

CAEP Consortium Fiscal Reporting 68 West Kern Consortium

2019-20 Fiscal Year

Certification

Certified By

Kathleen Johnson
Director, Adult Education

| | | | |
|------------------|------------------|------------------|------------------|
| Quarter 1 Status | Quarter 2 Status | Quarter 3 Status | Quarter 4 Status |
| Certified | Certified | Certified | Certified |

I certify that our consortium did not exceed 5% of the total allocation in administrative costs: Yes

Fiscal Report Submittal Status

| | Quarter 1 | Quarter 2 | Quarter 3 | Quarter 4 |
|--|-----------|-----------|-----------|-----------|
| West Kern Adult Education Network Joint Powers Authority | Submitted | Submitted | Submitted | Submitted |
| West Kern CCD | Submitted | Submitted | Submitted | Submitted |

West Kern Adult Education Network Joint Powers Authority

West Kern Adult Education Network Joint Powers Authority Q1 Report (7/1 - 9/30)

| Object Code | Year to Date (YTD) Expenditure | YTD Forecast | % Expended of YTD Forecast | Project Budget | % Expended of Overall Budget | Budget Remaining |
|--|--------------------------------|------------------|----------------------------|------------------|------------------------------|------------------|
| 1000 - Instructional Salaries | \$85,739 | \$91,250 | 93.96% | \$365,000 | 23.49% | \$279,261 |
| 2000 - Non-Instructional Salaries | \$18,005 | \$23,250 | 77.44% | \$93,000 | 19.36% | \$74,995 |
| 3000 - Employee Benefits | \$19,974 | \$35,911 | 55.62% | \$143,645 | 13.91% | \$123,671 |
| 4000 - Supplies and Materials | \$12,598 | \$7,375 | 170.82% | \$29,500 | 42.71% | \$16,902 |
| 5000 - Other Operating Expenses and Services | \$42,145 | \$43,623 | 96.61% | \$174,492 | 24.15% | \$132,347 |
| 6000 - Capital Outlay | \$1,466 | \$750 | 195.47% | \$3,000 | 48.87% | \$1,534 |
| 7000 - Other Outgo | \$0 | \$0 | 100% | \$0 | 100% | \$0 |
| Indirect Costs | \$0 | \$6,000 | 0% | \$24,000 | 0% | \$24,000 |
| Totals | \$179,927 | \$208,159 | 86.44% | \$832,637 | 21.61% | \$652,710 |

Corrective Action Plan

Additional classes are scheduled and job recruitment for additional ESL and CTE teachers is ongoing. Classes are being linked with area employers to expand student's employment possibilities.

Summary of Activities:

Expanded and reorganized ESL classes resulting in recruiting additional students and more orderly progression of class types. Reorganization of GED classes and rotation/replacement of teaching staff resulted in accelerated number of graduates this year and increased enrollment. Implemented new Strong Workforce courses to accelerate participants into workforce. Classes include: Welder's Helper , Security Guard , Personal Care Aide, Food Handler. Planned new schedule of classes, adding additional skills classes, security guard certification, ParaProfessional, and forklift certification. Assembled support services with local agencies to help clear obstacles for returning workforce clients. Dean of Instruction audited course materials & instituted new controls. Expanding number of classrooms and classes to better prepare workforce. Support staff, Director and Dean attended additional training. Consolidated and streamlined data capture to meet requirements.

Status
Submitted

West Kern Adult Education Network Joint Powers Authority Q2 Report (10/1 - 12/31)

| Object Code | Year to Date (YTD) Expenditure | YTD Forecast | % Expended of YTD Forecast | Project Budget | % Expended of Overall Budget | Budget Remaining |
|--|--------------------------------|------------------|----------------------------|------------------|------------------------------|------------------|
| 1000 - Instructional Salaries | \$207,867 | \$182,500 | 113.9% | \$365,000 | 56.95% | \$157,133 |
| 2000 - Non-Instructional Salaries | \$18,005 | \$46,500 | 38.72% | \$93,000 | 19.36% | \$74,995 |
| 3000 - Employee Benefits | \$45,297 | \$71,823 | 63.07% | \$143,645 | 31.53% | \$98,348 |
| 4000 - Supplies and Materials | \$19,643 | \$14,750 | 133.17% | \$29,500 | 66.59% | \$9,857 |
| 5000 - Other Operating Expenses and Services | \$109,529 | \$87,246 | 125.54% | \$174,492 | 62.77% | \$64,963 |
| 6000 - Capital Outlay | \$2,216 | \$1,500 | 147.73% | \$3,000 | 73.87% | \$784 |
| 7000 - Other Outgo | \$0 | \$0 | 100% | \$0 | 100% | \$0 |
| Indirect Costs | \$0 | \$12,000 | 0% | \$24,000 | 0% | \$24,000 |
| Totals | \$402,557 | \$416,319 | 96.69% | \$832,637 | 48.35% | \$430,080 |

Summary of Activities:

Expanded and reorganized ESL classes resulting in recruiting additional students and more orderly progression of class types. Reorganization of GED classes and rotation/replacement of teaching staff resulted in accelerated number of graduates this year and increased enrollment. Implemented new Strong Workforce courses to accelerate participants into workforce. Classes include: Welder's Helper , Security Guard , Personal Care Aide, Food Handler. Planned new schedule of classes, adding additional skills classes, security guard certification, ParaProfessional, and forklift certification. Assembled support services with local agencies to help clear obstacles for returning workforce clients. Dean of Instruction audited course materials & instituted new controls. Expanding number of classrooms and classes to better prepare workforce. Support staff, Director and Dean attended additional training. Consolidated and streamlined data capture to meet requirements.

Status
Submitted

Allocation Year Closeout: 2017-18

I have reviewed the financial reports for my agency and confirm that all funds for this allocation year have been spent.

2017-18 Reverted Funds:

\$0

2017-18 Status

Closed

Submitting Authority

Kathleen Johnson, Director, Adult Education

West Kern Adult Education Network Joint Powers Authority Q3 Report (1/1 - 3/31)

| Object Code | Year to Date (YTD) Expenditure | YTD Forecast | % Expended of YTD Forecast | Project Budget | % Expended of Overall Budget | Budget Remaining |
|--|--------------------------------|------------------|----------------------------|------------------|------------------------------|------------------|
| 1000 - Instructional Salaries | \$340,610 | \$273,750 | 124.42% | \$365,000 | 93.32% | \$24,390 |
| 2000 - Non-Instructional Salaries | \$18,005 | \$69,750 | 25.81% | \$93,000 | 19.36% | \$74,995 |
| 3000 - Employee Benefits | \$56,532 | \$107,734 | 52.47% | \$143,645 | 39.36% | \$87,113 |
| 4000 - Supplies and Materials | \$19,643 | \$22,125 | 88.78% | \$29,500 | 66.59% | \$9,857 |
| 5000 - Other Operating Expenses and Services | \$109,529 | \$130,869 | 83.69% | \$174,492 | 62.77% | \$64,963 |
| 6000 - Capital Outlay | \$2,216 | \$2,250 | 98.49% | \$3,000 | 73.87% | \$784 |
| 7000 - Other Outgo | \$0 | \$0 | 100% | \$0 | 100% | \$0 |
| Indirect Costs | \$0 | \$18,000 | 0% | \$24,000 | 0% | \$24,000 |
| Totals | \$546,535 | \$624,478 | 87.52% | \$832,637 | 65.64% | \$286,102 |

Status
Submitted

West Kern Adult Education Network Joint Powers Authority Q4 Report (4/1 - 6/30)

| Object Code | Year to Date (YTD) Expenditure | YTD Forecast | % Expended of YTD Forecast | Project Budget | % Expended of Overall Budget | Budget Remaining |
|--|--------------------------------|------------------|----------------------------|------------------|------------------------------|------------------|
| 1000 - Instructional Salaries | \$345,000 | \$365,000 | 94.52% | \$365,000 | 94.52% | \$20,000 |
| 2000 - Non-Instructional Salaries | \$101,000 | \$93,000 | 108.6% | \$93,000 | 108.6% | ⚠ -\$8,000 |
| 3000 - Employee Benefits | \$88,000 | \$143,645 | 61.26% | \$143,645 | 61.26% | \$55,645 |
| 4000 - Supplies and Materials | \$26,372 | \$29,500 | 89.4% | \$29,500 | 89.4% | \$3,128 |
| 5000 - Other Operating Expenses and Services | \$187,913 | \$174,492 | 107.69% | \$174,492 | 107.69% | ⚠ -\$13,421 |
| 6000 - Capital Outlay | \$3,364 | \$3,000 | 112.13% | \$3,000 | 112.13% | ⚠ -\$364 |
| 7000 - Other Outgo | \$0 | \$0 | 100% | \$0 | 100% | \$0 |
| Indirect Costs | \$0 | \$24,000 | 0% | \$24,000 | 0% | \$24,000 |
| Totals | \$751,649 | \$832,637 | 90.27% | \$832,637 | 90.27% | \$80,988 |

I certify that our agency did not exceed the allowed indirect rate as directed in the Adult Education Program

Guidance: Yes

Summary of Activities:

Additional costs were incurred due to COVID 19 related protections. Online classes were ramped up to allow students to access their classes during this period of quarantine. The Consortium Board approved additional expenses due to the quarantine. Strong Workforce Classes were severely impacted due to hands on training required; staff have reformatted classes to meet approved process for COVID 19 protections.

**Status
Submitted**

West Kern CCD

West Kern CCD Q1 Report (7/1 - 9/30)

| Object Code | Year to Date (YTD) Expenditure | YTD Forecast | % Expended of YTD Forecast | Project Budget | % Expended of Overall Budget | Budget Remaining |
|--|--------------------------------|------------------|----------------------------|------------------|------------------------------|------------------|
| 1000 - Instructional Salaries | \$0 | \$72,108 | 0% | \$288,432 | 0% | \$288,432 |
| 2000 - Non-Instructional Salaries | \$0 | \$18,588 | 0% | \$74,350 | 0% | \$74,350 |
| 3000 - Employee Benefits | \$0 | \$23,729 | 0% | \$94,916 | 0% | \$94,916 |
| 4000 - Supplies and Materials | \$0 | \$5,900 | 0% | \$23,600 | 0% | \$23,600 |
| 5000 - Other Operating Expenses and Services | \$0 | \$38,503 | 0% | \$154,013 | 0% | \$154,013 |
| 6000 - Capital Outlay | \$0 | \$600 | 0% | \$2,400 | 0% | \$2,400 |
| 7000 - Other Outgo | \$0 | \$0 | 100% | \$0 | 100% | \$0 |
| Indirect Costs | \$0 | \$7,500 | 0% | \$30,000 | 0% | \$30,000 |
| Totals | \$0 | \$166,928 | 0% | \$667,711 | 0% | \$667,711 |

Corrective Action Plan

WKCCD is the pass through fiscal agent for WKAEN. Due to a glitch in NOVA software, the NOVA system shows all carryover funds attached to WKCCD, instead of WKAEN. The system also show WKCCD has no ability to spend the funds due to the CFAD, because WKAEN is the only funded member and handles all expenditures. Upon completion of the 2020/21 CFAD, the carryover allocation will be moved to WKAEN, who is expending the funds within this year of 2019/20. No funds expenditure will show for WKCCD in the fiscal year. It was necessary to input a budget for WKCCD in order to certify the budget and workplan because the way the software is designed and will show no expenditures all year.

Summary of Activities:

All expenditures are made by WKAEN and will be reflected in their reporting.

Status
Submitted

West Kern CCD Q2 Report (10/1 - 12/31)

| Object Code | Year to Date (YTD) Expenditure | YTD Forecast | % Expended of YTD Forecast | Project Budget | % Expended of Overall Budget | Budget Remaining |
|--|--------------------------------|------------------|----------------------------|------------------|------------------------------|------------------|
| 1000 - Instructional Salaries | \$0 | \$144,216 | 0% | \$288,432 | 0% | \$288,432 |
| 2000 - Non-Instructional Salaries | \$0 | \$37,175 | 0% | \$74,350 | 0% | \$74,350 |
| 3000 - Employee Benefits | \$0 | \$47,458 | 0% | \$94,916 | 0% | \$94,916 |
| 4000 - Supplies and Materials | \$0 | \$11,800 | 0% | \$23,600 | 0% | \$23,600 |
| 5000 - Other Operating Expenses and Services | \$0 | \$77,007 | 0% | \$154,013 | 0% | \$154,013 |
| 6000 - Capital Outlay | \$0 | \$1,200 | 0% | \$2,400 | 0% | \$2,400 |
| 7000 - Other Outgo | \$0 | \$0 | 100% | \$0 | 100% | \$0 |
| Indirect Costs | \$0 | \$15,000 | 0% | \$30,000 | 0% | \$30,000 |
| Totals | \$0 | \$333,856 | 0% | \$667,711 | 0% | \$667,711 |

Corrective Action Plan

WKCCD is the pass through fiscal agent for WKAEN. Due to a glitch in NOVA software, the NOVA system shows all carryover funds attached to WKCCD, instead of WKAEN. The system also show WKCCD has no ability to spend the funds due to the CFAD, because WKAEN is the only funded member and handles all expenditures. Upon completion of the 2020/21 CFAD, the carryover allocation will be moved to WKAEN, who is expending the funds within this year of 2019/20. No funds expenditure will show for WKCCD in the fiscal year. It was necessary to input a budget for WKCCD in order to certify the budget and workplan because the way the software is designed and will show no expenditures all year.

Summary of Activities:

All expenditures are made by WKAEN and will be reflected in their reporting.

**Status
Submitted**

Allocation Year Closeout: 2017-18

I have reviewed the financial reports for my agency and confirm that all funds for this allocation year have been spent.

2017-18 Reverted Funds:

\$0

2017-18 Status

Closed

Submitting Authority

Deb Daniels

West Kern CCD Q3 Report (1/1 - 3/31)

| Object Code | Year to Date (YTD) Expenditure | YTD Forecast | % Expended of YTD Forecast | Project Budget | % Expended of Overall Budget | Budget Remaining |
|--|--------------------------------|------------------|----------------------------|------------------|------------------------------|------------------|
| 1000 - Instructional Salaries | \$0 | \$216,324 | 0% | \$288,432 | 0% | \$288,432 |
| 2000 - Non-Instructional Salaries | \$0 | \$55,763 | 0% | \$74,350 | 0% | \$74,350 |
| 3000 - Employee Benefits | \$0 | \$71,187 | 0% | \$94,916 | 0% | \$94,916 |
| 4000 - Supplies and Materials | \$0 | \$17,700 | 0% | \$23,600 | 0% | \$23,600 |
| 5000 - Other Operating Expenses and Services | \$0 | \$115,510 | 0% | \$154,013 | 0% | \$154,013 |
| 6000 - Capital Outlay | \$0 | \$1,800 | 0% | \$2,400 | 0% | \$2,400 |
| 7000 - Other Outgo | \$0 | \$0 | 100% | \$0 | 100% | \$0 |
| Indirect Costs | \$0 | \$22,500 | 0% | \$30,000 | 0% | \$30,000 |
| Totals | \$0 | \$500,783 | 0% | \$667,711 | 0% | \$667,711 |

Corrective Action Plan

WKCCD does not receive an allocation. The \$667,711 was reallocated to West Kern Adult Education Network.

Status
Submitted

West Kern CCD Q4 Report (4/1 - 6/30)

| Object Code | Year to Date (YTD) Expenditure | YTD Forecast | % Expended of YTD Forecast | Project Budget | % Expended of Overall Budget | Budget Remaining |
|--|--------------------------------|------------------|----------------------------|------------------|------------------------------|------------------|
| 1000 - Instructional Salaries | \$0 | \$288,432 | 0% | \$288,432 | 0% | \$288,432 |
| 2000 - Non-Instructional Salaries | \$0 | \$74,350 | 0% | \$74,350 | 0% | \$74,350 |
| 3000 - Employee Benefits | \$0 | \$94,916 | 0% | \$94,916 | 0% | \$94,916 |
| 4000 - Supplies and Materials | \$0 | \$23,600 | 0% | \$23,600 | 0% | \$23,600 |
| 5000 - Other Operating Expenses and Services | \$0 | \$154,013 | 0% | \$154,013 | 0% | \$154,013 |
| 6000 - Capital Outlay | \$0 | \$2,400 | 0% | \$2,400 | 0% | \$2,400 |
| 7000 - Other Outgo | \$0 | \$0 | 100% | \$0 | 100% | \$0 |
| Indirect Costs | \$0 | \$30,000 | 0% | \$30,000 | 0% | \$30,000 |
| Totals | \$0 | \$667,711 | 0% | \$667,711 | 0% | \$667,711 |

I certify that our agency did not exceed the allowed indirect rate as directed in the Adult Education Program

Guidance: Yes

Corrective Action Plan

WKCCD was not allocated money in 19/20; the allocation was transferred to WKAEN in 18/19. The NOVA system is being corrected to show proper allocation of funds. WKCCD will have no expenses/allocation after 18/19 per Consortium agreement.

Status
Submitted



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