



93RD GENERAL ASSEMBLY

State of Illinois

2003 and 2004

Introduced 02/09/04, by Roger L. Eddy

SYNOPSIS AS INTRODUCED:

105 ILCS 5/2-3.11	from Ch. 122, par. 2-3.11
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

Amends the School Code. Provides that the portion of the State Board of Education's annual report on school conditions concerning expenditures shall be given at both the district and school level in relation to student performance data by school. Also provides that the report shall contain information in relation to the means of promoting educational quality, effectiveness, and efficiency. In provisions concerning the State Board's rules, advice, and publications, all concerning budgets and accounting practices, and its rules concerning budget and accounting systems, adds provisions concerning performance management. Also provides that the rules concerning the decimal classification of accounts shall be to provide both district and school level financial data. Makes other changes. Effective July 1, 2004.

LRB093 18882 NHT 44617 b

FISCAL NOTE ACT
MAY APPLY

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 2-3.11, 2-3.27, and 2-3.28 as follows:

6 (105 ILCS 5/2-3.11) (from Ch. 122, par. 2-3.11)

7 Sec. 2-3.11. Report to Governor and General Assembly. To
8 report to the Governor and General Assembly annually on or
9 before January 14 the condition of the schools of the State for
10 the preceding year, ending on June 30.

11 Such annual report shall contain reports of the State
12 Teacher Certification Board; the schools of the State
13 charitable institutions; reports on driver education, special
14 education, and transportation; and for such year the annual
15 statistical reports of the State Board of Education, including
16 the number and kinds of school districts; number of school
17 attendance centers; number of men and women teachers;
18 enrollment by grades; total enrollment; total days attendance;
19 total days absence; average daily attendance; number of
20 elementary and secondary school graduates; assessed valuation;
21 tax levies and tax rates for various purposes; amount of
22 teachers' orders, anticipation warrants, and bonds
23 outstanding; and number of men and women teachers and total
24 enrollment of private schools. The report shall give for all
25 school districts receipts from all sources ~~and expenditures for~~
26 ~~all purposes for each fund; the total operating expense and the~~
27 ~~per capita cost;~~ federal and state aids and reimbursements; new
28 school buildings, and recognized schools; expenditures for all
29 purposes at both the district and school level in relation to
30 student performance data by school; the total operating
31 expense; and the per capita cost; together with such other
32 information and suggestions as the State Board of Education may

1 deem important in relation to the schools and school laws and
2 the means of promoting educational quality, effectiveness, and
3 efficiency ~~education~~ throughout the State.

4 (Source: P.A. 84-1308; 84-1424.)

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

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

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

32 (105 ILCS 5/2-3.28) (from Ch. 122, par. 2-3.28)

33 Sec. 2-3.28. Rules and regulations of budget, ~~and~~
34 accounting, and performance management systems. To prescribe

1 rules and regulations defining what shall constitute a budget,
2 ~~and~~ accounting, and performance management system required
3 under this Act. The rules and regulations shall prescribe the
4 minimum extent of verification, the type of audit, and the
5 extent of the audit report and shall require compliance with
6 statutory requirements, including but not limited to the
7 district and school level data requirement, ~~and~~ standards, and
8 such requirements as the State Board of Education deems
9 necessary for an adequate budget, ~~and~~ accounting, and
10 performance management system.

11 The State Board of Education shall have 3 years in which to
12 phase in the changes made by this amendatory Act of the 93rd
13 General Assembly regarding the collection of school level
14 financial information and to update and streamline the current
15 budget and accounting procedures required for school
16 districts.

17 (Source: P.A. 81-1508.)

18 Section 99. Effective date. This Act takes effect July 1,
19 2004.