



# CITIZENS' BOND OVERSIGHT COMMITTEE

WEST KERN COMMUNITY COLLEGE  
DISTRICT

PROP 39 MEASURE A BOND

2014-15 ANNUAL REPORT

WEST KERN COMMUNITY COLLEGE DISTRICT  
INDEPENDENT CITIZENS BOND  
OVERSIGHT COMMITTEE

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January 29, 2016

## Letter from the Chairperson

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To: Interim Superintendent/President Brock McMurray  
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 completion of the Ash Street dormitory facilities renovation. This project updated dorm rooms and the surrounding areas to improve the on-campus living experience for Taft College students. The project was 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 2016.

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 2014/2015  
"Measure A" Independent Citizens' Bond Oversight Committee

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## Annual Report

July 1, 2014 – June 30, 2015

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### I. Description of “Measure A”:

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In the March 2, 2004 general election, the West Kern Community College District presented Measure A to the District’s voters on the ballot. Measure A requested approval to issue \$39,800,000 in general obligation bonds, with the proceeds from the sale of the bonds to be used for financing the District’s long-term construction and facilities improvement project. The wording on the 2004 ballot consisted of:

**Measure A. Campus Expansion -- West Kern Community College District**

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 vocational labs and programs in science and healthcare to produce a trained workforce, improve access to computers and technology, construct a library media center for community use, and build classrooms, by issuing \$39,800,000 in bonds, within legal interest rates, with annual audits, a citizens' oversight committee and no money for teacher or administrators' salaries?

In compliance with Proposition 39 of 2000, a 55% approval was required to pass Measure A. The voters of the District passed the bond measure with a 58.1% vote count.

### II. Citizens’ Bond Oversight Committee:

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At July 1, 2014, the following persons held positions on the Citizens’ Bond 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

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 Adam Hightower at the November 5, 2014 COC meeting. Mr. Hightower did not hold an office with the Taft College Associated Student Body Organization (ASB) for the 2014/2015 academic year but volunteered as an ASB student trustee.

The previous Student Representative was Ms. Celia Rangel. Ms. Rangel did not hold a Taft College Associated Student Body Organization (ASB) office for the 2013/2014 academic year but volunteered as an ASB representative. Ms. Rangel served the full term and resigned her position after the May 7, 2014 meeting.

There have been no changes in committee members since the 2013/2014 fiscal year. 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. The Citizens Oversight Committee roster has remained unchanged since May, 2014.

At June 30, 2015, 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:

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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. 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 2014/2015 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 2014/2015 meeting dates were:

November 5, 2014

May 6, 2015

February 4, 2015

August 11, 2015

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:

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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 2014/2015 fiscal year all presentations have been made by Mr. Kevin Cobb, Mr. Jose Vargas, Principal Architects of AP Architects, both assigned to the project, or Mr. Richard Treese, Planner for AP Architects. 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:

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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 2014/2015 fiscal year, terms for the current members and dates appointed by the WKCCD Board of Trustees were as follows:

<b>Member</b>	<b>Term</b>	<b>Expiration of Current Term</b>	<b>Date Appointed</b>
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

## VI. Committee Leadership

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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

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There are currently 25 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, 2015, the following information summarizes the status of the "Measure A" projects:



<b>PROJECT</b>	<b>REMAINING BOND COMMITMENT</b>	<b>BOND FUNDING</b>	<b>BOND EXPENDITURES</b>
Dorm Renovation	\$ 7,088	\$ 1,968,350	\$ 1,961,262
CEQA / Master Planning	28,740	655,851	627,111
Campus Center	11,077,059	11,956,791	879,732
Land Acquisition (Phase 3)	230,643	335,000	104,357
Vocational Center	773,190	818,000	44,810
Campus Landscape / Courtyard	COMPLETED	1,375,000	1,966,180
Campus Parking (Phase 1)	COMPLETED	200,000	17,151
Child Development Center	COMPLETED	1,171,000	895,823
Community Technology Center	COMPLETED	11,251,624	11,339,947
Land Acquisition (Phase 1)	COMPLETED	127,415	127,415
Land Acquisition (Phase 2)	COMPLETED	250,000	378,864
Main Plant Development	COMPLETED	1,227,039	1,442,582
Maintenance/Operation Facility	COMPLETED	3,218,006	3,129,538
Science Modernization	COMPLETED	2,319,414	2,385,922
Swing Space (Phase 1)	COMPLETED	987,800	863,265
Swing Space (Phase 2)	COMPLETED	2,100,000	2,380,279
Tech Arts Modernization	COMPLETED	1,346,151	1,340,035
Technology Upgrade	COMPLETED	4,150,000	3,998,047
Transition to Independent Living Center	COMPLETED	2,421,894	2,421,894
Utility Infrastructure (Phase 1)	COMPLETED	166,682	166,682
Utility Infrastructure (Phase 2)	COMPLETED	20,500	22,187
Campus Parking (Phase 2)	COMPLETED	350,000	-
Campus Parking (Phase 3)	COMPLETED	300,000	-
CDC Parking Development	COMPLETED	222,213	-
Sandy Creek Beautification	COMPLETED	75,000	-
	<b>\$ 12,116,720</b>	<b>\$ 49,013,730</b>	<b>\$ 36,493,083</b>

## VIII. Audit:

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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, 2015. This report was presented to the WKCCD Board on January 13, 2016, and will be presented to the Citizen’s Oversight Committee during the February 3, 2016 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 unmodified 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, 2015, 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". The auditor's conclusion was that "the West Kern Community College District has properly accounted for the expenditures held in the General Obligation Bond Fund and that such expenditures were made for authorized bond projects." 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 and effectively.

## IX. Statement of Compliance:

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Based on the information provided by the District, the Committee finds that as of this reporting period of July 1, 2014 through June 30, 2015, the District is in compliance with the standards of Article XIII A Section 1(b)(3)(c) of the California State Constitution and the terms of the original bond ballot.

Respectfully submitted,

Roger Miller, Chairperson  
West Kern Community College District 2014/2015  
"Measure A" Independent Citizens' Bond Oversight Committee

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