

**General Services Fund Group**

**4J8 889-601 CPA Education Assistance**

2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Appropriation	2009 Appropriation
\$264,921	\$266,023	\$173,058	\$184,338	<b>\$325,000</b>	<b>\$325,000</b>
	0.4%	-34.9%	6.5%	<b>76.3%</b>	<b>0.0%</b>

**Source:** General Services Fund Group: Surcharge to license renewals which is deposited into Fund 4K9 and then transferred quarterly into Fund 4J8

**Legal Basis:** ORC 4701.26 (originally established by Am. Sub. H.B. 215 of the 122nd G.A.)

**Purpose:** This appropriation was established to reduce the burden on low-income and minority students from increased education requirements. The funds in this line item are used to pay for scholarships awarded to CPA students in their fifth year of school.

**4K9 889-609 Operating Expenses**

2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Appropriation	2009 Appropriation
\$912,340	\$926,633	\$966,487	\$939,228	<b>\$1,092,246</b>	<b>\$1,117,000</b>
	1.6%	4.3%	-2.8%	<b>16.3%</b>	<b>2.3%</b>

**Source:** General Services Fund Group: License fees and other assessments collected by the state's professional and occupational licensing boards

**Legal Basis:** ORC 4701.02 and 4743.05 (originally established by Am. Sub. H.B. 152 of the 120th G.A.)

**Purpose:** This appropriation supports the general operating expenses, including payroll, supplies, and equipment for the Accountancy Board of Ohio, which licenses and regulates accountants and accounting firms.