

## LB 310 FISCAL NOTE

Kate Morris  
March 12, 1993

	FY 1993-94		FY 1994-95	
	Expenditures	Revenue	Expenditures	Revenue
General				
Cash				
Federal				
Other				
Total				

LB 310 exempts public power districts, public power and irrigation districts, and rural power districts from the Nebraska Budget Act.

The bill also changes auditing requirements for these districts (to “generally accepted auditing standards” instead of the auditor’s rules and regulations requiring “government auditing standards”).

There is no direct fiscal impact on the Auditor’s Office. Power districts may have some reduced expenditures relating to not having to comply with the Budget Act, and also may have reduced expenditures related to audit costs (because of a different standard to be utilized).

NEBRASKA PUBLIC POWER DISTRICT: Concur.

CORNHUSKER PUBLIC POWER DISTRICT: (1/22/93) - Concur.

OMAHA PUBLIC POWER DISTRICT: (1/26/93) - Concur.

POWER REVIEW BOARD: (1/26/93) - Concur.

AUDITOR OF PUBLIC ACCOUNTS: (1/22/93) - Concur.