

OHIO LEGISLATIVE SERVICE COMMISSION

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Fiscal Note & Local Impact Statement

Bill: H.B. 87 of the 132nd G.A. Status: As Reported by House Government Accountability and

Oversight

Sponsor: Rep. Roegner Local Impact Statement Procedure Required: No

Subject: Money returned to state from community school enrollment audit

The bill specifies how the Ohio Department of Education (ODE) is to distribute money returned to the state when there is a finding for recovery issued by the Auditor of State as a result of a community school enrollment audit conducted by the Auditor. Under the bill, ODE must credit the money to the school district from which the money was originally deducted (community schools are paid through a deduction of state foundation funding from the school districts in which the school's students reside).

Certain school districts may receive an increase in revenue under the bill. Any fiscal effect will depend on the amount of any future findings that are paid to the state and how ODE would have distributed the money otherwise. A finding for recovery that results from a community school enrollment audit conducted by the Auditor would be rare. According the Auditor of State's Office, all available records of findings for recovery issued against a community school related to enrollment are in connection to enrollment reviews that had already been conducted by ODE.

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