

## Accountancy Board of Ohio

### Dedicated Purpose Fund Group

#### 4J80      889601      CPA Education Assistance

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Appropriations	FY 2025 Appropriations
\$448,552	\$304,623	\$233,852	\$512,745	\$525,000	\$525,000
% change	-32.1%	-23.2%	119.3%	2.4%	0.0%

**Source:** Dedicated Purpose Fund Group: \$10 per license year surcharge on permits and registrations, deposited in Fund 4K90 and transferred to Fund 4J80 at the end of each quarter as required by R.C. 4743.05

**Legal Basis:** R.C. 4701.26; Section 203.10 of H.B. 33 of the 135th G.A. (line item originally established by H.B. 215 of the 122nd G.A.)

**Purpose:** This line item funds the CPA Education Assistance Program, uses of which are expanded by H.B. 33 of the 135th G.A. The line item may still be used for its previous purpose, providing scholarships to college students. Its uses also extend to other efforts to increase the number of CPAs, including creating and implementing workforce development and attraction programs, assisting with the cost of fees and study materials for the CPA examination, and defraying related administrative costs.

#### 4K90      889609      Operating Expenses

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Appropriations	FY 2025 Appropriations
\$1,103,543	\$1,108,459	\$1,289,873	\$1,288,582	\$1,343,885	\$1,301,216
% change	0.4%	16.4%	-0.1%	4.3%	-3.2%

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

**Legal Basis:** R.C. 4701.02 and 4743.05; Section 203.10 of H.B. 33 of the 135th G.A. (fund originally established by H.B. 152 of the 120th G.A.)

**Purpose:** This line item supports the general operating expenses, including payroll, supplies, and equipment for the Accountancy Board of Ohio, which licenses and regulates accountants and accounting firms. The Occupational Licensing and Regulatory Fund (Fund 4K90) is shared by various state licensing boards.