

Where Budget Committee is mentioned in BC's ISER 2018

This document contains excerpts from Bakersfield College's 2018 Institutional Self-Evaluation Report (ISER). The full ISER is posted at <https://www.bakersfieldcollege.edu/accreditation/2018ISER>. These excerpts focus on the role of Budget Committee in BC's decision-making processes. You'll see what's been lifted out when you see the ellipsis "...". Page numbers are for the full ISER document and are the pages from where the excerpts come, not necessarily where the particular standard begins! Refer to the full ISER document for the evidence citations (starts on page 187 of the PDF posted online).

Certification of Institutional Compliance with Eligibility Policies

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5. Financial Accountability

An outside entity annually audits the KCCD while an independent, certified public accountant audits and certifies all auxiliary accounts as required in Board Policy (BP). Fiscal Accountability is delegated to the KCCD Chancellor, the Chief Financial Officer, and Internal Auditor through BP 3A14 and detailed in Procedure 3A14A. Evidence of all annual external audit reports, as well as budget and quarterly financial reports is described fully in Standard III.D. The college is Title IV compliant and certifies compliance annually in order to meet higher education responsibilities FDCR.A.10.060 (ER.5-1). The evidence file shows the student loan default rate has been decreasing as indicated in the financial aid report.

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I.A.3 (Page 33) The institution's programs and services are aligned with its mission. The mission guides institutional decision-making, planning, and resource allocation and informs institutional goals for student learning and achievement.

...

In culmination of the program review process, the President's office creates an annual report called *Closing the Loop* showing how **resource allocation** is connected to the strategic goals and mission of the college. Beginning in spring 2013, this document compiles metrics showing results and the integration of the budget with our planning. (I.A.3-4).

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I.B.7 (Page 44) The institution regularly evaluates its policies and practices across all areas of the institution, including instructional programs, student and learning support services, resource management, and governance processes to assure their effectiveness in supporting academic quality and accomplishment of mission.

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Baccalaureate Degree

As described above, BC has a rigorous, ongoing, annual review of all programs which integrate learning support needs, budgeting, human resource, facility, and technical needs. The baccalaureate program is uniquely reviewed based upon upper division coursework and learning outcomes. In addition, because the program is a statewide pilot, Biannual Progress reports track unique issues such as outreach, upper division General Education requirements, roll out of coursework, faculty minimum qualifications, and cohort pathways, fiscal tracking, financial aid processes, employment tracking, and admission criteria (I.B.7-20; I.B.7-21; I.B.7-22).

I.B.9 (Pages 46–47) The institution engages in continuous, broad based, systematic evaluation and planning. The institution integrates program review, planning, and resource allocation into a comprehensive process that leads to accomplishment of its mission and improvement of institutional effectiveness and academic quality. (ER 19)

BC’s formal structure is intentionally designed to ensure that we engage in continuous, broad-based, systemic evaluation and planning. The PRC works in conjunction with other campus committees and departments, including Information Services Instructional Technology, Assessment, Facilities, Budget, Human Resources and Curriculum to provide a robust process. Through careful documentation and analysis, the PRC facilitates the process for instructional and non-instructional programs to reflect on the effectiveness of their programs, to develop goals and action plans, and to work toward enhancing their programs to achieve improved quality ([I.B.9-1](#)). The PRC works with AIQ to get a college-wide view of our progress toward accomplishing our mission ([I.B.9-2](#)).

Evidence of BC’s Systemic Evaluation & Planning

Annual & Comprehensive Program Review Completion:

104 in 2016-17
109 in 2017-18

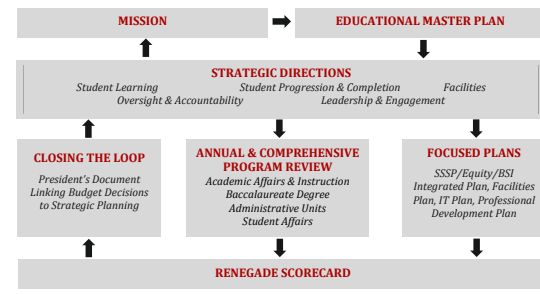
([I.B.9-3](#); [I.B.9-4](#))

Analysis and Evaluation

As discussed in detail throughout this Standard, every program – whether instructional (including our baccalaureate program), non-instructional, administrative, or grant funded, participates in **continuous, systemic evaluation** through program review. Through the Comprehensive Program Review, faculty and administrators analyze changes in student access, progression, and success in advancement of the institutional Strategic Directions. Faculty and staff submit personnel, facility, technology, equipment, and budget resource requests in the annual Update through which all requests must be tied to student success. Each PRC member is assigned a group of program reviews to review and provide feedback. The committee implemented a standardized feedback form to ensure anonymity and consistency ([I.B.9-5](#); [I.B.9-6](#)).

In culmination of the program review process, the President’s office creates an annual report connecting resource allocation to the strategic goals of the college. Since the first **Closing the Loop** in spring 2013, BC faculty and staff have used the document as a tool to reflect on the progress of the strategic goals and to calibrate our activities. In other words, the President’s office uses the document to describe how it **translated the student learning and support needs** identified from the program review, into personnel, facility, & technology allocations and reallocations that enable us to **meet our mission, improve effectiveness, and ensure quality** ([I.B.9-7](#)). (ER19)

The figure below summarizes how we integrate our three-year planning process of the Educational Master Plan and Strategic Directions with annual processes of Program Review, assessment, and other institutional plans.



II.C.4 (Page 93) Co-curricular programs and athletics programs are suited to the institution’s mission and contribute to the social and cultural dimensions of the educational experience of its students. If the institution offers co-curricular or athletic programs, they are conducted with sound educational policy and standards of integrity. The institution has responsibility for the control of these programs, including their finances.

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Analysis and Evaluation

Bakersfield College annually evaluates the quality and effectiveness of its co-curricular programs and athletics programs through its program review process ([II.C.4-18](#); [II.C.4-19](#)). The evidence files are the program review forms plus budget development forms for the past two years. These show that our educational administrators ***maintain financial control*** for all co-curricular and athletics programming as well as how the programs fit into BC’s mission and Strategic Directions. Co-curricular programs are supported by the general fund, categorical programs, and supplemented by fundraising and direct donations.

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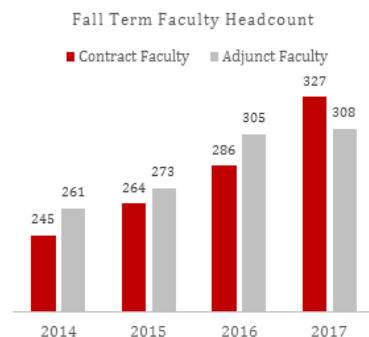
III.A.7 (Page 104) The institution maintains a sufficient number of qualified faculty, which includes full-time faculty and may include part-time and adjunct faculty, to assure the fulfillment of faculty responsibilities essential to the quality of educational programs and services to achieve institutional mission and purposes.

Bakersfield College uses state law and regulations to determine the sufficient number of qualified faculty. Bakersfield College adheres to California Education Code, section 84362(d), known as the “50% law” that requires districts to have at least 50% of their expenses be toward the direct instruction of students (III.A.7-1). Bakersfield College adheres to California Code of Regulations Title 5, section 51025, requiring districts to adjust the number of full-time faculty from the prior year’s number in proportion to the amount of growth in funded credit Full-Time Equivalent Student (FTES) (III.A.7-2). The state Chancellor’s Office sets the ***Faculty Obligation Number*** (FON) for the KCCD. Subsequently, the KCCD Chancellor’s Cabinet sets individual college FON targets (III.A.7-3). The FON ensures that BC has the appropriate staffing levels for the college as a whole.

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Analysis and Evaluation

Under the leadership of our president, BC has hired a large number full-time faculty as described in our response to Standard III.A.1. In our response to Standard III.D.4 we show BC’s ratio of direct instruction expenditures to total expenditures for the past 5 years as 64 percent or greater. BC uses its program review process described in our responses to Standards I.A and I.B to identify faculty and staffing needs for each program and service (III.A.7-6). Using the Faculty Request form, a program provides a summary and rationale for their faculty position request (III.A.7-7).



The Faculty Chairs and Directors Council (FCDC) conducts a ***voting process for prioritization*** after lengthy discussion of each department’s needs following each program review cycle (III.A.7-8; III.A.7-9; III.A.7-10). Following the vote, the BC president works in conjunction with the Vice President of Finance and Administrative Services to analyze the budget impact of the requests, including long-term financial impact of adding new faculty to ensure we have sustainable financial

resources. The president uses the FCDC prioritization list as a guideline for final recruitment decisions within the constraints of meeting the FON, and then submits a revised prioritization list to the Chancellor for review and approval according to KCCD BP 6A5A7 and 6A5B2 (III.A.7-11). Multiple levels of review and analysis ensure we make informed and strategic decisions regarding appropriate staffing levels for each program and service. The Baccalaureate program meets the requirement of the number of full-time faculty.

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III.A.9 (Page 105) The institution has a sufficient number of staff with appropriate qualifications to support the effective educational, technological, physical, and administrative operations of the institution. (ER 8)

Bakersfield College uses its program review process described in our responses to Standards I.A and I.B to identify staffing needs for each program, service, and administrative area (III.A.9-1). One of the forms in the program review process is the *Classified Position Request* form in which a program provides a summary and rationale in three sections for the request (III.A.9-2).

Analysis and Evaluation

The process that BC uses to prioritize classified staff needs is very similar to the process for faculty requests described in our response to Standard III.A.7. The FCDC, in collaboration with the CSEA Classified union, creates a prioritized list after a thorough analysis of the *Classified Position Request* forms and short oral reports by each area for their support staffing needs (III.A.9-3). Each member of FCDC can vote for a certain number of classified positions equal to half the requests plus one; for example, if there are 23 requests, each member can vote for 12 positions (III.A.9-4). Votes are compiled and the position with the highest number of votes is designated the highest priority and so on.

As with faculty requests, the BC president then works in conjunction with the Vice President of Finance and Administrative Services to analyze the budget impact of the requests, including long-term financial impact of adding new classified staff to ensure we have sustainable financial resources. The president revises the prioritization list as necessary and submits the list to the chancellor for review and approval according to KCCD BP 6A5A7 and 6A5B2 (III.A.7-5). Multiple levels of review and analysis ensure we make informed and strategic decisions regarding ***appropriate staffing levels*** for each program and service.

Budget Committee plays a role in most (but not all) of the III.D standards.

III.D.1 (Pages 119-120) Financial resources are sufficient to support and sustain student learning programs and services and improve institutional effectiveness. The distribution of resources supports the development, maintenance, allocation and reallocation, and enhancement of programs and services. The institution plans and manages its financial affairs with integrity and in a manner that ensures financial stability. (ER 18)

The Kern Community College District (KCCD) receives state apportionment funding based primarily upon Full-Time Equivalent Student (FTES) enrollments (III.D.1-1; III.D.1-2). Those funds are allocated to Bakersfield College (BC) through the adopted budget procedures according to the Budget Allocation Model (BAM) (III.D.1-3). The KCCD BAM takes into account 13 parameters defined in the evidence file: Revenue, Base Allocation, Base Non-Credit FTES Rates, Base Credit FTES Rate, FTES Rate Equalization, COLA, Startup Stabilization Funding, Growth/Decline, Stabilization, Strategic Initiative Funding, Reserves, Carryover, and District Office & Regulatory Allocations. We also receive funding from non-profits, grants, and federal & state categorical

funding sources. Categorical funds are financial support from state and federal governments that are targeted for particular categories of students, special programs, or special purposes (III.D.1-4).

The BC President is responsible for creating the budget recommendation that is sent to the KCCD Chancellor for approval by the KCCD Board of Trustees (BOT) as described in our responses to Standard IV.D.3 and IV.D.4. The president receives recommendations and other input from the vice presidents, College Council, and the Program Review and Budget Committees (III.D.1-5; III.D.1-6; III.D.1-7). BC and the Budget Committee follows the annually-reviewed budget development calendar to systematically plan for the upcoming year’s fiscal needs (III.D.1-8).

Analysis and Evaluation

All instructional programs and student support and administrative service units submit their budget requests and personnel/facility/technology/equipment requests through BC’s annual **program review** process (III.D.1-9). As described in detail in our responses to other standards, the requests are distributed to other committees for analysis and prioritization. Reflecting our Core Values of Integrity, Community, and Sustainability, the President’s Office explains in the annual *Closing the Loop* document how it translated the requests from program review and institutional planning documents (such as Strategic Directions, Educational Master Plan, etc.) into the allocation of resources enabling us to **meet our mission** and supporting the **development, maintenance, and enhancement of our programs and services** (III.D.1-10; III.D.1-11; III.D.1-12; III.D.1-13; III.D.1-14).

Some metrics extracted from *Closing the Loops* show our financial resources are **sufficient to support and sustain student learning programs and services and improve institutional effectiveness**. These tables provide information regarding our budgets for the past four years and our funding per FTES.

Fiscal Period	2013-14	2014-15	2015-16	2016-17	2017-18
TOTAL BUDGET (Published, Adopted)	78,207,962	85,243,667	96,537,761	109,855,259	127,984,822
Total GU001 Budget (Published, Adopted)	68,122,615	74,983,068	83,600,477	92,452,895	102,220,602
Percent Categoricals	13%	12%	13%	16%	20%

Fiscal Period	2013-14	2014-15	2015-16	2016-17
Full Time Equivalent Students (FTES)	12,762	13,878	14,837	15,879
Total GU001 Budget (Published Adopted)/FTES	\$5,338	\$5,403	\$5,635	\$5,822

Our categorical programs have been able to improve institutional effectiveness by capitalizing on grants for the Extended Opportunity Programs and Services, Student Success & Equity, and Disabled Student Programs & Services. Other examples of improvements made possible by categorical funding include enhancements to the Student Success Lab, the addition of the Writing Center, expansion of math tutoring.

As the state revises its funding formula to incorporate low-income student enrollment and program completion calculations, BC’s Budget Committee is working to maximize student completion and, at

the same time, maximize BC's allocation. (III.D.1-15; III.D.1-16).

Baccalaureate Degree

Bakersfield College's financial resources are sufficient to support and sustain the Bachelor of Science in Industrial Automation program (III.D.1-17). The financial allocations illustrated in the table below ensure the financial stability of the program.

Budget (217BDP)	2015-2016	2016-2017	2017-2018
Expenditures	\$377,395	\$554,809	\$447,272, Preliminary

III.D.2 (Pages 120–121) The institution's mission and goals are the foundation for financial planning, and financial planning is integrated with and supports all institutional planning. The institution has policies and procedures to ensure sound financial practices and financial stability. Appropriate financial information is disseminated throughout the institution in a timely manner.

All instructional programs and student support and administrative service units submit budget requests **program review** (III.D.2-1). Justifications for all requests must be tied to one or more of our Strategic Directions (III.D.2-2). Bakersfield College's Strategic Directions and initiatives updates coordinated by the Accreditation & Institutional Quality (AIQ) committee, as well as our long-term planning related to the Educational Master Plan and Technology Plan drive financial planning (III.D.2-3; III.D.2-4; III.D.2-5).

Bakersfield College manages its expenses, revenues; payables and receipts in conjunction with the KCCD Business Services department in accordance with section 3A of the KCCD Board Policy (BP) Manual and other policies and procedures posted on the KCCD website (III.D.2-6; III.D.2-7). Employees access business forms and procedures via the InsideBC portal (III.D.2-8).

Bakersfield College disseminates appropriate financial information in a timely manner throughout the college in a couple of ways: (1) granting access of finance budget queries in the Banner system to fiscal managers (III.D.2-9; III.D.2-10; III.D.2-11); and (2) sharing key financial metrics with the entire college via *Closing the Loop* at the mid-point and end of the academic year (III.D.2-12; III.D.2-13; III.D.2-14; III.D.2-15).

Analysis and Evaluation

College Council creates a work plan at the beginning of each fall semester, which includes a review of its mission and goals, including the implementation of the three-year Strategic Directions (III.D.2-16). Budget requests made via program review are tied to the Strategic Directions. In the program review process, each instructional program, student support and administrative unit evaluates the sufficiency of the past year's resource allocation to meet the unit goals. This activity leads to improvements in the future allocation process.

Fiscal managers receive monthly budget activity reports of what has been spent year to date in their respective budgets (III.D.2-17, III.D.2-18). The reports show managers their spending trends on labor, benefits, supplies, services, capital outlay, and other outgo and what is left to spend in the year. Appropriate administrators receive a report each month that shows the campus-wide budget status for appropriate follow up with their managers (III.D.2-19). Fiscal managers can also get current information through the Banner Finance system. BC uses specific calendars for financial calendars and timelines, including cutoff dates for annual financial reports, posted on the Budget Committee's website, distributed via email, and at operational committee meetings such as the

Faculty Chairs/Directors Council (III.D.2-20).

District-wide unrestricted general fund reserves shall be no less than 15% and that colleges shall maintain a minimum of 3% reserve
-Board Policy 3A1A16

The Budget Committee website features the **Budget Decision Criteria** that informs President's Cabinet and campus department's budget decision-making (III.D.2-21). The Budget Decision Criteria align all budget decisions to our mission. The President's Office uses the Budget Decision Criteria in creating *Closing the Loop* that ties the financial decisions to the Strategic Directions and shows how the various college committee planning processes lead to resource allocations along with constraints of the policy on

reserves.

In addition to the *Closing the Loop*, the Budget Committee hosts college-wide budget forums to discuss the budget (III.D.2-22; III.D.2-23). We provide the details of our cash-flow and reserves in our response to III.D.9.

III.D.3 (Pages 121–122) The institution clearly defines and follows its guidelines and processes for financial planning and budget development, with all constituencies having appropriate opportunities to participate in the development of institutional plans and budgets.

We describe our financial planning and budget development process in our responses to the two standards above. We document the work of our participatory governance committees involved in the budget development process, including the Budget Committee, Program Review, AIQ, ISIT, Facilities & Sustainability, College Council and others on public websites (III.D.3-1).

Analysis and Evaluation

Requests with a financial impact are collected in our program review process and prioritized in our committees. We provide opportunities for feedback and adjustments through committee work and all-college forums. The President uses these prioritizations to create the BC budget recommendation that to the BOT. At meetings open to the public, trustees approve a tentative budget in June and participate in a September budget work study session that is followed by final budget approval.

The process is listed in the annually-reviewed **budget development calendar** (III.D.3-2). We have intentionally designed the dialogs about student learning and success and the financing needed to achieve student learning and success in our formal structure as described in Standard I.B.

III.D.4 (Pages 122–123) Institutional planning reflects a realistic assessment of financial resource availability, development of financial resources, partnerships, and expenditure requirements.

Fiscal managers participate on committees that establish institutional goals and plans. This participation provides **realistic assessments of the available financial resources** as well as what **new financial resources and partnerships** will need to be developed to meet the goals. Fiscal managers receive monthly budget activity reports of what has been spent year to date in their budgets such as the evidence files for a faculty department chair, a dean, and the Vice President of Finance & Administrative Services (III.D.4-1, III.D.4-2; III.D.4-3). These reports are targeted to specific levels of approvers. In addition, fiscal managers can access current information and annual reports through the Banner Finance system (III.D.4-4; III.D.4-5).

Approval Levels

Level 3: \$250 or less; Faculty Chairs & Managers

Level 4: \$5,000 or less; Deans and Directors

Level 5: Above \$5,000; VPs and President

Bakersfield College's funding priorities are set by our Strategic Directions (III.D.4-6; III.D.4-7). Initiatives are developed and updated annually to meet those Strategic Directions. Budget requests for the initiatives must be tied to Strategic Directions (III.D.4-8). Specific project budget requests for processing by the District Office's Business Services are input with the Project Budget Request form (III.D.4-9). The Project Budget Request is a multiple tabbed Excel form that requires a budget manager and his or her staff to populate the form with dollar amounts

requested or needed. Requests for budget adjustments are made with the Budget Request form as shown in the example evidence file (III.D.4-10).

Analysis

Our intentionally-designed formal structure ensures that the people involved in institutional planning have the accurate financial information to tie dollars to our specific plans. Regular meetings of the committees, councils, and operational groups in our formal structure also ensure that we keep on top of changing financial realities and make timely adjustments in our expenditures as necessary. This formal structure and our program review process also ensures that we keep our funding priorities tied to our mission.

Bakersfield College's Budget Committee and KCCD closely track the state budget picture and use this information in the development of our initial budget models, beginning with the Governor's January Proposed State Budget and continuing on through the May revise and final state budget adoption (III.D.4-11; III.D.4-12; III.D.4-13). As described above in our response to III.D.1, KCCD's primary funding comes from state allocations and are distributed to the colleges via the KCCD BAM (III.D.4-14). We also actively seek additional funding support through mission-appropriate grants.

III.D.5 (Pages 123–124) To assure the financial integrity of the institution and responsible use of its financial resources, the internal control structure has appropriate control mechanisms and widely disseminates dependable and timely information for sound financial decision making. The institution regularly evaluates its financial management practices and uses the results to improve internal control systems.

Funds from the state are allocated by KCCD to the colleges according to formulae given in the KCCD BAM (III.D.5-1). All budget requests, including personnel and equipment requests, are submitted through BC's annual program review process and those requests must be tied to the Strategic Goals. Fiscal managers are members of the committees and councils that review and prioritize the requests in our budget development process as outlined in the annually-reviewed budget development calendar (III.D.5-2). These fiscal managers have access to dependable and timely information about the budget and expenditures through two ways: monthly budget reports emailed to them and secure access to the Banner Finance, which tracks all financial activity in KCCD, to verify and review transactions and get current budget status (III.D.5-3, III.D.5-4; III.D.5-5; III.D.5-6; III.D.5-7).

As described in our response to Standards III.D.2 and IV.D.4, BC manages its financial processes (expenses and revenues; payables and receipts) in conjunction with the KCCD Business Services department. All transactions are tied to specific activity codes according to the California Community Colleges Budget and Accounting Manual (III.D.5-8; III.D.5-9). All expenditures are processed through established budget forms that require multiple levels of approval at the College

and then further compliance checking in the KCCD Business Services department (III.D.5-10; III.D.5-11; III.D.5-12).

Analysis and Evaluation

The Banner Finance system enables all fiscal managers to track financial activity such as purchase orders, budget transfers, and expenditure transfers. As an example, the PO evidence file was created several months after the purchases were made (III.D.5-11) and one sees all of the steps in the PO approval process. Each department has specific individuals for fiscal authorizations and the multiple levels of approval provide a checks-and-balances system for proper control of expenditures. BC's Vice-President of Finance & Administrative Services meets weekly with the KCCD Chief Financial Officer to discuss financial implications of budget transactions and processes. Because the processing of financial activity by Business Services is a District Office function, we discuss the evaluation of these processes in Standard IV.D.

The President's Office compiles the budget decisions that have been made throughout the year to create *Closing the Loop* that shows the link between budget and planning from the program review evaluation process and how the dollars expended reflect our Strategic Directions and mission (III.D.5-13; III.D.5-14; III.D.5-15; III.D.5-16). In addition to *Closing the Loop*, the Budget Committee hosts college-wide budget forums to discuss the budget (III.D.5-17; III.D.5-18).

III.D.6 (Pages 124–125) Financial documents, including the budget, have a high degree of credibility and accuracy, and reflect appropriate allocation and use of financial resources to support student learning programs and services.

Bakersfield College's budget development process ensures that we have an ***appropriate allocation and use of financial resources to support student learning programs and services***. We describe in other parts of Standard III.D how our financial planning is tied to the Strategic Directions, including Student Learning, in the annual program review process and the development of the tentative and adopted budgets that are approved by the KCCD BOT in public meetings in May and September, respectively (III.D.6-1). The KCCD tentative and adopted budgets for the past five years are posted in the Reports section of the KCCD Business Services website (III.D.6-2; III.D.6-3). Bakersfield College's adopted General Fund budget for 2017-18 is on pages 31 to 43 of the 2017-18 budget evidence file and other BC funds such as the BC Stadium Fund, Student Rep fee fund, student financial aid, enterprise funds (e.g., campus bookstore, cafeteria, farm operations, etc.), Measure G and J bond funds, are listed in other parts of the evidence file.

Also posted in the reports section of the Business Services website are the quarterly Annual Financial and Budget Report 311A and quarterly 311Q reports that are submitted by KCCD to the California Community College Chancellor's Office (III.D.6-4; III.D.6-5). The 311A and 311Q summarize and communicate the results of budgetary decisions and transactions of all governmental, proprietary, and fiduciary funds for each annual fiscal period. The annual 311A are presented to the KCCD BOT in October. The annual audits are posted in the Reports section of the Business Services website as well and are presented to the BOT in December (III.D.6-6; III.D.6-7).

Analysis and Evaluation

State officials can review and address any concerns regarding fiscal compliance through the 311A and 311Q reports. The 311A report includes several key compliance reports (50 Percent Law, Lottery expenditure report, Gann compliance, etc.). The state Chancellor's office also creates a

financial trend analysis for KCCD from the data (III.D.6-8). BC has significantly exceeded the 50 Percent Law; BC’s calculation for the past six years is detailed in the table below (III.D.6-9).

50% Law Calculation	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Bakersfield College	66.74%	63.66%	65.32%	65.71%	64.59%	64.84%

**Education Code Section 84362 states that at least 50 percent of the general fund expenditures must be toward the direct instruction of students.*

These figures demonstrate the **high degree of credibility** and appropriate allocation of resources to student learning programs and services in our financial planning. The extensive participation of employees and students in the development of the budget through our formal structure ensures that the budget is credible.

The KCCD audit process is consistent and thorough. See Standard III.D.7.

III.D.7 (Page 125) Institutional responses to external audit findings are comprehensive, timely, and communicated appropriately.

In the Reports section of the Business Services website are the quarterly Annual Financial and Budget Report 311A and quarterly 311Q reports that are submitted by KCCD to the California Community College Chancellor’s Office as well as the annual audits (III.D.7-1; III.D.7-2; III.D.7-3; III.D.7-4). The annual 311A and external audit reports are presented to the KCCD Board of Trustees in October and December, respectively.

Analysis and Evaluation

All audit findings are discussed with the Chancellor, Board of Trustees, President of the College, Chief Financial Officer, the Vice President of Finance and Administrative Services, the Chancellor’s Cabinet, Administrative Council, District Consultation Council, and relevant department managers. The KCCD audit process is consistent and thorough. The external audit includes all findings and KCCD’s response and plan for addressing any concerns identified in those findings. There have been no material findings for the fiscal years up to June 30, 2016 and one qualified opinion for the fiscal year ending June 30, 2017 due to an unintentional error of Positive Attendance recorded for two students which resulted in improved training of faculty teaching positive attendance classes (see page 88 of the 2016-17 Audit evidence file).

III.D.8 (Pages 125–126) The institution’s financial and internal control systems are evaluated and assessed for validity and effectiveness, and the results of this assessment are used for improvement.

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In program review each unit evaluates the impact and effectiveness of resource allocations from the previous year as well as trend data from previous years in their justifications for resource requests in the coming year (III.D.8-5). The Program Review Committee (PRC) analyzes the reports, notes common themes and makes recommendations about our processes in its annual report to College Council (III.D.8-6). Another evaluation of our system is the Strategic Direction initiatives reporting in the spring by committees, administrators, and other work groups in a process coordinated by the **Assessment & Institutional Quality (AIQ) Committee**. AIQ analyzes these assessments, notes common themes and makes recommendations in its annual report to College Council (III.D.8-7).

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The BC Vice-President of Finance and Administrative Services, the District Director of Accounting Services, and the KCCD Chief Financial Officer meet regularly to review current fiscal issues at the colleges and the District operations: weekly teleconference meetings to discuss financial matters and monthly face-to-face meetings to review issues in more depth.

III.D.9 (Pages 126–128) The institution has sufficient cash flow and reserves to maintain stability, support strategies for appropriate risk management, and, when necessary, implement contingency plans to meet financial emergencies and unforeseen occurrences.

Section 3A1A6 of the KCCD Board Policy states, “Unallocated District-wide unrestricted general fund reserves shall be no less than fifteen percent (15%) ... Each of the colleges shall maintain a minimum reserve of three percent (3%)” (III.D.9-1). The 15% level was adopted in Board Policy in April 2014 (III.D.9-2). Section 3A1A7 of the KCCD Board Policy states the purpose of the District-wide unrestricted general fund reserve is to “provide resources for cash flow management, unfunded liabilities, risk mitigation, significant emergencies, and a buffer against future budget reductions.”

Each year the KCCD finalizes the financial activity from the previous year and determines the ending balance from the previous year. Bakersfield College’s unrestricted adopted budget reserve (line 7910 GU001 & CE) and the amount that was carried over into the next year’s budget (line 8989AB):

Academic Term	Adopted BC Budget All Reserves (line 7910)	Percent of Adopted GU001 Budget	Percent of Total Adopted Budget	Actual Carryover (line 8989AB)	Above (below) Projected Reserve
2011-12	\$3,775,641	5.33%	5.13%	\$3,907,608	\$131,967
2012-13	\$245,422	0.39%	0.33%	\$2,802,350	\$2,556,928
2013-14	\$2,202,693	2.87%	2.82%	\$5,258,266	\$3,055,573
2014-15	\$4,773,148	5.48%	5.60%	\$5,230,979	\$457,831
2015-16	\$6,530,206	7.00%	6.76%	\$8,443,238	\$1,913,032
2016-17	\$6,673,860	7.95%	6.08%	\$8,172,501	\$1,498,641
2017-18	\$9,099,162	8.72%	7.11%	--	--

(III.D.9-3; III.D.9-4; III.D.9-5; III.D.9-6; III.D.9-7; III.D.9-8; III.D.9-9). These College reserve funds are additional funds beyond the 15% unrestricted District-wide reserve (line 7910 GU001 & CE) given in the table below:

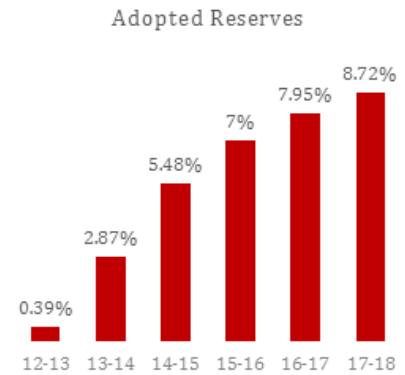
Academic Term	Adopted KCCD Budget All Reserves (line 7910)	Percent of Adopted GU001 Budget	Actual Carryover (line 8989AB)	Above (below) Projected Reserve
2011-12	\$11,599,943	9.07%	\$9,639,047	(\$1,960,896)
2012-13	\$9,334,838	7.98%	\$12,015,508	\$2,680,670
2013-14	\$10,844,785	8.57%	\$15,161,376	\$4,316,591
2014-15	\$13,356,427	9.48%	\$19,299,578	\$5,943,151
2015-16	\$26,719,849	16.15%	\$27,155,102	\$435,253
2016-17	\$25,431,736	14.70%	\$32,030,392	\$6,598,656
2017-18	\$30,424,295	16.00%	--	--

KCCD accomplished its buildup of reserves through the implementation of expenditure control initiatives, organizational changes, management of reserves, conservative budget planning, and

management of student enrollment.

Analysis and Evaluation

Bakersfield College's budgeted reserves in the past four years are significantly greater than the required minimum of 3 percent. Upon beginning her tenure at the college, President Christian made it a priority to increase reserves which started at 0.39 percent when she started as president in 2012-13 to 8.2 percent in 2017-18. In addition, KCCD transferred a portion of its unrestricted reserves to debt repayment and capital outlay funds in anticipation of future debt service requirements. This transfer will also fund overdue scheduled maintenance facilities projects.



KCCD is part of the Self-Insured Schools of California Joint Powers Agreement (JPA) for General Property and Liability Insurance. The current level of coverage combined with proactive programs provided by the JPA minimizes KCCD's risk. KCCD also requires that contractors to provide certifications and indemnifications commensurate with the risks associated with their service.

Cash flow is managed using multiple sources including reserves and Tax Revenue Anticipation Notes. Should the need arise; the KCCD has access to Certificates of Participation debt repayment funds for short-term borrowing. KCCD uses Self-Insured Schools of California for self-funded health benefits and has sufficient insurance coverage for all other risks stated in BP section 3A13A.

We are planning for the change in the state funding formula that will no longer be based solely on FTES enrollment but instead will also include proportions for low-income student enrollment and program completion. At the time of writing, the state is still determining the proportions for different terms in the funding formula (III.D.1-15; III.D.1-16).

III.D.10 (Pages 128–129) The institution practices effective oversight of finances, including management of financial aid, grants, externally funded programs, contractual relationships, auxiliary organizations or foundations, and institutional investments and assets.

Bakersfield College assesses its financial processes in two main ways: through annual program review evaluation of the processes in our Office of Financial Aid, BC Foundation, and Administrative Support Service office; and annual audits of KCCD finances that include financial aid disbursement, grants, externally funded programs, contractual relationships, and institutional investments and assets (III.D.10-1; III.D.10-2; III.D.10-3; III.D.10-4; III.D.10-5).

As described in Standards III.D.2, III.D.4, and III.D5, we oversee all financial reporting and management in close conjunction with KCCD Business Services in accordance with BP section 3A (III.D.10-6). Because the processing of financial activity by Business Services is a District Office function, we discuss the evaluation of these processes in Standard IV.D.

Analysis and Evaluation

As part of KCCD, BC has well-established **financial policies and procedures** that ensure we stay in compliance with all state and federal regulations, including Federal Title IV financial aid. Our program review evaluation and audits reveal any problems in our processes that we then fix.

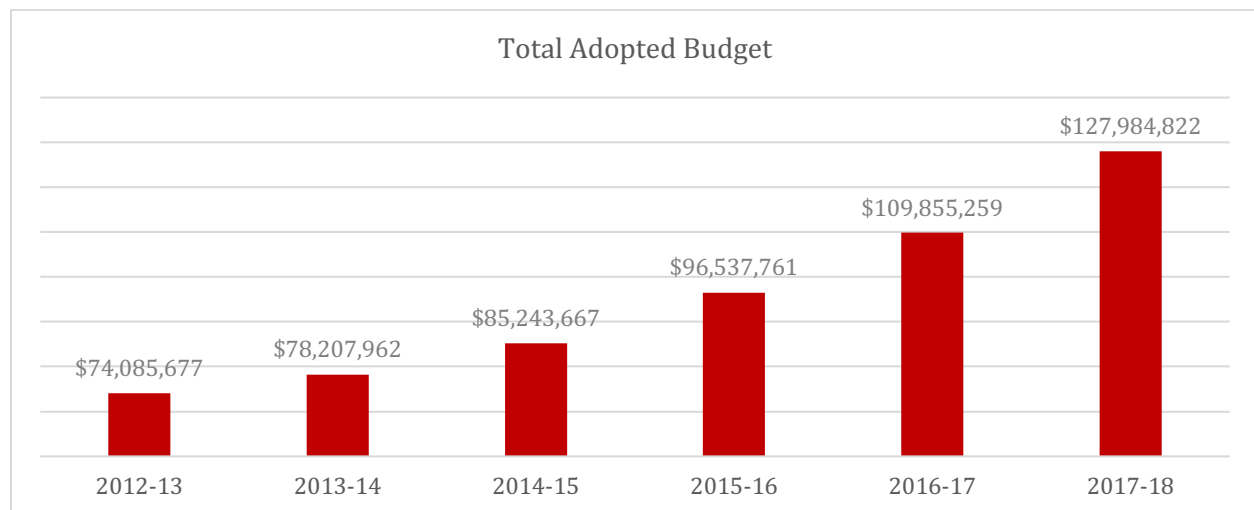
Section 3A4 and Procedure 3A4(a) of KCCD Board Policy set thresholds on contracts for work to be done, services to be performed, and goods, equipment or supplies that require approval by the BOT. In 2018, the amounts for construction are \$45,000 and for non-construction items \$90,200 (III.D.10-7).

KCCD uses the Board Action approval system in BoardDocs to ensure that all levels of management have reviewed and approved or ratified contracts according to the threshold limits. Board Policy 3A8 governs investments. District investments are primarily associated with future debt payment of Certificates of Participation held by KCCD. The investments are managed by external investment firms, which give regular updates on the status of the investments to the BOT Finance Committee and the full Board.

...

III.D.11 (Page 129) The level of financial resources provides a reasonable expectation of both short-term and long-term financial solvency. When making short-range financial plans, the institution considers its long-range financial priorities to assure financial stability. The institution clearly identifies, plans, and allocates resources for payment of liabilities and future obligations.

The KCCD receives state apportionment funding based primarily upon Full-Time Equivalent Student (FTES) enrollments (II.ID.11-1; III.D.1-2). Those funds are allocated to BC through the adopted budget procedures according to the Budget Allocation Model (BAM) (III.D.11-3). BC's total Adopted Budget, all funds (Unrestricted & Restricted) has been for the past 5 years:



(III.D.11-4; III.D.11-5; III.D.11-6; III.D.11-7; III.D.11-8; III.D.11-9; III.D.11-10). As described in our response to Standard III.D.9, BC, under the new president, has significantly increased reserves from less than one percent to over eight percent. In addition, KCCD has built healthy unrestricted reserves to provide resources for cash flow management, unfunded liabilities, risk mitigation, significant emergencies, and a buffer against future budget reductions.

Analysis and Evaluation

The analysis of our financial planning, large reserves, insurance (health, property, liability) through Self-Insured Schools of California, and usage of Certificates of Participation for short-term borrowing described in our response to Standard III.D.9, demonstrates our planning for and ability to pay liabilities and future obligations.

III.D.14 (Page 131) All financial resources, including short- and long-term debt instruments (such as bonds and Certificates of Participation), auxiliary activities, fund-raising efforts, and grants, are used with integrity in a manner consistent with the intended purpose of the funding source.

The KCCD is audited annually, which includes audits and reviews of State and Federal program compliance (III.D.14-1; III.D.14-2). Due to a significant increase in the size of grants awarded to BC and KCCD, the District has added resources to assist grant directors and managers in complying with ongoing fiscal monitoring, compliance, and other administrative requirements of these grants. KCCD accounting office coordinates and compiles all fiscal reporting to the various agencies administering financial aid, categorical, and grant funding. KCCD's accounting office regularly distributes the status of external reporting to all college and District office management and all grant and categorical project managers (III.D.14-3). Any and all financial resources are subject to the same review guidelines.

Analysis and Evaluation

Management practices at BC are done with integrity and efficiency. Any findings found from external audits have been minor and easily rectified. Checks and balances are constantly reviewed and modified to make sure BC continues to function ethically and according to federal and state mandates. These audit requirements for California Community Colleges have stipulated specific state compliance issues to be reviewed as part of the annual audit (III.D.14-4). These checks and balances exist to monitor deficiencies in internal control. Annual audits state that KCCD has complied, in all material respects with the compliance requirements of the Government Auditing Standards of the United States Office of Management and Budget Circular A-133, which could have a direct and material effect on each of its major federal programs for the year in question.

IV.A.1 (Page 135) Institutional leaders create and encourage innovation leading to institutional excellence. They support administrators, faculty, staff, and students, no matter what their official titles, in taking initiative for improving the practices, programs, and services in which they are involved. When ideas for improvement have policy or significant institution-wide implications, systematic participative processes are used to assure effective planning and implementation.

...

Bakersfield College's deeply rooted culture of dialog occurring in an ***intentionally-designed formal structure*** is what enables us to develop the innovations of practices we have described in our responses to Standard I, II, and III. We ensure the sustainability of that dialog and creative energy by being transparent in our communication through publicly accessible websites. We post our assessments, evaluation results, institutional set standards, and our rationale for decisions—including what we are doing well along with the challenges and shortcomings on the BC website and easily accessible committees' webpages (IV.A.1-8)

...

IV.A.2 (Pages 136–137) The institution establishes and implements policy and procedures authorizing administrator, faculty, and staff participation in decision-making processes. The policy makes provisions for student participation and consideration of student views in those matters in which students have a direct and reasonable interest. Policy specifies the manner in which individuals bring forward ideas and work together on appropriate policy, planning, and special-purpose committees.

Board Policy, the BC Decision Making Document, and the KCCD Elements of Decision-Making document enable administrators, faculty, classified staff, and students to participate in decision-making processes (IV.A.2-1; IV.A.2-2; IV.A.2-3).

Our policies express BC’s and KCCD’s Core Values (IV.A.2-4; IV.A.2-5). Policies and procedures in the KCCD Board Policy Manual authorizing broad participation of employees and students in decision-making include:

Board Policy	Summary notes
...	...
BP 3A1A6 (IV.A.2-, IVA_KCCD_BP3A_doc)	Any person may address items in the proposed budget
BP 3A1B; AP 3A1	Process for developing the college budget, designed in collaboration with the AS.
...	...

... Bakersfield College has implemented the policies and procedures that authorize administrator, faculty, staff, and student participation in decision-making processes with a formal committee structure that covers all aspects of our activities and work (IV.A.2-23;; IV.A.2-24; IV.A.2-25).

Student representation on various decision-making bodies includes:

- One student: Board of Trustees, ISIT
- Two students: Academic Senate, AIQ, Assessment, Budget, College Council, Commencement, Curriculum, EODAC, Facilities & Sustainability, Professional Development, PRC, Safety
- Three students: District Consultation Council (one SGA President from each college)

...

IV.A.3 (Pages 137–138) Administrators and faculty, through policy and procedures, have a substantive and clearly defined role in institutional governance and exercise a substantial voice in institutional policies, planning, and budget that relate to their areas of responsibility and expertise.

We describe the substantive participation of administrators and faculty in our institutional governance and policy, planning, and budgeting processes laid out in the KCCD Board Policy Manual in our response to IV.A.2. Immediately following each Board Policy section Table of Contents page is a page titled *Governance Processes Relative to the District Board Policy Manual and Collegial Consultation with Academic Senates*. This page lists the policies and procedures that require consultation with the Academic Senate, per California’s AB 1725 legislation (IV.A.3-1; IV.A.3-2; IV.A.3-3; IV.A.3-4).

Each participatory governance committee charge includes defined leadership and membership roles to ensure substantive and **clearly defined roles** of administrators and faculty in our decision-making processes. The evidence files show two examples for the Budget Committee and the Assessment Committee (IV.A.3-5; IV.A.3-6).

Analysis and Evaluation

Bakersfield College explicitly details the scope, membership, and charge of each participatory governance committee as well as the groups and specific positions to which the committee reports in our Decision Making Document and on the committee websites (IV.A.3-7; IV.A.3-8). These documents describe the **substantive roles for administration and faculty in governance**, including planning and budget development as required in BP 3A1B and other areas of policies.

IV.A.4 (Page 138) Faculty and academic administrators, through policy and procedures, and through well- defined structures, have responsibility for recommendations about curriculum and student learning programs and services.

...

Analysis and Evaluation

Sections 5 and 6 of KCCD Board Policy detail the responsibilities of faculty and academic administrators for curriculum and student learning programs and services, respectively (IV.A.4-1; IV.A.4-2).

Policy/Procedure	Responsibility for Recommendations about Curriculum & Learning
BP 5A4 and 5A7	States that the KCCD BOT <i>shall rely primarily upon the advice and judgement of the Academic Senates</i> in matters of: <ol style="list-style-type: none">1. Curriculum, including pre-requisites and placement;2. Degree and certificate requirements,3. Educational program development.4. Processes for program review,5. Institutional planning and budget development as required by California’s AB 1725 legislation, Education Code, and Title 5 regulations (IV.A.4-3; IV.A.4-4; IV.A.4-5).
...	...

...

IV.A.5 (Page 139) Through its system of board and institutional governance, the institution ensures the appropriate consideration of relevant perspectives; decision-making aligned with expertise and responsibility; and timely action on institutional plans, policies, curricular change, and other key considerations.

... Collaboration is ubiquitous throughout Bakersfield College. Through committees in areas such as accreditation, curriculum, assessment, program review, and budget, BC **ensures inclusion and consideration of appropriate constituent perspectives** (IV.A.5-6; IV.A.5-7; IV.A.5-8; IV.A.5-9; IV.A.5-10). These committees report to College Council (chaired by the college president) and the Academic Senate. The Academic Senate President is an active member of the Budget Committee and College Council (IV.A.5-11; IV.A.5-12; IV.A.5-13). The college president, Academic Senate President, and SGA President are members of the District Consultation Council, along with the faculty union (CCA) president, a BC classified staff union (CSEA) representative, and the management association chair who is currently from BC (IV.A.5-14).

...

IV.B.1 (Pages 142-143) The institutional chief executive officer (CEO) has primary responsibility for the quality of the institution. The CEO provides effective leadership in planning, organizing, budgeting, selecting and developing personnel, and assessing institutional effectiveness.

...

Dr. Christian led the effort in *revamping and organizing* our 2015-18 strategic plan into five strands or components that we call Strategic Directions (IV.B.1-4). This overhaul of our strategic planning provided the clarity we needed to pull the pieces together to support the primary Strategic Direction of **Student Learning**. Two supporting Strategic Directions that speak directly to this standard are:

- **Leadership and Engagement:** *A commitment to build leadership within the College and engagement with the community.* This includes initiatives about professional development, increasing engagement of non-management employees in leadership, increasing and strengthening the connections to the community, and organization of our outreach and recruitment activities.
- **Oversight and Accountability:** *A commitment to improve oversight, accountability, sustainability, and transparency in all college processes.* This includes initiatives about budget development, institutional research, SLO/PLO/ILO assessment, focus of committee work, and assessment of the initiatives in Strategic Directions (IV.B.1-5).

...

In Standard III.D and other standards, we describe the annual Closing the Loop report that Dr. Christian established in 2013 which explains how requests from program review and institutional planning documents translate into resource allocation and budget recommendations Dr. Christian recommends to the Chancellor for approval by the Board of Trustees (BOT) (IV.B.1-10).

...

IV.B.3 (Page 145) Through established policies and procedures, the CEO guides institutional improvement of the teaching and learning environment by:

- Establishing a collegial process that sets values, goals, and priorities;
- Ensuring the college sets institutional performance standards for student achievement;
- Ensuring that evaluation and planning rely on high quality research and analysis of external and internal conditions;
- Ensuring that educational planning is integrated with resource planning and allocation to support student achievement and learning;
- Ensuring that the allocation of resources supports and improves achievement and learning; and
- Establishing procedures to evaluate overall institutional planning and implementation efforts to achieve the mission of the institution.

...

Soon after she began her tenure as the BC President in 2013, Dr. Christian quickly moved to refocus BC's efforts and establish a collegial process for setting college **values, goals, and priorities** (IV.B.3-3). She also instituted the *Closing the Loop* reporting in 2013 to explicitly tie our budgeting decisions with our plans for improving achievement and learning, so we can continue to meet our mission.

...

IV.B.5 (Pages 148–149) The CEO assures the implementation of statutes, regulations, and governing board policies and assures that institutional practices are consistent with institutional mission and policies, including effective control of budget and expenditures.

...

Effective control of budget and expenditures	
<p>BP 6A5B9: "... recommend to the Chancellor budget, curricular, facility, and employee requirements essential to effective operations of the College."</p> <p>BP 6A5B24: "...see that all student body and District monies are received and disbursed in accordance with regulations."</p>	<p>8: "Provide leadership for <i>development of recommendations to the Chancellor</i> for budget, curricular, support services, facility, and personnel requirements essential to the effective operation..."</p> <p>10: "Enable preparation of an annual...budget and direct operations ...within the provisions of the budget."</p> <p>16: "Provide leadership for proficiency in institutional finance and fund-raising."</p> <p>17: "...seek funding and develop working drawings for the improvement of College facilities."</p>

...

Dr. Christian ensures *effective control of the college budget and expenditures* through the Budget Committee (IV.B.5-5). The Budget Committee "supports the college mission, goals and values through comprehensive evaluation of data relevant to the college annual planning process for resource allocation." The President is a member of the Budget Committee, and the Budget Committee reports to College Council chaired by the President. The *Closing the Loop* document we describe in Standards I.A, I.B, and III.D makes public expenditure decisions and how they tie back to the planning in program review and Strategic Directions. Finally, the budget reserve data we present in our response to Standard III.D.9 is an example of Dr. Christian's astuteness and business acumen in strengthening BC's finances in addition to improving student achievement.

IV.D.1 (Page 162) In multi-college districts or systems, the district/system CEO provides leadership in setting and communicating expectations of educational excellence and integrity throughout the district/system and assures support for the effective operation of the colleges. Working with the colleges, the district/system CEO establishes clearly defined roles, authority and responsibility between the colleges and the district/system.

...

Resource Allocations

The KCCD District Office (DO) offers centralized human, physical, technology, and financial resources with ancillary services on the college campuses. In each area, the DO and the three colleges collaborate to strike a balance between meeting staffing needs and meeting external compliance requirements placed on the district as a whole, such as California's 50% law. A districtwide committee with representation from the DO and the three colleges developed the *Unrestricted Fund Budget Allocation Model* (BAM) tool in 2007 to equitably allocate DO expenditures and distribute the apportionment received from the State using a consistent methodology based on FTES generated at the colleges. Task forces for evaluating and revising the BAM tool met in 2010 and 2015/2016. The task force completed the final report from the 2016 evaluation in May 2016, and the Chancellor communicated which recommendations he would accept, defer, or reject in March 2017 (IV.D.1-4; IV.D.1-5; IV.D.1-6).

...

IV.D.3 (Pages 165–166) The district/system has a policy for allocation and reallocation of resources that are adequate to support the effective operations and sustainability of the colleges and district/system. The district/system CEO ensures effective control of expenditures.

Section 3A of the KCCD Board Policy Manual details District fiscal policies, including budget, budget income and expenditures, and budget control (IV.D.3-1). Particular policies relevant to this Standard are:

- *BP 3A1A3*: “The annual Budget shall not exceed estimated revenues for the Budget year excluding District wide or College reserves.”
- *BP 3A1A6*: “Unallocated District-wide unrestricted general fund reserves shall be no less than fifteen percent (15%). The budgeted unrestricted general fund reserves calculation will be based upon the projected unrestricted expenditures multiplied by fifteen percent (15%). College budgeted reserves will not be considered as part of District-wide reserves. Each of the colleges shall maintain a minimum reserve of three percent (3%). These reserves will be established as unrestricted reserves for obligations and contingencies. The college reserves shall be calculated on the same basis as the District-wide reserves and will be applied to each institution.”

The Chancellor ensures effective control of expenditures through his oversight and consultation with districtwide committees. One committee, with representation from the DO and the three colleges, has developed the ***Unrestricted Fund Budget Allocation Model*** (BAM) tool in 2007 to equitably allocate DO expenditure and distribute the apportionment received from the State using a consistent methodology based on FTES generated at the colleges. Task forces for evaluating and revising the BAM tool as needed met in 2010 and 2015/2016 and completed the final report from the 2016 evaluation in May 201. The Chancellor [communicated] his responses in March 2017 (IV.D.3-2; IV.D.3-3). *[ed: the last sentence was mangled after the last version the Editor worked on]*

Analysis and Evaluation

KCCD has consistently ended each fiscal year with balances well exceeding the minimum fifteen percent set by policy—the minimum reserve maintained by KCCD since the 2011-12 fiscal year was over 26% (IV.D.3-4; IV.D.3-5; IV.D.3-6; IV.D.3-7; IV.D.3-8; IV.D.3-9). The Independent Auditor’s Report expresses an unqualified opinion on the financial statements of KCCD for the fiscal year ending June 30, 2016 and one qualified opinion for the fiscal year ending June 30, 2017 due to an unintentional error of Positive Attendance recorded for two students (IV.D.3-10; IV.D.3-11).

The 2016 BAM evaluation task force made seven recommendations to the Chancellor. The ***Districtwide Budget Committee*** began meeting in October 2017 (IV.D.3-12). The Chancellor accepted the recommendations to study the implications of the current reserve policy and changes in the stabilization mechanism while deferring the recommendation to have a neutral third-party vendor study various cost drivers for use in allocating DO costs.

...

[ed.: Sentence at end of next paragraph was removed from version Editor last worked on: “However, through BC’s Accreditation Surveys and Services Survey, BC faculty and staff perceive that district business services uses “expenditure control” to an excessive degree in order to create a large districtwide reserve detailed in III.D.9, resulting in not enough financial resources are made available to the college to meet its mission.”]

...

IV.D.4 (Page 167) The CEO of the district or system delegates full responsibility and authority to the CEOs of the colleges to implement and administer delegated district/system policies without interference and holds college CEO’s accountable for the operation of the colleges.

...

Examples of responsibility delegation to the college president may be found in multiple policy statements throughout the district:

Policy	Delegation of Authority
BP 6A5A22	Authorizes the district Chancellor to <i>delegate powers to the CEO</i> with approval of the Board.
BP 3A1B	Defines the college president or designee as responsible for budget preparation and coordination with the Academic Senate (IV.D.4-4).
BP 4B10A3	Gives the responsibility of approving off-campus speakers in College facilities to the College President (IV.D.4-5).
BP 6A5B1 & Elements of Decision-Making	The BC President is the <i>executive head of the college</i> and is responsible to the Chancellor as reflected in the EDM flowchart (IV.D.4-6).
College President Job Description	-States the college president recommends the college budget to the Chancellor (BP 6A5B9) -States the college president will assume responsibility for the assignment of all staff (BP 6A5B3) (IV.D.4-7; IV.D.4-8)

...

IV.D.6 (Page 170) Communication between colleges and districts/systems ensures effective operations of the colleges and should be timely, accurate, and complete in order for the colleges to make decisions effectively.

...

In 2017, the KCCD Chancellor took two specific steps to improve communication:

- 1) Created the Districtwide Budget Committee as recommended in the spring 2016 evaluation of the Budget Allocation Model (IV.D.6-19), and
- 2) Included the college vice presidents in Chancellor’s Cabinet.

...