

**ASSEMBLY BILL**

**No. 646**

---

---

**Introduced by Assembly Member McCarty**

February 24, 2015

---

---

An act to amend Section 42100 of the Education Code, relating to education finance.

LEGISLATIVE COUNSEL'S DIGEST

AB 646, as introduced, McCarty. Education finance: school districts: financial statements.

Existing law, on or before September 15, requires the governing board of each school district to approve, as specified, an annual statement of all receipts and expenditures of the school district for the preceding fiscal year and file the statement, along with annual statements received from charter schools, as specified, with the county superintendent of schools. Existing law, on or before October 15, requires the county superintendent of schools to verify the mathematical accuracy of the statements and transmit a copy to the Superintendent of Public Instruction.

This bill would make nonsubstantive changes to those provisions.

Vote: majority. Appropriation: no. Fiscal committee: no.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. Section 42100 of the Education Code is amended
- 2 to read:
- 3 42100. (a) On or before September ~~15~~, *15 of each year*, the
- 4 governing board of each school district shall approve, in a format

1 prescribed by the ~~Superintendent of Public Instruction,~~  
 2 *Superintendent*, an annual statement of all receipts and expenditures  
 3 of the *school* district for the preceding fiscal ~~year~~ *year*, and shall  
 4 file the statement, along with the statement received pursuant to  
 5 subdivision (b), with the county superintendent of schools. On or  
 6 before October ~~15,~~ *15 of each year*, the county superintendent of  
 7 schools shall verify the mathematical accuracy of the statements  
 8 and shall transmit a copy to the ~~Superintendent of Public~~  
 9 ~~Instruction.~~ *Superintendent.*

10 (b) On or before September ~~15,~~ *15 of each year*, each charter  
 11 school shall approve, in a format prescribed by the ~~Superintendent~~  
 12 ~~of Public Instruction,~~ *Superintendent*, an annual statement of all  
 13 receipts and expenditures of the charter school for the preceding  
 14 fiscal ~~year~~ *year*, and shall file the statement with the entity that  
 15 approved the charter school.

16 (c) The forms prescribed by the ~~Superintendent of Public~~  
 17 ~~Instruction~~ shall be adopted as regulations by the ~~State Board of~~  
 18 ~~Education,~~ *state board*, and may be amended periodically to  
 19 accommodate changes in statute or government reporting standards.