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LB 40

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2013-14		FY 2014-15	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.

LB40 updates references to the Government Auditing Standards from the 2007 revision to the 2011 revision. By law, the Legislative Audit Office and the Auditor of Public Accounts must conduct their audits in accordance with generally accepted government auditing standards and the 2011 revisions reflect the latest standards. The simple change in the reference should cause no additional fiscal impact.