

1 AN ACT regarding schools.

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  
5 Section 10-17 as follows:

6 (105 ILCS 5/10-17) (from Ch. 122, par. 10-17)

7 Sec. 10-17. Statement of affairs. In Class I or Class  
8 II county school units the school board may use either a cash  
9 basis or accrual system of accounting; however, any board so  
10 electing to use the accrual system may not change to a cash  
11 basis without the permission of the State Board of Education.

12 School Boards using either a cash basis or accrual system  
13 of accounting shall maintain records showing the assets,  
14 liabilities and fund balances in such minimum forms as may be  
15 prescribed by the State Board of Education. Such boards  
16 shall make available to the public ~~publish~~ a statement of the  
17 affairs of the district prior to December 1 annually, in such  
18 form as may be prescribed by the State Board of Education, by  
19 posting the statement on the district's Internet web site, if  
20 any, having copies available in the administrative office of  
21 the district, and publishing notice on where the statement is  
22 available in a newspaper of general circulation published in  
23 the ~~respective~~ school district ~~districts~~ and if no newspaper  
24 is published in the district then in a newspaper published in  
25 the county in which the school district is located and if no  
26 newspaper is published in the county then in a newspaper  
27 published in the educational service region in which the  
28 regional superintendent has supervision and control of such  
29 school district ~~in-such-form-as--may--be--prescribed--by--the~~  
30 ~~State--Board--of--Education.~~ Not later than December 15  
31 annually the clerk shall file with the regional

1 superintendent a certified statement that the statement of  
2 affairs publication has been made public together with a copy  
3 of the newspaper containing the notice it. After December 15  
4 annually the regional superintendent of schools shall  
5 withhold from each treasurer any public moneys due to be  
6 distributed to the treasurer until the duties required under  
7 this Section have been complied with.

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

27 School districts on a cash basis shall have prepared and  
28 made available to the public publish a statement showing the  
29 cash receipts and disbursements by funds in the form  
30 prescribed by the State Board of Education.

31 School districts using the accrual system of accounting  
32 shall have prepared and made available to the public publish  
33 a statement of revenue and expenses and a statement of  
34 financial position in the form prescribed by the State Board

1 of Education.

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

17 In Class I and Class II counties the statement of school  
 18 districts on either a cash or accrual basis shall show such  
 19 other information as may be required by the State Board of  
 20 Education, including:

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

- 24 (a) Under \$15,000
- 25 (b) \$15,000 to \$24,999
- 26 (c) \$25,000 to \$39,999
- 27 (d) \$40,000 and over

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

- 31 (a) Under \$15,000
- 32 (b) \$15,000 to \$24,999
- 33 (c) \$25,000 to \$39,999
- 34 (d) \$40,000 and over

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

5           4. Approximate size of school district in square miles.

6           5. Number of school attendance centers.

7           6. Numbers of employees as follows:

8               (a) Full-time certificated employees;

9               (b) Part-time certificated employees;

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

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

12           7. Numbers of pupils as follows:

13               (a) Enrolled by grades;

14               (b) Total enrolled;

15               (c) Average daily attendance.

16           8. Assessed valuation as follows:

17               (a) Total of the district;

18               (b) Per pupil in average daily attendance.

19           9. Tax rate for each district fund.

20           10. District financial obligation at the close of the  
21 fiscal year as follows:

22               (a) Teachers' orders outstanding;

23               (b) Anticipation warrants outstanding for each  
24 fund.

25           11. Total bonded debt at the close of the fiscal year.

26           12. Percent of bonding power obligated currently.

27           13. Value of capital assets of the district including:

28               (a) Land;

29               (b) Buildings;

30               (c) Equipment.

31           14. Total amount of investments each fund.

32           15. Change in net cash position from the previous report  
33 period for each district fund.

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

1 in the aggregate paid on behalf of recipients of \$500 or  
2 more, giving the name of the person, firm or corporation and  
3 the total amount received by each shall be available in the  
4 school district office for public inspection. This listing  
5 shall include all wages, salaries and expenditures over \$500  
6 expended from any revolving fund maintained by the district.  
7 Any resident of the school district may receive a copy of  
8 this report, upon request, by paying a reasonable charge to  
9 defray the costs of preparing such copy.

10 This Section does not apply to cities having a population  
11 exceeding 500,000.

12 (Source: P.A. 86-96; 86-1441; 87-191; 87-473; 87-895.)

13 Section 99. Effective date. This Act takes effect upon  
14 becoming law.