



Rep. Dave Severin

Filed: 3/24/2017

10000HB3660ham001

LRB100 04219 MLM 24265 a

1 AMENDMENT TO HOUSE BILL 3660

2 AMENDMENT NO. _____. Amend House Bill 3660 by replacing
3 everything after the enacting clause with the following:

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

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

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

23 ~~(2) Except as provided in subdivision (3) of this~~
24 ~~subsection (a), a listing of all moneys paid out by the~~
25 ~~district where the total amount paid during the fiscal year~~
26 ~~exceeds \$2,500 in the aggregate per person, giving the name~~

1 ~~of each person to whom moneys were paid and the total paid~~
2 ~~to each person.~~

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

6 In this Section, "newspaper of general circulation" means a
7 newspaper of general circulation published in the school
8 district, or, if no newspaper is published in the school
9 district, a newspaper published in the county where the school
10 district is located or, if no newspaper is published in the
11 county, a newspaper published in the educational service region
12 where the regional superintendent of schools has supervision
13 and control of the school district. The submission to the State
14 Board of Education shall include an assurance that the
15 statement of affairs has been made available in the main
16 administrative office of the school district and that the
17 required notice has been published in accordance with this
18 Section.

19 After December 15 annually, upon 10 days prior written
20 notice to the school district, the State Board of Education may
21 discontinue the processing of payments to the State
22 Comptroller's office on behalf of any school district that is
23 not in compliance with the requirements imposed by this
24 Section. The State Board of Education shall resume the
25 processing of payments to the State Comptroller's Office on
26 behalf of the school district once the district is in

1 compliance with the requirements imposed by this Section.

2 The State Board of Education must post, on or before
3 January 15, all statements of affairs timely received from
4 school districts.

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

1 of this Section, a statement showing the cash receipts and
2 disbursements by funds in the form prescribed by the State
3 Board of Education.

4 School districts using the accrual system of accounting
5 shall have prepared and made available to the public, in
6 accordance with subsection (a) of this Section, a statement of
7 revenue and expenses and a statement of financial position in
8 the form prescribed by the State Board of Education.

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

26 (c) The statement of affairs required pursuant to this

1 Section shall contain such information as may be required by
2 the State Board of Education, including:

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

6 (a) Under \$25,000

7 (b) \$25,000 to \$39,999

8 (c) \$40,000 to \$59,999

9 (d) \$60,000 to \$89,999

10 (e) \$90,000 and over

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

14 (a) Under \$25,000

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

16 (c) \$40,000 to \$59,999

17 (d) \$60,000 and over

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

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

23 5. Number of school attendance centers.

24 6. Numbers of employees as follows:

25 (a) Full-time certificated employees;

26 (b) Part-time certificated employees;

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

25 In addition to the above report, a report of expenditures
26 in the aggregate paid on behalf of recipients of \$500 or more,

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

9 This Section does not apply to cities having a population
10 exceeding 500,000.

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

12 Section 99. Effective date. This Act takes effect upon
13 becoming law."