

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 16. Amount of expenditures as follows:

3 (a) Total of the district;

4 (b) Per pupil in average daily attendance.

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

15 This Section does not apply to cities having a population
16 exceeding 500,000.

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

18 Section 99. Effective date. This Act takes effect upon
19 becoming law.