



## 94TH GENERAL ASSEMBLY

### State of Illinois

2005 and 2006

**HB4614**

Introduced 1/12/2006, by Rep. Kevin A. McCarthy

#### SYNOPSIS AS INTRODUCED:

105 ILCS 5/10-17

from Ch. 122, par. 10-17

Amends the School Code. Requires the statement of affairs of a school district (other than the Chicago school district) to be available in the district office for public inspection, upon request, and to be submitted to the State Board of Education for posting on the State Board of Education's Internet website (instead of requiring the statement to be published in a newspaper). Provides that the statement must include the total amount for both cash receipts and disbursements (or for both revenue and expenses if the accrual system of accounting is used). Changes the payment for personnel categories.

LRB094 16010 NHT 51245 b

FISCAL NOTE ACT  
MAY APPLY

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. In Class I or Class II  
8 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 shall  
16 make available in the school district office for public  
17 inspection, upon request, and submit to the State Board of  
18 Education for posting on the State Board of Education's  
19 Internet website ~~publish~~ a statement of the affairs of the  
20 district prior to December 1 annually ~~in a newspaper of general~~  
21 ~~circulation published in the respective school districts and if~~  
22 ~~no newspaper is published in the district then in a newspaper~~  
23 ~~published in the county in which the school district is located~~  
24 ~~and if no newspaper is published in the county then in a~~  
25 ~~newspaper published in the educational service region in which~~  
26 ~~the regional superintendent has supervision and control of such~~  
27 ~~school district~~ in such form as may be prescribed by the State  
28 Board of Education. The State Board of Education must post  
29 these statements on or before December 15 each year. Not later  
30 than December 15 annually the clerk shall file with the  
31 regional superintendent a certified statement that the  
32 statement of affairs ~~publication~~ has been made available in the

1 school district office and has been submitted to the State  
2 Board of Education, together with a copy of the statement of  
3 affairs ~~newspaper containing it.~~ After December 15 annually the  
4 regional superintendent of schools shall withhold from each  
5 treasurer any public moneys due to be distributed to the  
6 treasurer until the duties required under this Section ~~section~~  
7 have been complied with.

8 When any school district is the administrative district for  
9 several school districts operating under a joint agreement as  
10 authorized by this Code ~~Act,~~ no receipts or disbursements  
11 accruing, received or paid out by that school district as such  
12 an administrative district shall be included in the statement  
13 of affairs of the district required by this Section. However,  
14 that district shall have prepared, made available, and  
15 submitted ~~and published,~~ in the same manner and subject to the  
16 same requirements as are provided in this Section for the  
17 statement of affairs of that district, a statement showing the  
18 cash receipts and disbursements by funds, with the total amount  
19 for both cash receipts and disbursements at the end, (or the  
20 revenue and ~~7~~ expenses, with the total amount for both revenue  
21 and expenses at the end, and the financial position, if the  
22 accrual system of accounting is used) of the district as such  
23 administrative district, in the form prescribed by the State  
24 Board of Education. The costs of making available and  
25 submitting ~~publishing~~ this separate statement prepared by such  
26 an administrative district shall be apportioned among and paid  
27 by the participating districts in the same manner as other  
28 costs and expenses accruing to those districts jointly.

29 School districts on a cash basis shall have prepared, made  
30 available, and submitted ~~and publish~~ a statement showing the  
31 cash receipts and disbursements by funds, with the total amount  
32 for both cash receipts and disbursements at the end, in the  
33 form prescribed by the State Board of Education.

34 School districts using the accrual system of accounting  
35 shall have prepared, made available, and submitted ~~and publish~~  
36 a statement of revenue and expenses, with the total amount for

1 both revenue and expenses at the end, and a statement of  
 2 financial position in the form prescribed by the State Board of  
 3 Education.

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

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

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

- 26 (a) Under \$25,000 ~~\$15,000~~
- 27 (b) \$25,000 to \$39,999 ~~\$15,000 to \$24,999~~
- 28 (c) \$40,000 to \$59,999 ~~\$25,000 to \$39,999~~
- 29 (d) \$60,000 ~~\$40,000~~ and over

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

- 33 (a) Under \$25,000 ~~\$15,000~~
- 34 (b) \$25,000 to \$39,999 ~~\$15,000 to \$24,999~~
- 35 (c) \$40,000 to \$59,999 ~~\$25,000 to \$39,999~~
- 36 (d) \$60,000 ~~\$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 the  
3 name of the person, firm or corporation and the total amount  
4 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 fund.

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

25          12. Percent of bonding power obligated currently.

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

27              (a) Land;

28              (b) Buildings;

29              (c) Equipment.

30          14. Total amount of investments each fund.

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

33           In addition to the above report, a report of expenditures  
34 in the aggregate paid on behalf of recipients of \$500 or more,  
35 giving the name of the person, firm or corporation and the  
36 total amount received by each shall be available in the school

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

7 This Section does not apply to cities having a population  
8 exceeding 500,000.

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