

**WEST KERN COMMUNITY COLLEGE DISTRICT
INDEPENDENT CITIZENS BOND
OVERSIGHT COMMITTEE**



January 29, 2015

Letter from the Chairperson:

To: Superintendent/President Dena Maloney, Ed.D.
Members of the Board of Trustees
Citizens of the West Kern Community College District

As Chairperson of the West Kern Community College District Independent Citizens Oversight Committee (the Committee), I am pleased to submit this report to the Board of Trustees (the Board) of the West Kern Community College District (WKCCD, the District). As stated in the West Kern Community College District Citizens' Oversight Committee Charter, this report states whether or not the District is in compliance with Article XIII A, Section 1(b) 3 of the California Constitution. It also summarizes the major topics dealt with by the Committee during the last twelve months.

I would like to thank my fellow Committee members for their time and efforts in overseeing the District's long-term construction and facilities improvement project. Thanks to the passage of Measure A in 2004 and the proper usage of the revenues generated per the language of the bond, the face of Taft College is changing to reflect its vision, mission and values.

I also wish to thank those members of the District staff who continue to work with us to set up the processes to ensure that independent oversight of the project is possible.

The Committee is pleased with the progress made during this fiscal year on all current Measure A bond projects: Specifically, the renovation of the Ash Street dormitory facilities. This project is updating dorm rooms and the surrounding areas to improve the on-campus living experience for Taft College students. The project is being completed in two phases, the first phase being completed prior to the beginning of the fall, 2014 semester, and the second semester being completed in January, 2015, prior to the spring semester. Along with the modernization of the on-campus dormitories, this project will allow for the removal of the T-dorms, in anticipation of the new Student Center project, which is scheduled to begin in 2015.

As the appointed voice of the Citizens Oversight Committee, I would like to state that the Committee looks forward to continuing its efforts to ensure that "Measure A" bond revenues are spent judiciously and to keep the Taft community informed on the progress of the projects.

Respectfully submitted,

Roger Miller, Chairperson
West Kern Community College District 2013/2014
"Measure A" Independent Citizens Oversight Committee

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Annual Report

July 1, 2013 – June 30, 2014

I. Description of “Measure A”:

In the March 2, 2004 general election, the West Kern Community College District succeeded in obtaining authorization from the District’s voters to issue \$39,800,000 in general obligation bonds (“Measure A” was a facilities and equipment bond measure on the ballot). Proceeds from the sale of the bonds were to be used for financing the long-term construction and facilities improvement project.

II. Citizens Oversight Committee:

At July 1, 2013, the following persons held positions on the Citizens Oversight Committee (COC, or the Committee) appointed by the Board of Trustees:

-Larry Buttke	Advisory Council/Foundation Representative
-Jeff Dittman	Taxpayer's Organization
-Don Koenig	At-Large Representative
-Dennis McCall	Senior Citizen's Representative
-Roger Miller	At-Large Representative
-Neil Sawyer	Local Business Representative

There is also a Student Representative Member position on the COC Board, assigned as a 1-year term which is tied to the academic calendar. The position was filled by Celia Rangel at the November 6, 2013 COC meeting. Ms. Rangel did not hold an office with the Taft College Associated Student Body Organization (ASB) for the 2013/2014 academic year but volunteered as an ASB member.

The previous Student Representative was Ms. Yesenia Ayala. Ms. Ayala did not hold a Taft College Associated Student Body Organization (ASB) office for the 2012/2013 academic year but volunteered as an ASB representative. Ms. Ayala served the full term and resigned her position after the May 1, 2013 meeting.

The Citizens Oversight Committee roster had remained unchanged since February, 2013. On July 1, 2013 Mr. Neil Sawyer and Mr. Don Koenig became ineligible to serve due to the term limits established in the Committee charter. Both members were original Committee members, serving since 2004. On July 10, 2013, the District Board of Trustees filled these positions with Mr. Emmanuel Campos and Mr. Paul Linder. Due to a subsequent business engagement, Mr. Paul Linder resigned his position, effective September 1, 2013. Former committee member Mr.

Don Koenig was re-elected to the committee by the District board of trustees on November 13, 2013. On April 14, 2014, Mr. Emmanuel Campos resigned his position based upon his appointment to the West Kern Community College Board of Trustees. On May 14, 2014, at their regular monthly meeting, the District board of trustees elected Dr. Loretta Lipscomb to fill the position vacated by Mr. Campos.

At June 30, 2014, the following persons held positions on the Citizens Oversight Committee (COC, or the Committee) appointed by the Board of Trustees:

-Larry Buttke	Advisory Council/Foundation Representative
-Don Koenig	At-Large Representative
-Dennis McCall	Senior Citizen's Representative
-Roger Miller	Local Business Representative
-Dr. Loretta Lipscomb	At-Large Representative
-Jeff Dittman	Taxpayer's Organization

The Committee does not make decisions regarding the use of "Measure A" funds, but it does inform the public of bond revenue expenditures. To carry out its stated purpose, the following duties are set forth in the West Kern Community College District Citizens Oversight Committee Charter:

Inform the public concerning information regarding the District's expenditures of revenues received from the sale of "Measure A" approved bonds.

Review expenditures to ensure that the bond proceeds are expended only for purposes set forth in the ballot measure and ensure that no bond proceeds are used for teacher or administrative salaries or other operating expenses.

The Committee shall present to the Board of Trustees an Annual Report in written format which shall include a statement indicating whether the District is in compliance with the requirements of Article XIII A, Section 1(b) 3 of the California Constitution; and a summary of the Committee's proceedings and activities of the preceding fiscal year.

III. Meetings:

The COC held its organizational meeting on July 29, 2004. The following issues were discussed and adopted where necessary: Format, membership of board members, length of terms, and schedules for future meetings.

The COC meets quarterly at the West Kern Community College District office, in the Boardroom. Project updates are provided at each meeting with financial reports by District staff, along with performance presentations from District consultants on topics of project planning, execution and completion. Agendas are developed from board member's request for data and staff input.

The dates for the quarterly COC meetings for the 2013 / 2014 fiscal year were established per the July 28, 2005 meeting where it was agreed to reschedule the meeting dates to the first Wednesday of the second month immediately following the end of each quarter, unless

otherwise noted. The meeting time will remain at 4:00 p.m. The 2013 / 2014 meeting dates were:

November 6, 2013
February 5, 2014

May 7, 2014
August 6, 2014

All agendas and minutes are posted at the District office and on the District website. Meetings are held in accordance with the Ralph M. Brown Act (Open Meeting Laws).

IV. Activities of the Committee:

The following are activities that the COC regularly participates in:

Approval of minutes from prior COC meetings.

The Committee reviews budget and construction project performance analysis reports presented by AP Architects. For the 2013 / 2014 fiscal year all presentations have been made by Mr. Jose Vargas, Principal Architect of AP Architects, assigned to the project, Mr. Richard Treese, Planner for AP Architects, or Mr. Brock McMurray, Executive Vice-President of Administrative Services for the District. The quarterly financial reports and reconciliation to the County Fund for "Measure A" revenues are presented by WKCCD Administrative Services management personnel.

The Committee takes periodic tours of the construction projects. In this manner, they are able to see what the District and architects' details have been reporting. Any questions or concerns can be discussed on the sites so that a full understanding of all projects is achieved.

Any changes in the status or budgets of the projects are discussed openly and fully to the satisfaction of the COC.

V. Establishment of Committee Member Terms:

Establishment of terms for COC Members as well as voting for continuation of membership or replacement of members due to expiration of term or resignation of members is the duty of the WKCCD Board of Trustees. All original COC Members drew lots to determine the initial terms of their membership. All lots were for 1 or 2 year assignments, running from July 1 to June 30. The WKCCD Citizens Oversight Committee Charter originally stated that all members may serve a maximum of two consecutive terms. At the May 10, 2007 WKCCD Board of Trustees meeting, the originally established COC member term rulings were revised, eliminating the maximum two (2) term limitation.

On August 14, 2013, the WKCCD Board of Trustees voted to update the charter to include language identifying each term as 4 years, and limiting a committee member to a 3-term limit.

Terms for the Student Representative that were originally set as 1 year terms due to the nature of the position remained unchanged. The position is open to resignation of the member and replacement as needed based upon the situation and needs of the member student.

For the 2013 / 2014 fiscal year, terms for the current members and dates appointed by the WKCCD Board of Trustees were as follows:

Member	Term	Expiration of Current Term	Date Appointed
Larry Buttke	Second Term	June 30, 2017	January 20, 2011
Don Koenig	First Term	June 30, 2017	November 13, 2013
Dennis McCall	Second Term	June 30, 2016	June 10, 2010
Roger Miller	Second Term	June 30, 2016	May 13, 2010
Loretta Lipscomb	First Term	June 30, 2018	May 15, 2014
Jeff Dittman	First Term	June 30, 2017	May 1, 2013

V. Committee Leadership

At the first Committee meeting held on July 29, 2004, Neil Sawyer was elected Chairperson and Dawn Cole elected Vice Chair. Mr. Sawyer served as Chairperson until July 1, 2013. Upon his resignation due to term-limit restrictions, on August 7, 2013, Mr. Roger Miller was elected Chairperson. Mrs. Cole served as Vice Chair from 2004 until relinquishing her seat during the 2009/2010 fiscal year to accept a position on the West Kern Community College Board of Trustees. Mr. Don Koenig was subsequently elected Vice Chair. Mr. Koenig vacated the Vice Chair position on July 1, 2013, when his extended representation and service reached term limit restrictions. This vacancy was filled by the election of Mr. Larry Buttke at the August 7, 2013 quarterly meeting.

VII. Projects

There are currently 23 various capital improvement projects ranging from utility and technology upgrades to remodel of current campus facilities and new construction of facilities budgeted through "Measure A" funds. As of June 30, 2014, the following "Measure A" projects have been completed:

- Campus Landscape / Courtyard
- Campus Parking Maintenance (Phase 1)
- Center for Independent Living Center
- Child Development Center (Phase 1)
- Community Technology Center (RFE)
- Land Acquisition (Phase 1)
- Land Acquisition (Phase 2)
- Main Plant Development
- Maintenance & Operations Facility
- Science Modernization
- Swing Space (Phase 1)
- Swing Space (Phase 2)
- Technical Arts Modernization
- Utility Infrastructure (Phase 1)
- Utility Infrastructure (Phase 2)

VIII. Audit:

As dictated by state law, the "Measure A" bond requires a financial and performance audit which examines the usage of the bond funds. The firm of Rex A. Phinney, Certified Public Accountant, audited the "Measure A" Bond program for the fiscal year ending June 30, 2014. This report was presented to the WKCCD Board on January 14, 2015, and will be presented to the Citizen's Oversight Committee during the February 4, 2015 meeting. Copies of the audit reports are available at the District Business Services office. Both audits were supportive of the program and its management.

The auditor's report gave an unqualified opinion that the financial statements presented fairly, "in all material respects, the financial position of the General Obligation Bond Fund (Proposition 39) of the West Kern Community College District at June 30, 2014, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America."

In regards to the performance audit, the auditor's report noted no instances of noncompliance with the terms of Proposition 39 or "Measure A". Nothing examined came to auditor's attention to indicate that the District did not implement appropriate management controls to ensure the bond proceeds are administered economically, efficiently and effectively.

IX. Statement of Compliance:

Based on the information provided by the District, the Committee finds that as of this reporting period of July 1, 2013 through June 30, 2014, the District is in compliance with the standards of Article XIII A Section 1(b) 3 of the California State Constitution and the terms of the original bond ballot.

Respectfully submitted,

Roger Miller, Chairperson
West Kern Community College District 2013/2014
"Measure A" Independent Citizens Oversight Committee