

**Melanie S. Griffin**, Secretary

**Ron DeSantis**, Governor

Budget Task Force Meeting  
Board of Accountancy  
April 12, 2023

Conference Call  
Call in number: 888-585-9008  
Passcode: 118042852#

[Notice](#)

Meeting Date: April 12, 2023, 9:00 AM EST

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**Call to order**

Brent Sparkman, Chair

**Roll Call- Establish Quorum**

Roger Scarborough, Executive Director

1. Consider 4th Quarter Financial Reports (Pages 2-8)
2. Consider 1st Quarter Financial Report (Pages 9-15)
3. 5 year Projections
4. Other Business
5. Adjourn

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**Budget Task Force Members**

Brent Sparkman – Chair  
Shireen Sackreiter  
Jason Lafser  
Michelle Maingot  
Caridad Vasallo



**DIVISION OF CERTIFIED PUBLIC ACCOUNTING  
BOARD OF ACCOUNTANCY  
OPERATING ACCOUNT  
FINANCIAL REPORT  
June 30, 2022  
OPERATING ACCOUNT  
STATEMENT OF REVENUE AND EXPENDITURES  
FOR THE TWELVE MONTHS ENDING JUNE 30, 2022  
(WITH COMPARATIVE TOTALS FOR THE TWELVE MONTHS ENDING JUNE 30, 2021 & 2020)**

<b>REVENUES</b>	<b>6/30/2022</b>	<b>6/30/2021</b>	<b>6/30/2020</b>
Fees and Charges	\$ 371,182	\$ 324,525	\$ 324,590
Licenses	2,457,062	1,722,046	2,297,797
Fines	157,643	104,871	70,039
Investment Earnings	4,722	12,788	10,548
Refunds	-	19	431
Misc	43,637	39,400	51,281
	<u>3,034,246</u>	<u>2,203,649</u>	<u>2,754,686</u>
Total Revenues			
 <b>EXPENSES</b>			
Division Office			
Division Administrative Office	1,128,894	1,074,262	1,036,530
Refunds	38,885	29,299	52,840
Service Charge to General Revenue	260,085	189,357	231,553
Testing and Continuing Education	112,200	175,625	190,979
Attorney General's Office	104,305	111,306	84,508
Service Operations			
Central Intake/Licensure	4,852	6,000	21,148
Call Center	96,034	119,535	143,718
Revenue Bank Charges	57,547	40,396	42,503
Department Administrative Costs			
Administration	120,789	146,534	187,467
Information Technology	242,846	225,819	271,602
General Counsel	87,392	112,623	115,881
Division Legal	278,929	226,817	253,299
	<u>2,532,759</u>	<u>2,457,573</u>	<u>2,632,028</u>
Total Expenses			
Excess (Deficiency) of Revenues Over (Under) Expenses	<u>501,487</u>	<u>(253,924)</u>	<u>122,658</u>
 <b>TRANSFERS</b>			
Transfer to General Revenue	90,600	-	-
Transfer of Excess Cash (to)/from Unlicensed Activities	-	-	-
Total Transfers	<u>90,600</u>	<u>-</u>	<u>-</u>
 <b>CHANGE IN ACCOUNT BALANCE</b>	<b>410,887</b>	<b>(253,924)</b>	<b>122,658</b>
 <b>PRIOR PERIOD ADJUSTMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>
 <b>ACCOUNT BALANCE, Beginning of Period</b>	<u>355,857</u>	<u>609,781</u>	<u>487,124</u>
 <b>ACCOUNT BALANCE, End of Period</b>	<u>\$ 766,744</u>	<u>\$ 355,857</u>	<u>\$ 609,781</u>

**BOARD OF ACCOUNTANCY  
ADDITIONAL INFORMATION FOR THE OPERATING ACCOUNT  
FISCAL YEAR 2021-2022**

- The Board was established pursuant to Chapter 473, Florida Statutes. The licensing and regulatory functions of the Board are assigned to the Division of Certified Public Accounting in the Department of Business and Professional Regulation (Department).
- All moneys collected by the Department from fees and fines shall be paid to the Professional Regulation Trust Fund. The Department shall maintain separate accounts in this fund for every profession within the division.
- Section 215.20, Florida Statutes requires a service charge of 8% to be imposed on revenue collected by each profession to fund general government activities. The service charge is deposited into the State's General Revenue Fund.
- According to Sections 455.204 and 455.219, Florida Statutes, financial reports including revenue, expenditures and account balance are prepared by the Department to determine if fees are sufficient and not excessive to implement all provisions of law relating to the regulation of the professions by the Department. These are prepared quarterly. Expenses which cannot be charged directly to a board, shall be allocated to the boards based on methodology developed by the Department. The Department shall maintain records to support these allocations and provide access to the records upon a request from a board. Interim financial reports record revenue and expenditures on the cash basis. The fiscal year-end financial reports include expenditures which are incurred obligations, which are treated as accounts payable and may be expended or revert back to the fund by September 30th each year.
- A temporary advancement is made to a board that is in a deficit account balance position. All boards with positive operating account balances will advance funds to those boards in need based upon their percentage of the total cash balance in the trust fund. Boards receiving advancements will pay interest and boards making advancements will receive interest. No board will lose interest on their cash balance as a result of the advancements.
- The account balance at the end of the period is not ordinarily the same as the ending cash balance because of unpaid expenditures and other miscellaneous items.

**DIVISION OF CERTIFIED PUBLIC ACCOUNTING**  
**BOARD OF ACCOUNTANCY**  
**UNLICENSED ACTIVITY ACCOUNT**  
**FINANCIAL REPORT**  
**June 30, 2022**  
**UNLICENSED ACTIVITY ACCOUNT**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
**FOR THE TWELVE MONTHS ENDING JUNE 30, 2022**  
**(WITH COMPARATIVE TOTALS FOR THE TWELVE MONTHS ENDING JUNE 30, 2021 & 2020)**

<b>REVENUES</b>	<b>6/30/2022</b>	<b>6/30/2021</b>	<b>6/30/2020</b>
Unlicensed Activity Fees	\$ 124,512	\$ 93,100	\$ 126,815
Fines	-	(13)	-
Investment Earnings	2,550	5,290	6,374
	<hr/>	<hr/>	<hr/>
Total Revenues	127,062	98,378	133,189
	<hr/>	<hr/>	<hr/>
<b>EXPENSES</b>			
Unlicensed Activity	-	10,689	44,402
General Counsel/Legal	-	-	-
Refunds	-	-	-
Service Charge to General Revenue	10,165	7,870	10,655
	<hr/>	<hr/>	<hr/>
Total Expenses	10,165	18,559	55,057
	<hr/>	<hr/>	<hr/>
<b>TRANSFERS</b>			
Transfer to General Revenue	53,700	32,480	25,280
Transfer of Excess Cash (to)/from the Operating Account	<hr/>	<hr/>	<hr/>
Total Transfers	53,700	32,480	25,280
	<hr/>	<hr/>	<hr/>
<b>CHANGE IN ACCOUNT BALANCE</b>	63,197	47,339	52,852
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-
<b>ACCOUNT BALANCE, Beginning of Period</b>	249,171	201,833	148,981
	<hr/>	<hr/>	<hr/>
<b>ACCOUNT BALANCE, End of Period</b>	\$ 312,368	\$ 249,171	\$ 201,833
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**BOARD OF ACCOUNTANCY  
ADDITIONAL INFORMATION FOR THE UNLICENSED ACTIVITY ACCOUNT  
FISCAL YEAR 2021-2022**

- The Board was established pursuant to Chapter 473, Florida Statutes. The licensing and regulatory functions of the Board are assigned to the Division of Certified Public Accounting in the Department of Business and Professional Regulation (Department).
- The Department maintains separate accounts in the Professional Regulation Trust Fund for every profession within the division.
- In order to protect the public from unlicensed activity, Section 455.2281, Florida Statutes requires the Department to impose upon initial licensure and each renewal thereof, a special fee of \$5 per licensee. The fee shall be in addition to all other fees collected from each licensee and shall fund efforts to combat unlicensed activity.
- Interim financial reports record revenue on the cash basis and expenditures are cash basis. The fiscal year-end financial reports include expenditures which are incurred obligations, which are treated as accounts payable and may be expended or revert back to the fund by September 30th each year.
- Fines and penalties are reported on the cash basis, which means these items are not recorded in the financial reports until the money is actually received by the Department.
- Pursuant to Section 455.219, Florida Statutes for expenses that cannot be charged directly, the Department allocates the expenses based on an approved cost allocation methodology to each board. The Department maintains adequate records to support its allocation of Department expenses and can provide any board with reasonable access to these records upon request.
- Section 215.20, Florida Statutes requires a service charge of 8% to be imposed on revenue collected by each profession to fund general government activities. The service charge is deposited into the State's General Revenue Fund.
- The account balance at the end of the period is not ordinarily the same as the ending cash balance because of unpaid expenditures and other miscellaneous items.

**DIVISION OF CERTIFIED PUBLIC ACCOUNTING**  
**EDUCATION MINORITY ASSISTANCE PROGRAM**  
**OPERATING ACCOUNT**  
**FINANCIAL REPORT**  
**June 30, 2022**  
**EDUCATION MINORITY ASSISTANCE PROGRAM**  
**OPERATING ACCOUNT**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
**FOR THE TWELVE MONTHS ENDING JUNE 30, 2022**  
**(WITH COMPARATIVE TOTALS FOR THE TWELVE MONTHS ENDING JUNE 30, 2021 & 2020)**

<b>REVENUES</b>	<b>6/30/2022</b>	<b>6/30/2021</b>	<b>6/30/2020</b>
Fees and Charges	\$ 248,732	\$ 186,538	\$ 183,449
Refunds	-	-	-
Investment Earnings	3,486	6,091	9,457
Total Revenues	<u>252,218</u>	<u>192,629</u>	<u>192,906</u>
<b>EXPENSES</b>			
Service Charge -General Revenue		-	-
Scholarships	126,000	102,000	200,000
Total Expenses	<u>126,000</u>	<u>102,000</u>	<u>200,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenses	<u>126,218</u>	<u>90,629</u>	<u>(7,093)</u>
<b>TRANSFERS</b>			
Transfer (to)/from Administrative Trust Fund	-	-	-
Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>
<b>CHANGE IN ACCOUNT BALANCE</b>	126,218	90,629	(7,093)
<b>PRIOR PERIOD ADJUSTMENT</b>			
<b>ACCOUNT BALANCE, Beginning of Period</b>	<u>248,717</u>	<u>158,088</u>	<u>165,182</u>
<b>ACCOUNT BALANCE, End of Period</b>	<u>\$ 374,935</u>	<u>\$ 248,717</u>	<u>\$ 158,088</u>

**EDUCATION MINORITY ASSISTANCE PROGRAM  
ADDITIONAL INFORMATION FOR THE OPERATING ACCOUNT  
FISCAL YEAR 2021-2022**

- The Program was established pursuant to Section 473.3065, Florida Statutes. The administration of the Program is assigned to the Division of Certified Public Accounting in the Department of Business and Professional Regulation (Department).
- All moneys collected by the Department from fees and fines shall be paid to the Professional Regulation Trust Fund. The Department shall maintain separate accounts in this fund for every profession within the division.
- All moneys used to provide scholarships under the program shall be funded by a portion of existing license fees, as set by the Board, not to exceed \$10 per license. Currently, the portion of license fees that are funding the program are \$10 per license. The Department is authorized to spend up to \$200,000 per year for the program from this program account, but may not allocate overhead charges to it. Moneys for scholarships shall be disbursed annually upon recommendation of the advisory council and approval by the Board, based on the adopted eligibility criteria and comparative evaluation of all applicants.
- The Department prepares quarterly financial reports on this program. Interim financial reports record revenue and expenditures on the cash basis. The fiscal year-end financial reports include expenditures which are incurred obligations, which are treated as accounts payable and may be expended or revert back to the fund by September 30th each year.





**DIVISION OF CERTIFIED PUBLIC ACCOUNTING  
BOARD OF ACCOUNTANCY  
OPERATING ACCOUNT  
FINANCIAL REPORT  
FOR THE FIRST THREE MONTHS ENDING SEPTEMBER 30, 2022  
STATEMENT OF REVENUE AND EXPENDITURES  
FOR THE FIRST THREE MONTHS ENDING SEPTEMBER 30, 2022  
(WITH COMPARATIVE TOTALS FOR THE THREE MONTHS ENDING SEPT 30, 2021 & 2020)**

<b>REVENUES</b>	<b>9/30/2022</b>	<b>9/30/2021</b>	<b>9/30/2020</b>
Fees and Charges	\$ 103,268	\$ 88,010	\$ 79,910
Licenses	116,195	120,419	58,639
Fines	30,693	30,641	11,700
Investment Earnings	398	84	1,554
Refunds	-	-	-
Misc	<u>8,985</u>	<u>11,793</u>	<u>8,159</u>
Total Revenues	<u>259,539</u>	<u>250,947</u>	<u>159,962</u>
<b>EXPENSES</b>			
Division Office			
Division Administrative Office	253,600	246,407	232,959
Refunds	8,135	10,508	5,855
Service Charge to General Revenue	21,368	20,357	13,047
Testing and Continuing Education	26,865	31,023	17,319
Attorney General's Office	28,464	48,549	26,249
Service Operations			
Central Intake/Licensure	35	218	34
Call Center	15,450	21,971	16,754
Revenue Bank Charges	461	915	530
Department Administrative Costs			
Administration	29,201	31,558	21,644
Information Technology	61,400	68,590	58,486
General Counsel	21,742	33,727	33,416
Division Legal	<u>71,097</u>	<u>50,429</u>	<u>51,791</u>
Total Expenses	<u>537,820</u>	<u>564,250</u>	<u>478,084</u>
Excess (Deficiency) of Revenues Over (Under) Expenses	<u>(278,281)</u>	<u>(313,304)</u>	<u>(318,122)</u>
<b>TRANSFERS</b>			
Transfer of Excess Cash to General Revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>
 <b>CHANGE IN ACCOUNT BALANCE</b>	 (278,281)	 (313,304)	 (318,122)
 <b>PRIOR PERIOD ADJUSTMENT</b>	 -	 -	 -
 <b>ACCOUNT BALANCE, Beginning of Period</b>	 <u>539,023</u>	 <u>355,857</u>	 <u>609,781</u>
 <b>ACCOUNT BALANCE, End of Period</b>	 <u>\$ 260,742</u>	 <u>\$ 42,553</u>	 <u>\$ 291,659</u>

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ADDITIONAL INFORMATION FOR THE OPERATING ACCOUNT  
FISCAL YEAR 2022-2023**

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**DIVISION OF CERTIFIED PUBLIC ACCOUNTING  
BOARD OF ACCOUNTANCY  
UNLICENSED ACTIVITY ACCOUNT  
FINANCIAL REPORT  
SEPTEMBER 30, 2022  
STATEMENT OF REVENUE AND EXPENDITURES  
FOR THE FIRST THREE MONTHS ENDING SEPTEMBER 30, 2022  
(WITH COMPARATIVE TOTALS FOR THE THREE MONTHS ENDING SEPT 30, 2021 & 2020)**

<b>REVENUES</b>	<b>9/30/2022</b>	<b>9/30/2021</b>	<b>9/30/2020</b>
Unlicensed Activity Fees	\$ 2,565	\$ 6,665	\$ 4,095
Fines	-	-	-
Investment Earnings	<u>520</u>	<u>716</u>	<u>1,026</u>
Total Revenues	<u>3,085</u>	<u>7,381</u>	<u>5,121</u>
 <b>EXPENSES</b>			
Unlicensed Activity	-	-	8,737
General Counsel/Legal	-	-	-
Refunds	-	-	-
Service Charge to General Revenue	<u>247</u>	<u>590</u>	<u>410</u>
Total Expenses	<u>247</u>	<u>590</u>	<u>9,146</u>
 <b>TRANSFERS</b>			
Transfer (to)/from Operating Account	<u>-</u>	<u>9,875</u>	<u>-</u>
Total Transfers	<u>-</u>	<u>9,875</u>	<u>-</u>
 <b>CHANGE IN ACCOUNT BALANCE</b>	2,838	(3,084)	(4,025)
 <b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-
 <b>ACCOUNT BALANCE, Beginning of Period</b>	<u>312,369</u>	<u>249,171</u>	<u>201,833</u>
 <b>ACCOUNT BALANCE, End of Period</b>	<u><u>\$ 315,207</u></u>	<u><u>\$ 246,087</u></u>	<u><u>\$ 197,807</u></u>

**BOARD OF ACCOUNTANCY  
ADDITIONAL INFORMATION FOR THE UNLICENSED ACTIVITY ACCOUNT  
FISCAL YEAR 2022-2023**

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**DIVISION OF CERTIFIED PUBLIC ACCOUNTING**  
**EDUCATION MINORITY ASSISTANCE PROGRAM**  
**OPERATING ACCOUNT**  
**FINANCIAL REPORT**  
**SEPTEMBER 30, 2022**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
**FOR THE FIRST THREE MONTHS ENDING SEPTEMBER 30, 2022**  
**(WITH COMPARATIVE TOTALS FOR THE THREE MONTHS ENDING SEPT 30, 2021 & 2020)**

<b>REVENUES</b>	<b>9/30/2022</b>	<b>9/30/2021</b>	<b>9/30/2020</b>
Fees and Charges	\$ 13,970	\$ 13,289	8,454
Refunds	-	-	-
Investment Earnings	869	736	868
Total Revenues	<u>14,839</u>	<u>14,025</u>	<u>9,322</u>
 <b>EXPENSES</b>			
Service Charge -General Revenue	-	-	-
Scholarships	90,493	72,000	42,000
Total Expenses	<u>90,493</u>	<u>72,000</u>	<u>42,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenses	<u>(75,655)</u>	<u>(57,975)</u>	<u>(32,678)</u>
 <b>TRANSFERS</b>			
Transfer (to)/from Administrative Trust Fund	-	-	-
Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>
 <b>CHANGE IN ACCOUNT BALANCE</b>	 (75,655)	 (57,975)	 (32,678)
 <b>PRIOR PERIOD ADJUSTMENT</b>			
<b>ACCOUNT BALANCE, Beginning of Period</b>	<u>602,657</u>	<u>248,717</u>	<u>158,088</u>
<b>ACCOUNT BALANCE, End of Period</b>	<u>\$ 527,002</u>	<u>\$ 190,742</u>	<u>\$ 125,410</u>

**EDUCATION MINORITY ASSISTANCE PROGRAM  
ADDITIONAL INFORMATION FOR THE OPERATING ACCOUNT  
FISCAL YEAR 2022-2023**

- The Program was established pursuant to Section 473.3065, Florida Statutes. The administration of the Program is assigned to the Division of Certified Public Accounting in the Department of Business and Professional Regulation (Department).
- All moneys collected by the Department from fees and fines shall be paid to the Professional Regulation Trust Fund. The Department shall maintain separate accounts in this fund for every profession within the division.
- All moneys used to provide scholarships under the program shall be funded by a portion of existing license fees, as set by the Board, not to exceed \$10 per license. Currently, the portion of license fees that are funding the program are \$10 per license. The Department is authorized to spend up to \$200,000 per year for the program from this program account, but may not allocate overhead charges to it. Moneys for scholarships shall be disbursed annually upon recommendation of the advisory council and approval by the Board, based on the adopted eligibility criteria and comparative evaluation of all applicants.
- The Department prepares quarterly financial reports on this program. Interim financial reports record revenue and expenditures on the cash basis. The fiscal year-end financial reports include expenditures which are incurred obligations, which are treated as accounts payable and may be expended or revert back to the fund by September 30th each year.

STATE OF FLORIDA  
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION  
**BOARD OF ACCOUNTANCY**  
OPERATING ACCOUNT  
ACTUAL AND PROJECTED REVENUES, EXPENSES  
AND CHANGES IN ACCOUNT BALANCE  
FISCAL YEARS ENDING JUNE 30, 2018 THROUGH JUNE 30, 2027

	Actual					Projected				
	JUNE 30 2018	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027
<b>REVENUES</b>										
Fees and Charges	\$ 401,751	\$ 364,115	\$ 324,590	\$ 324,525	\$ 371,182	\$ 357,233	\$ 357,233	\$ 357,233	\$ 357,233	\$ 357,233
Licenses	2,352,100	1,715,557	2,497,827	1,722,046	2,457,062	1,722,046	2,457,062	1,722,046	2,457,062	1,722,046
Less: Licenses Waiver		(148,980)	(200,030)			(180,650)	(251,960)			
Net Licenses	2,352,100	1,566,577	2,297,797	1,722,046	2,457,062	1,541,396	2,205,102	1,722,046	2,457,062	1,722,046
Fines	136,420	61,330	70,039	104,871	157,643	106,061	109,817	109,817	109,817	109,817
Investment Earnings	15,489	16,355	10,548	12,788	4,722	7,667	3,669	5,554	3,379	7,781
Refunds	25	355	431	19	-	-	-	-	-	-
Other Revenues	43,844	48,930	51,281	39,400	43,637	45,418	45,418	45,418	45,418	45,418
<b>Total Revenues</b>	<b>2,949,629</b>	<b>2,057,662</b>	<b>2,754,686</b>	<b>2,203,649</b>	<b>3,034,246</b>	<b>2,057,775</b>	<b>2,721,239</b>	<b>2,240,068</b>	<b>2,972,909</b>	<b>2,242,295</b>
<b>EXPENSES</b>										
<b>Division Office</b>										
Division Administrative Office	1,134,071	1,060,411	1,036,530	1,074,262	1,128,894	1,074,262	1,128,894	1,074,262	1,128,894	1,074,262
Service Charge to General Revenue	252,408	172,353	231,553	189,357	260,085	189,357	260,085	189,357	260,085	189,357
Refunds	50,674	46,414	52,840	29,299	38,885	29,299	38,885	29,299	38,885	29,299
<b>Attorney General's Office</b>	<b>68,943</b>	<b>89,072</b>	<b>84,508</b>	<b>111,306</b>	<b>104,305</b>	<b>111,306</b>	<b>104,305</b>	<b>111,306</b>	<b>104,305</b>	<b>111,306</b>
<b>Service Operations</b>										
Central Intake/Licensure	31,762	16,824	21,148	6,000	4,852	6,000	4,852	6,000	4,852	6,000
Call Center	157,751	148,618	143,718	119,535	96,034	119,535	96,034	119,535	96,034	119,535
Revenue Bank Charges	54,793	33,095	42,503	40,396	57,547	40,396	57,547	40,396	57,547	40,396
Testing and Continuing Education	123,338	152,744	190,979	175,625	112,200	175,625	112,200	175,625	112,200	175,625
<b>Department Administrative Costs</b>										
Administration	127,835	217,192	187,467	146,534	120,789	146,534	120,789	146,534	120,789	146,534
Information Technology	228,451	225,998	271,602	225,819	242,846	225,819	242,846	225,819	242,846	225,819
General Counsel/Legal	211,102	165,454	115,881	112,623	87,392	112,623	87,392	112,623	87,392	112,623
Division Legal	168,003	258,233	253,299	226,817	278,929	226,817	278,929	226,817	278,929	226,817
<b>Total Expenses</b>	<b>2,609,131</b>	<b>2,586,409</b>	<b>2,632,028</b>	<b>2,457,573</b>	<b>2,532,759</b>	<b>2,457,573</b>	<b>2,532,758</b>	<b>2,457,573</b>	<b>2,532,758</b>	<b>2,457,573</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenses</b>	<b>340,498</b>	<b>(528,747)</b>	<b>122,658</b>	<b>(253,924)</b>	<b>501,487</b>	<b>(399,798)</b>	<b>188,481</b>	<b>(217,505)</b>	<b>440,151</b>	<b>(215,278)</b>
<b>TRANSFERS</b>										
Transfer To General Revenue	(65,100)				(90,600)					
<b>Total Transfers</b>	<b>(65,100)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(90,600)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN ACCOUNT BALANCE</b>	<b>275,398</b>	<b>(528,747)</b>	<b>122,658</b>	<b>(253,924)</b>	<b>410,887</b>	<b>(399,798)</b>	<b>188,481</b>	<b>(217,505)</b>	<b>440,151</b>	<b>(215,278)</b>
<b>ACCOUNT BALANCE, Beginning of Period</b>	<b>740,472</b>	<b>1,015,870</b>	<b>487,123</b>	<b>609,781</b>	<b>355,857</b>	<b>766,744</b>	<b>366,946</b>	<b>555,428</b>	<b>337,923</b>	<b>778,074</b>
<b>ACCOUNT BALANCE, End of Period</b>	<b>\$ 1,015,870</b>	<b>\$ 487,123</b>	<b>\$ 609,781</b>	<b>\$ 355,857</b>	<b>\$ 766,744</b>	<b>\$ 366,946</b>	<b>\$ 555,428</b>	<b>\$ 337,923</b>	<b>\$ 778,074</b>	<b>\$ 562,796</b>



STATE OF FLORIDA  
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION  
BOARD OF ACCOUNTANCY  
UNLICENSED ACTIVITY ACCOUNT  
ACTUAL AND PROJECTED REVENUES, EXPENSES  
AND CHANGES IN ACCOUNT BALANCE  
FISCAL YEARS ENDING JUNE 30, 2018 THROUGH JUNE 30, 2027

	Actual					Projected				
	JUNE 30 2018	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027
<b>REVENUES</b>										
Unlicensed Activity Fees	\$ 11,240	\$ 9,925	\$ 126,815	\$ 93,100	\$ 124,512	\$ 11,240	\$ 9,925	\$ 11,240	\$ 9,925	\$ 11,240
Investment Earnings	3,207	3,236	6,374	5,290	2,550	6,247	5,882	5,484	5,103	4,692
Fines		223		(13)	-					
<b>Total Revenues</b>	<b>14,447</b>	<b>13,384</b>	<b>133,189</b>	<b>98,377</b>	<b>127,062</b>	<b>17,487</b>	<b>15,807</b>	<b>16,724</b>	<b>15,028</b>	<b>15,932</b>
<b>EXPENSES</b>										
Service Charge to General Revenue	1,156	1,070	10,655	7,870	10,165	1,222	1,146	1,203	1,051	10,353
Refunds		10			-					
Unlicensed Activity	48,839	68,829	44,401	10,689	-	34,552	34,552	34,552	34,552	34,552
<b>Total Expenses</b>	<b>49,995</b>	<b>69,909</b>	<b>55,056</b>	<b>18,559</b>	<b>10,165</b>	<b>35,774</b>	<b>35,698</b>	<b>35,755</b>	<b>35,603</b>	<b>44,905</b>
<b>TRANSFERS</b>										
Transfer of Excess Cash to General Revenue	-	-	(25,281)	(32,480)	(53,700)					
<b>CHANGE IN ACCOUNT BALANCE</b>	<b>(35,548)</b>	<b>(56,525)</b>	<b>52,852</b>	<b>47,338</b>	<b>63,197</b>	<b>(18,287)</b>	<b>(19,891)</b>	<b>(19,031)</b>	<b>(20,575)</b>	<b>(28,973)</b>
<b>ACCOUNT BALANCE, Beginning of Period</b>	<b>241,054</b>	<b>205,506</b>	<b>148,981</b>	<b>201,833</b>	<b>249,171</b>	<b>312,368</b>	<b>294,081</b>	<b>274,190</b>	<b>255,158</b>	<b>234,583</b>
<b>Adjustment to decrease Beginning Account Balance</b>										
<b>ACCOUNT BALANCE, End of Period</b>	<b>\$ 205,506</b>	<b>\$ 148,981</b>	<b>\$ 201,833</b>	<b>\$ 249,171</b>	<b>\$ 312,368</b>	<b>\$ 294,081</b>	<b>\$ 274,190</b>	<b>\$ 255,158</b>	<b>\$ 234,583</b>	<b>\$ 205,610</b>

STATE OF FLORIDA  
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION  
**BOARD OF ACCOUNTANCY**  
**CLAY FORD SCHOLARSHIP PROGRAM**  
ACTUAL AND PROJECTED REVENUES, EXPENSES  
AND CHANGES IN ACCOUNT BALANCE  
FISCAL YEARS ENDING JUNE 30, 2018 THROUGH JUNE 30, 2027

	Actual					Projected				
	JUNE 30 2018	JUNE 30 2019	JUNE 30 2020	JUNE 30 2021	JUNE 30 2022	JUNE 30 2023	JUNE 30 2024	JUNE 30 2025	JUNE 30 2026	JUNE 30 2027
<b>REVENUES</b>										
Fees and Charges	\$ 251,610	\$ 137,288	\$ 183,449	\$ 186,538	\$ 248,732	\$ 201,523	\$ 201,523	\$ 201,523	\$ 201,523	\$ 201,523
Investment Earnings	4,540	5,872	9,457	6,091	3,486	7,499	7,679	7,863	8,051	8,242
<b>Total Revenues</b>	<b>256,150</b>	<b>143,160</b>	<b>192,906</b>	<b>192,629</b>	<b>252,218</b>	<b>209,022</b>	<b>209,202</b>	<b>209,386</b>	<b>209,574</b>	<b>209,765</b>
<b>EXPENSES</b>										
Division Administrative Scholarships	187,879	195,513	199,999	102,000	126,000	200,000	200,000	200,000	200,000	200,000
<b>Total Expenses</b>	<b>187,879</b>	<b>195,513</b>	<b>199,999</b>	<b>102,000</b>	<b>126,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
<b>CHANGE IN ACCOUNT BALANCE</b>	<b>68,271</b>	<b>(52,353)</b>	<b>(7,093)</b>	<b>90,630</b>	<b>126,218</b>	<b>9,022</b>	<b>9,202</b>	<b>9,386</b>	<b>9,574</b>	<b>9,765</b>
<b>ACCOUNT BALANCE, Beginning of Period</b>	<b>149,264</b>	<b>217,535</b>	<b>165,182</b>	<b>158,088</b>	<b>248,717</b>	<b>374,935</b>	<b>383,957</b>	<b>393,159</b>	<b>402,545</b>	<b>412,119</b>
Prior Period Adjustment										
<b>ACCOUNT BALANCE, End of Period</b>	<b>\$ 217,535</b>	<b>\$ 165,182</b>	<b>\$ 158,087</b>	<b>\$ 248,716</b>	<b>\$ 374,935</b>	<b>\$ 383,957</b>	<b>\$ 393,159</b>	<b>\$ 402,545</b>	<b>\$ 412,119</b>	<b>\$ 421,884</b>