

1 AN ACT concerning local government.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Counties Code is amended by changing Section  
5 6-1006 as follows:

6 (55 ILCS 5/6-1006) (from Ch. 34, par. 6-1006)

7 Sec. 6-1006. Accounts for each fund. The county treasurer  
8 shall keep a separate account with each fund to show at all  
9 times the cash balance thereof, the amount received for the  
10 credit of such fund, and the amount of the payments made  
11 therefrom. Except as otherwise provided, the ~~The~~ county auditor  
12 in each county under township organization containing over  
13 75,000 inhabitants and the county clerk in each other county  
14 shall keep a similar account with each fund, and in addition  
15 shall maintain an account with each appropriation of each fund  
16 to show: (a) the amount appropriated, (b) the date and amount  
17 of each transfer from or to such appropriation and the  
18 appropriations to which or from which transfers were made, (c)  
19 the amount paid out under the appropriation, (d) the amount of  
20 outstanding obligations incurred under the appropriation, (e)  
21 the amount of the encumbered balance of the appropriations, and  
22 (f) the amount of the free balance of the appropriation. With  
23 respect to a County Bridge Fund, a Matching Tax Fund, and a

1 Motor Fuel Tax Fund, the county auditor in a county under  
2 township organization containing over 75,000 inhabitants and  
3 the county clerk in each other county may, but is not required  
4 to, keep an account with each appropriation of each fund as  
5 referenced above.

6 (Source: P.A. 86-962.)

7 Section 99. Effective date. This Act takes effect upon  
8 becoming law.