



## 93RD GENERAL ASSEMBLY

### State of Illinois

#### 2003 and 2004

##### HB4445

Introduced 2/3/2004, by 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 805/8.28 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. Effective immediately.

LRB093 20164 NHT 45909 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 8.28 as follows:

10 (30 ILCS 805/8.28 new)

11 Sec. 8.28. 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 93rd General Assembly.

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