

General Services Fund Group

4J8 889-601 CPA Education Assistance

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 13,500	\$ 104,938	\$ 157,246	\$ 103,945	\$ 209,510	\$ 209,510
	677.3%	49.8%	-33.9%	101.6%	0.0%

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

Legal Basis: Section 5 of Am. Sub. H.B. 95 of the 125th G.A. (originally established by Am. Sub. H.B. 215 of the 122nd G.A.)

Purpose: This appropriation was established to reduce the burden of the increased education requirement to low income students. The funds in this line item will be used to pay for scholarships awarded to CPA students in their fifth year of school.

4K9 889-609 Operating Expenses

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 749,167	\$ 812,167	\$ 880,929	\$ 902,454	\$ 1,010,583	\$ 1,055,578
	8.4%	8.5%	2.4%	12.0%	4.5%

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; Section 5 of Am. Sub. H.B. 95 of the 125th G.A. (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.