

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 0035-01
Bill No.: HB 290
Subject: Education, Elementary and Secondary: State Auditor
Type: Original
Date: February 7, 2001

FISCAL SUMMARY

ESTIMATED NET EFFECT ON STATE FUNDS			
FUND AFFECTED	FY 2002	FY 2003	FY 2004
General Revenue	\$0	(\$141,144)	\$0
Total Estimated Net Effect on <u>All</u> State Funds	\$0	(\$141,144)	\$0

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2002	FY 2003	FY 2004
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2002	FY 2003	FY 2004
Local Government	\$0	\$0	\$0

Numbers within parentheses: () indicate costs or losses.

This fiscal note contains 3 pages.

FISCAL ANALYSIS

ASSUMPTION

Officials of **Department of Elementary and Secondary Education** stated the proposal would not affect their agency.

Officials of the **State Auditor** would request a Senior Auditor II and a Senior Auditor I to carry out their duties under this proposal.

Since the audits would be done biennially, costs to the Auditor are shown only for years in which the St. Louis School District would be audited.

<u>FISCAL IMPACT - State Government</u>	FY 2002 (10 Mo.)	FY 2003	FY 2004
GENERAL REVENUE FUND			
<u>Income</u> - Audit Reports	\$0	Unknown	\$0
<u>Cost</u> - State Auditor (SAU)			
Personal Service (2 FTE)	\$0	(\$92,455)	\$0
Fringe Benefits	\$0	(\$30,815)	\$0
Expense and Equipment	<u>\$0</u>	<u>(\$17,874)</u>	<u>\$0</u>
Administrative Cost to SAU	\$0	(\$141,144)	\$0
ESTIMATED NET EFFECT ON GENERAL REVENUE FUND*	<u>\$0</u>	<u>(\$124,918)</u>	<u>\$0</u>

*Does not include possible income from providing audit reports at cost.

<u>FISCAL IMPACT - Local Government</u>	FY 2002 (10 Mo.)	FY 2003	FY 2004
	\$0	\$0	\$0

FISCAL IMPACT - Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

DESCRIPTION

This proposal would require the State Auditor to audit the St. Louis School District on a biennial basis. The proposal lists some of the information to be included in the audit report and would require that audit reports be made available to the public at cost.

DESCRIPTION (continued)

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space. This proposal would not affect Total State Revenue.

SOURCES OF INFORMATION

Department of Elementary and Secondary Education
State Auditor

NOT RESPONDING: St. Louis Public Schools



Jeanne Jarrett, CPA
Director
February 8, 2001