

QUARTERLY FINANCIAL STATUS REPORT

FIRST QUARTER REPORT
as of September 30, 2012

WEST LOS ANGELES COLLEGE

Sub GL	Description	2011-2012											2012-2013											
		A			B			C			D	E	F	G			H			I	J	K		L
		1st QTR as of 9/30/11 ACTUAL	%ofYE Budget (A/D)	%ofYE Expend (A/E)	2nd QTR as of 12/31/11 ACTUAL	%ofYE Budget (B/D)	%ofYE Expend (B/E)	3rd QTR as of 3/31/12 ACTUAL	%ofYE Budget (C/D)	%ofYE Expend (C/E)	2011-2012 YE BUDGET FINAL	2011-2012 FY EXPEND FINAL	%ofYE Budget (E/D)	2012-2013 CUR BUDGET as of 09/30/2012	1st QTR as of 09/30/12 ACTUAL	% of Bud (G/F)	2nd QTR as of 12/31/12 PROJECTED	% of Bud (H/F)	3rd QTR as of 3/31/13 PROJECTED	% of Bud (I/F)	TOTAL EXPEND PROJECTED	BUD -- TTL PROJ EXP (F-J) \$	Difference (K/F) %	
110000	TEACHING, REG	657,787	11.6	11.6	2,354,391	41.4	41.4	4,001,997	70.4	70.4	5,682,306	5,682,258	100.0	5,790,604	650,369	11.2	2,348,092	40.6	3,992,892	69.0	5,671,721	118,883	2.1	
120000	NON-TCHNG, REG	657,895	21.1	21.1	1,569,058	50.2	51.9	2,261,971	72.4	74.8	3,125,187	3,022,052	96.7	3,296,448	703,474	21.3	1,657,470	50.3	2,388,801	72.5	3,193,584	102,864	3.1	
130000	TEACHING, HRLY	481,209	9.1	9.1	2,126,290	40.0	41.4	3,575,660	67.3	69.6	5,316,043	5,139,098	96.7	3,441,229	449,064	13.0	1,890,439	54.9	3,178,129	92.4	4,566,277	(1,125,048)	(32.7)	
140000	NON-TCHNG, HRLY	39,012	11.1	11.1	102,647	29.2	31.6	186,791	53.1	57.4	351,767	325,322	92.5	189,281	102,162	54.0	121,313	64.1	181,969	96.1	242,625	(53,344)	(28.2)	
190000	MISC-CERTIF SAL	0	0.0	0	0	0.0	0	0	0.0	0.0	0	0	0	0	0.0	0	0.0	0	0.0	0	0	0	0.0	
	TTL CERTIF SAL	1,835,903	12.7	12.7	6,152,387	42.5	43.4	10,026,419	69.3	70.8	14,475,303	14,168,731	97.9	12,717,562	1,905,070	15.0	6,017,314	47.3	9,741,790	76.6	13,674,207	(956,645)	(7.5)	
200000	NON-CERTIFCTD SAL	0	0.0	0.0	0	0.0	0	0	0.0	0.0	0	0	0	0	0.0	0	0.0	0	0.0	0	0	0	0.0	
210000	CLASSIFIED, REG	1,387,158	24.4	24.4	2,808,424	49.3	50.5	4,191,816	73.6	75.4	5,694,660	5,560,063	97.6	5,695,897	1,442,819	25.3	2,896,483	50.9	4,324,650	75.9	5,735,610	(39,713)	(0.7)	
220000	INSTR'L AIDE, REG	163,488	21.8	21.8	356,387	47.5	47.7	549,528	73.3	73.5	749,766	747,441	99.7	750,910	166,291	22.1	362,114	48.2	557,974	74.3	759,148	(8,238)	(1.1)	
230000	SUB/RELIEF, UNCLSS	24,777	20.0	20.0	38,038	30.7	69.1	48,405	39.0	87.9	124,052	55,065	44.4	30,385	35,372	>100	31,388	>100	39,928	>100	45,424	(15,039)	(49.5)	
240000	INSTR'L AIDE, N-PERM	34,573	17.8	17.8	115,042	59.4	68.3	137,921	71.2	81.9	193,812	168,468	86.9	169,840	28,610	16.8	110,049	64.8	131,962	77.7	161,126	8,714	5.1	
290000	MISC. CLASSIF SAL	0	0.0	0.0	0	0.0	0	0	0.0	0.0	0	0	0	0	0.0	0	0.0	0	0.0	0	0	0	0.0	
	TTL CLASSIF SAL	1,609,996	23.8	23.8	3,317,891	49.1	50.8	4,927,669	72.9	75.5	6,762,290	6,531,036	96.6	6,647,032	1,673,093	25.2	3,400,034	51.2	5,054,514	76.0	6,701,308	(54,276)	(0.8)	
420000	BOOKS	590	5.9	5.9	3,093	31.2	33.2	9,329	94.0	100.0	9,924	9,329	94.0	11,631	646	5.6	3,861	33.2	11,631	100.0	11,631	0	0.0	
440000	INSTR'L MEDIA MATL	7,369	19.0	19.0	7,369	19.0	19.8	7,369	19.0	19.8	38,725	37,153	95.9	38,750	0	0.0	19,375	50.0	29,063	75.0	38,750	0	0.0	
450000	SUPPLIES	43,295	15.1	15.1	100,064	35.0	49.9	142,497	49.8	71.0	286,027	200,707	70.2	184,518	57,487	31.2	143,237	77.6	203,805	>100	287,049	(102,531)	(55.6)	
460000	BOOKSTORE	0	0.0	0.0	0	0.0	0	0	0.0	0.0	0	0	0	0	0.0	0	0.0	0	0.0	0	0	0	0.0	
490000	MISC SUPPL & BKS	0	0.0	0.0	0	0.0	0	0	0.0	0.0	0	0	0	0	0.0	0	0.0	0	0.0	0	0	0	0.0	
	TTL PRINT & SUPPL	51,255	15.3	15.3	110,526	33.0	44.7	159,195	47.6	64.4	334,676	247,188	73.9	234,899	58,133	24.7	166,474	70.9	244,498	>100	337,430	(102,531)	(43.6)	
540000	INSURANCE	0	0.0	0.0	0	0.0	0	0	0.0	0.0	0	0	0	0	0.0	0	0.0	0	0.0	0	0	0	0.0	
550000	UTILIT & HSKPING	224,053	18.8	18.8	516,979	43.3	50.0	733,863	61.5	71.0	1,194,100	1,034,059	86.6	1,092,392	345,710	31.6	797,769	73.0	1,196,654	>100	1,595,538	(503,146)	(46.1)	
560000	CONTRACTS & RNTL	120,320	15.0	15.0	225,086	28.1	49.5	326,090	40.7	71.6	801,026	455,132	56.8	406,301	18,215	4.5	201,119	49.5	290,912	71.6	406,301	0	0.0	
570000	LEGAL, ELECT, AUDIT	0	0.0	0.0	0	0.0	0	0	0.0	0.0	0	0	0	0	0.0	0	0.0	0	0.0	0	0	0	0.0	
580000	OTHER EXPENSE	84,485	18.1	18.1	137,775	29.5	>100	155,743	33.3	>100	467,435	128,129	27.4	278,652	68,943	24.7	130,000	46.7	130,000	46.7	130,000	148,652	53.3	
590000	MISC OTH EXP	0	0.0	0.0	0	0.0	0	0	0.0	0.0	0	0	0	0	0.0	0	0.0	0	0.0	0	0	0	0.0	
	TTL OPER EXP	428,859	17.4	17.4	879,840	35.7	54.4	1,215,696	49.4	75.2	2,462,561	1,617,320	65.7	1,777,345	432,869	24.4	1,128,888	63.5	1,617,565	91.0	2,131,839	(354,494)	(19.9)	
610000	SITES	0	0.0	0.0	0	0.0	0	0	0.0	0.0	0	0	0	0	0.0	0	0.0	0	0.0	0	0	0	0.0	
620000	BUILDINGS	0	0.0	0.0	0	0.0	0	0	0.0	0.0	0	0	0	0	0.0	0	0.0	0	0.0	0	0	0	0.0	
640000	EQUIPMENT	2,094	4.4	4.4	8,499	17.9	21.4	26,659	56.1	67.1	47,479	39,742	83.7	31,782	3,133	9.9	6,801	21.4	21,326	67.1	31,782	0	0.0	
650000	OTH CAPITAL OUTLY	1,789	9.0	9.0	4,289	21.6	35.0	9,768	49.2	79.6	19,864	12,268	61.8	17,279	5,199	30.1	7,819	45.3	17,783	>100	22,341	(5,062)	(29.3)	
690000	MISC.	0	0.0	0.0	0	0.0	0	0	0.0	0.0	0	0	0	0	0.0	0	0.0	0	0.0	0	0	0	0.0	
	TTL CAPITAL OUTLY	3,884	5.8	5.8	12,788	19.0	24.6	36,427	54.1	70.0	67,343	52,009	77.2	49,061	8,331	17.0	14,621	29.8	39,109	79.7	54,123	(5,062)	(10.3)	
710000	DEBT SERVICE	0	0.0	0.0	0	0.0	0	0	0.0	0.0	0	0	0	0	0.0	0	0.0	0	0.0	0	0	0	0.0	
720000	TUITION TRANSFERS	0	0.0	0.0	0	0.0	0	0	0.0	0.0	0	0	0	0	0.0	0	0.0	0	0.0	0	0	0	0.0	
730000	INTERFUND TRANSF	162,093	100.0	100.0	162,093	100.0	100.0	162,093	100.0	100.0	162,093	162,093	100.0	162,093	0	0.0	81,047	50.0	121,570	75.0	162,093	0	0.0	
739700	INTRAFUND beTwe locs	0	0.0	0.0	0	0.0	0	0	0.0	0.0	0	0	0	0	0.0	0	0.0	0	0.0	0	0	0	0.0	
739800	INTRAFUND - UNRES	0	0.0	0.0	0	0.0	0	0	0.0	0.0	0	0	0	0	0.0	0	0.0	0	0.0	0	0	0	0.0	
739900	INTRAFUND TRANSF	150,627	87.2	87.2	158,340	91.7	91.7	158,340	91.7	91.7	172,639	172,639	100.0	161,399	0	0.0	80,700	50.0	121,049	75.0	161,399	0	0.0	
740000	REALLOCATION/ADJ	0	0.0	0.0	0	0.0	0	0	0.0	0.0	0	0	0	0	0.0	0	0.0	0	0.0	0	0	0	0.0	
750000	LOANS/GRANTS	0	0.0	0.0	0	0.0	0	0	0.0	0.0	0	0	0	0	0.0	0	0.0	0	0.0	0	0	0	0.0	
790000	CONTING/UNALLOC	0	0.0	0.0	0	0.0	0	0	0.0	0.0	351,611	0	0	337,634	0	0.0	95,700	28.3	217,500	64.4	290,000	47,634	14.1	
	TTL OTHER	312,720	45.6	45.6	320,433	46.7	95.7	320,433	46.7	95.7	686,343	334,732	48.8	661,126	0	0.0	257,446	38.9	460,119	69.6	613,492	47,634	7.2	
	LESS INTRA/UNRES	0	0.0	0.0	0	0.0	0	0	0.0	0.0	0	0	0	0	0.0	0	0.0	0	0.0	0	0	0	0.0	
	TOTAL UNRESTRICTED w/o Benefits	4,242,616	17.1	18.5	10,793,864	43.5	47.0	16,685,839	67.3	72.7	24,788,516	22,951,017	92.59	22,087,025	4,077,496	18.5	10,984,776	49.7	17,157,595	77.7	23,512,399	(1,425,374)	(6.5)	
3x0000	MISC EMPL BEN	1,568,347	24.1	24.1	3,058,221	47.0	50.9	4,510,719	69.4	75.0	6,502,849	6,014,050	92.5	5,951,911	1,744,967	29.3	3,142,238	52.8	4,630,016	77.8	6,173,355	(221,444)	(3.7)	
	TOTAL UNRESTRICTED w/ Benefits	5,810,964	18.6	18.6	13,852,085	44.3	47.8	21,196,558	67.7	73.2	31,291,365	28,965,067	92.6	28,038,936	5,822,462	20.8	14,127,014							

College: West Los Angeles College
2012-13 Planned Contingency Reduction Budget Plan

Final expenditure for 2011-12	28,965,067	28,965,067
6% cut from final 2011-12 expend	1,737,904	
Proj expend for 2012-13 at 1st Qtr		29,349,752
Net change		384,685

Expense Category	Reductions	Increases	Net Change
110000 Full-time faculty	(322,551)	465,489	142,938
120000 Non-teaching regular	(143,174)	168,085	24,911
130000 Teaching hourly	(743,750)	242,177	(501,573)
140000 Non teaching hourly	(30,930)		(30,930)
210000 Classified regular	(42,285)	242,770	200,485
220000 Instructional aid regular		9,310	9,310
230000 Sub & Relief	(26,027)		(26,027)
240000 Instructional aid non-permanent	(9,233)	2,397	(6,836)
420000 Books		2,302	2,302
440000 Instructional media materials		1,597	1,597
450000 Supplies	(17,682)		(17,682)
550000 Utilities & housekeeping		197,189	197,189
560000 Contracts & rentals	(48,761)		(48,761)
580000 Other expense		2,103	2,103
640000 Equipment	(7,418)		(7,418)
650000 Other capital outlay		5,011	5,011
730000 Interfund transfer (CDC)	-	-	-

739900	DSP&S subsidy & FWS match	(11,240)		(11,240)
790000	Contingency/unallocated		290,000	290,000
3x0000	Benefits	(201,285)	360,590	159,305
	Total	(1,604,336)	1,989,020	384,684

Revenue increases

FON subsidy	(245,000)
GALA proceeds	(80,000)
Contract education	(37,500)
Accreditation augmentation	(210,000)
Use of 25% ending balance	(422,869)
	(995,369)

Target exceeded (861,800)

-

Explanation for reductions

3 retirements

reduce limited counselor; dept chair change; reduce release time

workload reduction, 595 FTES x \$1,250

remove one-time exp (grievance pmt, add'l assignment)

freeze admin analyst position

budget reductions

budget reduction basketball

budget reductions

budget reductions

budget reductions

budget reductions

accreditation augmentation; gala projects

benefits reduced to correspond to salary reductions

Explanation for increases

5 FON @ \$70K; faculty ret'd to teaching fm reassignment; step & column

add 2 counselors; step & column

backfill for 3 retirements; step & column

step & column; personnel changes

step & column

step & column

kept budget at F2012 level due to accreditation recommendation

kept budget at F2012 level due to accreditation recommendation

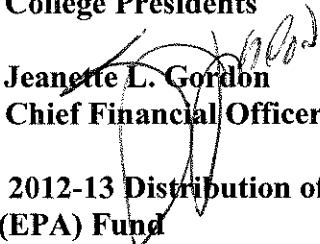
electricity increase -central plant malfunction caused by contractor mistakes

medical premium increase 2013; various personnel increases

**Inter-Office Correspondence
Los Angeles Community Colleges**

November 15, 2012

To: College Presidents

From:  Jeanette L. Gordon
Chief Financial Officer

SUBJECT: 2012-13 Distribution of 2012-13 Education Protection Act 2012
(EPA) Fund

On November 6, 2012, voters passed Proposition 30, The Schools and Local Public Safety Protection Act of 2012 to provide funding for K-12, community colleges, and public safety. As a result, California community colleges will avoid mid-year trigger cuts of \$338.5 million and will receive \$209 million in new funding:

- \$50 million in growth funding to help restore some of the FTES lost in recent years.
- \$159.9 million to buy down system cash deferrals.

The District is anticipated to receive approximately \$15 million to buy down \$92 million in annual state apportionment payment cash deferrals, and \$3.9 million for restoration/growth; and to avoid a \$31.3 million loss of state general apportionment or 7.28% cut.

The EPA funds cannot be used for salaries and benefits of administrators or any administrative costs. The District will establish Fund 10106 to allocate the funds to the colleges.

While waiting for specific guidelines from the State Chancellor's Office, the EPA funds shall be restricted for instructional purposes only, as follows:

1. Classroom instruction;
2. Other instructional activities, i.e. counseling, instructional aides, tutoring, instructional and media materials, etc.

The following are types of expenditures prohibited from use of the EPA funds:

1. Release and reassigned time;
2. Salaries and benefits of administrators;
3. Other administrative costs, such as non-teaching extra assignments for administrative work, administrative overhead costs, etc.

Attached is the proposed distribution of the EPA funds to colleges based on the projected funded FTES for each college (**Attachment I**):

1. \$31.3 million for workload reduction restoration – 7.28%
2. \$3.9 million for projected funded enrollment growth – 0.91%

Colleges must generate sufficient FTES to cover the restored 7.28% workload measures and the additional growth FTES to earn the EPA funds. EPA fund expenditures must be recorded in Fund 10106 and spending of this fund shall be in accordance with the intent of Proposition 30.

Each college shall be required to submit a college EPA expenditure plan. The budget augmentations to colleges will be presented to the Board of Trustees on December 05, 2012 for approval and will be placed in the college fund 10106 immediately after Board approval.

Changes to the funding and guidelines will be updated as soon as they are published by the State.

ACTION/DATE REQUIRED:

The EPA College Spending Plan form is attached for completion by each college. Please complete this form and submit to the District Budget Office by November 28, 2012. As required under Proposition 30, the spending plan is needed for the Chancellor to submit to the Board of Trustees for approval on December 05, 2012.

For your reference, a copy of the text of Proposition 30 is attached.

If you have any questions, please contact me at 213-891-2090.

Attachments
2012-13 EPA fund

Cc: Chancellor
Senior Staff
Vice Presidents of Administration
District Budget Committee
Budget staff

**2012-2013 EDUCATION PROTECTION ACT (EPA)*
FUNDS DISTRIBUTION**

COLLEGE	RESTORATION OF 7.285% WORKLOAD REDUCTION	PROJECTED GROWTH FUNDING	TOTAL EPA FUNDS
City	\$4,405,778	\$548,407	\$4,954,185
East	\$6,751,684	\$840,413	\$7,592,097
Harbor	\$2,103,802	\$261,870	\$2,365,672
Mission	\$1,881,573	\$234,209	\$2,115,782
Pierce	\$4,522,683	\$562,959	\$5,085,642
Southwest	\$1,556,109	\$193,696	\$1,749,805
Trade-Tech	\$3,757,543	\$467,718	\$4,225,261
Valley	\$4,025,282	\$501,045	\$4,526,327
West	\$2,184,137	\$271,869	\$2,456,006
ITV	\$139,766	\$17,397	\$157,163
Undistributed Balance	(\$14,136)	\$0	(\$14,136)
TOTAL	\$31,314,221	\$3,899,583	\$35,213,804

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*Funds to be restricted in the Education Protection Act (EPA) and cannot be used for salaries and benefits of administrators or any administrative costs.

2012-13

CALCULATION OF WORKLOAD REDUCTION RESTORATION AND GROWTH FUNDING DISTRIBUTION

2012-2013 FINAL BUDGET FUNDING BASE FTES					2012-2013 WORKLOAD REDUCTION RESTORATION (7.285%)				2012-2013 REVISED FUNDED BASE				2012-2013 PROJECTED GROWTH FTES				2012-2013 FUNDED FTES (BASE + GROWTH)			
	Credit FTES	Non-Credit FTES	Enh'd NonCr FTES	Total FTES	Credit FTES	Non-Credit FTES	Enh'd NonCr FTES	Total FTES	Credit FTES	Non-Credit FTES (Adj)	Enh'd NonCr FTES	Total FTES	Credit FTES	Non-Credit FTES (Adj)	Enh'd NonCr FTES	Total FTES	Credit FTES	Non-Credit FTES (Adj)	Enh'd NonCr FTES	Total FTES
City	11,336	483	927	12,746	891	38	73	1,002	12,227	521	1,000	13,748	111	5	9	125	12,338	526	1,009	13,873
East	18,059	901	314	19,274	1,419	71	25	1,514	18,479	972	338	20,789	177	9	3	189	18,655	981	341	20,977
Harbor*	5,830	58	0	5,888	458	5	0	463	6,288	63	0	6,351	57	1	0	58	6,345	83	0	6,409
Mission	5,086	162	88	5,336	400	13	7	419	5,486	175	94	5,755	50	2	1	52	5,535	177	95	5,808
Pierce	12,480	214	0	12,694	981	17	0	997	13,481	231	0	13,692	122	2	0	124	13,583	233	0	13,816
Southwest	4,104	97	249	4,450	322	8	20	350	4,426	105	268	4,799	40	1	2	44	4,467	105	271	4,843
Trade-Tech	10,185	128	302	10,615	800	10	24	834	10,986	138	325	11,449	100	1	3	104	11,085	140	328	11,553
Valley	10,854	65	485	11,384	853	5	37	895	11,707	71	501	12,278	106	1	6	111	11,813	71	506	12,390
West	5,963	193	15	6,170	469	15	1	485	6,431	208	16	6,655	58	2	0	60	6,490	210	0	6,716
ITV	390	0	0	390	31	0	0	31	420	0	0	420	4	0	0	4	424	0	0	424
Wrkld Adj	(30)	386	(342)	15	(2)	30	(27)	1	(32)	417	(369)	16	0	0	0	0	(32)	417	(369)	16
Total	84,258	2,689	2,016	88,963	6,621	211	158	6,990	90,879	2,900	2,175	95,953	824	23	23	870	91,703	2,922	2,198	96,823

2012-13 WORKLOAD RESTORATION CALCULATION \$

	Credit Revenue	NonCr Revenue	Enhanced NonCredit (CDCP)	Total Workload Restoration
City	4,066,051	104,256	235,471	4,405,778
East	6,477,710	194,339	79,635	6,751,684
Harbor	2,091,256	12,546	0	2,103,802
Mission	1,824,299	35,032	22,242	1,881,573
Pierce	4,476,438	46,245	0	4,522,683
Southwest	1,472,059	20,901	63,149	1,556,109
Trade-Tech	3,653,312	27,658	76,573	3,757,543
Valley	3,893,189	14,105	117,988	4,025,282
West	2,138,760	41,552	3,825	2,184,137
ITV	139,766	0	0	139,766
Wrkld Adj	(10,585)	83,291	(86,842)	(14,136)
Total	30,222,255	579,925	512,041	31,314,221

2012-2013 GROWTH REVENUE CALCULATION \$

	Credit Revenue	NonCr Revenue	Enhanced NonCredit (CDCP)	Total Growth Revenue
City	506,120	12,977	29,310	548,407
East	806,310	24,190	9,913	840,413
Harbor	260,308	1,562	0	281,870
Mission	227,079	4,361	2,769	234,209
Pierce	557,203	5,756	0	562,959
Southwest	183,234	2,602	7,860	193,696
Trade-Tech	454,744	3,443	9,531	467,718
Valley	484,803	1,756	14,686	501,045
West	266,221	5,172	476	271,869
ITV	17,397	0	0	17,397
Wrkld Adj	0	0	0	0
Total	3,763,219	61,819	74,545	3,899,583

College: _____
Proposition 30 - Education Protection Act (EPA)/ Fund 10106
Funds Distribution/Spending Plan

Total Allocation of EPA Funds _____

Proposed Spending Plan

	<i>Proposed Use of Funds</i>	<i>Amount</i>	<i>G/L Account</i>	<i>Justification</i>
1.				
2.				
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9.				
10.				

Total Proposed Use of Funding

\$ -

** See attached guidelines for further information*

Proposition 30 - Education Protection Act (EPA)
Fund 10106
DISTRICT INSTRUCTIONS AND GUIDELINES
2012-13

In order to provide clear and consistent direction regarding the acceptance and use of funds resulting from the passage of Proposition 30, the Education Protection Act (EPA), the following guidelines are provided. **These guidelines are in lieu of more specific instructions from the State, which will be forthcoming.** As such, these guidelines may change, at which point updated instructions will be disseminated.

General background and guidelines for allowable expenditures of Proposition 30 funds:

• *"What is the background/purpose of the fund?"*

On November 6, 2012, voters passed Proposition 30, the Schools and Public Safety Protection Act of 2012, to provide funding for K-12, community colleges, and public safety. This measure guarantees solid, reliable funding for schools, community colleges, and public safety while helping balance the budget. It also guarantees that the new revenues will be sent directly to school districts for classroom expenses, not administrative costs. This school funding cannot be suspended or withheld no matter what happens with the state budget.

California Community Colleges will avoid mid-year trigger cuts of \$338.5 million and will receive \$209 million in new funding. \$50 million will be in the form of growth funding to help restore some of the FTES lost in recent years and \$159.9 million will be to buy down system cash deferrals.

The District will allocate each college's portion of the funding to Fund 10106, Education Protection Act of 2012 fund.

• *"What are allowable expenditures?"*

The funds received from Proposition 30 must be used for classroom expenses, not administrative costs.

These include:

- Salaries for classroom instruction
- Other instructional activities such as counseling, instructional aides, tutoring, and instructional and media materials
- This list is not all inclusive, but care must be taken to only expend the funds for the intended purpose.

• *"What expenditures are not allowed/prohibited?"*

The funds received from Proposition 30 must not be used for salaries and benefits of administrators or any administrative costs.

These include:

- Release and reassigned time for any administrative work
- Other administrative costs such as non-teaching extra assignments for administrative work and administrative overhead costs
- You must ensure that any expenditure charged to Fund 10106 does not contradict the intended purpose of the funding

• *"Which g/l's/commitment items/functional areas (expenditure activities) may be used?"*

- G/L items in the following series (*subject to change when the state guidelines are published*):
 - 11XXXX – Salaries for Instruction, Contract Salary Schedule
 - 13XXXX – Salaries for Instruction, Non-Contract Salary Schedule
 - 22XXXX – Salaries for Instructional Aides, Regular Salary Schedule
 - 24XXXX – Salaries for Instructional Aides, Other Than Permanent
 - 39XXXX – Benefits costs associated with any salaries assigned to the fund
 - 44XXXX – Instructional Media Materials
- Functional areas (activity codes) in the instructional activity range:
 - 0100 – 5900 and 6110

• *"What restrictions are in place regarding the movement of funds?"*

Funds placed in Fund 10106, Education Protection Act of 2012, cannot be transferred to any other funds except for Winter Intersession (Fund 10099, 10098 for ITV) and Summer Session 2013 (Fund 10213). Due to strict audit protocols pertaining to Proposition 30, all funds and expenditures must be carefully accounted for and are required to be justified as classroom expenses, not administrative costs.

• *"What obligations must be met by the Board of Trustees of a community college district receiving Proposition 30 funds?"*

A community college shall have sole authority to determine how the moneys received from the Education Protection Act are spent in the college or colleges within its jurisdiction, provided that the appropriate governing board or body shall make these spending determinations in open session of a public meeting of the governing board.

"What action is required by the colleges and when is the due date?"

The EPA College Spending Plan form is to be completed by each college and submitted to the District Budget Office by November 28, 2012. This is to comply with the requirement under Proposition 30. The proposed EPA College Spending Plans will be submitted to the Board of Trustees for approval at the meeting scheduled for December 5, 2012.

March 14, 2012

VIA MESSENGER

Office of the Attorney General
1300 "T" Street
Sacramento, CA 95814

RECEIVED

MAR 14 2012

INITIATIVE COORDINATOR
ATTORNEY GENERAL'S OFFICE

Attention: Ashley Johansson

Re: *The Schools and Local Public Safety Protection Act of 2012 - ver. 3*

Dear Ms. Johansson:

In accordance with the requirements of Elections Code section 9001(a), I request that the Attorney General prepare a circulating title and summary for a measure entitled "The Schools and Local Public Safety Protection Act of 2012." The text of the measure, a check for \$200.00, and the certifications required by Elections Code sections 9001(b) and 9608 are enclosed.

This initiative is substantively identical to The Schools and Local Public Safety Protection Act of 2012 (ver. 2), AG number 12-0001, except that (1) the sales and use tax increase is only ¼ cent; (2) the income tax rate for the top two brackets is raised by an additional .5 and 1.0 percent, respectively; and (3) the income tax rate increases remain in effect through the end of the 2018 tax year.

Please direct all correspondence and inquiries regarding this measure to:

Karen Getman
Thomas A. Willis
Remcho, Johansen & Purcell, LLP
201 Dolores Avenue
San Leandro, CA 94577
Phone: (510) 346-6200
Fax: (510) 346-6201

Sincerely,



Thomas A. Willis

Enclosures
(00166767)

THE SCHOOLS AND LOCAL PUBLIC SAFETY PROTECTION ACT OF 2012

Sec. 1. Title.

This measure shall be known and may be cited as "The Schools and Local Public Safety Protection Act of 2012."

Sec. 2. Findings.

- (a) Over the past 4 years alone, California has had to cut more than \$56 billion from education, police and fire protection, healthcare and other critical state and local services. These funding cuts have forced teacher layoffs, increased school class sizes, increased college fees, reduced police protection, increased fire response times, exacerbated dangerous overcrowding in prisons, and substantially reduced oversight of parolees.
- (b) These cuts in critical services have hurt California's seniors, middle-class, working families, children, college students and small businesses the most. We cannot afford more cuts to education and the other services we need.
- (c) After years of cuts and difficult choices it is necessary to turn the state around. Raising new tax revenue is an investment in our future that will put California back on track for growth and success.
- (d) The Schools and Local Public Safety Protection Act of 2012 will make California's tax system more fair. With working families struggling while the wealthiest among us enjoy record income growth, it is only right to ask the wealthy to pay their fair share.
- (e) The Schools and Local Public Safety Protection Act of 2012 raises the income tax on those at the highest end of the income scale – those who can most afford it. It also temporarily restores some sales taxes in effect last year, while keeping the overall sales tax rate lower than it was in early 2011.
- (f) The new taxes in this measure are temporary. Under the Constitution the 1/4 cent sales tax increase expires in four years, and the income tax increases for the wealthiest taxpayers end in seven years.
- (g) The new tax revenue is guaranteed in the Constitution to go directly to local school districts and community colleges. Cities and counties are guaranteed ongoing funding for public safety programs such as local police and child protective services. State money is freed up to help balance the budget and prevent even more devastating cuts to services for seniors, working families, and small businesses. Everyone benefits.
- (h) To ensure these funds go where the voters intend, they are put in special accounts that the Legislature cannot touch. None of these new revenues can be spent on state bureaucracy or administrative costs.

(i) These funds will be subject to an independent audit every year to ensure they are spent only for schools and public safety. Elected officials will be subject to prosecution and criminal penalties if they misuse the funds.

Sec. 3. Purpose and Intent.

(a) The chief purpose of this measure is to protect schools and local public safety by asking the wealthy to pay their fair share of taxes. This measure takes funds away from state control and places them in special accounts that are exclusively dedicated to schools and local public safety in the state constitution.

(b) This measure builds on a broader state budget plan that has made billions of dollars in permanent cuts to state spending.

(c) The measure guarantees solid, reliable funding for schools, community colleges, and public safety while helping balance the budget and preventing further devastating cuts to services for seniors, middle-class, working families, children and small businesses.

(d) This measure gives constitutional protection to the shift of local public safety programs from state to local control and the shift of state revenues to local government to pay for those programs. It guarantees that schools are not harmed by providing even more funding than schools would have received without the shift.

(e) This measure guarantees that the new revenues it raises will be sent directly to school districts for classroom expenses, not administrative costs. This school funding cannot be suspended or withheld no matter what happens with the state budget.

(f) All revenues from this measure are subject to local audit every year, and audit by the independent Controller to ensure that they will be used only for schools and local public safety.

Sec. 4: Section 36 is added to Article XIII of the California Constitution, to read:

SEC. 36. (a) For purposes of this section:

(1) "Public Safety Services" includes the following:

(A) Employing and training public safety officials, including law enforcement personnel, attorneys assigned to criminal proceedings, and court security staff.

(B) Managing local jails and providing housing, treatment, and services for, and supervision of, juvenile and adult offenders.

(C) Preventing child abuse, neglect, or exploitation; providing services to children and youth who are abused, neglected, or exploited, or who are at risk of abuse, neglect, or exploitation, and the families of those children; providing adoption services; and providing adult protective services.

(D) Providing mental health services to children and adults to reduce failure in school, harm to self or others, homelessness, and preventable incarceration or institutionalization.

(E) Preventing, treating, and providing recovery services for substance abuse.

(2) "2011 Realignment Legislation" means legislation enacted on or before September 30, 2012, to implement the state budget plan, that is entitled 2011 Realignment and provides for the assignment of Public Safety Services responsibilities to local agencies, including related reporting responsibilities. The legislation shall provide local agencies with maximum flexibility and control over the design, administration, and delivery of Public Safety Services consistent with federal law and funding requirements, as determined by the Legislature. However, 2011 Realignment Legislation shall include no new programs assigned to local agencies after January 1, 2012 except for the early periodic screening, diagnosis, and treatment (EPSDT) program and mental health managed care.

(b)(1) Except as provided in (d), commencing in fiscal year 2011-2012 and continuing thereafter, the following amounts shall be deposited into the Local Revenue Fund 2011, as established by Section 30025 of the Government Code, as follows:

(A) All revenues, less refunds, derived from the taxes described in Sections 6051.15 and 6201.15 of the Revenue and Taxation Code, as those sections read on July 1, 2011.

(B) All revenues, less refunds, derived from the vehicle license fees described in Section 11005 of the Revenue and Taxation Code, as that section read on July 1, 2011.

(2) On and after July 1, 2011, the revenues deposited pursuant to paragraph (1) shall not be considered General Fund revenues or proceeds of taxes for purposes of Section 8 of Article XVI of the California Constitution.

(c)(1) Funds deposited in the Local Revenue Fund 2011, are continuously appropriated exclusively to fund the provision of Public Safety Services by local agencies. Pending full implementation of the 2011 Realignment Legislation, funds may also be used to reimburse the State for program costs incurred in providing Public Safety Services on behalf of local agencies. The methodology for allocating funds shall be as specified in the 2011 Realignment Legislation.

(2) The county treasurer, city and county treasurer, or other appropriate official shall create a County Local Revenue Fund 2011 within the treasury of each county or city

and county. The money in each County Local Revenue Fund 2011 shall be exclusively used to fund the provision of Public Safety Services by local agencies as specified by the 2011 Realignment Legislation.

(3) Notwithstanding Section 6 of Article XIII B, or any other constitutional provision, a mandate of a new program or higher level of service on a local agency imposed by the 2011 Realignment Legislation, or by any regulation adopted or any executive order or administrative directive issued to implement that legislation, shall not constitute a mandate requiring the State to provide a subvention of funds within the meaning of that section. Any requirement that a local agency comply with Chapter 9 (commencing with Section 54950) of Part 1 of Division 2 of Title 5 of the Government Code, with respect to performing its Public Safety Services responsibilities, or any other matter, shall not be a reimbursable mandate under Section 6 of Article XIII B.

(4)(A) Legislation enacted after September 30, 2012, that has an overall effect of increasing the costs already borne by a local agency for programs or levels of service mandated by the 2011 Realignment Legislation shall apply to local agencies only to the extent that the State provides annual funding for the cost increase. Local agencies shall not be obligated to provide programs or levels of service required by legislation, described in this subparagraph, above the level for which funding has been provided.

(B) Regulations, executive orders, or administrative directives, implemented after October 9, 2011, that are not necessary to implement the 2011 Realignment Legislation, and that have an overall effect of increasing the costs already borne by a local agency for programs or levels of service mandated by the 2011 Realignment Legislation, shall apply to local agencies only to the extent that the State provides annual funding for the cost increase. Local agencies shall not be obligated to provide programs or levels of service pursuant to new regulations, executive orders, or administrative directives, described in this subparagraph, above the level for which funding has been provided.

(C) Any new program or higher level of service provided by local agencies, as described in subparagraphs (A) and (B), above the level for which funding has been provided, shall not require a subvention of funds by the State nor otherwise be subject to Section 6 of Article XIII B. This paragraph shall not apply to legislation currently exempt from subvention under paragraph (2) of subdivision (a) of Section 6 of Article XIII B as that paragraph read on January 2, 2011.

(D) The State shall not submit to the federal government any plans or waivers, or amendments to those plans or waivers, that have an overall effect of increasing the cost borne by a local agency for programs or levels of service mandated by the 2011 Realignment Legislation, except to the extent that the plans, waivers, or amendments are required by federal law, or the State provides annual funding for the cost increase.

(E) The State shall not be required to provide a subvention of funds pursuant to this paragraph for a mandate that is imposed by the State at the request of a local agency or to comply with federal law. State funds required by this paragraph shall be from a source other than those described in subdivisions (b) and (d), ad valorem property taxes, or the Social Services Subaccount of the Sales Tax Account of the Local Revenue Fund.

(5)(A) For programs described in subparagraphs (C) to (E) inclusive, of paragraph (1) of subdivision (a) and included in the 2011 Realignment Legislation, if there are subsequent changes in federal statutes or regulations that alter the conditions under which federal matching funds as described in the 2011 Realignment Legislation are obtained, and have the overall effect of increasing the costs incurred by a local agency, the State shall annually provide at least 50 percent of the nonfederal share of those costs as determined by the State.

(B) When the State is a party to any complaint brought in a federal judicial or administrative proceeding that involves one or more of the programs described in subparagraphs (C) to (E) inclusive, of paragraph (1) of subdivision (a) and included in the 2011 Realignment Legislation, and there is a settlement or judicial or administrative order that imposes a cost in the form of a monetary penalty or has the overall effect of increasing the costs already borne by a local agency for programs or levels of service mandated by the 2011 Realignment Legislation, the State shall annually provide at least 50 percent of the nonfederal share of those costs as determined by the State. Payment by the State is not required if the State determines that the settlement or order relates to one or more local agencies failing to perform a ministerial duty, failing to perform a legal obligation in good faith, or acting in a negligent or reckless manner.

(C) The state funds provided in this paragraph shall be from funding sources other than those described in subdivisions (b) and (d), ad valorem property taxes, or the Social Services Subaccount of the Sales Tax Account of the Local Revenue Fund.

(6) If the State or a local agency fails to perform a duty or obligation under this section or under the 2011 Realignment Legislation, an appropriate party may seek judicial relief. These proceedings shall have priority over all other civil matters.

(7) The funds deposited into a County Local Revenue Fund 2011 shall be spent in a manner designed to maintain the State's eligibility for federal matching funds, and to ensure compliance by the State with applicable federal standards governing the State's provision of Public Safety Services.

(8) The funds deposited into a County Local Revenue Fund 2011 shall not be used by local agencies to supplant other funding for Public Safety Services.

(d) If the taxes described in subdivision (b) are reduced or cease to be operative, the State shall annually provide moneys to the Local Revenue Fund 2011 in an amount equal to or greater than the aggregate amount that otherwise would have been provided

by the taxes described in subdivision (b). The method for determining that amount shall be described in the 2011 Realignment Legislation, and the State shall be obligated to provide that amount for so long as the local agencies are required to perform the Public Safety Services responsibilities assigned by the 2011 Realignment Legislation. If the State fails to annually appropriate that amount, the Controller shall transfer that amount from the General Fund in pro rata monthly shares to the Local Revenue Fund 2011. Thereafter, the Controller shall disburse these amounts to local agencies in the manner directed by the 2011 Realignment Legislation. The state obligations under this subdivision shall have a lower priority claim to General Fund money than the first priority for money to be set apart under Section 8 of Article XVI and the second priority to pay voter-approved debts and liabilities described in Section 1 of Article XVI.

(e)(1) To ensure that public education is not harmed in the process of providing critical protection to local Public Safety Services, the Education Protection Account is hereby created in the General Fund to receive and disburse the revenues derived from the incremental increases in taxes imposed by this section as specified in subdivision (f).

(2)(A) Before June 30, 2013, and before June 30th of each year thereafter through 2018, the Director of Finance shall estimate the total amount of additional revenues, less refunds, that will be derived from the incremental increases in tax rates made in subdivision (f) that will be available for transfer into the Education Protection Account during the next fiscal year. The Director of Finance shall make the same estimate by January 10, 2013, for additional revenues, less refunds, that will be received by the end of the 2012-13 fiscal year.

(B) During the last ten days of the quarter of each of the first three quarters of each fiscal year from 2013-14 through 2018-19, the Controller shall transfer into the Education Protection Account one fourth of the total amount estimated pursuant to subparagraph (A) for that fiscal year, except as this amount may be adjusted pursuant to subparagraph (D).

(C) In each of the fiscal years 2012-13 through 2020-21, the Director of Finance shall calculate an adjustment to the Education Protection Account, as specified by subparagraph (D), by adding together the following amounts, as applicable:

(i) In the last quarter of each fiscal year from 2012-13 through 2018-19, the Director of Finance shall recalculate the estimate made for the fiscal year pursuant to subparagraph (A), and shall subtract from this updated estimate the amounts previously transferred to the Education Protection Account for that fiscal year.

(ii) In June 2015 and in every June through 2021, the Director of Finance shall make a final determination of the amount of additional revenues, less refunds, derived from the incremental increases in tax rates made in subdivision (f) for the fiscal year ending two years prior. The amount of the updated estimate calculated in clause (i) for the fiscal year ending two years prior shall be subtracted from the amount of this final determination.

Requirement - each estimate will report in the website report regarding

(D) If the sum determined pursuant to subparagraph (C) is positive, the Controller shall transfer an amount equal to that sum into the Education Protection Account within 10 days preceding the end of the fiscal year. If that amount is negative, the Controller shall suspend or reduce subsequent quarterly transfers, if any, to the Education Protection Account until the total reduction equals the negative amount herein described. For purposes of any calculation made pursuant to clause (i) of subparagraph (C), the amount of a quarterly transfer shall not be modified to reflect any suspension or reduction made pursuant to this subparagraph.

(3) All moneys in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools, and community college districts as set forth in this paragraph.

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(A) Eleven percent of the moneys appropriated pursuant to this paragraph shall be allocated quarterly by the Board of Governors of the California Community Colleges to community college districts to provide general purpose funding to community college districts in proportion to the amounts determined pursuant to Section 84750.5 of the Education Code, as that code section read upon the enactment of this section. The allocations calculated pursuant to this subparagraph shall be offset by the amounts specified in subdivisions (a), (c) and (d) of Section 84751 of the Education Code, as that section read upon enactment of this section, that are in excess of the amounts calculated pursuant to Section 84750.5 of the Education Code, as that section read upon enactment of this section, provided that no community college district shall receive less than one hundred dollars (\$100) per full time equivalent student.

(B) Eighty nine percent of the moneys appropriated pursuant to this paragraph shall be allocated quarterly by the Superintendent of Public Instruction to provide general purpose funding to school districts, county offices of education, and state general-purpose funding to charter schools in proportion to the revenue limits calculated pursuant to Sections 2558 and 42238 and the amounts calculated pursuant to Section 47633 of the Education Code for county offices of education, school districts, and charter schools, respectively, as those sections read upon enactment of this section. The amounts so calculated shall be offset by the amounts specified in subdivision (c) of Section 2558, paragraphs (1) through (7) of subdivision (h) of Section 42238, and Section 47635 of the Education Code for county offices of education, school districts, and charter schools, respectively, as those sections read upon enactment of this section, which are in excess of the amounts calculated pursuant to Sections 2558, 42238, and 47633 of the Education Code for county offices of education, school districts, and charter schools, respectively, as those sections read upon enactment of this section, provided that no school district, county office of education, or charter school shall receive less than two hundred dollars (\$200) per unit of average daily attendance.

(4) This subdivision is self-executing and requires no legislative action to take effect. Distribution of the moneys in the Education Protection Account by the Board of

Governors of the California Community Colleges and the Superintendent of Public Instruction shall not be delayed or otherwise affected by failure of the Legislature and Governor to enact an annual budget bill pursuant to Section 12 of Article IV, by invocation of paragraph (h) of Section 8 of Article XVI, or by any other action or failure to act by the Legislature or Governor.

(5) Notwithstanding any other provision of law, the moneys deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, Governor or any agency of state government.

(6) A community college district, county office of education, school district, and charter school shall have sole authority to determine how the moneys received from the Education Protection Account are spent in the school or schools within its jurisdiction, provided, however, that the appropriate governing board or body shall make these spending determinations in open session of a public meeting of the governing board or body and shall not use any of the funds from the Education Protection Account for salaries or benefits of administrators or any other administrative costs. Each community college district, county office of education, school district, and charter school shall annually publish on its Internet Web site an accounting of how much money was received from the Education Protection Account and how that money was spent.

(7) The annual independent financial and compliance audit required of community college districts, county offices of education, school districts, and charter schools shall, in addition to all other requirements of law, ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by this section. Expenses incurred by those entities to comply with the additional audit requirement of this section may be paid with funding from the Education Protection Account and shall not be considered administrative costs for purposes of this section.

cannot be used for administrative or administration costs

(8) Revenues, less refunds, derived pursuant to subdivision (f) for deposit in the Education Protection Account pursuant to this section shall be deemed "General Fund revenues," "General Fund proceeds of taxes" and "moneys to be applied by the State for the support of school districts and community college districts" for purposes of Section 8 of Article XVI.

(f)(1)(A) In addition to the taxes imposed by Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code, for the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers at the rate of 1/4 percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in this state on and after January 1, 2013, and before January 1, 2017.

(B) In addition to the taxes imposed by Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code, an excise tax is hereby imposed on the storage, use, or other consumption in this state of tangible personal property purchased

from any retailer on and after January 1, 2013, and before January 1, 2017, for storage, use, or other consumption in this state at the rate of 1/4 percent of the sales price of the property.

(C) The Sales and Use Tax Law, including any amendments enacted on or after the effective date of this section, shall apply to the taxes imposed pursuant to this paragraph.

(D) This paragraph shall cease to be operative on January 1, 2017.

(2) For any taxable year beginning on or after January 1, 2012, and before January 1, 2019, with respect to the tax imposed pursuant to Section 17041 of the Revenue and Taxation Code, the income tax bracket and the rate of 9.3 percent set forth in paragraph (1) of subdivision (a) of Section 17041 of the Revenue and Taxation Code shall be modified by each of the following:

(A)(i) For that portion of taxable income that is over two hundred and fifty thousand dollars (\$250,000) but not over three hundred thousand dollars (\$300,000) the tax rate is 10.3 percent of the excess over two hundred and fifty thousand dollars (\$250,000).

(ii) For that portion of taxable income that is over three hundred thousand dollars (\$300,000) but not over five hundred thousand dollars (\$500,000) the tax rate is 11.3 percent of the excess over three hundred thousand dollars (\$300,000).

(iii) For that portion of taxable income that is over five hundred thousand dollars (\$500,000), the tax rate is 12.3 percent of the excess over five hundred thousand dollars (\$500,000).

(B) The income tax brackets specified in clauses (i), (ii), and (iii) of subparagraph (A) shall be recomputed, as otherwise provided in subdivision (h) of Section 17041 of the Revenue and Taxation Code, only for taxable years beginning on and after January 1, 2013.

(C)(i) For purposes of subdivision (g) of Section 19136 of the Revenue and Taxation Code, this provision shall be considered to be chaptered on the date it becomes effective.

(ii) For purposes of Part 10 (commencing with Section 17001) and Part 10.2 (commencing with Section 18401) of Division 2 of the Revenue and Taxation Code, the modified tax brackets and tax rates established and imposed by this paragraph shall be deemed to be established and imposed under Section 17041 of the Revenue and Taxation Code.

(D) This paragraph shall cease to be operative on December 1, 2019.

(3) For any taxable year beginning on or after January 1, 2012, and before January 1, 2019, with respect to the tax imposed pursuant to Section 17041 of the Revenue and Taxation Code, the income tax bracket and the rate of 9.3 percent set forth in paragraph (1) of subdivision (c) of Section 17041 of the Revenue and Taxation Code shall be modified by each of the following:

(A)(i) For that portion of taxable income that is over three hundred forty thousand dollars (\$340,000) but not over four hundred eight thousand dollars (\$408,000) the tax rate is 10.3 percent of the excess over three hundred forty thousand dollars (\$340,000).

(ii) For that portion of taxable income that is over four hundred eight thousand dollars (\$408,000) but not over six hundred eighty thousand dollars (\$680,000) the tax rate is 11.3 percent of the excess over four hundred eight thousand dollars (\$408,000).

(iii) For that portion of taxable income that is over six hundred eighty thousand dollars (\$680,000), the tax rate is 12.3 percent of the excess over six hundred eighty thousand dollars (\$680,000).

(B) The income tax brackets specified in clauses (i), (ii), and (iii) of subparagraph (A) shall be recomputed, as otherwise provided in subdivision (h) of Section 17041 of the Revenue and Taxation Code, only for taxable years beginning on and after January 1, 2013.

(C)(i) For purposes of subdivision (g) of Section 19136 of the Revenue and Taxation Code, this provision shall be considered to be chaptered on the date it becomes effective.

(ii) For purposes of Part 10 (commencing with Section 17001) and Part 10.2 (commencing with Section 18401) of Division 2 of the Revenue and Taxation Code, the modified tax brackets and tax rates established and imposed by this paragraph shall be deemed to be established and imposed under Section 17041 of the Revenue and Taxation Code.

(D) This paragraph shall cease to be operative on December 1, 2019.

(g)(1) The Controller, pursuant to his or her statutory authority, may perform audits of expenditures from the Local Revenue Fund 2011 and any County Local Revenue Fund 2011, and shall audit the Education Protection Account to ensure that those funds are used and accounted for in a manner consistent with this section.

(2) The Attorney General or local district attorney shall expeditiously investigate, and may seek civil or criminal penalties for, any misuse of moneys from the County Local Revenue Fund 2011 or the Education Protection Account.

Sec. 5. Effective Date.

Subdivision (b) of Section 36 of Article XIII, as added by this measure, shall be operative as of July 1, 2011. Paragraphs (2) and (3) of subdivision (f) of Section 36 of Article XIII, as added by this measure, shall be operative as of January 1, 2012. All other provisions of this measure shall take effect the day after the election in which it is approved by a majority of the voters voting on the measure provided.

Sec. 6. Conflicting Measures.

In the event that this measure and another measure that imposes an incremental increase in the tax rates for personal income shall appear on the same statewide ballot, the provisions of the other measure or measures shall be deemed to be in conflict with this measure. In the event that this measure receives a greater number of affirmative votes than a measure deemed to be in conflict with it, the provisions of this measure shall prevail in their entirety, and the other measure or measures shall be null and void.

Sec. 7.

This measure provides funding for school districts and community college districts in an amount that equals or exceeds that which would have been provided if the revenues deposited pursuant to Sections 6051.15 and 6201.15 of the Revenue and Taxation Code pursuant to Chapter 43 of the Statutes of 2011 had been considered "General Fund revenues" or "General Fund proceeds of taxes" for purposes of Section 8 of Article XVI of the California Constitution.

College: West Los Angeles College
Proposition 30 - Education Protection Act (EPA)/ Fund 10106
Funds Distribution/Spending Plan

Total Allocation of EPA Funds

\$ 2,456,006

Proposed Spending Plan

	<i>Proposed Use of Funds</i>	<i>Amount</i>	<i>G/L Account</i>	<i>Justification</i>
1.	Spring Semester 2013 Hourly Instruction	\$ 2,238,839	132500	
2.	Spring Semester 2013 Hourly Instruction Benefits	\$ 217,167	3392000	
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Total Proposed Use of Funding

\$ 2,456,006

** See attached guidelines for further information*