



Rep. Lance Yednock

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10300HB0341ham002

LRB103 03868 RJT 59666 a

1 AMENDMENT TO HOUSE BILL 341

2 AMENDMENT NO. _____. Amend House Bill 341 by replacing
3 everything after the enacting clause with the following:

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

1 make available to the public a statement of the affairs of the
2 district prior to December 1 annually by submitting the
3 statement of affairs in such form as may be prescribed by the
4 State Board of Education for posting on the State Board of
5 Education's Internet website, by having copies of the
6 statement of affairs available in the main administrative
7 office of the district, and by publishing in a newspaper of
8 general circulation published in the school district an annual
9 statement of affairs summary containing at a minimum all of
10 the following information:

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

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

24 (3) A listing of all personnel, by name, with an
25 annual fiscal year gross payment in the categories set
26 forth in subdivisions 1 and 2 of subsection (c) of this

1 Section.

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

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

24 The State Board of Education must post, on or before
25 January 15, all statements of affairs timely received from
26 school districts.

1 (b) When any school district is the administrative
2 district for several school districts operating under a joint
3 agreement as authorized by this Code, no receipts or
4 disbursements accruing, received or paid out by that school
5 district as such an administrative district shall be included
6 in the statement of affairs of the district required by this
7 Section. However, that district shall have prepared and made
8 available to the public, in accordance with subsection (a) of
9 this Section, in the same manner and subject to the same
10 requirements as are provided in this Section for the statement
11 of affairs of that district, a statement showing the cash
12 receipts and disbursements by funds (or the revenue, expenses
13 and financial position, if the accrual system of accounting is
14 used) of the district as such administrative district, in the
15 form prescribed by the State Board of Education. The costs of
16 publishing the notice and summary of this separate statement
17 prepared by such an administrative district shall be
18 apportioned among and paid by the participating districts in
19 the same manner as other costs and expenses accruing to those
20 districts jointly.

21 School districts on a cash basis shall have prepared and
22 made available to the public, in accordance with subsection
23 (a) of this Section, a statement showing the cash receipts and
24 disbursements by funds in the form prescribed by the State
25 Board of Education.

26 School districts using the accrual system of accounting

1 shall have prepared and made available to the public, in
2 accordance with subsection (a) of this Section, a statement of
3 revenue and expenses and a statement of financial position in
4 the form prescribed by the State Board of Education.

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

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

- 25 1. Annual fiscal year gross payment for certificated
26 personnel to be shown by name, listing each employee in

1 one of the following categories:

- 2 (a) Under \$25,000
3 (b) \$25,000 to \$39,999
4 (c) \$40,000 to \$59,999
5 (d) \$60,000 to \$89,999
6 (e) \$90,000 and over

7 2. Annual fiscal year payment for non-certificated
8 personnel to be shown by name, listing each employee in
9 one of the following categories:

- 10 (a) Under \$25,000
11 (b) \$25,000 to \$39,999
12 (c) \$40,000 to \$59,999
13 (d) \$60,000 and over

14 3. In addition to wages and salaries all other moneys
15 in the aggregate paid to recipients of \$1,000 or more,
16 giving the name of the person, firm or corporation and the
17 total amount received by each.

18 4. Approximate size of school district in square
19 miles.

20 5. Number of school attendance centers.

21 6. Numbers of employees as follows:

- 22 (a) Full-time certificated employees;
23 (b) Part-time certificated employees;
24 (c) Full-time non-certificated employees;
25 (d) Part-time non-certificated employees.

26 7. Numbers of pupils as follows:

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

22 In addition to the above report, a report of expenditures
23 in the aggregate paid on behalf of recipients of \$500 or more,
24 giving the name of the person, firm or corporation and the
25 total amount received by each shall be available in the school
26 district office for public inspection. This listing shall

1 include all wages, salaries and expenditures over \$500
2 expended from any revolving fund maintained by the district.
3 Any resident of the school district may receive a copy of this
4 report, upon request, by paying a reasonable charge to defray
5 the costs of preparing such copy.

6 (d) Instead of completing, submitting, and making
7 available a statement of affairs pursuant to this Section or
8 any other summary, statement, or report required by this
9 Section, a school district shall post on the district's
10 Internet website, on or before December 31 of each year, a copy
11 of the district's annual financial report, a report of all
12 compensation paid to non-certified district staff during the
13 year, and a report of all payments made to vendors during the
14 year.

15 (e) This Section does not apply to cities having a
16 population exceeding 500,000.

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