



Board of Trustees

Los Angeles Community College District

ACTION

Com. No. BF3

Division: BUSINESS AND FINANCE

Date: July 9, 2014

Subject: ADOPT THE 2013-14 REVISED SPENDING PLAN OF THE EDUCATION PROTECTION ACT (EPA)

Adopt the 2013-14 Revised Spending Plan for the Education Protection Act (EPA) as detailed in **Attachment I** to reflect the increase in allocation for the EPA budget for fiscal year 2013-14 from \$65,692,554 to \$75,542,931. The plan revision includes \$74,536,779 for the revised allocation for current fiscal year, \$126,670 in unspent balances from fiscal year 2012-13, and \$879,482 in Recalculated funding from fiscal year 2012-13.

College	1314 Approved Spending Plan*	Revised 1314 EPA Allocation (P2)	1213 Carryforward Unspent Balance	1213 Revised Recalculation	1314 Revised Spending Plan
City	9,275,605	10,524,384	-	125,190	10,649,574
East	14,217,042	16,131,091	741	190,331	16,322,163
Harbor	4,355,422	4,941,795	-	58,298	5,000,093
Mission	3,969,345	4,503,740	-	52,786	4,556,526
Pierce	9,396,376	10,661,415	-	125,842	10,787,257
Southwest	3,365,692	3,818,817	-	44,109	3,862,926
Trade-Tech	7,861,688	8,920,111	38	105,221	9,025,370
Valley	8,388,334	9,517,660	-	112,699	9,630,359
West	4,574,442	5,190,302	-	61,144	5,251,446
ITV	288,608	327,464	125,891	3,862	457,217
Total	65,692,554	74,536,779	126,670	879,482	75,542,931

*Com. No. BF3, November 6, 2013

Recommended by: Adriana D. Barrera Approved by: Francisco C. Rodriguez
 Adriana D. Barrera, Deputy Chancellor Francisco C. Rodriguez, Chancellor

Chancellor and Secretary of the Board of Trustees	Eng _____	Santiago _____
	Field _____	Svonkin _____
By _____ Date _____	Moreno _____	Veres _____
	Pearlman _____	Jackson _____ Student Trustee Advisory Vote

Board of Trustees

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Background: A public hearing must be conducted at the Board of Trustee's meeting prior to the adoption of the revised Education Protection Act (EPA) Spending Plan. The spending plan is limited to instructional (classroom instruction) and other student support services (excluding general administration, campus administration) in accordance with the language of Proposition 30 and the State Chancellor's Office's Accounting Advisory: Proposition 30 Education Protection Account Guidelines dated April 3, 2013. Colleges are required to expend EPA funds according to the Board adopted revised EPA spending plan.

On September 11, 2013, the Board of Trustees approved the District's initial EPA spending plan based on a preliminary estimate of \$65,692,554. In the Second Principal Apportionment (P2) released by the state on June 20, 2014, the amount identified from the EPA funding source was increased to \$74,536,779 for fiscal year 2013-2014. This increase will require the college's to revise their spending plans for EPA funds to match the amounts detailed on **Attachment I.**

Schools and Local Public Safety Protection Act (Prop 30)
Fund 10106

Revised 2013-2014 Spending Plan*

LACCD

Allocation

of EPA \$ 75,542,931

Activity Classification	Functional Area/ Activity Code	Salaries and Benefits (1XXXXX - 3XXXXX)										
		City	East	Harbor	Mission	Pierce	Southwest	Trade-Tech	Valley	West	ITV	Total
Instructional Activities	0100-5900											
Summer 2013	0100-5900	-	-	-	64,277	-	-	-	-	-	64,541	128,818
Fall 2013	0100-5900	4,500,000	7,189,125	1,244,287	2,505,155	5,485,131	1,707,951	3,829,884	4,222,480	2,470,012	202,113	33,356,138
Winter 2014	0100-5900	-	-	-	232,386	-	-	-	-	-	-	232,386
Spring 2014	0100-5900	6,149,574	9,133,038	3,755,806	1,754,708	5,246,119	2,154,975	5,195,486	5,407,879	2,781,434	187,762	41,766,781
Summer 2014	0100-5900	-	-	-	-	-	-	-	-	-	-	-
Total Instructional Activities		10,649,574	16,322,163	5,000,093	4,556,526	10,731,250	3,862,926	9,025,370	9,630,359	5,251,446	454,416	75,484,123
		Salaries and Benefits (1XXXXX - 3XXXXX)										
Activity Classification	Functional Area/ Activity Code	City	East	Harbor	Mission	Pierce	Southwest	Trade-Tech	Valley	West	ITV	Total
Other Support Activities (list below)	6xxx											
Fall 2013	6110	-	-	-	-	27,900	-	-	-	-	-	27,900
Spring 2014	6110	-	-	-	-	28,107	-	-	-	-	-	28,107
		Operating Expenses (4XXXXX - 5XXXXX)										
	6xxx											
Instructional Media Materials	6100										2,801	2,801
Total Other Support Activities						56,007					2,801	58,808
Total Planned Expenditures for EPA*		10,649,574	16,322,163	5,000,093	4,556,526	10,787,257	3,862,926	9,025,370	9,630,359	5,251,446	457,217	75,542,931
*Expenditures for EPA Fund are prohibited to be used for Administrator Salaries and Benefits or any other administrative costs. (Refer to State Chancellor's Office Accounting Advisory FS 13-03, April 17, 2013)												