



95TH GENERAL ASSEMBLY

State of Illinois

2007 and 2008

HB3576

Introduced 2/28/2007, by Rep. Kevin A. McCarthy

SYNOPSIS AS INTRODUCED:

105 ILCS 5/10-17

from Ch. 122, par. 10-17

Amends the School Code with respect to the statement of affairs of a school district (other than the Chicago school district). Removes the requirement that an annual statement of affairs summary be published in a newspaper. Provides that the statement must include the total amount for both cash receipts and disbursements (or for both revenue and expenses if the accrual system of accounting is used). Makes related changes.

LRB095 11423 NHT 32272 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, ~~and by publishing in a newspaper of~~

1 ~~general circulation published in the school district an annual~~
2 ~~statement of affairs summary containing at a minimum all of the~~
3 ~~following information:~~

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

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

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

20 ~~In this Section, "newspaper of general circulation" means a~~
21 ~~newspaper of general circulation published in the school~~
22 ~~district, or, if no newspaper is published in the school~~
23 ~~district, a newspaper published in the county where the school~~
24 ~~district is located or, if no newspaper is published in the~~
25 ~~county, a newspaper published in the educational service region~~
26 ~~where the regional superintendent of schools has supervision~~

1 ~~and control of the school district.~~ The submission to the State
2 Board of Education shall include an assurance that the
3 statement of affairs has been made available in the main
4 administrative office of the school district ~~and that the~~
5 ~~required notice has been published in accordance with this~~
6 ~~Section.~~

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

16 The State Board of Education must post, on or before
17 January 15, all statements of affairs timely received from
18 school districts.

19 (b) When any school district is the administrative district
20 for several school districts operating under a joint agreement
21 as authorized by this Code, no receipts or disbursements
22 accruing, received or paid out by that school district as such
23 an administrative district shall be included in the statement
24 of affairs of the district required by this Section. However,
25 that district shall have prepared and made available to the
26 public, in accordance with subsection (a) of this Section, in

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

15 School districts on a cash basis shall have prepared and
16 made available to the public, in accordance with subsection (a)
17 of this Section, a statement showing the cash receipts and
18 disbursements by funds, with the total amount for both cash
19 receipts and disbursements at the end, in the form prescribed
20 by the State 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, with the total amount for both revenue
25 and expenses at the end, and a statement of financial position
26 in the form prescribed by the State Board of Education.

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

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

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

24 (a) Under \$25,000

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

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

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

2 (e) \$90,000 and over

3 2. Annual fiscal year payment for non-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 and over

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

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

15 5. Number of school attendance centers.

16 6. Numbers of employees as follows:

17 (a) Full-time certificated employees;

18 (b) Part-time certificated employees;

19 (c) Full-time non-certificated employees;

20 (d) Part-time non-certificated employees.

21 7. Numbers of pupils as follows:

22 (a) Enrolled by grades;

23 (b) Total enrolled;

24 (c) Average daily attendance.

25 8. Assessed valuation as follows:

26 (a) Total of the district;

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

17 In addition to the above report, a report of expenditures

18 in the aggregate paid on behalf of recipients of \$500 or more,

19 giving the name of the person, firm or corporation and the

20 total amount received by each shall be available in the school

21 district office for public inspection. This listing shall

22 include all wages, salaries and expenditures over \$500 expended

23 from any revolving fund maintained by the district. Any

24 resident of the school district may receive a copy of this

25 report, upon request, by paying a reasonable charge to defray

26 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. 94-875, eff. 7-1-06.)