

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 Actual	FY 2025 Adj. Approp.
\$448,552	\$304,623	\$233,852	\$512,745	\$483,466	\$525,000
% change	-32.1%	-23.2%	119.3%	-5.7%	8.6%

Source: Dedicated Purpose Fund Group: \$30 triennial surcharge on permits and registrations, which may be prorated for permits and registrations less than three years, 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: Prior to FY 2024, this line item funded the CPA Education Assistance Program, which provided scholarships to minority and other students demonstrating financial need in the fifth year of school who intend to sit for the CPA examination. Beginning in FY 2024, in addition to providing scholarships, this line item's purpose is extended 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 Actual	FY 2025 Adj. Approp.
\$1,103,543	\$1,108,459	\$1,289,873	\$1,288,582	\$1,183,684	\$1,301,216
% change	0.4%	16.4%	-0.1%	-8.1%	9.9%

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, 4701.03, 4701.05, 4701.20, 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.