

1 AN ACT with regard to 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 publish a statement of the affairs of the district  
17 prior to December 1 annually in a newspaper of general  
18 circulation published in the respective school districts and  
19 if no newspaper is published in the district then in a  
20 newspaper published in the county in which the school  
21 district is located and if no newspaper is published in the  
22 county then in a newspaper published in the educational  
23 service region in which the regional superintendent has  
24 supervision and control of such school district in such form  
25 as may be prescribed by the State Board of Education. Not  
26 later than December 15 annually the clerk shall file with the  
27 regional superintendent a certified statement that the  
28 publication has been made together with a copy of the  
29 newspaper containing it. After December 15 annually the  
30 regional superintendent of schools shall withhold from each  
31 treasurer any public moneys due to be distributed to the

1 treasurer until the duties required under this section have  
2 been complied with.

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

22 School districts on a cash basis shall have prepared and  
23 publish a statement showing the cash receipts and  
24 disbursements by funds in the form prescribed by the State  
25 Board of Education.

26 School districts using the accrual system of accounting  
27 shall have prepared and publish a statement of revenue and  
28 expenses and a statement of financial position in the form  
29 prescribed by the State Board of Education.

30 In Class II county school units such statement shall be  
31 prepared and published by the township treasurer of the unit  
32 within which such districts are located, except with respect  
33 to the school board of any school district that no longer is  
34 subject to the jurisdiction and authority of a township

1 treasurer or trustees of schools of a township because the  
 2 district has withdrawn from the jurisdiction and authority of  
 3 the township treasurer and trustees of schools of the  
 4 township or because those offices have been abolished as  
 5 provided in subsection (b) or (c) of Section 5-1, and as to  
 6 each such school district the statement required by this  
 7 Section shall be prepared and published by the school board  
 8 of such district in the same manner as required for school  
 9 boards of school districts situated in Class I county school  
 10 units.

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

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

- 18 (a) Under \$15,000
- 19 (b) \$15,000 to \$24,999
- 20 (c) \$25,000 to \$39,999
- 21 (d) \$40,000 to \$54,999 and-over
- 22 (e) \$55,000 to \$69,999
- 23 (f) \$70,000 to \$84,999
- 24 (g) \$85,000 to \$99,999
- 25 (h) \$100,000 and over

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

- 29 (a) Under \$15,000
- 30 (b) \$15,000 to \$24,999
- 31 (c) \$25,000 to \$39,999
- 32 (d) \$40,000 to \$54,999 and-over
- 33 (e) \$55,000 to \$69,999
- 34 (f) \$70,000 to \$84,999

1                    (g) \$85,000 to \$99,999

2                    (h) \$100,000 and over

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

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

8            5. Number of school attendance centers.

9            6. Numbers of employees as follows:

10                    (a) Full-time certificated employees;

11                    (b) Part-time certificated employees;

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

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

14            7. Numbers of pupils as follows:

15                    (a) Enrolled by grades;

16                    (b) Total enrolled;

17                    (c) Average daily attendance.

18            8. Assessed valuation as follows:

19                    (a) Total of the district;

20                    (b) Per pupil in average daily attendance.

21            9. Tax rate for each district fund.

22            10. District financial obligation at the close of the  
23 fiscal year as follows:

24                    (a) Teachers' orders outstanding;

25                    (b) Anticipation warrants outstanding for each  
26 fund.

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

28            12. Percent of bonding power obligated currently.

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

30                    (a) Land;

31                    (b) Buildings;

32                    (c) Equipment.

33            14. Total amount of investments each fund.

34            15. Change in net cash position from the previous report

1 period for each district fund.

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

12 This Section does not apply to cities having a population  
13 exceeding 500,000.

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

15 Section 99. Effective date. This Act takes effect upon  
16 becoming law.