



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB2854

Introduced 2/16/2023, by Rep. Dave Severin

SYNOPSIS AS INTRODUCED:

105 ILCS 5/10-17

from Ch. 122, par. 10-17

Amends the School Code. Requires a school board to publish a notice that the district's annual statement of affairs is available on the State Board of Education's Internet website and in the district's main administrative office (instead of requiring a summary of the statement of affairs to be published). Provides that the notice published by the school board must include the text of the link to the State Board of Education's Internet website where the annual statement of affairs is available. Effective immediately.

LRB103 28263 RJT 54642 b

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
2 the State Board of Education's Internet website and in the
3 district's main administrative office, and by publishing in a
4 newspaper of general circulation published in the school
5 district. The notice must include the text of the link to the
6 State Board's Internet website where the annual statement of
7 affairs is available. ~~an annual statement of affairs summary~~
8 ~~containing at a minimum all of the following information:~~

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

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

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

26 In this Section, "newspaper of general circulation" means a

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

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

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

25 (b) When any school district is the administrative
26 district for several school districts operating under a joint

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

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

24 School districts using the accrual system of accounting
25 shall have prepared and made available to the public, in
26 accordance with subsection (a) of this Section, a statement of

1 revenue and expenses and a statement of financial position in
2 the form prescribed by the State Board of Education.

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

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

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

26 (a) Under \$25,000

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

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

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

4 (e) \$90,000 and over

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

8 (a) Under \$25,000

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

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

11 (d) \$60,000 and over

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

16 4. Approximate size of school district in square
17 miles.

18 5. Number of school attendance centers.

19 6. Numbers of employees as follows:

20 (a) Full-time certificated employees;

21 (b) Part-time certificated employees;

22 (c) Full-time non-certificated employees;

23 (d) Part-time non-certificated employees.

24 7. Numbers of pupils as follows:

25 (a) Enrolled by grades;

26 (b) Total enrolled;

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

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

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

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

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

24 district office for public inspection. This listing shall

25 include all wages, salaries and expenditures over \$500

26 expended from any revolving fund maintained by the district.

1 Any resident of the school district may receive a copy of this
2 report, upon request, by paying a reasonable charge to defray
3 the costs of preparing such copy.

4 This Section does not apply to cities having a population
5 exceeding 500,000.

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

7 Section 99. Effective date. This Act takes effect upon
8 becoming law.