

# INTRODUCTION

The Ohio General Assembly appropriates moneys to more than 100 departments, boards, commissions, and other agencies. These moneys are appropriated to specific line items of specific funds for each agency. LSC prepares this Catalog of Budget Line Items (COBLI) to provide relevant information on every line item of a state agency. Specifically, the catalog includes a table for each line item that indicates the fund to which the line item belongs, the line item number, the line item title, and a six-year funding history. Following the table is a brief description of that line item, including the revenue source, legal basis, and purpose (see below for an example). If applicable, the revenue source will include a Federal Assistance Listing (FAL) number, which is a unique identifier for federal assistance programs (formerly known as the Catalog of Federal Domestic Assistance (CFDA) number)

Fund	Line Item Number	Line Item Title				
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.					

For this 2023 edition, the actual spending amounts for FY 2020 through FY 2023 and appropriations for FY 2024 and FY 2025 are displayed in each line item table.

In the catalog, each agency's line items are arranged according to the fund groups to which the line items belong. The line items within the General Revenue Fund appear first, followed by the Dedicated Purpose Fund Group, the Internal Service Activity Fund Group, and the Federal Fund Group. In addition to these four major fund groups, line items can be found in several other smaller fund groups, such as the State Lottery Fund Group and the Revenue Distribution Fund Group.

In addition to the printed version, the catalog may be viewed on [LSC's website](https://lsc.ohio.gov) (lsc.ohio.gov).