

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 Sections  
5 10-17 and 10-20.44 as follows:

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

7 Sec. 10-17. Reporting ~~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~~  
22 ~~statement of affairs available in the main administrative~~  
23 ~~office of the district, and by publishing in a newspaper of~~

1 ~~general circulation published in the school district an annual~~  
2 ~~statement of affairs summary containing at a minimum all of~~  
3 ~~the following information:~~

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

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

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

1 ~~region where the regional superintendent of schools has~~  
2 ~~supervision and control of the school district. The submission~~  
3 ~~to the State Board of Education shall include an assurance~~  
4 ~~that the statement of affairs has been made available in the~~  
5 ~~main 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  
10 may 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) (Blank). ~~When any school district is the~~  
21 ~~administrative district for several school districts operating~~  
22 ~~under a joint agreement as authorized by this Code, no~~  
23 ~~receipts or disbursements accruing, received or paid out by~~  
24 ~~that school district as such an administrative district shall~~  
25 ~~be included in the statement of affairs of the district~~  
26 ~~required by this Section. However, that district shall have~~

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

14 ~~School districts on a cash basis shall have prepared and~~  
15 ~~made available to the public, in accordance with subsection~~  
16 ~~(a) 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~~  
5 ~~because the district has withdrawn from the jurisdiction and~~  
6 ~~authority of the township treasurer and trustees of schools of~~  
7 ~~the 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) (Blank). ~~The statement of affairs required pursuant to~~  
16 ~~this Section shall contain such information as may be required~~  
17 ~~by 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~~  
20 ~~one 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~~  
2 ~~one 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~~  
12 ~~miles.~~

13 ~~5. Number of school attendance centers.~~

14 ~~6. Numbers of employees as follows:~~

15 ~~(a) Full-time certificated employees;~~

16 ~~(b) Part-time certificated employees;~~

17 ~~(c) Full-time non-certificated employees;~~

18 ~~(d) Part-time non-certificated employees.~~

19 ~~7. Numbers of pupils as follows:~~

20 ~~(a) Enrolled by grades;~~

21 ~~(b) Total enrolled;~~

22 ~~(c) Average daily attendance.~~

23 ~~8. Assessed valuation as follows:~~

24 ~~(a) Total of the district;~~

25 ~~(b) Per pupil in average daily attendance.~~

26 ~~9. Tax rate for each district fund.~~

1           ~~10. District financial obligation at the close of the~~  
2           ~~fiscal year as follows:~~

3                   ~~(a) Teachers' orders outstanding;~~

4                   ~~(b) Anticipation warrants outstanding for each~~  
5           ~~fund.~~

6           ~~11. Total bonded debt at the close of the fiscal year.~~

7           ~~12. Percent of bonding power obligated currently.~~

8           ~~13. Value of capital assets of the district including:~~

9                   ~~(a) Land;~~

10                   ~~(b) Buildings;~~

11                   ~~(c) Equipment.~~

12           ~~14. Total amount of investments each fund.~~

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

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

25           (d) A school district shall post on the district's  
26           Internet website, on or before December 31 of each year, a copy

1 of the district's annual financial report, a report of all  
2 compensation paid to non-certified district staff during the  
3 year, and a report of all payments made to vendors during the  
4 year.

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

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

8 (105 ILCS 5/10-20.44)

9 Sec. 10-20.44. Report on contracts.

10 (a) This Section applies to all school districts,  
11 including a school district organized under Article 34 of this  
12 Code.

13 (b) A school board must list on the district's Internet  
14 website, if any, all contracts over \$25,000 and any contract  
15 that the school board enters into with an exclusive bargaining  
16 representative.

17 (c) Each year, ~~in conjunction with the submission of the~~  
18 ~~Statement of Affairs to the State Board of Education prior to~~  
19 ~~December 1, provided for in Section 10-17,~~ each school  
20 district shall submit to the State Board of Education an  
21 annual report on all contracts over \$25,000 awarded by the  
22 school district during the previous fiscal year. The report  
23 shall include at least the following:

24 (1) the total number of all contracts awarded by the  
25 school district;



1 (2) the total value of all contracts awarded;

2 (3) the number of contracts awarded to minority-owned  
3 businesses, women-owned businesses, and businesses owned  
4 by persons with disabilities, as defined in the Business  
5 Enterprise for Minorities, Women, and Persons with  
6 Disabilities Act, and locally owned businesses; and

7 (4) the total value of contracts awarded to  
8 minority-owned businesses, women-owned businesses, and  
9 businesses owned by persons with disabilities, as defined  
10 in the Business Enterprise for Minorities, Women, and  
11 Persons with Disabilities Act, and locally owned  
12 businesses.

13 The report shall be made available to the public,  
14 including publication on the school district's Internet  
15 website, if any.

16 (Source: P.A. 100-391, eff. 8-25-17.)