

1 AN ACT concerning education.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The School Code is amended by changing Section
5 10-17 as follows:

6 (105 ILCS 5/10-17) (from Ch. 122, par. 10-17)
7 Sec. 10-17. Statement of affairs.

8 (a) In Class I or Class II county school units the school
9 board may use either a cash basis or accrual system of
10 accounting; however, any board so electing to use the accrual
11 system may not change to a cash basis without the permission of
12 the State Board of Education.

13 School Boards using either a cash basis or accrual system
14 of accounting shall maintain records showing the assets,
15 liabilities and fund balances in such minimum forms as may be
16 prescribed by the State Board of Education. Such boards shall
17 make available to the public a statement of the affairs of the
18 district prior to December 1 annually by submitting the
19 statement of affairs in such form as may be prescribed by the
20 State Board of Education for posting on the State Board of
21 Education's Internet website and~~7~~ by having copies of the
22 statement of affairs available in the main administrative
23 office of the district. The school board shall also publish a

1 notice that the annual statement of affairs is available on the
2 State Board of Education's Internet website and the district's
3 main administrative office, and by publishing in a newspaper of
4 general circulation published in the school district. ~~an annual~~
5 ~~statement of affairs summary containing at a minimum all of the~~
6 ~~following information:~~

7 ~~(1) A summary statement of operations for all funds of~~
8 ~~the district, as excerpted from the statement of affairs~~
9 ~~filed with the State Board of Education. The summary~~
10 ~~statement must include a listing of all moneys received by~~
11 ~~the district, indicating the total amounts, in the~~
12 ~~aggregate, each fund of the district received, with a~~
13 ~~general statement concerning the source of receipts.~~

14 ~~(2) Except as provided in subdivision (3) of this~~
15 ~~subsection (a), a listing of all moneys paid out by the~~
16 ~~district where the total amount paid during the fiscal year~~
17 ~~exceeds \$2,500 in the aggregate per person, giving the name~~
18 ~~of each person to whom moneys were paid and the total paid~~
19 ~~to each person.~~

20 ~~(3) A listing of all personnel, by name, with an annual~~
21 ~~fiscal year gross payment in the categories set forth in~~
22 ~~subdivisions 1 and 2 of subsection (c) of this Section.~~

23 In this Section, "newspaper of general circulation" means a
24 newspaper of general circulation published in the school
25 district, or, if no newspaper is published in the school
26 district, a newspaper published in the county where the school

1 district is located or, if no newspaper is published in the
2 county, a newspaper published in the educational service region
3 where the regional superintendent of schools has supervision
4 and control of the school district. The submission to the State
5 Board of Education shall include an assurance that the
6 statement of affairs has been made available in the main
7 administrative office of the school district and that the
8 required notice has been published in accordance with this
9 Section.

10 After December 15 annually, upon 10 days prior written
11 notice to the school district, the State Board of Education may
12 discontinue the processing of payments to the State
13 Comptroller's office on behalf of any school district that is
14 not in compliance with the requirements imposed by this
15 Section. The State Board of Education shall resume the
16 processing of payments to the State Comptroller's Office on
17 behalf of the school district once the district is in
18 compliance with the requirements imposed by this Section.

19 The State Board of Education must post, on or before
20 January 15, all statements of affairs timely received from
21 school districts.

22 (b) When any school district is the administrative district
23 for several school districts operating under a joint agreement
24 as authorized by this Code, no receipts or disbursements
25 accruing, received or paid out by that school district as such
26 an administrative district shall be included in the statement

1 of affairs of the district required by this Section. However,
2 that district shall have prepared and made available to the
3 public, in accordance with subsection (a) of this Section, in
4 the same manner and subject to the same requirements as are
5 provided in this Section for the statement of affairs of that
6 district, a statement showing the cash receipts and
7 disbursements by funds (or the revenue, expenses and financial
8 position, if the accrual system of accounting is used) of the
9 district as such administrative district, in the form
10 prescribed by the State Board of Education. The costs of
11 publishing the notice ~~and summary~~ of this separate statement
12 prepared by such an administrative district shall be
13 apportioned among and paid by the participating districts in
14 the same manner as other costs and expenses accruing to those
15 districts jointly.

16 School districts on a cash basis shall have prepared and
17 made available to the public, in accordance with subsection (a)
18 of this Section, a statement showing the cash receipts and
19 disbursements by funds in the form prescribed by the State
20 Board of Education.

21 School districts using the accrual system of accounting
22 shall have prepared and made available to the public, in
23 accordance with subsection (a) of this Section, a statement of
24 revenue and expenses and a statement of financial position in
25 the form prescribed by the State Board of Education.

26 In Class II county school units such statement shall be

1 prepared and made available to the public, in accordance with
2 subsection (a) of this Section, by the township treasurer of
3 the unit within which such districts are located, except with
4 respect to the school board of any school district that no
5 longer is subject to the jurisdiction and authority of a
6 township treasurer or trustees of schools of a township because
7 the district has withdrawn from the jurisdiction and authority
8 of the township treasurer and trustees of schools of the
9 township or because those offices have been abolished as
10 provided in subsection (b) or (c) of Section 5-1, and as to
11 each such school district the statement required by this
12 Section shall be prepared and made available to the public, in
13 accordance with subsection (a) of this Section, by the school
14 board of such district in the same manner as required for
15 school boards of school districts situated in Class I county
16 school units.

17 (c) The statement of affairs required pursuant to this
18 Section shall contain such information as may be required by
19 the State Board of Education, including:

20 1. Annual fiscal year gross payment for certificated
21 personnel to be shown by name, listing each employee in one
22 of the following categories:

23 (a) Under \$25,000

24 (b) \$25,000 to \$39,999

25 (c) \$40,000 to \$59,999

26 (d) \$60,000 to \$89,999

- 1 (e) \$90,000 and over
- 2 2. Annual fiscal year payment for non-certificated
3 personnel to be shown by name, listing each employee in one
4 of the following categories:
- 5 (a) Under \$25,000
- 6 (b) \$25,000 to \$39,999
- 7 (c) \$40,000 to \$59,999
- 8 (d) \$60,000 and over
- 9 3. In addition to wages and salaries all other moneys
10 in the aggregate paid to recipients of \$1,000 or more,
11 giving the name of the person, firm or corporation and the
12 total amount received by each.
- 13 4. Approximate size of school district in square miles.
- 14 5. Number of school attendance centers.
- 15 6. Numbers of employees as follows:
- 16 (a) Full-time certificated employees;
- 17 (b) Part-time certificated employees;
- 18 (c) Full-time non-certificated employees;
- 19 (d) Part-time non-certificated employees.
- 20 7. Numbers of pupils as follows:
- 21 (a) Enrolled by grades;
- 22 (b) Total enrolled;
- 23 (c) Average daily attendance.
- 24 8. Assessed valuation as follows:
- 25 (a) Total of the district;
- 26 (b) Per pupil in average daily attendance.

- 1 9. Tax rate for each district fund.
- 2 10. District financial obligation at the close of the
- 3 fiscal year as follows:
- 4 (a) Teachers' orders outstanding;
- 5 (b) Anticipation warrants outstanding for each
- 6 fund.
- 7 11. Total bonded debt at the close of the fiscal year.
- 8 12. Percent of bonding power obligated currently.
- 9 13. Value of capital assets of the district including:
- 10 (a) Land;
- 11 (b) Buildings;
- 12 (c) Equipment.
- 13 14. Total amount of investments each fund.
- 14 15. Change in net cash position from the previous
- 15 report period for each district fund.

16 In addition to the above report, a report of expenditures

17 in the aggregate paid on behalf of recipients of \$500 or more,

18 giving the name of the person, firm or corporation and the

19 total amount received by each shall be available in the school

20 district office for public inspection. This listing shall

21 include all wages, salaries and expenditures over \$500 expended

22 from any revolving fund maintained by the district. Any

23 resident of the school district may receive a copy of this

24 report, upon request, by paying a reasonable charge to defray

25 the costs of preparing such copy.

26 This Section does not apply to cities having a population

1 exceeding 500,000.

2 (Source: P.A. 94-875, eff. 7-1-06.)

3 Section 99. Effective date. This Act takes effect upon
4 becoming law.