





# Board of Trustees

Los Angeles Community College District

**ACTION**

Com. No. BF3

Division: BUSINESS AND FINANCE

Date: May 1, 2013

**Subject: ADOPT THE REVISED SPENDING PLAN OF THE REVISED EDUCATION PROTECTION ACT (EPA) OF 2012**

A. Authorize the following budget adjustments to state revenue apportionment and EPA income (eBTA's: D-0671/D-0674/D-0675/D-0676):

Increase the EPA income from \$35,213,804 to \$76,271,474, or an increase of \$41,057,670, and reduce state apportionment income for the same amount as provided in the State Chancellor's First Principal Apportionment report released on March 8, 2013.

COLLEGE	INITIAL EPA FUNDS- DISTRIBUTED (12/05/12)	REVISED PROJECTED EPA FUND (P1, 3/08/13) *
City	\$4,954,185	\$10,929,872
East	\$7,592,097	\$16,527,186
Harbor	\$2,365,672	\$5,049,263
Mission	\$2,115,782	\$4,575,561
Pierce	\$5,085,642	\$10,885,280
Southwest	\$1,749,805	\$3,815,432
Trade-Tech	\$4,225,261	\$9,102,150
Valley	\$4,526,327	\$9,761,551
West	\$2,456,006	\$5,291,050
ITV	\$143,027	\$334,129
<b>TOTAL</b>	<b>\$35,213,804</b>	<b>\$76,271,474</b>

\*Increase in Fund 10106 (EPA Fund) and decrease in Fund 10100 (College Unrestricted General Fund)

B. Adopt the District's revised spending plan submitted by the colleges as shown in **Attachment I**.

Recommended by: Adriana D. Barrera  
Adriana D. Barrera, Deputy Chancellor

Approved by: Daniel J. LaVista  
Daniel J. LaVista, Chancellor

Chancellor and Secretary of the Board of Trustees

By: [Signature] Date: 5/1/13

Candaele <input checked="" type="checkbox"/>	Santiago <u>M</u> <input checked="" type="checkbox"/>
Field <input checked="" type="checkbox"/>	Svonkin <u>S</u> <input checked="" type="checkbox"/>
Park <u>Absent</u>	Veres <input checked="" type="checkbox"/>
Pearlman <input checked="" type="checkbox"/>	Campos <u>Absent</u>

Student Trustee Advisory Vote

# Board of Trustees

Los Angeles Community College District

Com. No. BF3	Division: BUSINESS AND FINANCE	Date: May 1, 2013
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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, except for those general administration, campus administration, and instructional administration expenditures 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 (**Attachment I**). Colleges are required to expend EPA funds according to the Board adopted revised EPA spending plan.

On December 5, 2012, the Board of Trustees approved the District's initial EPA spending plan based on a preliminary estimate of \$35,213,804. In the First Principal Apportionment (P1) released by the state on March 8, 2013, the amount identified from the EPA funding source was increased to \$76,271,474. This increase will require the college's to revise their spending plans for EPA funds to match the amounts detailed on **Attachment I**. This additional funding supplants state funding to the General Fund and will require a corresponding adjustment to General Apportionment income.

Activity Classification	Activity Code	Unrestricted			
District Revised EPA Allocation	8630	76,271,474			
Activity Classification	Activity Code	Salaries and Benefits (1000 - 3000)	Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Total
Instructional Activities	0100-5900				
Fall 2012 -Teaching, Hourly Instructional Salaries	0100-5900	15,276,395			15,276,395
Fall 2012 - Regular Salaries	0100-5900	7,286,587			7,286,587
Winter 2013 - Teaching, Hourly Instructional Salaries	0100-5900	725,936			725,936
Spring 2013- Teaching, Hourly Instructional Salaries	0100-5900	24,611,942			24,611,942
Spring 2013 -Teaching, Full-time (Regular) Instructional Salaries	0100-5900	17,107,924			17,107,924
Summer 2013	0100-5900	792,162	21,944		814,106
Instructional Aides - Salaries	0100-5900	810,570			810,570
Employee Benefits Associated with Salaries Above	0100-5900	9,638,014			9,638,014
Other Support Activities (list below)	6XXX				
<b>Total Planned Expenditures for EPA*</b>		76,249,530	21,944	0	76,271,474
<b>Revenues less Expenditures</b>					0
*Total Expenditures for EPA may not include Administrator Salaries and Benefits or other administrative costs.					

Los Angeles Community College District  
Proposition 30 - Education Protection Act (EPA) of 2012  
2012-13 Revised Spending Plan  
By College

Total EPA Funds \$ 76,271,474

	<i>2012-13 Spending Plans Submitted by College</i>	<i>City</i>	<i>East LA</i>	<i>Harbor</i>	<i>Mission</i>	<i>Pierce</i>	<i>Southwest</i>	<i>Trade-Technical</i>	<i>Valley</i>	<i>West LA</i>	<i>ITV Program</i>	<i>Total</i>
1.	Fall 2012 -Teaching, Hourly Instructional Salaries	0	0	2,423,283	2,111,420	4,691,742	1,818,858	0	4,231,092	0	0	\$ 15,276,395
2.	Fall 2012 - Regular Salaries	0	6,085,452	0	0	197,003	0	0	1,004,132	0	0	7,286,587
3.	Winter 2013 - Teaching, Hourly Instructional Salaries	0	0	0	0	0	0	267,996	457,940	0	0	725,936
4.	Spring 2013- Teaching, Hourly Instructional Salaries	3,800,000	0	2,200,000	1,911,085	4,577,615	1,615,030	4,264,798	3,754,258	2,489,156	0	24,611,942
5.	Spring 2013 -Teaching, Full-time (Regular) Instructional Salaries	5,207,861	6,199,400	0	0	197,003	0	3,269,606	0	2,092,092	141,962	17,107,924
6.	Summer 2013 - Teaching, Hourly Instructional Salaries	190,000	0	0	120,960	246,818	0	121,958	0	0	112,426	792,162
7.	Tutoring	0	0	0	0	0	0	0	0	0	0	0
8.	Counseling	0	0	0	0	0	0	0	0	0	0	0
9.	Instructional Aides - Salaries	0	810,570	0	0	0	0	0	0	0	0	810,570
10.	Employee Benefits Associated with Salaries Above	1,732,011	3,431,764	425,980	432,096	975,099	381,544	1,177,792	314,129	709,802	57,797	9,638,014
11.	Instructional Media Materials	0	0	0	0	0	0	0	0	0	21,944	21,944
12.	Other Student Support Services	0	0	0	0	0	0	0	0	0	0	0
<b>Total EPA Spending Plan</b>		<b>\$ 10,929,872</b>	<b>\$ 16,527,186</b>	<b>\$ 5,049,263</b>	<b>\$ 4,575,561</b>	<b>\$ 10,885,280</b>	<b>\$ 3,815,432</b>	<b>\$ 9,102,150</b>	<b>\$ 9,761,551</b>	<b>\$ 5,291,050</b>	<b>\$ 334,129</b>	<b>\$ 76,271,474</b>