

**General Services Fund Group**

**4J80 889601 CPA Education Assistance**

FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Appropriation	FY 2015 Appropriation
\$101,502	\$210,000	\$240,000	\$294,234	<b>\$325,000</b>	<b>\$325,000</b>
	106.9%	14.3%	22.6%	<b>10.5%</b>	<b>0.0%</b>

**Source:** General Services Fund Group: \$10 per license year surcharge on permits and registrations, deposited into Fund 4K90 and subsequently transferred into Fund 4J80

**Legal Basis:** ORC 4701.26; Section 203.10 of Am. Sub. H.B. 59 of the 130th G.A. (line item originally established by Am. Sub. H.B. 215 of the 122nd G.A., fund originally established by Am. Sub. S.B. 165 of the 119th G.A.)

**Purpose:** This line item funds the CPA Education Assistance Program, which provides scholarships to low-income and minority CPA students in their fifth year of school. The program reduces the financial burden of basic education requirements on low-income and minority students resulting from legislation enacted in August 1992 that raised the basic educational requirements for CPA licensure to 150 semester hours.

**4K90 889609 Operating Expenses**

FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Appropriation	FY 2015 Appropriation
\$902,386	\$933,674	\$936,464	\$845,670	<b>\$977,500</b>	<b>\$977,500</b>
	3.5%	0.3%	-9.7%	<b>15.6%</b>	<b>0.0%</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; Section 203.10 of Am. Sub. H.B. 59 of the 130th G.A. (fund 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.