



**ACCREDITING
COMMISSION
for COMMUNITY and
JUNIOR COLLEGES**

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June 30, 2010

Dr. Tyree Wieder
Acting Chancellor
Los Angeles Community College District
770 Wilshire Boulevard
Los Angeles, CA 90017

Dear Chancellor Wieder:

The Accrediting Commission for Community and Junior Colleges, Western Association of Schools and Colleges, at its meeting June 9-11 2010, reviewed the Midterm Reports from Los Angeles Mission College and Los Angeles Valley College, the Focused Midterm Report from Los Angeles Pierce College, and the Follow-Up Reports from West Los Angeles College, Los Angeles Southwest College, Los Angeles Harbor College, Los Angeles Trade-Technical College, Los Angeles City College, and East Los Angeles College as well as the visiting team reports from East Los Angeles College, Los Angeles City College, and Lost Angeles Trade-Technical College. The Commission took action on each institution as summarized in the chart below:

College	Type of Report	Commission Action
Los Angeles Mission	Midterm	Accept Report
Los Angeles Valley	Midterm	Accept Report
Los Angeles Pierce	Focused Midterm	Accept Report
West Los Angeles	Follow-Up	Accept Report
Los Angeles Southwest	Follow-Up	Accept Report
Los Angeles Harbor	Follow-Up	Accept Report
Los Angeles Trade-Tech	Follow-Up w/ Visit	Accept Report Remove Probation Issue Warning
Los Angeles City	Follow-Up w/ Visit	Accept Report Remove Probation Reaffirm Accreditation
East Los Angeles	Follow-Up w/ Visit	Accept Report Remove Warning Reaffirm Accreditation

You will receive copies of the Commission action letter for each college.

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Commission Concern: The Commission found that the Los Angeles Community College District has complied with the recommendations made to it as communicated through the colleges. However in assessing compliance with Standard III D Financial Resources, the Commission has a concern about whether the Los Angeles Community College District'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 district 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 districts 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 district and the ending fund balance or reserves will decline. Eventually, unless this liability is funded the district's financial condition will deteriorate to a level that will make it difficult for colleges to meet the requirements of Standard III.D.

The Commission requests that the District provide information about how the ARC is being handled and how funds in an amount at least equal to the ARC are being 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).

The Commission accredits colleges; thus, the action letters direct the colleges to resolve these issues to meet the Accreditation Standards. However, in cases where the District or system operations and leadership play an important role in assuring institutions remain in compliance with Standards, it is the Commission's practice to identify the relevant issues in writing to the district Chancellor.

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On behalf of the Commission, I wish to express continuing interest in the educational quality and success of the students of the Los Angeles Community College District. 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: Mr. Ernest Moreno, President, East Los Angeles College
Dr. Jamillah Moore, President, Los Angeles City College
Dr. Linda Spink, President Los Angeles Harbor College
Ms Judith Valles, President, Los Angeles Mission College
Dr. Jack Daniels III, President, Los Angeles Southwest College
Dr. Roland Chapdelaine, President, Los Angeles Trade-Technical College
Dr. Susan Carleo, President, Los Angeles Valley College
Dr. Mark Rocha, President, West Los Angeles College