



Rep. Kevin A. McCarthy

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09400HB4614ham004

LRB094 16010 NHT 56892 a

1 AMENDMENT TO HOUSE BILL 4614

2 AMENDMENT NO. _____. Amend House Bill 4614, AS AMENDED, by
3 replacing everything after the enacting clause with the
4 following:

5 "Section 5. The School Code is amended by changing Section
6 10-17 as follows:

7 (105 ILCS 5/10-17) (from Ch. 122, par. 10-17)

8 Sec. 10-17. Statement of affairs.

9 (a) In this Section, "newspaper of general circulation"
10 means a newspaper of general circulation published in the
11 school district, or, if no newspaper is published in the school
12 district, a newspaper published in the county where the school
13 district is located or, if no newspaper is published in the
14 county, a newspaper published in the educational service region
15 where the regional superintendent of schools has supervision
16 and control of the school district.

17 (b) In Class I or Class II county school units the school
18 board may use either a cash basis or accrual system of
19 accounting; however, any board so electing to use the accrual
20 system may not change to a cash basis without the permission of
21 the State Board of Education.

22 School Boards using either a cash basis or accrual system
23 of accounting shall maintain records showing the assets,
24 liabilities and fund balances in such minimum forms as may be

1 prescribed by the State Board of Education. Such boards shall
2 make available to the public ~~publish~~ a statement of the affairs
3 of the district prior to December 1 annually by submitting the
4 statement of affairs in such form as may be prescribed by the
5 State Board of Education for posting on the State Board of
6 Education's Internet website, by having copies of the statement
7 of affairs available in the main administrative office of the
8 district, and by publishing in a newspaper of general
9 circulation published in the school district an annual
10 statement of affairs summary containing at a minimum all of the
11 following information:

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

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

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

28 The submission of the statement of affairs to the State
29 Board of Education shall include an assurance that the
30 statement of affairs has been made available in the main
31 administrative office of the school district and that the
32 required summary has been published in accordance with this
33 Section.

34 After December 15 annually, upon 10 days prior written

1 notice to the school district, the State Board of Education may
2 discontinue the processing of payments to the State
3 Comptroller's office on behalf of any school district that is
4 not in compliance with the requirements imposed by this
5 Section. The State Board of Education shall resume the
6 processing of payments to the State Comptroller's Office on
7 behalf of the school district once the district is in
8 compliance with the requirements imposed by this Section.

9 The State Board of Education must post on its Internet
10 website, on or before January 15, all statements of affairs
11 timely received from school districts. ~~in a newspaper of~~
12 ~~general circulation published in the respective school~~
13 ~~districts and if no newspaper is published in the district then~~
14 ~~in a newspaper published in the county in which the school~~
15 ~~district is located and if no newspaper is published in the~~
16 ~~county then in a newspaper published in the educational service~~
17 ~~region in which the regional superintendent has supervision and~~
18 ~~control of such school district in such form as may be~~
19 ~~prescribed by the State Board of Education. Not later than~~
20 ~~December 15 annually the clerk shall file with the regional~~
21 ~~superintendent a certified statement that the publication has~~
22 ~~been made together with a copy of the newspaper containing it.~~
23 ~~After December 15 annually the regional superintendent of~~
24 ~~schools shall withhold from each treasurer any public moneys~~
25 ~~due to be distributed to the treasurer until the duties~~
26 ~~required under this Section have been complied with.~~

27 (c) When any school district is the administrative district
28 for several school districts operating under a joint agreement
29 as authorized by this Code Act, no receipts or disbursements
30 accruing, received or paid out by that school district as such
31 an administrative district shall be included in the statement
32 of affairs of the district required by this Section. However,
33 that district shall have prepared and made available to the
34 public, in accordance with subsection (a) of this Section,

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

12 School districts on a cash basis shall have prepared and
13 made available to the public, in accordance with subsection (a)
14 of this Section, ~~publish~~ a statement showing the cash receipts
15 and disbursements by funds in the form prescribed by the State
16 Board of Education.

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

23 In Class II county school units such statement shall be
24 prepared and made available to the public, in accordance with
25 subsection (a) of this Section, ~~published~~ by the township
26 treasurer of the unit within which such districts are located,
27 except with respect to the school board of any school district
28 that no longer is subject to the jurisdiction and authority of
29 a township treasurer or trustees of schools of a township
30 because the district has withdrawn from the jurisdiction and
31 authority of the township treasurer and trustees of schools of
32 the township or because those offices have been abolished as
33 provided in subsection (b) or (c) of Section 5-1, and as to
34 each such school district the statement required by this

1 Section shall be prepared and made available to the public, in
 2 accordance with subsection (a) of this Section, published by
 3 the school board of such district in the same manner as
 4 required for school boards of school districts situated in
 5 Class I county school units.

6 (d) The statement of affairs required pursuant to this
 7 Section shall contain ~~In Class I and Class II counties the~~
 8 ~~statement of school districts on either a cash or accrual basis~~
 9 ~~shall show~~ such ~~other~~ information as may be required by the
 10 State Board of Education, including:

11 1. Annual fiscal year gross payment for certificated
 12 personnel, indicating the total number, in the aggregate, in
 13 each ~~to be shown by name, listing each employee in one of the~~
 14 following categories:

15 (a) Under \$25,000 ~~\$15,000~~

16 (b) \$25,000 to \$39,999 ~~\$15,000 to \$24,999~~

17 (c) \$40,000 to \$59,999 ~~\$25,000 to \$39,999~~

18 (d) \$60,000 to \$89,999 ~~\$40,000 and over~~

19 (e) \$90,000 and over

20 2. Annual fiscal year gross payment for non-certificated
 21 personnel, indicating the total number, in the aggregate, in
 22 each ~~to be shown by name, listing each employee in one of the~~
 23 following categories:

24 (a) Under \$25,000 ~~\$15,000~~

25 (b) \$25,000 to \$39,999 ~~\$15,000 to \$24,999~~

26 (c) \$40,000 to \$59,999 ~~\$25,000 to \$39,999~~

27 (d) \$60,000 and over ~~\$40,000 and over~~

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

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

33 5. Number of school attendance centers.

34 6. Numbers of employees as follows:

- 1 (a) Full-time certificated employees;
 - 2 (b) Part-time certificated employees;
 - 3 (c) Full-time non-certificated employees;
 - 4 (d) Part-time non-certificated employees.
- 5 7. Numbers of pupils as follows:
- 6 (a) Enrolled by grades;
 - 7 (b) Total enrolled;
 - 8 (c) Average daily attendance.
- 9 8. Assessed valuation as follows:
- 10 (a) Total of the district;
 - 11 (b) Per pupil in average daily attendance.
- 12 9. Tax rate for each district fund.
- 13 10. District financial obligation at the close of the
- 14 fiscal year as follows:
- 15 (a) Teachers' orders outstanding;
 - 16 (b) Anticipation warrants outstanding for each fund.
- 17 11. Total bonded debt at the close of the fiscal year.
- 18 12. Percent of bonding power obligated currently.
- 19 13. Value of capital assets of the district including:
- 20 (a) Land;
 - 21 (b) Buildings;
 - 22 (c) Equipment.
- 23 14. Total amount of investments each fund.
- 24 15. Change in net cash position from the previous report
- 25 period for each district fund.
- 26 (e) In addition to the above report, a report of
- 27 expenditures in the aggregate paid on behalf of recipients of
- 28 \$500 or more, giving the name of the person, firm or
- 29 corporation and the total amount received by each shall be
- 30 available in the school district office for public inspection.
- 31 This listing shall include all wages, salaries and expenditures
- 32 over \$500 expended from any revolving fund maintained by the
- 33 district. Any resident of the school district may receive a
- 34 copy of this report, upon request, by paying a reasonable

1 charge to defray the costs of preparing such copy.

2 (f) This Section does not apply to cities having a
3 population exceeding 500,000.

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

5 Section 90. The State Mandates Act is amended by adding
6 Section 8.30 as follows:

7 (30 ILCS 805/8.30 new)

8 Sec. 8.30. Exempt mandate. Notwithstanding Sections 6 and 8
9 of this Act, no reimbursement by the State is required for the
10 implementation of any mandate created by this amendatory Act of
11 the 94th General Assembly.

12 Section 99. Effective date. This Act takes effect September
13 1, 2006.".