

# HB2485



## 101ST GENERAL ASSEMBLY

### State of Illinois

2019 and 2020

**HB2485**

by Rep. Dave Severin

#### SYNOPSIS AS INTRODUCED:

105 ILCS 5/10-17

from Ch. 122, par. 10-17

Amends the School Code. Requires a school board to publish a notice that the district's annual statement of affairs is available on the State Board of Education's Internet website and in the district's main administrative office (instead of requiring a summary of the statement of affairs to be published). Effective immediately.

LRB101 08564 AXK 53643 b

FISCAL NOTE ACT  
MAY APPLY

A BILL FOR

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.

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 and by having copies of the  
22 statement of affairs available in the main administrative  
23 office of the district. The school board shall also publish a

1 notice that the annual statement of affairs is available on the  
2 State Board of Education's Internet website and the district's  
3 main administrative office, and by publishing in a newspaper of  
4 general circulation published in the school district. ~~an annual~~  
5 ~~statement of affairs summary containing at a minimum all of the~~  
6 ~~following information:~~

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

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

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

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

1 district is located or, if no newspaper is published in the  
2 county, a newspaper published in the educational service region  
3 where the regional superintendent of schools has supervision  
4 and control of the school district. The submission to the State  
5 Board of Education shall include an assurance that the  
6 statement of affairs has been made available in the main  
7 administrative office of the school district and that the  
8 required notice has been published in accordance with this  
9 Section.

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

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

22 (b) When any school district is the administrative district  
23 for several school districts operating under a joint agreement  
24 as authorized by this Code, no receipts or disbursements  
25 accruing, received or paid out by that school district as such  
26 an administrative district shall be included in the statement

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

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

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

26 In Class II county school units such statement shall be

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

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

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

- 23 (a) Under \$25,000  
24 (b) \$25,000 to \$39,999  
25 (c) \$40,000 to \$59,999  
26 (d) \$60,000 to \$89,999

- 1 (e) \$90,000 and over
- 2 2. Annual fiscal year payment for non-certificated  
3 personnel to be shown by name, listing each employee in one  
4 of the following categories:
- 5 (a) Under \$25,000
- 6 (b) \$25,000 to \$39,999
- 7 (c) \$40,000 to \$59,999
- 8 (d) \$60,000 and over
- 9 3. In addition to wages and salaries all other moneys  
10 in the aggregate paid to recipients of \$1,000 or more,  
11 giving the name of the person, firm or corporation and the  
12 total amount received by each.
- 13 4. Approximate size of school district in square miles.
- 14 5. Number of school attendance centers.
- 15 6. Numbers of employees as follows:
- 16 (a) Full-time certificated employees;
- 17 (b) Part-time certificated employees;
- 18 (c) Full-time non-certificated employees;
- 19 (d) Part-time non-certificated employees.
- 20 7. Numbers of pupils as follows:
- 21 (a) Enrolled by grades;
- 22 (b) Total enrolled;
- 23 (c) Average daily attendance.
- 24 8. Assessed valuation as follows:
- 25 (a) Total of the district;
- 26 (b) Per pupil in average daily attendance.

- 1           9. Tax rate for each district fund.
- 2           10. District financial obligation at the close of the
- 3           fiscal year as follows:
  - 4               (a) Teachers' orders outstanding;
  - 5               (b) Anticipation warrants outstanding for each
  - 6               fund.
- 7           11. Total bonded debt at the close of the fiscal year.
- 8           12. Percent of bonding power obligated currently.
- 9           13. Value of capital assets of the district including:
  - 10               (a) Land;
  - 11               (b) Buildings;
  - 12               (c) Equipment.
- 13           14. Total amount of investments each fund.
- 14           15. Change in net cash position from the previous
- 15           report period for each district fund.

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

26           This Section does not apply to cities having a population



1 exceeding 500,000.

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

3 Section 99. Effective date. This Act takes effect upon  
4 becoming law.