

OHIO LEGISLATIVE SERVICE COMMISSION

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## **Fiscal Note & Local Impact Statement**

Bill: H.B. 87 of the 132nd G.A.

**Status:** As Passed by the House

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

Subject: Money returned to state from community school enrollment audit

Certain school districts may receive an increase in revenue under the bill. In the event of a finding for recovery issued by the Auditor of State as a result of a community school enrollment audit conducted by the Auditor, the bill specifies that the Ohio Department of Education (ODE) must credit the money returned to the state 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).

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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