

# **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

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## **FINANCIAL SECTION**

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

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**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**

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

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

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**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**

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**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**

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**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**

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**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**

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**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.

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## **SUPPLEMENTARY INFORMATION**

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

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**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**

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**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**

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**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	<u>\$ 16,995,000</u>	<u>\$ 5,715,525</u>	<u>\$ 22,710,525</u>

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	<u>\$ 2,715,000</u>	<u>\$ 133,499</u>	<u>\$ 2,848,499</u>

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**

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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**

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**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.

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## **OTHER REPORTS**

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**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

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## **FINDINGS AND RESPONSES SECTION**

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

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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**

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