



94TH GENERAL ASSEMBLY
State of Illinois
2005 and 2006
HB0161

Introduced 1/11/2005, 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 district's Internet web site, if any, 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.

LRB094 04193 LJB 34217 b

FISCAL NOTE ACT
MAY APPLY

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. In Class I or Class II
8 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 shall
16 make available to the public ~~publish~~ a statement of the affairs
17 of the district prior to December 1 annually, in such form as
18 may be prescribed by the State Board of Education, by posting
19 the statement on the district's Internet web site, if any,
20 having copies available in the administrative office of the
21 district, and publishing notice on where the statement is
22 available in a newspaper of general circulation published in
23 the ~~respective~~ school district ~~districts~~ and if no newspaper is
24 published in the district then in a newspaper published in the
25 county in which the school district is located and if no
26 newspaper is published in the county then in a newspaper
27 published in the educational service region in which the
28 regional superintendent has supervision and control of such
29 school district ~~in such form as may be prescribed by the State~~
30 ~~Board of Education~~. Not later than December 15 annually the
31 clerk shall file with the regional superintendent a certified
32 statement that the statement of affairs ~~publication~~ has been

1 made public together with a copy of the newspaper containing
2 the notice ~~it~~. After December 15 annually the regional
3 superintendent of schools shall withhold from each treasurer
4 any public moneys due to be distributed to the treasurer until
5 the duties required under this Section have been complied with.

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

25 School districts on a cash basis shall have prepared and
26 made available to the public ~~publish~~ a statement showing the
27 cash receipts and disbursements by funds in the form prescribed
28 by the State Board of Education.

29 School districts using the accrual system of accounting
30 shall have prepared and made available to the public ~~publish~~ a
31 statement of revenue and expenses and a statement of financial
32 position in the form prescribed by the State Board of
33 Education.

34 In Class II county school units such statement shall be
35 prepared and made available to the public ~~published~~ by the
36 township treasurer of the unit within which such districts are

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

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

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

20 (a) Under \$15,000

21 (b) \$15,000 to \$24,999

22 (c) \$25,000 to \$39,999

23 (d) \$40,000 and over

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

27 (a) Under \$15,000

28 (b) \$15,000 to \$24,999

29 (c) \$25,000 to \$39,999

30 (d) \$40,000 and over

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

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

36 5. Number of school attendance centers.

- 1 6. Numbers of employees as follows:
 - 2 (a) Full-time certificated employees;
 - 3 (b) Part-time certificated employees;
 - 4 (c) Full-time non-certificated employees;
 - 5 (d) Part-time non-certificated employees.
- 6 7. Numbers of pupils as follows:
 - 7 (a) Enrolled by grades;
 - 8 (b) Total enrolled;
 - 9 (c) Average daily attendance.
- 10 8. Assessed valuation as follows:
 - 11 (a) Total of the district;
 - 12 (b) Per pupil in average daily attendance.
- 13 9. Tax rate for each district fund.
- 14 10. District financial obligation at the close of the
15 fiscal year as follows:
 - 16 (a) Teachers' orders outstanding;
 - 17 (b) Anticipation warrants outstanding for each fund.
- 18 11. Total bonded debt at the close of the fiscal year.
- 19 12. Percent of bonding power obligated currently.
- 20 13. Value of capital assets of the district including:
 - 21 (a) Land;
 - 22 (b) Buildings;
 - 23 (c) Equipment.
- 24 14. Total amount of investments each fund.
- 25 15. Change in net cash position from the previous report
26 period for each district fund.

27 In addition to the above report, a report of expenditures
28 in the aggregate paid on behalf of recipients of \$500 or more,
29 giving the name of the person, firm or corporation and the
30 total amount received by each shall be available in the school
31 district office for public inspection. This listing shall
32 include all wages, salaries and expenditures over \$500 expended
33 from any revolving fund maintained by the district. Any
34 resident of the school district may receive a copy of this
35 report, upon request, by paying a reasonable charge to defray
36 the costs of preparing such copy.

1 This Section does not apply to cities having a population
2 exceeding 500,000.

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

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