



94TH GENERAL ASSEMBLY

State of Illinois

2005 and 2006

HB1090

Introduced 02/08/05, by Rep. Randall M. Hultgren

SYNOPSIS AS INTRODUCED:

105 ILCS 5/2-3.27	from Ch. 122, par. 2-3.27
105 ILCS 5/2-3.28	from Ch. 122, par. 2-3.28
30 ILCS 805/8.29 new	

Amends the School Code. Requires that the forms, procedure, and regulations for school district accounts and budgets be on a per month basis and that the budget and accounting system be on a per month basis. Amends the State Mandates Act to require implementation without reimbursement by the State. Effective immediately.

LRB094 09924 LJB 40182 b

FISCAL NOTE ACT
MAY APPLY

STATE MANDATES
ACT MAY REQUIRE
REIMBURSEMENT

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 Sections
5 2-3.27 and 2-3.28 as follows:

6 (105 ILCS 5/2-3.27) (from Ch. 122, par. 2-3.27)

7 Sec. 2-3.27. Budgets and accounting practices-Forms and
8 procedures. To formulate and approve forms, procedure and
9 regulations for school district accounts and budgets required
10 by this Act, which must be on a per month basis, reflecting the
11 gross amount of income and expenses, receipts and disbursements
12 and extending a net surplus or deficit on operating items, to
13 advise and assist the officers of any district in respect to
14 budgets and accounting practices and in the formulation and use
15 of such books, records and accounts or other forms as may be
16 required to comply with the provisions of this Act; to publish
17 and keep current pamphlets or manuals in looseleaf form
18 relating to budgetary and accounting procedure or similar
19 topics; to make all rules and regulations as may be necessary
20 to carry into effect the provisions of this Act relating to
21 budgetary procedure and accounting, such rules and regulations
22 to include but not to be limited to the establishment of a
23 decimal classification of accounts; to confer with various
24 district, county and State officials or take such other action
25 as may be reasonably required to carry out the provisions of
26 this Act relating to budgets and accounting.

27 (Source: Laws 1961, p. 31.)

28 (105 ILCS 5/2-3.28) (from Ch. 122, par. 2-3.28)

29 Sec. 2-3.28. Rules and regulations of budget and accounting
30 systems. To prescribe rules and regulations defining what shall
31 constitute a budget and accounting system required under this

1 Act, which must be on a per month basis. The rules and
2 regulations shall prescribe the minimum extent of
3 verification, the type of audit, the extent of the audit report
4 and shall require compliance with statutory requirements and
5 standards and such requirements as the State Board of Education
6 deems necessary for an adequate budget and accounting system.
7 (Source: P.A. 81-1508.)

8 Section 90. The State Mandates Act is amended by adding
9 Section 8.29 as follows:

10 (30 ILCS 805/8.29 new)

11 Sec. 8.29. Exempt mandate. Notwithstanding Sections 6 and 8
12 of this Act, no reimbursement by the State is required for the
13 implementation of any mandate created by this amendatory Act of
14 the 94th General Assembly.

15 Section 99. Effective date. This Act takes effect upon
16 becoming law.