

AN ACT concerning education.

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

Section 5. The School Code is amended by adding Section 2-3.142 as follows:

(105 ILCS 5/2-3.142 new)

Sec. 2-3.142. Special education expenditure and receipt report. The State Board of Education shall issue an annual report to the General Assembly and Governor identifying each school district's special education expenditures; receipts received from State, federal, and local sources; and net special education expenditures over receipts received, if applicable. Expenditures and receipts shall be calculated in a manner specified by the State Board using data obtained from the Annual Financial Report, the Funding and Child Tracking System, and district enrollment information. This report must be issued on or before May 1, 2008 and on or before each May 1 thereafter.

Section 99. Effective date. This Act takes effect July 1, 2007.