

WEST VALLEY MISSION COMMUNITY COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018 AND 2017

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NOTE 12- RISK MANAGEMENT

Property and Liability Insurance Coverages

8, the District contracted with the Bay Area Community College District for property and general insurance 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 2017-2018, the District participated in the Northern California Community College Pool. The District has achieved 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 shares equally in the overall performance of the JPA.

JPA is limited to K-12 and community college districts that can meet the JPA's selection criteria.

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, 2018,