

# LEGISLATIVE DIVISION OF POST AUDIT

	Actual FY 2014	Agency Est. FY 2015	Gov. Rec. FY 2015	Agency Req. FY 2016	Gov. Rec. FY 2016	Agency Req. FY 2017	Gov. Rec. FY 2017
<b>Operating Expenditures:</b>							
State General Fund	\$ 2,090,280	\$ 2,532,822	\$ 2,383,764	\$ 2,451,311	\$ 2,381,916	\$ 2,479,418	\$ 2,401,604
Other Funds	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 2,090,280</b>	<b>\$ 2,532,822</b>	<b>\$ 2,383,764</b>	<b>\$ 2,451,311</b>	<b>\$ 2,381,916</b>	<b>\$ 2,479,418</b>	<b>\$ 2,401,604</b>
<b>Capital Improvements:</b>							
State General Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Funds	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>GRAND TOTAL</b>	<b>\$ 2,090,280</b>	<b>\$ 2,532,822</b>	<b>\$ 2,383,764</b>	<b>\$ 2,451,311</b>	<b>\$ 2,381,916</b>	<b>\$ 2,479,418</b>	<b>\$ 2,401,604</b>
<b>Percentage Change:</b>							
<b>Operating Expenditures</b>							
State General Fund	1.9 %	21.2 %	14.0 %	(3.2) %	(0.1) %	1.1 %	0.8 %
All Funds	1.9	21.2	14.0	(3.2)	(0.1)	1.1	0.8
FTE Positions	25.0	25.0	25.0	25.0	25.0	25.0	25.0
<b>Non-FTE</b>							
Perm.Uncl.Pos.	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>TOTAL</b>	<b>25.0</b>	<b>25.0</b>	<b>25.0</b>	<b>25.0</b>	<b>25.0</b>	<b>25.0</b>	<b>25.0</b>

## AGENCY OVERVIEW

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The Legislative Division of Post Audit is the audit arm of the Kansas Legislature. The Division is responsible for the financial-compliance and performance audits of state agencies and programs. The Division's audit work is conducted in accordance

with generally accepted governmental auditing standards as set forth by the U.S. General Accounting Office. The agency operates under the supervision of the ten member Legislative Post Audit Committee.

### MAJOR ISSUES FROM PRIOR YEARS

In previous years, concerns have been raised in both the House Budget Committee and Senate Subcommittee that Legislative agencies be fully staffed. Legislative Division of Post Audit has fully funded its existing positions in this budget request, and has budgeted funding for some contract audit work if an outside audit is directed by the Legislature.

In **2003**, the Governor implemented a new placeholder budget process for all Legislative and Judicial branch agencies. The FY 2004 budget recommended by the Governor was the exact amount approved for FY 2003 by the 2002 Legislature. This process left all the budget decisions to be made by the Legislature during the session.

In **2004**, the Governor modified the placeholder budget process that was used in 2003. Both the Legislative Branch and the Judicial Branch budgets were recommended by the Governor as the agency requested, without proposed changes.

While required under 2003 SB 21 (law) to submit the judicial budget without change, it was a policy decision to use the same process for the Legislative Branch.

In the **2005 Session**, the Legislature passed 2005 HB 2247, the school finance bill, that created a new role for the Legislative Division of Post Audit with regard to oversight of school district costs and expenditures. The bill requires the Division to make a professional cost study analysis to determine the costs of delivering the kindergarten and grades one through 12 curriculum, related services, and other programs that are mandated by state statute in accredited schools. This bill also established the "School District Audit Team" within the Legislative Division of Post Audit to accomplish the new role and provided an additional five positions.

In the **2010 Session**, the Legislature reduced the agency by 5.0 FTE positions and associated funding to eliminate the "School District Audit Team."

## BUDGET SUMMARY AND KEY POINTS

### FY 2015 Agency Estimate

The **agency estimates** \$2,532,822, all from the State General Fund, for its FY 2015 revised budget estimate. This is a reduction of \$166,611, all from the State General Fund, below the amount approved by the 2014 Legislature for FY 2015, after

all adjustments. The agency is requesting \$166,611 from the State General Fund be lapsed, or returned to the State General Fund. The agency requests a revised estimate of 25.0 FTE positions which is the same as the approved number.

### FY 2015 Governor Recommendation

The **Governor recommends** \$2,383,764, all from the State General Fund. This is a reduction of \$315,669, all from the State General Fund, below the amount approved by the 2014 Legislature for FY 2015, after all adjustments. The Governor is recommending \$315,669 from the State General Fund be

lapsed. This also is a State General Fund reduction of \$149,058, or 5.9 percent, below the agency's revised estimate. The recommended reduction was all made in salaries and wages. The Governor recommends 25.0 FTE positions which is the same as the approved number.

### FY 2016 Agency Request

The **agency requests** an operating budget of \$2,451,311, all from the State General Fund, for FY 2016. This is a decrease of \$81,511, or 3.2 percent, all from the State General Fund, below the agency's revised estimate. The request includes an increase in salaries and wages of \$25,589 mainly in agency contributions

to the public employee retirement system. This is offset by a reduction of \$97,000 in contractual services. The primary decrease was for in fees for professional services for contracted audits that was budgeted in FY 2015 and was reduced in the submitted request for FY 2016.

### FY 2016 Governor Recommendation

The **Governor recommends** \$2,401,604, all from the State General Fund, for FY 2017. This is an increase of \$19,688 or 0.8 percent, all from the State General Fund above the FY 2016 Governor's Recommendation. This also is a State General Fund reduction of \$77,814, or 3.1 percent, below the agency's FY 2017 request. The entire reduction was from decreased salaries

and wages. Included in the reduction was \$31,733 for a lower employer contribution rate for state employee health insurance and \$59,376 for increased salaries and wages shrinkage rate. This would create a shrinkage rate of 2.6 percent. The agency did not include a shrinkage rate in its submitted budget request.

## **FY 2017 Agency Request**

The **agency** requests an operating budget of \$2,479,418, all from the State General Fund. This is an all funds and State General Fund increase of \$28,107, or 1.1 percent, above the

amount included in the agency's FY 2016 request. The increase primarily funds the salaries and wages necessary for the 27<sup>th</sup> payroll period that occurs during FY 2017.

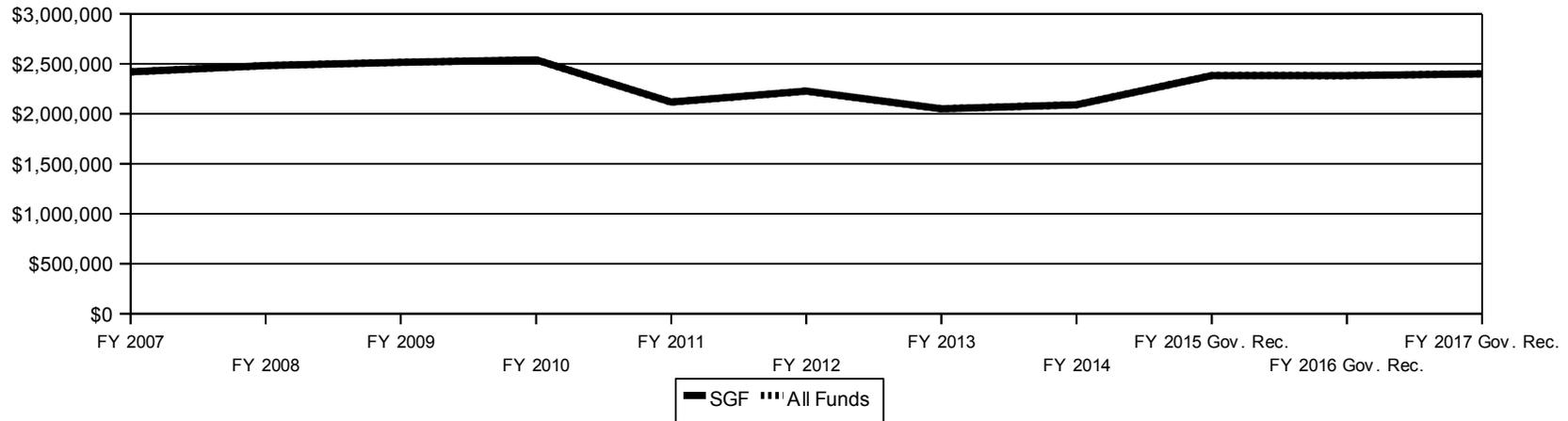
## **FY 2017 Governor Recommendation**

The **Governor** recommends \$2,401,604, all from the State General Fund, for FY 2017. This is an increase of \$19,688 or 0.8 percent, all from the State General Fund above the FY 2016 Governor's Recommendation. This also is a State General Fund reduction of \$77,814, or 3.1 percent, below the agency's FY 2017 request. The entire reduction was from decreased salaries

and wages. Included in the reduction was \$31,733 for a lower employer contribution rate for state employee health insurance and \$59,376 for increased salaries and wages shrinkage rate. This would create a shrinkage rate of 2.6 percent. The agency did not include a shrinkage rate in its submitted budget request.

# BUDGET TRENDS

## OPERATING EXPENDITURES FY 2007 – FY 2017



Fiscal Year	SGF	% Change	All Funds	% Change	FTE
2007	\$ 2,419,159	24.8 %	\$ 2,419,159	24.8 %	26.0
2008	2,483,204	2.6	2,483,204	2.6	26.0
2009	2,515,409	1.3	2,515,409	1.3	27.0
2010	2,540,447	1.0	2,540,447	1.0	27.0
2011	2,116,188	(16.7)	2,116,188	(16.7)	22.0
2012	2,226,706	5.2	2,226,706	5.2	22.0
2013	2,051,057	(7.9)	2,051,057	(7.9)	22.0
2014	2,090,280	1.9	2,090,280	1.9	22.0
2015 Gov. Rec.	2,383,764	14.0	2,383,764	14.0	25.0
2016 Gov. Rec.	2,381,916	(0.1)	2,381,916	(0.1)	25.0
2017 Gov. Rec.	2,401,604	0.8	2,401,604	0.8	25.0
Eleven-Year Change	\$ (17,555)	(0.7)%	\$ (17,555)	(0.7)%	(1.0)

**Summary of Operating Budget FY 2014 - FY 2016**

	Actual 2014	Agency Estimate				Governor's Recommendation			
		Estimate FY 2015	Request FY 2016	Dollar Change from FY 15	Percent Change from FY 15	Rec. FY 2015	Rec. FY 2016	Dollar Change from FY 15	Percent Change from FY 15
<b>By Program:</b>									
Administration	\$ 2,090,280	\$ 2,532,822	\$ 2,451,311	\$ (81,511)	(3.2) %	\$ 2,383,764	\$ 2,381,916	\$ (1,848)	(0.1) %
<b>By Major Object of Expenditure:</b>									
Salaries and Wages	\$ 1,888,939	\$ 2,243,288	\$ 2,268,877	\$ 25,589	1.1 %	\$ 2,094,230	\$ 2,199,482	\$ 105,252	5.0 %
Contractual Services	183,355	266,934	169,934	(97,000)	(36.3)	266,934	169,934	(97,000)	(36.3)
Commodities	5,189	8,000	8,000	0	0.0	8,000	8,000	0	0.0
Capital Outlay	12,797	14,600	4,500	(10,100)	(69.2)	14,600	4,500	(10,100)	(69.2)
Debt Service	0	0	0	0	--	0	0	0	--
Subtotal - Operations	\$ 2,090,280	\$ 2,532,822	\$ 2,451,311	\$ (81,511)	(3.2) %	\$ 2,383,764	\$ 2,381,916	\$ (1,848)	(0.1) %
Aid to Local Units	0	0	0	0	--	0	0	0	--
Other Assistance	0	0	0	0	--	0	0	0	--
TOTAL	\$ 2,090,280	\$ 2,532,822	\$ 2,451,311	\$ (81,511)	(3.2) %	\$ 2,383,764	\$ 2,381,916	\$ (1,848)	(0.1) %
<b>Financing:</b>									
State General Fund	\$ 2,090,280	\$ 2,532,822	\$ 2,451,311	\$ (81,511)	(3.2) %	\$ 2,383,764	\$ 2,381,916	\$ (1,848)	(0.1) %
All Other Funds	0	0	0	0	--	0	0	0	--
TOTAL	\$ 2,090,280	\$ 2,532,822	\$ 2,451,311	\$ (81,511)	(3.2) %	\$ 2,383,764	\$ 2,381,916	\$ (1,848)	(0.1) %

**Summary of Operating Budget FY 2016 - FY 2017**

	Agency Estimate				Governor's Recommendation			
	Request FY 2016	Request FY 2017	Dollar Change from FY 16	Percent Change from FY 16	Rec. FY 2016	Rec. FY 2017	Dollar Change from FY 16	Percent Change from FY 16
<b>By Program:</b>								
Administration	\$ 2,451,311	\$ 2,479,418	\$ 28,107	1.1 %	\$ 2,381,916	\$ 2,401,604	\$ 19,688	0.8 %
<b>By Major Object of Expenditure:</b>								
Salaries and Wages	\$ 2,268,877	\$ 2,293,984	\$ 25,107	1.1 %	\$ 2,199,482	\$ 2,216,170	\$ 16,688	0.8 %
Contractual Services	169,934	172,934	3,000	1.8	169,934	172,934	3,000	1.8
Commodities	8,000	8,000	0	0.0	8,000	8,000	0	0.0
Capital Outlay	4,500	4,500	0	0.0	4,500	4,500	0	0.0
Debt Service	0	0	0	--	0	0	0	--
Subtotal - Operations	\$ 2,451,311	\$ 2,479,418	\$ 28,107	1.1 %	\$ 2,381,916	\$ 2,401,604	\$ 19,688	0.8 %
Aid to Local Units	0	0	0	--	0	0	0	--
Other Assistance	0	0	0	--	0	0	0	--
<b>TOTAL</b>	<b>\$ 2,451,311</b>	<b>\$ 2,479,418</b>	<b>\$ 28,107</b>	<b>1.1 %</b>	<b>\$ 2,381,916</b>	<b>\$ 2,401,604</b>	<b>\$ 19,688</b>	<b>0.8 %</b>
<b>Financing:</b>								
State General Fund	\$ 2,451,311	\$ 2,479,418	\$ 28,107	1.1 %	\$ 2,381,916	\$ 2,401,604	\$ 19,688	0.8 %
All Other Funds	0	0	0	--	0	0	0	--
<b>TOTAL</b>	<b>\$ 2,451,311</b>	<b>\$ 2,479,418</b>	<b>\$ 28,107</b>	<b>1.1 %</b>	<b>\$ 2,381,916</b>	<b>\$ 2,401,604</b>	<b>\$ 19,688</b>	<b>0.8 %</b>

# BUDGET OVERVIEW

## A. FY 2015 – Current Year

### Adjustments to Approved State General Fund Budget

The Legislature approved a State General Fund budget of \$2,464,776 for the Legislative Division of Post Audit in FY 2015. An adjustment has subsequently been made to that amount. The adjustment changes the current year approved amount without any legislative action required. For this agency, the following adjustment has been made.

This adjustment changes the FY 2015 approved State General Fund to \$2,699,433. That amount is reflected in the table below as the currently approved FY State General Fund amount. The agency's budget was submitted prior to the December allotment, so the agency's revised budget estimates do not incorporate the allotment.

- An increase of \$234,657, based on the reappropriation of FY 2014 funding which was not spent in FY 2014 and has shifted to FY 2015.

	CHANGE FROM APPROVED BUDGET				
	Legislative Approved FY 2015	Agency Estimate FY 2015	Agency Change from Approved	Governor Rec. FY 2015	Governor Change from Approved
State General Fund	\$ 2,699,433	\$ 2,532,822	\$ (166,611)	\$ 2,383,764	\$ (315,669)
All Other Funds	0	0	0	0	0
TOTAL	<u>\$ 2,699,433</u>	<u>\$ 2,532,822</u>	<u>\$ (166,611)</u>	<u>\$ 2,383,764</u>	<u>\$ (315,669)</u>
FTE Positions	0.0	25.0	25.0	25.0	25.0

The **agency** estimates \$2,532,822, all from the State General Fund for its FY 2015 budget. This is a reduction of \$166,611, all from the State General Fund, below the amount

approved by the 2014 Legislature for FY 2015, after all adjustments. The agency is requesting \$166,611 from the State General Fund be lapsed, or returned to the State General Fund.

The agency requests a revised estimate of 25.0 FTE positions which is the same as the approved number.

The **Governor** recommends \$2,383,764, all from the State General Fund. This is a reduction of \$315,669, all from the State General Fund, below the amount approved by the 2014

Legislature for FY 2015, after all adjustments. The Governor is recommending \$315,669 from the State General Fund be lapsed. This also is a State General Fund reduction of \$149,058, or 5.9 percent, below the agency's revised estimate. The recommended reduction was all made in salaries and wages. The Governor recommends 25.0 FTE positions which is the same as the approved number.

**Supplemental Detail**

FY 2015 SUPPLEMENTALS						
Supplementals	Agency Estimate			Governor's Recommendation		
	SGF	All Funds	FTE	SGF	All Funds	FTE
The agency did not have any supplemental requests.						

**Governor's Allotments**

The Governor statutorily can not make any allotment to the Legislative Branch. However, in the Governor's allotment plan, he did include a recommendation to reduce the Legislative Branch budgets in FY 2015 a total of \$1,251,362. Because the Governor can not allot to this branch, these reductions can only

be made through Legislative action. For this agency the total allotment recommendation is \$149,058 with \$127,092 in salaries and wages shrinkage and \$21,966 in reduced KPERS employer contributions.

**B. FY 2016 – Budget Year**

<b>FY 2016 OPERATING BUDGET SUMMARY</b>			
	Agency Request	Governor's Recommendation	Difference
<b>Total Request/Recommendation</b>	\$ 2,451,311	\$ 2,381,916	\$ (69,395)
<b>FTE Positions</b>	25.0	25.0	0.0
<b>Change from FY 2015:</b>			
<i>Dollar Change:</i>			
State General Fund	\$ (81,511)	\$ (1,848)	
All Other Funds	0	0	
TOTAL	<u>\$ (81,511)</u>	<u>\$ (1,848)</u>	
<i>Percent Change:</i>			
State General Fund	(3.2) %	(0.1) %	
All Other Funds	--	--	
TOTAL	<u>(3.2) %</u>	<u>(0.1) %</u>	
Change in FTE Positions	0.0	0.0	

The **agency** requests an operating budget of \$2,451,311, all from the State General Fund, for FY 2016. This is a decrease of \$81,511, or 3.2 percent, all from the State General Fund, below the agency's revised estimate. The request includes an increase in salaries and wages of \$25,589 mainly in agency contributions to the public employee retirement system. This is offset by a reduction of \$97,000 in contractual services. The primary decrease was for in fees for professional services for contracted

audits that was budgeted in FY 2015 and was reduced in the submitted request for FY 2016.

The **Governor** recommends \$2,381,916, all from the State General Fund, for FY 2016. This is a reduction of \$1,848, or 0.1 percent, all from the State General Fund below the FY 2015 Governor's Recommendation. This also is a State General Fund reduction of \$69,395, or 2.8 percent, below the agency's FY

2016 request. The entire reduction was from decreased salaries and wages. Included in the reduction was \$18,076 for a lower employer contribution rate for state employee health insurance

and \$51,319 for increased salaries and wages shrinkage rate. This would create a shrinkage rate of 2.3 percent. The agency did not include a shrinkage rate in its submitted budget request.

**Enhancements Detail**

<b>FY 2016 ENHANCEMENTS</b>						
Enhancements	Agency Request			Governor's Recommendation		
	SGF	All Funds	FTE	SGF	All Funds	FTE
The agency did not have any enhancement requests.						

**FY 2016 Reduced Resources**

<b>FY 2016 REDUCED RESOURCES</b>						
Item	Agency Submission			Governor's Recommendation		
	SGF	All Funds	FTE	SGF	All Funds	FTE
The agency did not have a reduced resource budget.						

**C. FY 2017 – Budget Year**

<b>FY 2017 OPERATING BUDGET SUMMARY</b>			
	Agency Request	Governor's Recommendation	Difference
<b>Total Request/Recommendation</b>	\$ 2,479,418	\$ 2,401,604	\$ (77,814)
<b>FTE Positions</b>	25.0	25.0	0.0
<b>Change from FY 2016:</b>			
<i>Dollar Change:</i>			
State General Fund	\$ 28,107	\$ 19,688	
All Other Funds	0	0	
TOTAL	<u>\$ 28,107</u>	<u>\$ 19,688</u>	
<i>Percent Change:</i>			
State General Fund	1.1 %	0.8 %	
All Other Funds	--	--	
TOTAL	<u>(3.2) %</u>	<u>(0.1) %</u>	
Change in FTE Positions	0.0	0.0	

The **agency** requests an operating budget of \$2,479,418, all from the State General Fund. This is an all funds and State General Fund increase of \$28,107, or 1.1 percent, above the amount included in the agency's FY 2016 request. The increase primarily funds the salaries and wages necessary for the 27<sup>th</sup> payroll period that occurs during FY 2017.

The **Governor** recommends \$2,401,604, all from the State General Fund, for FY 2017. This is an increase of \$19,688 or

0.8 percent, all from the State General Fund above the FY 2016 Governor's Recommendation. This also is a State General Fund reduction of \$77,814, or 3.1 percent, below the agency's FY 2017 request. The entire reduction was from decreased salaries and wages. Included in the reduction was \$31,733 for a lower employer contribution rate for state employee health insurance and \$59,376 for increased salaries and wages shrinkage rate. This would create a shrinkage rate of 2.6 percent. The agency did not include a shrinkage rate in its submitted budget request.

**Enhancements Detail**

<b>FY 2017 ENHANCEMENTS</b>							
Enhancements	Agency Request			Governor's Recommendation			
	SGF	All Funds	FTE	SGF	All Funds	FTE	
The agency did not have any enhancement requests.							

**FY 2017 Reduced Resources**

<b>FY 2017 REDUCED RESOURCES</b>							
Item	Agency Submission			Governor's Recommendation			
	SGF	All Funds	FTE	SGF	All Funds	FTE	
The agency did not have a reduced resource budget.							

## Governor's Recommended Salary and Wage Adjustments

**State Employee Pay Increases.** The 2014 Legislature approved funding of \$11.3 million, including \$4.5 million from the State General Fund, in FY 2015 for a \$250 bonus for all full-time employees except elected officials who were employed on December 6, 2013, and which was paid December 6, 2014. **For this agency, the FY 2015 bonus totals \$5,738, all from the State General Fund, and affects 25 employees.**

**Longevity Bonus Payments.** For FY 2016 and FY 2017, the Governor recommends funding longevity bonus payments for eligible state employees at the statutory rate of \$40 per year of service, with a 10-year minimum (\$400), and a 25-year maximum (\$1,000). Classified employees hired after June 15, 2008 are not eligible for longevity bonus payments. The estimated cost for the recommended FY 2016 payments is \$7.2 million, including \$2.8 million from the State General Fund. For FY 2017, the estimated cost for the payments is \$7.7 million, including \$3.0 million from the State General Fund. **For this agency, FY 2016 longevity payments total \$8,000, all from the State General Fund, and FY 2017 longevity payments total \$8,320, all from the State General Fund.**

**Group Health Insurance.** The Governor recommends Group Health and Hospitalization employer contributions of \$282.8 million, including \$108.2 million from the State General Fund, for FY 2016 and \$289.2 million, including \$110.7 million from the State General Fund, for FY 2017. For FY 2016 and FY 2017, the Governor recommends reducing the employer contributions for group health insurance by 8.5 percent. **For this agency this is a reduction of \$18,076, all from the State General Fund for FY 2016. This is a reduction of \$18,438, all from the State General Fund, for FY 2017.**

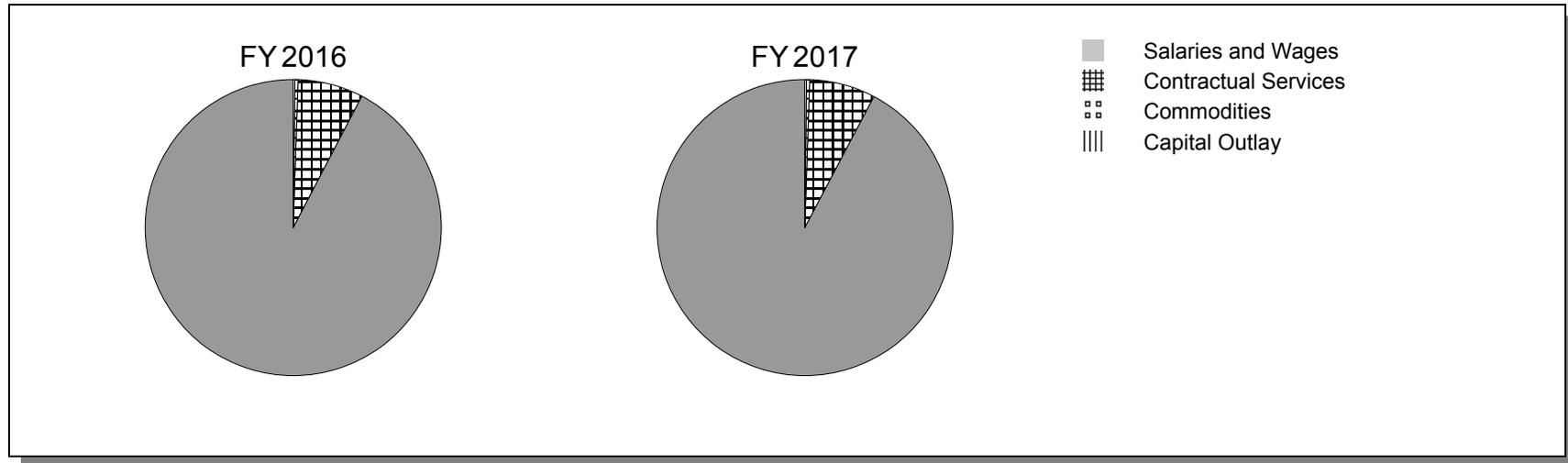
**Kansas Public Employees Retirement System (KPERs) Rate Adjustments.** The FY 2015 employer retirement contribution for KPERs regular and school members was scheduled to be 11.27 percent, an increase of 1.0 percent from 10.27 in FY 2014. The Governor reduced the employer contribution rate from 11.27 percent to 8.65 percent for the second half of FY 2015, for an effective contribution rate of 9.96 percent as part of the Governor's allotment plan. For FY 2016, the Governor recommends the retirement rate increase by 2.41 percent from 9.96 percent to 12.37 percent. For FY 2017, the Governor recommends the retirement rate increase by 1.2 percent from 12.37 percent to 13.57 percent. This increase is attributable to the annual statutory increase for financing the unfunded liability of the KPERs fund.

In addition, the employer contribution for the KPERs death and disability insurance rate will be increased to 1.0 percent, from 0.85 percent, for FY 2016 and for FY 2017.

The Governor further proposes offering \$1.5 billion in Pension Obligation Bonds, backed by the State General Fund, to be paid back over 30 years and extending the amortization on the current bonds by ten years to 2043. The proceeds of the bonds would be used to help reduce the future employer contribution rates of the State/School Group. The Kansas Public Employee Retirement System estimates this plan could reduce employer contributions by \$68.43 million in FY 2016 and \$132.85 in FY 2017. The Kansas Development Finance Authority estimates that the bond service would be \$90.3 million in FY 2016 through FY 2017, assuming the Kansas credit ratings are not downgraded.

# PROGRAM DETAIL

## EXPENDITURES BY OBJECT—GOVERNOR’S RECOMMENDATION



Program	Gov. Rec. All Funds FY 2016	Percent of Total	Gov. Rec. All Funds FY 2017	Percent of Total
Salaries and Wages	\$ 2,199,482	92.3 %	\$ 2,216,170	92.3 %
Contractual Services	169,934	7.1	172,934	7.2
Commodities	8,000	0.3	8,000	0.3
Capital Outlay	4,500	0.2	4,500	0.2
<b>TOTAL</b>	<b>\$ 2,381,916</b>	<b>100.0 %</b>	<b>\$ 2,401,604</b>	<b>100.0 %</b>

**FTE POSITIONS BY PROGRAM FY 2014 – FY 2017**

<u>Program</u>	<u>Actual FY 2014</u>	<u>Agency Est. FY 2015</u>	<u>Gov. Rec. FY 2015</u>	<u>Agency Req. FY 2016</u>	<u>Gov. Rec. FY 2016</u>	<u>Agency Req. FY 2017</u>	<u>Gov. Rec. FY 2017</u>
Administration	25.0	25.0	25.0	25.0	25.0	25.0	25.0

**PERFORMANCE MEASURES**

<u>Measure</u>	<u>Gov. Rec. for FY 2014</u>	<u>Actual FY 2014</u>	<u>Gov. Rec. FY 2015</u>	<u>Gov. Rec. FY 2016</u>	<u>Gov. Rec. FY 2017</u>
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The agency does not have any performance measures