





# Board of Trustees

Los Angeles Community College District

## ACTION

Com. No. BF3

Division: BUSINESS AND FINANCE

Date: July 8, 2015

**Subject: ADOPT THE 2014-2015 REVISED SPENDING PLAN OF THE EDUCATION PROTECTION ACT (EPA)**

Adopt the 2014-2015 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 2014-2015 from \$79,514,924 to \$94,506,345. The plan revision includes \$14,991,421 for the revised allocation for current fiscal year.


COLLEGE	FUNDED FTES (2nd Period)	% OF TOTAL	2013-2014 <sup>1</sup> RECALC ADJUSTMENTS (A)	2014-2015 <sup>2</sup> REVISED EPA FUND (B)	REVISED <sup>3</sup> EPA FUNDING (distributed to date) (C)	P2 <sup>4</sup> ADDITIONAL EPA FUNDS (D=A+B-C)
City	13,814.17	13.2%	\$26,449	\$12,518,904	\$11,178,686	\$1,366,667
East	22,899.74	22.0%	\$40,539	\$20,752,579	\$17,374,031	\$3,419,087
Harbor	6,986.47	6.7%	\$12,420	\$6,331,397	\$5,329,032	\$1,014,785
Mission	6,399.51	6.1%	\$11,318	\$5,799,472	\$4,811,265	\$999,525
Pierce	15,113.65	14.5%	\$26,794	\$13,696,547	\$11,337,032	\$2,386,309
Southwest	5,428.19	5.2%	\$9,597	\$4,919,226	\$4,022,397	\$906,426
Trade-Tech	12,508.61	12.0%	\$22,418	\$11,335,759	\$9,554,522	\$1,803,655
Valley	13,461.98	12.9%	\$23,919	\$12,198,837	\$10,222,659	\$2,000,097
West	7,229.02	6.9%	\$13,044	\$6,551,207	\$5,519,951	\$1,044,300
ITV	444.05	0.4%	\$823	\$402,417	\$352,670	\$50,570
<b>TOTAL</b>	<b>104,284.40</b>	<b>100.0%</b>	<b>\$187,321</b>	<b>\$94,506,345</b>	<b>\$79,702,245</b>	<b>\$14,991,421</b>

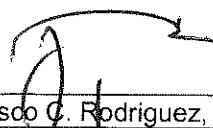
<sup>1</sup> Approved by the Board of Trustees on Com. BF2, April 15, 2015

<sup>2</sup> Includes funding provided by the State Chancellor's Office as of June 26, 2015

<sup>3</sup> Includes funds provided at the Final Budget and 2013-2014 Recalc. Adjustments

<sup>4</sup> Additional funds for FY 2014-2015 beyond the amount provided in the 2014-2015 Final Budget

Recommended by:   
Adriana D. Barrera, Deputy Chancellor

Approved by:   
Francisco C. Rodriguez, Chancellor

Chancellor and Secretary of the Board of Trustees

By: \_\_\_\_\_ Date \_\_\_\_\_

Eng _____	Moreno _____
Fong _____	Pearlman _____
Hoffman _____	Svonkin _____
Kamlager _____	Vacant _____

Student Trustee Advisory Vote

# Board of Trustees

Los Angeles Community College District

Com No. BF3	Division: BUSINESS AND FINANCE	Date: July 8, 2015
-------------	--------------------------------	--------------------

**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 December 5, 2014, the Board of Trustees approved the District's initial EPA spending plan based on a preliminary estimate of \$79,514,924. In the Second Principal Apportionment (P2) released by the state on June 26, 2015, the amount identified from the EPA funding source was increased to \$94,506,345 for fiscal year 2014-2015. 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**

2014-15 Revised Spending Plan\*

LACCD  
 Allocation  
 of EPA \$ 94,693,666

Activity Classification	Functional Area/ Activity Code	Salaries and Benefits (1XXXXX - 3XXXXX)										
		City	East	Harbor	Mission	Pierce	Southwest	Trade-Tech	Valley	West	ITV	Total
<b>Instructional Activities</b>	<b>0100-5900</b>											
Summer 2014	0100-5900	-	-	589,597	-	-	-	994,503	-	-	-	1,584,100
Fall 2014	0100-5900	5,407,283	8,666,746	1,497,015	2,951,061	6,311,603	2,674,984	4,355,664	5,099,370	3,137,241	146,480	40,247,447
Winter 2015	0100-5900	-	-	-	-	-	-	-	-	-	-	-
Spring 2015	0100-5900	5,744,954	8,666,746	3,230,000	1,848,886	4,937,623	1,337,816	4,181,937	5,099,370	2,369,666	58,592	37,475,590
Summer 2015	0100-5900	-	-	-	-	-	-	-	-	-	146,775	146,775
Increase in EPA Funds Received at P2**	0100-5900	1,393,116	3,459,626	1,027,205	1,010,843	2,413,103	916,023	1,826,073	2,024,016	1,057,344	51,393	15,178,742
<b>Total Instructional Activities</b>		<b>12,545,353</b>	<b>20,793,118</b>	<b>6,343,817</b>	<b>5,810,790</b>	<b>13,662,329</b>	<b>4,928,823</b>	<b>11,358,177</b>	<b>12,222,756</b>	<b>6,564,251</b>	<b>403,240</b>	<b>94,632,654</b>
		Operating Expenses (4XXXXX - 5XXXXX)										
<b>Other Support Activities (list below)***</b>	<b>6xxx</b>	<b>City</b>	<b>East</b>	<b>Harbor</b>	<b>Mission</b>	<b>Pierce</b>	<b>Southwest</b>	<b>Trade-Tech</b>	<b>Valley</b>	<b>West</b>	<b>ITV</b>	<b>Total</b>
Learning Center	6110					61,012						61,012
<b>Total Other Support Activities</b>		-	-	-	-	<b>61,012</b>	-	-	-	-	-	<b>61,012</b>
<b>Total Planned Expenditures for EPA*</b>		<b>12,545,353</b>	<b>20,793,118</b>	<b>6,343,817</b>	<b>5,810,790</b>	<b>13,723,341</b>	<b>4,928,823</b>	<b>11,358,177</b>	<b>12,222,756</b>	<b>6,564,251</b>	<b>403,240</b>	<b>94,693,666</b>
<b>Number of Planned Classes***</b>		<b>1,848</b>	<b>1,362</b>	<b>1,062</b>	<b>813</b>	<b>1,728</b>	<b>588</b>	<b>1,959</b>	<b>1,204</b>	<b>1,001</b>	<b>24</b>	<b>11,589</b>
*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)												
**As distributed in the Second Principal Apportionment (P2) June 26, 2015												
***As reported by the colleges on December 3, 2014												