

**Required Evidentiary Documents for Financial Review  
Supplemental Guidelines for Standard III. D**

Commission Questions		Evidence CA Public	Link	
1	Has the college received any qualified or adverse opinions in audit reports in the last 3 years from district, state or federal programs?	Audit Report (last 3 years)	FY 07/08 Audit Report <a href="http://www.clpccd.org/business/documents/DistrictAuditReport.PDF_000.pdf">http://www.clpccd.org/business/documents/DistrictAuditReport.PDF_000.pdf</a>  FY 06/07 Audit Report <a href="http://www.clpccd.org/business/documents/AuditendingJune2006.pdf">http://www.clpccd.org/business/documents/AuditendingJune2006.pdf</a>  FY 05/06 Audit Report <a href="http://www.clpccd.org/business/documents/CHABOTFS06.pdf">http://www.clpccd.org/business/documents/CHABOTFS06.pdf</a>	LL
2	Has the college implemented all audit recommendations? Have there been the same recommendations for more than one year? What is the auditor's response to the management actions taken?	Management response to auditor's findings and recommendations (last 3 years) CCFS 311 (last 3 years)	FY 07/08 Management Letter <a href="http://www.clpccd.org/business/documents/ManagementLetterforDistrictAudit-Published-PDF_000.pdf">http://www.clpccd.org/business/documents/ManagementLetterforDistrictAudit-Published-PDF_000.pdf</a>  FY 06/07 Management Letter <a href="http://www.clpccd.org/business/documents/2007CHABOTDISTRICTMGTLETTER.pdf">http://www.clpccd.org/business/documents/2007CHABOTDISTRICTMGTLETTER.pdf</a>  FY 05/06 Management Letter <a href="http://www.clpccd.org/business/documents/2006CHABOTDISTRICTMGTLETTER.pdf">http://www.clpccd.org/business/documents/2006CHABOTDISTRICTMGTLETTER.pdf</a>  FY 08/09 CCFS 311 <a href="http://www.clpccd.org/business/documents/311Q2008-2009ratated.pdf">http://www.clpccd.org/business/documents/311Q2008-2009ratated.pdf</a>  FY 07/08 CCFS311 <a href="http://www.cccco.edu/Portals/4/CFFP/Fiscal/ccfs311_pdf_files/0607/chabot_las_positas.pdf">http://www.cccco.edu/Portals/4/CFFP/Fiscal/ccfs311_pdf_files/0607/chabot_las_positas.pdf</a>  FY 06/07 CCFS 311 <a href="http://www.cccco.edu/Portals/4/CFFP/Fiscal/ccfs311_pdf_files/0607/chabot_las_positas.pdf">http://www.cccco.edu/Portals/4/CFFP/Fiscal/ccfs311_pdf_files/0607/chabot_las_positas.pdf</a>	LL
3	What is the institution's unrestricted fund balance and reserves and how has it changed over the last 3 years?	CCFS 311Q (Most recent quarter) Fiscal Trend Analysis of 311 Data (Can be accessed on-line at CCCCCO website.)	FY 08/09 CCFS 311Q – 4 <sup>th</sup> Quarter <a href="http://www.clpccd.org/business/2008-09FOURTHQuarterReport.mht">http://www.clpccd.org/business/2008-09FOURTHQuarterReport.mht</a>  Fiscal Trend Analysis of 311 Data - For the period FY 2004-05 to 2008-09 <a href="http://www.cccco.edu/Portals/4/CFFP/Fiscal/Accountability/trends/0708trends/Chabot_Las_Positas-Fiscal_Trend_Analysis_07-08.pdf">http://www.cccco.edu/Portals/4/CFFP/Fiscal/Accountability/trends/0708trends/Chabot_Las_Positas-Fiscal_Trend_Analysis_07-08.pdf</a>	LL
4	Has the State Chancellor's Office had to intervene regarding fiscal stability or compliance?	N/A	No	LL

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5	Does the college have long term debt financing?	Audit Report	Yes – please see pages 33-36 FY 07/08 Audit Report <a href="http://www.clpccd.org/business/documents/DistrictAuditReport.PDF_000.pdf">http://www.clpccd.org/business/documents/DistrictAuditReport.PDF_000.pdf</a>	LL
6	Does the institution have an obligation for post retirement health benefits? If it does, has it done the actuarial study and identified the liability? Is there a plan for funding it?	Actuarial study for post retirement health benefits Plan for funding the liability	Yes – 3 Actuarial Studies performed bi-annually since 2005 2009 Actuarial Study <a href="http://www.clpccd.org/business/documents/ForWebpage2009ActuarialReport.pdf">http://www.clpccd.org/business/documents/ForWebpage2009ActuarialReport.pdf</a>  Other Post Employment Benefit (OPEB) Documents  Establishment of District Self Insurance Fund <a href="http://www.clpccd.org/business/documents/EstablishmentofRUMBLfund.pdf">http://www.clpccd.org/business/documents/EstablishmentofRUMBLfund.pdf</a>  OPEB and GASB 45 (Governmental Accounting Standards Board) <a href="http://www.clpccd.org/business/documents/OPEBREVISIONSAPRIL2009.pdf">http://www.clpccd.org/business/documents/OPEBREVISIONSAPRIL2009.pdf</a>  OPEB Impact on District Budget <a href="http://www.clpccd.org/business/documents/ImpactOPEBpresentation3-20-07Board.pdf">http://www.clpccd.org/business/documents/ImpactOPEBpresentation3-20-07Board.pdf</a>  OPEB Impact on District Budget – March 2007 Board Presentation <a href="http://www.clpccd.org/business/documents/RevisedOPEBPresentationMarch20.pdf">http://www.clpccd.org/business/documents/RevisedOPEBPresentationMarch20.pdf</a>  OPEB – May 2007 Board Presentation <a href="http://www.clpccd.org/business/documents/RevisedBoardRetreatOPEBMay14.pdf">http://www.clpccd.org/business/documents/RevisedBoardRetreatOPEBMay14.pdf</a>	LL
7	Does the institution have limits on accrual of unused vacation time? Compensatory time? Is the institution enforcing its policy on limits?	Leave Accrual Policy in Contractual Agreement and Labor Agreements Human Resource Records	Leave Accrual Policy – Faculty Association Contract; pages 51-65 <a href="http://nvoffice.clpccd.cc.ca.us/district/HR/documents/CLPCCD-CLPFAContract2006-2009.pdf">http://nvoffice.clpccd.cc.ca.us/district/HR/documents/CLPCCD-CLPFAContract2006-2009.pdf</a>  Leave Accrual Policy – Classified Employees/SEIU Contract; pages 66-76 <a href="http://nvoffice.clpccd.cc.ca.us/district/HR/documents/2006-09SEIUAgrComplete_PUBLISH20070814.pdf">http://nvoffice.clpccd.cc.ca.us/district/HR/documents/2006-09SEIUAgrComplete_PUBLISH20070814.pdf</a>	MAG
8	Is the fiscal entity self insured for health benefits, workers compensation, and unemployment? How are reserve levels set?	District Self Certification	Health Benefits – District contracts with Kaiser Permanente, Blue Cross, Delta Dental, and Vision Service Plan  Workers' Compensation – the District participates in a Joint Powers Authority (JPA), the Protected Insurance Program for Schools (PIPS)  Unemployment – District is covered through California State Unemployment Insurance	LL

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9	Does the fiscal entity have obligations for future total compensation expenditures driven by collective bargaining agreements or other agreements (corporate buy outs, management/employee agreements, etc.?) If so, what are they? Of what significance are they? What is the plan for funding these future obligations?	Current Bargaining agreements District Funding Plan	<p>Retiree Medical Benefits Obligation – Faculty Association Contract; pages 152-161 <a href="http://nvoffice.clpccd.cc.ca.us/district/HR/documents/CLPCCD-CLPFAContract2006-2009.pdf">http://nvoffice.clpccd.cc.ca.us/district/HR/documents/CLPCCD-CLPFAContract2006-2009.pdf</a></p> <p>Retiree Medical Benefits Obligation – Classified Employees/SEIU Contract; pages 56-65 <a href="http://nvoffice.clpccd.cc.ca.us/district/HR/documents/2006-09SEIUAgrComplete_PUBLISH20070814.pdf">http://nvoffice.clpccd.cc.ca.us/district/HR/documents/2006-09SEIUAgrComplete_PUBLISH20070814.pdf</a></p> <p>Adoption Budget pages 35-36 Also reference docs in #6 above</p>	MAG
10	Does the institution and the foundation have an agreement/contract on the role of the foundation? Does it require that the foundation have an independent audit?	Copy of the Agreement Copy of the Foundation audited financial statement (last 3 years)	<p>Las Positas College does not have a separate audit performed.</p> <p>Chabot College Foundation does not have a separate audit performed.</p> <p>FY 07/08 District Audit Report Page 19 - Financial Reporting Entity <a href="http://www.clpccd.org/business/documents/DistrictAuditReport.PDF_000.pdf">http://www.clpccd.org/business/documents/DistrictAuditReport.PDF_000.pdf</a></p>	LL
11	Does the college or district have a Prop 39 bond fund?	Copy of minutes from Bond Oversight Committee Copy of audit report from the last 3 years	<p>Bond Oversight Committee Agendas <a href="http://www.clpccd.org/bond/OversightComm.php">http://www.clpccd.org/bond/OversightComm.php</a></p> <p>FY 07/08 Financial Audit and Performance Report <a href="http://www.clpccd.org/business/documents/MeasureBBondFinancialAudit08-Published-PDF.pdf">http://www.clpccd.org/business/documents/MeasureBBondFinancialAudit08-Published-PDF.pdf</a> <a href="http://www.clpccd.org/business/documents/MeasureBPerformanceReport08-PublishedPDF-PDF.pdf">http://www.clpccd.org/business/documents/MeasureBPerformanceReport08-PublishedPDF-PDF.pdf</a></p> <p>FY 06/07 Financial Audit and Performance Report <a href="http://www.clpccd.org/business/documents/0607MEASURE_B_AUDIT.pdf">http://www.clpccd.org/business/documents/0607MEASURE_B_AUDIT.pdf</a> <a href="http://www.clpccd.org/business/documents/2007BONDPERFORMANCEREPORT.pdf">http://www.clpccd.org/business/documents/2007BONDPERFORMANCEREPORT.pdf</a></p> <p>FY 05/06 Financial Audit and Performance Report <a href="http://www.clpccd.org/business/documents/ChabotLosPositas2006BondFinancialAudit-pdf.pdf">http://www.clpccd.org/business/documents/ChabotLosPositas2006BondFinancialAudit-pdf.pdf</a> <a href="http://www.clpccd.org/business/documents/BondAuditPerformanceProcedures.pdf">http://www.clpccd.org/business/documents/BondAuditPerformanceProcedures.pdf</a></p>	JK
12	Does the college have policies and procedures regarding purchasing? Are they being followed?	Self Certification Policies	<a href="http://www.clpccd.org/business/BusinessServicesPurchasing.php">http://www.clpccd.org/business/BusinessServicesPurchasing.php</a>	LL

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13	Will additional buildings be opened in the next 2-3 years? Is there a plan to fund staff, utilities and operating expenses associated with additional facilities coming on-line within the next 2-3 years?	Copy of the most current Facility Master Plan Funding Plan	<a href="http://www.clpccd.org/facilities">http://www.clpccd.org/facilities</a>  Measure B Fund: 2009-10 Adoption Budget, please see pages 44-45 <a href="http://www.clpccd.org/business/BusinessServicesBudget.2009-10">http://www.clpccd.org/business/BusinessServicesBudget.2009-10</a>	JK/LL
14	Is there evidence that planning integrates fiscal and other resources?	Internal documents	Implementing AB 1725 <a href="http://www.clpccd.org/board/documents/2009_1014%20AB%201725.pdf">http://www.clpccd.org/board/documents/2009_1014%20AB%201725.pdf</a>  Funding Allocation Process <a href="http://www.clpccd.org/business/documents/oct92009dbsgAllocationModelprocess.pdf">http://www.clpccd.org/business/documents/oct92009dbsgAllocationModelprocess.pdf</a>	JLK/AC

**JLK:** Chancellor Joel L. Kinnamon

**JK:** Vice Chancellor, Facilities-Jeffrey Kingston

**LL:** Vice Chancellor, Business Services-Lorenzo Legaspi

**MAG:** Vice Chancellor, Human Resources-Mary Anne Gularte

**AC:** Ex Asst, Educational Services-Audrey Ching