

## Standard IIID: Financial Resources

**IIID.** *Financial resources are sufficient to support student learning programs and services and to improve institutional effectiveness. The distribution of resources supports the development, maintenance, and enhancement of programs and services. The institution plans and manages its financial affairs with integrity and in a manner that ensures financial stability. The level of financial resources provides a reasonable expectation of both short-term and long-term financial solvency. Financial resources planning is integrated with institutional planning.*

**IIID.1** *The institution relies upon its mission and goals as the foundation for financial planning.*

**IIID.1a** *Financial planning is integrated with and supports all institutional planning.*

### **Descriptive Summary**

The State Center Community College District is financially secure. A computer-based, comprehensive financial management system has been fully implemented. Each budget unit has access to the system for budget activities.

The college is allocated funds by the district. However, this allocation is not based on FTES. Additionally, a districtwide formal allocation model does not exist. The college practices effective oversight of finances as evidenced by evaluation of adopted budgets, audit summaries, and year-end reports.

One of the college's most significant responsibilities is the development and presentation of the annual budget. This document not only serves as a planning document for the ensuing school year, reflecting the goals and priorities, but also serves as a report to college constituents regarding utilization of public funds. Each year the college budget and finance committee is convened to review the prior year's budget, the current funding level, budget status, and the preliminary allocation to the college from the district (IIID.1,2,3). The committee is comprised of representatives from the academic senate, classified senate, associated student government, and senior administrative staff. Budget discussions assure that financial planning supports district goals and the college mission as the institution begins to develop another strategic plan (IIID.4).

A budget approval process was implemented as part of the institutional planning and budget committee (IPBC) (IIID.9). The budget process and Fresno City College Budget Procedures Handbook were approved by all constituent groups at Fresno City College. Through program review, recommendations were made to reduce, maintain, or increase spending on programs within the college. Under the budget approval process, campuswide committees were able to make recommendations to the IPBC through the theme teams for consideration of budget allocations. Unfortunately, with the California budget crisis, there was very little funding, after salaries and benefits, to actually see changes based on the IPBC recommendations. However, during the crisis the president utilized the IPBC's

budget theme team to prioritize resources and determined areas to cut. Also, during the last five years, Fresno City College changed college presidents three times, and each president viewed the role of IPBC differently with regards to the budget process.

The district adjusted to the state's major budget shortfalls. The district was funded with base apportionment, COLA, growth, equalization and part-time faculty compensation, and various categorical funds. Board adopted budgets reveal the allocations to the individual campuses and sites. The adopted budgets are as follows:

<b>Fund 11 - GENERAL FUND</b>					
		<i>FCC</i>			% of FCC
Budget Year	Total District Budget	Salaries and Benefits	Operating Expenses	Total Budget	to Total District
2004-2005*	107,848,464	52,459,823	3,600,829	56,060,652	51.98%
2003-2004	98,461,832	49,023,219	3,426,064	52,449,283	53.27%
2002-2003	103,339,617	49,202,060	4,866,797	54,068,857	52.32%
2001-2002	98,783,267	46,650,943	4,861,405	51,512,348	52.15%
2000-2001	86,146,052	39,460,025	5,444,960	44,904,985	52.13%
*In FY2004-05 The Fund 11 does not include Lottery (LT0) and PFE (XX2) funds.					

<b>Fund 12 - CATEGORICAL FUND</b>					
		<i>FCC</i>			% of FCC
Budget Year	Total District Budget	Salaries and Benefits	Operating Expenses	Total Budget	to Total District
2004-2005	18,261,020	8,642,207	2,849,827	11,492,034	62.93%
2003-2004	17,060,980	7,590,107	2,581,429	10,171,536	59.62%
2002-2003	17,643,649	8,599,920	2,866,372	11,466,292	64.99%
2001-2002	17,909,756	8,707,518	3,267,730	11,975,248	66.86%
2000-2001	19,725,662	7,375,404	6,451,060	13,826,464	70.09%

The district uses a variety of methods to determine college and center allocations. As such, the college is under-funded relative to the size of the student population. One of the main goals of the college was to fund the current permanent academic and classified employees. The district recognizes the efforts put forth by employee bargaining units during the tough budgetary times of 2002-2003 and 2003-2004 and has reached bargaining agreements (IIID.5,6,7). In order to maintain morale, the college did not give notice on March 15, as required according to Education Code section 87610, to employees during the period of mid-year budget cuts.

Linking financial planning to programs and services and the achievement of institutional goals relative to the college mission statement is paramount. Strategic plan development, program review recommendations, and annual goals and objectives are all formulated to ensure student success. These components, combined with the district strategic plan, are integrated into college budget development.

### **Assessment**

The college has been successful in maintaining financial stability and integrity. The college documents a funding base, financial resources, and plans for financial development adequate to support its mission and educational programs, student learning programs and services, institutional effectiveness, and financial stability. The college practices effective oversight of finances evidenced by the evaluation of adopted budgets, audit summaries, and year-end reports.

According to the Accreditation Faculty and Staff Survey, administrators indicated that the college mission and goals are the foundation for financial planning and that the

distribution of resources supports programs and services. Classified professionals and faculty were neutral in these areas (IIID.8).

*IIID.1b Institutional planning reflects realistic assessment of financial resource availability, development of financial resources, partnerships, and expenditure requirements.*

### **Descriptive Summary**

The college operates with an annual budget in excess of \$67 million. General budget funding is augmented by outside grants in excess of \$11 million. The budget is constructed upward from the department and division level through the administrative levels (IIID.9). Managers review their budgets and forward them to the business manager for consolidation. The budgets are then reviewed by senior administrators. Initial funding requests are typically in excess of the campus allocation, which requires budget committee members to reduce funding recommendations. Budget recommendations are then presented to the constituent groups, and updates on spending, projects, and allocation are shared collegewide on opening day. The budget cycle has been consistent for years, in that increases are reflected only in the salaries portion of the budget. These increases are due mostly to contractual agreements. In more recent years, the increase in staff positions within the operating budget has been largely funded through the increase in FTES and Partnership for Excellence funds, which became part of the base with the 2004-2005 state budget.

Prioritizing expenditures continues in the same manner with decision packages and general budget addendas as they come forward from the district (IIID.10). The assessment of resource availability and

expenditure requirements are exemplified in the Scheduled Maintenance Five-Year Plan and in the passage of Measure E, a bond funded by General Obligation Bonds (GOB) (IIID.11). Interest on the bonds ranges from three to five percent. In November 2002, Valley voters approved Measure E. Measure E is a \$161 million bond measure to enable the State Center Community College District to refurbish aging facilities, build new facilities to accommodate enrollment growth, purchase equipment for new classrooms and laboratories, upgrade systems for technology and Internet access, improve fire safety and access for people with disabilities, renovate the Historic Old Administration Building, expand parking, and more. The \$161 million has been identified as debt in the financial audit. Fresno City College's portion of Measure E is \$82,080,000 of which \$52,080,000 is currently committed.

Fresno City College has many partnerships with continuing renewal of grants and contracts. These add to the quality of programs and services and provide student access to facilities and instructional equipment. The police academy's and the fire academy's agreements facilitate instruction and hands-on experiences. The allied health programs share instructors and facilities to provide students with real world experiences. The training institute provides contract education and skills enhancement, offers opportunities to develop further partnerships with industry, and supports economic expansion of the region. These and other projects are linked to institutional planning efforts.

### **Assessment**

California's fiscal uncertainties have had a negative impact on all California community colleges. Fresno City College did not escape

the impact of reduced state funding. With over 94 percent of available resources allocated to salaries and benefits, little is left for discretionary budget development of nonessential programs and services.

The college utilizes both district and college strategic plans to direct short- and long-range goals. The institutional planning and budget committee, was implemented in accordance with the recommendations of the last accreditation and was effective in assessing financial resources and expenditure requirements.

The Accreditation Faculty and Staff Survey revealed a neutral response regarding sufficiency of financial resources and effectiveness of the institutional planning and budget committee (IIID.8).

*IIID.1c When making short-range financial plans, the institution considers its long-range financial priorities to assure financial stability. The institution clearly identifies and plans for payment of liabilities and future obligations.*

### **Descriptive Summary**

The college addresses financial planning by identifying and planning for payment of liabilities and future obligations. The budget application process includes approval of matching funds and new bargaining unit positions. Several grants have been awarded to the institution, which include a commitment to institutionalization of programs. When these grants are written, the college absorbs 20 percent of the salary the first year, graduating to 100 percent in the fifth year. The college was recently awarded a Title V Cooperative Grant with the same agreement. These grants are written for the long-range program and service benefit.

The training institute developed a business plan that clearly defines its vision, mission, and core values in concert with the college mission. Also included in the business plan is a marketing and sales plan, and a description of the management's background and qualifications.

The Fresno City College Instructional Equipment Library Materials (IELM) funding is leveraged with the Technology and Telecommunications Infrastructure Program (TTIP) to address maintenance agreements, licensing, equipment, and support. Many technology issues require ongoing maintenance agreements to sustain services. Senate Bill 20 requires 50 percent of any lottery proceeds increases from 1997-98 to be spent on instructional materials.

Lottery funding is distributed in decision package program format. These funds are allocated out of the prior year's proceeds for one-time, nonsalary expenses in areas such as staff development, equipment, minor facility improvements, and scheduled maintenance-related projects. During the budget cuts of the prior year, this practice was deviated from once to support maintenance and supplies. By allocating resources from the prior year's revenues, the district is able to withstand the tremendous variances in lottery proceeds. This process has allowed the district to enhance programmatic offerings to meet the needs of students and has provided a funding source for minor facility improvements. Many of these funds are leveraged with the Scheduled Maintenance Five-Year Plan (IIID.11). Development of proposals for the college was approved by the various constituent groups.

Occasionally, it is necessary to fund an unforeseen expense or special project

or respond to an emergency. Emergency expenditures are approved by the college president and funded through the institutional contingency fund. The contingency fund varies annually.

### **Assessment**

The annual and long-range plans continue to support educational objectives. This process will be enhanced as the college develops a current strategic plan in concert with the district strategic plan. There are currently no plans for new facilities on the college campus, only renovation projects with Measure E and subsequent secondary effects funds. However, the effectiveness of community centers is clearly recognized and has become a method of service delivery in the community.

*IIID.1d 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.*

### **Descriptive Summary**

The college continues to streamline financial reporting, training needs, and budget development criteria. The college adjusts budget strategies based on budget outcomes, audit findings, and recommendations. Financial management is regularly evaluated and results are used to improve the financial management system.

The college budget process is reasonable and administered properly. Although a Budget Procedures Handbook has been developed and implemented, there continues to be a lack of understanding of budget processes.

Also, a greater understanding of the management information system processes is necessary as staff retire and new staff are hired. The management information system assists administrators, faculty, and support staff by providing appropriate control mechanisms and access to dependable information to assist in making sound financial decisions.

The institutional planning and budget committee has sunset and will be reconstituted with a new strategic plan. The strategic plan clearly articulated the college's goals and budget planning to meet the college mission. Within this plan, guidelines and processes for financial planning and budget development are clearly defined and followed. All processes will be maintained and will continue to influence college budget processes as they relate to the district's master plan pending development of the new college strategic plan.

### **Assessment**

The budget timeline holds the developed budget until board of trustee's approval in September. At that time the budget is loaded into the management information system. Three months pass without the ability to review and run budget reports, thus hindering accountability. An Access database has been developed to bridge the gap. Additionally, the management information system budget unit is not a real time picture but trails actual transactions by five to ten workdays. The budget module is woefully inadequate and no longer functional due to the size of the accounting structure and multiple campus sites. Guidelines for categorical application and budget development were developed but not followed. A refined process was later developed by the district office and implemented, but also not followed.

Constituencies have appropriate opportunities to participate in the development of institutional plans and budgets.

***IIID.2 To assure the financial integrity of the institution and responsible use of financial resources, the financial management system has appropriate control mechanisms and widely disseminates dependable and timely information for sound financial decision making.***

***IIID.2a Financial documents, including the budget and independent audit, reflect appropriate allocation and use of financial resources to support student learning programs and services. Institutional responses to external audit findings are comprehensive, timely, and communicated appropriately.***

### **Descriptive Summary**

The college undergoes a yearly audit by an external independent audit firm. This is evidenced in the Audit Reports (IIID.12,13,14).

Audits typically result in recommendations and findings which require the institution to respond. The findings and recommendations are responded to in a comprehensive and timely manner. Thus, the financial management, including the budget and independent audit, reflect appropriate allocation and use of financial resources to support institutional programs and services. Financial aid accounts have been established at the college for disbursing Direct Student Financial aid, which consists primarily of PELL, Board of Governors Grant (BOGG), Supplemental Educational Opportunity Grant (SEOG), Cal Grant B, Cal Grant C, student

loans, and Extended Opportunity Programs & Services awards. Funding is provided by the U.S. Department of Education and the State Educational Opportunity Program. Financial aid is reconciled on an annual basis.

### **Assessment**

Financial aid is reconciled on an annual basis. Currently, state MIS reporting is not congruent with general ledger information and needs to be researched and corrected.

The college practices effective oversight of finances, which can be demonstrated through the evaluation of the adopted budgets, audit summaries, and quarterly and year-end reports (IIID.15). Also, the college demonstrates effective management of financial aid. The annual financial aid audit is without material weakness, and recommendations are responded to in a timely fashion.

*IIID.2b Appropriate financial information is provided throughout the institution.*

### **Descriptive Summary**

A Budget Procedures Handbook was developed to facilitate understanding of the budget. Appropriate financial information is provided throughout the college and is accessible to staff via the management information system. Each budget unit has access to the system and may run a report of any nature within the unit. Annual budget recommendations are presented to the constituent groups, and updates on spending, projects, and allocation are shared with the college at large in the theatre on opening day of each academic year.

### **Assessment**

The college has an adequate management information system which provides timely, accurate, and reliable fiscal information

to appropriate staff for planning, decision making, and budgetary control.

Information is shared with the executive leadership and in turn communicated to faculty and staff. Unfortunately, the information does not make it to the end user in a timely fashion. Assessment indicates that the Budget Procedures Handbook was not being utilized due to lack of communication and accessibility. To correct this issue an electronic copy has been placed on the district intranet.

The staff survey indicated that administrators showed agreement with aspects of the budget process including awareness, consistency, and having input. While classified staff showed slight awareness of the budget process, faculty were neutral. Both classified staff and faculty were neutral about budget process consistency and disagreed about having input (IIID.20).

*IIID.2c The institution has sufficient cash flow and reserves to maintain stability, strategies for appropriate risk management, and realistic plans to meet financial emergencies and unforeseen occurrences.*

### **Descriptive Summary**

The state general revenue on advance apportionment is calculated pursuant to the program based funding regulations in Title 5 of the California Code of Regulations, Sections 58770 ff, and the proposed provisions of the Budget Act of each year. By board action, the district participates in Tax and Revenue Anticipation Notes (TRANS) to address the funding shortfall and to supplement cash flow. The state's payment schedule for July through January and February through June

varies as a percentage of the total allocation. As such, it is necessary to participate with the TRANS to assure adequate cash flow. The district maintains a reserve consistent with the California Community Colleges Chancellor's Office mandate of a minimum five percent, but it may rise to ten percent depending on fiscal issues, negotiations, lottery, revenues, and Measure E bond sales for capital expenditures.

The district and college follow the established guidelines of the statewide Association of Community College Insurance Joint Powers Authority (JPA) (IIID.16). The district and college are members of the Valley Insurance Program (VIP), and Fresno Area Self-Insured Benefits Organization (FASBO) public entity risk pools. The district pays an annual premium to each entity for its health, workers' compensation, and property liability coverage. The JPA, the VIP and FASBO have budgeting and financial reporting requirements independent of member units and their financial conditions. The district and college are self insured for theft, liability, personal injury, property damage, and other casualty losses. The JPA also has a Loss Control and Safety Committee comprised of community college memberships within the region to examine claims and develop programs to minimize risk exposure.

From time to time, it may become necessary to fund a project, an unforeseen expense, or respond to an emergency. Emergency expenditures are approved by the college president and funded through the institutional contingency. The contingency varies from year to year depending on outcome expenditures from all areas of the college.

Through the JPA, the college continues to adhere to SB198, Employee Right to Know and conducts safety training on many areas as they relate to employee injury prevention (IIID.17). The JPA meets on a bimonthly basis and continually updates the college on issues pertaining to loss prevention, safety, and current events that affect employment practices. The district and college have an Employee Injury and Illness Prevention Plan in accordance with SB198, and all new employees are required to view a video concerning this compliance standard. The college also has a safety committee which meets quarterly. The committee has representation from all constituents to address health and safety issues and necessary training to assure compliance is maintained.

### **Assessment**

The TRANS and general fund reserve are sufficient to offset any unforeseen adverse financial impact of emergency expenditures. The college will continue to promote employee safety programs through the JPA. Continued participation will assure access to the latest information as it relates to employee hiring practices, safety issues, and products or policies to preserve the college budget.

*IIID.2d 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.*

### **Descriptive Summary**

The district receives financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires

compliance with terms and conditions specified in the grant agreement and are subject to audit by the granting agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. It is management's opinion any such disallowed claims will not have a materially-adverse effect on the overall financial position of the district or college at the fiscal year end. Many externally funded programs have been joined to the college budget through effective grant writing and application processes. The college has undergone a dramatic increase in categorically funded areas as can be demonstrated by adopted budgets and increased programs.

Federal and state financial aid programs are administered by the college. The college maintains strict compliance with all rules and regulations mandated under the programs. Payment and awarding functions are independent of each other, with financial aid controlling the awarding and the business office controlling the financial functions. Program reconciliations are performed on a periodic basis to resolve discrepancies between general ledger, student awards, and funding agency records. Full reconciliations are performed on an award-year basis by program type. Fresno City College is routinely audited by the funding agencies to ensure compliance. Prior program audits have shown compliance with major funding and reporting requirements.

The bookstore is also controlled by the district for service delivery and quality assurances. The college has no direct control over the bookstore. The district controls the Auxiliary Enterprises and Foundation and institutional investments.

## **Assessment**

The district and college have adopted policies to ensure that all auxiliary activities that have a fiscal impact on the district comply with sound accounting and budgeting principles, public disclosures, and annual independent audit requirements. Purchasing policies have been developed by the district office to address approval processes and accounts payable. This process assures ongoing fiscal stability of the college through the responsible stewardship of available resources.

The college adequately safeguards and manages assets to ensure ongoing effective operations. Management has a process to evaluate significant changes in the fiscal environment and make necessary and timely adjustments.

*IIID.2e All financial resources, including those from auxiliary activities, fund-raising efforts, and grants are used with integrity in a manner consistent with the mission and goals of the institution.*

## **Descriptive Summary**

The college supports activities and programs ancillary to the academic classroom setting. Co-curricular activities are funded through a combination of ticket sales, fundraising activities, college bookstore revenues, and general fund monies. Co-curricular activities are budgeted separately and use a five-year historical perspective of revenues and expenses to generate the annual budget (IIID.18). Revenue integrity is maintained through the use of revenue potential/fundraising deposit forms and general admission ticket sales/cash reconciliation forms. All expenditures flow through campus purchasing and are properly accounted for by purchase requisitions and payment requests.

The auxiliary Enterprises and Foundation are audited each year by an independent audit firm, Vavrinek, Trine, Day and Company LLP. These audits do, in fact, demonstrate the integrity of financial management practices. Grants are monitored periodically and undergo fiscal audits by local, regional, or state agencies.

Theme Team 2 began the task of updating the Grant Funding Handbook for Fresno City College. During this process, the district implemented a new process to inform all members of the district community of proposed grant applications. The proposal for funding is posted on all individual emails and anyone wishing to respond to the grant request is encouraged to reply to the grants office or directly to the grant writer. The president of the college takes these individual comments under consideration when deciding whether to approve the grant as written or to make suggestions for changes prior to approval.

### **Assessment**

The district and college effectively develop and communicate fiscal policies, objectives, procedures, and constraints to the governing board, staff, and students. The college adheres to appropriate fiscal policies and procedures and has adequate controls to ensure that established fiscal objectives are met. The college's organizational structure incorporates a clear delineation of fiscal responsibilities and established staff accountability.

*IIID.2f Contractual agreements with external entities are consistent with the mission and goals of the institution, governed by institutional policies, and contain appropriate provisions to maintain the integrity of the institution.*

### **Descriptive Summary**

Fresno City College has current contracts in place with food service providers: Taher and Yoshino's Enterprises (IIID.19). Both contractors contribute to student and college activities. The contracts are developed by the district and controlled by the district office. A district contract liaison addresses contract deviations and structure to assure the utmost service delivery to students, faculty, and staff. All contracts are approved by the board of trustees. The board has designated the chancellor; vice chancellor, finance and administration; and associate vice chancellor, human resources as signatories authorized to enter into agreements. Board Policy 9320.1 and Board Policy 9330 speak directly to administrative regulations that were established for records management, including access by the public, and comply with the requirements of the California Public Records Act (IIID.21,22,23). The district requires all contracts for public works in the amount of \$15,000 be board approved. Additionally, items must be formally bid and approved by the board of trustees in the amount of \$60,900 and above. Several other contracts such as grants and contract partnerships are also board approved. Contracts are developed and executed within board policy guidelines.

The contract education area is constantly expanding its services and client pool based on current economic development trends and new and emerging technology.

### **Assessment**

The college undergoes an annual audit by an independent external audit firm. Audit findings and recommendations are addressed via the district from the college.

The college business manager reviews all financial transactions, assures compliance with district policies, and provides key fiscal information to the college leadership. Each budget manager of the institution is accountable for the financial transactions for their assigned area(s).

*IIID.2g The institution regularly evaluates its financial management processes, and the results of the evaluation are used to improve financial management systems.*

### **Descriptive Summary**

The college continues to streamline financial reporting, training needs, and budget development criteria. The college adjusts budget strategies based on the budget outcomes, audit findings, and recommendations. The financial management process is regularly evaluated, and the results are used to improve the financial management system. The college reviews its fiscal standing in reports from the college business manager to the president, dean of students, and dean of instruction. The college is the service provider for welfare reform mandated by the federal government to provide workforce development, training, and skills enhancement. All processes are reviewed annually in preparation of the annual budget development process.

### **Assessment**

With the increased capability of the management information system, the increased accountability in budget development, and increased oversight of budget scheduling, the college should continue to enjoy strong financial budget information and status reports required to adhere to sound financial management practices. The college will continue to exercise management practices and controls that assure compliance with the conditions of externally-awarded programs.

*IIID.3 The institution systematically assesses the effective use of financial resources and uses the results of the evaluation as the basis for improvement.*

### **Descriptive Summary**

Program review is utilized to assess program effectiveness. Recommendations from the program review committee are forwarded to the IPBC, then to the college president. These recommendations include reduction of programs, continued maintenance of programs, or increasing program needs and funding.

### **Assessment**

The Accreditation Faculty and Staff Survey indicated that administrators agree that the college mission and goals are the foundation for financial planning and that the distribution of resources supports programs and services. Classified professionals and faculty were neutral in these areas.

## Planning Agenda for Standard IIID

1. Complete the revision of the Fresno City College Grant Funding Handbook.
2. Provide continuing in-service training to all constituent groups on the Budget Procedures Handbook to increase awareness of the budget process.

### Resource Documents

IIID.1	SCCCD 2002-2003 Final Budget	IIID.7	Agreement between the State Center Community College District and Part-Time Faculty Bargaining Unit State Center Federation of Teachers July 1, 2002-June 30, 2005
IIID.2	SCCCD 2003-2004 Final Budget	IIID.8	Accreditation Faculty and Staff Survey Results Accreditation Faculty and Staff Survey: Executive Summary
IIID.3	SCCCD 2004-2005 Final Budget	IIID.9	Budget Procedures Handbook
IIID.4	State Center Community College District Strategic Plan 2004-2007	IIID.10	Decision Packages
IIID.5	State Center Community College District and Its California School Employees Association Chapter No. 379 Agreement July 1, 2002-June 30, 2005	IIID.11	Scheduled Maintenance Five-Year Plan
IIID.6	Agreement for Fiscal Years 2003-2004; 2004-2005; 2005-2006 between the State Center Community College District and State Center Federation of Teachers Local 1533, CFT/AFT, AFL-CIO	IIID.12	SCCCD Audit Report—June 30, 2002
		IIID.13	SCCCD Audit Report—June 30, 2003
		IIID.14	SCCCD Audit Report—June 30, 2004

IIID.15	311Q and 320Q Reports	IIID.21	Board Policy 9320.1, Meetings of the Governing Board—Public Participation
IIID.16	Joint Powers Agreement		
IIID.17	Right to Know Program	IIID.22	Administrative Regulations 9320.1, Cost of Reproduction of Public Documents
IIID.18	Co-Curricular Budget		
IIID.19	Food Service Contracts	IIID.23	Board Policy 9330, Access to Board/School District Records
IIID.20	Accreditation Faculty and Staff Survey Results Accreditation Faculty and Staff Survey: Executive Summary		