June 30, 2010

Dr. Don Q. Griffin
Chancellor
City College of San Francisco
50 Phelan Avenue
San Francisco, CA 94112

Dear Chancellor Griffin:

The Accrediting Commission for Community and Junior Colleges, Western Association of Schools and Colleges, at its meeting June 9-11, 2010, reviewed the Follow-Up Report submitted by the College. The Commission took action to accept the report.

The Follow-Up Report will become part of the accreditation history of the College and should be used in preparing for the next comprehensive evaluation. The Commission requires that you give the report and this letter appropriate dissemination to your college staff and to those who were signatories of your college report. This group should include the campus leadership and the Board of Trustees. The Commission also requires that all reports be made available to students and the public. Placing copies in the college library can accomplish this.

Commission Concern Regarding Other Post Employment Benefits (OPEB)

In assessing compliance with Standard III.D Financial Resources, the Commission has a concern about whether the college’s 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. Provisions of Standard III.D requiring a level of financial resources that provide a reasonable expectation of both short-term and long-term financial solvency requires that the college begin to act in a way that will create funding plans to ensure that adequate cash or liquid resources will be available to pay for OPEB liabilities at the time those costs become due.

The Commission notes that colleges not making the minimum payment or Annual Required Contribution (ARC) are now accumulating unfunded liabilities that will require cash to be paid out when benefits are paid to retired employees. The consequence of not funding an amount that is at least equal to the ARC is that an unfunded liability will be recorded on the financial statements of the colleges and the ending fund balance or reserves will decline.

Chancellor
Academic Affairs
Eventually, unless this liability is funded the colleges’ financial condition will deteriorate to a level that will make it difficult for colleges to meet the requirements of Standard III.D.

**Report Required:** The Commission requests that the College provide information about how the Annual Required Contribution is being handled and how funds in an amount at least equal to the ARC will be paid into an irrevocable trust fund in order to pay for liabilities as they become due (ER 17 and Standard III.D.1.b and c) in its next report, the comprehensive self study, due in Spring 2012.

**Commission Reminder:** The Commission expects that institutions meet standards that require the identification and assessment of student learning outcomes, and the use of assessment data to plan and implement improvements to educational quality, by fall 2012. The Commission reminds City College of San Francisco that it must be prepared to demonstrate that it meets these standards by fall 2012 (Standards I.B.1, II.A.2.e, II.A.2.f, II.B.4, and II.C.2)

Please note that the next comprehensive evaluation of City College of San Francisco will occur during Spring 2012.

On behalf of the Commission, I wish to express continuing interest in the institution’s educational quality and students’ success. Professional self-regulation is the most effective means of assuring institutional integrity, effectiveness, and quality.

Sincerely,

Barbara A. Beno, Ph.D.
President

BAB/tl

cc: Dr. Alice Murillo, Accreditation Liaison Officer
    Board President, San Francisco Community College District