

**Introduced by Senator Huff**

(Coauthors: Assembly Members Garrick and Grove)

February 17, 2011

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An act to add Section 42102 to the Education Code, relating to school districts.

## LEGISLATIVE COUNSEL'S DIGEST

SB 479, as introduced, Huff. School districts: reporting of expenditures.

(1) Existing law requires the governing board of each school district to approve, on or before September 15 of each year, in a format prescribed by the Superintendent of Public Instruction, an annual statement of all receipts and expenditures of the district for the preceding fiscal year. Existing law further requires that this annual statement be filed, along with an annual statement of receipts and expenditures required of each charter school, with the county superintendent of schools, and that copies of these statements be transmitted to the Superintendent of Public Instruction. Existing law authorizes the governing board of a school district to print and distribute in pamphlet form an annual financial statement of the receipts and expenditures of the district.

This bill would require the governing board of a school district to prepare and maintain a monthly public record of all expenditures of the district, and specify information to be included about each item of expenditure. The bill would require the governing board to make this public record available for public viewing by posting it on the Internet Web site of the district, and updated at least once every 30 calendar days. The bill would require the public record to include an explanation of any codes, acronyms, or abbreviations used to identify a payee or

expenditure. The bill would also require that the public record not include any information that could be used to identify an individual employee. Because the bill would impose new duties on a school district, it would constitute a state-mandated local program.

(2) The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to these statutory provisions.

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

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

1 SECTION 1. Section 42102 is added to the Education Code,  
 2 to read:  
 3 42102. Notwithstanding any other provision of law:  
 4 (a) The governing board of a school district shall prepare and  
 5 maintain a monthly public record of all expenditures of the district,  
 6 including, but not limited to, expenditures relating to the issuance  
 7 of bonds and the use of bond proceeds. For each item of  
 8 expenditure, this record shall include all of the following:  
 9 (1) The amount of the transaction.  
 10 (2) The name of the payee.  
 11 (3) A description of the expenditure.  
 12 (b) The governing board of a school district shall make this  
 13 public record available for public viewing by posting it on the  
 14 Internet Web site of the district. The public record shall be updated  
 15 at least once every 30 calendar days. This public record shall  
 16 include an explanation of any codes, acronyms, or abbreviations  
 17 used to identify a payee or expenditure. This public record shall  
 18 not include any information that could be used to identify an  
 19 individual employee.  
 20 SEC. 2. If the Commission on State Mandates determines that  
 21 this act contains costs mandated by the state, reimbursement to  
 22 local agencies and school districts for those costs shall be made

- 1 pursuant to Part 7 (commencing with Section 17500) of Division
- 2 4 of Title 2 of the Government Code.

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