$ 16,162	\$ 34,220
Deferred revenue	117,794	1,928,142	-	-	-	-	40,181
Compensated absences	330,358	30,335	-	-	11,954	22,464	28,343
Due to other funds	1,475,796	2,062,866	-	-	-	30	488,489
Total Liabilities	2,439,849	4,242,191	-	-	82,703	38,656	591,233
FUND EQUITY							
Restricted	-	1,351,922	2,425,169	13,008,063	-	-	366,146
Unassigned	7,492,125	-	-	-	1,879,484	403,484	-
Total Fund Equity	7,492,125	1,351,922	2,425,169	13,008,063	1,879,484	403,484	366,146
Total Liabilities and Fund Equity	\$ 9,931,974	\$ 5,594,113	\$ 2,425,169	\$ 13,008,063	\$ 1,962,187	\$ 442,140	\$ 957,379

**WEST KERN COMMUNITY COLLEGE DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEETS
JUNE 30, 2019**

	Revenue Bond Capital Projects	Parking Fund	Independent Living (TIL)	Impounds	Capital Outlay Projects	Revenue Bond Construction	Total
ASSETS							
Cash and equivalents	\$ 343,067	\$ 46,851	\$ 1,151,722	\$ 2,053,631	\$ 505,649	\$ 4,717,655	\$ 35,590,540
Accounts receivable, net	26,883	315	451,959	-	3,408	4,759	2,624,478
Inventory	-	-	-	-	-	-	230,449
Prepaid assets	-	1,246	-	-	-	-	236,108
Due from other funds	581,669	-	131,824	-	4,283	-	5,664,371
Total Assets	\$ 951,619	\$ 48,412	\$ 1,735,505	\$ 2,053,631	\$ 513,340	\$ 4,722,414	\$ 44,345,946
LIABILITIES							
Accounts payable	\$ 1,529	\$ -	\$ 50,111	\$ -	\$ -	\$ 25,803	\$ 935,323
Deferred revenue	-	-	-	-	-	-	2,086,117
Compensated absences	3,520	-	55,761	-	-	-	482,735
Due to other funds	3,275	-	1,629,632	-	-	-	5,660,088
Total Liabilities	8,324	-	1,735,504	-	-	25,803	9,164,263
FUND EQUITY							
Restricted	943,295	48,412	-	-	513,340	4,696,611	23,352,958
Unassigned	-	-	1	2,053,631	-	-	11,828,725
Total Fund Equity	943,295	48,412	1	2,053,631	513,340	4,696,611	35,181,683
Total Liabilities and Fund Equity	\$ 951,619	\$ 48,412	\$ 1,735,505	\$ 2,053,631	\$ 513,340	\$ 4,722,414	\$ 44,345,946

**WEST KERN COMMUNITY COLLEGE DISTRICT
GOVERNMENTAL FUNDS
STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2019**

	General Unrestricted	General Restricted	Bond Interest and Redemption	Restricted Purpose Debt Service	Bookstore	Cafeteria	Child Development
REVENUES							
Federal	\$ -	\$ 6,559,436	\$ -	\$ -	\$ -	\$ -	\$ -
State	20,622,630	6,720,325	-	-	-	7,467	1,898,245
Local	8,221,352	243,258	848,671	276,846	1,100,444	623,622	28,033
Total Revenues	28,843,982	13,523,019	848,671	276,846	1,100,444	631,089	1,926,278
EXPENDITURES							
Academic salaries	8,804,061	1,653,749	-	-	9,717	9,716	40,064
Classified salaries	4,559,875	1,026,705	-	-	199,984	342,822	1,061,554
Employee benefits	7,847,801	1,216,164	-	-	99,552	191,492	550,575
Supplies and materials	292,572	237,973	-	-	565,432	404,011	140,362
Other operating expenses	3,572,655	530,109	-	-	202,202	13,722	97,431
Capital outlay	541,239	186,865	-	-	171	677	-
Debt Service - Principal	105,128	7,838	2,581,624	1,891,152	-	-	31,552
Total Expenditures	25,723,331	4,859,403	2,581,624	1,891,152	1,077,058	962,440	1,921,538
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,120,651	8,663,616	(1,732,953)	(1,614,306)	23,386	(331,351)	4,740
OTHER FINANCING SOURCES (USES)							
Operating transfer in	(413,339)	-	-	1,478,000	-	327,919	-
Operating transfer out	(2,708,373)	(877,923)	-	(348)	-	-	-
Other uses	-	(7,636,515)	-	-	(45,835)	-	-
Total Other Financing Sources (Uses)	(3,121,712)	(8,514,438)	-	1,477,652	(45,835)	327,919	-
NET CHANGE IN FUND BALANCE	(1,061)	149,178	(1,732,953)	(136,654)	(22,449)	(3,432)	4,740
FUND BALANCE - BEGINNING	8,710,940	1,202,744	3,969,978	13,044,381	1,901,933	188,066	1,821
FUND BALANCE ADJUSTMENTS	(1,217,754)	-	188,144	100,336	-	218,850	359,585
FUND BALANCE - ENDING	\$ 7,492,125	\$ 1,351,922	\$ 2,425,169	\$ 13,008,063	\$ 1,879,484	\$ 403,484	\$ 366,146

**WEST KERN COMMUNITY COLLEGE DISTRICT
GOVERNMENTAL FUNDS
STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2019**

	Revenue Bond Capital Projects	Parking Fund	Independent Living (TIL)	Impounds	Capital Outlay Projects	Revenue Bond Construction	Total
REVENUES							
Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,559,436
State	1,986	-	1,756,592	-	-	172	31,007,417
Local	340,473	1,445	365,120	-	26,263	96,358	12,171,885
Total Revenues	342,459	1,445	2,121,712	-	26,263	96,530	49,738,738
EXPENDITURES							
Academic salaries	-	-	-	-	-	-	10,517,307
Classified salaries	114,569	-	1,266,641	-	-	9,899	8,582,049
Employee benefits	53,861	-	560,194	-	-	1,031	10,520,670
Supplies and materials	11,358	1,299	27,245	-	-	-	1,680,252
Other operating expenses	72,835	27	235,665	-	123,997	378,156	5,226,799
Capital outlay	5,844	3,475	554	-	-	18,962	757,787
Debt Service - Principal	-	-	-	-	-	-	4,617,294
Total Expenditures	258,467	4,801	2,090,299	-	123,997	408,048	41,902,158
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	83,992	(3,356)	31,413	-	(97,734)	(311,518)	7,836,580
OTHER FINANCING SOURCES (USES)							
Operating transfer in	-	-	2,188,165	-	-	-	3,580,745
Operating transfer out	(76,643)	-	(133,357)	(873,575)	-	3,607	(4,666,612)
Other uses	-	-	-	-	-	-	(7,682,350)
Total Other Financing Sources (Uses)	(76,643)	-	2,054,808	(873,575)	-	3,607	(8,768,217)
NET CHANGE IN FUND BALANCE	7,349	(3,356)	2,086,221	(873,575)	(97,734)	(307,911)	(931,637)
FUND BALANCE - BEGINNING	935,946	51,768	(2,086,220)	2,927,206	440,439	4,824,318	36,113,320
FUND BALANCE ADJUSTMENTS	-	-	-	-	170,635	180,204	-
FUND BALANCE - ENDING	\$ 943,295	\$ 48,412	\$ 1	\$ 2,053,631	\$ 513,340	\$ 4,696,611	\$ 35,181,683

**WEST KERN COMMUNITY COLLEGE DISTRICT
NOTE TO UNAUDITED SUPPLEMENTARY INFORMATION
JUNE 30, 2019**

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 26, 2019

Submitted by: Amanda Bauer, Executive Director of Fiscal Services

Area Administrator: Brock McMurray, EVP of Administrative Services *BM*

Subject: Request for Approval

Board Meeting Date: December 11, 2019

Title of Board Item: Proposition 39 Measure A General Obligation Bonds Audit Report for the Year Ended June 30, 2019.

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 2018/19 fiscal year. An unqualified opinion is included with the financial audit, and hard copies will be provided at the time of the board meeting.

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, 2019**



**COSSOLIAS | WILSON
DOMINGUEZ | LEAVITT**
CERTIFIED PUBLIC ACCOUNTANTS

**WEST KERN COMMUNITY COLLEGE DISTRICT
REVENUE BOND CONSTRUCTION FUND (MEASURE A)
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June 30, 2019**

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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, 2019, 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, 2019, 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, 2019, 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 26, 2019 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 26, 2019

FINANCIAL SECTION

**WEST KERN COMMUNITY COLLEGE DISTRICT
REVENUE BOND CONSTRUCTION FUND (MEASURE A)
Balance Sheet
June 30, 2019**

ASSETS

Cash and investments	\$ 4,717,655
Accounts receivable	<u>4,759</u>

Total Assets \$ 4,722,414

LIABILITIES AND FUND BALANCE

Liabilities

Accounts payable	<u>\$ 25,803</u>
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Total Liabilities 25,803

Fund Balance

Restricted	<u>4,696,611</u>
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Total Liabilities and Fund Balance \$ 4,722,414

**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, 2019**

REVENUES	
Interest and investment income	\$ 96,530
Total Revenues	<u>96,530</u>
EXPENDITURES	
Salaries and benefits	10,930
Services and other operating expenses	378,156
Capital outlay	<u>18,962</u>
Total Expenditures	<u>408,048</u>
OTHER FINANCING SOURCES	
Interfund transfer in	<u>3,607</u>
Total Other Financing Sources	<u>3,607</u>
Net Change in Fund Balance	(307,911)
Restricted Fund Balance, July 1, 2018, as originally presented	<u>4,824,318</u>
Prior Period Adjustment, see Note 7	<u>180,204</u>
Restricted Fund Balance, July 1, 2018, as restated	<u>5,004,522</u>
Restricted Fund Balance, June 30, 2019	<u>\$ 4,696,611</u>

**WEST KERN COMMUNITY COLLEGE DISTRICT
REVENUE BOND CONSTRUCTION FUND (MEASURE A)
Notes to Financial Statements
June 30, 2019**

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, 2019**

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, 2019, 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, 2019**

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 fairly 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 \$647,837 with the County Treasurer. The fair value of this investment is approximately \$652,280 with an average maturity of 581 days. The District also maintains Measure A Revenue Bond Construction Fund investments of \$2,015,055 with Wells Fargo and \$2,054,763 with Morgan Stanley, both reported at fair value.

**WEST KERN COMMUNITY COLLEGE DISTRICT
REVENUE BOND CONSTRUCTION FUND (MEASURE A)
Notes to Financial Statements
June 30, 2019**

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, 2019**

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 Santa Clara 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, 2019:

Investment Type	Fair Value	Fair Value Measurements Using			Uncategorized
		Level 1 Inputs	Level 2 Inputs	Level 3 Inputs	
County Pool	\$ 652,280	\$ -	\$ -	\$ -	\$ 652,280
Equity Securities	4,069,818	4,069,818			
	<u>\$ 4,722,098</u>	<u>\$ 4,069,818</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 652,280</u>

NOTE 4 - ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2019, consisted primarily of interest earned on the District's investment in the County Treasury, amounting to \$4,759.

NOTE 5 - ACCOUNTS PAYABLE

Accounts payable at June 30, 2019, consisted of construction payable and retentions amounting to \$25,803.

NOTE 6 - CONTINGENCIES

Litigation

The District is not currently a party to any legal proceedings regarding bond projects.

NOTE 7 - PRIOR PERIOD ADJUSTMENT

The beginning balance was adjusted by \$180,204 to correct for erroneous transfers booked during report compilation in the prior period.

SUPPLEMENTARY INFORMATION

**WEST KERN COMMUNITY COLLEGE DISTRICT
REVENUE BOND CONSTRUCTION FUND (MEASURE A)
Measure A of 2004
June 30, 2019**

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 mature on November 1, 2019 and the interest yield is 3.70 percent - 4.36 percent.

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 bonds mature on November 1, 2032 and the interest yield is 3.68 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 mature on November 1, 2018 and the interest yield is 1.60 percent.

**WEST KERN COMMUNITY COLLEGE DISTRICT
REVENUE BOND CONSTRUCTION FUND (MEASURE A)
Measure A of 2004
June 30, 2019**

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
					Outstanding July 1, 2018	Additions	Redeemed	Outstanding June 30, 2019
2006B	12/13/2006	3.70 - 4.36%	11/1/2019	\$12,500,856	\$ 502,584	\$ 55,526	\$ 110,000	\$ 448,110
2007C	10/18/2007	3.68 - 4.68%	11/1/2032	12,297,305	12,436,824	131,212	290,000	12,278,036
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	-	-	2,715,000
2015 Series C Refunding	4/16/2015	1.60%	11/1/2018	5,295,000	1,890,000	-	1,890,000	-
Total General Obligation Bonds				\$49,803,161	\$34,539,408	\$ 186,738	\$ 2,290,000	\$32,436,146

The annual requirements to amortize the 2006 Series B General Obligation bonds payable outstanding at June 30, 2019 are summarized below:

Fiscal Year	Principal	Interest	Accreted Interest	Total
2020	\$ 106,110	\$ -	\$ 368,890	\$ 475,000
Accretion	342,000	-	(342,000)	-
Total	\$ 448,110	\$ -	\$ 26,890	\$ 475,000

The annual requirements to amortize the 2007 Series C General Obligation bonds payable outstanding at June 30, 2019 are summarized below:

Fiscal Year	Principal	Interest	Accreted Int.	Total
2020	\$ 81,160	\$ 520,731	\$ 248,840	\$ 850,731
2021	79,891	520,731	285,109	885,731
2022	77,920	520,731	322,080	920,731
2023	282,941	520,731	157,059	960,731
2024	495,000	510,107	-	1,005,107
2025-2029	3,490,000	2,171,594	-	5,661,594
2030-2033	7,000,000	1,051,604	-	8,051,604
Accretion	771,124	-	(771,124)	-
Total	\$ 12,278,036	\$ 5,816,229	\$ 241,964	\$ 18,336,229

**WEST KERN COMMUNITY COLLEGE DISTRICT
REVENUE BOND CONSTRUCTION FUND (MEASURE A)
Measure A of 2004
June 30, 2019**

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, 2019 are summarized below:

Fiscal Year	Principal	Interest	Total
2020	\$ -	\$ 696,150	\$ 696,150
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	\$ 5,715,525	\$ 22,710,525

The annual requirements to amortize the 2015 Series B Refunding General Obligation bonds payable outstanding at June 30, 2019 are summarized below:

Fiscal Year	Principal	Interest	Total
2020	\$ 820,000	\$ 64,712	\$ 884,712
2021	1,310,000	48,312	1,358,312
2022	585,000	20,475	605,475
Total	\$ 2,715,000	\$ 133,499	\$ 2,848,499

The 2015 Series C Refunding General Obligation bonds are fully matured at June 30, 2019.

**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, 2019**

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, 2019**

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, 2019, and the related notes to the financial statements, and have issued our report thereon dated November 26, 2019.

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 26, 2019

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, 2019**

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 2018-19.

**WEST KERN COMMUNITY COLLEGE DISTRICT
REVENUE BOND CONSTRUCTION FUND (MEASURE A)
Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 2019**

There were no financial statement findings or questioned costs identified during 2017-18.

WEST KERN COMMUNITY COLLEGE DISTRICT

REVENUE BOND CONSTRUCTION FUND MEASURE A

PERFORMANCE AUDIT

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2019**



**COSSOLIAS | WILSON
DOMINGUEZ | LEAVITT**
CERTIFIED PUBLIC ACCOUNTANTS

**WEST KERN COMMUNITY COLLEGE DISTRICT
REVENUE BOND CONSTRUCTION FUND (MEASURE A)
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June 30, 2019**

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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, 2019.

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, 2019 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 26, 2019

BACKGROUND

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

Background Information

June 30, 2019

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, 2019**

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, 2019**

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, 2019 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, 2019 (the "List"). The list of transactions represented \$408,048 in expenditures from July 1, 2018 through June 30, 2019.

METHODOLOGY

We performed the following procedures to the List of Measure A Revenue Bond Construction Fund project expenditures for the year ended June 30, 2019:

- 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, 2019, presented as the Measure A Revenue Bond Construction Funds.
- We selected a sample of expenditures totaling \$337,771. The sample was selected to provide a representation across specific construction projects, vendors and expenditure amounts. The sample represented 82.8% of the total expenditure value.
- We performed 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, 2019 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: December 3, 2019
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 11, 2019

Title of Board Item:

Second Reading and Request for Approval – Tentative Agreement Between CSEA Chapter #543 and WKCCD – Electronic Time Clocks and Time Keeping System

Background:

As part of the continuing dialogue through the Taft College Classified Collective Bargaining Committee, the parties have reached a consensus regarding the implementation and use of time clocks and a time keeping system.

Terms (if applicable):

Per contract with vendor.

Expense (if applicable):

Per contract with vendor.

Fiscal Impact Including Source of Funds (if applicable):

Approved: 

Dr. Debra Daniels, Superintendent/President

Tentative Agreement Between
California School Employees Association and its
Taft College Chapter #543
And
West Kern Community College District

Electronic Time Clocks and Time Keeping System

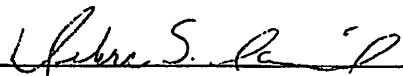
This tentative agreement ("Agreement") is made by and between the California School Employees Association and its Chapter #543 ("CSEA") and the West Kern Community College District ("District") (collectively referenced as the "parties") with respect to the following recitals:

As part of continuing dialogue through the Taft College Classified Collective Bargaining Committee, the parties have reached a consensus regarding implementation and use of an electronic time clocks and timekeeping system for CSEA bargaining unit members.

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

1. The above recitals are true and correct.
2. CSEA members will be compensated for all time suffered and permitted according to the law.
3. CSEA members agree that they will only clock in and/or out for themselves and agree that under no circumstances will they clock in and/or out for other members.
4. CSEA members will clock in at the beginning of their shift and out at the conclusion of their shift. CSEA members will not be required to clock in and/or out for breaks. The time clock system will automatically deduct the scheduled meal period for each employee, and as such, they will not be required to clock in or out for breaks and/or lunch. CSEA Members understand they are responsible for notifying their immediate Supervisor and payroll (via email at payroll@taftcollege.edu) if they do not take their scheduled meal period and/or take a meal period longer than scheduled. Failure to notify their immediate supervisor and payroll will result in forfeiture of the meal period premium.
5. CSEA members working extra hours, outside of their regular work area, will clock out at the end of their shift and clock in/out to the extra duty assignment.
6. CSEA members are responsible for notifying their immediate Supervisor and payroll of any missed punch immediately. A weekly report will be run to address and correct errors.
7. The District will make available time clocks, a desktop clocking option and mobile app for CSEA member use. CSEA members will have the option to use the system that best meets their time keeping needs. The District maintains the right to add, modify and remove time clock locations as needed.
8. For payroll purposes only, a "grace period" for CSEA members to be considered to have clocked in on time if they clock in within 6 minutes of the start or end of their shift.
9. CSEA members with a pattern of arriving late or leaving early, without prior authorization, will first be given verbal warning and an opportunity to improve prior to a written warning being issued.

10. Except as set forth in this Agreement, all other terms and conditions of the CBA shall remain unchanged.
11. This Agreement will become effective after ratification by the CSEA members and the District's Governing Board.

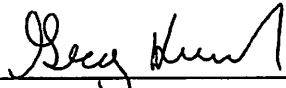


Debra Daniels, Superintendent/President
Taft College
West Kern Community College District

Dated: 11/06 2019

Board Approval:

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



Greg Hawkins, President
California School Employees Association
Chapter #543

Dated: 11/06, 2019

Dated: _____, 2019

First Presentation: November 13, 2019
Second Presentation/Approval: December 11, 2019

Date: December 4, 2019
Submitted by: Dr. Debra Daniels, Superintendent/President
Area Administrator: Dr. Debra Daniels, Superintendent/President
Subject: Request for Approval

Board Meeting Date: December 11, 2019

Title of Board Item:

Second Reading and Request for Approval - Board Policy #7365 - Discipline and Dismissal - Classified Employees

Background:

This board policy has been updated by the District to separate policy from procedures. The accompanying Administrative Procedure is being updated to retain the information previously contained in BP #7365.

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

BP 7365 Discipline and Dismissals - Classified Employees

Reference:

Education Code Section 88013

The Superintendent/President shall enact procedures for the disciplinary proceedings applicable to permanent classified employees of the District. Such procedures shall conform to the requirements of the Education Code.

The Board's determination of the sufficiency of the cause for disciplinary action of a classified employee shall be conclusive.

No disciplinary action shall be taken for any cause that arose prior to the employee becoming permanent, or for any cause that arise more than two years preceding the date of the filing of any charge against the employee, unless the cause was concealed or not disclosed by the employee when it could be reasonably assumed that the employee should have disclosed the facts to the District.

See Administrative Procedures #7365

Date: December 4, 2019

Submitted by: Heather del Rosario, Vice President of Human Resources

Area Administrator: Dr. Debra Daniels, Superintendent/President

Subject: Information Item

Board Meeting Date: December 11, 2019

Title of Board Item:

First Presentation – Tentative Agreement with the Taft College Faculty Association (TCFA) regarding the addition of Article 5.13, Non-Work Days, to the Faculty Collective Bargaining Agreement.

Background:

As part of the continuing dialogue through the TCFCBC, the parties have reached a consensus regarding the addition of Article 5.13, Non-Work Days, to the current collective bargaining agreement as follows:

Article 5.13 Non-Work Days: Eleven and twelve-month regular faculty shall be credited with two (2) non-workdays for each contractual month of employment, for a total of 154 hours for eleven month and 168 hours for twelve month respectively. Non-workdays will be credited on July 1 of each year. Non-workday hours expire on June 30 of each year. Faculty members may choose to use non-work days anytime during the fiscal year. Used non-workdays are noted each month on an absence report and may be taken in increments of 15 minutes or more.

Terms (if applicable):

An implementation date of July 1, 2020.

Expense (if applicable):

Fiscal Impact Including Source of Funds (if applicable):

Approved: 
Dr. Debra Daniels, Superintendent/President

Tentative Agreement Between
Taft College Faculty Association (TCFA/CTA/NEA)
And
West Kern Community College District

NON-WORK DAYS

This Tentative Agreement (“Agreement”) is made by and between the Taft College Faculty Association (“TCFA/CTA/NEA”) and the West Kern Community College District (“District”) (collectively referenced as the “parties”) with respect to the following recitals:

As part of continuing dialogue through the Taft College Faculty Collective Bargaining Committee, the parties have reached a consensus regarding the addition of Article 5.13, Non-Work Days, to the Faculty Collective Bargaining Agreement.

Now, therefore, TCFA/CTA/NEA and the District hereby agree as follows:

1. The above recitals are true and correct.
2. The parties agree, effective July 1, 2020, Article 5.13, Non-Workdays, shall be added in the Faculty Collective Bargaining agreement as follows:

Eleven and twelve-month regular faculty shall be credited with two (2) non-workdays for each contractual month of employment, for a total of 154 hours for eleven month and 168 hours for twelve month respectively. Non-workdays will be credited on July 1 of each year. Non-workday hours expire on June 30 of each year. Faculty members may choose to use non-work days anytime during the fiscal year. Used non-workdays are noted each month on an absence report and may be taken in increments of 15 minutes or more.

3. Except as set forth in this Agreement, all other terms and conditions of the CBA shall remain unchanged.
4. This Agreement will become effective after ratification by the TCFA/CTA/NEA members and the District’s Governing Board.

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

Ruby Payne, President
Taft College Faculty Association/CTA/NEA

Dated: Jan _____, 2020

Dated: Jan _____, 2020

Board Approval:
First Presentation: December 13, 2019
Second Presentation/Approval: January 8, 2020

Date: December 3, 2019
Submitted by: Dr. Debra Daniels, Superintendent/President
Area Administrator: Dr. Debra Daniels, Superintendent/President
Subject: Information Item

Board Meeting Date: December 11, 2019

Title of Board Item:
First Reading – Board Policy Review

Background:
The Board Policies listed below have been reviewed and found to be consistent with District practice.

- BP # 1110 – Service Area
- BP #1115 – Sphere of Influence
- BP #2110 – Vacancies on the Board
- BP #2210 – Officers
- BP #6350 – Foundation and Fundraising

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

BP 1110 Service Area

The service area of the West Kern Community College District includes:

The West Kern Community College District service area shall comprise all the area within the boundaries recorded in the Office of the County Superintendent.

BP 1115 Sphere of Influence

The sphere of influence of the West Kern Community College District includes:

The western and southern portions of Kern County (which are not part of the service area) including the communities of Shafter, Buttonwillow, Arvin, Lamont, Tejon, Frazier Park, West Bakersfield, as well as the communities of the Cuyama Valley in Santa Barbara County.

BP 2110 Vacancies on the Board

Reference:

Education Code Sections 5090, et seq., Government Code 1770

Vacancies on the Board may be caused by any of the events specified in Government Code Section 1770 or any applicable provision in the Elections code, or by a failure to elect. Resignations from the Board shall be governed by EC 5090.

Within 60 days of the vacancy or filing of a deferred resignation, the Board shall either order an election or make a provisional appointment to fill the vacancy.

If an election is ordered, it shall be held on the next regular election date not less than 130 days after the occurrence of the vacancy.

If a provisional appointment is made, it shall be subject to the conditions in EC 5091. The person appointed to the position shall hold office only until the next regularly scheduled election for district governing board members, when the election shall be held to fill the vacancy for the remainder of the unexpired term.

The provisional appointment will be made by a majority public vote of the board members at a public meeting.

The Superintendent/President shall establish administrative procedures to solicit applications that assure ample publicity to and information for prospective candidates. The Board will determine the schedule and appointment process, which may include interviews at a public meeting.

See Administrative Procedures AP 2110

BP 2210 Officers

Reference:

Education Code Section 72000

At the annual organizational meeting, the Board shall elect from among its members a President and Secretary of the Board.

The terms of officers shall be for one year.

The duties of the President of the Board are:

- * Preside over all meetings of the Board;
- * Call emergency and special meetings of the Board as required by law;
- * Consult with the Superintendent/President on board meeting agendas;
- * Communicate with individual board members about their responsibilities;
- * Participate in the orientation process for new board members;
- * Assure Board compliance with policies on board education, self-evaluation and CEO evaluation;
- * Represent the Board at official events or ensure board representation.

BP 6350 Foundation and Fundraising

Reference:

The Superintendent/President shall establish procedures for coordinating District fundraising activities through the Taft College Foundation.

All fundraising activities of any type at Taft College shall be coordinated through the Taft College Foundation as designated by the Superintendent-President.

Solicitation of gifts, funds, or property shall not be made by anyone in the name of or for any benefit for Taft College without communication with and approval of the Foundation.

In the case of fundraising activities sponsored by the Associated Student Government or by other student groups, prior approval of the Vice President, Student Services is required as well as notification to the Foundation.

The purposes of coordinating all fundraising activities through the Foundation include:

- * To avoid conflict and duplication of efforts in the fundraising programs;
- * To maximize the contributions from each donor;
- * To provide continuity for understanding of and support for funding needs throughout the District;
- * To ensure that all gifts are properly acknowledged; and
- * To ensure that accurate records of all gifts are maintained.

See Administrative Procedures AP 6350

Date: December 3, 2019

Submitted by: Andrew Prestage, Executive Director Information Technology

Area Administrator: Dr. Debra Daniels, Superintendent/President

Subject: Request for Approval

Board Meeting Date: December 11, 2019

Title of Board Item:

2020 Ellucian Banner and Oracle Maintenance Contract

Background:

With Measure A Bond funding, Taft College upgraded from a simple Student Information System (SIS) to Ellucian's Banner ERP system. Since the purchase, we have kept the software and database software under maintenance to receive the latest updates and solutions needed to keep the system efficient. The cost of the Banner system is divided by all departments that use its function to record and report student, financial, financial aid and instructional information.

Terms (if applicable):

Maintenance coverage is from January 1, 2020 – December 31, 2020

Expense (if applicable):

The total cost of this contract is \$199,048.00

Fiscal Impact Including Source of Funds (if applicable):

Total cost of this contract has been projected in the 2019 - 2020 department budgets.

Approved: 

Dr. Debra Daniels, Superintendent/President



SOFTWARE SUPPORT SERVICES ORDER FORM

WEST KERN COMMUNITY COLLEGE DISTRICT
("Client")

As of the latest signing date below, Ellucian Company L.P. (successor in interest to Ellucian Support Inc. and hereafter referred to as "Ellucian") and Client agree that the Amendment to the Maintenance Agreement date December 16, 2015 ("Agreement"), amended as follows, will apply to this Software Support Services Order Form ("Order Form"), which will constitute a separate and independent contract between the parties hereto. **By the execution below, each party represents and warrants that it is bound by the signature of its respective signatory for the attached non-cancellable Order Form. Except as amended by the Order Form, the terms of the Agreement remain unchanged and in full force and effect; any fees due under the Order Form are in addition to, and not in lieu of fees already due or scheduled to come due under the Agreement. Client has not relied on the availability of either any future version of any software or any future software, product or service.**

In connection with the Software identified in the Software Support Services Table below, Ellucian will provide Client with Software Support Services for the Baseline Software pursuant to this Order Form at the fees provided herein. Software Support Services means, collectively, maintenance, improvements, and new releases as those terms are defined in the Agreement. The term "Contract Year" shall mean each period of twelve (12) months beginning January 1 and ending December 31 through the Expiration Date specified below.

Services Limitations. All Software Support Services will be part of the applicable Baseline Software and will be subject to all of the terms and conditions of the Agreement. Ellucian's obligation to provide Client with Software Support Services for Baseline Software owned by parties other than Ellucian is limited to providing Client with the software support services that the applicable third party owner provides to Ellucian for that Baseline Software. In this regard, to the extent that an agreement authorizing Ellucian to resell or sublicense a third party's Baseline Software is terminated or expires prior to the Expiration Date, or prior to the expiration of any renewal term, for that Baseline Software, then Ellucian's obligation to provide Software Support Services to Client for that Baseline Software, and Client's obligation to pay Ellucian for same, shall automatically terminate simultaneously with the termination or expiration of the relevant agreement. Client must provide Ellucian with such facilities, equipment and support as are reasonably necessary for Ellucian to perform its obligations under the Agreement, including remote access to the Equipment.

Client is obtaining Software Support Services for the following Software for the fees stated in the Software Support Services Table(s) and the notes thereto (below):

SOFTWARE SUPPORT SERVICES TABLE:

COMMENCEMENT DATE: January 1, 2020
EXPIRATION DATE: December 31, 2020

FIRST ANNUAL CONTRACT YEAR PAYMENT DATE: due on January 1, 2020

Baseline Software	Maintenance Standards	Initial Payment Amount
Oracle Relational Database System Enterprise Edition	Advantage	Included
Oracle internet Application Server Enterprise Edition (IAS)	Advantage	Included
Oracle Database Configuration Management Pack	Advantage	Included
Oracle Database Diagnostics Pack	Advantage	Included
Oracle Diagnostics Pack for Oracle Middleware	Advantage	Included
Oracle iAS Configuration Management Pack	Advantage	Included
Oracle Tuning Pack	Advantage	Included
Oracle Internet Developer Suite	Advantage	Included
Oracle Programmer	Advantage	Included
Initial Payment Amount (covers the Contract Year January 1, 2020 to December 31, 2020)		\$73,423

Notes to Software Support Services Table:

¹ See Oracle Software Detail Table below.

Oracle Software Description ¹ Named User Plus Perpetual – Campus Wide Program	
Description/License Type	Limitation— Named User Plus (NUP)
Relational Database System Enterprise Edition	4,005
Internet Application Server Enterprise Edition	4,005
Database Configuration Management Pack	4,005
Database Diagnostics Pack	4,005
Diagnostics Pack for Oracle Middleware	4,005
iAS Configuration Management Pack	4,005
Tuning Pack	4,005
Internet Developer Suite	4
Programmer	4

In performing the Software Support Services under this Order Form, Ellucian may use a combination of remote services, centralized services, and onsite services, using personnel worldwide.

Payment Terms: For the software identified in the Software Support Services Table above, Ellucian’s obligation to provide Software Support Services and Client’s obligation to make payment for such Software Support Services shall each commence on the Commencement Date and continue through the Expiration Date. Unless the Agreement provides different payment terms with respect to Software Support Services, Client’s payments under this Order Form will be due within thirty (30) days of the date of Ellucian’s invoices:

(a) The Initial Payment Amount stated above is the total that would be due from Client for Software Support Services fees for the initial full twelve (12) month period and shall be due and payable on the First Annual Contract Year Payment Date as specified in the Software Support Services Table.

(b) Following the Expiration Date specified herein, the terms of this Order Form shall renew automatically for consecutive Contract Year(s) (each one of which is deemed a “Renewal Term Year”) unless either party shall have notified the other in writing of its intent not to renew Software Support Services following the Expiration Date for all of or a particular piece of the software listed in the Software Support Services Table(s) above, which written notification, in order to be of any force or effect, must be delivered to the other party at least ninety (90) days before either (a) the Expiration Date or (b) the last day of a particular Renewal Term Year (if such election not to renew shall occur after the Expiration Date). In the absence of an effective notice from either party to the other as provided in

the preceding sentence, Ellucian shall continue to provide (and Client shall continue to pay for) Software Support Services on the software on a Renewal Term Year-by-Renewal Term Year basis that renews automatically until cancelled or terminated as provided herein. Fees for Software Support Services for each Renewal Term Year subsequent to the Expiration Date will be specified by Ellucian in an annual invoice and may increase by not more than 7% over the amount payable for Software Support Services for the immediately preceding Contract Year or Renewal Term Year. For Software Support Services for the Software identified in the Table, fees for each Renewal Term Year will be invoiced in full, in advance, on or before the start of the applicable Renewal Term Year for which such fees are being remitted.

Maintenance Standards. The hours during which Software Support Services will be provided for the Baseline Software, the targeted response times for certain defined categories of Software Support Services calls for the Baseline Software, and other details and procedures (collectively, the "Maintenance Standards") relating to the provision of Software Support Services for the Baseline Software are specified in further detail in the Resource Library Section at: <https://www.ellucian.com/assets/en/solution-sheet/maintenance-advantage-program.pdf>. To the extent that a different Maintenance Standard applies to certain Baseline Software than that which applies to others, the Maintenance Standard applicable to the Baseline Software will be described in the table(s).

Use of Aggregated Data. Ellucian shall have the right to (a) use, store, process, modify, reproduce, distribute and display client data, and to grant sublicenses to third parties, solely for the purposes of providing the software, performing Ellucian's obligations under this Order Form, and complying with applicable law or legal requirements; (b) to use, store, process, modify and reproduce client data for Ellucian's internal business purposes, including development, diagnostic, forecasting, planning, analysis and corrective purposes in connection with the Software and Services, and for otherwise improving and enhancing the Software and Services; and (c) to use, store, process, modify, reproduce, display, perform, distribute, disclose and otherwise exploit Aggregated Data in any manner for Ellucian's business purposes, including disclosure within its public statements and marketing materials describing and/or promoting Ellucian and/or the Software and Services. "Aggregated Data" means any data obtained or generated by Ellucian, including data pertaining to the Software and Services, Ellucian's systems and Software and Services, and the use of any of the foregoing, and includes data derived from client data and data that has been combined into databases which include third party data, which in all instances (i) does not identify any individual and (ii) is not attributed or attributable to a specific customer. Aggregated Data includes data that has been combined into databases which include third party data.

Ellucian
By: _____
Authorized Signature
Name: _____
Printed
Title: _____
Date: _____

Client
By: _____
Authorized Signature
Name: _____
Printed
Title: _____
Date: _____

The later date of signature above is the "Execution Date" of this Order Form.



Invoice

Bill-To:

West Kern Comm College District
 Adrian Agundez
 29 Emmons Park Drive
 Taft CA 93268-1437
 USA

Invoice No./ Date 90302957 11/02/2019
 Order No. R33870
 Customer 101921
 Currency USD
 Payment Total due and payable by 01/01/2020
 Total Amount 116,926.00

#0000033870

For Invoice Inquiries:

Ellucian Customer Success Enablement Team
 Phone: (610)578-5750
 Toll Free: (855)206-5589
 Email: CSEnablement@ellucian.com

Invoice Details:

Item	Product Description	Amount
000410	Maintenance Degree Works Term: From 01/01/2020 to 12/31/2020	12,254.00
000460	Maintenance Banner Operational Data Store Oracle Term: From 01/01/2020 to 12/31/2020	9,810.00
000510	Maintenance Banner Human Resources Term: From 01/01/2020 to 12/31/2020	21,646.00
000560	Maintenance Banner Workflow Term: From 01/01/2020 to 12/31/2020	5,467.00
000610	Maintenance Banner Finance Term: From 01/01/2020 to 12/31/2020	21,396.00
000660	Maintenance Banner Financial Aid Term: From 01/01/2020 to 12/31/2020	16,546.00

Please Remit To:

Ellucian Company L.P.
 62578 Collections Center Drive
 CHICAGO IL 60693
 USA

ACH Information:

Bank of America
 100 West 33rd Street New York NY 10001
 ABA# 071000039
 Beneficiary Name: Ellucian Company L.P.
 Account # 81880-91099
 Email: electronic-payment-info@ellucian.com



Doc. No./Date
90302957 / 11/02/2019

Item	Product Description	Amount
000710	Maintenance Banner Student Term: From 01/01/2020 to 12/31/2020	29,807.00
	Subtotal:	116,926.00
	Tax :	0.00
	Total Amount	USD 116,926.00

Please Remit To:
Ellucian Company L.P.
62578 Collections Center Drive
CHICAGO IL 60693
USA

ACH Information:
Bank of America
100 West 33rd Street New York NY 10001
ABA# 071000039
Beneficiary Name: Ellucian Company L.P.
Account # 81880-91099
Email: electronic-payment-info@ellucian.com



Invoice

Bill-To:

West Kern Comm College District
 Adrian Agundez
 29 Emmons Park Drive
 Taft CA 93268-1437
 USA

Invoice No./ Date	90302958 11/02/2019
Order No.	R33870
Customer	101921
Currency	USD
Payment	Total due and payable by 01/01/2020
Total Amount	8,699.00

##0000033870

For Invoice Inquiries:

Ellucian Customer Success Enablement Team
 Phone: (610)578-5750
 Toll Free: (855)206-5589
 Email: CSEnablement@ellucian.com

Invoice Details

Item	Product Description	Amount
000770	Financial Aid FM Need Analysis License Fee Subscription Term: From 01/01/2020 to 12/31/2020	8,699.00
Subtotal:		8,699.00
Tax :		0.00
Total Amount		USD 8,699.00

Please Remit To:

Ellucian Company L.P.
 62578 Collections Center Drive
 CHICAGO IL 60693
 USA

ACH Information:

Bank of America
 100 West 33rd Street New York NY 10001
 ABA# 071000039
 Beneficiary Name: Ellucian Company L.P.
 Account # 81880-91099
 Email: electronic-payment-info@ellucian.com

Date: December 4, 2019
Submitted by: Heather del Rosario, Vice President of Human Resources
Area Administrator: Dr. Debra Daniels, Superintendent/President
Subject: Request for Ratification

Board Meeting Date: December 11, 2019

Title of Board Item:

Master Service Order Form Master Licensing Agreement with TimeClock Plus, LLC.

Background:

West Kern Community College District is implementing electronic timekeeping services and purchasing 8 timeclocks through TimeClock Plus, LLC. This master agreement covers the implementation support, initial timeclock purchase and grants licensing rights for District users.

Terms (if applicable):

The contract is effective December 15, 2019.

Expense (if applicable):

\$33,106.78

Fiscal Impact Including Source of Funds (if applicable):

RTTA fund.

Approved: 
Dr. Debra Daniels, Superintendent/President

CLIENT:

**MASTER SERVICE ORDER FORM
MASTER LICENSING AGREEMENT**

CLIENT CONTRACT CONTACT NAME: Heather del Rosario

CONTACT EMAIL: hdelrosario@taftcollege.edu

CONTACT PHONE: 661-763-7809

EFFECTIVE DATE	ACCOUNTING CONTACT EMAIL	PAYMENT TYPE	PAYMENT TERMS
	Sheila Green	Net Terms	
BILLING CYCLE	PRIMARY CONTACT NAME	PRIMARY CONTACT TITLE	
Annually	Heather del Rosario	Vice President, Human Resources	
INITIAL SERVICE TERM	PRIMARY CONTACT PHONE	PRIMARY CONTACT EMAIL	
	661-763-7809	hdelrosario@taftcollege.edu	

DESCRIPTION OF SERVICE

TimeClock Plus, LLC ("TCP"), a Delaware limited liability company, will provide Client and its authorized Employees and Users access to the Services during the Initial Service Term. TCP shall make Services available to Client 24 hours a day, seven (7) days a week except for interruptions by reason of maintenance or downtime beyond TCP's reasonable control. Client will be responsible for all equipment and software required for Client to access the Internet including, without limitation, a web browser compatible with the Services. Client agrees to comply with all applicable data protection laws and to act as Data Controller, and appoint TCP as Data Processor, of Personal Data and information entered by Client's Employees and Users. Client acknowledges that TCP is not responsible for any use or misuse of the Services by Client or its employees or contractors or for ensuring Client's adherence to applicable laws. Client understands and agrees that your use of and access to TimeClock Plus OnDemand Services is subject to the complete terms and conditions found at: <https://www.timeclockplus.com/terms/on-demand>.

Client shall pay all fees or charges in accordance with those outlined on the Invoice placed at the time of purchase. Payments will be made in advance of the Service being provided and may be made annually, quarterly or monthly, or as otherwise mutually agreed on this Master Service Order Form. Monthly charges will be equal to the number of total employees multiplied by the applicable Monthly Employee Fee as defined in the Licensing Agreement. Total employees each month are defined as the total number of Employees who are made Active at any time and for any duration during any calendar month. Client may add additional Employees as desired each month by paying the Monthly Employee Fees for those added.

The Term of this Agreement will commence the day the web site interface for the Services is made accessible to you via the Internet or on the Start Date whichever is later, and will continue for the Initial Service Term. Thereafter this Agreement will automatically renew for successive periods of the same duration as the Initial Service Term unless either party gives the other party ninety (90) days' notice of its intent not to renew. Pricing of subsequent Terms may be subject to the renewal pricing set forth in the notes section of the TCP Invoice. Client hereby acknowledges that special pricing offered for initial Terms may not be valid at the time of renewal.

By signing this Master Service Order Form for TimeClock Plus OnDemand Services, you represent, warrant and certify that (a) you are 18 years of age or older; (b) you are authorized to bind the company or organization named above under this Agreement, (c) you are authorized to use the payment method specified to engage in transactions relating to TimeClock Plus OnDemand Services, including any recurring payment information, and (d) you have read, understand and agree to the terms and conditions of this Agreement and TCP's Global Data Privacy Policy found at: www.timeclockplus.com/privacy.

Print Name: Debra Daniels

Title: Superintendent/President

Authorized Signature: 

TimeClock Plus, LLC
 1 Time Clock Drive, San Angelo, TX 76904
 325 223-9500 800 749-8463
 sales@timeclockplus.com

Quote	Customer	Quote Date
484472	300894	12/04/2019

CUSTOMER
Taft College Heather del Rosario (661) 763-7809 29 Cougar Ct Taft, CA 93268-2329

Rep	Entry	Method of Shipment	Method of Payment	P.O. Number
MJANOUSEK	CCRABTREE	UPS Ground	Purchase Order Net30	TBD

Stock No.	Ordered	Description	Unit Cost	Total
Annual Employee Licensing: (\$5,880.00)				
1025-12311	150	TimeClock Plus Professional Annual Clockable Employee License	60.00	9,000.00
		└ Clockable Employee Discount	(24.00)	(3,600.00)
1025-12313	40	TimeClock Plus Professional Annual Sub/Temp License	24.00	960.00
		└ Sub/Temp Employee Discount	(12.00)	(480.00)
1099-220	1	Hardware Support (11/05/2019-11/04/2020)	0.00	0.00
		└ 1st year waived		
Higher Education Module Package (One-Time Cost) (\$199.00)				
1025-1130	1	TimeClock Plus Professional Initial Activation	199.00	199.00
1025-100	1	OnDemand Module Package	2,874.00	2,874.00
		└ Higher Education Discount	(2,874.00)	(2,874.00)
		└ QSS (Export Module)		
		└ MobileClock for Android and iOS (Unlimited Devices)		
		└ AutoImport Module (Versions 5/6/7)		
Professional Services (One-Time Cost) (\$6,300.00)				
800-814	28	Dedicated Support Services (Per hour)	225.00	6,300.00
Hardware (One-Time Cost) (\$19,232.00)				
244-112	8	RDT Touch 400 HID Proximity	2,997.00	23,976.00
		└ Power over Ethernet Module 802.3af		
		└ Higher Education Discount	(393.00)	(3,144.00)
		└ September Incentives (Extended)	(200.00)	(1,600.00)

Valid for 1 days. Expires 12/05/2019.



Product Total: 43,309.00
 Discount: (11,698.00)
 Subtotal: 31,611.00
 S & H: 94.60
 Tax: 1,401.18
 Total: 33,106.78

Date: December 4, 2019
Submitted by: Brandy Young, Senior Research Assistant
Area Administrator: Dr. Debra Daniels, Superintendent/President
Subject: Request for Approval

Board Meeting Date: January 9, 2019

Title of Board Item:

eLumen Annual License Renewal

Background:

The renewal of this license will allow the institution to continue to maintain a repository for all Student Learning Outcome (SLO) assessment activity.

Terms (if applicable):

January 1, 2020 – December 31, 2020

Expense (if applicable):

Assessment and Program Review Module = \$13,772

Fiscal Impact Including Source of Funds (if applicable):

Budgeted in the 2019/20 WKCCD Budget

Approved: 

Dr. Debra Daniels, Superintendent/President

eLumen, Inc.
514 N 3rd Street - Suite 203
Minneapolis, MN 55401
(612) 888-9698
steve@elumenconnect.com
www.elumenconnect.com



INVOICE

BILL TO

Taft College
29 Emmons Park Drive
Taft, California 93268

INVOICE # 714

DATE 12/01/2019

DUE DATE 12/31/2019

TERMS Net 30

ACTIVITY	QTY	RATE	AMOUNT
SAAS Products:Assessment & Planning - Annual Renewal Annual License Renewal of eLumen's Assessment & Planning Modules From 01/01/19 to 12/31/20	1	13,772.00	13,772.00

If you have any questions or need
additional information please contact:
Steve Cohen
steve@elumenconnect.com
(612) 444-3291

BALANCE DUE

\$13,772.00

Date: November 13, 2019
Submitted by: Severo M. Balason, Jr., Vice President of Student Services
Area Administrator: Dr. Debra Daniels, Superintendent/President
Subject: Request for Approval



Board Meeting Date: December 11, 2019

Title of Board Item:

Training Services Agreement with Westside Energy Services Training and Education Center, Inc. (WESTEC) – Active Shooter Training for Faculty and Staff on January 17, 2020.

Background:

WESTEC will provide faculty and staff active shooter training on January 17, 2020 for 2020 Spring In-Service. The training is a preparation and practical shooter response exercise.

Terms (if applicable):

The term of the agreement is for one day of training on January 17, 2020 and the time is anticipated to be 10:00 a.m. to 5:00 p.m.

Expense (if applicable):

The cost for training is a flat fee of \$9,900 for services provided.

Fiscal Impact Including Source of Funds (if applicable):

The VPSS Rural Technology Technical Assistance (RTTA) Grant budget will be utilized and have been included in the 2019-2020 budget projections for this service.

Approved: 

Dr. Debra Daniels, Superintendent/President



EVENT CODE:

TAF03 Contract #2331

RAINING SERVICES AGREEMENT

This agreement is between Westside Energy Services Training and Education Center, Inc. (WESTEC, a non-profit training cooperative) and Taft College

WESTEC agrees to provide the following services for CUSTOMER:

Course:	Location:	Date Time:
Active Shooter Response Exercise	Taft College	January 17, 2020-VARY

Service Terms:

1. Taft College will be responsible for a Flat fee of **\$9,900.00 for Services**. To included Preparation and Practical Active Shooter Response Exercise.
 * Payment for services rendered is due and payable in full upon receipt within 15 days of completion of class. This is due to expenses incurred for specialty equipment that may be required.
2. **EQUIPMENT REQUIRED But Not limited to: (Computer, Projector, Speakers, And Screen for Power Point Presentation).**
This WILL BE PROVIDED BY Taft College, at the specific site of training.
3. CUSTOMER billing information: Taft College Student Services Division.
 Attn: Severo M Balason Jr, Vice President of Student Services.
 Billing Address: Taft College 29 Cougar Court
 CUSTOMER Phone#:661-763-7854 Work Phone, 661-763-7758 Fax
4. Upon signing this agreement, the CUSTOMER agrees to pay WESTEC a non-refundable cancellation fee of \$150.00. All invoices are due upon receipt.
5. Cancellation notice must be received to WESTEC in writing or by fax (661-846-6959) at least 24 hours in advance of the event. If cancellation notice is not received by this deadline, the CUSTOMER agrees to pay the total fee for services outlined in this agreement.

CUSTOMER INFO:	WESTEC INFO:
Name and Title:	Name Chris Resendez Title: AOJ Program Manager
Signature: 	Signature:
Date: 11/14/19	Date: 10/30/19

Thank you for choosing WESTEC!

Date: November 22, 2019

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

Area Administrator: Dr. Debra Daniels, Superintendent/President

Subject: Request for Approval



Board Meeting Date: December 11, 2019

Title of Board Item:

SensusAccess Software Subscription

Background:

On August 2019, a federal court ruled in favor of two visually impaired students who did not receive their academic accommodations promptly. The Los Angeles Community College District violated state and federal laws regarding student accommodations. The court determined that the students did not get equitable access to educational materials at the same time as their non-disabled colleagues. SensusAccess is a software that converts print materials quickly, accurately, and efficiently, allowing the conversion of educational materials in a timely manner.

SensusAccess is a software intended for students, staff, faculty, and administrators in that it complements the accessibility services traditionally offered by educational institutions. Also, SensusAccess has the capability of being used in the distance education to assist faculty in converting educational material into accessible formats for the online environment.

Terms (if applicable):

Attached is a quote from SensusAccess outlining a service agreement, including the specific services available, fees, and invoices/payments.

Expense (if applicable):

The multiyear (5 year) subscription fee (excluding applicable taxes) for the Included Services is: \$9,562.50

Fiscal Impact Including Source of Funds (if applicable):

The fiscal impact is \$9,562.50 for a multiyear subscription that we maintain for the next five years and will be paid for by 2019-2020 Rural Technology Technical Assistance Grant allocations.

Approved: _____


Dr. Debra Daniels, Superintendent/President

Taft College
29 Cougar Court Taft,
CA 93268
U.S.A.

November 4th, 2019

Att.: Mr. Amar Abbott

Dear Amar,

Price quote: SensusAccess

As requested, below please find a formal price quote for an annual subscription; a discounted 3-year and a discounted 5-year to SensusAccess:

Specification	Subscription fee
SensusAccess for Academic institutions, Class E license for academic institutions with between 2,000 and 4,999 enrolled students (full-time equivalents) including a Canvas LTI plug-in Total annual fee	USD\$ 2,550.00
3-year subscription including 15% discount – total fee	USD\$ 6,502.50
5-year subscription including 25% discount – total fee	USD\$ 9,562.50

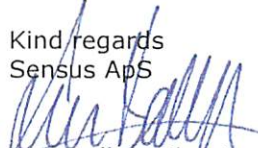
Discounts also apply for multi-year agreements: 15% for 3 years and 25% for 5 years.


Use of SensusAccess are subject to the following terms and conditions:

- SensusAccess can be made available without limitation to all students, faculty, staff and alumni at Taft College.
- SensusAccess is hosted by Sensus and made available to Taft College for embedding in an iframe on one or more pages.
- SensusAccess will support all domains operated by Taft College.
- SensusAccess is customized by Sensus to match the look and feel of the hosting web page in terms of styles, colors, fonts, font sizes and default language. Additional changes to and configurations of the form can be done using the SensusAccess Dashboard
- The subscription is automatically renewed unless it is terminated in writing no later than two months before the end of a license period. The subscription can be terminated by either party.

Please let Tanja Stevns know if you have comments or questions to this price quote, or require changes or additional information at tanja@sensus.dk

Kind regards
Sensus ApS


Lars Ballieu Christensen
Managing Director

Date: November 15, 2019
Submitted by: Dr. Leslie Minor, Vice President of Instruction 
Area Administrator: Dr. Debra Daniels, Superintendent/President
Subject: Request for Approval

Board Meeting Date: December 11, 2019

Title of Board Item:

Facility Use Agreement with Taft Union High School Soccer Fields for Spring 2020

Background:

The Taft College Soccer Program requests the use of the Taft Union High School soccer field and facility for the men's and women's 2020 soccer classes.

Terms (if applicable):


January 21 - May 22, 2019

Expense (if applicable):

\$5,000 not including possible costs for maintenance.

Fiscal Impact Including Source of Funds (if applicable):

This will be paid using 19/20 Office of Instruction funds.

Approved: 
Dr. Debra Daniels, Superintendent/President

Activity Request - Taft Union High School

Please Print

After this activity request form has been approved and placed on the calendar, the activity is scheduled. To change a scheduled date, time, facility, or to cancel, please submit another request form.

11-15-19 Taft College Dr. Leslie Minor
 Today's Date Organization Advisor's/Requestor's Name
 Mens & Womens Soccer Practice 1/21/2020 - 5/22/2020
 Type of Activity Date(s) Desired
 Circle day(s) of week desired Sunday Monday Tuesday Wednesday Thursday Friday Saturday
 7:10 am 10:00 am
 Time Event Begins Set Up Time Ending Time
 Soccer Fields

Facility/Destination: Facility needed or Destination/Location Room #/Name
 This form is an original/first request for an activity
 This form is a second request to change a date, time, facility, or to cancel the original/first request.
 Original date of activity _____
 Change of: Date Time Facility Cancel Activity
 Special Needs: Do you need the building opening for you? Yes No
 P.A. System Chairs # _____ Tables # _____
 Other needs (Be specific) lights on field

District transportation is required and has been requested.
 If you need students to be released from class(es), please submit the list four (4) days in advance for proper notification of all concerned.

Approved by:

 Advisor/Requestor Date

 ASB Council Date

 School Dude Date

 Principal/Designee Date

 Business Manager Date

Please be aware of the presence of asbestos containing materials located within certain buildings utilized by this school district. The District's Asbestos Management Plan is available for review at the Administration Office.

(Outside Organizations or Individuals Only)

I understand that: The use of Taft Union High School facilities by outside organizations or individuals is on space-available basis only. High school activities take priority and in some unusual instances may preempt outside activities even if the outside activities even if the outside activity was previously scheduled.

John S. [Signature] 661-763-7871
 Signature of outside organization/Individual(s) Phone Number
 Taft College 29 Cougar Ct. Taft, CA 93268
 (Please Print) Mailing address of outside Organization/Individual(s)

**Taft Union High School District
Schedule of Facility Rental Fees & Hourly Rates**

Subject to district policies and regulations, school facilities and grounds shall be available to citizens and community groups as a civic center (Education Code 32282, 38131).

Application for Use of Facilities

Any person applying for the use of any school facilities or grounds on behalf of any society, group, and organization shall present written authorization from the group or organization to make the application. Persons or organizations applying for the use of school facilities or grounds shall submit the following:

1. **Facilities Use Application** which includes a statement indicating that they uphold the state and federal constitutions and do not intend to use school premises or facilities to commit unlawful acts.
2. A completed **Hold Harmless Agreement**, and
3. A **Certificate of Insurance**

School facilities or grounds shall not be used for any of the following activities: 1) Any use by an individual or group for the commission of any crime or any act prohibited by law, 2) Any use which is inconsistent with the use of the school facilities for school purposes or which interferes with the regular conduct of school or school work or 3) Any use which involves the possession, consumption, or sale of alcoholic beverages or any restricted substances, including tobacco (cf. 3513.3 - Tobacco - Free Schools). The district may exclude certain school facilities from non-school use for safety or security reasons.

Damage and Liability

Groups, organizations, or persons using school facilities or grounds shall be liable for any property damage caused by the activity. The district may charge the amount necessary to repair the damages and may deny the group further use of school facilities or grounds (Education Code 38134). Any group or organization using school facilities or grounds shall be liable for any injuries resulting from its negligence during the use of district facilities or grounds. The group shall bear the cost of insuring against this risk and defending itself against claims arising from this risk. (Education Code 38134). Groups or organizations shall provide the district with evidence of insurance against claims arising out of the group's own negligence when using school facilities. (Education Code 38134) As permitted, the Superintendent or designee may require a hold harmless agreement and indemnification when warranted by the type of activity or the specific facilities being used.

Schedule of for us of TUHSD facilities rental fees are as follows:

Facility	Fees
Auditorium	\$1,000/event
Baseball Field, with lights	\$750/event
Baseball Field, without lights	\$350/event
Cafeteria, with kitchen	\$750/event
Cafeteria, without kitchen	\$500/event
Classroom Rental (Minimum Charge \$200)	\$50/hour
Farlow Gym - Girls' (Minimum Charge \$375)	\$125/hour
IRC Lecture Hall (Minimum Charge \$320 per day)	\$80/hour
Martin Memorial Stadium/Football field, with lights	\$3,500/event
Martin Memorial Stadium/Football field, without lights	\$2,500/event
Mullen Gym - Boys' (Minimum Charge \$525 per day)	\$175/hour
Swimming Pool (Minimum Charge \$1,000 per day)	\$200/hour
Tennis Courts, with lights	\$500/event
Tennis Courts, without lights	\$250/event
Track & Soccer Fields, with lights	\$750/event
Track & Soccer Fields, without lights	\$500/event
Labor Hourly Rate (When requested or required by District)	\$50/hour

Taft Union High School District

Business Office


701 Wildcat Way
Taft, California 93268

Tel (661) 763-2300
Fax (661) 763-1445

HOLD HARMLESS AGREEMENT AND COVENANT NOT TO SUE

I, Dr. Leslie Minor, Taft College, in consideration for
 (Person Requesting Use) (Name of Organization)
 of being permitted to use facilities/equipment of the Taft Union High School District, Taft,
 California, County of Kern, for the purpose of Mens & Womens Soccer Practice
 between the dates of 1/21/2020, and
5/22/2020, do hereby covenant and agree that the Taft Union High School District,
 their officers, employees, agents, members or representatives shall not be liable for any loss,
 damage, injury or liability of any kind to any person or property caused by or arising from
 any use of the premises of the Taft Union High School District, or any part thereof, or by any
 defect in any building, structure or improvement thereon, or in any equipment to be used
 therein, or because of the same being out of repair or arising from any act or omission of the
 undersigned or its agents, employees, nor shall the above enumerated entities be liable for
 any loss, damage or injury from any cause whatsoever to the property or person of the
 undersigned or any of its employees, agents or other persons using said premises, or any
 item, or any part thereof.

The undersigned agrees to protect, indemnify, and covenant not to sue and hold harmless the
 above-enumerated Taft Union High School District, for the use or occupancy of the premises
 and arising from any state of condition of said premises, or item(s), or any part thereof.

Event Coordinator: Dr. Leslie Minor Phone: 661-763-7871
 Authorized Agent Signature:  Date: 11/15/19
 Authorized Agent Print Name: Dr. Debra Daniels
 Title: Superintendent/President WKCCD

ADDRESS: Taft College Phone: Bus. 661-763-7871
29 Cougar Court Home: _____
Taft, CA 93268

Taft Union High School District

701 Wildcat Way
Taft, California 93268

Business Office

Tel (661) 763-2300
Fax (661) 763-1445

FACILITY USE - CLIENT RESPONSIBILITY

Taft Union High facilities are maintained with a high standard of "excellence." Use of our facilities bear the responsibility on your part to maintain the standards of safety and cleanliness set by the District. To keep excess costs to a minimum and insure a safe environment the District requires the following:

1. Normal facility use fee will be billed upon receipt of the approved activity request and the client must pay the "Facility Use Fee" prior to the use of the facility, unless prior Board approval to waive fees has been requested and approved.
2. Fees will be assessed for any expenses incurred by the District due to damages to the facility or equipment, or for TUHS employee labor used for clean up and repairs.
3. In the event of a conflict with the Taft Union High School home contests your group will need to use an alternate facility. You may contact the Principal's Secretary at 763-2334 for the current availability of our facilities.
4. You must file an "Activity Request Form", a "Hold Harmless and Covenant Not To Sue Agreement", and provide a Certificate of Insurance.
5. NO USE OF TOBACCO PRODUCTS (smoking, chew, etc.), ALCOHOL, OR DRUGS IS PERMITTED AT ANY TIME ON ANY TUHS FACILITY. Violation of this policy could have serious affects. Such use is in violation of both law and Board Policy, which must be strictly enforced during your use of our facility.
6. Proper supervision of the event must be provided. Particular care should be taken to protect the fields and restroom facilities from inappropriate use and/or vandalism.
7. The facility must be cleaned upon completion of each event. FEES will be assessed and you will be invoiced for any damage to the facility, equipment, and for the clean up required by TUHS personnel.

I understand and accept the client responsibilities described above, agree to pay facility use fees (not waived) and costs for damages or expenses incurred by the District resulting from use of the facility.

Authorized Client Signature:  Date: 11/15/17

The maintenance department handles the access and set up of our facilities and can be contacted at 763-2321. If you have additional questions please call Gina Fields at 763-2315.

Warning: Use of steroids to increase strength or growth can cause serious health problems. Steroids can keep teenagers from growing to their full height; they can also cause heart disease, stroke, and damaged liver function, men and women changes, and acne. Men can also experience premature balding and development of breast tissue. These health hazards are in addition to the civil and criminal penalties for unauthorized sale, use, or exchange of anabolic steroids.

Date: December 11, 2019
Submitted by: William L. Norris, Bookstore Manager
Area Administrator: Brock McMurray, EVP of Administrative Services
Subject: Request for Approval

BV ✓

Board Meeting Date: December 11, 2019

Title of Board Item:

Toshiba Service agreement for Taft College Bookstore Point of Sale (POS) System

Background:

The Taft College Bookstore has used Toshiba registers and receipt printers to good effect since 2010. The Taft College Bookstore is requesting approval to renew the Toshiba Hardware Maintenance contract for the point of sale registers and receipt printers. The current service contract is set to expire on January 31, 2020.

Terms (if applicable):


February 1, 2020 to January 31, 2021.

Expense (if applicable):

Total one (1 year) service agreement fee is \$3691.20.

Fiscal Impact Including Source of Funds (if applicable):

This is a budgeted expense under 31000-423-5641-69100.

Approved: 

Dr. Debra Daniels, Superintendent/President



Toshiba Schedule of Services - Quote

This Schedule contains a listing of the eligible products at the specified locations identified below for which TGCS will provide the identified Services as described in the referenced agreements and any referenced Statements of Work and Change Authorizations. The complete agreement between us about these Services consists of 1) this Schedule 2) the base agreement (such as the TGCS Customer Agreement, the Toshiba Master Maintenance Services Agreement or a base Software agreement) any referenced Licenses, Statements of Work and Change Authorizations (or any equivalent agreement in effect between us). Unless otherwise reflected in the above referenced documents, this quote is valid for 90 days.

Bill to:
Customer Number: T0BFGD4

IBM Global Financing
N Castle Dr
Armonk
NY-10504-0000
United States

Installed at:
Customer Number: T0BGAJ2

Taft College
515 FINLEY DR
Taft
CA-93268
United States

Effective Date: 18-Nov-2019
Renewal Type: Do Not Renew
Renew Up To:
Renewal Uplift %:

Payment Terms: Net 30
Billing Frequency: Prepaid

Additional Information: MBS-Taft College Bookstore 9X5 NBD

Contract Number	Contract Modifier	Start Date	End Date	Contract Total	Currency
US0032529MA		01-Feb-2020	31-Jan-2021	3,691.20	USD

Charges are based on the current inventory and services identified in this Schedule. Actual charges may vary with any additions, deletions, or changes to the inventory or services. Any applicable taxes are not included in the charge amounts herein but will be added to your invoice.



Toshiba Schedule of Services - Quote

Section	Service - Offerings			Location			
1	Onsite Repair 9X5 Next Business Day			515 FINLEY DR Taft CA 93268 United States			
Line Number	Level	Products Covered	Serial # or Site	Quantity	Start Date	End Date	Amount
1.1	Product	Configuration of 4840-5Z4;Toshiba SUREPOS 500	41RN552	1	01-Feb-2020	31-Dec-2020	719.46
1.2	Product	Configuration of 4840-5Z4;Toshiba SUREPOS 500	41RZ554	1	01-Feb-2020	31-Dec-2020	719.46
1.3	Product	Configuration of 4840-5Z4;Toshiba SUREPOS 500	41RZ577	1	01-Feb-2020	31-Dec-2020	719.46
1.4	Product	Configuration of 4840-5Z4;Toshiba SUREPOS 500	41RZ725	1	01-Feb-2020	31-Dec-2020	719.46
Section Total							USD 2,877.84

Section	Service - Offerings			Location			
2	Onsite Repair 9X5 Next Business Day			515 FINLEY DR Taft CA 93268 United States			
Line Number	Level	Products Covered	Serial # or Site	Quantity	Start Date	End Date	Amount
2.1	Product	Configuration of 4610-2CR;Toshiba 4610 SUREMARK DUAL STATION PRINTER M	41RYZYR	1	01-Feb-2020	31-Jan-2021	203.34
2.2	Product	Configuration of 4610-2CR;Toshiba 4610 SUREMARK DUAL STATION PRINTER M	41RYVPK	1	01-Feb-2020	31-Jan-2021	203.34
2.3	Product	Configuration of 4610-2CR;Toshiba 4610 SUREMARK DUAL STATION PRINTER M	41RYWFD	1	01-Feb-2020	31-Jan-2021	203.34
2.4	Product	Configuration of 4610-2CR;Toshiba 4610 SUREMARK DUAL STATION PRINTER M	411087F	1	01-Feb-2020	31-Jan-2021	203.34
Section Total							USD 813.36



**Toshiba Schedule of
Services - Quote**

Signatures are not required on this document.

Date: December 2, 2019

Submitted by: Andrew Prestage, Executive Director of Information Technology

Area Administrator: Dr. Debra Daniels, Superintendent/President

Subject: Request for Approval

Board Meeting Date: December 11, 2019

Title of Board Item:

Convergent Technologies Proposal for Fire Alarm Monitoring of the Ash St. Dorms.

Background:

Convergent Technologies is the college's security company that provides support with alarm, video and fire systems. This proposal is a renewal of the current three-year contract where Convergent monitors the fire alarm system for Ash St. Dorms and will notify emergency services.

Terms (if applicable):

Alarm monitoring services coverage three-year contract is from 1/1/2020 - 12/31/2022.

Expense (if applicable):

Total cost of the renewal is \$2,400.00, spread out over three years at \$800.00 per year.

Fiscal Impact Including Source of Funds (if applicable):

This cost is included in the IT Maintenance Budget.

Approved: 
Dr. Debra Daniels, Superintendent/President



Taft College – Ash Street Dorms Fire Monitoring Proposal Taft, CA

Account: FL1523

The following is Convergent Technologies' monitoring agreement prepared for Taft College.

Alarm Monitoring is currently in place for Taft College – Ash Street Dorms and includes a daily test signal. The following proposal reflects a three year period. Selecting this multi-year option allows the customer to be billed annually at the agreed upon rate and avoids risk of a lapse in coverage for up to a three year period.

Please be aware that if Taft chooses not to proceed with contract renewal, existing monitoring services will end effective 12/31/2020.

We also recommend Subscriber Secure Internet Access and this feature is included with this monitoring agreement.

When returning a signed proposal, only page 2 needs to be completed unless the site requests a change to their existing Subscriber Monitoring Information. If a change is requested, please complete page 5.

Systems Monitoring Proposal

Customer Name: Taft College Proposal Number: DRB12221604
Building Name: Ash Street Dorms
Address: 29 Emmons Park Drive
Taft, CA 93268
Phone: _____ Email: itsdepartment@taftcollege.edu

Billing Address (if different from the address listed above)

Name: _____ Attn: _____
Address: _____
Phone: _____ Contact: _____

Customer agrees to purchase, and Convergent Technologies LLC (CTLLC) agrees to provide monitoring service as described herein and according to the Terms and Conditions of the Subscriber Monitoring Agreement. Customer agrees to provide RJ31X telephone jack(s), dedicated phone line(s) and other equipment as may be required. Material, installation and additional trips due to phone lines not being installed properly will be billed to the customer at current Time and Material rates. Final acceptance is subject to CTLLC approval.

System Monitoring Options: *Indicate your choice(s) with a (✓)*

Other Fire Alarm \$800.00 per year Duration: Annual 2-Year 3-Year
(includes daily test signal)

Total Price: \$2,400.00 for 3year agreement Start Date: 1/1/2020

**Total price is based on signing a three year proposal with three payments, billed annually.*

Attach Purchase Order or Requisition if Required

Customer By: _____ Convergent By: Chris Grimes
Signature: _____ Signature: Chris Grimes
Title: _____ Title: Service Manager
Date: _____ Date: 11/25/2019
P.O. #: _____

Systems Monitoring Options

Monitoring Service Options

Utilizing EMERGENCY24, CTLLC provides customers with fully redundant monitoring services resulting in a fail-safe monitoring network.

Subscriber Secure Internet Service Included with all monitoring agreements, Convergent Technologies subscribers receive the ability to manage and monitor their account on-line via Secure Internet Services. Secure Internet Services allows the subscriber to perform tasks including the ability to place accounts on test, make *temporary* changes to party information, view account history, view account data and request account information changes.

Generic Subscriber History Reports Another exclusive feature is the ability to obtain generic alarm activity reports listing the date, time and description of the alarm signal. Information through these services is secured by the same encryption process used for Internet financial transactions.

Subscribers also receive PASS CODE cards that include various methods and procedures for contacting the monitoring facility.

In addition to the basic services listed below, Convergent Technologies offers a variety of optional services. Your CTLLC representative can provide additional information upon request.

Test Signal Options Test signals are necessary to ensure your system is operational and transmitting signals to the Monitoring Station. A test signal will be transmitted from your system to the Monitoring Station based on the type of monitoring you select. Should the test signal fail for any reason, this is indicative of a system or telephone communications failure. Having such a failure places your facility at great risk should a fire alarm or security system alarm occur. The Monitoring Station would not receive notification of the alarm condition, and would not contact the local authority to alert them to the situation. Should a Test Signal fail to be received at the Monitoring Station, a call will be placed to the individual(s) identified on the Subscriber Monitoring Agreement if selected under Callback Options. A service call to resolve the system failure should be placed to CTLLC as soon as possible.

Type of Monitoring	Basic Monitoring	Basic Plus (weekly test signal)	UL Listed Monitoring Service (daily test signal)	UL Listed Central Station Service
	\$500.00 annually	\$800.00 annually	\$800.00 annually	Cost Provided Upon Request

Back Up Communications Options

This option is highly recommended when monitoring Security Systems. In the event of a telephone communication system failure, having a method of back-up communications in place will help to ensure continuous protection of your facility. Your CTLLC representative can provide additional information upon request.

Type of Back Up	Radio (AlarmNet or SafetyNet)	Cellular
	Cost Provided Upon Request	Cost Provided Upon Request

Subscriber Monitoring Information

Call List

Parties (P1 through P5) will be called in sequence until one party is reached.

Type	Description	Name	Primary Phone #	Comments (ext., pager, work, home, etc)
P1	Party			
P2	Party			
P3	Party			
P4	Party			
P5	Party			
A1	Police			2 nd #:
A2	Fire			2 nd #:
A3	Medical			2 nd #:
A4	Other			2 nd #:

Business Hours of Monitored Site (only required for monitoring of Scheduled Openings and Closings)

Sample		Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
09:00	Open							
18:30	Close							

Pass-Codes or Passwords

Pass-codes (3 alphanumeric characters preferred, 3 min., 10 max.)

_____ or _____

or

Passwords (6 alphanumeric characters preferred, 3 min., 10 max.)

Code Under Stress (security monitoring only)

Code (numbers only, 3 digits max.)

Subscriber Secure Internet Access Info (case sensitive)

User Name 1: _____ User Name 2: _____

Password: _____ Password: _____

E-mail Address: _____ E-mail Address: _____

Additional Charges or Maintenance Fees

Based upon account activity, and from time-to-time, it is necessary to charge additional maintenance fees for specific items beyond CTLLC's control. These items are identified below.

Item	Fee	Frequency
Call List alterations	\$7.75.00	Per addendum or revision.
Excessive or run-away signals (in excess of 3 per month)	\$1.55	Per signal.

Payment terms are net cash upon receipt of invoice, except where satisfactory open account credit is established by CTLLC, in which case, terms are net 30 days from the date of invoice. CTLLC reserves the right to terminate said credit status at the sole discretion of CTLLC. Invoices will be issued prior to start date of agreement, and subsequent renewal dates thereafter. Customer agrees to pay such invoices in accordance with the above terms and conditions regardless of other scheduled deliveries or services. Customer agrees to pay all taxes, including state or local taxes, however designated, levied, or based on the service charges pursuant to this agreement.

Breach or Default

If Customer does not pay the amounts due hereunder or breaches any of the terms or conditions of the Subscriber Monitoring Agreement, or if the Customer ceases doing business as a going concern, CTLLC, in addition to any legal remedies it may have, may terminate this agreement.

Cancellation

After the commencement date, Customer shall have the right to cancel this agreement upon 30 days prior written notice to CTLLC at the end of this initial or any subsequent renewal period. Any and all monies owed under this agreement shall be due and payable, including services performed but not yet completed for any reason.

Length of Plan

After execution of agreement by an authorized representative of CTLLC, the term of this agreement shall be 12 months unless indicated elsewhere in this agreement. Unless cancelled with 30 days prior written notice, the agreement shall be renewed for successive term(s) at the prices and under the terms and conditions in effect at the time of renewal. Fees paid hereunder are not refundable once this agreement is in effect.

Force Majeure

CTLLC and EMERGENCY24 shall not be responsible for failure to render service due to causes beyond its control, including, but not limited to work stoppages, fires, civil disobediences, riots, rebellions, acts of God and similar occurrences.

Notification

It is the obligation of the Customer to keep the "Call List" updated. All changes and revisions to the "Call List" shall be submitted on the Permanent Change Form, signed and submitted to CTLLC. Changes shall become effective within five (5) business days of submittal.

Date: November 13, 2019

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 11, 2019

Title of Board Item:

Contract for Professional Services with (4) Taft Union High School District Employees for Participation & Attendance for the California Academic Partnership Program (CAPP) Meeting November 6, 2019.

Background:

As the District continues to participate in the California Academic Partnership Program (CAPP) grant, the District and its TUHS partners for this project will be attending the CAPP meeting designed to facilitate and build a relationship between TC and TUHS English faculty. (See the attached list of attendees.)

Terms (if applicable):

The term of the agreement is for participation/attendance of the November 6, 2019 CAPP meeting at 3:30 pm - 5:30 pm.

Expense (if applicable):

The cost for each TUHS conference attendee is at the hourly rate of \$72.93 not to exceed a total of \$150.00 per attendee.

Fiscal Impact Including Source of Funds (if applicable):

The CAPP Grant funds will be utilized and have been included in the 2019-2020 budget projections for this service.

Approved: 
Dr. Debra Daniels, Superintendent/President

Taft Union High School District Employees:

1. Sarah Hamblin
2. Kelly Morris
3. Alan Popejoy
4. Caroline Schoneweis

**WEST KERN COMMUNITY COLLEGE DISTRICT
CONTRACT FOR PROFESSIONAL SERVICES**

This agreement is entered into by and between the WEST KERN COMMUNITY COLLEGE DISTRICT (“District”) and Sarah Hamblin (“Independent Contractor”). The agreement is effective November 6, 2019.

Recitals

1. District desires to obtain the services of an education consultant especially trained and experienced in rendering the following services: Participation and attendance for the California Academic Partnership Program (CAPP) meeting designed to facilitate and build a relationship between TC and TUHS English faculty (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 as specified in this Agreement as an Independent Contractor, as available, and not as an employee of the District.

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 November 6, 2019 for the anticipated meeting time of 3:30 pm – 5:30 pm.
3. **Services to be Provided.** The services to be provided to the District by the Independent Contractor include but are not necessarily limited to the following: attendance and participation for the CAPP meeting held Wednesday, November 6, 2019.
4. **Compensation.** Independent Contractor shall be paid at a rate of \$72.93 per hour for the anticipated meeting time not to exceed a total of \$150.
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 District, 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 District.

6. **Monthly Service Report.** Upon request, Independent Contractor shall submit a monthly service report in writing to the District which shall include a diary showing days and service rendered. *(May not apply in some cases.)*

7. **Expenses/Mileage Reimbursement.** The District shall reimburse Independent Contractor up to \$0 for travel expenses/mileage and hotel for the entire term at the established rate paid to District employees.

8. **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.

9. **Earlier Termination.** District may terminate this Agreement upon providing Independent Contractor with 15 days prior written notice of such termination.

Executed at Taft, California, on the dates shown below.

Date of WKCCD Board Approval:
12/11/19

Budget Code:
12639-301-5510-64900

West Kern Community College District:

Independent Contractor:

By: Dr. Debra S. Daniels

By: Sarah Hamblin



Signature

Signature

**WEST KERN COMMUNITY COLLEGE DISTRICT
CONTRACT FOR PROFESSIONAL SERVICES**

This agreement is entered into by and between the WEST KERN COMMUNITY COLLEGE DISTRICT (“District”) and Kelly Morris (“Independent Contractor”). The agreement is effective November 6, 2019.

Recitals

1. District desires to obtain the services of an education consultant especially trained and experienced in rendering the following services: Participation and attendance for the California Academic Partnership Program (CAPP) meeting designed to facilitate and build a relationship between TC and TUHS English faculty (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 as specified in this Agreement as an Independent Contractor, as available, and not as an employee of the District.

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 November 6, 2019 for the anticipated meeting time of 3:30 pm – 5:30 pm.
3. **Services to be Provided.** The services to be provided to the District by the Independent Contractor include but are not necessarily limited to the following: attendance and participation for the CAPP meeting held Wednesday, November 6, 2019.
4. **Compensation.** Independent Contractor shall be paid at a rate of \$72.93 per hour for the anticipated meeting time not to exceed a total of \$150.
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 District, 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 District.

6. Monthly Service Report. Upon request, Independent Contractor shall submit a monthly service report in writing to the District which shall include a diary showing days and service rendered. *(May not apply in some cases.)*

7. Expenses/Mileage Reimbursement. The District shall reimburse Independent Contractor up to \$0 for travel expenses/mileage and hotel for the entire term at the established rate paid to District employees.

8. 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.

9. Earlier Termination. District may terminate this Agreement upon providing Independent Contractor with 15 days prior written notice of such termination.

Executed at Taft, California, on the dates shown below.

Date of WKCCD Board Approval:
12/11/19

Budget Code:
12639-301-5510-64900

West Kern Community College District:

Independent Contractor:

By: Dr. Debra S. Daniels

By: Kelly Morris

Signature

Signature

**WEST KERN COMMUNITY COLLEGE DISTRICT
CONTRACT FOR PROFESSIONAL SERVICES**

This agreement is entered into by and between the WEST KERN COMMUNITY COLLEGE DISTRICT (“District”) and Alan Popejoy (“Independent Contractor”). The agreement is effective November 6, 2019.

Recitals

1. District desires to obtain the services of an education consultant especially trained and experienced in rendering the following services: Participation and attendance for the California Academic Partnership Program (CAPP) meeting designed to facilitate and build a relationship between TC and TUHS English faculty (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 as specified in this Agreement as an Independent Contractor, as available, and not as an employee of the District.

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 November 6, 2019 for the anticipated meeting time of 3:30 pm – 5:30 pm.
3. **Services to be Provided.** The services to be provided to the District by the Independent Contractor include but are not necessarily limited to the following: attendance and participation for the CAPP meeting held Wednesday, November 6, 2019.
4. **Compensation.** Independent Contractor shall be paid at a rate of \$72.93 per hour for the anticipated meeting time not to exceed a total of \$150.
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 District, 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 District.

6. Monthly Service Report. Upon request, Independent Contractor shall submit a monthly service report in writing to the District which shall include a diary showing days and service rendered. *(May not apply in some cases.)*

7. Expenses/Mileage Reimbursement. The District shall reimburse Independent Contractor up to \$0 for travel expenses/mileage and hotel for the entire term at the established rate paid to District employees.

8. 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.

9. Earlier Termination. District may terminate this Agreement upon providing Independent Contractor with 15 days prior written notice of such termination.

Executed at Taft, California, on the dates shown below.

Date of WKCCD Board Approval:
12/11/19

Budget Code:
12639-301-5510-64900

West Kern Community College District:

Independent Contractor:

By: Dr. Debra S. Daniels

By: Alan Popejoy

Signature

Signature

**WEST KERN COMMUNITY COLLEGE DISTRICT
CONTRACT FOR PROFESSIONAL SERVICES**

This agreement is entered into by and between the WEST KERN COMMUNITY COLLEGE DISTRICT (“District”) and Caroline Schoneweis (“Independent Contractor”). The agreement is effective November 6, 2019.

Recitals

1. District desires to obtain the services of an education consultant especially trained and experienced in rendering the following services: Participation and attendance for the California Academic Partnership Program (CAPP) meeting designed to facilitate and build a relationship between TC and TUHS English faculty (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 as specified in this Agreement as an Independent Contractor, as available, and not as an employee of the District.

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 November 6, 2019 for the anticipated meeting time of 3:30 pm – 5:30 pm.
3. **Services to be Provided.** The services to be provided to the District by the Independent Contractor include but are not necessarily limited to the following: attendance and participation for the CAPP meeting held Wednesday, November 6, 2019.
4. **Compensation.** Independent Contractor shall be paid at a rate of \$72.93 per hour for the anticipated meeting time not to exceed a total of \$150.
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 District, 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 District.

6. Monthly Service Report. Upon request, Independent Contractor shall submit a monthly service report in writing to the District which shall include a diary showing days and service rendered. *(May not apply in some cases.)*

7. Expenses/Mileage Reimbursement. The District shall reimburse Independent Contractor up to \$0 for travel expenses/mileage and hotel for the entire term at the established rate paid to District employees.

8. 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.

9. Earlier Termination. District may terminate this Agreement upon providing Independent Contractor with 15 days prior written notice of such termination.

Executed at Taft, California, on the dates shown below.

Date of WKCCD Board Approval:
12/11/19

Budget Code:
12639-301-5510-64900

West Kern Community College District:

Independent Contractor:

By: Dr. Debra S. Daniels

By: Caroline Schoneweis

Signature

Signature

Date: November 27, 2019
Submitted by: Andrew Prestage, Executive Director of Information Technology
Area Administrator: Dr. Debra Daniels, Superintendent/President
Subject: Request for Approval

Board Meeting Date: December 11, 2019

Title of Board Item:

2020 Ellucian Oracle Data Integrator Maintenance Contract

Background:

The Data Integrator application was purchased in 2016 as part of the plan to migrate Banner to Version 9 and to keep our ODS functioning. The application needs its own maintenance renewed annually.

Terms (if applicable):

Maintenance coverage is from January 1 2020 – December 31, 2020

Expense (if applicable):

The total cost of this contract is \$775.00

Fiscal Impact Including Source of Funds (if applicable):

Total cost of this contract has been projected in the ITS department budget.

Approved: 

Dr. Debra Daniels, Superintendent/President



Invoice

Bill-To:

Taft College
 Att: Adrian Agundez
 29 Emmons Park Drive
 Taft CA 93268-1437
 USA

Invoice No./ Date 90302925 11/02/2019
 Order No. 43426
 Customer 101436
 Currency USD
 Payment Total due and payable by 01/01/2020
 Total Amount 775.00

For Invoice Inquiries:

Ellucian Customer Success Enablement Team
 Phone: (610)578-5750
 Toll Free: (855)206-5589
 Email: CSEnablement@ellucian.com

Invoice Details

Item	Product Description	Amount
000050	Oracle Data Integrator Enterprise Edition Maintenance Term: From 01/01/2020 to 12/31/2020	
Subtotal:		775.00
Tax :		0.00
Total Amount		USD 775.00

Please Remit To:
 Ellucian Company L.P.
 62578 Collections Center Drive
 CHICAGO IL 60693
 USA

ACH Information:
 Bank of America
 100 West 33rd Street New York NY 10001
 ABA# 071000039
 Beneficiary Name: Ellucian Company L.P.
 Account # 81880-91099
 Email: electronic-payment-info@ellucian.com

Date: November 18, 2019

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 11, 2019

Title of Board Item:

National Benefit Services, LLC Service Agreement

Background:

This agreement is to allow the continued use of National Benefit Services (NBS) as the District's third-party administrator for payroll related employee contributions.

As third-party administrator, NBS will be responsible to:

- Remit employee contributions to the investment providers on West Kern Community College District's behalf;
- Maintain all necessary records for the administrator of the plan;
- Monitor the maximum allowable contribution limit for each participant in a plan;
- Facilitate and maintain the collection of provider agreements for the District;
- Assist in compliance activities with the investment providers;
- Perform all other services described in the attached Service Proposal.

Terms (if applicable):

The terms of this service agreement are month to month and may be terminated by either party with a thirty (30) day written notice.

Expense (if applicable):

\$1.75 / participant account / month

Fiscal Impact Including Source of Funds (if applicable):

This expense is projected and built into the annual budget each fiscal year.

Approved: 
Dr. Debra Daniels, Superintendent/President



SERVICE AGREEMENT
EMPLOYEE BENEFITS

Employer: **West Kern Community College District**

RECITALS

- A. The above-named employer ("Employer") desires to retain National Benefit Services, LLC ("NBS"), a Utah limited liability company, (collectively, the "Parties") to provide employee benefit services in a manner consistent with the law. As used throughout this agreement, "law" refers to the federal or state legal requirements identified in the "Schedule of Defined Terms, Services and Obligations" attached to this agreement as "Schedule A."
- B. The Parties understand and agree that the employee benefits to which this agreement applies are subject to legal requirements which identify and define the obligations undertaken by the Employer or plan in providing the benefits.
- C. The Parties further understand and agree that regardless of whether the law identifies the Employer or a plan fiduciary as responsible for the manner in which employee benefits are provided, the use of "Employer" in this agreement is intended by the Parties to identify the individual or entity held responsible under the law.

Accordingly, the Employer hereby retains NBS to provide employee benefit services according to the following terms and conditions, which together with all the schedules attached hereto, represents the entire agreement of the Parties ("Service Agreement"):

AGREEMENT

- 1. **Defined Terms.** Terms with special meaning in the Service Agreement are defined when first used and are capitalized thereafter. Certain terms specific to the services selected by the Employer are defined in Schedule A.
- 2. **Engagement and Services.** NBS agrees to provide the services described in Schedule A according to the terms and conditions of the Service Agreement, which include the Employer Obligations listed in Schedule A.
- 3. **Fees.** The costs for the selected services are itemized on a Fee Schedule applicable to such services attached hereto as "Schedule B." At the end of each calendar year, NBS has the right to increase the fees listed in Schedule B as necessary to account for inflation costs in the industry. Any automatic increase, however, shall not exceed the prior-year fees by more than four (4) percent. In no event shall an update to the amounts listed in Schedule B to implement an increase under this Section be considered a "modification" of the Service Agreement as described in Section 4. This Section 3 shall not apply to fee changes necessitated because of increases in the cost of administration (including changes in regulatory requirements) or to ensure the assessed fees are consistent with industry standards. Changes in fees which are not due to inflation costs shall be governed by Section 4 of the Service Agreement.
- 4. **Modification.** Either Party may request modification of the Service Agreement in writing. As provided in this Section 4, no modification of the Service Agreement shall be effective until approved by the Party to be bound.
 - A. For material modifications to Schedule A, NBS will notify Employer in writing of the proposed changes and request Employer's signed approval. If NBS does not receive Employer's approval or written objection within thirty (30) days of receipt of written notice, NBS may:

- i. Deem the modifications as accepted by Employer;
 - ii. Suspend performance of services under the Service Agreement until consent is given; or
 - iii. Terminate the Service Agreement.
- B. Unless NBS receives prior written objection from the Employer, the Employer's consent is deemed received thirty (30) days after receipt from NBS of any notice proposing the following:
- i. Any modification of a Schedule B.
 - ii. Any modification of a Schedule A, which NBS, in its sole discretion, considers non-material.
5. **Employer's General Obligations to NBS.** The Employer acknowledges that under the law, providing plan documents or filing reports in an untimely manner or which contain errors or omissions may result in fines or penalties, including the disqualification of a qualified benefits plan (if applicable). The Employer further acknowledges that NBS may rely solely upon, and shall have no responsibility to independently verify the accuracy of, information provided by the Employer. Accordingly, the Employer shall:
- A. Provide NBS with all information requested by NBS in good order. As used in the Service Agreement, "in good order" shall mean without limitation information which is:
 - i. Verified and warranted by Employer to be complete and accurate;
 - ii. Compliant with the document type and formatting requirements specified by NBS for the information requested; and
 - iii. Furnished to NBS in a timely manner. As used in the Service Agreement, "timely manner" shall mean received by NBS no later than the date specified in the Service Agreement or in any written notice from NBS.
 - B. Pay all amounts billed by NBS for extra hourly work at the rate stated on a Schedule B for any administrative services repeated by NBS because information was not provided by the Employer in good order.
 - C. To the extent permitted by law, hold NBS harmless for any consequences that may result from NBS's inability to complete its work, in the ordinary course of business, due to the failure of the Employer to provide information to NBS in good order.
 - D. Review all documents and reports prepared by NBS for accuracy and consistency with the Employer's own records. Employer waives the right to request corrections or return of fees if not reported to NBS within thirty (30) days of receipt of the document or report.
 - E. Ensure all government reports which NBS prepares are timely filed with the appropriate agency.
 - F. Pay any fines resulting from a failure to timely file required government reports with the appropriate agency, if failure is caused by Employer's delay in providing information to NBS in good order.
 - G. Timely provide required benefit information to relevant parties (employees, participants, beneficiaries, etc. as applicable). As used herein "required benefit information" shall include, without limitation: notices, elections, and reports required under the law.
 - H. Comply with all benefit plan provisions (where the services selected by the Employer are for a qualified plan or plans) and all relevant legal requirements.
 - I. Be responsible for payment of all amounts that may become due and owing under the Service Agreement.

Note: some or all of these Employer Responsibilities may be outsourced to NBS as outlined in the Fiduciary Services Schedule A

6. **Controlled Groups.** The Employer acknowledges that:
- A. The law includes complex rules governing business associations such as controlled groups, affiliated service groups, employee lease arrangements, and management organizations.
 - B. The rules governing business associations may impact the operation and qualified status of employee benefits and that NBS does not provide analysis nor determine the effect of these rules on such benefits.
- Accordingly, the Employer warrants and agrees that:
- C. The Employer has disclosed to NBS all related businesses and associations relevant to the benefits and the administration of the benefits;
 - D. If any related businesses and/or associations exist, the Employer has obtained certification from a competent professional as to (1) whether a controlled group, affiliated service group, employee lease arrangement, and/or management organization exists with the affiliation(s) and (2) whether such group has any current issues, concerns, and/or complications;
 - E. The Employer shall notify NBS in writing prior to any relevant changes in business structure or organization. For purposes of the Service Agreement "relevant changes in business structure or organization" shall include, but is not limited to:
 - i. Any change in name or ownership of the Employer;
 - ii. Any change in the Employer's business entity type which may impact the qualified status of the benefits and the administration of such benefits; and
 - iii. Any change which results from merger or acquisition involving the Employer.
 - F. Upon request, the Employer shall certify in writing, that the warranties provided in this Section 4 remain accurate and current.
7. **Form of Notice.** Notice of termination of the Service Agreement shall be in the manner prescribed in section 23. All other notices required or identified herein shall be in writing and conveyed to the other Party in the manner best-calculated to provide the recipient with actual notice. If notice is conveyed by email, sender shall require proof of receipt. Notice will at a minimum convey what action is required to be taken by the Party receiving the notice and will specify a clear deadline for compliance.
8. **Format of Documents.** All documents to be provided pursuant to the Service Agreement, unless otherwise provided herein, shall be provided electronically. For purposes of the Service Agreement, documents provided in a secure format will be considered "received" when both the document and the means to access the document have been received by the intended Party.
9. **Time is of the Essence/Force Majeure.**
- A. For all the services selected by the Employer and provided by NBS, time is of the essence. Deadlines applicable to the services provided hereunder shall be identified in Schedule A or by specific notices provided to the Employer. Except as specifically provided in Section 9.B., failure by the Employer to comply with the timing provisions specifically identified in the Service Agreement or through notices by NBS shall constitute a breach of the Service Agreement.
 - B. Neither Party shall be held responsible for the delay or failure to perform services and/or obligations under the Service Agreement when such delay or failure is due to fire, flood, epidemic, strike, an act of God or any public enemy, unusually severe weather, failure or malfunction of any electronic, electric or mechanical equipment, legislative or regulatory acts of any public authority, delays or defaults caused by public carriers, or other circumstances which cannot reasonably be forecasted or provided against.

10. **Ministerial Services Only.**

- A. Unless this agreement includes a Fiduciary Services Schedule A, the Parties acknowledge and agree that NBS will NOT act as a "Plan Administrator" or "Fiduciary" to a Plan as defined in ERISA § 3. The Parties further acknowledge that the Service Agreement does not grant NBS any discretionary authority or control regarding management or administration of the benefits and that the services provided by NBS shall not be construed by the Parties as management or disposition of benefit plan assets.
 - B. The Parties acknowledge and agree that NBS will not provide investment advisory services, and that the services provided hereunder will not be interpreted as investment advice as that term is used in ERISA § 3(21)(A).
 - C. The Parties also acknowledge and agree that NBS will not provide accounting services outside of the record-keeping services required for benefit administration as listed in Schedule A. Furthermore, NBS will have no liability for the accuracy or completeness of any of the books or records regarding the administration of the benefits for any period preceding the signed date of the Service Agreement.
 - D. Although NBS employs licensed in-house attorneys to discharge its obligations under the Service Agreement, NBS will not provide legal services or legal advice to the Employer. Accordingly, the Employer will be responsible to have all documents and forms completed by NBS reviewed by competent legal counsel to ensure that they are appropriate for and meet the specific requirements of the benefits selected by the Employer. The Employer agrees to consult with an attorney experienced in employee benefit matters regarding any questions or concerns that the Employer may have relative to benefit plan qualification, coverage of employees, and any other issues of a legal nature.
11. **Nonexclusive Services.** The Parties acknowledge and agree that NBS will be performing similar services and other types of work for other employers. Nothing contained in the Service Agreement shall grant to either Party any right, title, or interest in or to the business activities or opportunities of the other Party—or the power or authority to contract on behalf of the other Party—other than as specifically provided in the Service Agreement.
12. **Legal Compliance.** Each of the Parties hereto agrees to comply with all applicable federal, state, and local laws, rules and regulations in the performance of their respective responsibilities under the Service Agreement, including any mandated confidentiality requirements.
13. **Cooperation from NBS.** Upon the Employer's request, NBS will promptly provide all benefit information necessary for an audit or investigation to the specified entity and in the manner requested. Without limiting the foregoing, "audit or investigation" includes any investigation by the Department of Labor and audits conducted by the Internal Revenue Service, the Employer, or by a third party firm designated by the Employer. The first three hours of audit support is included in the Audit Coordination fee, additional support shall be billed at the rate for extra hourly work.

GENERAL CONDITIONS

14. **Billing Procedures and Collections.** Consideration for providing the services listed in Schedule A shall be by payment of the fees identified in Schedule B. Fees for services rendered are payable by the Employer, or other party as agreed upon in Schedule B, upon receipt of an accurately invoiced statement for services. Acceptance by NBS of any payment by a third party shall not constitute a waiver of any rights NBS may have under the Service Agreement or by law to collect from the Employer amounts due and owing to NBS for services provided. If NBS does not receive payment in full within thirty (30) days of the statement date, the Employer's account shall be subject to a FINANCE CHARGE of 1.5% per month (18% APR). If the Employer's state of domicile requires a lesser rate, the Employer's past-due balance shall be subject to a FINANCE CHARGE at the highest allowable rate. If NBS does not receive payment in full within sixty (60) days of the statement date, NBS may terminate the Service Agreement immediately and pursue collection actions. Employer understands and agrees that it is responsible for all unpaid participant fees. This Section 14 does not apply to Claim Reserve

funding for welfare benefit plans. For the Employer's obligations related to billing and remittance of Claim Reserve funds for welfare benefit plans, see the applicable welfare benefit Schedule A.

Should NBS employ an attorney to assist in the collection of past due fees, the Employer shall pay all resulting collection costs and attorney fees whether or not litigation commences.

15. **Compliance/Breach.** If the Employer fails to perform any of the terms and conditions of the Service Agreement, the Employer shall be deemed in material breach of the Service Agreement, and NBS shall have the right to cease to provide any further services for the Employer and terminate the Service Agreement. If the breach arises for reasons other than non-payment of fees, NBS may notify the Employer in writing of the breach and instruct how and by when the Employer must cure the breach. Such notice may include, as necessary, the amount of any additional charges the Employer must pay to enable NBS to meet applicable federal deadlines. If the Employer does not cure the breach within the timeframe stated in the notice, NBS may terminate the Service Agreement without waiving NBS's right to receive payment for services rendered and costs incurred, or to exercise any other remedies available at law or equity.

If NBS fails to perform any material terms and conditions contained in the Service Agreement, NBS shall be deemed in breach of the Service Agreement, and the Employer may terminate the Service Agreement or suspend payments under the Service Agreement to NBS until such breach is cured. If the Employer chooses to suspend payments, the Employer shall submit a written notice to NBS stating that it considers NBS in breach and has suspended payment. If NBS does not cure the breach within fifteen (15) days of receiving the notice, either party may terminate the Service Agreement.

16. **Jurisdiction and Venue.** The Service Agreement shall be construed, administered and enforced in accordance with the laws of the state where the services under the Service Agreement are performed. Additionally, the Parties submit to the exclusive jurisdiction of and venue in the appropriate state or federal courts located in the county where the services under the Service Agreement are performed.
17. **Damages.** A Party's liability to the other arising out of or relating to the Service Agreement—including liability for any claim for indemnification—will not exceed the lesser of the total fees payable to NBS for services for the current or most recent contract year or \$50,000. In no event will either Party be liable to the other for any consequential, indirect, special, incidental, or punitive damages—regardless of the form of action—whether in agreement, tort, strict liability or otherwise, even if advised of the possibility of such damages and even if the damages were foreseeable. The limitations in this section do not apply to any amounts owing under the terms of the Service Agreement, any claims for attorney fees, or other litigation costs either Party is entitled to recover.
18. **Indemnification.** NBS and the Employer agree to assist each other to resolve matters in dispute or potential liability to the Parties through open, amicable, and timely communication.

To the extent permitted by law, the Employer hereby agrees to indemnify, defend, and hold harmless NBS and its members, officers, agents, and employees from and against any and all claims, damages, judgments, liabilities, attorney and professional fees, court costs, and litigation costs caused by, arising out of, or relating to (1) any act or omission by the Employer or its agent which occurred prior to the effective date of the Service Agreement; (2) any information provided, or instructions given, by the Employer or its agent to NBS pursuant to the Service Agreement; (3) the Employer's failure to disclose any controlled-group issues or to obtain the controlled-group certification required under the Service Agreement; (4) the Employer's material breach of the Service Agreement; or (5) any claim by any third-party against NBS arising from the Employer's failure to perform or comply with the terms and obligations of any qualified benefit plan, applicable statutes, and regulations governing benefit plans or the Employer's gross negligence or willful act or omission. The Employer will not indemnify against any liability resulting from gross negligence, willful misconduct, actual fraud, or criminal conduct of NBS.

To the extent permitted by law, NBS hereby agrees to indemnify, defend and hold harmless the Employer and its members, officers, agents, and employees from and against any and all claims, damages, judgments, liabilities, attorney and professional fees, court costs, and litigation costs caused by, arising out of, or relating to (1) NBS's material breach of the Service Agreement or (2) any claim

by a third party against the Employer arising from the gross negligence or willful act or omission by NBS. NBS will not indemnify against any liability resulting from gross negligence, willful misconduct, actual fraud, or criminal conduct of the Employer.

Within thirty (30) days receipt of any such litigation or demand, NBS and the Employer agree to give one another prompt written notice of any claim threatened or instituted against the other which might constitute the basis for a claim of indemnity by either Party against the other. If either Party does not notify the other within the said thirty (30) days, this indemnification is null and void against the Party who fails to make such notification. Any successful indemnification claim is limited in damages as described in section 17.

19. **Integration and Severability.** The Service Agreement, together with all attachments hereto, including all schedules and exhibits, represents the entire agreement of the Parties and supersedes any prior agreement as to the subject matter contained herein. In the event that any provision or portion of the Service Agreement is declared void or unenforceable in a court of law, the remaining provisions of the Service Agreement shall remain binding upon the Parties as if the void or unenforceable provision had not been originally included.
20. **Consent to Breach or Waiver.** Any consent to breach or waiver of any provision of the Service Agreement shall be in writing. Such writing shall establish the scope and terms of the waiver or consent and shall be signed by the Party waiving its right. In no event shall a Party's failure to enforce any provision of the Service Agreement be deemed a consent to breach or a waiver of any provision of the Service Agreement; nor shall any written consent to breach or a waiver of any provision of the Service Agreement be deemed to extend beyond its express terms.
21. **Headings.** Section headings in the Service Agreement are for the purpose of convenience only and are not intended to affect the meaning or interpretation of the Service Agreement.
22. **Multiple Counterparts.** The Service Agreement may be signed in multiple counterparts, each of which shall be deemed an original, but all of which, taken together, shall constitute but one and the same agreement.
23. **Termination of Service Agreement.** The Service Agreement may be terminated by either Party on thirty (30) days written notice or on such shorter time as the Parties may agree in writing. Early termination by the Employer, unless agreed upon in writing, shall result in an early termination fee. The early termination fee shall be the greater of the amount of the most recent invoice or \$500.00. Notice shall be deemed effective as of the date the written notice of termination is deposited in the United States Mail or on such date that the Party giving notice of termination delivers the notice electronically (for example, by e-mail) using such means as the Parties have used to communicate in writing during the period that the Service Agreement has been in effect.

Unless the Parties otherwise agree in writing to specific delivery conditions, upon termination of the Service Agreement, NBS shall provide to the Employer, within a reasonable time following termination, all benefit information which NBS considers necessary to enable the Employer to continue operation of the benefit. Such information shall be provided in an electronic format at the address contained in NBS's records at the time of termination of the Service Agreement. Any information classified as Protected Health Information ("PHI") under HIPAA shall be provided, if at all, only as permitted under HIPAA. NBS shall be entitled to full payment of all fees for services rendered for the Employer, including services provided subsequent to the date of termination of the Service Agreement as requested by the Employer, and for copy charges associated with any requests for benefit records or documents.

The Parties acknowledge that upon termination, any continued reliance by the Employer, or any of the Employer's agents or representatives, on any benefit forms, documents and/or records, including any plan document, created and provided by NBS are at the Employer's complete and sole risk. NBS shall not be held liable in any way for such reliance.

SCHEDULE 'A'

SCHEDULE A -- SERVICES AND OBLIGATIONS

403(b) DEFINED CONTRIBUTION PLANS

I. APPLICABLE LAW AND DEFINED TERMS

A. Applicable Law

1. As used in this Service Agreement, "the law" means the relevant portion of the Internal Revenue Code ("the Code"), relevant final and proposed regulations adopted under the Code, and any relevant state law.

B. Defined Terms

1. Employees: "Employees" means those employees of the Employer meeting the definition of "employees" under the Code.
2. Employer: "Employer" means the entity identified as the Employer in Recital A of the Service Agreement document. "Employer" as used in the Service Agreement shall mean whichever entity is designated by the Plan to fulfill those responsibilities. Unless another individual or entity is named in the Plan Document as the Administrator or the Plan Sponsor, the Employer is considered as the Administrator and the Plan Sponsor.
3. Plan: "Plan" means the particular Defined Contribution Plan that is sponsored by the Employer for the benefit of its Employees and meets the requirements of § 403(b) of the Code.
4. Plan Document: "Plan Document" means the written instrument within the meaning of § 401(a) of the Code, which contains all of the operating rules adopted by the Employer as prescribed by § 401(a) and the regulations thereunder.

II. NBS SERVICES

NBS shall provide services as described in this Service Agreement on behalf of the Employer and as agreed upon herein by the Parties. NBS shall provide the services described herein in a professional, workmanlike manner. NBS, as a Third Party Administrator, shall be obligated to perform only those services specifically enumerated in this Service Agreement and in the attached Service Proposal. NBS reserves the right to perform other services, which in its sole discretion it believes are necessary to the efficient, professional, and workmanlike execution of its obligations hereunder; however, performance of such services not enumerated herein shall not create an ongoing obligation to perform such services. In no event will NBS be deemed to have breached its obligations to the Employer because of a failure to perform some function not enumerated herein, and agreed-upon by the Parties.

A. Perform the general administration services of the Plan, which are:

1. Assist the Employer in establishing and maintaining a non-specific provider retirement plan, meeting operational, compliance and administrative guidelines under Internal Revenue Code ("IRC") Section 403(b). All rights, privileges and responsibilities for establishing the terms and conditions of the Plan, implementation of the Plan and managing the Plan shall be at the sole discretion and direction of the Employer. NBS shall review and make recommendations to the Employer, or such other person designated by the Employer, regarding any plan changes that may be required to assist the Employer with continuing administration;

SCHEDULE 'A'

2. Maintain all necessary records for the administration of the Plan;
3. Create and maintain a database of information provided by the Employer and its Employees to monitor applicable contribution limits under IRC Sections 401(a), 402(g), 403(b), 415(c) and 457(b) (the "Database"). The Database shall establish and monitor the maximum allowable contribution ("MAC") limit for each participant in the Plan. NBS shall provide notice to the Employer regarding participants who may be approaching or who may have exceeded their annual MAC. NBS shall rely exclusively on information provided by the Employer, Employee, and/or an authorized agent of the Employee in establishing allowable limits and performing required calculations;
4. Advise the Employer on the appropriate procedures to properly correct contributions made in excess of MAC limits, if any;
5. Assist the Employer in sending NBS encrypted Employee data and to receive retirement plan contributions for the Plan through payroll deductions. The Employer shall (1) remit, each pay period, retirement plan contributions for the Employees to NBS via ACH/EFT, check, or Fed Wire; and (2) provide NBS a file of Employee data from the Employer's payroll system via encrypted Internet transmission, in a format reasonably acceptable to NBS. NBS agrees that contributions and repayments remitted shall be promptly transmitted to the applicable investment option provider according to the instructions provided in the corresponding file within three (3) business days, provided funds and data are received in good order. NBS shall remit Plan contributions to the designated investment provider via the U.S. Postal Service unless the provider can accommodate an ACH/EFT transmission of funds by NBS in a reasonable manner. To calculate the cost of correction for each Participant affected by the delayed remittance, NBS shall use the "Lost Earnings Calculator" provided by the Department of Labor.

NBS shall only remit contributions to the investment providers if funds and payroll data sent by the Employer to NBS includes no discrepancies. NBS shall contact the Employer in a timely manner in the event discrepancies are discovered. NBS shall not forward contributions to investment providers until all discrepancies have been resolved.

6. Remain a technical resource for the Employer and provide ongoing services to resolve operational, administrative and compliance issues during the term of this Service Agreement;
7. Provide plan document services, subsequent restatements, or amendments as necessary to comply with the law and as requested by the Employer. All plan documents and forms completed by NBS should be reviewed by the Employer's legal counsel. NBS shall provide forms, information, and documents in timely fashion or as required by law.
8. Facilitate the collection of provider agreements. NBS shall notify the Employer and make recommendations regarding any provider or potential provider who will not agree to comply, or has failed to comply, with all administrative and compliance procedures as established by NBS, and/or with the terms of the provider agreement;
9. Assist in compliance activities with the investment providers that have entered into a

SCHEDULE 'A'

provider agreement with NBS, including the approval of transactions with the investment providers and the gathering of pertinent information from the investment providers, specifically NBS shall:

- a. Collect and store all pertinent information in the Database relating to:
 - i. Defaulted Loans and
 - ii. Hardship Withdrawals;
 - b. Coordinate the approval or denial of transactions with investment providers and/or the Employees, as applicable. Transactions subject to approval are:
 - c. Rollovers and distributions;
 - d. Hardship withdrawals;
 - e. Loans, including performing maximum available loan amount calculations; and
 - f. Transfers or exchanges;
10. Process, as instructed by the Employer if instructions are necessary, Employee contributions that have been, for whatever reason, returned or rejected by an investment provider and are in the possession of NBS; and
11. Perform all other services described in the attached Service Proposal.
- B. Invoice the Plan's investment providers for all or a portion of the negotiated fees associated with this Service Agreement. NBS will make reasonable attempts to collect fees from investment providers. Should an investment provider be unable to or refuse to pay amounts invoiced by NBS, the Employer shall be obligated to pay uncollected fees to NBS.
- C. Comply with all pertinent written directives from the Employer regarding the solicitation of Employees and the purchase of accounts and annuities. NBS shall not contact in person any of the Employees on the premises of the Employer except as approved, in writing, by the Employer. In no event shall Employees be contacted on premises of the Employer except during normal business hours, unless returning a call as instructed by an Employee.
- D. Promptly provide necessary information as requested by the Employer in the event of an audit by the Internal Revenue Service, an internal audit by the Employer, or a third party firm designated by the Employer or in any other instance in which the Employer requires it.
- E. Take out prior to commencing the work, and maintain in force and effect, from the commencement of services until the expiration of the Service Agreement, a policy or policies of insurance covering NBS's services and furnish to the Employer a certificate of insurance evidencing all coverage and endorsement required hereunder. Such insurance shall be with an insurance company admitted by the Insurance Commissioner of the State of Utah. Minimum coverage shall be as follows:
1. General Liability Insurance for injuries including accidental death, to any person in any amount not less than \$1,000,000 per occurrence.
 2. Professional Liability Insurance in an amount not less than \$1,000,000 per occurrence.
 3. A 30 day written notice to the Employer of cancellation or reduction in coverage.

SCHEDULE 'A'

NBS shall be subject to and shall comply with all laws and regulations applicable with respect to its performance under this Service Agreement, including but not limited to: licensing; employment and purchasing practices; and wages, hours and conditions of employment, including nondiscrimination.

III. The Employer shall:

- A. Determine the eligibility of participants to receive benefits and make contributions to the Plan.
- B. Provide information to participants regarding their rights, benefits or elections available under the Plan and assist the Employees in completing any necessary forms for participation.
- C. Receive and process all Salary Reduction Agreements for all Plan participants.
- D. Provide NBS with timely information of any additions or changes that may be required for payroll processing as a result of an addition, change, or termination of a Salary Reduction Agreement.
- E. Upon request by NBS, provide information for each Employee participating in the Plan necessary for NBS to establish the Database monitoring the MAC limits under IRC Sections 401(a), 402(g), 403(b), 415(c) and 457(b). If necessary, information not available to the Employer may be provided by the Employees. The Employer acknowledges the importance of obtaining accurate data from Employees and agrees to facilitate the gathering of information from Employees in any manner that is reasonable and permitted within the IRC and State law and that allows NBS to perform its services under this Service Agreement. The Employer acknowledges and agrees that the MACs are based solely on information provided to NBS by the Employer, Employee, and/or an authorized agent of the Employee.
- F. Provide, in a format reasonably acceptable to NBS, information to NBS as required to perform remittance of contributions and monitoring of contribution limitations.
- G. Provide names and contact information (including, but not limited to, mailing address, telephone number, email address, date of birth, date of hire, and separation from service date) of all individuals who are currently participating in the Plan, who maintain an account under the applicable Plan (regardless of whether contributions are currently being made on the individual's behalf to the Plan), and all individuals who are eligible to participate in the applicable Plan prior to the commencement of each tax year or as requested by NBS.
- H. Assist in compliance activities relating to the approval of transactions with investment providers that have entered into a provider agreement with NBS by providing relevant information, including but not limited to, Employee date of hire, Employee date of termination, Employee disability status, and Employee date of death.
- I. Provide instructions to NBS, as applicable, regarding any required action relating to contributions that have been rejected or otherwise returned by an investment provider.

24. **Record Access and Maintenance.** Subject to all applicable benefit and privacy requirements, records maintained by NBS, which are reasonably necessary to the performance of the services, may be examined by the Employer, governmental regulatory agencies, or any other person lawfully entitled to access them. NBS shall maintain these records until they are provided to the Employer.

IN WITNESS HEREOF, the Parties have executed the Service Agreement for the following benefit services:

- 403(b)

effective as of the date of execution by the Employer below.

West Kern Community College District

Signed: _____
(Its Authorized Agent)

Title: _____

Date: _____

NATIONAL BENEFIT SERVICES, LLC

Signed: Paul R Lovell
(Its Authorized Agent)

Title: CEO

Date: October 10, 2018

SCHEDULE 'B'

**WEST KERN COMMUNITY COLLEGE DISTRICT
NBS 403(b) PLAN ADMINISTRATION AND COMPLIANCE**

FEE SCHEDULE—PUBLIC SCHOOL DISTRICT

Compliance and Administration Services

IRS Approved 403(b) Plan Document & SPD.....Included
Amendments (*IRS required or as requested*)\$150
Participant Fee.....\$1.75 / participant account / month
Future IRS 403(b) Document Restatement (*anticipated 2023*).....TBD

Paid by

Employee

Vendor*

**Non-paying Vendors, the Employee may be responsible for the per participant fee*

Optional Services

Extra Hourly Work (*outside scope of Service Proposal*).....\$ 150 / hour
Audit Support.....\$ 150 / hour

Employer Signature _____

Date _____

Date: December 4, 2019
Submitted by: Dr. Leslie Minor, Vice President of Instruction *lm*
Area Administrator: Dr. Debra Daniels, Superintendent/President
Subject: Request for Approval

Board Meeting Date: December 11, 2019

Title of Board Item:

Agreement with Screen Vision Media for ECEF Public Service Announcement Showings

Background:

Taft College's ECEF students created a winning Public Service Announcement (PSA) for the Child Development Public Service Announcement Competition, a local competition that strives to create awareness in Kern County about critical topics in Early Childhood Education.

The attached agreement is with Screen Vision media for the winning PSA to be played at Maya Cinema Theaters for 4 weeks.

Terms (if applicable):

4 weeks

Expense (if applicable):

\$500

Fiscal Impact Including Source of Funds (if applicable):

Instructional funds

Approved: 
Dr. Debra Daniels, Superintendent/President

FOR OFFICE USE ONLY	
X	New
	Renewal
X	Lead



Screenvision Direct, Inc Representative: Jessica Washington Date: 12/4/2019 245 Kenneth Dr, Suite 400 P(585) 486-8600 F(585) 486-8660 ,Rochester, NY 14623

LOCAL ADVERTISING INSERTION ORDER

Business Type: Other | Federal TaxID/SS No.: 95-2266481

Legal Name (Advertiser): Taft College - Higher Education Institution	Bill To: Taft College - Higher Education Institution
Street Address: 29 Cougar Ct, Taft, CA, 93268	Attention: Danielle Vohnout
Phone Number: 661-763-7772 Fax:	Street Address: 29 Cougar Ct, Taft, CA, 93268
Email Address: broth@taftcollege.edu	Phone Number: 661-763-7772 Fax:
	Email Address: broth@taftcollege.edu

The Advertiser hereby agrees to purchase the cinema advertising described on the campaign display schedule below and authorizes Screenvision Direct, Inc. (SVD) to produce the media content for any ads that are used as part of this campaign. SVD will be responsible for the exhibition of the advertising materials purchased herein.

NAME ON VISUAL: PSA TAFT COLLEGE START DATE: 12/27/2019

Theater Code	Theater Name	No. Of Screens	Format	Product	Duration	Show Position	Frequency	Pods	Net Weekly Rate	PAYMENT DETAILS	
										Payment method	PO
8825	MAYA BAKERSFIELD 16	16	J	AV	60	EPS	1	Prime	\$500.00	Net Total Media Cost	\$500.00
										No. Of Weeks	1
										PRODUCTION / HANDLING COSTS(See Box Below): to be billed separate!	
										TAX	\$0.00
										TOTAL Net('Agreed sum')	\$500.00
										Deposit Paid on Signing	\$0.00
										PRODUCTION / HANDLING COSTS	
										New Creates:	0 @ \$0.00 each
										Versions:	0 @ \$0.00 each
										Redupe:	0 @ \$0.00 each
										Supplied Ad:	1 @ \$0.00 each

Format Codes	D = Digital	A = Analog	L = Looped	J = JPEG
Product Codes	A = Animation	AA = Animation with Audio	AV = Audio Video Spot	
Promotion Codes	SDE = Standee	P = Poster	CC = Counter Cards	SP = Special/Other
BB = Local Billboard				
Show/Position Codes	EPS = Early Pre-Show	LPS = Late Pre-Show	OT = Other	

(*)The rate is adjusted to reflect a delivery of at least 90% of the advertising described in the table above. Shortfalls may occur due to routine maintenance, projector lamp replacement, screen upgrades, or other events. Make goods will be provided for any delivery that is less than 90%.

The Exhibition of Advertiser's Campaign is subject to pre-emption and may be moved at SVD's discretion to a different location in the loop or different time period. To the extent that Advertiser elects to use 3rd party Co-Op funds to purchase advertising hereunder, Advertiser shall be solely responsible for obtaining all necessary approvals and completing all paperwork in connection therewith. Notwithstanding any intent of Advertiser to use 3rd party Co-Op funds, Advertiser is solely responsible to SVD for the payment to SVD of the Agreed Sum.

This Agreement consists of this Insertion Order and the Screenvision Direct, Inc. Local Advertising Terms and Conditions ("Terms and Conditions"). A copy of the Terms and Conditions is located at www.screenvisionmedia.com/local-terms-and-conditions. Screenvision Direct, Inc. may change or modify the Terms and Conditions at any time without notice to Advertiser. It is Advertiser's responsibility to periodically review the Terms and Conditions for updates or changes. A hard copy will be provided to you upon request. The Terms and Conditions are incorporated herein by reference, and are hereby made a part of this Agreement. This Agreement is subject to New York State law. Advertiser hereby acknowledges that he/she has had an opportunity to review this Agreement, including the Terms and Conditions, prior to signing this Insertion Order, and agrees to and intends to be bound by the Terms and Conditions. Further, Signatory hereby warrants that he/she is duly authorized to enter into this Agreement on behalf of the Advertiser.

Authorized Signatory

Dr. Debra Daniels, Superintendent/President

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78044948	11/01/2019	A00312623ACS Mechanical	I0060015	3880	11000	431	5632	65100	2,038.36
78044949	11/01/2019	A00238497All-Tech Electronic Systems,	I0060022	938	35827	357	5631	69700	18,606.35
78044950	11/01/2019	A00223048AMS.NET	I0060006	0034128	11000	113	5644	67801	15,477.65
78044951	11/01/2019	A00269058Aramark Uniform Services	I0060024	60229799	11000	431	5870	65100	229.92
					11000	205	5870	12042	12.00
					39000	314	5870	64991	18.00
78044952	11/01/2019	A00202445AT&T Mobility	I0059999	101819	39000	314	5840	64991	191.30
78044953	11/01/2019	A00200063Austin's Pest Control, Inc.	I0060000	OCT 19	39000	314	5860	64991	100.00
			I0060025	OCT. 19	11000	431	5860	65100	455.00
78044954	11/01/2019	A00200109Brown & Reich Petroleum, Inc	I0060007	10256	11000	432	4316	67703	371.16
			I0060017	10257	39000	314	4316	64991	326.97
78044955	11/01/2019	A00284757Burroughs, Bruce M.	I0060014	090519	11000	352	4316	69610	49.70
78044956	11/01/2019	A00312904CalPac Pizza II, LLC	I0059995	INV00006	12643	223	4410	60103	181.67
78044957	11/01/2019	A00082776Carty, Ramona M.	I0059991	OCT 19	39000	314	5710	64991	18.56
78044958	11/01/2019	A00201051Central Sanitary Supply	I0060003	1013108	11000	431	4310	65300	7,299.37
78044959	11/01/2019	A00280761County of Kern Public Works	I0060011	100819	11000	431	5850	65500	92.65
78044960	11/01/2019	A00311324CWDL, CPAs	I0059997	4728	11000	421	5420	67200	28,660.50
78044961	11/01/2019	A00300396del Rosario, Heather R.	I0059998	102119	12571	411	5985	67300	696.43
78044962	11/01/2019	A00306852DeWalt Corporation	I0060013	1087438	42350	000	6110	71002	1,440.00
78044963	11/01/2019	A00203460Ernest Packaging Solutions	I0060009	90050481	11000	431	4310	65300	3,297.77
78044964	11/01/2019	A00202335Fastenal Industrial & Constr	I0059994	CATAF449	11000	431	4310	65100	106.37
78044965	11/01/2019	A00200308Federal Express Corporation	I0060021	6-764-59	33588	310	5950	69200	93.21
					11000	401	5940	67705	23.94
					11000	411	5950	67300	39.87
78044966	11/01/2019	A00280401Flowers Baking Co of Henders	I0060019	20711430	32000	422	4410	69400	31.28
78044967	11/01/2019	A00200618Gardener's Supply	I0059989	38347	11000	352	4312	69611	1,911.88
					11000	352	4312	69614	546.25
78044968	11/01/2019	A00200645Hardy Diagnostics	I0060018	2205323	11000	209	4311	04012	392.50
78044969	11/01/2019	A00200656Jacobi, Victoria J.	I0059978	102519	12653	301	5710	63900	213.44
78044970	11/01/2019	A00200722Knight's Services, Inc.	I0060010	00000250	42350	000	5510	71002	206.29
78044971	11/01/2019	A00200559McMurray, Robert B.	I0059992	102719	11000	401	5710	67200	333.89
78044972	11/01/2019	A00308756Montgomery Hardware Co.	I0059993	52660	11000	431	4312	65100	1,139.17
					11000	431	5940	65100	29.00
78044973	11/01/2019	A00308503Newton Software, Inc.	I0060016	INV00019	12571	411	5985	67300	333.00
78044974	11/01/2019	A00200498Office Depot	I0059980	39359246	11000	401	4310	67200	64.62
			I0059981	39223505	11000	209	4310	09011	76.26
			I0059982	39205267	11000	209	4310	17012	10.27
			I0059983	39173843	11000	210	4310	20011	35.34
			I0059984	39102747	11000	209	4310	04013	62.59
			I0059985	39058869	11000	210	4310	20014	54.19
			I0059986	38658479	12463	223	4310	60103	17.26
78044975	11/01/2019	A00251929Oja, Michelle E.	I0059987	092919	11000	210	5643	20014	259.99
78044976	11/01/2019	A00200991Rowden, Tiffany L.	I0060002	102819	11000	411	5710	67300	331.43
78044977	11/01/2019	A00285838Sammy's Detail	I0060023	670	11000	432	5632	67703	285.00
78044978	11/01/2019	A00202968San Joaquin Chemicals, Inc.	I0060008	129055	11000	431	5641	65100	1,175.00
78044979	11/01/2019	A00200481Sehi Computer Products	I0060004	10019683	12477	203	6412	61200	1,137.49
78044980	11/01/2019	A00200396Spurr	I0059979	103267	11000	431	5820	65700	1,296.22
					35827	357	5820	69700	219.09
					33429	310	5820	69200	0.01
					33429	310	5820	69250	143.67
78044981	11/01/2019	A00200400Stinson's	I0060005	893872-0	11000	210	4318	13053	99.61

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					11000	113	4310	67801	13.28	
78044982	11/01/2019	A00312921	Synergy Sports Technology, L	I0059988	20973	11000	209	4315	08354	1,000.00
78044983	11/01/2019	A00200417	Sysco Food Service of Ventur	I0060012	17999575	11000	431	4310	65300	1,181.04
78044984	11/01/2019	A00200423	Taft City School District	I0059990	20-044	11000	432	4312	67703	50.16
						11000	432	4316	67703	90.00
						11000	432	5850	67703	5.00
						11000	432	5632	67703	69.00
						39000	314	4310	64991	106.90
						39000	314	5632	64991	172.50
78044985	11/01/2019	A00200433	Vibul Tangpraphaphorn, M.D.	I0060020	100819	39000	314	5980	64991	194.00
						33588	310	5985	69200	291.00
						11000	352	5980	69610	97.00
						11000	411	5990	67300	320.00
78044986	11/01/2019	A00200360	Westec	I0060001	26902	11450	204	5641	09543	89,643.75
78044987	11/01/2019	A00308504	Wright Express FSC	I0059996	61906456	11000	432	4316	67703	2,046.78
78044988	11/04/2019	A00301146	Bozarth, Brayden	S0048153		11000		9526		230.00
78044989	11/04/2019	A00269831	Davis, Bradley A.	S0048142		11000		9526		69.00
78044990	11/04/2019	A00300590	Flores, Zulma	S0048152		11000		9526		219.00
78044991	11/04/2019	A00310173	Goss, Tyler E.	S0048151		11000		9526		300.00
78044992	11/04/2019	A00282415	Halbrook, Jenna M.	S0048150		11000		9526		368.00
78044993	11/04/2019	A00228066	Johnson, Bradley C.	S0048149		11000		9526		46.00
78044994	11/04/2019	A00289489	Juarez, Mayra	S0048148		11000		9526		138.00
78044995	11/04/2019	A00299333	McEwen, Tyler G.	S0048154		11000		9526		552.00
78044996	11/04/2019	A00307417	Murphy, Hailey	S0048147		11000		9526		500.00
78044997	11/04/2019	A00309648	Norman, Payton T.	S0048146		11000		9526		718.00
78044998	11/04/2019	A00095444	Nylander, Lesa R.	S0048145		11000		9526		414.00
78044999	11/04/2019	A00274394	Shurbaji, Maimuna J.	S0048144		11000		9526		1,174.60
78045000	11/04/2019	A00311548	Vergara Medina, Claudia N.	S0048143		11000		9526		388.00
78045001	11/05/2019	A00200017	A.P.I. Plumbing	I0060026	14881	11000	431	4312	65100	964.18
						11000	431	4312	65500	442.03
						35819	357	4310	69700	375.38
78045002	11/05/2019	A00251592	Acosta, Glenda A.	I0060038	78034451	11999	000	7412	73900	125.00
78045003	11/05/2019	A00288646	Amazon Web Services, Inc.	I0060086	31229957	11000	113	5644	67801	667.59
78045004	11/05/2019	A00223048	AMS.NET	I0060072	0034283	12060	113	6415	67801	78.50
						12060	113	6415	67801	0.01
78045005	11/05/2019	A00200437	Anderson, Amber D.	I0060074	110519	11000	358	5510	62100	600.00
78045006	11/05/2019	A00200069	Bakersfield Californian	I0060045	103119	12658	226	5970	04100	299.20
78045007	11/05/2019	A00281792	Borrecco, Madison R.	I0060040	33382929	11999	000	7412	73900	22.00
78045008	11/05/2019	A00099735	Burch, Kelsey	I0060067	OCT 19	39000	314	5710	64991	25.93
78045009	11/05/2019	A00201685	Cengage Learning	I0060078	68758414	31000	423	4115	69100	4,050.00
						31000	423	5940	69100	91.55
78045010	11/05/2019	A00200168	Central Valley Occupational	I0060051	00186535	11000	411	5985	67300	100.00
						11000	411	5990	67300	380.00
78045011	11/05/2019	A00297767	Cintas Corporation	I0060056	90596208	35000	301	5880	69700	162.59
78045012	11/05/2019	A00282280	Cisneros, Alondra	I0060044	33431034	11999	000	7412	73900	1,038.00
78045013	11/05/2019	A00264649	Convergint Technologies, LLC	I0060085	W779074	11000	113	5632	67801	1,449.44
78045014	11/05/2019	A00200228	Dave's Glass Shop	I0060028	0819	11000	431	6210	65100	370.50
						11000	431	5631	65100	112.50
78045015	11/05/2019	A00244039	DB & Company	I0060049	PC-71001	11000	110	4318	66003	256.31
78045016	11/05/2019	A00277845	Double D Cleaning Service	I0060089	054	12560	223	5890	09565	285.00
78045017	11/05/2019	A00237331	Dumbrigue, Joanne Lucille V.	I0060082	102819	12551	353	5710	64600	138.04

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					12551	353	5710	64600	53.00
					12551	353	5710	64600	0.00
					12551	353	5710	64600	88.00
					12551	353	5710	64600	0.00
					12551	353	5710	64600	0.00
78045018	11/05/2019	A00283101Dumont Printing, Inc.	I0060053	12138011	11000	411	4310	67300	116.90
					11000	411	4310	67300	14.20
78045019	11/05/2019	A00200307Farmer Bros. Company	I0060047	69571721	32000	422	4410	69400	415.95
78045020	11/05/2019	A00200308Federal Express Corporation	I0060054	6-779-72	33588	310	5950	69200	22.59
					33528	310	5950	69200	22.59
					33428	310	5950	69200	22.61
					11000	411	5950	67300	30.96
					11000	401	5940	67705	29.97
78045021	11/05/2019	A00283264Frontier California Inc.	I0060063	79001028	11000	431	5840	65700	798.57
78045022	11/05/2019	A00283264Frontier California Inc.	I0060064	77001028	11000	431	5840	65700	1,008.29
78045023	11/05/2019	A00290718Garcia, Steven A.	I0060033	78034089	11999	000	7412	73900	368.00
78045024	11/05/2019	A00286380Gary, Leeanna G.	I0060032	78035204	11999	000	7412	73900	1,336.00
78045025	11/05/2019	A00287216Garza, Sabrina A.	I0060043	33379744	11999	000	7412	73900	13.75
78045026	11/05/2019	A00200627Gonzalez, Lourdes	I0060050	10/21/19	12000	303	5710	64300	819.15
78045027	11/05/2019	A00312701Heads-Up Performance, INC.	I0060075	462	31000	423	4110	69100	488.64
					31000	423	5940	69100	30.00
78045028	11/05/2019	A00201122Home Depot Credit Services	I0060027	34061013	11000	431	4310	65100	38.87
78045029	11/05/2019	A00286870Hyatt Regency Orange County	I0060060	45245663	12000	340	5710	64951	914.36
78045030	11/05/2019	A00200680J & L Locksmithing	I0060070	015948	11000	431	4310	65100	14.47
					11000	431	5632	65100	0.01
78045031	11/05/2019	A00297328Jenkins, Nicole E.	I0060066	OCT 19	39000	314	5710	64991	16.99
78045032	11/05/2019	A00200806Kern Gardening Service	I0060088	30169	12560	223	5633	09565	200.00
78045033	11/05/2019	A00227772MBS Textbook Exchange, Inc.	I0060079	47-48662	31000	423	4115	69100	12,974.75
					31000	423	5940	69100	288.47
78045034	11/05/2019	A00200555McGraw-Hill	I0060077	11055184	31000	423	4115	69100	5,570.00
					31000	423	5940	69100	74.84
78045035	11/05/2019	A00210528Mears, Amber R.	I0060035	78034673	11999	000	7412	73900	125.00
78045036	11/05/2019	A00280917Mendoza, Isabel A.	I0060037	78034590	11999	000	7412	73900	125.00
78045037	11/05/2019	A00277751Mendoza, Tina C.	I0060073	103019	11000	202	5710	49999	213.29
78045038	11/05/2019	A00307058Minor, Leslie B.	I0060076	102219	11000	202	5710	60100	1,362.84
78045039	11/05/2019	A00282072Moreno, Marcos	I0060041	33368344	11999	000	7412	73900	396.00
78045040	11/05/2019	A00201272Owens, Patricia A.	I0060055	102619	39000	312	4310	64991	16.75
78045041	11/05/2019	A00200508P. G. & E.	I0060062	103119	11000	431	5830	65700	25,638.22
78045042	11/05/2019	A00253522Payne, Makayla H.	I0060083	101619	11000	411	5710	67300	41.64
78045043	11/05/2019	A00279218Ponce Mezta, Lacey F.	I0060031	78035357	11999	000	7412	73900	1,336.00
78045044	11/05/2019	A00289174Ramirez, Alfonso D.	I0060034	78034622	11999	000	7412	73900	300.00
78045045	11/05/2019	A00259437Ramirez-Calderon, Juan	I0060042	33368220	11999	000	7412	73900	169.56
78045046	11/05/2019	A00281980Romans-Kroll, Madeline C.	I0060039	78033855	11999	000	7412	73900	230.00
78045047	11/05/2019	A00242395Salazar, Jessica	I0060068	OCT 19	39000	314	5710	64991	19.95
78045048	11/05/2019	A00291707Sanchez, Brianna C.	I0060036	78034651	11999	000	7412	73900	125.00
78045049	11/05/2019	A00200481Sehi Computer Products	I0060071	10019696	12582	301	6415	67800	2,187.03
78045050	11/05/2019	A00200393Sparkletts	I0060087	101119	11000	223	4410	60103	120.67
78045051	11/05/2019	A00313180Spartan Sports	I0060057	494-37	11000	356	5970	68100	350.00
78045052	11/05/2019	A00200394Sport & Cycle	I0060061	217517	11000	352	4310	69610	673.89
78045053	11/05/2019	A00200400Stinson's	I0060080	894930-1	11000	302	4318	64500	20.88
					11000	209	4318	17018	257.22

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78045053	11/05/2019	A00200400Stinson's	I0060081	895264-0	12495	319	4318	61900	115.22
78045054	11/05/2019	A00200417Sysco Food Service of Ventur	I0060090	17999575	32000	422	4410	69400	11,603.65
					32000	422	4411	69400	2,774.74
					32000	422	4411	69400	993.43
78045055	11/05/2019	A00200421Tacony Corporation	I0060069	840093	11000	431	4312	65300	551.09
78045056	11/05/2019	A00200425Taft College	I0060030	1016	12000	303	7608	64300	7,920.00
78045057	11/05/2019	A00200862Taft College Bookstore	I0060058	0274	11000	301	4310	64500	4.28
78045058	11/05/2019	A00203989Tipton Cash, Heather M.	I0060065	OCT 19	11000	224	4316	60200	57.77
78045059	11/05/2019	A00200282True Value Home Center	I0060029	414637	11000	431	4310	65100	1,097.06
					11000	431	4310	65300	24.72
					11000	431	4310	65500	148.47
					35827	357	4310	69700	209.50
					35819	357	4310	69700	70.75
78045060	11/05/2019	A00243766Tweedy, Allisa M.	I0060059	102519	12560	223	5710	60103	37.46
78045061	11/05/2019	A00200338Verizon Wireless	I0060084	98409052	11000	113	5840	67801	76.02
					12551	353	6415	64600	38.01
78045062	11/05/2019	A00200433Vibul Tangpraphaphorn, M.D.	I0060052	091319	11000	411	5985	67300	160.00
					11000	411	5985	67300	80.00
78045063	11/05/2019	A00200343Vistar Corporation	I0060048	56514684	32000	422	4410	69400	998.48
78045064	11/05/2019	A00232538Ward's Natural Science	I0060046	80880814	11000	209	4311	04011	52.07
78045065	11/12/2019	A00200028ACHRO/EEO Treasurer	I0060106	110819	12571	411	5985	67300	320.00
78045066	11/12/2019	A00200043American Express	I0060107	11005102	11000	000	7211	00000	7,496.66
78045067	11/12/2019	A00269058Aramark Uniform Services	I0060098	60231241	11000	431	5870	65100	229.92
					11000	205	5870	12042	12.00
					39000	314	5870	64991	18.00
78045068	11/12/2019	A00272600Beard Family Trust	I0060092	NOV 19	12560	223	5610	09565	3,500.00
78045069	11/12/2019	A00201143Brown, Elizabeth J.	I0060091	102719	12000	340	5710	64951	355.43
78045070	11/12/2019	A00200146Carolina Biological Supply C	I0059873	50798251	11000	209	4311	04013	1,991.36
78045071	11/12/2019	A00201051Central Sanitary Supply	I0060113	1016857	33429	310	4310	69250	177.43
78045072	11/12/2019	A00200182City of Taft Police Departme	I0060110	0919WKCC	11000	209	5985	04011	43.50
					11000	358	5985	62100	29.00
					12653	301	5985	63900	14.50
					11000	354	5985	69600	87.00
					12601	309	5985	64992	29.00
					11000	352	5985	08352	58.00
					32000	422	5985	69400	58.00
					11000	352	5985	08350	203.00
					12000	340	5985	64951	14.50
					11000	212	5985	49999	14.50
					11000	431	5985	65300	58.00
					12000	303	5985	64300	29.00
					12000	114	5985	70999	11.60
78045072	11/12/2019	A00200182City of Taft Police Departme	I0060110	0919WKCC	11000	114	5985	70999	17.40
					11000	209	5985	04013	29.00
					39000	314	5985	64991	29.00
					11000	209	5985	04014	29.00
					11000	210	5985	20014	29.00
					11000	210	5985	22012	29.00
					11000	213	5985	10020	29.00

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					12495	319	5985	61900	29.00			
					11000	210	5985	13053	29.00			
					11000	352	5985	64993	29.00			
78045073	11/12/2019	A00200238	Department of Justice	I0060111	406884	39000	314	5985	64991	32.00		
						11000	209	5985	04011	48.00		
						11000	358	5985	62100	32.00		
						12563	301	5985	63900	16.00		
						11000	354	5985	69600	113.00		
						12601	309	5985	64992	32.00		
						11000	352	5985	08352	98.00		
						32000	422	5985	69400	81.00		
						11000	352	5985	08350	258.00		
						12000	303	5985	64300	32.00		
						12000	114	5985	70999	12.80		
						11000	114	5985	70999	19.20		
						12000	340	5985	64951	16.00		
						11000	212	5985	49999	16.00		
						11000	431	5985	65300	64.00		
						11000	209	5985	04014	49.00		
						11000	210	5985	20014	32.00		
						11000	210	5985	22012	32.00		
						11000	213	5985	10020	32.00		
						12495	319	5985	61900	32.00		
						11000	210	5985	13053	32.00		
						11000	352	5985	64993	32.00		
						11000	209	5985	04013	32.00		
78045074	11/12/2019	A00201119	Design Science, Inc.	I0060101	IVC19071	11000	209	5642	17012	279.65		
78045075	11/12/2019	A00306852	DeWalt Corporation	I0060105	1087579	42350	000	6110	71002	271.40		
78045076	11/12/2019	A00237331	Dumbrigue, Joanne Lucille V.	I0060132	OCT 19	12551	353	5710	64600	9.52		
78045077	11/12/2019	A00309965	Ewing, Weston M.	S0047659		11000		9526		150.00		
78045078	11/12/2019	A00280401	Flowers Baking Co of Henders	I0060117	20711431	32000	422	4410	69400	31.28		
78045079	11/12/2019	A00283264	Frontier California Inc.	I0060130	13581022	31000	423	5840	69100	56.69		
78045080	11/12/2019	A00280354	Gail Materials	I0060119	96759	11000	352	4310	69610	1,888.40		
78045081	11/12/2019	A00286934	GeoGebra GmbH	I0060127	656/2019	11000	209	5642	49999	438.00		
78045082	11/12/2019	A00200645	Hardy Diagnostics	I0060096	2208834	11000	209	4311	04012	239.38		
78045083	11/12/2019	A00312050	Karre, Idahlynn	I0060124	110819	11000	110	5510	66003	2,700.00		
78045084	11/12/2019	A00200712	Kern County Supt. of Schools	I0060121	001469	11000	421	4310	67200	308.00		
						I0060122	001422	11000	421	5911	67200	904.50
78045085	11/12/2019	A00271247	Mendenhall, Janis L.	I0060131	100319	12000	311	5710	64200	41.30		
78045086	11/12/2019	A00200567	Mickelberry, Gracie	I0060126	103119	12000	303	4410	64300	21.24		
78045087	11/12/2019	A00276217	Noerr, Kylie A.	I0060120	110819	11000	401	5940	67705	3.00		
78045088	11/12/2019	A00200502	Orange Belt Stages	I0060109	120995	11000	352	5750	69610	1,330.00		
78045088	11/12/2019	A00200502	Orange Belt Stages	I0060112	120994	11000	352	5750	69610	6,080.00		
78045089	11/12/2019	A00200522	Pepsi-Cola Company	I0060118	22452157	32000	422	4410	69400	1,208.71		
78045090	11/12/2019	A00261201	Proforma Progressive Marketi	I0060108	BB710098	11000	353	4310	64600	742.51		
						11000	353	4310	64600	0.00		
						11000	353	4310	64600	0.00		
78045091	11/12/2019	A00084609	Ruiz, Cindy	I0060114	0919	33528	310	5910	69200	22.00		
78045092	11/12/2019	A00285838	Sammy's Detail	I0060099	685	11000	432	5632	67703	225.00		
78045093	11/12/2019	A00200417	Sysco Food Service of Ventur	I0060115	17999575	33429	310	4410	69250	1,107.05		
						I0060116	17999415	33429	310	4410	69250	22,758.50

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78045094	11/12/2019	A00200423	Taft City School District	I0060102	20-047	11000	432	4312	67703	27.78
						11000	432	4316	67703	42.00
						11000	432	5850	67703	5.00
						11000	432	5632	67703	86.25
						11000	431	4312	65500	431.81
						11000	431	4316	65500	38.50
						11000	431	5850	65500	2.50
						11000	431	5632	65500	207.00
				I0060103	20-050	11000	432	4312	67703	535.63
						11000	432	5850	67703	20.00
						11000	432	5632	67703	281.00
78045095	11/12/2019	A00200284	U.S. Foods	I0060125	4277362	32000	422	4411	69400	193.95
						32000	422	4410	69400	11,024.00
								4410	69250	2,489.93
78045096	11/12/2019	A00200338	Verizon Wireless	I0060097	98409082	11000	431	5840	65100	85.72
78045097	11/12/2019	A00200354	Wells, Susan J.	I0060094	103119	39000	312	5710	64991	236.74
				I0060095	102519	39000	312	5710	64991	439.64
78045098	11/12/2019	A00247325	WESTOP	I0060100	JBROWN	12000	340	5710	64951	650.00
78045099	11/12/2019	A00201081	Westside Waste Management Co	I0060104	9AX00354	11000	431	5850	65100	170.38
78045100	11/12/2019	A00300143	Wootten, Laurie A.	I0060093	OCT 19	39000	314	5710	64991	8.70
78045101	11/18/2019	A00309725	123 Security Products	I0060183	SI-62941	35000	360	6412	67701	167.31
						35000	360	6412	67701	268.13
78045102	11/18/2019	A00306660	Advanced Data Storage, Inc.	I0060134	0104069	11000	411	5990	67300	85.00
78045103	11/18/2019	A00292936	Albertson's LLC	I0060138	17769011	33429	310	4410	69250	84.75
78045104	11/18/2019	A00200040	American Business Machines	I0060165	483039	12000	303	5641	64300	203.47
78045105	11/18/2019	A00292250	Banks Pest Control	I0060180	728365	11000	431	5860	65100	165.00
78045106	11/18/2019	A00200812	Bound Tree Medical	I0060176	83394924	11000	209	4311	49999	2.43
78045107	11/18/2019	A00200105	Brandco	I0060182	22178	11000	431	4320	65100	9.65
78045108	11/18/2019	A00201143	Brown, Elizabeth J.	I0060143	110119	12000	340	5730	64951	223.32
78045109	11/18/2019	A00200119	C.A. Reding Company, Inc.	I0060168	533915	11000	113	4318	00000	239.38
78045110	11/18/2019	A00200146	Carolina Biological Supply C	I0060142	50873701	11000	209	4311	04011	273.53
				I0060178	50862441	11000	209	4311	04011	113.73
78045111	11/18/2019	A00283035	CCLC	I0060137	040520	11000	110	5710	66003	1,100.00
78045112	11/18/2019	A00200161	CDW-G	I0060141	VPZ5643	12000	303	6415	64300	594.37
				I0060175	VNS0218	11000	113	6412	67801	331.76
78045113	11/18/2019	A00200182	City of Taft Police Departme	I0060144	0819WKCC	11000	113	5985	67801	29.00
						11000	208	5985	10021	29.00
						39000	308	5985	64991	870.00
						11000	352	5985	08350	783.00
						39000	314	5985	64991	145.00
						32000	422	5985	69400	145.00
						12495	319	5985	61900	116.00
						11000	431	5985	65300	282.75
						12000	340	5985	64951	14.50
						11000	210	5985	22013	29.00
						33588	310	5985	69200	87.00
						11000	431	5985	65100	20.30
78045113	11/18/2019	A00200182	City of Taft Police Departme	I0060144	0819WKCC	11000	431	5985	69600	8.70
						11000	354	5985	69600	87.00
						11000	202	5985	60100	87.00
						11000	110	5985	66003	29.00

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					11000	421	5985	67200	14.50		
					12563	319	5985	64900	29.00		
					11000	209	5985	19011	29.00		
					12601	309	5985	64992	21.75		
					11000	203	5985	61200	58.00		
					11000	401	5985	67200	29.00		
					12000	303	5985	64300	29.00		
					11000	209	5985	17017	14.50		
					11000	209	5985	17014	14.50		
					11000	212	5985	49999	43.50		
					12417	209	5985	09011	29.00		
					11000	411	5985	67300	29.00		
					11000	354	5985	69600	29.00		
78045114	11/18/2019	A00283101Dumont Printing, Inc.	I0060146	11400011	11000	302	4310	63100	256.58		
					12000	311	4310	63100	356.54		
78045115	11/18/2019	A00200308Federal Express Corporation	I0060147	6-832-26	33428	310	5950	69200	44.57		
					33528	310	5950	69200	44.57		
					33588	310	5950	69200	44.59		
78045116	11/18/2019	A00224086inContact, Inc.	I0060161	6425658	11000	431	5840	65100	202.71		
					11000	431	5840	65700	1,640.07		
78045117	11/18/2019	A00200656Jacobi, Victoria J.	I0060169	110619	11000	225	5710	60300	1,402.46		
78045118	11/18/2019	A00277752Jarrahian, Abbas	I0060133	111219	11000	209	4311	04013	21.23		
78045119	11/18/2019	A00201690Kulzer-Reyes, Kelly R.	I0060156	110419	11000	225	4410	60300	216.48		
78045120	11/18/2019	A00262851Lytle, Steve	I0060155	110519	11000	209	4311	04011	12.03		
78045121	11/18/2019	A00302532Martinez, Windy	I0060129	102719	12000	340	5710	64951	185.60		
78045122	11/18/2019	A00294618McNeil and Associates, LLC	I0060167	22	11000	110	5510	66003	3,150.00		
78045123	11/18/2019	A00307058Minor, Leslie B.	I0060170	103119	11000	202	5710	60100	433.04		
78045124	11/18/2019	A00200498Office Depot	I0060135	39475956	11000	411	4310	67300	57.69		
					I0060171	39312659	11000	211	4310	49999	750.66
					I0060172	39455328	11000	205	4310	12042	836.18
78045125	11/18/2019	A00205492Oriental Trading Co. Inc.	I0060162	69804533	39000	312	4310	64991	36.12		
78045126	11/18/2019	A00313369Rocha, Destiny A.	I0060177	110119	11000	203	5985	61200	29.00		
78045127	11/18/2019	A00280086Rothgeb, Julie J.	I0060148	OCT 19	11000	223	5710	60103	41.76		
					I0060152	110819	12643	223	4410	60103	28.00
					I0060153	110919	12643	223	4410	60103	28.00
78045128	11/18/2019	A00202968San Joaquin Chemicals, Inc.	I0060181	129419	11000	431	5641	65100	1,175.00		
78045129	11/18/2019	A00200393Sparkletts	I0060163	102519	31000	423	4321	69100	33.98		
78045130	11/18/2019	A00200393Sparkletts	I0060166	110719	11000	209	4310	49999	167.03		
78045131	11/18/2019	A00237176SSD Systems	I0060145	R-001512	33528	310	5880	69200	26.25		
					33428	310	5880	69200	26.25		
					33588	310	5880	69200	26.25		
78045132	11/18/2019	A00201787Standard Insurance Company	I0060136	NOV 19	11000	411	3410	67300	442.68		
					11000	411	3420	67300	1,372.61		
78045133	11/18/2019	A00200400Stinson's	I0060174	897018-0	11000	401	4318	67704	198.67		
78045134	11/18/2019	A00200417Sysco Food Service of Ventur	I0060139	27900223	33429	310	4410	69250	4,453.94		
78045135	11/18/2019	A00302722Time Warner Cable	I0060157	110119	35819	357	5890	69700	800.00		
					35814	357	5890	69700	904.80		
78045136	11/18/2019	A00302722Time Warner Cable	I0060158	11/01/19	35827	357	5890	69700	1,044.89		
78045137	11/18/2019	A00243766Tweedy, Allisa M.	I0060150	110819	12643	223	4410	60103	28.00		
					12643	223	5710	60103	37.46		
					I0060151	110919	12643	223	5710	60103	42.92

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					12643	223	4410	60103	28.00	
78045138	11/18/2019	A00200284U.S. Foods	I0060140	4410729	33429	310	4410	69250	2,494.65	
78045139	11/18/2019	A00243587United Healthcare Insurance	I0060179	DEC 19	11000	412	3350	59100	23,064.72	
78045140	11/18/2019	A00200293United Parcel Service	I0060160	00009697	31000	423	5940	67705	403.10	
78045141	11/18/2019	A00294733West Kern Adult Education Ne	I0060164	10312019	12603	125	7410	73100	69,387.00	
78045142	11/18/2019	A00200355West Kern Water District	I0060154	101519	12560	223	5810	09565	97.70	
78045143	11/18/2019	A00308239WEX Inc.	I0060159	62213650	11000	432	4316	67703	97.99	
78045144	11/21/2019	A00243588AARP Health Care Options	I0060190	DEC 19	11000	412	3350	59100	15,688.34	
78045145	11/21/2019	A00292936Albertson's LLC	I0060195	17768911	39000	314	4311	64991	530.57	
78045146	11/21/2019	A00200063Austin's Pest Control, Inc.	I0060224	OCT '19	12560	223	5860	09565	55.00	
78045147	11/21/2019	A00272600Beard Family Trust	I0060204	DEC 19	12560	223	5610	09565	3,500.00	
78045148	11/21/2019	A00201143Brown, Elizabeth J.	I0060216	111319	12000	340	4310	64951	93.90	
78045149	11/21/2019	A00200109Brown & Reich Petroleum, Inc	I0060228	10568	11000	432	4316	65100	225.71	
					11000	432	4316	65300	90.59	
					11000	432	4316	65500	161.35	
78045150	11/21/2019	A00200161CDW-G	I0060219	VQN2261	11000	210	6415	13052	73.75	
					11000	210	6415	13052	104.03	
					11000	209	6415	17013	45.73	
78045150	11/21/2019	A00200161CDW-G	I0060220	VQM7870	11000	209	6415	17013	74.45	
					11000	209	6415	17013	67.42	
78045151	11/21/2019	A00280761County of Kern Public Works	I0060223	8023	11000	431	5850	65500	101.95	
78045152	11/21/2019	A00200235Cutrona, Myisha J.	I0060198	111119	12551	353	4410	64600	72.11	
78045153	11/21/2019	A00265309Daikin Applied	I0060226	3245708	11000	431	5641	65100	1,070.25	
78045154	11/21/2019	A00200308Federal Express Corporation	I0060215	6-825-56	11000	203	5940	61200	35.01	
					11000	431	5940	65100	46.48	
78045155	11/21/2019	A00283264Frontier California Inc.	I0060196	110719	11000	431	5840	65700	148.65	
78045156	11/21/2019	A00283264Frontier California Inc.	I0060208	111019	11000	431	5840	65700	47.66	
78045157	11/21/2019	A00203431Grimes, Jessica R.	I0060149	103119	12642	223	5710	68900	266.85	
78045158	11/21/2019	A00200645Hardy Diagnostics	I0060222	2214104	11000	209	4311	04012	537.30	
78045159	11/21/2019	A00202979Health First Corporation	I0060213	INV60355	11000	205	4311	12042	356.42	
78045160	11/21/2019	A00227931Hershkowitz, Eric R.	I0060187	103019	11000	205	4311	12042	123.98	
78045161	11/21/2019	A00200680J & L Locksmithing	I0060227	015961	11000	431	4310	65100	0.01	
					11000	431	5632	65100	66.24	
78045162	11/21/2019	A00200704Karwoski, John	I0060200	NOV 19	42350	000	5510	71002	10,920.00	
78045163	11/21/2019	A00200717Kern Regional Center	I0060203	102819	39000	312	5710	64991	200.00	
78045164	11/21/2019	A00201690Kulzer-Reyes, Kelly R.	I0060209	110619	12653	301	5710	63900	279.96	
78045165	11/21/2019	A00200729Landauer, Inc.	I0060211	10072875	11000	205	4311	12042	47.50	
78045166	11/21/2019	A00200498Office Depot	I0060193	39971706	11000	202	4310	60100	35.77	
					10660194	11000	210	4310	22012	77.30
78045167	11/21/2019	A00304890OSAP	I0060221	2019	11000	205	5210	12042	150.00	
78045168	11/21/2019	A00200508P. G. & E.	I0060186	111419	31000	423	5830	69100	7.03	
					31000	423	5820	69100	492.95	
78045169	11/21/2019	A00200508P. G. & E.	I0060205	10/31/19	12560	223	5830	09565	530.00	
78045170	11/21/2019	A00200508P. G. & E.	I0060207	11/14/19	11000	431	5830	65700	8,798.27	
					39000	314	5830	64991	4,092.39	
					33428	310	5830	69200	1,601.93	
					33528	310	5830	69200	1,601.93	
					33588	310	5830	69200	1,601.93	
78045171	11/21/2019	A00200516Patterson Dental Supply, Inc	I0060189	30010994	11000	205	4311	12042	180.15	
78045172	11/21/2019	A00200518Pearson Education	I0060199	7424735	31000	423	4115	69100	16,452.98	
					31000	423	5940	69100	685.97	

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78045173	11/21/2019	A00200536Praxair Distribution, Inc.	I0060214	92643122	11000	205	5641	12042	164.85
78045174	11/21/2019	A00307141Ruiz, Christopher J.	I0060230	OCT 19	12582	301	5510	67800	500.00
78045175	11/21/2019	A00200481Sehi Computer Products	I0060218	I0019734	12000	303	6415	64300	1,099.95
78045176	11/21/2019	A00237176SSD Systems	I0060185	R-001553	31000	423	5880	69100	59.34
78045177	11/21/2019	A00200400Stinson's	I0060229	881198-0	11000	421	4318	67704	4,238.95
78045178	11/21/2019	A00200419T.C. Clearing Account	I0060217	100119	11000	421	5912	67200	1,212.40
78045179	11/21/2019	A00200862Taft College Bookstore	I0060210	9773	12551	353	4310	64600	8.49
78045180	11/21/2019	A00200430Taft Plaza, LLC	I0060202	DEC 19	31000	423	5611	69100	1,907.00
78045181	11/21/2019	A00308052Treece, Richard J.	I0060212	111119	11000	431	5710	67200	50.00
78045182	11/21/2019	A00200282True Value Home Center	I0060225	417318	12643	223	4310	09565	23.57
78045183	11/21/2019	A00243766Tweedy, Allisa M.	I0060184	110119	12560	223	5710	60103	37.46
78045184	11/21/2019	A00200338Verizon Wireless	I0060201	98411957	11000	357	5840	69700	153.54
78045185	11/21/2019	A00200354Wells, Susan J.	I0060188	111319	39000	312	5710	64991	317.64
78045186	11/21/2019	A00200355West Kern Water District	I0060197	110819	11000	431	5810	65700	548.02
					39000	314	5810	64991	112.24
78045187	11/21/2019	A00200355West Kern Water District	I0060206	111419	11000	431	5810	65700	148.92
					39000	314	5810	64991	30.50
78045188	11/21/2019	A00275443WestAir Gases & Equipment In	I0060191	10960458	12643	223	4311	09565	149.87
			I0060192	10952959	12643	223	4311	09565	90.96
78045189	11/22/2019	A00227562Aldis, Brittany A.	S0048155		11000		9526		250.00
78045190	11/22/2019	A00294583Cartwright, Malissa M.	S0048161		11000		9526		250.00
78045191	11/22/2019	A00300209Clay, Jazmine C.	S0048159		11000		9526		250.00
78045192	11/22/2019	A00267333Navarro, Desirae A.	S0048158		11000		9526		250.00
78045193	11/22/2019	A00242661Pena, Katelynn G.	S0048157		11000		9526		250.00
78045194	11/22/2019	A00022713Tam, Stephanie L.	S0048156		11000		9526		250.00
78045195	11/22/2019	A00203737Waldon, Tona S.	S0048160		11000		9526		250.00
78045196	11/26/2019	A002000164Imprint	I0060243	79004030	31000	423	4310	69100	466.20
					31000	423	5940	69100	22.62
78045197	11/26/2019	A00284634Abbott, Amar I.	I0060264	110619	12653	301	5710	63900	60.00
78045198	11/26/2019	A00306660Advanced Data Storage, Inc.	I0060237	0104070	11000	207	5990	49999	34.50
78045199	11/26/2019	A00200052AP Architects	I0060303	11624	11007	401	5510	71004	1,406.98
					42350	000	5510	71003	7,106.25
78045200	11/26/2019	A00269058Aramark Uniform Services	I0060266	60232689	11000	431	5870	65100	229.92
					11000	205	5870	12042	12.00
					39000	314	5870	64991	18.00
78045201	11/26/2019	A00200065B & H Photo-Video, Inc.	I0060299	16356744	11000	224	6415	60200	156.56
78045202	11/26/2019	A00200076Bandy, Ingrun K.	I0060279	110419	11000	352	5710	69610	129.00
78045203	11/26/2019	A00250001Blake, Paul A.	I0060260	110619	11000	202	5740	60100	6.50
78045204	11/26/2019	A00200107Bright House Networks	I0060296	110219	35819	357	5890	69700	111.77
78045205	11/26/2019	A00269706Brown, Chase R.	I0060232	11212019	11999	000	7412	73900	150.00
78045206	11/26/2019	A00200109Brown & Reich Petroleum, Inc	I0060269	10569	39000	314	4316	64991	319.87
78045207	11/26/2019	A00284757Burroughs, Bruce M.	I0060297	102919	11000	352	4316	69610	76.25
78045208	11/26/2019	A00200127California Dept. of Educatio	I0060294	3900230	31000	423	4110	69100	790.20
					31000	423	5940	69100	65.52
78045209	11/26/2019	A00200146Carolina Biological Supply C	I0060271	50882277	11000	209	4311	04011	80.49
78045210	11/26/2019	A00200161CDW-G	I0060240	VQL0182	11000	211	6415	49999	476.60
78045211	11/26/2019	A00201685Cengage Learning	I0060310	68836123	31000	423	4110	69100	4,321.25
					31000	423	5940	69100	295.93
78045212	11/26/2019	A00201051Central Sanitary Supply	I0060250	1005127	11000	431	4310	65300	3,254.35
78045213	11/26/2019	A00200167Central Valley Conference	I0060276	1405	11000	352	5750	69616	3,880.00
78045214	11/26/2019	A00200168Central Valley Occupational	I0060288	00195485	11000	411	5985	67300	40.00

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78045215	11/26/2019	A00200182	City of Taft Police Departme	I0060241	1019WKCC	11000	352	5985	08350	174.00
						11000	352	5985	08352	145.00
						39000	314	5985	64991	58.00
						11000	431	5985	65300	29.00
						11000	210	5985	13052	58.00
						12563	319	5985	64900	29.00
						31000	423	5985	69100	29.00
						11000	203	5985	61200	29.00
						12601	309	5985	64992	29.00
78045216	11/26/2019	A00200210	Costco Wholesale	I0060258	2020	32000	422	5210	69400	60.00
78045217	11/26/2019	A00284648	Daniels, Debra	I0060284	111819	11000	110	5710	66003	201.40
78045218	11/26/2019	A00200238	Department of Justice	I0060242	413179	11000	352	5985	08350	226.00
						11000	202	5985	60100	32.00
						11000	352	5985	08352	211.00
						39000	314	5985	64991	64.00
						11000	431	5985	65300	32.00
						11000	210	5985	13052	81.00
						12563	319	5985	64900	32.00
						11000	224	5985	60200	32.00
						11000	203	5985	61200	32.00
						31000	423	5985	69100	32.00
						12601	309	5985	64992	32.00
78045218	11/26/2019	A00200238	Department of Justice	I0060285	400246	11000	354	5985	67801	32.00
						11000	208	5985	10021	32.00
						39000	308	5985	64991	1,011.00
						11000	352	5985	08350	915.00
						39000	314	5985	64991	160.00
						32000	422	5985	69400	177.00
						12495	319	5985	61900	128.00
						11000	431	5985	65300	363.00
						11000	210	5985	22013	32.00
						12000	340	5985	64951	16.00
						33588	310	5985	69200	318.00
						11000	431	5985	65100	22.40
						11000	431	5985	69600	9.60
						11000	354	5985	69600	96.00
						11000	411	5985	67300	32.00
						11000	202	5985	60100	160.00
						11000	110	5985	66003	32.00
						11000	421	5985	67200	16.00
						12563	319	5985	64900	32.00
						12601	309	5985	64992	24.00
						11000	203	5985	61200	32.00
						11000	401	5985	67200	32.00
						11000	209	5985	19011	32.00
						12000	303	5985	64300	49.00
						11000	212	5985	49999	16.00
						12417	209	5985	09011	49.00
						11000	212	5985	49999	32.00
						11000	203	5985	61200	49.00
78045219	11/26/2019	A00258705	El Dorado Trading Group	I0060306	INV24535	31000	423	4310	69100	49.75

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78045220	11/26/2019	A00200302Eveland, Sharyn L.	I0060283	110619	11000	225	5710	60300	80.00
78045221	11/26/2019	A00288673Fallis, Alexandria R.	I0060231	11212019	11999	000	7412	73900	2,086.00
78045222	11/26/2019	A00200307Farmer Bros. Company	I0060245	69643885	32000	422	4410	69400	509.27
78045222	11/26/2019	A00200307Farmer Bros. Company	I0060255	69606376	32000	422	4410	69400	425.66
78045223	11/26/2019	A00202335Fastenal Industrial & Constr	I0060267	CATAF451	11000	431	4310	65100	40.14
78045224	11/26/2019	A00280401Flowers Baking Co of Henders	I0060246	20711433	32000	422	4410	69400	31.28
			I0060254	20711432	32000	422	4410	69400	31.28
78045225	11/26/2019	A00088056Gomez, Marlene J.	I0060233	11212019	11999	000	7412	73900	334.00
78045226	11/26/2019	A00200627Gonzalez, Lourdes	I0060287	041919	12000	303	5710	64300	700.00
78045227	11/26/2019	A00200645Hardy Diagnostics	I0060273	2216958	11000	209	4311	04011	584.22
78045228	11/26/2019	A00200655Henry Schein, Inc.	I0060305	70681676	11000	205	4311	12042	1,435.98
78045229	11/26/2019	A00304257HigherEdJobs	I0060290	413159	12571	411	5985	67300	2,760.00
78045230	11/26/2019	A00277752Jarrahian, Abbas	I0060263	111519	11000	209	5740	04013	45.00
78045231	11/26/2019	A00262851Lytle, Steve	I0060259	111519	11000	209	5740	04011	178.00
78045232	11/26/2019	A00213701MCM Group	I0060307	411024	31000	423	4310	69100	375.60
78045233	11/26/2019	A00234628MPS	I0060293	21901929	31000	423	4110	69100	8,000.00
					31000	423	5940	69100	159.50
78045234	11/26/2019	A00256166Obeso Vents	I0060257	146	32000	422	5632	69400	400.00
78045235	11/26/2019	A00271462OCLC, Inc.	I0060249	00006929	12477	203	5643	61200	4,500.29
78045236	11/26/2019	A00200498Office Depot	I0060261	40018122	11000	209	4311	17016	4.29
			I0060262	40240430	11000	209	4310	17014	14.58
			I0060291	39711035	11000	431	4310	65100	351.62
			I0060300	39709581	11000	352	4310	69610	64.39
78045237	11/26/2019	A00200502Orange Belt Stages	I0060272	120819	11000	202	5740	60100	1,705.00
			I0060275	120996	11000	352	5750	69610	1,745.00
			I0060277	120997	11000	352	5750	69610	1,660.00
78045238	11/26/2019	A00200518Pearson Education	I0060302	5830334	31000	423	4115	69100	11,226.71
					31000	423	5940	69100	385.74
78045239	11/26/2019	A00200522Pepsi-Cola Company	I0060256	77254852	32000	422	4410	69400	2,848.66
78045240	11/26/2019	A00285838Sammy's Detail	I0060265	704	11000	432	5632	67703	185.00
78045241	11/26/2019	A00200393Sparkletts	I0060247	103119	11000	306	4310	49306	47.47
78045242	11/26/2019	A00200393Sparkletts	I0060278	111419	11000	411	5641	67300	163.36
78045243	11/26/2019	A00200400Stinson's	I0060238	897330-0	39000	314	4318	64991	324.81
			I0060239	898552-0	11000	358	4318	62100	140.07
					11000	358	4318	62100	393.33
78045244	11/26/2019	A00200417Sysco Food Service of Ventur	I0060253	27901075	32000	422	4410	69400	13,634.45
					32000	422	4411	69400	287.20
					32000	422	4411	69400	3,970.65
78045245	11/26/2019	A00200862Taft College Bookstore	I0060236	0809	11000	352	5940	69610	17.72
78045246	11/26/2019	A00200862Taft College Bookstore	I0060270	110819	12000	303	7604	73200	23,140.01
78045247	11/26/2019	A00200862Taft College Bookstore	I0060292	8911	11000	358	4310	62100	67.03
78045248	11/26/2019	A00200862Taft College Bookstore	I0060295	0427	11000	352	5940	69610	9.79
78045249	11/26/2019	A00200432Taft Union High School	I0060301	20-010	11000	352	5611	69612	187.50
					11000	352	5611	69613	187.50
78045250	11/26/2019	A00252942TC Federal Financial Aid Cle	I0060286	111819	11000	353	7130	64600	1,772.00
78045251	11/26/2019	A00312691TC State Financial Aid Clear	I0060304	111819	11000	000	7211	00000	5,502.00
78045252	11/26/2019	A00200282True Value Home Center	I0060248	416288	11000	431	4310	65100	982.22
					11000	431	4312	65500	253.89
					35827	357	4310	69700	213.68
					35819	357	4310	69700	51.64
78045252	11/26/2019	A00200282True Value Home Center	I0060268	416894	39000	314	4310	64991	76.96

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78045253	11/26/2019	A00255644U.S. Bank Equipment Finance	I0060282	39965516	11000	113	5612	00000	12,408.03
78045254	11/26/2019	A00200284U.S. Foods	I0060234	4679900	32000	422	4410	69400	4,498.46
					32000	422	4411	69400	193.64
78045255	11/26/2019	A00210209ULINE	I0060309	11330667	31000	423	4110	69100	195.19
					31000	423	5940	69100	36.31
78045256	11/26/2019	A00312244Verhoeven, Maarten B.	I0060298	092019	11000	352	5985	64993	29.00
78045257	11/26/2019	A00200433Vibul Tangpraphaphorn, M.D.	I0060289	103019	11000	411	5985	67300	120.00
78045258	11/26/2019	A00201575Vohnout, Danielle E.	I0060280	111819	11000	202	5940	60100	17.15
78045259	11/26/2019	A00200348Ware, Thomas B.	I0060281	102119	11000	202	5940	60100	22.65
78045260	11/26/2019	A00200352Waxie Sanitary Supply	I0060252	78671659	11000	431	4310	65300	953.67
78045261	11/26/2019	A00200355West Kern Water District	I0060274	11/14/19	33428	310	5810	69200	78.46
					33528	310	5810	69200	78.46
					33588	310	5810	69200	78.46
78045262	11/26/2019	A00275443WestAir Gases & Equipment In	I0060235	80278667	11000	352	4310	69610	24.64
			I0060308	80273793	31000	423	4321	69100	48.84
78045263	11/26/2019	A00200360Westec	I0060244	27018	11450	204	5641	09543	89,643.75
78045264	11/26/2019	A00308504Wright Express FSC	I0060251	62420581	11000	432	4316	67703	2,072.44
									=====
								BANK TOTAL	804,125.96

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ABAUER	11/21/2019	A00252942	TC Federal Financial Aid Cle	P0053211	11/18/2019	11/18/2019				\$1,772.00
	11/22/2019	A00310598	Li, Xiaohong	P0053164	11/13/2019	11/13/2019				\$525.00
		A00200498	Office Depot	P0053254	11/21/2019	11/21/2019				\$120.96

							TOTAL USER			\$2,417.96
AOMEGA	11/13/2019	A00102251	Adriano, Christi Lynn.	P0053145	11/08/2019	11/08/2019				\$250.00
		A00200688	Jennings, Sandra M.	P0053148	11/12/2019	11/12/2019				\$250.00
	11/18/2019	A00200393	Sparkletts	P0053204	11/18/2019	11/18/2019				\$243.55
		A00200536	Praxair Distribution, Inc.	P0053041	10/28/2019	10/28/2019				\$164.85
		A00200758	Champion, Diana K.	P0053143	11/08/2019	11/08/2019				\$585.56
		A00202979	Health First Corporation	P0053039	10/28/2019	10/28/2019				\$356.42
		A00227931	Hershkowitz, Eric Randall.	P0053144	11/08/2019	11/08/2019				\$585.56
		A00304890	OSAP	P0053149	11/12/2019	11/12/2019				\$150.00
		A00058953	Teeters, Anna N.	P0053203	11/15/2019	11/15/2019				\$250.00
		A00200729	Landauer, Inc.	P0053040	10/28/2019	10/28/2019				\$47.50
	11/19/2019	A00064930	Aycock, Bette J.	P0053201	11/15/2019	11/15/2019				\$250.00
		A00200498	Office Depot	P0053200	11/15/2019	11/15/2019				\$209.79
		A00200516	Patterson Dental Supply, Inc	P0053157	11/12/2019	11/12/2019				\$180.15
	A00227931	Hershkowitz, Eric Randall.	P0053165	11/13/2019	11/13/2019				\$123.98	
11/20/2019	A00200655	Henry Schein, Inc.	P0053154	11/12/2019	11/12/2019				\$1,433.23	
11/21/2019	A00040528	Gardner, Gina	P0053202	11/15/2019	11/15/2019				\$585.56	

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		A00200655	Henry Schein, Inc.	P0053214	11/19/2019	11/19/2019				\$777.30
				P0053215	11/19/2019	11/19/2019				\$461.91
	11/25/2019	A00200536	Praxair Distribution, Inc.	P0053239	11/21/2019	11/21/2019				\$219.01
	11/26/2019	A00200536	Praxair Distribution, Inc.	P0053274	11/25/2019	11/25/2019				\$402.45
				P0053275	11/25/2019	11/25/2019				\$422.56
		A00313581	Sign Pro California	P0053268	11/22/2019	11/22/2019				\$966.55

							TOTAL USER			\$8,915.93
DDURAN	11/01/2019	A00244039	DB & Company	P0053080	10/31/2019	10/31/2019				\$258.56
		A00200498	Office Depot	P0053074	10/31/2019	10/31/2019				\$77.30
		A00201690	Kulzer-Reyes, Kelly R.	P0053050	10/29/2019	10/29/2019				\$120.12
	11/06/2019	A00200498	Office Depot	P0053119	11/06/2019	11/06/2019				\$35.76
		A00262851	Lytle, Steve	P0053106	11/05/2019	11/05/2019				\$30.16
		A00286934	GeoGebra GmbH	P0053115	11/06/2019	11/06/2019				\$438.00
	11/13/2019	A00200146	Carolina Biological Supply C	P0053135	11/07/2019	11/07/2019				\$523.38
		A00200498	Office Depot	P0053139	11/08/2019	11/08/2019				\$4.29
				P0053158	11/12/2019	11/12/2019				\$14.58
		A00201690	Kulzer-Reyes, Kelly R.	P0053120	11/06/2019	11/06/2019				\$216.48
		A00232538	Ward's Natural Science	P0053161	11/12/2019	11/12/2019				\$500.00
	11/19/2019	A00200645	Hardy Diagnostics	P0053147	11/12/2019	11/12/2019				\$600.00
	11/21/2019	A00025485	Alfaro, Antonio Gonzales.	P0053231	11/21/2019	11/21/2019				\$520.02

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	11/22/2019	A00200498	Office Depot	P0053234	11/21/2019	11/21/2019				\$188.75
		A00313464	GTSimulators by Global Techn	P0053197	11/15/2019	11/15/2019				\$102,711.18
		A00200498	Office Depot	P0053244	11/21/2019	11/21/2019				\$174.47
				P0053246	11/21/2019	11/21/2019				\$603.85
				P0053247	11/21/2019	11/21/2019				\$57.54
				P0053265	11/22/2019	11/22/2019				\$107.24
		A00201117	Vernier	P0053249	11/21/2019	11/21/2019				\$477.54
		A00201575	Vohnout, Danielle E.	P0053242	11/21/2019	11/21/2019				\$17.15
	11/25/2019	A00241384	PASCO scientific	P0053248	11/21/2019	11/21/2019				\$1,855.43
	11/26/2019	A00200498	Office Depot	P0053270	11/22/2019	11/22/2019				\$70.81
				P0053289	11/26/2019	11/26/2019				\$77.73
				P0053290	11/26/2019	11/26/2019				\$401.32
		A00200498	Office Depot	P0053046	10/29/2019	10/29/2019				\$240.23

								TOTAL USER		\$110,321.89
DHICKS	11/01/2019	A00200161	CDW-G	P0053042	10/28/2019	10/28/2019				\$177.78
		A00200400	Stinson's	P0053043	10/28/2019	10/28/2019				\$278.10
				P0053052	10/29/2019	10/29/2019				\$115.22
	11/04/2019	A00264649	Convergint Technologies, LLC	P0053076	10/31/2019	10/31/2019				\$800.00
	11/05/2019	A00200481	Sehi Computer Products	P0053004	10/24/2019	10/24/2019				\$1,496.78
	11/06/2019	A00200161	CDW-G	P0053105	11/05/2019	11/05/2019				\$202.37

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		NUMBER	NAME	NUMBER	DATE				
	11/08/2019	A00200161	CDW-G	P0053090		11/04/2019	11/04/2019		\$594.37
		A00200400	Stinson's	P0053121		11/06/2019	11/06/2019		\$198.66
	11/12/2019	A00200481	Sehi Computer Products	P0053091		11/04/2019	11/04/2019		\$1,137.49
	11/14/2019	A00200161	CDW-G	P0053104		11/05/2019	11/05/2019		\$476.59
	11/17/2019	A00200400	Stinson's	P0053137		11/07/2019	11/07/2019		\$324.81
	11/21/2019	A00200065	B & H Photo-Video, Inc.	P0053022		10/25/2019	10/25/2019		\$156.56
		A00200400	Stinson's	P0053191		11/14/2019	11/14/2019		\$533.42
	11/22/2019	A00200065	B & H Photo-Video, Inc.	P0053256		11/21/2019	11/21/2019		\$128.04
	11/25/2019	A00200655	Henry Schein, Inc.	P0053252		11/21/2019	11/21/2019		\$5,786.67
		A00200116	Burt Electric & Communicatio	P0053255		11/21/2019	11/21/2019		\$3,000.00
		A00200481	Sehi Computer Products	P0053257		11/21/2019	11/21/2019		\$1,099.95
	11/26/2019	A00200400	Stinson's	P0053282		11/25/2019	11/25/2019		\$85.51
	11/27/2019	A00200119	C.A. Reding Company, Inc.	P0053150		11/12/2019	11/12/2019		\$3,100.00
		A00200400	Stinson's	P0053263		11/22/2019	11/22/2019		\$139.20
		A00286277	Synapse Technologies, Inc.	P0053000		10/24/2019	10/24/2019		\$4,343.70

TOTAL USER									\$24,175.22
DRIOS	11/01/2019	A00201272	Owens, Patricia A.	P0053037		10/28/2019	10/28/2019		\$16.75
		A00200354	Wells, Susan J.	P0053053		10/29/2019	10/29/2019		\$318.03
				P0053071		10/30/2019	10/30/2019		\$54.50
	11/17/2019	A00200354	Wells, Susan J.	P0053151		11/12/2019	11/12/2019		\$1,002.78

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		A00297328	Jenkins, Nicole Evelyn.	P0053194	11/14/2019	11/14/2019				\$50.00
	11/25/2019	A00201272	Owens, Patricia A.	P0053287	11/25/2019	11/25/2019				\$24.30

							TOTAL USER			\$1,466.36
ELEMUS	11/04/2019	A00201160	Hall Silveira, Margaret M.	P0053089	11/04/2019	11/04/2019				\$38.62
	11/12/2019	A00201160	Hall Silveira, Margaret M.	P0053096	11/04/2019	11/04/2019				\$38.62
	11/13/2019	A00201160	Hall Silveira, Margaret M.	P0053160	11/12/2019	11/12/2019				\$77.24

							TOTAL USER			\$154.48
GDUNHAM	11/04/2019	A00200417	Sysco Food Service of Ventur	P0053083	11/01/2019	11/01/2019				\$15,327.33
	11/08/2019	A00200284	U.S. Foods	P0053126	11/07/2019	11/07/2019				\$11,140.73
		A00200522	Pepsi-Cola Company	P0053128	11/07/2019	11/07/2019				\$1,208.71
		A00280401	Flowers Baking Co of Henders	P0053129	11/07/2019	11/07/2019				\$31.28
	11/20/2019	A00200210	Costco Wholesale	P0053223	11/20/2019	11/20/2019				\$60.00
		A00200307	Farmer Bros. Company	P0053220	11/20/2019	11/20/2019				\$425.66
		A00200417	Sysco Food Service of Ventur	P0053218	11/20/2019	11/20/2019				\$17,893.22
		A00200522	Pepsi-Cola Company	P0053221	11/20/2019	11/20/2019				\$4,512.42
		A00256166	Obeso Vents	P0053222	11/20/2019	11/20/2019				\$400.00
		A00280401	Flowers Baking Co of Henders	P0053219	11/20/2019	11/20/2019				\$31.28
	11/21/2019	A00200284	U.S. Foods	P0053233	11/21/2019	11/21/2019				\$4,692.10
		A00200307	Farmer Bros. Company	P0053232	11/21/2019	11/21/2019				\$509.57

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		A00280401	Flowers Baking Co of Henders	P0053229	11/21/2019	11/21/2019				\$31.28
	11/25/2019	A00200426	Taft College Cafeteria	P0053264	11/22/2019	11/22/2019				\$43.96
	11/27/2019	A00200284	U.S. Foods	P0053307	11/27/2019	11/27/2019				\$57,948.00
		A00200225	Darling International (Fresn	P0053300	11/27/2019	11/27/2019				\$250.00
		A00200307	Farmer Bros. Company	P0053299	11/27/2019	11/27/2019				\$6,600.00
		A00200343	Vistar Corporation	P0053305	11/27/2019	11/27/2019				\$4,000.00
		A00200388	Zee Medical Service Co.	P0053304	11/27/2019	11/27/2019				\$804.38
		A00256166	Obeso Vents	P0053303	11/27/2019	11/27/2019				\$800.00
		A00280401	Flowers Baking Co of Henders	P0053301	11/27/2019	11/27/2019				\$800.00
		A00200417	Sysco Food Service of Ventur	P0053296	11/27/2019	11/27/2019				\$111,087.50
		A00200522	Pepsi-Cola Company	P0053298	11/27/2019	11/27/2019				\$36,000.00

							TOTAL USER		\$274,597.42	
HCASH	11/22/2019	A00259111	SurveyMonkey.com, LLC	P0053262	11/21/2019	11/21/2019				\$384.00

							TOTAL USER		\$384.00	
JEDMAISTON	11/12/2019	A00200502	Orange Belt Stages	P0053006	10/24/2019	10/24/2019				\$6,080.00
				P0053017	10/25/2019	10/25/2019				\$1,330.00
	11/21/2019	A00200394	Sport & Cycle	P0053084	11/01/2019	11/01/2019				\$673.89
		A00200432	Taft Union High School	P0053086	11/01/2019	11/01/2019				\$375.00
		A00200498	Office Depot	P0053085	11/01/2019	11/01/2019				\$64.39

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		A00200862	Taft College Bookstore	P0053110	11/05/2019	11/05/2019				\$9.79
		A00200167	Central Valley Conference	P0053087	11/01/2019	11/01/2019				\$3,880.00
		A00200502	Orange Belt Stages	P0053088	11/01/2019	11/01/2019				\$1,745.00
				P0053109	11/05/2019	11/05/2019				\$1,660.00
	11/22/2019	A00200655	Henry Schein, Inc.	P0053250	11/21/2019	11/21/2019				\$454.82
		A00200862	Taft College Bookstore	P0053230	11/21/2019	11/21/2019				\$17.72
		A00275443	WestAir Gases & Equipment In	P0053227	11/21/2019	11/21/2019				\$24.64
		A00306660	Advanced Data Storage, Inc.	P0053228	11/21/2019	11/21/2019				\$34.50
	11/25/2019	A00200502	Orange Belt Stages	P0053213	11/19/2019	11/19/2019				\$6,055.00

							TOTAL USER			\$22,404.75
JGARRETT	11/21/2019	A00200393	Sparkletts	P0053235	11/21/2019	11/21/2019				\$47.47

							TOTAL USER			\$47.47
JMADDING	11/08/2019	A00276217	Noerr, Kylie Amber.	P0053140	11/08/2019	11/08/2019				\$3.00
	11/12/2019	A00200043	American Express	P0053101	11/05/2019	11/05/2019				\$7,496.66
	11/13/2019	A00200308	Federal Express Corporation	P0053141	11/08/2019	11/08/2019				\$133.73
	11/14/2019	A00200308	Federal Express Corporation	P0053097	11/05/2019	11/05/2019				\$81.49
	11/20/2019	A00200052	AP Architects	P0053208	11/18/2019	11/18/2019				\$8,513.23
		A00205963	Valencia, Leovi Marisol.	P0053209	11/18/2019	11/18/2019				\$41.47
	11/21/2019	A00200393	Sparkletts	P0053099	11/05/2019	11/05/2019				\$300.00

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		A00200559	McMurray, Robert B.	P0053251	11/21/2019	11/21/2019				\$446.28
	11/22/2019	A00200396	Spurr	P0052392	08/21/2019	08/21/2019				\$40,753.17
	11/26/2019	A00227183	North Kern Water Storage Dis	P0053288	11/26/2019	11/26/2019				\$896.55
		A00200308	Federal Express Corporation	P0053266	11/22/2019	11/22/2019				\$95.36

							TOTAL USER			\$58,760.94
JROTHGEB	11/01/2019	A00243766	Tweedy, Allisa Marie.	P0053044	10/28/2019	10/28/2019				\$73.82
				P0052886	10/10/2019	10/10/2019				\$149.84
		A00277845	Double D Cleaning Service	P0053072	10/31/2019	10/31/2019				\$285.00
	11/06/2019	A00272600	Beard Family Trust	P0052853	10/07/2019	10/07/2019				\$28,000.00
		A00200355	West Kern Water District	P0053107	11/05/2019	11/05/2019				\$97.70
		A00200715	Kern Electric Distributors	P0053100	11/05/2019	11/05/2019				\$77.14
		A00202041	Fresno Oxygen	P0053112	11/05/2019	11/05/2019				\$639.46
	11/12/2019	A00280086	Rothgeb, Julie J.	P0053125	11/07/2019	11/07/2019				\$59.33
	11/13/2019	A00200064	B & B Surplus	P0053130	11/07/2019	11/07/2019				\$129.77
		A00200282	True Value Home Center	P0053162	11/12/2019	11/12/2019				\$23.57
		A00200950	Furman, Tori J.	P0053153 0	11/12/2019	11/12/2019				\$924.00
	11/19/2019	A00203431	Grimes, Jessica R.	P0053155	11/12/2019	11/12/2019				\$425.05
		A00275443	WestAir Gases & Equipment In	P0053098	11/05/2019	11/05/2019				\$495.88
		A00029774	Enciso, Rigoberto	P0053207	11/18/2019	11/18/2019				\$69.00
		A00275443	WestAir Gases & Equipment In	P0053173	11/13/2019	11/13/2019				\$90.96

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				P0053174	11/13/2019	11/13/2019				\$149.87
	11/26/2019	A00200950	Furman, Tori J.	P0053153	11/12/2019	11/12/2019				\$924.00

TOTAL USER										\$31,690.39
KEHELMS	11/04/2019	A00200555	McGraw-Hill	P0053092	11/04/2019	11/04/2019				\$5,644.84
		A00201685	Cengage Learning	P0053093	11/04/2019	11/04/2019				\$4,141.55
		A00227772	MBS Textbook Exchange, Inc.	P0053094	11/04/2019	11/04/2019				\$13,263.22
		A00312701	Heads-Up Performance, INC.	P0052486	10/22/2019	10/22/2019				\$518.64
	11/20/2019	A00200127	California Dept. of Education	P0053133	11/07/2019	11/07/2019				\$855.72
		A00200518	Pearson Education	P0053095	11/04/2019	11/04/2019				\$17,138.95
				P0053224	11/20/2019	11/20/2019				\$11,612.45
		A00201685	Cengage Learning	P0053187	11/14/2019	11/14/2019				\$4,617.18
		A00210209	ULINE	P0053188	11/14/2019	11/14/2019				\$231.50
		A00213701	MCM Group	P0053192	11/14/2019	11/14/2019				\$375.60
		A00234628	MPS	P0053134	11/07/2019	11/07/2019				\$8,159.50
		A00258705	El Dorado Trading Group	P0053193	11/14/2019	11/14/2019				\$49.75
		A00275443	WestAir Gases & Equipment In	P0053190	11/14/2019	11/14/2019				\$48.84
	11/22/2019	A00200016	4Imprint	P0053243	11/21/2019	11/21/2019				\$488.82
	11/27/2019	A00200555	McGraw-Hill	P0053185	11/14/2019	11/14/2019				\$1,889.46
		A00201047	Oxford University Press	P0053293	11/26/2019	11/26/2019				\$1,225.51
		A00201685	Cengage Learning	P0053295	11/26/2019	11/26/2019				\$2,031.69

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		A00271045	Olympus Publishing Company,	P0053294	11/26/2019	11/26/2019				\$10,323.30

							TOTAL USER			\$82,616.52
KHELMS	11/04/2019	A00237176	SSD Systems	P0053068	10/30/2019	10/30/2019				\$78.75
	11/07/2019	A00084609	Ruiz, Cindy	P0053060	10/30/2019	10/30/2019				\$22.00
		A00200284	U.S. Foods	P0053062	10/30/2019	10/30/2019				\$46,140.00
		A00200417	Sysco Food Service of Ventur	P0053061	10/30/2019	10/30/2019				\$58,556.00
		A00201051	Central Sanitary Supply	P0053058	10/30/2019	10/30/2019				\$177.43
		A00292936	Albertson's LLC	P0053063	10/30/2019	10/30/2019				\$3,345.00
	11/13/2019	A00237176	SSD Systems	P0053102	11/05/2019	11/05/2019				\$78.75
		A00304789	heartsmart.com	P0053152	11/12/2019	11/12/2019				\$607.04
	11/22/2019	A00200355	West Kern Water District	P0052051	07/16/2019	07/16/2019				\$2,000.00
		A00200498	Office Depot	P0052308	08/14/2019	08/14/2019				\$136.63
		A00292936	Albertson's LLC	P0052891	10/10/2019	10/10/2019				\$84.75
	11/25/2019	A00200417	Sysco FoodService of Ventur	P0053276	11/25/2019	11/25/2019				\$98.46

							TOTAL USER			\$111,324.81
MBLANCO	11/01/2019	A00200862	Taft College Bookstore	P0053069	10/30/2019	10/30/2019				\$4.28
		A00297767	Cintas Corporation	P0053064	10/30/2019	10/30/2019				\$162.59
		A00313180	Spartan Sports	P0053065	10/30/2019	10/30/2019				\$350.00
	11/04/2019	A00200360	Westec	P0053066	10/30/2019	10/30/2019				\$9,900.00

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		NUMBER	NAME	NUMBER	DATE				
	11/08/2019	A00200567	Mickelberry, Gracie	P0053123	11/07/2019	11/07/2019			\$21.24
	11/12/2019	A00259229	Blackboard Inc.	P0053138	11/08/2019	11/08/2019			\$4,650.00
		A00283101	Dumont Printing, Inc.	P0053136	11/07/2019	11/07/2019			\$613.12
	11/18/2019	A00060678	Popejoy, Alan W.	P0053168	11/13/2019	11/13/2019			\$127.63
		A00045424	Hamblin, Sarah L.	P0053170	11/13/2019	11/13/2019			\$127.63
		A00044001	Morris, Kelly A.	P0053169	11/13/2019	11/13/2019			\$127.63
		A00302532	Martinez, Windy	P0053196	11/15/2019	11/15/2019			\$34.80
		A00309642	Schoneweis, Caroline	P0053167	11/13/2019	11/13/2019			\$127.63
	11/20/2019	A00200107	Bright House Networks	P0053146	11/08/2019	11/08/2019			\$1,010.00
		A00200627	Gonzalez, Lourdes	P0053198	11/15/2019	11/15/2019			\$1,840.91
	11/21/2019	A00200862	Taft College Bookstore	P0053199	11/15/2019	11/15/2019			\$67.03
	11/22/2019	A00200076	Bandy, Ingrun K.	P0053240	11/21/2019	11/21/2019			\$129.00
	11/26/2019	A00264649	Convergint Technologies, LLC	P0053281	11/25/2019	11/25/2019			\$442.50
		A00286446	Balason, Severo	P0053285	11/25/2019	11/25/2019			\$381.68
		A00306586	CSSO Association, Inc.	P0053271	11/22/2019	11/22/2019			\$665.00
		A00202280	Chaidez, Joell C.	P0053286	11/25/2019	11/25/2019			\$704.44

						TOTAL USER			\$21,487.11
MSANCHEZ	11/08/2019	A00200040	American Business Machines	P0053082	11/01/2019	11/01/2019			\$203.47
		A00200425	Taft College	P0053117	11/06/2019	11/17/2019			\$500.00
	11/18/2019	A00200498	Office Depot	P0053181	11/14/2019	06/30/2020			\$800.00

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		NUMBER	NAME	NUMBER	DATE				
	11/20/2019	A00200862	Taft College Bookstore	P0053179	11/13/2019	11/13/2019			\$23,140.01
	11/26/2019	A00200425	Taft College	P0053210	11/18/2019	11/18/2019			\$500.00
	11/27/2019	A00200400	Stinson's	P0053306	11/27/2019	12/20/2019			\$3,200.00
		A00200498	Office Depot	P0053308	11/27/2019	06/30/2020			\$500.00
		A00200862	Taft College Bookstore	P0053309	11/27/2019	03/31/2020			\$20,000.00

							TOTAL USER		\$48,843.48
MTOFTE	11/18/2019	A00271462	OCLC, Inc.	P0053131	11/07/2019	11/07/2019			\$4,500.29

							TOTAL USER		\$4,500.29
MWHITE	11/01/2019	A00200017	A.P.I. Plumbing	P0052849	10/07/2019	10/07/2019			\$1,781.59
		A00200282	True Value Home Center	P0052868	10/08/2019	10/08/2019			\$1,550.50
	11/05/2019	A00200116	Burt Electric & Communicatio	P0053056	10/30/2019	10/30/2019			\$4,000.00
		A00200423	Taft City School District	P0053057	10/30/2019	10/30/2019			\$840.84
				P0053075	10/31/2019	10/31/2019			\$836.63
		A00306852	DeWalt Corporation	P0053073	10/31/2019	10/31/2019			\$271.40
	11/07/2019	A00234624	Garcia Roofing, Inc.	P0053055	10/30/2019	10/30/2019			\$38,765.00
	11/14/2019	A00200109	Brown & Reich Petroleum, Inc	P0053108	11/05/2019	11/05/2019			\$3,500.00
		A00200352	Waxie Sanitary Supply	P0053111	11/05/2019	11/05/2019			\$953.67
		A00201051	Central Sanitary Supply	P0053079	10/31/2019	10/31/2019			\$3,254.35
	11/20/2019	A00200116	Burt Electric & Communicatio	P0053180	11/14/2019	11/14/2019			\$4,000.00

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		A00200715	Kern Electric Distributors	P0053182	11/14/2019	11/14/2019				\$819.43
		A00203579	Alcorn Aire, Inc.	P0053205	11/18/2019	11/18/2019				\$975.00
		A00244581	Independent Fire and Safety,	P0053206	11/18/2019	11/18/2019				\$63.83
		A00247399	Barry's Backflow Service	P0053195	11/15/2019	11/15/2019				\$4,400.00
	11/21/2019	A00309285	The Home Depot Pro	P0053217	11/20/2019	11/20/2019				\$625.74
		A00200017	A.P.I. Plumbing	P0053122	11/07/2019	11/07/2019				\$819.27
		A00200282	True Value Home Center	P0053124	11/07/2019	11/07/2019				\$1,501.43
		A00284757	Burroughs, Bruce Michael.	P0053116	11/06/2019	11/06/2019				\$76.25
		A00200498	Office Depot	P0053226	11/21/2019	11/21/2019				\$1,000.00
		A00308756	Montgomery Hardware Co.	P0053225	11/21/2019	11/21/2019				\$65.32
	11/25/2019	A00200629	Grainger	P0053284	11/25/2019	11/25/2019				\$170.33
		A00306541	Randy's Trucking	P0053277	11/25/2019	11/25/2019				\$125.00
		A00313518	1000Bulbs.com	P0053272	11/22/2019	11/22/2019				\$172.58
	11/26/2019	A00200423	Taft City School District	P0053291	11/26/2019	11/26/2019				\$502.90

							TOTAL USER		\$71,071.06	
NFIGUEROA	11/20/2019	A00312691	TC State Financial Aid Clear	P0053216	11/19/2019	11/19/2019				\$5,502.00
	11/22/2019	A00088056	Gomez, Marlene J.	P0053260	11/21/2019	11/21/2019				\$334.00
		A00269706	Brown, Chase Riley.	P0053259	11/21/2019	11/21/2019				\$150.00
		A00288673	Fallis, Alexandria Renee.	P0053253	11/21/2019	11/21/2019				\$2,086.00
	11/25/2019	A00072065	Velasquez, Catherine Marie.	P0053258	11/21/2019	11/21/2019				\$184.00

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		A00260444	Kaur, Gurpreet	P0053261	11/21/2019	11/21/2019				\$740.00
	11/27/2019	A00205963	Valencia, Leovi Marisol.	P0053292	11/26/2019	11/26/2019				\$165.40

TOTAL USER										\$9,161.40
RWELBORN	11/08/2019	A00261201	Proforma Progressive Marketi	P0053113	11/05/2019	11/05/2019				\$743.24
	11/18/2019	A00200235	Cutrona, Myisha J.	P0053175	11/13/2019	11/13/2019				\$72.16
		A00200862	Taft College Bookstore	P0053142	11/08/2019	11/08/2019				\$8.50
		A00237174	Allikas, Krystal Anne.	P0053159	11/12/2019	11/12/2019				\$230.12

TOTAL USER										\$1,054.02
SCRISS	11/13/2019	A00283035	CCLC	P0053171	11/13/2019	11/13/2019				\$1,100.00
		A00284648	Daniels, Debra	P0053172	11/13/2019	11/13/2019				\$403.80
	11/22/2019	A00284648	Daniels, Debra	P0053212	11/19/2019	11/19/2019				\$201.40
	11/27/2019	A00200222	Daily Midway Driller	P0053278	11/25/2019	11/25/2019				\$393.28

TOTAL USER										\$2,098.48
SENTRIKIN	11/01/2019	A00200832	Taft College Foundation	P0053019	10/25/2019	10/25/2019				\$500.00
		A00286870	Hyatt Regency Orange County	P0052920	10/14/2019	10/14/2019				\$914.36
	11/08/2019	A00201143	Brown, Elizabeth J.	P0052582	09/10/2019	09/10/2019				\$600.00
				P0053127	11/07/2019	11/07/2019				\$325.00
				P0053132	11/07/2019	11/07/2019				\$44.50

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		A00302532	Martinez, Windy	P0053118	11/06/2019	11/06/2019				\$196.00
	11/18/2019	A00201143	Brown, Elizabeth J.	P0053166	11/13/2019	11/13/2019				\$93.90
	11/27/2019	A00201143	Brown, Elizabeth J.	P0053310	11/27/2019	11/27/2019				\$630.00

							TOTAL USER			\$3,303.76
TROWDEN	11/04/2019	A00253522	Payne, Makayla Hope.	P0053081	10/31/2019	10/31/2019				\$41.64
	11/07/2019	A00200182	City of Taft Police Departme	P0053003	10/24/2019	10/24/2019				\$928.00
		A00200238	Department of Justice	P0053021	10/25/2019	10/25/2019				\$1,143.00
	11/13/2019	A00313369	Rocha, Destiny A.	P0053163	11/12/2019	11/12/2019				\$29.00
		A00200182	City of Taft Police Departme	P0052979	10/22/2019	10/22/2019				\$3,132.00
	11/21/2019	A00200168	Central Valley Occupational	P0053236	11/21/2019	11/21/2019				\$48.00
				P0053245	11/21/2019	11/21/2019				\$20.00
		A00312244	Verhoeven, Maarten B.	P0053156	11/12/2019	11/12/2019				\$29.00
	11/22/2019	A00200238	Department of Justice	P0053018	10/25/2019	10/25/2019				\$3,899.00
		A00200168	Central Valley Occupational	P0053178	11/13/2019	11/13/2019				\$40.00
		A00200433	Vibul Tangpraphaphorn, M.D.	P0053177	11/13/2019	11/13/2019				\$120.00
		A00304257	HigherEdJobs	P0053176	11/13/2019	11/13/2019				\$2,760.00
		A00200182	City of Taft Police Departme	P0053183	11/14/2019	11/14/2019				\$580.00
		A00200238	Department of Justice	P0053184	11/14/2019	11/14/2019				\$806.00
	11/27/2019	A00200991	Rowden, Tiffany L.	P0053238	11/21/2019	11/21/2019				\$57.92
		A00250381	California Chamber of Commer	P0053241	11/21/2019	11/21/2019				\$497.53

Taft College Purchase Order Activity Report 1-November-2019 through 30-November-2019

FY 19-20

USER ID	ACTIVITY DATE	VENDOR NUMBER	VENDOR NAME	PURCHASE ORDER NUMBER	PURCHASE ORDER DATE	REQ. DATE	PURCHASE ORDER AMOUNT	CL	C	A
		A00282401	Fred Pryor Seminars	P0053237	11/21/2019	11/21/2019				\$99.00

							TOTAL USER			\$14,230.09
WBELCHER	11/22/2019	A00200396	Spurr	P0052392	2	08/21/2019	08/21/2019			\$2,554.75

							TOTAL USER			\$.00

**West Kern Community College District
Board of Trustees Meeting
December 11, 2019**

Agenda Item 12.

A. Academic Employment

1. 2019-20 10 Month Faculty Assignment

Item	Name	Assignment	Class/Step	Effective Date
a.	Bledsoe, Adam	Business Professor	VII/13	1/9/20 - 5/22/20

1. 2019-20 Temporary Contract Faculty Assignment

Item	Name	Assignment	Class/Step	Effective Date
a.	McDaniel, Steven	English Associate Professor	III/9	1/9/20 - 5/22/20

2. 2019-20 Extra Duty

Item	Name	Assignment	Step	Hourly Rate	Effective Date
a.	Dumbrigue, Joanne	California Academic Partnership Program Meeting	3	\$72.93	9/1/19 - 6/30/20

3. 2019 Screening Committee Assignments

Item	Name	Assignment	Step	Hourly Rate	Effective Date
a.	Jimenez Murguia, Salvador	Chemistry Associate Professor	3	\$72.93*	11/23/19
b.	May, James	Chemistry Associate Professor	3	\$72.93*	11/23/19
c.	Mayfield, Michael	Chemistry Associate Professor	3	\$72.93*	11/23/19
d.	Reynolds, David	Chemistry Associate Professor	3	\$72.93*	11/23/19
e.	Jarrahan, Abbas	Chemistry Associate Professor	3	\$72.93*	11/23/19

*Up to 8 hours.

4. 2019-20 Adjunct Assignment

Item	Name	Assignment	Step	Hourly Rate	Effective Date
a.	Chairez, Yvonne	Dental Hygiene Courses	2	\$65.02	1/09/20 - 5/22/19
b.	Kizziar, Marcia	Dental Hygiene Courses	3	\$72.94	1/09/20 - 5/22/19

**West Kern Community College District
Board of Trustees Meeting
December 11, 2019**

Agenda Item 12.

B. Classified Employment

Item	Name	Position	% Assignment	Range/ Step	Salary	Term	Effective Date
1. Administrative Services							
a.	Uriarte, Javier	Maintenance Worker/Groundskeeper	47.5%	17A	\$19.27/hour	A/N	1/06/2020
2. Student Services							
a.	Burroughs, Bruce	Temporary Driver	A/N	10F	\$20.69/hour	A/N	7/01/2019
b.	Reyes, Sylvia	EOPS/CARE Senior Secretary - Extra Hours	Temporary	15A	\$18.34/hour	A/N	12/03/2019
↓	Morales, Rebekah	EOPS/CARE Senior Secretary - Extra Hours	Temporary	15A	\$18.34/hour	A/N	12/03/2019
↓	Wade, Megan	EOPS/CARE Senior Secretary - Extra Hours	Temporary	15A	\$18.34/hour	A/N	12/03/2019

C. Resignations/Retirements

Item	Name	Position	% Assignment	Range/ Step	Salary	Term	Effective Date
a.	Decker, Mary	Senior Library Technician	--	--	--	--	10/09/2019
b.	Bunk, Alvin	Programmer II					12/06/2019
c.	Ruiz, Cindy	Children's Center Associate Teacher	--	--	--	--	12/06/2019
d.	Russell, Harold	Director of Admissions & Records	--	--	--	--	10/18/2019
e.	Swope, Kristopher	Bookstore Clerk	--	--	--	--	11/22/2019
f.	Waugh, Victoria	TIL Intake Technician	--	--	--	--	2/28/2020

**WEST KERN COMMUNITY COLLEGE DISTRICT GENERAL FUND UNRESTRICTED
 BUDGETED SOURCES OF FUNDS AT ACCOUNT LEVEL 1
 REVENUE ACCOUNTS FISCAL YEAR 2019-2020
 FOR THE MONTH ENDING NOVEMBER 30, 2019**

Account Level	Account Level Description	Adopted Budget	Adjusted Budget	YTD Activity	Encumbrances	Balance
8600	State Revenues	20,536,300	20,536,300	8,381,429	0	12,154,871
8800	Local Revenues	8,044,411	8,090,667	1,552,883	0	6,537,784
Summary		28,580,711	28,626,967	9,934,312	0	18,692,655

**West Kern Community College District General Fund Unrestricted
 Budgeted Sources of Funds at Account Level 1
 Expenditure Accounts Fiscal Year 2019-20
 For the Month Ending November 30, 2019**

Account Level	Account Level Description	Adopted Budget	Adjusted Budget	YTD Activity	Encumbrances	Balance
1000	Academic Salaries	9,789,915	9,539,299	3,256,310	0	6,282,990
2000	Classified & Other Nonacademic Sala	5,633,812	5,873,303	2,206,740	0	3,666,563
3000	Employee Benefits	7,513,782	7,517,039	2,751,282	296,604	4,469,152
4000	Supplies and Materials	489,456	487,952	157,261	76,084	254,607
5000	Other Operating Expenses & Services	4,417,483	4,490,089	1,499,274	1,097,445	1,893,370
6000	Capital Outlay	209,208	219,284	97,944	45,427	75,912
7000	Other Outgo	128,055	101,000	94,259	0	6,741
7200	Transfers	399,000	399,000	138,327	5,432	255,241
Summary		28,580,711	28,626,967	10,201,398	1,520,993	16,904,576

**Disbursement Register of Expenditures Greater than \$10,000
For the Month of November 2019**

Check Number	Check Date	Vendor Name	Description	Net Amount
78044949	11/01/2019	All-Tech Electronic Systems, Inc.	Replace Smoke Detectors - Ash St Dorms	18,606.35
78044950	11/01/2019	AMS.NET	2019-20 CISCO Hardware Support Renewal w/ InfoCast	15,477.65
78044960	11/01/2019	CWDL, CPAs	2019-20 Contract Audit Services	28,660.50
78044986	11/01/2019	Westec	WESTEC - 19-20 Open PO for 300 FTES	89,643.75
78045033	11/05/2019	MBS Textbook Exchange, Inc.	Rental Textbooks	13,263.22
78045041	11/05/2019	P. G. & E.	PG&E - District - 19-20 Open PO	25,638.22
78045054	11/05/2019	Sysco Food Service of Ventura	Food 179995752, 279002232	15,371.82
78045093	11/12/2019	Sysco Food Service of Ventura	Open P.O. / Food	22,758.50
78045095	11/12/2019	U.S. Foods	Paper 4277363, 4410728, 4543929	11,217.95
78045139	11/18/2019	United Healthcare Insurance Company	19-20 Retiree Supplemental Health	23,064.72
78045141	11/18/2019	West Kern Adult Education Network JPA	2019-20 Adult Education Block Grant - Passthrough	69,387.00
78045144	11/21/2019	AARP Health Care Options	19-20 Retiree Supp RX Plan	15,688.34
78045162	11/21/2019	John Karwoski	John Karwoski - 6 month open PO	10,920.00
78045170	11/21/2019	P. G. & E.	PG&E - District - 19-20 Open PO	17,696.45
78045172	11/21/2019	Pearson Education	Rental Textbooks-Multiple Invoices	17,138.95
78045238	11/26/2019	Pearson Education	Textbooks Less CM	11,612.45
78045244	11/26/2019	Sysco Food Service of Ventura	Food 279010757, 279010759, 279013473, 279017030,	17,892.30
78045246	11/26/2019	Taft College Bookstore	Fall 19 EOPS Book Service w/ tax included	23,140.01
78045253	11/26/2019	U.S. Bank Equipment Finance	2019-20 C.A. Reding Campus Copier Blanket	12,408.03
78045263	11/26/2019	Westec	WESTEC - 19-20 Open PO for 300 FTES	89,643.75
				549,229.96

ASO 2019/20
Balance Sheet
As of November 30, 2019

November 30, 2019

ASSETS

Current Assets

Checking/Savings

ASO Safe 1 196,314.28

ASO Safe 1 - Savings 143.62

Total Checking/Savings 196,457.90

Total Current Assets 196,457.90

TOTAL ASSETS 196,457.90

LIABILITIES & EQUITY

Equity

Restricted Funds

Anime and Above 1,692.00

Art Club 834.00

ASO Athletics 33,964.26

ASO General - Interest 35.46

ASO General - Bank Charges -218.33

ASO General - Operating 83,646.62

ASSE 385.43

Baseball Club 660.69

Best Buddies 4,474.56

Cougar Echo 773.50

D.H. GENERAL

D.H. CLASS OF 2021 810.00

D.H. CLASS OF 2020 4,457.86

D.H. GENERAL - Other 3,480.49

Total D.H. GENERAL 8,748.35

ECE 3,689.04

Golf Club - Mens 1,365.00

Golf Club - Womens 1,121.25

Intersivity Club 1,859.26

Literary Club 1,831.53

NSLS Club 3,905.15

On Our Own 768.37

Performing Arts 3,402.62

Phi Theta Kappa 700.00

Roleplaying Game Club 745.42

Soccer Club - Mens 653.40

Soccer Club - Womens 2,779.40

Social Science/ Research 3,291.26

Softball Fund 3,057.08

Spectrum 1,482.45

ASO 2019/20
Balance Sheet
As of November 30, 2019

November 30, 2019

STEM	3,974.59
TC Cares	609.00
TIL Reunion	1,461.73
Uniform Replacement	19,366.16
Veterans Club	789.91
Women's Athletic Club	3,782.62
Women's Basketball Club	826.12
Total Restricted Funds	196,457.90
Total Equity	196,457.90
TOTAL LIABILITIES & EQUITY	196,457.90

COUNTY OF KERN
ELECTRONIC RECORD OF DEPOSIT
 SEC.26900-26902 GOV.CODE

USER NAME
 Mindy Jewell
 SUBMIT DATE
 Nov 07, 2019 10:28:09AM
 PROCESS DATE
 NOT PROCESSED AT
 THIS TIME
 DEPT NO.
 0886
 EROD NO.
 511377

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 \$796.33

DESCRIPTION OF DEPOSIT	FUND NO.	DEPT NO.	REVENUE CODE	AMOUNT	FUND TOTAL
BOOKSTORE	84698	0886	5490	\$796.33	\$796.33

TOTAL DEPOSIT: \$796.33

GENERAL DEPOSIT NOTES:

**SITE OF DEPOSIT: BANK ACCOUNT DEPOSITED: General CASH: \$796.33 CHECKS: \$0.00 DIRECT DEPOSIT: \$0.00 CREDIT
 CARD: \$0.00
 NOTES: DEPOSIT #200067**

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: 11/07/2019 To 11/07/2019
Transaction Number from: 200067 To 200067
Date entered from: 00/00/0000 To 99/99/9999

J66268 DC0100 L.00.01 11/07/19 PAG

NUMBER		DATE	ENTERED	DESCRIPTION	APPROVED AND UNAPPROVED TRANSACTIONS			AMOUNT
LN.	DI	DETAIL	DESCR		-FUND-ORG-ACCT-PROGR-			
200067		11/07/2019	11/07/2019	WKCCD DEPOSIT			ENTERED BY: MDJB UNAPPROVED	796.33
1.	78	BOOKSTORE SALES			31000-423-8841-69100			796.33
							TOTAL AMOUNT	796.33
							DISTRICT TOTAL	796.33
							GRAND TOTAL	796.33

COUNTY OF KERN
ELECTRONIC RECORD OF DEPOSIT
 SEC.26900-26902 GOV.CODE

USER NAME
 Mindy Jewell
 SUBMIT DATE
 Nov 07, 2019 10:29:23AM
 PROCESS DATE
 NOT PROCESSED AT
 THIS TIME
 DEPT NO. 0886
 EROD NO.
 511378

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 **\$15,053.75**

DESCRIPTION OF DEPOSIT	FUND NO.	DEPT NO.	REVENUE CODE	AMOUNT	FUND TOTAL
STUDENT RECEIPTS	84096	0886	5490	\$15,053.75	\$15,053.75

TOTAL DEPOSIT: **\$15,053.75**

GENERAL DEPOSIT NOTES:

SITE OF DEPOSIT: BANK ACCOUNT DEPOSITED: General CASH: \$15,053.75 CHECKS: \$0.00 DIRECT DEPOSIT: \$0.00 CREDIT CARD: \$0.00
NOTES: DEPOSIT #200068

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: 11/07/2019 To 11/07/2019
Transaction Number from: 200068 To 200068
Date entered from: 00/00/0000 To 99/99/9999

J66269 DC0100 L.00.01 11/07/19 PAG

NUMBER		DATE	ENTERED	DESCRIPTION	-FUND-ORG-ACCT-PROGR-	AMOUNT
LN.	DI	DETAIL	DESCR			
200068		11/07/2019	11/07/2019	WKCCD DEPOSIT	ENTERED BY: MDJB UNAPPROVED	15,053.75
1.	78	STUDENT RECEIPTS		11000-000-9161-00000		15,053.75
TOTAL AMOUNT						15,053.75
DISTRICT TOTAL						15,053.75
GRAND TOTAL						15,053.75

COUNTY OF KERN
ELECTRONIC RECORD OF DEPOSIT
 SEC.26900-26902 GOV.CODE

USER NAME
 Mindy Jewell
 SUBMIT DATE
 Nov 07, 2019 10:32:21AM
 PROCESS DATE
 NOT PROCESSED AT
 THIS TIME
 DEPT NO.
 0886
 EROD NO.
 511379

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 **\$302,236.15**

DESCRIPTION OF DEPOSIT	FUND NO.	DEPT NO.	REVENUE CODE	AMOUNT	FUND TOTAL
GENERAL FUND	84096	0886	5490	\$46,276.85	\$46,276.85
RESTRICTED FUND	84097	0886	5490	\$47,813.40	\$47,813.40
CHILD DEVELOPMENT	84496	0886	5490	\$400.00	\$400.00
TIL	84697	0886	5490	\$165,639.37	\$165,639.37
BOOKSTORE	84698	0886	5490	\$38,771.41	\$38,771.41
CAFETERIA	84699	0886	5490	\$3,335.12	\$3,335.12

TOTAL DEPOSIT: **\$302,236.15**

GENERAL DEPOSIT NOTES:

SITE OF DEPOSIT: BANK ACCOUNT DEPOSITED: General CASH: \$302,236.15 CHECKS: \$0.00 DIRECT DEPOSIT: \$0.00 CREDIT CARD: \$0.00
NOTES: DEPOSIT #200069

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: 11/07/2019 To 11/07/2019
 Transaction Number from: 200069 To 200069
 Date entered from: 00/00/0000 To 99/99/9999

J66270 DC0100 L.00.01 11/07/19 PAGE

APPROVED AND UNAPPROVED TRANSACTIONS

NUMBER	DATE	ENTERED	DESCRIPTION	-FUND-ORG-ACCT-PROGR-	AMOUNT
LN.	DI	DETAIL	DESCR		
200069	11/07/2019	11/07/2019	WKCCD DEPOSIT	ENTERED BY: MDJB UNAPPROVED	
1.	78	TESTING		11000-306-8889-49306	2,685.00
2.	78	INSURANCE REIMBURSEMENTS		11000-412-8876-67300	79.60
3.	78	RESTROOM DISPENSERS		11000-000-8876-00000	12.00
4.	78	OPEB		11000-000-9551-00000	43,500.00
5.	78	COTOP OFFSET ADJUSTMENT		11000-000-9161-00000	0.25
6.	78	TRIO		12000-340-8199-64951	40,000.00
7.	78	MAA		12375-310-8171-00000	1,562.68
8.	78	MAA		12375-314-8171-00000	1,562.68
9.	78	MAA		12375-205-8171-00000	1,562.68
10.	78	MAA		12375-301-8171-00000	1,562.68
11.	78	MAA		12375-401-8171-00000	781.34
12.	78	MAA		12375-110-8171-00000	781.34
13.	78	BOOKSTORE CREDIT CARDS		31000-423-8841-69100	38,771.41
14.	78	CAFETERIA SALES		32000-422-8841-69400	3,335.12
15.	78	CC GENERAL		33428-310-8871-69200	270.00
16.	78	CC STATE PRESCHOOL		33528-310-8871-69200	130.00
17.	78	TIL REGIONAL CENTERS		39000-314-8699-64991	153,440.37
18.	78	TIL BUILDING		39000-314-8821-64991	11,326.00
19.	78	REIMBURSEMENT		39000-314-8896-64991	873.00
TOTAL AMOUNT					302,236.15
DISTRICT TOTAL					302,236.15
GRAND TOTAL					302,236.15

COUNTY OF KERN
ELECTRONIC RECORD OF DEPOSIT
SEC.26900-26902 GOV.CODE

USER NAME
Mindy Jewell
SUBMIT DATE
Nov 08, 2019 01:32:21PM
PROCESS DATE
NOT PROCESSED AT
THIS TIME
DEPT NO.
0886
EROD NO.
511552

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 **\$82,851.00**

DESCRIPTION OF DEPOSIT	FUND NO.	DEPT NO.	REVENUE CODE	AMOUNT	FUND TOTAL
BLOCK GRANT	84096	0886	5490	\$82,851.00	\$82,851.00

TOTAL DEPOSIT: **\$82,851.00**

GENERAL DEPOSIT NOTES:

SITE OF DEPOSIT: TTC ACCOUNT DEPOSITED: General CASH: \$0.00 CHECKS: \$0.00 DIRECT DEPOSIT: \$82,851.00 CREDIT
CARD: \$0.00
NOTES: DEPOSIT #200070

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

78 WEST KERN COMM. COLLEGE
KCCD DEPOSIT

DEPOSIT TRANSACTIONS
Date last used from: 11/08/2019 To 11/08/2019
Transaction Number from: 200070 To 200070
Date entered from: 00/00/0000 To 99/99/9999

J67325 DC0100 L.00.01 11/08/19 PAGE

APPROVED AND UNAPPROVED TRANSACTIONS

UMBER	DATE	ENTERED	DESCRIPTION	-FUND-ORG-ACCT-PROGR-	AMOUNT
LN.	DI	DETAIL	DESCR		
00070	11/08/2019	11/08/2019	WKCCD DEPOSIT		
1.	78	BLOCK GRANT		11000-000-8691-79002	
				ENTERED BY: MDJB UNAPPROVED	82,851.00
				TOTAL AMOUNT	82,851.00 *
				DISTRICT TOTAL	82,851.00 *
				GRAND TOTAL	82,851.00 *

COUNTY OF KERN
ELECTRONIC RECORD OF DEPOSIT
 SEC.26900-26902 GOV.CODE

USER NAME
 Mindy Jewell
 SUBMIT DATE
 Nov 14, 2019 02:13:42PM
 PROCESS DATE
 NOT PROCESSED AT
 THIS TIME
 DEPT NO.
 0886
 EROD NO.
 511924

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 **\$28,340.29**

DESCRIPTION OF DEPOSIT	FUND NO.	DEPT NO.	REVENUE CODE	AMOUNT	FUND TOTAL
CREDIT CARD STUDENT RECEIPTS	84096	0886	5490	\$28,340.29	\$28,340.29

TOTAL DEPOSIT: **\$28,340.29**

GENERAL DEPOSIT NOTES:

SITE OF DEPOSIT: BANK ACCOUNT DEPOSITED: General CASH: \$28,340.29 CHECKS: \$0.00 DIRECT DEPOSIT: \$0.00 CREDIT CARD: \$0.00
NOTES: DEPOSIT #200071

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: 11/14/2019 To 11/14/2019
Transaction Number from: 200071 To 200071
Date entered from: 00/00/0000 To 99/99/9999

J70170 DC0100 I.00.01 11/14/19 PAG:

APPROVED AND UNAPPROVED TRANSACTIONS

NUMBER	DATE	ENTERED	DESCRIPTION	-FUND-ORG-ACCT-PROGR-	AMOUNT
LN.	DI	DETAIL	DESCR		
200071	11/14/2019	11/14/2019	WKCCD DEPOSIT		
1.	78	CREDIT CARD	STUDENT RECEIPTS	11000-000-9161-00000	28,340.29
				ENTERED BY: MDJB UNAPPROVED	
				TOTAL AMOUNT	28,340.29
				DISTRICT TOTAL	28,340.29
				GRAND TOTAL	28,340.29

COUNTY OF KERN
ELECTRONIC RECORD OF DEPOSIT
 SEC.26900-26902 GOV.CODE

USER NAME
 Mindy Jewell
 SUBMIT DATE
 Nov 14, 2019 02:14:36PM
 PROCESS DATE
 NOT PROCESSED AT
 THIS TIME
 DEPT NO.
 0886
 EROD NO.
 511925

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 **\$287.47**

DESCRIPTION OF DEPOSIT	FUND NO.	DEPT NO.	REVENUE CODE	AMOUNT	FUND TOTAL
BOOKSTORE	84698	0886	5490	\$287.47	\$287.47

TOTAL DEPOSIT: **\$287.47**

GENERAL DEPOSIT NOTES:

**SITE OF DEPOSIT: BANK ACCOUNT DEPOSITED: General CASH: \$287.47 CHECKS: \$0.00 DIRECT DEPOSIT: \$0.00 CREDIT
 CARD: \$0.00
 NOTES: DEPOSIT #200072**

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: 11/14/2019 To 11/14/2019
Transaction Number from: 200072 To 200072
Date entered from: 00/00/0000 To 99/99/9999

J70171 DC0100 L.00.01 11/14/19 PAG

APPROVED AND UNAPPROVED TRANSACTIONS

NUMBER	DATE	ENTERED	DESCRIPTION	-FUND-ORG-ACCT-PROGR-	AMOUNT
LN.	DI	DETAIL	DESCR		
200072	11/14/2019	11/14/2019	WKCCD DEPOSIT		
1.	78	BOOKSTORE SALES		31000-423-8841-69100	287.47
				ENTERED BY: MDJB UNAPPROVED	
				TOTAL AMOUNT	287.47
				DISTRICT TOTAL	287.47
				GRAND TOTAL	287.47

COUNTY OF KERN
ELECTRONIC RECORD OF DEPOSIT
SEC.26900-26902 GOV.CODE

USER NAME
Mindy Jewell
SUBMIT DATE
Nov 14, 2019 02:15:39PM
PROCESS DATE
NOT PROCESSED AT
THIS TIME
DEPT NO.
0886
EROD NO.
511927

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 **\$11,741.75**

DESCRIPTION OF DEPOSIT	FUND NO.	DEPT NO.	REVENUE CODE	AMOUNT	FUND TOTAL
STUDENT RECEIPTS	84096	0886	5490	\$11,741.75	\$11,741.75

TOTAL DEPOSIT: **\$11,741.75**

GENERAL DEPOSIT NOTES:

SITE OF DEPOSIT: BANK ACCOUNT DEPOSITED: General CASH: \$11,741.75 CHECKS: \$0.00 DIRECT DEPOSIT: \$0.00 CREDIT CARD: \$0.00
NOTES: DEPOSIT #200073

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: 11/14/2019 To 11/14/2019
Transaction Number from: 200073 To 200073
Date entered from: 00/00/0000 To 99/99/9999

J70172 DC0100 L.00.01 11/14/19 PAG

APPROVED AND UNAPPROVED TRANSACTIONS

NUMBER	DATE	ENTERED	DESCRIPTION	-FUND-ORG-ACCT-PROGR-	AMOUNT
200073	11/14/2019	11/14/2019	WKCCD DEPOSIT		
1.	78	STUDENT RECEIPTS		11000-000-9161-00000	
				ENTERED BY: MDJB UNAPPROVED	11,741.75
				TOTAL AMOUNT	11,741.75
				DISTRICT TOTAL	11,741.75
				GRAND TOTAL	11,741.75

COUNTY OF KERN
ELECTRONIC RECORD OF DEPOSIT
 SEC.26900-26902 GOV.CODE

USER NAME
Mindy Jewell
 SUBMIT DATE
Nov 14, 2019 02:18:09PM
 PROCESS DATE
NOT PROCESSED AT
THIS TIME
 DEPT NO. 0886
 EROD NO. 511930

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 \$173,390.18

DESCRIPTION OF DEPOSIT	FUND NO.	DEPT NO.	REVENUE CODE	AMOUNT	FUND TOTAL
GENERAL FUND	84096	0886	5490	\$49,525.96	\$49,525.96
RESTRICTED FUND	84097	0886	5490	\$97,612.01	\$97,612.01
CHILD DEVELOPMENT	84496	0886	5490	\$9,057.23	\$9,057.23
TIL	84697	0886	5490	\$15,632.23	\$15,632.23
CAFETERIA	84699	0886	5490	\$1,524.75	\$1,524.75
PARKING FUND	84700	0886	5490	\$38.00	\$38.00

TOTAL DEPOSIT: \$173,390.18

GENERAL DEPOSIT NOTES:

SITE OF DEPOSIT: BANK ACCOUNT DEPOSITED: General CASH: \$173,390.18 CHECKS: \$0.00 DIRECT DEPOSIT: \$0.00 CREDIT CARD: \$0.00
 NOTES: DEPOSIT #200074

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: 11/14/2019 To 11/14/2019
 Transaction Number from: 200074 To 200074
 Date entered from: 00/00/0000 To 99/99/9999

J70174 DC0100 L.00.01 11/14/19 PAGE

APPROVED AND UNAPPROVED TRANSACTIONS

NUMBER	DATE	ENTERED	DESCRIPTION	-FUND-ORG-ACCT-PROGR-	AMOUNT
LN.	DI	DETAIL	DESCR		
200074	11/14/2019	11/14/2019	WKCCD DEPOSIT		
				ENTERED BY: MDJB	UNAPPROVED
1.	78	RETAINED FINANCIAL AID		11000-000-9526-00000	49,084.16
2.	78	TRANSCRIPT FEES		11000-000-8879-00000	441.80
3.	78	LIBRARY PROGRAMS		12201-203-8892-61200	337.00
4.	78	FOUNDATION SALARIES		12000-114-8892-70999	9,008.50
5.	78	STRONG WORKFORCE		12642-223-8647-68900	88,266.51
6.	78	CAFETERIA SALES		32000-422-8841-69400	1,524.75
7.	78	CC CHILD CARE FOOD		33429-310-8621-69200	8,604.23
8.	78	CC GENERAL		33428-310-8871-69200	5.00
9.	78	CC STATE PRESCHOOL		33528-310-8871-69200	448.00
10.	78	PARKING TICKETS		36000-433-8881-69500	38.00
11.	78	TIL BUILDING/INTERNS		39000-314-8821-64991	15,632.23
				TOTAL AMOUNT	173,390.18 *
				DISTRICT TOTAL	173,390.18 *
				GRAND TOTAL	173,390.18 *

COUNTY OF KERN
ELECTRONIC RECORD OF DEPOSIT
 SEC.26900-26902 GOV.CODE

USER NAME
 Mindy Jewell
 SUBMIT DATE
 Nov 22, 2019 12:25:09PM
 PROCESS DATE
 NOT PROCESSED AT
 THIS TIME
 DEPT NO.
 0886
 EROD NO.
 512551

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 **\$443.45**

DESCRIPTION OF DEPOSIT	FUND NO.	DEPT NO.	REVENUE CODE	AMOUNT	FUND TOTAL
BOOKSTORE	84698	0886	5490	\$443.45	\$443.45

TOTAL DEPOSIT: **\$443.45**

GENERAL DEPOSIT NOTES:

SITE OF DEPOSIT: BANK ACCOUNT DEPOSITED: General CASH: \$443.45 CHECKS: \$0.00 DIRECT DEPOSIT: \$0.00 CREDIT
 CARD: \$0.00
 NOTES: DEPOSIT #200075

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

J74796 DC0100 L.00.01 11/22/19 PAC

Date last used from: 11/22/2019 To 11/22/2019
Transaction Number from: 200075 To 200075
Date entered from: 00/00/0000 To 99/99/9999

APPROVED AND UNAPPROVED TRANSACTIONS

NUMBER	DATE	ENTERED	DESCRIPTION	AMOUNT
LN.	DI	DETAIL	DESCR	
200075	11/22/2019	11/22/2019	WKCCD DEPOSIT	443.45
1.	78	BOOKSTORE SALES		
			31000-423-8841-69100	
			ENTERED BY: MDJB UNAPPROVED	
			TOTAL AMOUNT	443.45
			DISTRICT TOTAL	443.45
			GRAND TOTAL	443.45

COUNTY OF KERN
ELECTRONIC RECORD OF DEPOSIT
 SEC.26900-26902 GOV.CODE

USER NAME
 Mindy Jewell
 SUBMIT DATE
 Nov 22, 2019 12:27:08PM
 PROCESS DATE
 NOT PROCESSED AT
 THIS TIME
 DEPT NO.
 0886
 EROD NO.
 512553

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 **\$22,982.96**

DESCRIPTION OF DEPOSIT	FUND NO.	DEPT NO.	REVENUE CODE	AMOUNT	FUND TOTAL
STUDENT RECEIPTS	84096	0886	5490	\$22,982.96	\$22,982.96

TOTAL DEPOSIT: **\$22,982.96**

GENERAL DEPOSIT NOTES:

SITE OF DEPOSIT: BANK ACCOUNT DEPOSITED: General CASH: \$22,982.96 CHECKS: \$0.00 DIRECT DEPOSIT: \$0.00 CREDIT CARD: \$0.00
 NOTES: DEPOSIT #200076

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: 11/22/2019 To 11/22/2019
Transaction Number from: 200076 To 200076
Date entered from: 00/00/0000 To 99/99/9999

J74798 DC0100 L.00.01 11/22/19 PAC

APPROVED AND UNAPPROVED TRANSACTIONS

NUMBER	DATE	ENTERED	DESCRIPTION	-FUND-ORG-ACCT-PROGR-	AMOUNT
LN.	DI	DETAIL	DESCR		
200076	11/22/2019	11/22/2019	WKCCD DEPOSIT		
1.	78	STUDENT RECEIPTS		11000-000-9161-00000	
				ENTERED BY: MDJB UNAPPROVED	22,982.96
				TOTAL AMOUNT	22,982.96
				DISTRICT TOTAL	22,982.96
				GRAND TOTAL	22,982.96

COUNTY OF KERN
ELECTRONIC RECORD OF DEPOSIT
 SEC.26900-26902 GOV.CODE

USER NAME
 Mindy Jewell
 SUBMIT DATE
 Nov 22, 2019 12:30:15PM
 PROCESS DATE
 NOT PROCESSED AT
 THIS TIME
 DEPT NO.
 0886
 EROD NO.
 512556

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 **\$221,693.50**

DESCRIPTION OF DEPOSIT	FUND NO.	DEPT NO.	REVENUE CODE	AMOUNT	FUND TOTAL
GENERAL FUND	84096	0886	5490	\$13,877.97	\$13,877.97
RESTRICTED FUND	84097	0886	5490	\$8,030.00	\$8,030.00
CHILD DEVELOPMENT	84496	0886	5490	\$370.00	\$370.00
TIL	84697	0886	5490	\$180,544.71	\$180,544.71
CAFETERIA	84699	0886	5490	\$18,870.82	\$18,870.82

TOTAL DEPOSIT: **\$221,693.50**

GENERAL DEPOSIT NOTES:

SITE OF DEPOSIT: BANK ACCOUNT DEPOSITED: General CASH: \$221,693.50 CHECKS: \$0.00 DIRECT DEPOSIT: \$0.00 CREDIT CARD: \$0.00 NOTES: DEPOSIT #200077

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

J74799 DC0100 L.00.01 11/22/19 PAG

Date last used from: 11/22/2019 To 11/22/2019
 Transaction Number from: 200077 To 200077
 Date entered from: 00/00/0000 To 99/99/9999

APPROVED AND UNAPPROVED TRANSACTIONS

NUMBER	DATE	ENTERED	DESCRIPTION	-FUND-ORG-ACCT-PROGR-	AMOUNT
LN.	DI	DETAIL	DESCR		
200077	11/22/2019	11/22/2019	WKCCD DEPOSIT	ENTERED BY: MDJB UNAPPROVED	
1.	78	INSURANCE REIMBURSEMENTS	11000-412-8876-67300		590.20
2.	78	REIMBURSEMENT	11000-411-4310-67300		14.44
3.	78	REIMBURSEMENT	11000-202-1230-60300		430.00
4.	78	RETAINED FEES	11000-000-9526-00000		2,843.33
5.	78	WESTEC ENROLLMENT	11450-204-8874-70990		10,000.00
6.	78	FEDERAL WORK STUDY	12401-353-8153-64600		7,469.88
7.	78	FWS ADMIN ALLOWANCE	12401-353-8151-64600		373.12
8.	78	LIBRARY PROGRAMS	12201-203-8892-61200		187.00
9.	78	CAFETERIA SALES	32000-422-8841-69400		18,870.82
10.	78	CC GENERAL	33428-310-8621-69200		50.00
11.	78	CC STATE PRESCHOOL	33528-310-8621-69200		220.00
12.	78	CC MIGRANT ED GRANT	33588-310-8621-69200		100.00
13.	78	TIL REGIONAL CENTERS	39000-314-8699-64991		168,167.50
14.	78	TIL INTERNS	39000-314-8821-64991		12,377.21
TOTAL AMOUNT					221,693.50
DISTRICT TOTAL					221,693.50
GRAND TOTAL					221,693.50

COUNTY OF KERN
ELECTRONIC RECORD OF DEPOSIT
 SEC.26900-26902 GOV.CODE

USER NAME
 Amanda Bauer
 SUBMIT DATE
 Nov 27, 2019 02:45:36PM

PROCESS DATE
 NOT PROCESSED AT
 THIS TIME

DEPT NO.
 0886

EROD NO.
 512934

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 **\$1,782,789.00**

DESCRIPTION OF DEPOSIT	FUND NO.	DEPT NO.	REVENUE CODE	AMOUNT	FUND TOTAL
November 2019 Apportionment	84096	0886	5490	\$1,782,789.00	\$1,782,789.00

TOTAL DEPOSIT: **\$1,782,789.00**

GENERAL DEPOSIT NOTES:

SITE OF DEPOSIT: TTC ACCOUNT DEPOSITED: General CASH: \$0.00 CHECKS: \$0.00 DIRECT DEPOSIT: \$1,782,789.00 CREDIT CARD: \$0.00 NOTES: Deposit # 200078
--

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



Updated Successfully (GL Transaction)

Inspect

Transaction Maintenance (FI0002)

Journal Entry (FI02JE)

Pro Forma Journal

Cash Deposit (FI02DC)

Cash Xfer (FI02TF/TV)

District: 78 - WEST KERN COMM. COLLEGE
 Date: 11/27/2019 Deposit Number: 200078
 Description: November 2019 Apportionment



	Dist	-FUND-ORG-ACCT-PROGR-	Amount	AR	Description
▶	1 78	11000-000-8619-00000	1,782,789.00	No	November 2019 Apportionment

Deposit Total: 1,782,789.00

Amanda Bauer

From: Nancy Figueroa
Sent: Wednesday, November 27, 2019 2:43 PM
To: Amanda Bauer
Cc: Mindy Jewell
Subject: RE: West Kern Comm College EROD needed

Hello Amanda,

Please EROD \$\$1,782,789.00 to the following account: 11000-000-8619-00000.

Thank you!

Sincerely,

Nancy Figueroa

Accounting Technician
Taft College - Business Office
nfigueroa@taftcollege.edu
(661) 763-7933

From: Amanda Bauer <abauer@taftcollege.edu>
Sent: Wednesday, November 27, 2019 12:43 PM
To: Nancy Figueroa <nfigueroa@taftcollege.edu>
Subject: Re: West Kern Comm College EROD needed

Ok. I'll be there in like 30 min. We can look together :)

Sent from my iPhone

On Nov 27, 2019, at 12:31 PM, Nancy Figueroa <nfigueroa@taftcollege.edu> wrote:

Hello Amanda,

I have searched all over the shared drive and the internet, but I cannot find the attached documents nor the page that displays what programs to allocate the money to. Can you tell me where I might find it? Thank you!!

Sincerely,

Nancy Figueroa

Accounting Technician
Taft College – Business Office
nfigueroa@taftcollege.edu
(661) 763-7933

From: Amanda Bauer <abauer@taftcollege.edu>
Sent: Wednesday, November 27, 2019 11:24 AM
To: Nancy Figueroa <nfigueroa@taftcollege.edu>
Subject: Fwd: West Kern Comm College EROD needed

Please send me the reconciliation when you get a moment. I was given EROD access & will send it over when I get in.

Sent from my iPhone

Begin forwarded message:

From: Bertha Lopez <lopezbe@kerncounty.com>
Date: November 26, 2019 at 2:38:43 PM PST
To: Amanda Bauer <abauer@taftcollege.edu>, Mindy Jewell <MJewell@taftcollege.edu>, Nancy Figueroa <nfigueroa@taftcollege.edu>
Cc: Angelica Leon <leona@kerncounty.com>, Anna Fourie <fouriea@kerncounty.com>, "Christina J. Linck" <linckc@kerncounty.com>, Linda Delgado <delgadol@kerncounty.com>, Marcella Gamino <GaminoM@kerncounty.com>
Subject: West Kern Comm College EROD needed

Please submit an E-ROD today for School Apportionment West Kern Community College.

Total \$1,782,789.00

Mark E-ROD as being submitted at the Tax Collectors Office as a Direct Deposit.

Thank You

Bertha Lopez

Fiscal Support Technician
Kern County Treasurer-Tax Collector
1115 Truxtun Avenue, 2nd Floor
Bakersfield, CA 93301
Phone: (661) 868-3413
Fax: (661) 868-3409
E-mail: lopezbe@kerncounty.com

***** This is an EXTERNAL EMAIL. Stop and
think before replying, clicking links or opening attachments.

May contain privileged and confidential information for the intended recipient only. If received in error, please notify sender and destroy all contents and attachments. All rights to email contents are retained by Taft College.

May contain privileged and confidential information for the intended recipient only. If received in error, please notify sender and destroy all contents and attachments. All rights to email contents are retained by Taft College.

May contain privileged and confidential information for the intended recipient only. If received in error, please notify sender and destroy all contents and attachments. All rights to email contents are retained by Taft College.

May contain privileged and confidential information for the intended recipient only. If received in error, please notify sender and destroy all contents and attachments. All rights to email contents are retained by Taft College.

CONTROLLER OF CALIFORNIA, STATE OF CALIFORNIA

P O BOX 942850, SACRAMENTO, CA 94250-0001

REMITTANCE ADVICE

CLAIM SCHEDULE NUMBER: 1900129A

PAYMENT ISSUE DATE: 11/25/2019

KERN COUNTY TREASURER

PO BOX 981240

SACRAMENTO

CA 95798 1240

Financial Activity

Additional Description:

Part B of chapter 1308/71-Apportionments to Public Community Colleges.

Community College Payment

Fiscal Year: 2019

Collection Period: 11/01/2019 To 11/30/2019

Payment Calculations:

Apprenticeship Training and Instruction	0.00
Community College Monthly Payment	10,325,681.00

Gross Claim **\$10,325,681.00**

Net Claim / Payment Amount **\$10,325,681.00**

YTD Amount: **\$59,096,078.00**

For assistance, please call: John Bodolay at (916) 323-2154

11/19/2019

8

**California Community Colleges
2019-2020 Advance Apportionment
Monthly Payment Schedule By County**

November Revision
Exhibit B-4
11/15/2019 1:58:00 PM

County	District	Amount Certified	July Payment	August Payment	September Payment	October Payment	November Payment	December Payment	January Payment	Total Paid Thru. January 2020
Alameda	Chabot-Las Positas	57,532,264	9,440,883	4,126,473	7,420,988	5,041,756	4,628,847	2,545,725	4,054,598	37,259,270
	Ohlone	20,430,374	2,467,753	1,537,879	2,912,355	1,861,812	1,721,192	938,961	1,498,403	12,938,355
	Peralta	74,312,710	7,074,510	5,797,854	10,533,545	6,871,315	6,347,960	3,787,556	5,649,996	46,062,736
Alameda Total		152,275,348	18,983,146	11,462,206	20,866,888	13,774,883	12,697,999	7,272,242	11,202,997	96,260,361
Butte	Butte	72,930,176	15,893,969	4,924,790	8,397,262	6,007,235	5,484,542	3,103,191	4,853,199	48,664,188
Butte Total		72,930,176	15,893,969	4,924,790	8,397,262	6,007,235	5,484,542	3,103,191	4,853,199	48,664,188
Contra Costa	Contra Costa	55,229,433	7,270,106	4,079,825	8,502,640	4,857,920	4,521,873	2,469,937	3,921,189	35,623,490
Contra Costa Total		55,229,433	7,270,106	4,079,825	8,502,640	4,857,920	4,521,873	2,469,937	3,921,189	35,623,490
El Dorado	Lake Tahoe	11,152,819	992,049	873,991	1,483,642	1,061,489	973,799	570,058	866,299	6,821,327
El Dorado Total		11,152,819	992,049	873,991	1,483,642	1,061,489	973,799	570,058	866,299	6,821,327
Fresno	State Center	178,838,472	16,170,507	13,997,774	27,037,209	16,382,959	16,045,837	8,850,895	13,392,216	111,877,397
	West Hills	37,293,112	3,288,532	2,929,952	6,343,559	3,400,795	3,105,164	1,751,611	2,745,586	23,565,199
Fresno Total		216,131,584	19,459,039	16,927,726	33,380,768	19,783,754	19,151,001	10,602,506	16,137,802	135,442,596
Humboldt	Redwoods	26,060,175	2,311,783	2,051,019	3,464,226	2,502,461	2,282,464	1,301,021	2,024,535	15,937,509
Humboldt Total		26,060,175	2,311,783	2,051,019	3,464,226	2,502,461	2,282,464	1,301,021	2,024,535	15,937,509
Imperial	Imperial	42,138,017	3,382,588	3,337,588	8,020,646	3,792,574	3,455,924	1,900,819	3,041,314	26,931,453
Imperial Total		42,138,017	3,382,588	3,337,588	8,020,646	3,792,574	3,455,924	1,900,819	3,041,314	26,931,453
Kern	Kern	90,803,512	8,445,989	6,975,237	14,698,804	8,218,490	8,542,892	4,186,211	6,622,650	57,690,273
	West Kern	20,760,642	1,861,537	1,632,452	3,032,626	1,954,688	1,782,789	1,013,806	1,580,457	12,858,355
Kern Total		111,564,154	10,307,526	8,607,689	17,731,430	10,173,178	10,325,681	5,200,017	8,203,107	70,548,628
Lassen	Lassen	14,928,684	1,308,770	1,175,267	1,959,377	1,433,557	1,307,332	757,822	1,164,426	9,106,551
Lassen Total		14,928,684	1,308,770	1,175,267	1,959,377	1,433,557	1,307,332	757,822	1,164,426	9,106,551
Los Angeles	Antelope Valley	63,242,164	5,527,050	4,968,313	9,261,102	6,021,036	5,482,024	3,017,229	4,827,568	39,104,322
	Cerritos	73,483,025	6,657,631	5,742,870	11,786,237	6,808,281	6,224,564	3,436,068	5,471,226	46,126,877
	Citrus	63,492,893	5,783,084	4,973,136	8,970,807	6,059,392	5,518,428	3,036,608	4,858,572	39,200,027
	Compton	32,169,453	2,773,159	2,533,359	4,410,372	3,110,818	2,825,433	1,558,142	2,493,028	19,704,311
	El Camino	79,204,799	7,932,227	6,133,866	12,208,782	7,311,822	6,689,856	3,683,694	5,874,092	49,834,339
	Glendale	68,635,279	6,257,850	5,377,667	9,788,114	6,511,068	5,947,972	3,309,510	5,240,515	42,432,696
	Long Beach	87,499,246	8,415,846	6,811,341	12,338,153	8,266,226	7,559,614	4,195,745	6,652,053	54,238,978
	Los Angeles	406,188,507	36,913,781	31,752,588	58,344,649	38,442,811	35,225,459	19,613,481	30,982,625	251,275,394
	Mt. San Antonio	117,761,214	10,856,374	9,195,884	16,641,322	11,187,709	10,263,490	5,646,055	8,995,066	72,785,900
	Pasadena Area	92,638,194	9,156,405	7,190,827	14,030,312	8,567,182	7,862,960	4,377,656	6,908,808	58,094,150
	Rio Hondo	73,080,564	6,350,142	5,759,878	10,420,757	6,988,741	6,367,858	3,522,680	5,611,752	45,021,808
	Santa Clarita	62,789,825	6,602,614	4,837,500	8,387,848	5,930,993	5,433,669	2,992,625	4,767,430	38,952,679
Santa Monica	89,864,532	8,719,508	6,987,822	12,630,468	8,502,022	7,771,933	4,281,242	6,828,592	55,721,587	
Los Angeles Total		1,310,049,695	121,945,671	102,265,051	189,218,923	123,708,101	113,173,260	62,670,735	99,511,327	812,493,068
Marin	Marin	6,876,041	1,006,118	501,365	936,697	578,525	552,354	354,008	491,164	4,420,231
Marin Total		6,876,041	1,006,118	501,365	936,697	578,525	552,354	354,008	491,164	4,420,231

**WEST KERN COMMUNITY COLLEGE DISTRICT
REQUESTS FOR CONFERENCE ATTENDANCE & EXPENSES**

Travel Period: 11/1/19 - 11/30/19

Employee	Event/Purpose	Location	Travel Start Date	Travel End Date	Estimated Cost
Abbott, Amar	Academic Senate for California Community Colleges 2019 Fall Plenary	Newport Beach, CA	11/6/2019	11/9/2019	\$ 1,425.18
Altenhofel, Jennifer	Field Trip - LA County Museum of Art	Los Angeles, CA	11/12/2019	11/12/2019	\$ -
Balason, Severo	Intersegmental Pathways Symposium	Bakersfield, CA	11/15/2019	11/15/2019	\$ 420.00
Bandy, Kanoe	California Community College Athletics Association Fall Conference	Concord, CA	11/4/2019	11/8/2019	\$ 357.00
Bauer, Amanda	Quarterly Payroll User Group Training	Bakersfield, CA	11/27/2019	11/27/2019	\$ -
Blake, Paul	Oil Drill Fabrication - Students visit industry - applied learnings	Taft, CA	11/6/2019	11/6/2019	\$ 5.80
Criss, Sarah	Fall 2019 Policy & Procedure Subscriber Service Workshop	Riverside, CA	11/20/2019	11/20/2019	\$ 252.20
Davis, Jeanette	Vendor/Speaker Event	Del Rio, CA	11/8/2019	11/8/2019	\$ 50.00
Duran, Diana	Fall 2019 Policy & Procedure Subscriber Service Workshop	Riverside, CA	11/20/2019	11/20/2019	\$ 252.20
Entrikin, Sara	TRIO SSS Program field trip to UCSB	Santa Barbara, CA	11/1/2019	11/1/2019	\$ 1,950.00
Eveland, Sharyn	IEPI Partnership Resource Team Site Visit	Santa Clarita, CA	11/18/2019	11/19/2019	State Paid
Eveland, Sharyn	Academic Senate Fall 2019 Plenary Session	Newport Beach, CA	11/6/2019	11/9/2019	\$ 1,571.68
Grimes, Jessica	Central /Motherlode Regional Consortium	Stockton, CA	11/13/2019	11/14/2019	\$ 425.05
Grimes, Jessica	Intersegmental Pathways Symposium	Marriot of Bakersfield	11/15/2019	11/15/2019	N/A
Hall-Silveira, Meghan	Recruitment & Selection Committee - Early Head Start	Bakersfield, CA	11/15/2019	11/15/2019	\$ 38.62
Jacobi, Victoria	Fall Plenary / Academic Senate	Newport Beach, CA	11/6/2019	11/9/2019	\$ 1,486.46
Jarrahan, Abbas	Field Trip: Los Angeles Natural History Museum	Los Angeles, CA	11/15/2019	11/15/2019	\$ 2,234.00
Kimbrough, Vickie	Dental Hygiene Board of California Meeting	Sacramento, CA	11/21/2019	11/25/2019	\$ -
Kulzer-Reyes, Kelly	Academic Senate for California Community Colleges 2019 Fall Plenary	Newport Beach, CA	11/6/2019	11/12/2019	\$ 1,433.96
Kulzer-Reyes, Kelly	"Taking Charge: Making Self Determination Work for Us" Conference	Los Angeles, CA	11/14/2019	11/16/2019	\$ 120.12
Li, Xiaohong	Workshop: Using Data Strategically to Increase Student Success	Pleasant Hill, CA	11/12/2019	11/12/2019	\$ 525.00
Lytle, Steve	Field Trip: Museum Natural History	Los Angeles, CA	11/15/2019	11/15/2019	\$ 160.00
Lytle, Steve	Field Trip: Wind Wolves	Maricopa, CA	11/19/2019	11/19/2019	\$ 30.16
Markovits, Aaron	SOTA Conference 2019	Reno, NV	11/12/2019	11/14/2019	\$ 1,073.96
Markovits, Aaron	28th Annual Get Acquainted Luncheon	Bakersfield, CA	11/8/2019	11/8/2019	\$ 50.00
Markovits, Aaron	Vendor/Speaker Event	Del Rio, CA	11/8/2019	11/8/2019	\$ 50.00
Martinez, Windy	CSU Bakersfield	Bakersfield, CA	11/15/2019	11/15/2019	\$ 34.80
May, James	Field Trip: Required for Intro to Geology	Vasquez Rocks	11/8/2019	11/8/2019	\$ 50.00
May, James	STEM-CITE community outreach at Kern County Museum	Bakersfield, CA	11/9/2019	11/9/2019	\$ 200.00
May, James	STEM-CITE community outreach at Kern County Museum	Bakersfield, CA	11/16/2019	11/16/2019	\$ 145.00
Reynolds, David	Field Trip: Bakersfield Comic Con	Bakersfield, CA	11/16/2019	11/16/2019	\$ 206.00
Rodenhauser, Debra	Field Trip: Los Angeles County Museum of Art	Los Angeles, CA	11/12/2019	11/12/2019	\$ 1,705.00
Roth, Rebecca	Mentor and CDTC Annual Meeting and CAEYC Forum	Palm Springs, CA	11/7/2019	11/9/2019	State Paid
Roth, Rebecca	Public Service Announcement Film Festival	Bakersfield, CA	11/21/2019	11/21/2019	N/A
Rothgeb, Julie	Kern Energy Festival Outreach	Bakersfield, CA	11/9/2019	11/9/2019	\$ 28.00
Rothgeb, Julie	Greenfield Middle School event with Chevron (CTE)	Bakersfield, CA	11/8/2019	11/8/2019	\$ 28.00
Sundgren, Lori	Intersegmental Pathways Symposium	Bakersfield, CA	11/15/2019	11/15/2019	\$ 80.00
Trecee, Richard	Community College Facilities Coalition Conference	Sacramento, CA	11/11/2019	11/13/2019	\$ 1,773.74
Valencia, Leovi	Quarterly Payroll User Group Training	Bakersfield, CA	11/27/2019	11/27/2019	\$ 41.47
Waugh, Vicky	League of Dreams Autism on the Run	Bakersfield, CA	11/2/2019	11/2/2019	\$ 75.00
Waugh, Vicky	Resource Fair - TIL	Tehachapi, CA	11/14/2019	11/14/2019	\$ 101.51
Waugh, Vicky	Vendor/Speaker Event	Del Rio, CA	11/8/2019	11/8/2019	\$ 50.00
Wells, Susan	Ventura County Transition Fair	Ventura, CA	11/13/2019	11/14/2019	\$ 318.03
Wells, Susan	Life after High School / Transition Outreach	West Covina, CA	11/22/2019	11/23/2019	\$ 173.89
Wells, Susan	League of Dreams Autism on the Run	Bakersfield, CA	11/2/2019	11/2/2019	\$ 54.50
Wells, Susan	Vendor/Speaker Event	Del Rio, CA	11/8/2019	11/8/2019	\$ 50.00