



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

HB5865

Introduced 2/10/2010, by Rep. Roger L. Eddy

SYNOPSIS AS INTRODUCED:

105 ILCS 5/10-17

from Ch. 122, par. 10-17

Amends the School Code. Provides that the statement of affairs of certain school districts shall be made available to the public by posting the statement on the Internet, having copies available in the administrative office of the district, and publishing notice on where the statement is available in a newspaper of general circulation (now, the statement itself is required to be published in the newspaper). Effective immediately.

LRB096 17731 MJR 33096 b

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 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, by having copies of the statement
22 of affairs available in the main administrative office of the
23 district, and by publishing a notice of where the statement is

1 available in a newspaper of general circulation published in
2 the school district. The ~~an~~ annual statement of affairs summary
3 shall contain ~~containing~~ at a minimum all of the following
4 information:

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

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

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

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

1 where the regional superintendent of schools has supervision
2 and control of the school district. The submission to the State
3 Board of Education shall include an assurance that the
4 statement of affairs has been made available in the main
5 administrative office of the school district and that the
6 required notice has been published in accordance with this
7 Section.

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

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

20 (b) When any school district is the administrative district
21 for several school districts operating under a joint agreement
22 as authorized by this Code, no receipts or disbursements
23 accruing, received or paid out by that school district as such
24 an administrative district shall be included in the statement
25 of affairs of the district required by this Section. However,
26 that district shall have prepared and made available to the

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

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

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

24 In Class II county school units such statement shall be
25 prepared and made available to the public, in accordance with
26 subsection (a) of this Section, by the township treasurer of

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

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

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

- 21 (a) Under \$25,000
22 (b) \$25,000 to \$39,999
23 (c) \$40,000 to \$59,999
24 (d) \$60,000 to \$89,999
25 (e) \$90,000 and over

26 2. Annual fiscal year payment for non-certificated

1 personnel to be shown by name, listing each employee in one
2 of the following categories:

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

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

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

12 5. Number of school attendance centers.

13 6. Numbers of employees as follows:

- 14 (a) Full-time certificated employees;
- 15 (b) Part-time certificated employees;
- 16 (c) Full-time non-certificated employees;
- 17 (d) Part-time non-certificated employees.

18 7. Numbers of pupils as follows:

- 19 (a) Enrolled by grades;
- 20 (b) Total enrolled;
- 21 (c) Average daily attendance.

22 8. Assessed valuation as follows:

- 23 (a) Total of the district;
- 24 (b) Per pupil in average daily attendance.

25 9. Tax rate for each district fund.

26 10. District financial obligation at the close of the

1 fiscal year as follows:

2 (a) Teachers' orders outstanding;

3 (b) Anticipation warrants outstanding for each
4 fund.

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

6 12. Percent of bonding power obligated currently.

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

8 (a) Land;

9 (b) Buildings;

10 (c) Equipment.

11 14. Total amount of investments each fund.

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

14 In addition to the above report, a report of expenditures
15 in the aggregate paid on behalf of recipients of \$500 or more,
16 giving the name of the person, firm or corporation and the
17 total amount received by each shall be available in the school
18 district office for public inspection. This listing shall
19 include all wages, salaries and expenditures over \$500 expended
20 from any revolving fund maintained by the district. Any
21 resident of the school district may receive a copy of this
22 report, upon request, by paying a reasonable charge to defray
23 the costs of preparing such copy.

24 This Section does not apply to cities having a population
25 exceeding 500,000.

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

1 Section 99. Effective date. This Act takes effect upon
2 becoming law.