

Introduction

Section 103.13(H) of the Revised Code requires the Legislative Service Commission (LSC) to prepare a report each year evaluating the extent to which Ohio's various occupational licensing and regulatory boards and commissions are financially self-supporting. This report summarizes the year-end cash balances for funds used by 40 such boards and commissions in FY 2008 (July 1, 2007 through June 30, 2008). These 40 boards and commissions used a number of different state funds as operating accounts into which their receipts were deposited and from which their expenses were paid. As of June 30, 2008, the 21 funds used primarily by the boards and commissions had a combined cash balance of \$68.7 million compared to the combined cash balance of \$66.4 million as of July 1, 2007. As of June 30, 2008, the boards and commissions also encumbered a total of \$2.5 million FY 2008 funds to be spent in FY 2009, leaving the funds with a combined unobligated cash balance of \$66.2 million. On the individual fund level, none of the 21 funds finished FY 2008 with a negative cash balance. In other words, collectively, these 40 boards and commissions had sufficient revenues to cover their expenditures and were financially self-supporting in FY 2008.

The report is divided into three sections. Section I provides a simplified cash balance statement for the 21 funds used by the boards and commissions in FY 2008 and summarizes revenue and expenditure patterns of the boards and commissions. Section II compares the total number of active licenses for each board or commission in FY 2008 with that in FY 2007. Section III provides some additional operating statistics, such as the staffing levels, and a summary of newly enacted legislative changes affecting the boards and commissions in FY 2008. LSC first obtained the financial data used in this report from the state's accounting system, the Ohio Administrative Knowledge System (OAKS), and then verified the data with the boards and commissions, some of which made changes to that information based on internal financial records. Information concerning licensing activity was provided by the boards and commissions. The Department of Administrative Services' Central Service Agency (CSA), which supports the administrative operations for most of the licensing boards and commissions, also provided assistance.

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