



2023-2024

ANNUAL REPORT

**DIVISION OF CERTIFIED PUBLIC ACCOUNTING
DIVISION OF PROFESSIONS
DIVISION OF REAL ESTATE
DIVISION OF REGULATION**

RON DESANTIS, GOVERNOR

MELANIE S. GRIFFIN, SECRETARY

Message from the Secretary

Dear Fellow Floridians,

The Department of Business and Professional Regulation (DBPR) continues in its mission to lead by example to ensure the health, safety and wellbeing of the citizens of our great state. It has been my honor to serve the people of Florida as DBPR Secretary since January 2022. Each year, we reflect on the accomplishments and progress we have made, and I am honored to share this information with you in this annual report.

We continually assess our internal processes to improve our service to Floridians and create efficiencies that benefit licensees. Our efforts include regular analysis of the statutes and rules governing the professions that we oversee and proposing changes to uphold Florida's place as the most business-friendly state in the nation. Every day, we strive to ensure that more than 1.7 million professionals are able to provide and earn a living for their families to live happily in the Free State of Florida."

Under the bold leadership of Governor Ron DeSantis, we have created more opportunities to streamline the licensing process so Floridians can be licensed as expediently as possible and quickly enter the workforce. We have cut unnecessary red tape to make it easier for Floridians to obtain meaningful careers as licensed professionals. Through military-friendly policies – like expedited licensure and reciprocity – we have also ensured a smooth transition to Florida for veterans, active-duty members of the U.S. Armed Forces and their spouses.

These are just a few examples of the accomplishments you will see in the pages ahead. DBPR is committed to serving the people of Florida, and we look forward to continuing Florida's mission to remain the best state in the nation to do business.

Respectfully,

Melanie S. Griffin

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Executive Summary

This report is prepared pursuant to Section 455.2285, Florida Statute, monitoring the processes and providing statistics regarding its enforcement and discipline of the professions regulated by the Department.

During Fiscal Year 2023-2024, the Department continued to prioritize the development of internal business process improvements to benefit Florida's licensed professionals and consumers. Primary efforts included:

Consumer Recovery: The Florida Homeowners' Construction Recovery Fund continued its mission of aiding financially injured consumers by awarding 168 claims totaling \$3,219,606.86 in recovery payments for Fiscal Year 2023-2024.

Improvements for Licensees

- The Florida Board of Accountancy recently amended their rule for examinations to allow a permanent 30-month expiration window for the uniform CPA exam scores. This extension provides recent eligible students and professions ample time to balance busy work and life schedules with studying for the globally recognized exam.
- The Division's Bureau of Education and Testing recently worked with the Florida Department of Veterans Affairs to ensure that all examinations for professional licensure are certified so that veterans can be reimbursed by the U.S. Department of Veteran Affairs for the cost of state licensing examinations.

Section One

DEPARTMENT INFORMATION

Mission

License efficiently. Regulate fairly.

Our Vision

We will make the Department and Florida great places to do business. To that end, we will invest in our employees, treat our licensees as valued customers and partners, and uphold laws that protect the public and Florida's competitive marketplace.

Our Values

Accountability

We hold ourselves to the highest standards on behalf of our customers and the public.

Innovation

We foster an environment that encourages everyone to seek ways to make Florida the #1 state to start and grow a business without the constraints of fear of change or long held practices.

Integrity

We are fair and honest in all that we do so that our employees and customers trust our decisions.

Ownership

We embrace our responsibility to serve and see things through to resolution.

Responsiveness

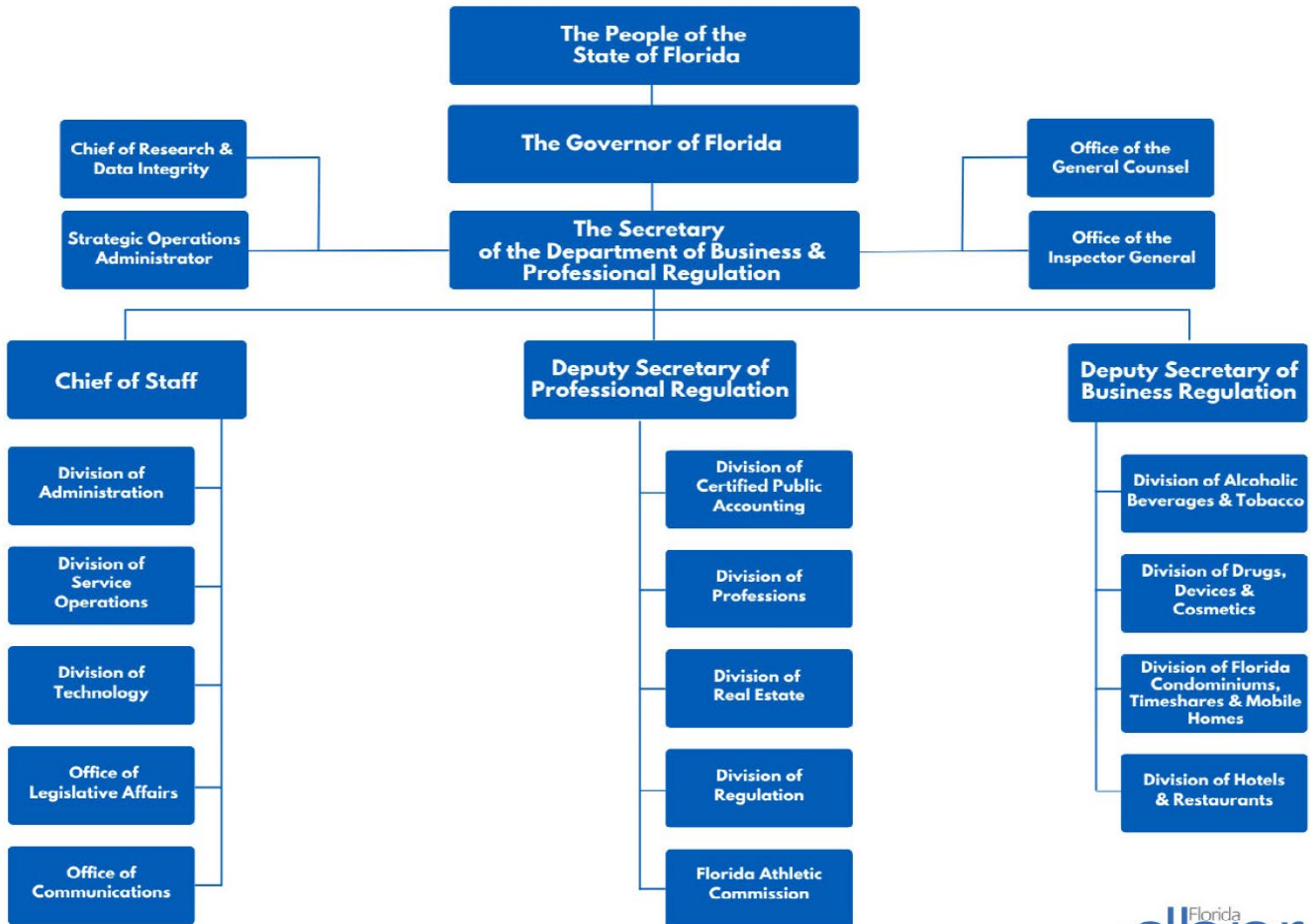
We are approachable and empathetic, we provide timely, accurate and consistent information and we offer alternative solutions when available.

Respect

We treat our employees and customers with fairness, courtesy, dignity and respect.

Teamwork

We understand, rely upon and cultivate the talents of our colleagues and customers to help us reach our goals.



Department Accomplishments

- The Division of Professions has reduced the initial licensure fees and renewal fees by 50% for all 18 of its professions that were impacted by HB 1091 – Licensure Fee Relief (2023).
- The Division of Professions implemented a new pro-military family application for licensure (SCRA 1) as an additional method of military licensure by endorsement pursuant to the Servicemembers Civil Relief Act (50 U.S.C. §4025a). The act allows current active duty servicemembers and their spouses to use their out-of-state professional licenses when they relocate to Florida due to military orders, in certain circumstances.
- Barriers to licensure were reduced for entry into the asbestos contracting and consulting and mold-related services professions with the passage of HB 869 (2023). The law created a new pathway to licensure, which allows applicants who have held a license for at least 10 years in another state or territory to be approved for licensure by endorsement in Florida. In addition, the Department created the necessary forms, promulgated required rules, and updated its application processing guidelines to include the 10-year endorsement application.
- The Construction Industry Licensing Board delegated authority to the department to approve applications if an entity is a publicly traded company but unable to obtain social security numbers for purposes of the application’s background questions.
- At its November 2023 meeting, the Construction Industry Licensing Board delegated authority to the department to approve an additional entity change of status application without board review, as long as the transaction did not result in the contractor obtaining an additional license.
- Pursuant to HB 1383 (2023), the Construction Industry Licensing Board created 13 new certified specialty license categories and finalized the scopes of work for each license type in board rule. The new applications for licensure have been available on the department’s website since June 28, 2024.
- The Bureau of Education and Testing, in conjunction with Professional Testing Inc., developed 13 new examinations to test the competency of contractors seeking a license for the 13 new certified specialty categories required by HB 1383.
- The Construction Industry Licensing Board created an examination exemption by board rule, which allows local license holders to obtain a state certified specialty license based on previously holding a local license for which they passed a written examination approved by the board. The exemption is available for all specialty license categories.
- HB 869 (2023) reduced barriers for entry into the Certified Electrical Contractor profession. The law allows applicants who have held a registered license for at least five years to be approved for certified licensure by grandfathering in Florida. The board office updated forms, FAQ’s, promulgated required rules, and updated its processing guidelines for this new application type.
- Effective November 1, 2023, the Electrical Contractors’ Licensing Board updated processing guidelines for additional business applications requiring board review. The board rescinded all previous guidelines, which became cumbersome to implement and did not reflect a significant reduction of additional business applications getting approved without board review. As a result, the board delegated authority to the department to approve applicants who are only qualifying a second company. The department has doubled the number of additional business applications from this change and has approved 31 applications without board review since it took effect.
- Florida’s building code has been ranked among the top two in the nation since 2012. The Florida Building Commission’s State Product Approval Program waived application fees from July 1, 2023, through December 21, 2023, to encourage manufacturers to update their product approval applications for compliance with the 8th Edition of the Florida Building Code before it went into effect on December 31, 2023.

- The Florida Building Commission transitioned from traditional printers to QR code-based processing for its Manufacturer Building Program’s insignia workflow. This update has significantly enhanced efficiency and reduced department costs in getting issued insignias to applicants. By eliminating costly printer maintenance and consumables like ribbons, operations have been streamlined to achieve substantial time savings, totaling 576 hours annually. This update has bolstered the commission’s operational resilience by enabling remote processing capabilities, which are crucial during unforeseen disruptions, such as power outages.
- Effective July 2023, the board office for the Board of Veterinary Medicine worked with the Division of Service Operations to revise application deficiency letter language for clarity and to ensure applicants understand final transcripts confirming graduation are required before licenses can be issued. As a result of this customer service centered approach, applications have been processed faster, which has helped licenses get issued quicker for a profession that has experienced a need in recent years.
- Effective November 9, 2023, the Board of Veterinary Medicine approved that a non-profit business applying for a veterinary premise permit is not required to pay a fee for the license or application. A copy of a currently valid IRS tax exemption certificate is required to be provided with the application to verify eligibility for the fee waiver.
- Effective June 2024, the International Council of Veterinary Assessment (ICVA) required individuals needing to retake the North American Veterinary Assessment Exam a sixth time to have an approval form completed by the state board. The Board of Veterinary Medicine delegated the review and preparation of the ICVA retake appeal form to the Executive Director. The Board office created a process for timely receipt, review, and completion of the requests and posted FAQ’s detailing the process.
- In April 2024, The Building Administrators and Inspectors Board created a Preliminary Application Review Committee (PARC) to increase board meeting efficiency as it relates to application review. The creation of this committee has reduced the number of days for board meetings from three days to one full day and one-half day, which is a cost savings to the department and applicants for travel, accommodations, and time away from the job site or office. The May PARC meeting consisted of 255 applications, with 182 applications (71%) preliminarily approved and only 73 applications (29%) were sent to the full board for final review.
- The Board of Professional Geology conducted its last two years of onsite board meetings specifically at several of the largest college and university geology programs in the state of Florida to increase awareness and engagement with those interested in joining the profession. Students enrolled at these institutions were eager to learn about licensure requirements, the Geologist-in-Training Program, and current internship programs.
- Since January 2024, the Division of Professions has reduced its unassigned cash by 90% for outstanding transactions, which was accomplished by applying the money to the correct allocation, reassigning the transaction to the appropriate division for further handling, or refunding overpayments back to the applicant, or licensee.
- The Continuing Professional Education (CPE) reestablishment period ending on June 30, 2024, is the first time Florida certified public accountants will be required to report their CPE using the Department’s online reporting tool. This modernization will allow for more efficient communication between the Department and its licensees and will help enhance the Department’s ability to provide high-quality customer service to its licensees. All current and active licensees must report their CPE to renew their license. As of today, over 74% of our licensees have interacted with the tool for this reestablishment period and the Division has worked with several industry stakeholders to promote the usage of the tool.
- The Florida Real Estate Commission (FREC) unanimously approved the proposed language to strike “residential” from the rule 61J2-10.038 FAC during its March meeting. This change is going through the rulemaking process to define the physical location of the Real Estate Brokerage office as the “current mailing address”. It is no longer the “current residential address”. This is in response to feedback from our licensees and their privacy and security concerns.

Legislative Impacts

[House Bill 49](#)

The bill removed certain employment restrictions for minors 16 and 17 years of age and revised the age at which employment restrictions begin. It additionally prohibits counties and municipalities from adopting or enforcing certain ordinances that are more stringent than state law.

[House Bill 481](#)

The bill expands the kind of work that Class A and Class B air-conditioning contractors and mechanical contractors may undertake to include replacing, disconnecting, or reconnecting power wiring on the line side of a dedicated existing electrical disconnect switch on a single-phase electrical system; and repairing or replacing power wiring, disconnects, breakers, or fuses for dedicated HVAC circuits with proper use of a circuit breaker lock. The bill prohibits the conditioning of an HVAC system warranty on product registration and specifies that the full length of such a warranty's coverage term begins on the date a licensed contractor installs the system. The bill also requires that an HVAC warranty or product registration card or form must specify that the card or form is for the product registration and that failure to complete and return the form does not diminish any warranty rights.

[House Bill 813](#)

The bill permits a certified public accountant (CPA) to place his or her license in a retired status. If a licensee with a retired status license reenters the workforce in a position that has an association with accounting or any of the CPA services, the licensee automatically loses the retired status. Retired licensees may use the title of "retired CPA," but may not offer or render professional services that require her or his signature and use of the CPA title, regardless of whether the word "retired" is attached to such title. A retired licensee may reactivate a license in a conditional manner determined by the Florida Board of Accountancy.

[House Bill 849](#)

The bill creates an act that may be cited as the Providing Equity in Telehealth Services (PETS) Act (PETS act), which establishes a framework for the practice of veterinary telehealth in the state. The bill states that the PETS act establishes a framework for the practice of veterinary telehealth and more.

[House Bill 1021](#)

Provides requirements and penalties for community association managers and management firms relating to conflicts of interest; revises and provides provisions relating to condominium and cooperative associations, including milestone inspections, reporting requirements, financial reports, unit owner & board meetings, director education, criminal activity & penalties, official records, legal actions, electronic voting, and notices.

[House Bill 1335](#)

The bill revises the licensing process and other requirements for several licensees and permittees regulated by the Department. Regarding the Florida Homeowners' Construction Recovery Fund, beginning January 1, 2025, for contracts entered into after July 1, 2024, payment from the recovery fund has doubled for single claims as well as the total aggregate cap for each licensee; therefore, claimants are subject to a \$100,000 maximum payment for each Division I claim and \$30,000 maximum payment for each Division II claim, and the total aggregate lifetime cap is \$2 million for each Division I licensee and \$600,000 for each Division II licensee.

[Senate Bill 382](#)

The bill requires all boards that fall under the purview of chapter 455, Florida Statutes, to allow continuing education to be completed via distance learning. The bill also exempts licensees under the Barbers' Board, Board of Cosmetology, Regulatory Council of Community Association Managers, Board of Pilot Commissioners, Board of Veterinary Medicine, Building Code Administrators and Inspectors Board, and department-regulated professions such as Home Inspectors, Mold-Related Services, and Asbestos from completing their continuing education requirements.

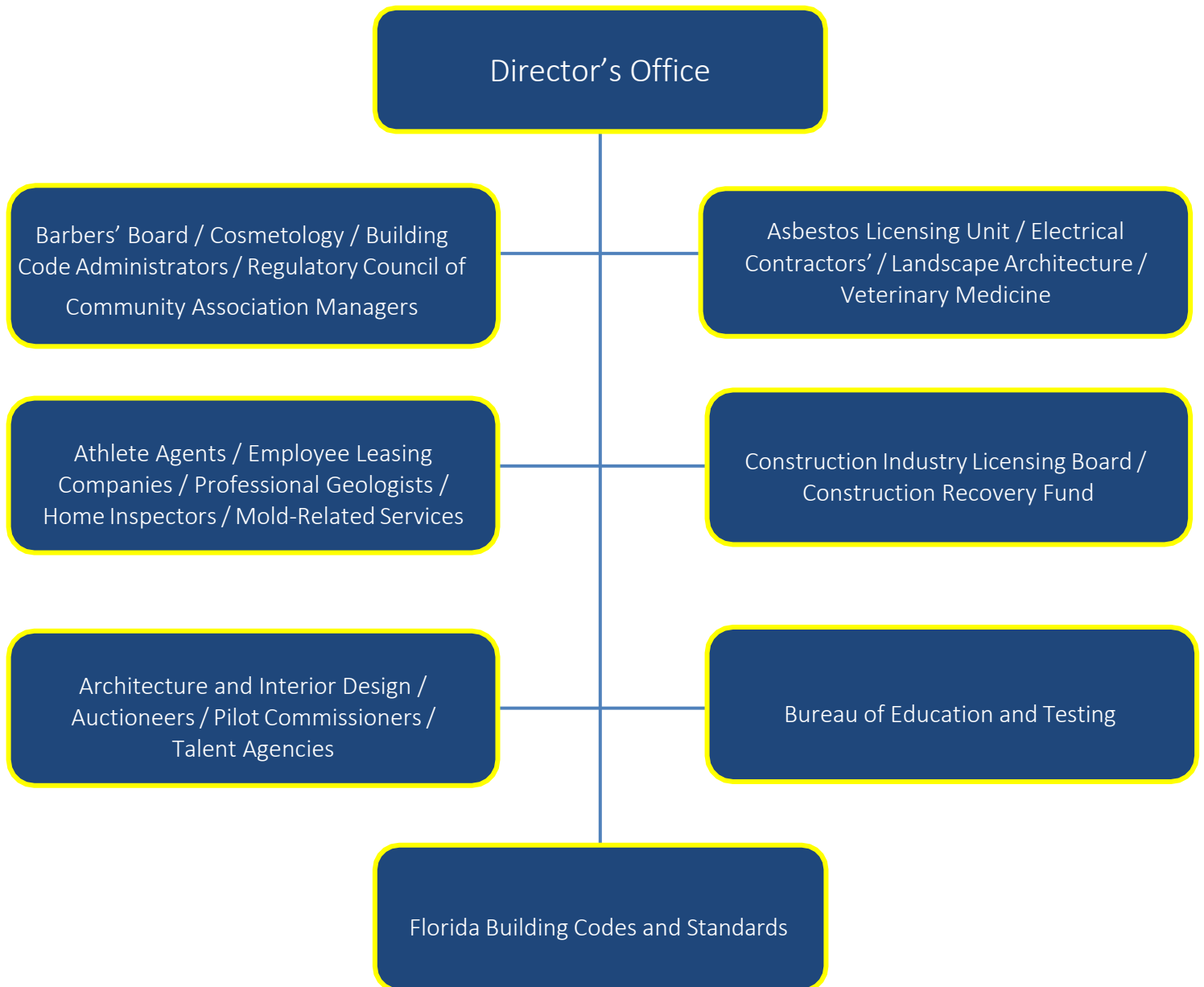
Division of Professions

The Department's Division of Professions is responsible for licensing approximately 542,364 professionals (see Table 1 on page 18). The Division administers 12 professional boards, one council, one commission and five Department-regulated professions. These professionals include architects and interior designers, asbestos consultants and contractors, athlete agents, auctioneers, barbers, building code administrators and inspectors, community association managers, the construction industry, cosmetologists, electrical contractors, employee leasing companies, geologists, harbor pilots, home inspectors, landscape architects, mold related services, talent agencies and veterinarians. Pursuant to Ch. 2011-142, Laws of Florida, the Florida Building Codes and Standards program was transferred from the Department of Community Affairs to the Division of Professions within the Department, effective October 1, 2011.

The Division of Professions' organizational structure includes the Director's Office, the board/council offices, Florida Building Codes and Standards, and the Bureau of Education and Testing.

- [The Director's Office](#): Provides for the overall management and supervision of the Division as well as handling administrative functions.
- [The Board/Council Offices](#): Consist of five offices, each staffed by an executive director, two government analysts and an administrative assistant. Each office provides direct support to its respective boards/council by scheduling meetings, preparing application and disciplinary files for board review, attending and providing support during board/council meetings and tracking discipline. Additionally, the Department is responsible for issuing licenses and taking disciplinary action for the athlete agent, talent agency, asbestos, community association management, home inspector and mold-related professions. The board/council offices also provide industry education through speaking engagements and assist applicants and licensees with complex licensing issues that are referred from the Department's Customer Contact Center.
- [The Florida Building Codes and Standards Program](#): Includes the Florida Building Commission, the Florida Building Code, the statewide product approval system and the Manufactured (Modular) Building Program.
- [The Bureau of Education and Testing](#): Responsible for exam development and administration, processing continuing education provider and course applications and monitoring our licensees' continuing education compliance.

Division of Professions

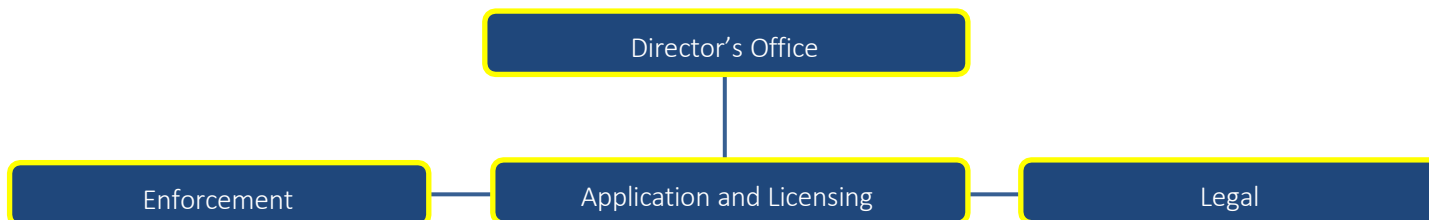


Division of Certified Public Accounting

The Division of Certified Public Accounting is responsible for the licensing of nearly 38,915 active Certified Public Accountants (CPAs) and 5,590 accounting firms pursuant to Chapters 455 and 473, Florida Statutes (See Table 1 on page 19). The Division also provides administrative support to the Florida Board of Accountancy (the Board), which consists of nine members: seven CPAs and two consumer members. The Board makes final decisions in areas that affect the practice of public accounting, which includes qualifying applicants for the CPA examination, issuing licenses, taking disciplinary action and promulgating rules as needed. The Division is headquartered in Gainesville, as required by section 20.165, Florida Statutes.

The Director's Office, application/licensure, enforcement, and legal are all parts of the Division of Certified Public Accounting organizational structure.

- [The Director's Office](#): Responsible for the overall management and supervision of the Division, as well as handling administrative functions such as processing verification of licensure and exam grades for other states, tracking discipline, providing industry education through speaking engagements, scheduling meetings, preparing agendas and materials for board and committee meetings and attending and providing support during board meetings.
- [The Application and Licensing Section](#): Responsible for processing applications to sit for the CPA examination, for licensure as ethics continuing professional education providers, and for individual and firm CPA licensure. The unit also processes applications for refunds and licensure maintenance requests, conducts background checks on all individual examination and licensure applications, and serves as liaison to CPA Examination Services.
- [The Enforcement Section](#): Responsible for compliance of licensees and protecting the public by performing efficient analysis and investigations of complaints. The section reviews complaints to determine legal sufficiency and investigates applicable complaints regarding the CPA profession, as well as unlicensed activity. Violations that warrant additional actions are processed through the Division's legal section.
- [Legal Section](#): Responsible for processing complaints after investigations are concluded. The legal section presents all licensed complaints before the Board's Probable Cause Panel for a determination as to whether there has been a violation of law or rule. In the event probable cause is found, the legal section prosecutes the case before the full Board. The legal section also prosecutes unlicensed activity cases.



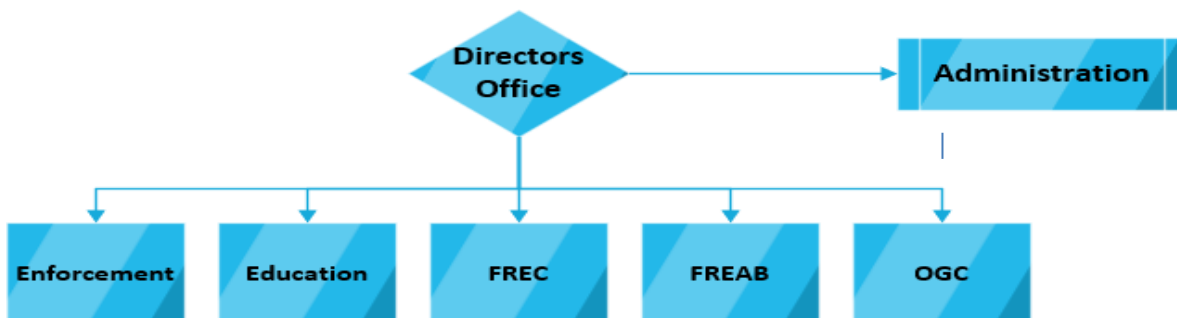
Division of Real Estate

The Division of Real Estate (DRE) is responsible for the examination, licensing and regulation of nearly 500,000 real estate professionals, real property appraisal professionals including corporations, real estate schools and real estate/appraiser instructors and appraisal management companies pursuant to Chapters 455 and 475, Florida Statutes. Additionally, the DRE provides administrative support to the Florida Real Estate Commission (FREC) and the Florida Real Estate Appraisal Board (FREAB).

The Division of Real Estate’s organizational structure includes the Director’s Office, the Bureau of Enforcement, the Office of the General Counsel (OGC), the Licensing Support Section, and the Education Support Section.

- [The Director’s Office](#): Provides for the overall management and supervision of the Division as well as handling the administrative functions. The Director of the DRE is appointed by the Department Secretary and approved by a majority vote of the Florida Real Estate Commission.
- [The Bureau of Enforcement](#): Responsible for the compliance of licensees and protecting the public by performing timely and efficient investigations of complaints, and proactively performing audits and inspections. The Bureau investigates applicable complaints regarding the real estate and appraisal professions as well as unlicensed activity. Violations that warrant additional action are processed through the Department’s Office of the General Counsel.
- [The Office of the General Counsel](#): Responsible for processing complaints once an investigation has been completed. OGC may present investigated complaints before the Probable Cause Panel of the FREC or FREAB for a determination as to whether there has been a violation of law or rule. If probable cause is found, OGC prosecutes the case at the Division of Administrative Hearings or before FREC or FREAB. OGC also assists citizens with escrow disbursement orders and recovery fund claims.
- [The Licensing Support Section](#): Responsible for processing non-routine applications and licensee inquiries that have been forwarded to the DRE from the Department’s Division of Service Operations. In most instances, applications sent to the DRE require a determination by the FREC or the FREAB as to whether the applicant will be approved to take the requisite examination for licensure.
- [The Education Section](#): Responsible for reviewing transcripts and inquiries for equivalency for sales associates, brokers, instructors and appraisers. Also tasked with reviewing courses and inquiries from providers or schools seeking to provide continuing education credit for attendees. Responsible for handling inquiries and reviewing courses completed by appraisers in another state for possible equivalency in Florida. Responsible for reviewing and processing appraisal applications for compliance with pre-qualifying education as required by the Appraisal Qualification Board and the Florida Real Estate Appraisal Board received by the Department’s Division of Service Operation.

The DRE headquarters are located in Orlando as required by section 20.165, Florida Statutes. The DRE has personnel in the Tallahassee, Pensacola, Panama City Beach and Gainesville areas and maintains field offices in Jacksonville, Tampa, Miami, West Palm Beach, Ft. Lauderdale and Fort Myers.



Division of Regulation

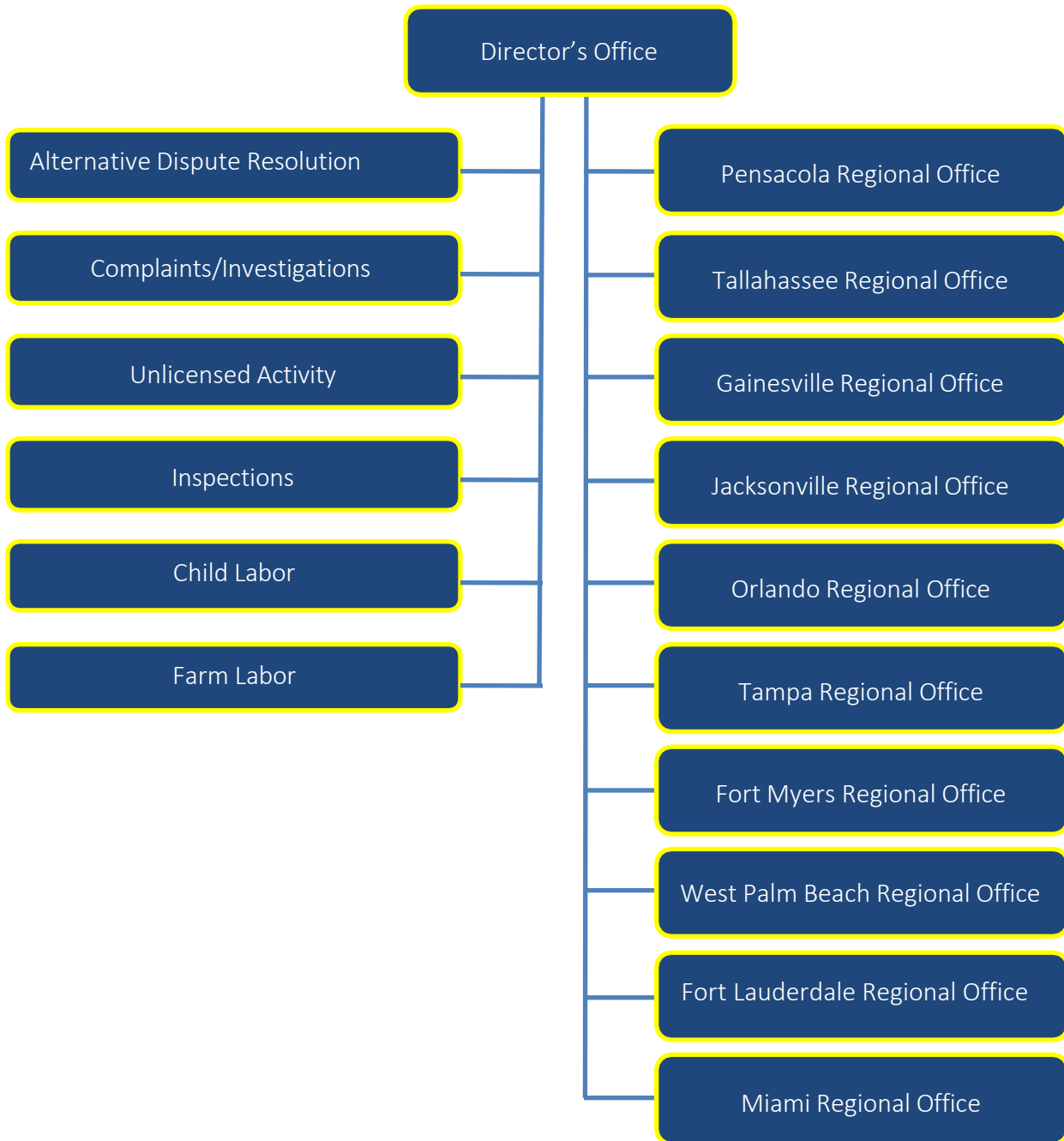
The Division of Regulation is the enforcement authority for the Division of Professions. It monitors those professions and related businesses to ensure that the laws, rules and standards set by the Legislature and professional boards are followed. This is accomplished by proactively monitoring the professionals and related businesses; investigating complaints of wrongdoing; utilizing compliance mechanisms such as notices of noncompliance and citations; and the performance of statutorily mandated inspections. On behalf of the Department, the Division of Regulation is delegated the responsibility to regulate and enforce Florida Statutes and rules put in place for approximately 464,200 individuals and firms who hold professional licenses under the Division of Professions (*See Table 1 on page 18 for a complete list*), plus the Farm and Child Labor Programs and the Florida Athletic Commission administered by the Department. Enforcement is carried out through complaint intake, analysis, investigations and regular inspections through the authority of Chapters 310, 455, 468, Parts VI, VII, VIII, IX, XI, XII, XV, XVI, 469, 474, 476, 477, 481, Part II, 489, Parts I & II, 492 and 548, Florida Statutes. The Division of Regulation is fully funded by the Professional Regulation Trust Fund through fees paid by its licensees, with the exception of the Farm and Child Labor Programs which are partially subsidized by the Workers' Compensation Trust Fund.

The Division's organizational structure includes the Director's Office located in Tallahassee headquarters, 10 regional offices, and six specialized program areas including: Complaints/Investigations, Alternative Dispute Resolution, Unlicensed Activity, Inspections, Child Labor and Farm Labor. The Division is comprised of 150 employees throughout the state, which includes 63 compliance and enforcement investigators, 16 inspectors responsible for compliance and enforcement initiatives and 23 supplemental unlicensed activity staff. There are 30 licensing and enforcement personnel in the Child and Farm Labor Programs. Statewide operations are divided among regional offices located in Pensacola, Tallahassee, Jacksonville, Gainesville, Orlando, Tampa, Fort Myers, West Palm Beach, Ft. Lauderdale and Miami.

- [The Director's Office](#): Provides for the overall management, policy making and supervision of the Division as well as the handling of its administrative functions.
- [The Complaints/Investigations Program](#): Responsible for intake and initial analysis of all regulated complaints for the determination of legal sufficiency. Investigations are conducted by the appropriate office and referred to the Department's Office of the General Counsel for review when necessary (*See Complaint Statistics Table on page 87*).
- [The Alternative Dispute Resolution Program \(ADR\)](#): This program, which has won multiple Prudential-Davis Productivity Awards, is responsible for resolving consumer complaints by helping disputing parties reach mutually acceptable resolutions through mediation. This form of resolution greatly reduces the associated costs of processing complaints and investigations. During Fiscal Year 2023-2024, the ADR program completed 238 successful mediations. These 238 mediations represent a cost savings to the Department of \$241,232 and consumer recoveries of \$1,121,332.16 (See Table 2.6 on page 24).

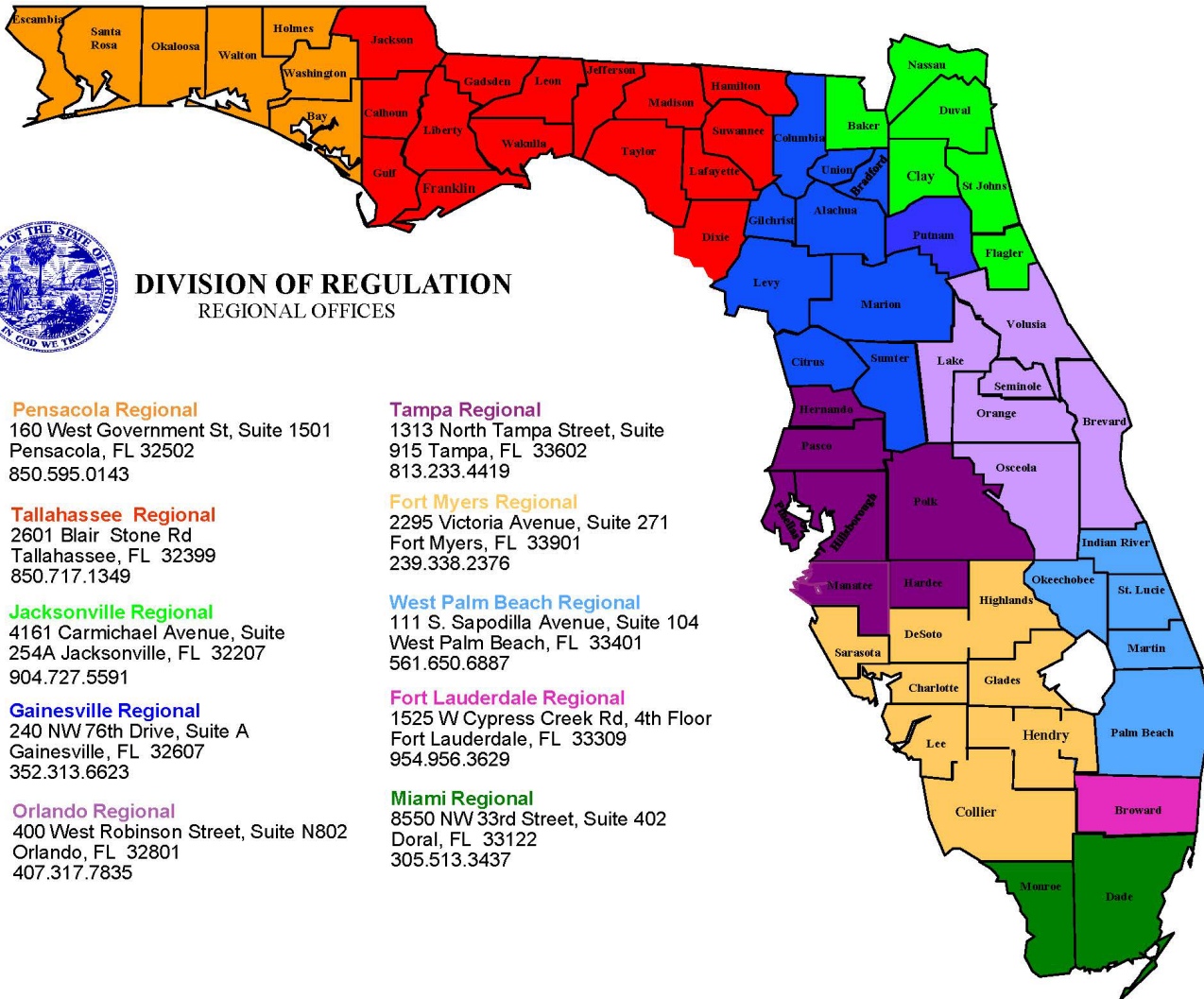
- [The Unlicensed Activity Program Unit](#): Responsible for coordinating and providing quality control for consumer complaints of unlicensed activity as well as proactive outreach and enforcement actions. The deterrence of unlicensed activity regarding Department-regulated professions and related businesses is a high priority. Proactive measures for Fiscal Year 2023-2024 included the increase of educational outreach, partnerships with professional organizations and associations, and the production of marketing items and brochures. More information can be found at the Unlicensed Activity Program’s website at [myfloridalicense.com/dbpr/unlicensed- activity/](https://myfloridalicense.com/dbpr/unlicensed-activity/) (See ULA Efforts on page 27).
- [The Inspections Program Area](#): Responsible for performing the statutorily mandated and complaint-driven inspections of establishments licensed by the Board of Cosmetology, the Florida Barbers’ Board and the Board of Veterinary Medicine. Inspections are conducted on a two-year cycle to allow inspectors to focus on violators and perform re-inspections of establishments not meeting minimum standards within 120 days of the violation. During Fiscal Year 2023-2024, inspectors completed over 23,051 inspections of licensed establishments (See Table 2.7 on page 25).
- [The Farm Labor and Child Labor Programs](#): Responsible for protecting the health, safety, and welfare of Florida’s minors and farm labor workers. The two programs verify compliance with statutes requiring licensing, testing, education, routine inspections, investigations, and enforcement. These programs strive to keep Florida’s farm labor contractors and those businesses that employ minors in compliance with the requirements set forth in Chapters 447 and 450, Florida Statutes.

Division of Regulation



Division of Regulation Regional Offices

The regional offices are strategically located across the state to be accessible to Florida’s citizens. Through coordination with headquarters in Tallahassee, these offices are responsible for conducting inspections, investigations, alternative dispute resolutions, sweeps and undercover operations.



DIVISION OF REGULATION REGIONAL OFFICES

Pensacola Regional
160 West Government St, Suite 1501
Pensacola, FL 32502
850.595.0143

Tallahassee Regional
2601 Blair Stone Rd
Tallahassee, FL 32399
850.717.1349

Jacksonville Regional
4161 Carmichael Avenue, Suite
254A Jacksonville, FL 32207
904.727.5591

Gainesville Regional
240 NW 76th Drive, Suite A
Gainesville, FL 32607
352.313.6623

Orlando Regional
400 West Robinson Street, Suite N802
Orlando, FL 32801
407.317.7835

Tampa Regional
1313 North Tampa Street, Suite
915 Tampa, FL 33602
813.233.4419

Fort Myers Regional
2295 Victoria Avenue, Suite 271
Fort Myers, FL 33901
239.338.2376

West Palm Beach Regional
111 S. Sapodilla Avenue, Suite 104
West Palm Beach, FL 33401
561.650.6887

Fort Lauderdale Regional
1525 W Cypress Creek Rd, 4th Floor
Fort Lauderdale, FL 33309
954.956.3629

Miami Regional
8550 NW 33rd Street, Suite 402
Doral, FL 33122
305.513.3437

Table 1

Division of Professions, Certified Public Accounting and Real Estate Licensee Data Fiscal Year 2023-2024

Profession	Active	Inactive	Total
Accountancy	35,667	3,248	38,915
Architecture and Interior Design	14,949	363	15,312
Asbestos Contractors & Consultants	445	13	458
Athlete Agents	379	3	382
Auctioneers	2,114	5	2,119
Barbers	29,220	65	29,285
Building Code Administrators/Inspectors	10,257	254	10,511
Community Association Managers	23,535	224	23,759
Construction Industry	92,976	13,958	106,934
Cosmetology	299,000	710	299,710
Electrical Contractors	16,356	1,301	17,657
Employee Leasing Companies	1,013	0	1,013
Florida Board of Professional Engineers	71,567	605	72,172
Geologists	1,728	54	1,782
Home Inspectors	9,888	751	10,639
Landscape Architecture	1,290	66	1,356
Mold-Related Services	6,725	648	7,373
Pilot Commissioners	106	0	106
Real Estate Appraisal	7,008	529	7,537
Real Estate Commission	357,638	94,473	452,111
Talent Agencies	379	0	379
Veterinarians	13,392	197	13,589
Total	999,056	116,862	1,115,918
Totals By Division			
Certified Public Accounting	35,667	3,248	38,915
Division of Real Estate	364,646	95,002	459,648
Division of Professions	523,752	18,612	542,364
Florida Board of Professional Engineers	71,567	605	72,172

The licensure data includes current, probationary and suspended licenses in a status of active or inactive. Licenses in a status of delinquent or null/void are not included. Licensure statistics change daily.

Section Two

LONG RANGE PLANNING & MONITORING

Long-Range Program Planning and Monitoring

Section 455.204, Florida Statutes, requires the Department and the boards, where appropriate, to develop and implement a long-range policy planning and monitoring process, including estimates of revenues, expenditures, cash balances and performance statistics for each profession. The period covered shall not be less than five years. The Department is required to monitor compliance with the approved long-range plan and provide concise management reports to the boards quarterly. Detailed copies of each profession's financial management reports and five-year projections are included in Section 3.

As part of its long-range plan, the Department shall continue to evaluate:

- Whether the Department, including the boards and the various functions performed by the Department, is operating efficiently and effectively and if there is a need for a board or council to assist in cost-effective regulation [Section 455.204(1), Florida Statutes];
- How and why the various professions are regulated [Section 455.204(2), Florida Statutes];
- Whether there is a need to continue regulation, and to what degree [Section 455.204(3), Florida Statutes];
- Whether or not consumer protection is adequate, and how it can be improved [Section 455.204(4), Florida Statutes];
- Whether there is consistency between the various practice acts [Section 455.204(5), Florida Statutes]; and,
- Whether unlicensed activity is adequately enforced [Section 455.204(6), Florida Statutes].

Efficient and Effective Operations

Section 455.204(1), Florida Statutes, requires the Department to evaluate whether the boards are operating efficiently and effectively.

The Divisions of Professions, Regulation, Real Estate and Certified Public Accounting provide services and oversight to 21 professions and the Child and Farm Labor programs. The Department is charged with the evaluation of applications, licensing, license renewals, monitoring of continued education, investigations, inspections and other duties deemed appropriate.

As part of its monitoring process, the Department evaluates whether its professions are operating in an efficient and cost-effective manner. The Department has developed a formal Cost Allocation Plan that uses actual levels of service provided to allocate cost overhead to the various professions and businesses.

All fees are set by rule and some are capped by statute. Unlike other states, the Department strives to impose minimal costs on the businesses and professions it oversees. Most fees are adequate to cover both direct and indirect costs. The Department acknowledges that some professions have actual or projected negative cash balances while others have actual or projected cash surpluses. Although certain professions may have a negative cash balance, the Department continues to maintain an overall cash balance that allows it to adequately fund its operations. The Department conducts an annual review of all professions at the end of each fiscal year.

Those professions in a deficit or having excessive surpluses are reviewed for appropriate fee adjustments, and options are presented to the boards for a course of action necessary to eliminate the actual or projected deficit or surplus. The ultimate decision to decrease fees is determined by the boards, or the Department where there is no board.

On June 30, 2024, there were six professions with negative cash balances:

- Architecture and Interior Design
- Auctioneers
- Employee Leasing Companies
- Professional Geologists
- Harbor Pilots
- Talent Agencies

The boards and program areas listed above demonstrate substantial benefits to the public by working to ensure that only qualified individuals and businesses are performing work for the citizens of the State of Florida in these various fields. The only funding mechanism that will eliminate the deficits for these boards and program areas is to increase their licensure fees. Fee increases would unduly burden the licensees in these professions. Additionally, the fee increases may be passed off on to the citizens of the State of Florida through increased rates for professional services.

Additionally, the 50% statutory fee waiver that was put into effect last fiscal year and this fiscal year (maximum of \$200 per year per license) is likely inflating the deficit amounts for these professions.

Regulation and Consumer Protection

- Section 455.204(2)–(4), Florida Statutes, requires the Department to evaluate how and why various professions are regulated; whether there is a need to continue regulation and to what degree; and whether consumer protection is adequate and how it can be improved.
- Section 11.62(2), Florida Statutes, provides that the intention of the Florida Legislature is that no profession or occupation be subject to regulation by the state unless the regulation is necessary to protect the public health, safety or welfare from significant and discernible harm or damage and that the police power of the state be exercised only to the extent necessary for that purpose. The statute also provides that no profession or occupation be regulated by the state in a manner that unnecessarily restricts entry into the practice of the profession or occupation or adversely affects the availability of the professional or occupational services to the public.

The Department’s activities are designed to protect the public health, safety and welfare. It is imperative that oversight is appropriate to enforce the specific qualifications for each license type, accept and investigate complaints against licensees and to provide support to boards in rulemaking and disciplinary procedures. The Department continuously works to improve and provide high-quality customer service to Floridians, reduce regulatory barriers and maintain a high standard of consumer protection – especially for Florida’s vulnerable and elderly populations. The charts below show the Department’s current and projected performance in consumer protection.

The information provided in the tables below reflects the measures as outlined in previous submissions of the Long-Range Program Plan provided to the Legislature as required by Chapter 216, Florida Statutes. The projections below indicate anticipated compliance with Long-Range Program Plan measures.

Table 2.1
AVERAGE NUMBER OF DAYS TO COMPLETE INVESTIGATIONS OF CONSUMER COMPLAINTS

	Baseline FY 2011-12	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Regulation	114	90	87	60	60	60
	Baseline FY 2006-07	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Real Estate	195	39	46	60	60	60
CPA	111	54	49	60	60	60

Table 2.2 DIVISION OF REGULATION
PERCENTAGE OF STATUTORILY MANDATED INSPECTIONS FOR
COMPLIANCE WITH LAWS, RULES AND STANDARDS COMPLETED

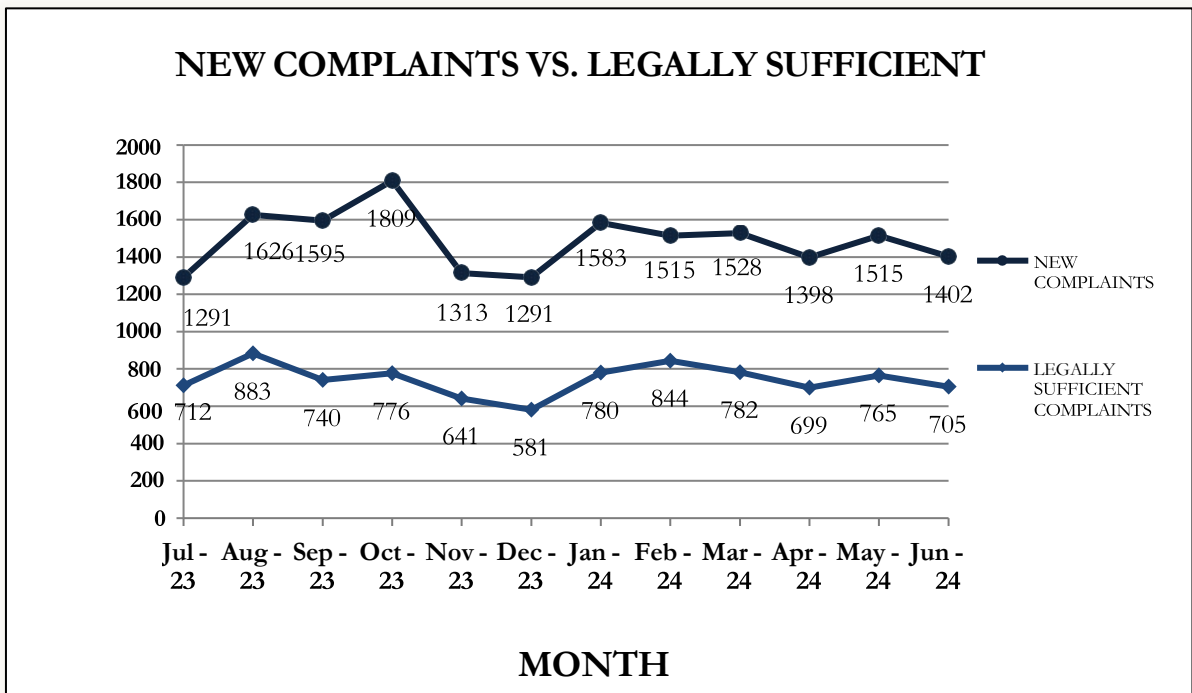
Baseline FY 2010-11	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
100%	99%	99%	99%	99%	99%

Division of Regulation Complaints/Investigations Program

The Complaints/Investigations Program is responsible for the receipt and analysis of complaints to determine legal sufficiency. A complaint is legally sufficient when an allegation is made that a violation of the practice act has occurred. The complaint analyst gathers information needed on the individual and/or business that is subject within the complaint and then forwards the case to the appropriate area for investigation. The Complaint Section is responsible for the maintenance of all complaint records. The Department has investigators and inspectors in 10 regional offices, and they are charged with investigating complaints of possible statutory violations.

The Division implemented an electronic online complaint process to make it easier and more convenient for consumers to submit their complaints through the Department’s website. This new automation has significantly enhanced the Department’s goal of going paperless, improving customer service, reducing processing times and saving consumers and Department money by reducing unnecessary postage costs.

Table 2.3 - Complaints and Investigations Processing Statistics



Legally Sufficient refers to the total number of complaints reviewed by the Division that met the standard of legal sufficiency established in section 455.225 (1), Florida Statutes. However, the number of "Complaints Legally Sufficient" may not include all "Complaints Received" during a reporting period and can include complaints from previous quarters.

Alternative Dispute Resolution Program

The Division of Regulation’s Alternative Dispute Resolution Program (ADR) facilitates agreements between professionals and consumers and may provide economic recovery to the consumer without the time and expense of an enforcement action against the professional. Section 455.2235, Florida Statutes, gives the Division authority to resolve complaints through mediation, which has been proven to be especially beneficial after hurricanes and storms.

The Division of Regulation’s mediation process, in lieu of the investigative process, saved \$1,014 per successful mediation in associated legal and investigative costs.

The Alternative Dispute Resolution Program has the authority to mediate complaints involving the following professions:

- Construction Industry
- Electrical Contractors
- Barbers
- Landscape Architects
- Community Association Managers
- Cosmetology
- Employee Leasing
- Auctioneers
- Veterinarians

Table 2.6 - Alternative Dispute Resolution Program Statistics Fiscal Year 2023-2024

Mediation Assigned	Successfully Mediated	Mediation Cost Savings	Total Recovered Money
347 *Some mediations assigned in prior FY.	267	\$270,738	\$2,582,581.65

Mediation Assigned: Cases that meet the requirements for mediation and are assigned to a mediator.

Successfully Mediated: Cases where both parties have mutually agreed to a settlement relating to the outstanding issues within the complaint.

Mediation Cost Savings: The average amount of legal and investigative costs that are saved by the department by using the mediation process in lieu of an investigation.

Total Recovered Money: The amount of money or value of services returned to the consumer by the professional.

Division of Regulation Inspection Program

The Inspection Program is responsible for performing the statutorily mandated and complaint driven inspections of establishments licensed by the Board of Cosmetology, the Florida Barbers’ Board and the Board of Veterinary Medicine under Section 455.243, Florida Statutes. The two main functions of the Inspection Program are to protect the public by inspecting licensed establishments and to actively seek out unlicensed activity relating to these professions.

Inspectors issue on-site discipline in the form of notices of non-compliance (NNC) and citations and may also initiate formal investigations. Inspections are conducted on a two-year cycle which allows the inspector to focus on violators and perform re-inspections of establishments not meeting minimum standards within 120 days of the violation.

The Division of Regulation has joined other Divisions by distributing a licensee “Bill of Rights” card. The card provides information regarding the licensees’ rights including their right to know the reason for the inspection and the right to be fairly treated in all dealings with the Department. The cards are distributed to the manager/owner at the time of the inspection and include the name of the inspector and contact information of the Regional Manager.

Profession	Total Complete
Barbershops	3,120
Cosmetology salons	19,180
Veterinary establishments/clinics	1,758
Total	24,058*

*100% of required inspections completed

Table 2.8 - Notices of Non-Compliance (NNC) and Citations Fiscal Year 2023-2024

Notice	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
	2023	2023	2023	2023	2023	2023	2024	2024	2024	2024	2024	2024
NNC	36	49	61	42	17	20	33	38	33	15	36	10
Citations	53	99	82	101	63	57	65	54	40	41	33	18

Notice of Non-Compliance: This notice is issued as a first response to a minor violation of a regulatory law in any instance in which it is reasonable to assume that the violator was unaware of such a law or unclear as to how to comply with it. A violation of a regulatory law is a “minor violation” if it does not result in economic or physical harm to a person or adversely affect the public health, safety, or welfare or create a significant threat of such harm.

Citation: This is a monetary penalty imposed on a subject for violations of Florida laws and rules

Consistency Between Practice Acts

- Section 455.204(5), Florida Statutes, requires the Department to evaluate whether there is consistency between the various practice acts.

Each of the Department's professions is governed by Chapter 455, Florida Statutes, and individual practice acts. The Department has determined that the practice acts are consistent with the unique qualifications for professional licensure. The acts establish qualifications for licensure, which generally include some combination of education, experience and examination. The acts establish standards of practice, disciplinary action and prohibited acts that carry administrative and criminal penalties. Most professions include a governing professional board responsible for ultimate licensing and disciplinary decisions. The exceptions are community association managers, athlete agents, talent agencies, asbestos consultants and contractors, home inspectors and mold-related professionals. The Department is responsible for licensing and regulating those professions. The Regulatory Council of Community Association Managers is responsible for adopting rules relating to the licensure examination, continuing education requirements, continuing education providers, fees and professional practice standards to assist the Department in carrying out its duties.

Unlicensed Activity Program Efforts

With a duty to protect the health, safety and welfare of Florida citizens and visitors, the Department places great emphasis on combatting unlicensed activity through proactive efforts and investigations.

Division of Certified Public Accounting

The Division of Certified Public Accounting's Unlicensed Activity Program is responsible for analyzing consumer complaints alleging unlicensed certified public accounting activity. During the Fiscal Year 2023-2024, the Division focused its efforts on raising public awareness by participating in industry tradeshows, speaking engagements, virtual meetings and virtual webinars. The Division participated in a joint advertising campaign with the Division of Professions, encouraging the public to verify the license of a certified public accountant before sharing sensitive information.

During Fiscal Year 2023-2024, 98 unlicensed complaints were received. These complaints were received from consumers, licensees, social media and proactive research by Board staff. Many of the complaints received involved a lack of jurisdiction, insufficient evidence or no violation found. Eleven resulted in violations corrected or closing orders.

The Division may combat unlicensed activity through the issuance of a Notice to Cease and Desist pursuant to section 455.228(1), Florida Statutes. For this reporting period, eleven Cease and Desist notifications were issued. Of those eleven cases, in six cases the violation found was corrected. Five cases were prosecuted by the Department and referred to the appropriate state attorney office, one of which remains in process.

Complaints relating to the Department's Division of Certified Public Accounting may be mailed to:
240 NW 76th Drive, Suite A, Gainesville, Florida, 32607

Division of Real Estate

The Division of Real Estate (DRE) is responsible for the examination, licensing and regulation of nearly 500,000 real estate professionals, corporations, schools, instructors and appraisers. The goal of DRE's Unlicensed Activity Program is to educate consumers and real estate professionals about unlicensed practices, and to ensure, by mutual effort with the Department's Office of the General Counsel, that unlicensed real estate activity is efficiently investigated and prosecuted to protect the health, safety and welfare of the public.



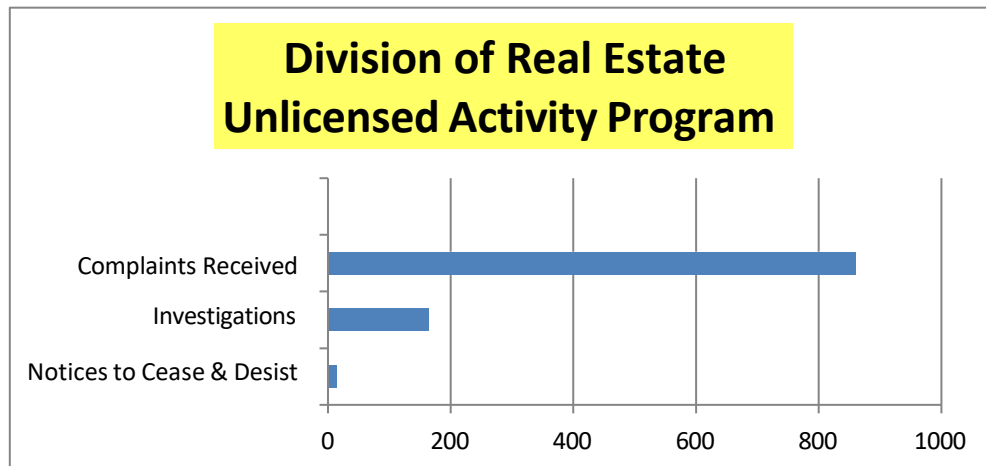
DRE's outreach effort is a critical component that alerts consumers of the potential financial harm of the use of unlicensed bad actors are used. DRE investigators and supervisors emphasize the importance of working with licensed real estate professionals and reporting suspected unlicensed activity. The Division understands the value of outreach, education, trade shows and presentations.

Unlicensed real estate practice can be reported by submitting a complaint by mail, email, fax or online through the Department’s website. If facts outlined in the complaint indicate that a violation may have occurred, an investigation is initiated. Once the investigation is complete, an investigative report is produced and delivered to the Department’s Office of General Counsel. The Department may issue a Notice to Cease and Desist from unlicensed practice and the Office of General Counsel may seek an injunction against persons violating the notice. In addition, the Department may impose administrative penalties or issue a citation. In accordance with chapter 455, Florida Statutes, the Division refers cases to the State Attorney for consideration of criminal prosecution.

In addition to examining consumer complaints, investigators routinely monitor social media and websites where unlicensed practice is known to be carried out. When unlicensed activity is discovered, internal complaints are initiated and thoroughly investigated.

In Fiscal Year 2023-2024, 860 complaints alleging unlicensed practice violations were received, 164 investigations were completed and 14 Notices to Cease and Desist were issued.

Complaints relating to the Department’s Division of Real Estate may be mailed to:
400 West Robinson Street, Suite N801, Orlando, Florida, 32801



Division of Regulation

Outreach and Education

The Division of Regulation’s investigators carried out numerous outreach programs to inform and educate the public of unlicensed activity. Public education efforts include the Division’s presence at various trade and consumer events, speaking engagements with trade associations, consumer groups and other governmental agencies.

During Fiscal Year 2023-2024, the Division of Regulation conducted 416 outreach events to educate Floridians about the importance of hiring licensed professionals and the dangers unlicensed bad actors pose. These events resulted in interactions with thousands of individuals including citizens, licensees, professionals, local government’s State Attorney’s Offices, building department officials and law enforcement groups.

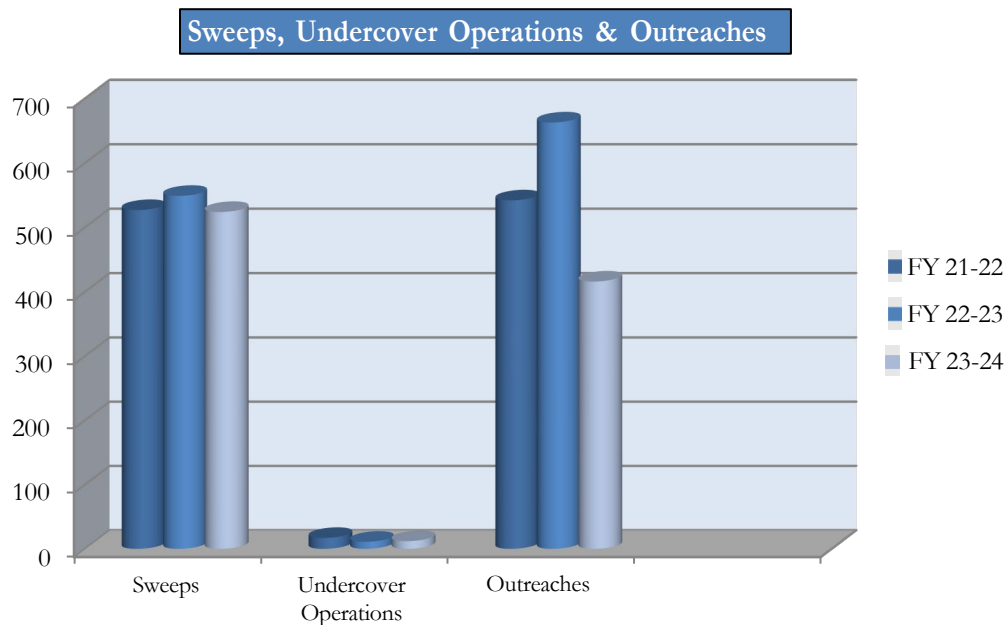


Proactive Enforcement

The Division engages in proactive efforts through sweeps and enforcement operations. The goal of proactively seeking unlicensed activity is to protect the public from future harm.

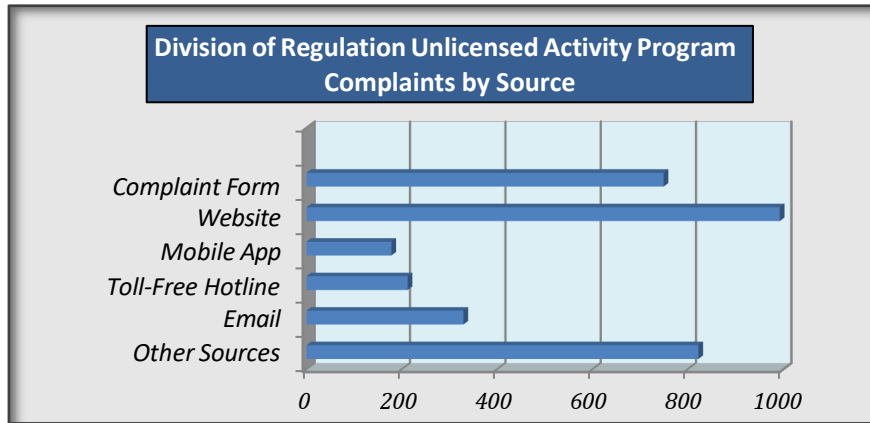
Division of Regulation investigators conduct compliance checks (sweeps) in areas suspected of having unlicensed activity. In Fiscal Year 2023-2024, investigators performed 524 sweep operations. These sweep operations frequently include other agencies such as the Department of Financial Services, law enforcement or local building departments. Compliance checks also include reviews of common advertising locations (publications, online marketplaces and social media), seeking to stop the offer of unlicensed services before a consumer is affected.

During Fiscal Year 2023-2024, the Division participated in 12 enforcement operations. During an enforcement operation, the Department provides individuals the opportunity to offer services that require a license. These individuals often provide a bid, proposal or performance of the service to an undercover investigator and/or law enforcement personnel.



Complaints and Investigations

The Division reviews all unlicensed activity complaints through the complaints and investigations process. Complaints concerning unlicensed activity may be submitted through several methods, including online, by email, by calling the toll-free unlicensed activity hotline, by using the DBPR mobile app, and by traditional mail or fax. Once a complaint is filed with the Division, it is reviewed by an analyst to determine if the complaint is legally sufficient. If the complaint is found to be legally sufficient, an investigation is opened and is sent to the Regional Office closest to where the violation is alleged to have occurred. These investigations of unlicensed activity may result in fines, a Notice to Cease and Desist or citation being issued. Once the investigation is completed, unlicensed activity cases are also forwarded to State Attorney's Offices for review and potential criminal prosecution.



*Other Sources includes multiple internal sources (Sweeps, Inspections, Enforcement Operations) and other means, such as Faxes and Letters

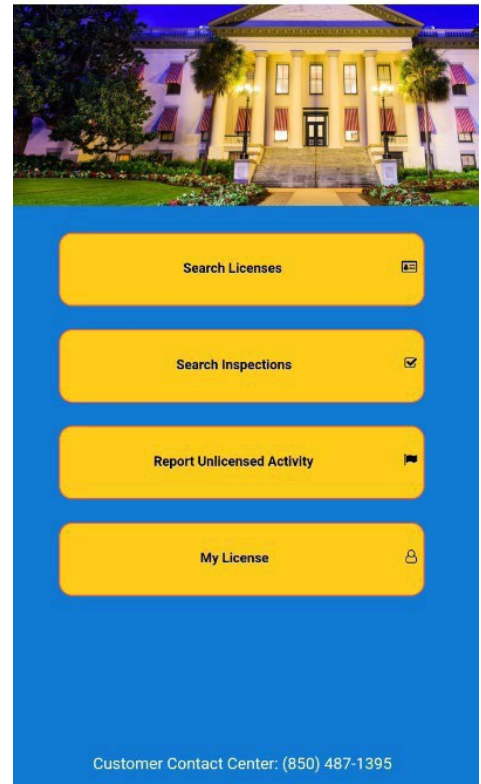
In Fiscal Year 2023-2024, the Division received 4,372 complaints of unlicensed activity, of which 2,735 were found to be legally sufficient and resulted in further investigation. These investigations resulted in the issuance of 1,118 Notices to Cease and Desist, 731 citations and imposition of 1,013 Final Orders.

Unlicensed Activity Complaint Access

The Department has made filing a complaint easy and convenient for the consumer and license holder. An individual may remain anonymous when filing a complaint. Below are numerous ways in which a complaint may be filed:

The Department has made filing a complaint easy and convenient for the consumer and license holder. An individual may remain anonymous when filing a complaint. Below are numerous ways in which a complaint may be filed:

- Complaint forms are online at myfloridalicense.com/DBPR/file-a-complaint/.
- Consumers may send an email to the unlicensed activity inbox at: ula@myfloridalicense.com.
- Complaints may be mailed to the Department at:
2601 Blair Stone Road, Tallahassee, Florida, 32399-0782.
- Consumers may call the toll-free unlicensed activity hotline at **866-532-1440**
- Consumers may call the Customer Contact Center at **850-487- 1395** for all other inquiries.
- Consumers may download the free mobile application for their mobile devices to file a complaint of work happening right now.



Unlicensed Activity Program

The purpose of the Unlicensed Activity Unit is to assist in overseeing the productivity of the investigative field offices to ensure that the goals of the Division are being met. The Unlicensed Activity Unit tracks sweeps, enforcement operations and outreach efforts made by each investigative office and serves as a liaison between the field offices and the Office of the General Counsel. The Unlicensed Activity Unit works in conjunction with the Office of Communications to use media outlets to spread the word about unlicensed activity, as well as to display the Division's efforts.

In addition to receiving and processing complaints from the public, the Unlicensed Activity Unit provides other services to aid in the investigation and prosecution of unlicensed individuals. These services include researching and issuing Certificates of Non-Licensure, receiving and tracking subpoenas, and supporting investigative agencies throughout the state.

Certificates of Non-Licensure

A Certificate of Non-Licensure is a notarized document provided by the Unlicensed Activity Unit, upon request, to Department personnel and other individuals, to certify that the individual or business named has never had a license. When the requests are received, the analyst assigned will conduct a diligent search of Department records. If the search yields no result, the analyst prepares a Certificate of Non-Licensure. These documents are self-authenticating and are often used in the administrative and criminal prosecution of unlicensed individuals. In Fiscal Year 2023-2024, over 980 requests were received and researched, resulting in over 1,800 Certificates of Non-Licensure being issued.

Toll-Free Hotline

The toll-free hotline is staffed from 8 a.m.-5 p.m. on weekdays and generates tips and complaints. The hotline is used to report "in progress" tips on unlicensed activity across several boards of licensure. Additionally, it is used to assist consumers in completing complaint forms and provide education on unlicensed activity. In Fiscal Year 2023-2024, over 212 complaints were initiated as the result of a call on the hotline. Additionally, the hotline staff perform other important unlicensed activity functions, such as analyzing incoming complaints.

Subpoena Receipt and Tracking

Completed unlicensed activity investigations are referred to the local State Attorney's Office for possible criminal prosecution. Department personnel involved in every stage of the investigation are often subpoenaed to testify in these criminal cases. The Unlicensed Activity Unit receives these subpoenas, tracks them, and forwards them to the appropriate individual and the Office of General Counsel. In Fiscal Year 2023-2024, 130 subpoenas were received and tracked.



Reporting by Email

The Unlicensed Activity Unit manages a dedicated unlicensed activity email inbox. Each day, staff receives dozens of emails and answers questions related to unlicensed activity, how to become licensed and the steps to file a complaint. In Fiscal Year 2023–2024, over 4,600 emails were received and reviewed. During the course of the year, a number of emails received were for other agencies, other Divisions within the Department, or work not regulated by the Department. These types of emails are sent to the appropriate agency/area and handled accordingly.

Mobile Application (App)

The mobile application for smartphones allows consumers to report unlicensed activity anonymously through their mobile devices. The Division has received positive feedback from license holders on the application. By using the DBPR Mobile App, the consumer can take a picture of an advertisement or work being performed by an unlicensed individual and submit the information within minutes directly to the Unlicensed Activity Unit. In Fiscal Year 2023–2024, the Unlicensed Activity unit initiated 178 complaints that were received via the DBPR Mobile App.



The advertisement features a smartphone displaying the DBPR mobile app interface. The app screen shows the DBPR logo and a menu with four yellow buttons: "Search Licenses", "Search Inspections", "Report unlicensed activity", and "My Licenses". Below the phone, there are buttons for "Download on the App Store" and "ANDROID APP ON Google Play", along with a QR code. The background is dark blue with white and yellow text.

DBPR Mobile app

Download our free app

- ✓ Verify licenses by name or license number
- ✓ Report suspected unlicensed activity
- ✓ Search food service and lodging inspection results

Download on the App Store

ANDROID APP ON Google Play



Division of Regulation Disaster Response

Natural disasters, such as hurricanes and tornadoes, are often a magnet for unlicensed activity in Florida. During the aftermath of severe storms, Division of Regulation investigators and staff respond to the affected areas, informing and educating consumers about the dangers of unlicensed activity. While in the field, the division also proactively seeks out individuals and businesses advertising to perform regulated services without a license.

Through these efforts, the division seeks to protect the safety and wellbeing of the citizens of Florida.

Hurricane Idalia

Hurricane Idalia, an intense Category 3 storm, made landfall at Keaton Beach on August 30, 2023, as the only hurricane to make landfall in Florida in the 2023 Atlantic Hurricane Season. With sustained winds of 115mph and a storm surge of almost 9 feet, Idalia caused extensive damages to homes in Taylor County and the surrounding areas. Teams from the Pensacola, Tallahassee, Jacksonville, Gainesville, Orlando, and Tampa offices conducted 76 outreaches in 13 counties. These events ranged from Multi-Agency Resource Centers where affected citizens can get assistance, education and resources, to focused outreaches to local building departments and law enforcement. Additionally, these teams conducted over 60 sweeps resulting in 338 site visits and over 1,200 license checks.



Hurricane Ian

Nearly two years after landfall, Hurricane Ian still presented itself as a concern to Southwest Florida. While the greatest threat is in the first few months following a storm, unlicensed activity can continue for up to two or more years in impacted areas depending on the degree of damages caused, timing of constituents' receipt of funds from insurance companies and government programs, and more. During Fiscal Year 2023-2024, teams from the Fort Myers office conducted 28 sweeps, which included over 180 site visits and 215 license checks, while investigating over 200 unlicensed activity complaints related to Hurricane Ian.

Winter Storm Finn

On January 9, 2024, Winter Storm Finn, a rapidly moving winter weather system that impacted a significant portion of the continental United States, brought damaging winds and tornados across North Florida. A state of emergency was declared in 49 counties in Florida due to impacts from this winter storm. The Division of Regulation conducted over 40 sweeps in the aftermath of Winter Storm Finn, resulting in 238 site visits and over 630 license checks.

Northwest Florida Tornadoes

On the morning of May 10, 2024, Gadsden, Leon and Jefferson counties in North Florida were struck by 3 tornadoes. With 2 of the tornadoes reaching EF-2 status and straight-line winds over 100mph, numerous impacts to neighborhoods all over the area were felt. The tornadoes brought down thousands of trees in Tallahassee's dense canopy, crushing houses and, cars and causing power outages that affected over 100,000 customers. In the weeks following the tornadoes, investigators from the Tallahassee office conducted 32 sweeps, focusing on the areas hardest hit. These sweeps resulted in over 1,000 license checks

Section Three

FINANCES
REVENUES
EXPENDITURES
AND CASH

BOARD OF ACCOUNTANCY
OPERATING ACCOUNT
STATEMENT OF REVENUE AND EXPENDITURES
FOR THE LAST 12 MONTHS ENDING June 30, 2024
(WITH COMPARATIVE TOTALS FOR THE LAST TWELVE MONTHS ENDING JUNE 30, 2023)

REVENUES	<u>6/30/2024</u>	<u>6/30/2023</u>
Fees and Charges	\$ 334,810	\$ 384,584
Licenses	1,363,287	1,666,115
Fines	154,658	81,033
Investment Earnings	(4,881)	5,781
Refunds	80	50
Misc	<u>46,755</u>	<u>32,803</u>
Total Revenues	<u>1,894,709</u>	<u>2,170,366</u>
EXPENSES		
Division Office		
Division Administrative Office	1,161,327	1,203,973
Refunds	35,158	36,202
Service Charge to General Revenue	172,082	187,562
Testing and Continuing Education	115,846	136,980
Attorney General's Office	95,214	83,302
Service Operations		
Central Intake/Licensure	3,501	2,875
Call Center	170,629	101,972
Revenue Bank Charges	41,718	42,453
Department Administrative Costs		
Administration	147,994	145,043
Information Technology	272,298	264,658
General Counsel	185,518	75,648
Division Legal	318,217	<u>254,678</u>
Total Expenses	<u>2,719,503</u>	<u>2,535,347</u>
Excess (Deficiency) of Revenues Over (Under) Expenses	<u>(824,794)</u>	<u>(364,982)</u>
TRANSFERS		
Transfer of Excess Cash to General Revenue	-	-
Transfer in from General Revenue	<u>1,113,673</u>	<u>-</u>
Total Transfers	<u>1,113,673</u>	<u>-</u>
CHANGE IN ACCOUNT BALANCE	288,879	(364,982)
PRIOR PERIOD ADJUSTMENT	-	-
ACCOUNT BALANCE, Beginning of Period	<u>401,762</u>	<u>766,744</u>
ACCOUNT BALANCE, End of Period	<u>\$ 690,641</u>	<u>\$ 401,762</u>

**EDUCATION MINORITY ASSISTANCE PROGRAM
OPERATING ACCOUNT
STATEMENT OF REVENUE AND EXPENDITURES
FOR THE LAST 12 MONTHS ENDING June 30, 2024
(WITH COMPARATIVE TOTALS FOR THE LAST TWELVE MONTHS ENDING JUNE 30, 2023)**

REVENUES	<u>6/30/2024</u>	<u>6/30/2023</u>
Fees and Charges	\$ 250,703	\$ 192,330
Refunds	-	-
Investment Earnings	<u>20,423</u>	<u>9,018</u>
Total Revenues	<u>271,126</u>	<u>201,348</u>
 EXPENSES		
Service Charge -General Revenue	(0)	-
Scholarships	<u>200,000</u>	<u>196,197</u>
Total Expenses	<u>200,000</u>	<u>196,197</u>
Excess (Deficiency) of Revenues Over (Under) Expenses	<u>71,126</u>	<u>5,151</u>
 TRANSFERS		
Transfer (to)/from Administrative Trust Fund	-	-
Total Transfers	-	-
 CHANGE IN ACCOUNT BALANCE	 71,126	 5,151
 PRIOR PERIOD ADJUSTMENT		
ACCOUNT BALANCE, Beginning of Period	<u>380,086</u>	<u>374,935</u>
ACCOUNT BALANCE, End of Period	\$ <u><u>451,212</u></u>	\$ <u><u>380,086</u></u>

BOARD OF ACCOUNTANCY
UNLICENSED ACTIVITY ACCOUNT
STATEMENT OF REVENUE AND EXPENDITURES
FOR THE LAST 12 MONTHS ENDING June 30, 2024
(WITH COMPARATIVE TOTALS FOR THE LAST TWELVE MONTHS ENDING JUNE 30, 2023)

REVENUES	<u>6/30/2024</u>	<u>6/30/2023</u>
Unlicensed Activity Fees	\$ 8,440	\$ 10,430
Fines	-	-
Investment Earnings	<u>8,565</u>	<u>4,469</u>
Total Revenues	<u>17,005</u>	<u>14,899</u>
 EXPENSES		
Unlicensed Activity	5,798	1,704
General Counsel/Legal	-	-
Refunds	-	-
Service Charge to General Revenue	<u>1,360</u>	<u>1,192</u>
Total Expenses	<u>7,159</u>	<u>2,896</u>
 TRANSFERS		
Transfer (to)/from Operating Account	-	-
Transfer to General Revenue	<u>-</u>	<u>-</u>
Total Transfers	<u>-</u>	<u>-</u>
 CHANGE IN ACCOUNT BALANCE	9,846	12,002
 PRIOR PERIOD ADJUSTMENT	-	-
 ACCOUNT BALANCE, Beginning of Period	<u>324,371</u>	<u>312,369</u>
 ACCOUNT BALANCE, End of Period	<u><u>\$ 334,217</u></u>	<u><u>\$ 324,371</u></u>

REVENUES

	<u>6/30/2024</u>	<u>6/30/2023</u>
Fees and Charges	\$ 23,450	\$ 25,615
Licenses	49,440	1,317,420
Fines	54,647	46,174
Investment Earnings	(5,626)	4,463
Refunds	-	-
Miscellaneous	<u>4,333</u>	<u>11,791</u>
Total Revenues	<u>126,243</u>	<u>1,405,463</u>

EXPENSES

Board Office		
Board Administrative Office	297,277	211,416
Refunds	8,185	10,258
Service Charge to General Revenue	9,445	111,616
Contracted Services	375,000	425,239
Professional Regulation Division		
Investigations	-	-
Testing and Continuing Education	135,661	65,431
Attorney General's Office	24,769	19,477
Service Operations		
Central Intake/Licensure	65,172	73,225
Call Center	36,091	49,177
Revenue Bank Charges	1,738	29,640
Department Administrative Costs		
Administration	44,614	48,755
Information Technology	78,479	72,146
General Counsel/Legal Postage	<u>161</u>	<u>186</u>
Total Expenses	<u>1,076,591</u>	<u>1,116,565</u>
Excess (Deficiency) of Revenues		
Over (Under) Expenses	<u>(950,349)</u>	<u>288,898</u>

TRANSFERS

Transfer of Excess Cash to General Revenue	-	-
Transfer in from General Revenue	<u>22,901</u>	<u> </u>
Total Transfers	<u>22,901</u>	<u> </u>

CHANGE IN ACCOUNT BALANCE

(927,448)	288,898
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PRIOR PERIOD ADJUSTMENT

-	-
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<u> </u>	<u> </u>
<u> </u>	<u> </u>

REVENUES	<u>6/30/2024</u>	<u>6/30/2023</u>
Unlicensed Activity Fees	\$ 4,695	\$ 74,395
Fines	42,110	11,112
Investment Earnings	<u>1,228</u>	<u>607</u>
Total Revenues	<u>48,033</u>	<u>86,115</u>
 EXPENSES		
Board Administrative Office	-	-
Refunds	-	-
Service Charge to General Revenue	3,843	6,889
Contracted Services	<u>40,605</u>	<u>50,239</u>
Total Expenses	<u>44,448</u>	<u>57,128</u>
 TRANSFERS		
Transfer of Excess Cash to General Revenue	<u>-</u>	<u>-</u>
Total Transfers	<u>-</u>	<u>-</u>
 CHANGE IN ACCOUNT BALANCE	 3,586	 28,987
TRANSFER TO GENERAL REVENUE	-	-
ACCOUNT BALANCE, Beginning of Period	<u>44,684</u>	<u>15,698</u>
ACCOUNT BALANCE, End of Period	<u><u>\$ 48,270</u></u>	<u><u>\$ 44,684</u></u>

REVENUES

	<u>6/30/2024</u>	<u>6/30/2023</u>
Fees and Charges	\$ 17,379	\$ 25,022
Licenses	29,300	27,525
Fines	2,245	-
Investment Earnings	9,113	5,903
Refunds	-	-
Other Revenues	<u>6,601</u>	<u>9,690</u>
Total Revenues	<u>64,639</u>	<u>68,141</u>

EXPENSES

Board Office		
Board Administrative Office	27,793	39,562
Refunds	7,636	8,355
Service Charge to General Revenue	4,560	4,783
Professional Regulation Division		
Investigations	1,209	589
Testing and Continuing Education	91,434	34,048
Attorney General's Office	-	-
Service Operations		
Central Intake/Licensure	3,302	3,381
Call Center	4,746	6,057
Revenue Bank Charges	812	746
Department Administrative Costs		
Administration	10,089	6,733
Information Technology	7,095	4,508
General Counsel/Legal	-	2,716
DOAH	<u>-</u>	<u>-</u>
Total Expenses	<u>158,677</u>	<u>111,478</u>
Excess (Deficiency) of Revenues		
Over (Under) Expenses	<u>(94,038)</u>	<u>(43,337)</u>

TRANSFERS

Transfer of Excess Cash to General Revenue	-	-
Transfer in from General Revenue	<u>28,825</u>	<u>-</u>
Total Transfers	<u>28,825</u>	<u>-</u>

CHANGE IN ACCOUNT BALANCE

(65,213)	(43,337)
<u> </u>	<u> </u>
<u> </u>	<u> </u>

REVENUES	<u>6/30/2024</u>	<u>6/30/2023</u>
Unlicensed Activity Fees	\$ 50	\$ 125
Investment Earnings	<u>86</u>	<u>83</u>
Total Revenues	<u>136</u>	<u>208</u>
 EXPENSES		
Investigations	2,732	1,791
General Counsel/Legal	-	-
Refunds	-	-
Service Charge to General Revenue	<u>11</u>	<u>17</u>
Total Expenses	<u>2,743</u>	<u>1,807</u>
 CHANGE IN ACCOUNT BALANCE	 (2,607)	 (1,599)
 PRIOR PERIOD ADJUSTMENT	 -	 -
 ACCOUNT BALANCE, Beginning of Period	 <u>5,666</u>	 <u>7,265</u>
 ACCOUNT BALANCE, End of Period	 <u><u>\$ 3,059</u></u>	 <u><u>\$ 5,666</u></u>

REVENUES	<u>6/30/2024</u>	<u>6/30/2023</u>
Fees and Charges	\$ 31,272	\$ 24,822
Licenses	62,800	40,350
Fines	-	-
Investment Earnings	9,681	5,678
Refunds	-	-
Other Revenues	<u>1,973</u>	<u>1,802</u>
Total Revenues	<u>105,725</u>	<u>72,652</u>
 EXPENSES		
Board Office		
Board Administrative Office	89,169	85,518
Refunds	927	287
Service Charge to General Revenue	8,384	5,789
Professional Regulation Division		
Investigations	605	11,185
Testing and Continuing Education	-	-
Service Operations		
Central Intake/Licensure	5,218	4,129
Call Center	2,565	2,333
Revenue Bank Charges	2,024	973
Department Administrative Costs		
Administration	8,801	7,810
Information Technology	5,711	4,862
General Counsel/Legal	<u>(5,563)</u>	<u>770</u>
Total Expenses	<u>117,841</u>	<u>123,657</u>
Excess (Deficiency) of Revenues		
Over (Under) Expenses	<u>(12,116)</u>	<u>(51,004)</u>
 Transfers		
Transfer of Excess Cash to General Revenue	-	-
Transfer in from General Revenue	<u>60,738</u>	<u>-</u>
Total Transfers	<u>60,738</u>	<u>-</u>
 CHANGE IN ACCOUNT BALANCE	 48,622	 (51,004)
 ACCOUNT BALANCE, Beginning of Period	 <u>394,542</u>	 <u>445,547</u>
 ACCOUNT BALANCE, End of Period	 <u>\$ 443,164</u>	 <u>\$ 394,542</u>

REVENUES	<u>6/30/2024</u>	<u>6/30/2023</u>
Unlicensed Activity Fees	\$ 350	\$ 485
Investment Earnings	<u>225</u>	<u>116</u>
Total Revenues	<u>575</u>	<u>601</u>
 EXPENSES		
Investigations	911	-
General Counsel/Legal	-	-
Service Charge to General Revenue	<u>46</u>	<u>48</u>
Total Expenses	<u>957</u>	<u>48</u>
 CHANGE IN ACCOUNT BALANCE	 (382)	 553
 PRIOR PERIOD ADJUSTMENT	 -	 -
 ACCOUNT BALANCE, Beginning of Period	 <u>8,844</u>	 <u>8,290</u>
 ACCOUNT BALANCE, End of Period	 <u><u>\$ 8,462</u></u>	 <u><u>\$ 8,844</u></u>

REVENUES	<u>6/30/2024</u>	<u>6/30/2023</u>
Fees and Charges	\$ 29,621	\$ 31,357
Licenses	173,375	46,905
Fines	928	(24,651)
Investment Earnings	-	-
Refunds	-	-
Other Revenues	<u>400</u>	<u>11,338</u>
Total Revenues	<u>204,324</u>	<u>64,949</u>
EXPENSES		
Board Office		
Board Administrative Office	62,204	55,281
Refunds	5,294	5,985
Service Charge to General Revenue	14,315	3,829
Professional Regulation Division		
Investigations	8,466	15,307
Testing and Continuing Education	28,506	18,090
Attorney General's Office	11,678	14,533
Service Operations		
Central Intake/Licensure	19,487	17,450
Call Center	11,594	6,895
Revenue Bank Charges	3,992	1,026
Department Administrative Costs		
Administration	16,614	12,044
Information Technology	13,167	13,573
General Counsel/Legal	4,475	9,718
Interest Assessment	<u>20,088</u>	<u>11,103</u>
Total Expenses	<u>219,880</u>	<u>184,834</u>
Excess (Deficiency) of Revenues		
Over (Under) Expenses	<u>(15,556)</u>	<u>(119,885)</u>
TRANSFERS		
Transfer (to)/from Administrative Trust Fund	-	-
Transfer from General Revenue	<u>157,388</u>	<u>-</u>
Total Transfers	<u>157,388</u>	<u>-</u>
CHANGE IN ACCOUNT BALANCE	141,831	(119,885)
PRIOR PERIOD ADJUSTMENT	-	-
ACCOUNT BALANCE, Beginning of Period	<u>(726,267)</u>	<u>(606,382)</u>
ACCOUNT BALANCE, End of Period	<u>\$ (584,436)</u>	<u>\$ (726,267)</u>

FOR THE LAST TWELVE MONTHS ENDING JUNE 30, 2024
(WITH COMPARATIVE TOTALS FOR THE LAST TWELVE MONTHS ENDING JUNE 30, 2023)

REVENUES	<u>6/30/2024</u>	<u>6/30/2023</u>
Recovery Fund	\$ 8,002	2,310
Investment Earnings	<u>8,607</u>	<u>\$ 4,864</u>
Total Revenues	<u>16,610</u>	<u>7,174</u>
EXPENSES		
OGC	-	-
Service Charge - General Revenue	1,329	574
Claims	<u>67,756</u>	<u>12,734</u>
Total Expenses	<u>69,085</u>	<u>13,308</u>
TRANSFERS		
Transfer of Excess Cash to General Revenue	<u>-</u>	<u>-</u>
Total Transfers	<u>-</u>	<u>-</u>
CHANGE IN ACCOUNT BALANCE	(52,475)	(6,135)
PRIOR PERIOD ADJUSTMENT	-	-
ACCOUNT BALANCE, Beginning of Period	<u>344,652</u>	<u>350,787</u>
ACCOUNT BALANCE, End of Period	<u><u>\$ 292,177</u></u>	<u><u>\$ 344,652</u></u>

(WITH COMPARATIVE TOTALS FOR THE LAST TWELVE MONTHS ENDING JUNE 30, 2023)

	<u>6/30/2024</u>	<u>6/30/2023</u>
REVENUES		
Unlicensed Activity Fees	\$ 10,905	\$ 1,515
Fines	-	(53)
Investment Earnings	<u>767</u>	<u>418</u>
Total Revenues	<u>11,672</u>	<u>1,880</u>
EXPENSES		
Investigations	10,565	7,489
General Counsel/Legal	2,378	3,896
Refunds	-	-
Service Charge to General Revenue	<u>934</u>	<u>150</u>
Total Expenses	<u>13,876</u>	<u>11,535</u>
CHANGE IN ACCOUNT BALANCE	(2,204)	(9,654)
PRIOR PERIOD ADJUSTMENT	-	-
ACCOUNT BALANCE, Beginning of Period	<u>28,979</u>	<u>38,633</u>
ACCOUNT BALANCE, End of Period	<u>\$ 26,775</u>	<u>\$ 28,979</u>

REVENUES

	6/30/2024	6/30/2023
Fees and Charges	\$ 551,850	\$ 465,021
Licenses	526,535	1,609,123
Fines	46,983	55,002
Investment Earnings	70,733	42,003
Refunds	-	0
Other Revenues	<u>42,454</u>	<u>44,976</u>
Total Revenues	<u>1,238,555</u>	<u>2,216,125</u>

EXPENSES

Board Office		
Board Administrative Office	154,317	142,622
Refunds	45,898	42,365
Service Charge to General Revenue	95,413	173,901
Professional Regulation Division		
Inspections	260,933	223,419
Investigations	137,272	263,727
Testing and Continuing Education	61,070	59,188
Attorney General's Office	25,616	17,904
Service Operations		
Central Intake/Licensure	215,723	157,614
Call Center	137,078	139,200
Revenue Bank Charges	21,605	31,386
Department Administrative Costs		
Administration	132,400	120,185
Information Technology	190,150	178,571
General Counsel/Legal	<u>42,199</u>	<u>37,472</u>
Total Expenses	<u>1,519,676</u>	<u>1,587,554</u>

Excess (Deficiency) of Revenues		
Over (Under) Expenses	<u>(281,121)</u>	<u>628,570</u>

TRANSFERS

Transfer of Excess Cash to General Revenue	-	0
Transfer in from General Revenue	<u>397,450</u>	<u> </u>
Total Transfers	<u>397,450</u>	<u>0</u>

CHANGE IN ACCOUNT BALANCE	(281,121)	628,570
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PRIOR PERIOD ADJUSTMENT	-	0
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ACCOUNT BALANCE, Beginning of Period	<u>2,995,714</u>	<u>2,367,143</u>
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ACCOUNT BALANCE, End of Period	<u>\$ 3,112,042</u>	<u>\$ 2,995,714</u>
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REVENUES	6/30/2024	6/30/2023
Unlicensed Activity Fees	\$ 22,870	\$ 20,375
Fines	3,895	5,426
Investment Earnings	<u>5,627</u>	<u>3,073</u>
Total Revenues	<u>32,392</u>	<u>28,874</u>
 EXPENSES		
Board Administrative Office	-	-
Refunds	-	5
Service Charge to General Revenue	2,591	2,310
Investigations	35,520	26,535
General Counsel	<u>-</u>	<u>-</u>
Total Expenses	<u>38,111</u>	<u>28,850</u>
 TRANSFERS		
Transfer of Excess Cash to General Revenue	<u>-</u>	<u>-</u>
Total Transfers	<u>-</u>	<u>-</u>
 CHANGE IN ACCOUNT BALANCE	 (5,719)	 24
PRIOR PERIOD ADJUSTMENT	-	-
Transfer to General Revenue	-	-
ACCOUNT BALANCE, Beginning of Period	<u>221,733</u>	<u>221,709</u>
ACCOUNT BALANCE, End of Period	<u>\$ 216,014</u>	<u>\$ 221,733</u>

(WITH COMPARATIVE TOTALS FOR THE LAST TWELVE MONTHS ENDING JUNE 30, 2023)

REVENUES	6/30/2024	6/30/2023
Fees and Charges	\$ 44,339	\$ 41,848
Licenses	7,375	18,100
Building Permit Surcharge	6,627,240	6,525,112
Fines	105	1,767
Investment Earnings	999,588	460,402
Refunds	-	-
Other Revenues	<u>(5,505)</u>	<u>47,224</u>
Total Revenues	<u>7,673,141</u>	<u>7,094,453</u>
EXPENSES		
Board Office		
Board Administrative Office	244,770	229,865
Refunds	37,084	7,395
Service Charge to General Revenue	610,885	566,965
Professional Regulation Division		
Investigations	19,969	12,951
Testing and Continuing Education	647,023	440,163
Attorney General's Office	49,255	47,419
Service Operations		
Central Intake/Licensure	298,450	183,654
Call Center	66,230	38,184
Revenue Bank Charges	1,135	1,447
Department Administrative Costs		
Administration	57,632	44,950
Information Technology	54,099	51,534
General Counsel/Legal	39,173	13,006
Total Expenses	<u>2,125,705</u>	<u>1,637,531</u>
Excess (Deficiency) of Revenues Over (Under) Expenses	<u>5,547,436</u>	<u>5,456,921</u>
TRANSFERS		
Transfer to General Revenue	-	-
Transfer in from General Revenue	<u>6,975</u>	<u>-</u>
Total Transfers	<u>6,975</u>	<u>-</u>
CHANGE IN ACCOUNT BALANCE	5,547,436	5,456,921
TRANSFER TO CILB RECOVERY FUND		
ACCOUNT BALANCE, Beginning of Period	<u>34,512,839</u>	<u>29,055,918</u>
ACCOUNT BALANCE, End of Period	<u>\$ 40,067,251</u>	<u>\$ 34,512,839</u>

REVENUES	<u>6/30/2024</u>	<u>6/30/2023</u>
Unlicensed Activity Fees	\$ 12,740	\$ 11,595
Investment Earnings	<u>13,541</u>	<u>6,996</u>
Total Revenues	<u>26,281</u>	<u>18,591</u>
 EXPENSES		
Investigations	-	1,465
Refunds	-	-
Service Charge to General Revenue	2,102	1,487
General Counsel	<u>-</u>	<u>-</u>
Total Expenses	<u>2,102</u>	<u>2,952</u>
 CHANGE IN ACCOUNT BALANCE	 24,178	 15,639
 TRANSFERS		
Transfer to General Revenue	-	-
 ACCOUNT BALANCE, Beginning of Period	 <u>508,207</u>	 <u>492,568</u>
 ACCOUNT BALANCE, End of Period	 <u>\$ 532,385</u>	 <u>\$ 508,207</u>

REVENUES

	<u>6/30/2024</u>	<u>6/30/2023</u>
Fees and Charges	\$ 370,713	\$ 362,092
Licenses	470,977	2,087,995
Fines	25,720	6,470
Investment Earnings	15,694	18,442
Refunds	<u>20,350</u>	<u>31,948</u>
Total Revenues	<u>903,455</u>	<u>2,506,946</u>

EXPENSES

Board Office		
Board Administrative Office	64,531	75,238
Refunds	25,535	25,650
Service Charge to General Revenue	70,234	198,504
Professional Regulation Division		
Investigations	933,704	573,979
Testing and Continuing Education	122,480	104,591
Attorney General's Office	4,426	9,888
Service Operations		
Central Intake/Licensure	311,223	222,450
Call Center	106,121	105,822
Revenue Bank Charges	19,285	47,009
Department Administrative Costs		
Administration	132,895	106,137
Information Technology	155,498	120,379
General Counsel/Legal	520	4,224
Interest Assessment	<u>-</u>	<u>-</u>
Total Expenses	<u>1,946,451</u>	<u>1,593,872</u>

Excess (Deficiency) of Revenues		
Over (Under) Expenses	<u>(1,042,997)</u>	<u>913,074</u>

TRANSFERS

Transfer of Excess Cash to General Revenue	-	-
Transfer in from General Revenue	<u>172,900</u>	<u>-</u>
Total Transfers	<u>172,900</u>	<u>-</u>

CHANGE IN ACCOUNT BALANCE	(870,097)	913,074
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PRIOR PERIOD ADJUSTMENT	-	-
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ACCOUNT BALANCE, Beginning of Period	<u>1,228,697</u>	<u>315,622</u>
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ACCOUNT BALANCE, End of Period	<u>\$ 358,600</u>	<u>\$ 1,228,697</u>
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REVENUES

	<u>6/30/2024</u>	<u>6/30/2023</u>
Unlicensed Activity Fees	\$ 16,200	\$ 16,295
Fines	1,158	623
Investment Earnings	<u>7,047</u>	<u>3,940</u>
Total Revenues	<u>24,405</u>	<u>20,858</u>

EXPENSES

Investigations	31,876	29,791
General Counsel/Legal	-	-
Refunds	-	5
Service Charge to General Revenue	<u>1,952</u>	<u>1,668</u>
Total Expenses	<u>33,829</u>	<u>31,465</u>

TRANSFERS

Transfer of Excess Cash to General Revenue	<u>-</u>	<u>-</u>
Total Transfers	<u>-</u>	<u>-</u>

CHANGE IN ACCOUNT BALANCE

(9,424) (10,607)

ACCOUNT BALANCE, Beginning of Period

279,300 289,906

ACCOUNT BALANCE, End of Period

\$ 269,876 \$ 279,300

REVENUESFees and Charges
Licenses
Fines
Investment Earnings
Refunds
Other Revenues

	<u>6/30/2024</u>	<u>6/30/2023</u>
	\$ 1,093,183	\$ 1,227,614
	5,650,300	8,363,034
	420,399	433,539
	(595)	86,342
	375	284
	<u>203,277</u>	<u>224,896</u>
Total Revenues	<u>7,366,939</u>	<u>10,335,709</u>

EXPENSESBoard Office
Board Administrative Office
Refunds
Service Charge to General Revenue
Professional Regulation Division
Inspections
Investigations
Testing and Continuing Education
Attorney General's Office
Service Operations
Central Intake/Licensure
Call Center
Revenue Bank Charges
Department Administrative Costs
Administration
Information Technology
General Counsel/Legal

	950,783	948,513
	289,351	231,839
	566,197	808,308
	786	1,270
	3,832,151	3,615,696
	1,535,872	1,160,230
	247,783	206,831
	1,558,492	958,572
	993,765	758,078
	124,167	130,219
	719,185	657,611
	804,350	676,809
	<u>1,014,225</u>	<u>681,154</u>

Total Expenses

	<u>12,637,105</u>	<u>10,835,131</u>
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Excess (Deficiency) of Revenues
Over (Under) Expenses

	<u>(5,270,166)</u>	<u>(499,422)</u>
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TRANSFERSTransfer of Excess Cash to General Revenue
Transfers in from General Revenue
Transfer to Unlicensed Activity
Total Transfers

	-	-
	<u>3,614,450</u>	
	3,614,450	-
	<u>3,614,450</u>	<u>-</u>

CHANGE IN ACCOUNT BALANCE

	(1,655,716)	(499,422)
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PRIOR PERIOD ADJUSTMENT

	-	-
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ACCOUNT BALANCE, Beginning of Period

	<u>4,359,150</u>	<u>4,646,805</u>
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ACCOUNT BALANCE, End of Period

	<u>\$ 2,703,433</u>	<u>\$ 4,147,383</u>
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FOR THE LAST TWELVE MONTHS ENDING JUNE 30, 2024
(WITH COMPARATIVE TOTALS FOR THE LAST TWELVE MONTHS ENDING JUNE 30, 2023)

REVENUES	<u>6/30/2024</u>	<u>6/30/2023</u>
Investment Earnings	\$ 641,287	\$ 328,340
Refunds	-	-
Fees	-	171
Recovery Fund Reimbursements	52,717	(2,026)
Building Code Surcharge 50% Split	<u>6,627,240</u>	<u>6,525,112</u>
Total Revenues	<u>7,321,244</u>	<u>6,851,597</u>
 EXPENSES		
Service Charge to General Revenue	585,699	548,128
Claims	<u>2,573,359</u>	<u>4,449,552</u>
Total Expenses	<u>3,159,058</u>	<u>4,997,680</u>
Excess (Deficiency) of Revenues Over (Under) Expenses	<u>4,162,185</u>	<u>1,853,917</u>
 TRANSFERS		
Transfer (to)/from Administrative Trust Fund	-	-
Transfer in from Building Code	<u>-</u>	<u>-</u>
Total Transfers	<u>-</u>	<u>-</u>
 CHANGE IN ACCOUNT BALANCE	 4,162,185	 1,853,917
 PRIOR PERIOD ADJUSTMENT	 -	 -
 ACCOUNT BALANCE, Beginning of Period	 <u>23,023,297</u>	 <u>21,381,146</u>
 ACCOUNT BALANCE, End of Period	 <u>\$ 27,185,482</u>	 <u>23,235,064</u>

REVENUES	<u>6/30/2024</u>	<u>6/30/2023</u>
Unlicensed Activity Fees	\$ 229,764	\$ 329,055
Fines	535,699	369,570
Investment Earnings	<u>-</u>	<u>-</u>
Total Revenues	<u>765,463</u>	<u>698,625</u>
EXPENSES		
Investigations	1,330,615	1,142,165
General Counsel/Legal	1,698,729	1,011,627
Refunds	-	-
Service Charge to General Revenue	53,945	54,606
Interest Assessment	<u>91,155</u>	<u>16,046</u>
Total Expenses	<u>3,174,444</u>	<u>2,224,445</u>
TRANSFERS		
Transfer from Operating Account	-	-
Transfer of Excess Cash to General Revenue	<u>-</u>	<u>-</u>
Total Transfers	<u>-</u>	<u>-</u>
CHANGE IN ACCOUNT BALANCE	(2,408,982)	(1,525,820)
ACCOUNT BALANCE, Beginning of Period	<u>(1,653,548)</u>	<u>(127,728)</u>
ACCOUNT BALANCE, End of Period	<u>\$ (4,062,529)</u>	<u>\$ (1,653,548)</u>

REVENUES

	<u>6/30/2024</u>	<u>6/30/2023</u>
Fees and Charges	\$ 1,389,223	\$ 1,344,604
Licenses	3,754,159	7,318,443
Fines	145,116	176,210
Investment Earnings	41,041	39,056
Refunds	-	75
Other Revenues	<u>97,614</u>	<u>253</u>
Total Revenues	<u>5,427,155</u>	<u>8,878,640</u>

EXPENSES

Board Office		
Board Administrative Office	275,235	245,899
Refunds	136,431	86,245
Service Charge to General Revenue	423,258	703,392
Professional Regulation Division		
Inspections	980,285	1,008,259
Investigations	509,996	665,818
Testing and Continuing Education	128,261	169,637
Attorney General's Office	24,675	27,942
Service Operations		
Central Intake/Licensure	1,737,680	1,485,308
Call Center	970,269	850,916
Revenue Bank Charges	118,333	169,385
Department Administrative Costs		
Administration	540,730	462,372
Information Technology	1,527,916	1,429,902
General Counsel/Legal	<u>56,638</u>	<u>84,932</u>
Total Expenses	<u>7,429,708</u>	<u>7,390,005</u>

Excess (Deficiency) of Revenues		
Over (Under) Expenses	<u>(2,002,553)</u>	<u>1,488,635</u>

TRANSFERS

Transfer to General Revenue	-	-
Transfer in from General Revenue	<u>2,831,548</u>	<u>-</u>
Total Transfers	<u>2,831,548</u>	<u>-</u>

CHANGE IN ACCOUNT BALANCE

828,995	1,488,635
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ACCOUNT BALANCE, Beginning of Period

<u>2,483,515</u>	<u>994,879</u>
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ACCOUNT BALANCE, End of Period

<u>\$ 3,312,510</u>	<u>\$ 2,483,515</u>
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REVENUES	<u>6/30/2024</u>	<u>6/30/2023</u>
Unlicensed Activity Fees	\$ 201,760	\$ 192,058
Fines	23,374	15,340
Investment Earnings	<u>79,333</u>	<u>40,582</u>
Total Revenues	<u>304,467</u>	<u>247,980</u>
 EXPENSES		
Investigations	101,094	90,351
Refunds	-	-
Service Charge to General Revenue	24,357	19,838
General Counsel	<u>-</u>	<u>18,628</u>
Total Expenses	<u>125,451</u>	<u>128,817</u>
 TRANSFERS		
Transfer (to)/from Operating Account	<u>-</u>	<u>-</u>
Total Transfers	<u>-</u>	<u>-</u>
 CHANGE IN ACCOUNT BALANCE		
	179,016	119,164
 TRANSFER TO GENERAL REVENUE		
	-	-
 ACCOUNT BALANCE, Beginning of Period		
	<u>2,945,768</u>	<u>2,826,605</u>
 ACCOUNT BALANCE, End of Period		
	<u><u>\$ 3,124,784</u></u>	<u><u>\$ 2,945,768</u></u>

REVENUES	6/30/2024	6/30/2023
Fees and Charges	\$ 752,897	\$ 747,258
Licenses	1,078,823	2,286,292
Fines	36,483	32,444
Investment Earnings	108,513	63,669
Miscellaneous	88,079	64,360
Refunds	<u>492</u>	<u>-</u>
Total Revenues	<u>2,065,287</u>	<u>3,194,023</u>
EXPENSES		
Board Office		
Board Administrative Office	279,589	202,353
Refunds	100,068	57,393
Service Charge to General Revenue	157,218	250,930
Professional Regulation Division		
Investigations	195,456	352,680
Testing and Continuing Education	139,987	172,561
Attorney General's Office	47,748	29,815
Service Operations		
Central Intake/Licensure	695,802	549,910
Call Center	150,494	115,014
Revenue Bank Charges	35,168	44,284
Department Administrative Costs		
Administration	112,476	116,520
Information Technology	133,950	116,533
General Counsel/Legal	<u>1,904</u>	<u>6,244</u>
Total Expenses	<u>2,049,859</u>	<u>2,014,238</u>
Excess (Deficiency) of Revenues		
Over (Under) Expenses	<u>15,428</u>	<u>1,179,785</u>
TRANSFERS		
Transfer to General Revenue	<u>-</u>	<u>-</u>
Transfer in from General Revenue	<u>1,074,385</u>	<u>-</u>
Total Transfers	<u>1,074,385</u>	<u>-</u>
CHANGE IN ACCOUNT BALANCE	<u>1,089,812</u>	<u>1,179,785</u>
TRANSFER TO ULA	1,074,385	-
ACCOUNT BALANCE, Beginning of Period	<u>4,418,498</u>	<u>3,238,712</u>

REVENUES	<u>6/30/2024</u>	<u>6/30/2023</u>
Unlicensed Activity Fees	\$ 40,400	\$ 55,845
Fines	194,988	182,275
Investment Earnings	<u>-</u>	<u>-</u>
Total Revenues	<u>235,388</u>	<u>238,120</u>
 EXPENSES		
Unlicensed Activity	-	-
Investigations	264,302	270,401
Refunds	65	-
General Counsel/Legal	-	213
Service Charge to General Revenue	19,122	19,297
Interest Assessment	<u>(3,707)</u>	<u>(3,098)</u>
Total Expenses	<u>279,782</u>	<u>286,814</u>
 TRANSFERS		
Transfer to Working Capital Fund	<u>-</u>	<u>-</u>
Total Transfers	<u>-</u>	<u>-</u>
 CHANGE IN ACCOUNT BALANCE	 (44,393)	 (48,694)
TRANSFER FROM OPERATING	-	-
ACCOUNT BALANCE, Beginning of Period	<u>190,573</u>	<u>239,267</u>
ACCOUNT BALANCE, End of Period	<u>\$ 146,180</u>	<u>\$ 190,573</u>

REVENUES

	6/30/2024	6/30/2023
Fees and Charges	\$ 207,360	\$ 196,272
Licenses	417,351	51,965
Fines	52,384	31,141
Investment Earnings	-	-
Refunds	<u>13,204</u>	<u>15,554</u>
Total Revenues	<u>690,300</u>	<u>294,933</u>

EXPENSES

Board Office		
Board Administrative Office	163,762	157,852
Refunds	7,904	4,229
Service Charge to General Revenue	54,377	23,025
Professional Regulation Division		
Investigations	43,558	41,207
Education and Testing	-	-
Attorney General's Office	20,154	13,784
Service Operations		
Central Intake/Licensure	4,704	3,239
Call Center	4,386	2,887
Revenue Bank Charges	10,782	3,326
Department Administrative Costs		
Administration	17,682	14,158
Information Technology	14,621	15,002
General Counsel/Legal	36,454	29,855
Interest Assessment	<u>2,687</u>	<u>2,885</u>
Total Expenses	<u>381,070</u>	<u>311,450</u>

Excess (Deficiency) of Revenues		
Over (Under) Expenses	<u>309,230</u>	<u>(16,517)</u>

TRANSFERS

Transfer of Excess Cash to General Revenue	-	-
Transfer in from General Revenue	<u>129,438</u>	<u>-</u>
Total Transfers	<u>129,438</u>	<u>-</u>

CHANGE IN ACCOUNT BALANCE	438,668	(16,517)
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PRIOR PERIOD ADJUSTMENT	-	-
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ACCOUNT BALANCE, Beginning of Period	<u>(158,383)</u>	<u>(141,866)</u>
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(WITH COMPARATIVE TOTALS FOR THE LAST TWELVE MONTHS ENDING JUNE 30, 2023)

REVENUES	<u>6/30/2024</u>	<u>6/30/2023</u>
Unlicensed Activity Fees	\$ 3,055	\$ 315
Fines	-	(49)
Investment Earnings	<u>1,182</u>	<u>629</u>
Total Revenues	<u>4,237</u>	<u>896</u>
 EXPENSES		
Investigations	364	3,256
Refunds	-	-
General Counsel	-	3,789
Service Charge to General Revenue	<u>339</u>	<u>72</u>
Total Expenses	<u>703</u>	<u>7,117</u>
 TRANSFERS		
Transfer to Working Capital Fund	<u>-</u>	<u>-</u>
Total Transfers	<u>-</u>	<u>-</u>
 CHANGE IN ACCOUNT BALANCE	 3,533	 (6,221)
 PRIOR PERIOD ADJUSTMENT	 -	 -
 ACCOUNT BALANCE, Beginning of Period	 <u>43,364</u>	 <u>49,585</u>
 ACCOUNT BALANCE, End of Period	 <u>\$ 46,897</u>	 <u>\$ 43,364</u>

REVENUES

	<u>6/30/2024</u>	<u>6/30/2023</u>
Fees and Charges	\$ 456,200	\$ 497,375
Licenses	179,966	3,999,493
Fines	22,701	16,351
Investment Earnings	105,340	64,351
Other Revenue	4,103	28,463
Refund from FEMC	73,668	241,426
Other Interest	-	-
	<hr/>	<hr/>
Total Revenues	<u>841,978</u>	<u>4,847,458</u>

EXPENSES

Board Office		
FEMC Contracted Services	2,070,000	2,070,000
Refunds	8,480	6,713
Service Charge to General Revenue	61,193	367,956
Attorney General's Office	70,257	53,112
Service Operations		
Call Center	1,950	1,585
Revenue Bank Charges	1,142	89,244
Department Administrative Costs		
Administration	11,033	15,650
Information Technology	208,190	204,839
General Counsel	-	-
	<hr/>	<hr/>
Total Expenses	<u>2,432,244</u>	<u>2,809,100</u>
Excess (Deficiency) of Revenues		
Over (Under) Expenses	<u>(1,590,267)</u>	<u>2,038,358</u>

TRANSFERS

Transfer of Excess Cash to General Revenue	<hr/>	<hr/>
Total Transfers	<hr/>	<hr/>

CHANGE IN ACCOUNT BALANCE

(1,590,267) 2,038,358

PRIOR PERIOD ADJUSTMENT

- -

ACCOUNT BALANCE, Beginning of Period

5,178,047 3,139,689

ACCOUNT BALANCE, End of Period

\$ 3,587,780 \$ 5,178,047

REVENUES	<u>6/30/2024</u>	<u>6/30/2023</u>
Unlicensed Activity Fees	\$ 13,835	\$ 219,310
Investment Earnings	<u>11,067</u>	<u>6,277</u>
Total Revenues	<u>24,902</u>	<u>225,587</u>
 EXPENSES		
Unlicensed Activity	-	-
FEMC Contracted Services	100,875	98,815
Refunds	-	-
Service Charge to General Revenue	<u>1,992</u>	<u>18,047</u>
Total Expenses	<u>102,867</u>	<u>116,862</u>
 TRANSFERS		
Transfer to Working Capital Fund	<u>-</u>	<u>-</u>
Total Transfers	<u>-</u>	<u>-</u>
 CHANGE IN ACCOUNT BALANCE	 (77,965)	 108,725
 TRANSFERS		
Transfer of Excess Cash to General Revenue	0	-
 ACCOUNT BALANCE, Beginning of Period	 <u>478,191</u>	 <u>369,465</u>
 ACCOUNT BALANCE, End of Period	 <u>\$ 400,226</u>	 <u>\$ 478,191</u>

FLORIDA ATHLETIC COMMISSION
STATEMENT OF REVENUE AND EXPENDITURES
FOR THE LAST TWELVE MONTHS ENDING JUNE 30, 2024

(WITH COMPARATIVE TOTALS FOR THE LAST TWELVE MONTHS ENDING JUNE 30, 2023)

REVENUES	2023-2024	2022-2023
Fees and Charges	231,720.00	238,910.00
Licenses	131,170.00	130,790.00
Pay per View Taxes	-	-
Post Event Taxes	1,459,564.15	1,600,349.36
Fines	3,966.45	14,865.33
Refunds	39.71	-
Investment Interest	1,722.77	895.65
Miscellaneous	17,959.51	23,627.25
Refunds Payable	750.10	22,843.64
Unassigned	185.00	3,876.34
	<hr/>	<hr/>
Total Revenues	1,847,077.69	2,036,157.57
	<hr/>	<hr/>
EXPENSES		
Commission Office		
Commission Administrative Office	1,082,290.00	950,288.09
Refunds	1,820.00	21,750.00
Service Charge to General Revenue	156,351.57	166,293.90
Attorney General	9,794.53	12,585.18
Division of Regulation		
Investigations	1,209.44	61,809.42
Service Operations		
Call Center	1,710.86	1,178.24
Central Intake	1,681.06	1,461.81
Bank Charges	8,688.31	7,855.60
Department Administrative Costs		
Administration	71,929.00	58,457.00
General Counsel / Legal	60,358.00	9,722.00
Information Technology	32,477.00	20,356.00
	<hr/>	<hr/>
Total Expenses	1,428,309.77	1,311,757.24
	<hr/>	<hr/>
Excess (Deficiency) of Revenues Over (Under) Expenses	<u>418,767.92</u>	<u>724,400.33</u>
TRANSFERS		
Transfer from General Revenue	-	-
	<hr/>	<hr/>
Total Transfers	-	-
	<hr/>	<hr/>
CHANGE IN ACCOUNT BALANCE	418,767.92	724,400.33
ACCOUNT BALANCE, Beginning of Period	<u><u>1,519,561.55</u></u>	<u><u>795,161.22</u></u>
ACCOUNT BALANCE, End of Period	<u><u>1,938,329.47</u></u>	<u><u>1,519,561.55</u></u>

REVENUES

	<u>6/30/2024</u>	<u>6/30/2023</u>
Fees and Charges	\$ 32,375	\$ 33,650
Licenses	77,028	66,000
Fines	-	30
Investment Earnings	-	-
Refunds	-	-
Misc Revenue	2,138	4,041
	<hr/>	<hr/>
Total Revenues	111,540	103,721

EXPENSES

Board Office		
Board Administrative Office	116,694	119,105
Refunds	2,303	2,840
Service Charge to General Revenue	6,765	7,185
Professional Regulation Division		
Investigations	-	21
Testing and Continuing Education	55,822	60,034
Attorney General's Office	13,091	13,110
Service Operations		
Central Intake/Licensure	6,744	8,138
Call Center	5,977	4,846
Revenue Bank Charges	2,644	1,472
Department Administrative Costs		
Administration	11,158	13,030
Information Technology	16,917	17,971
General Counsel/Legal	-	31
Interest Assessment	24,678	11,066
	<hr/>	<hr/>
Total Expenses	262,792	258,849
Excess (Deficiency) of Revenues		
Over (Under) Expenses	<hr/>	<hr/>
	(151,252)	(155,128)

TRANSFERS

Transfer (to)/from Administrative Trust Fund	-	-
Transfer in from General Revenue	75,438	
	<hr/>	<hr/>

	<u>6/30/2024</u>	<u>6/30/2023</u>
REVENUES		
Unlicensed Activity Fees	\$ 205	\$ 2,755
Investment Earnings	<u>3,126</u>	<u>1,651</u>
Total Revenues	<u>3,331</u>	<u>4,406</u>
EXPENSES		
Refunds	-	-
Investigations	-	1,140
Service Charge to General Revenue	<u>266</u>	<u>353</u>
Total Expenses	<u>266</u>	<u>1,492</u>
TRANSFERS		
Transfer to Working Capital Fund	<u>-</u>	<u>-</u>
Total Transfers	<u>-</u>	<u>-</u>
CHANGE IN ACCOUNT BALANCE	3,064	2,914
PRIOR PERIOD ADJUSTMENT	-	-
ACCOUNT BALANCE, Beginning of Period	<u>118,683</u>	<u>115,768</u>
ACCOUNT BALANCE, End of Period	<u>\$ 121,747</u>	<u>\$ 118,683</u>

REVENUES

	<u>6/30/2024</u>	<u>6/30/2023</u>
Fees and Charges	\$ 126,182	\$ 144,185
Licenses	271,200	125,370
Fines	45	2,771
Investment Earnings	16,452	10,935
Refunds	-	-
Other Revenue	<u>4,345</u>	<u>3,736</u>
Total Revenues	<u>\$ 418,224</u>	<u>\$ 286,997</u>

EXPENSES

Board Office		
Board Administrative Office	103,994	99,251
Refunds	6,870	4,675
Service Charge to General Revenue	32,908	22,586
Professional Regulation Division		
Investigations	35,821	28,950
Testing and Continuing Education	65,042	52,248
Attorney General's Office	-	-
Service Operations		
Central Intake/Licensure	69,660	76,749
Call Center	43,299	36,419
Revenue Bank Charges	13,607	5,082
Department Administrative Costs		
Administration	30,523	28,352
Information Technology	51,171	44,350
General Counsel/Legal	<u>8,788</u>	<u>57,736</u>
DOAH	-	-
Repayment of Temporary Advancement	-	-
Interest on Temporary Advancement	<u>-</u>	<u>-</u>
Total Expenses	<u>461,683</u>	<u>456,398</u>
Excess (Deficiency) of Revenues		
Over (Under) Expenses	<u>(43,459)</u>	<u>(169,401)</u>

TRANSFERS

Transfer to General Revenue	-	-
Transfer in from General Revenue	<u>271,900</u>	<u>-</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

**HOME INSPECTORS LICENSING UNIT
 UNLICENSED ACTIVITY ACCOUNT
 STATEMENT OF REVENUE AND EXPENDITURES
 FOR THE LAST TWELVE MONTHS ENDING JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR THE LAST TWELVE MONTHS ENDING JUNE 30, 2023)**

REVENUES	<u>6/30/2024</u>	<u>6/30/2023</u>
Unlicensed Activity Fees	\$ 4,520	\$ 5,630
Investment Earnings	<u>3,700</u>	<u>1,916</u>
Total Revenues	<u>8,220</u>	<u>7,546</u>
 EXPENSES		
Investigations	1,457	1,793
General Counsel/Legal	-	-
Refunds	-	-
Service Charge to General Revenue	<u>658</u>	<u>604</u>
Total Expenses	<u>2,115</u>	<u>2,396</u>
 TRANSFERS		
Transfer to General Revenue Fund	<u>-</u>	<u>-</u>
Total Transfers	<u>-</u>	<u>-</u>
 CHANGE IN ACCOUNT BALANCE	 6,105	 5,150
ACCOUNT BALANCE, Beginning of Period	<u>139,051</u>	<u>133,901</u>
 ACCOUNT BALANCE, End of Period	 <u>\$ 145,156</u>	 <u>\$ 139,051</u>

REVENUES

	<u>6/30/2024</u>	<u>6/30/2023</u>
Fees and Charges	\$ 51,723	\$ 41,769
Licenses	148,006	16,690
Fines	39	-
Investment Earnings	9,235	5,637
Refunds	-	-
Other Revenues	<u>3,467</u>	<u>3,057</u>
Total Revenues	<u>212,470</u>	<u>67,153</u>

EXPENSES

Board Office		
Board Administrative Office	53,082	52,261
Refunds	2,946	3,685
Service Charge to General Revenue	16,762	5,077
Professional Regulation Division		
Investigations	1,209	3,532
Testing and Continuing Education	82,231	81,387
Attorney General's Office	4,238	8,090
Service Operations		
Central Intake/Licensure	44,997	6,662
Call Center	18,905	8,106
Revenue Bank Charges	4,453	1,203
Department Administrative Costs		
Administration	16,163	11,678
Information Technology	13,180	12,713
General Counsel/Legal	<u>1</u>	<u>(100)</u>
Total Expenses	<u>258,165</u>	<u>194,293</u>
Excess (Deficiency) of Revenues		
Over (Under) Expenses	<u>(45,695)</u>	<u>(127,140)</u>

TRANSFERS

Transfer of Excess Cash to General Revenue	-	-
Transfer in from General Revenue	<u>146,138</u>	<u>-</u>
Total Transfers	<u>146,138</u>	<u>-</u>

CHANGE IN ACCOUNT BALANCE

100,443	(127,140)
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TRANSFER TO GENERAL REVENUE

-	-
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REVENUES	<u>6/30/2024</u>	<u>6/30/2023</u>
Unlicensed Activity Fees	\$ 415	\$ 467
Investment Earnings	<u>865</u>	<u>481</u>
Total Revenues	<u>1,280</u>	<u>948</u>
 EXPENSES		
Investigations	1,822	1,954
Refunds	-	-
General Counsel/Legal	-	-
Service Charge to General Revenue	<u>102</u>	<u>76</u>
Total Expenses	<u>1,924</u>	<u>2,029</u>
 TRANSFERS		
Transfer to Working Capital Fund	<u>-</u>	<u>-</u>
Total Transfers	<u>-</u>	<u>-</u>
 CHANGE IN ACCOUNT BALANCE	 (644)	 (1,082)
 PRIOR PERIOD ADJUSTMENT	 -	 -
 ACCOUNT BALANCE, Beginning of Period	 <u>34,334</u>	 <u>35,416</u>
 ACCOUNT BALANCE, End of Period	 <u>\$ 33,691</u>	 <u>\$ 34,334</u>

REVENUES

	<u>6/30/2024</u>	<u>6/30/2023</u>
Fees and Charges	\$ 108,445	\$ 135,100
Licenses	206,767	116,733
Fines	15	1,423
Investment Earnings	8,738	5,656
Refunds	-	-
Other Revenue	<u>3,750</u>	<u>8,309</u>
Total Revenues	<u>\$ 327,716</u>	<u>\$ 267,221</u>

EXPENSES

Board Office		
Board Administrative Office	106,539	102,007
Refunds	10,882	6,747
Service Charge to General Revenue	25,347	20,838
Professional Regulation Division		
Investigations	19,967	24,153
Testing and Continuing Education	32,308	22,205
Attorney General's Office	-	-
Service Operations		
Central Intake/Licensure	45,469	46,157
Call Center	28,293	28,028
Revenue Bank Charges	9,153	4,728
Department Administrative Costs		
Administration	31,532	29,307
Information Technology	34,470	31,118
General Counsel/Legal	<u>5,845</u>	<u>5,692</u>
Total Expenses	<u>349,806</u>	<u>320,981</u>

Excess (Deficiency) of Revenues		
Over (Under) Expenses	(22,090)	(53,760)

TRANSFERS

Transfer to General Revenue	-	-
Transfer in from General Revenue	<u>210,250</u>	<u>-</u>
Total Transfers	<u>210,250</u>	<u>-</u>

CHANGE IN ACCOUNT BALANCE

	(22,090)	(53,760)
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

**MOLD-RELATED SERVICES LICENSING UNIT
UNLICENSED ACTIVITY ACCOUNT
FOR THE LAST TWELVE MONTHS ENDING JUNE 30, 2024
(WITH COMPARATIVE TOTALS FOR THE LAST TWELVE MONTHS ENDING JUNE 30, 2023)**

REVENUES	6/30/2024	6/30/2023
Unlicensed Activity Fees	\$ 20,070	\$ 18,565
Fines & Penalties	13,167	2,545
Investment Earnings	-	-
	<hr/>	<hr/>
Total Revenues	33,237	21,110
	<hr/>	<hr/>
EXPENSES		
Investigations	14,572	26,535
Refunds	-	-
Service Charge to General Revenue	2,657	1,693
Interest Assessment	28	(50)
	<hr/>	<hr/>
Total Expenses	17,257	28,178
	<hr/>	<hr/>
TRANSFERS		
Transfer to General Revenue	-	-
	<hr/>	<hr/>
Total Transfers	-	-
	<hr/>	<hr/>
CHANGE IN ACCOUNT BALANCE	15,980	(7,069)
ACCOUNT BALANCE, Beginning of Period	(5,389)	1,679
	<hr/>	<hr/>
ACCOUNT BALANCE, End of Period	\$ 10,591	\$ (5,389)
	<hr/> <hr/>	<hr/> <hr/>

**BOARD OF PILOT COMMISSIONERS
OPERATING ACCOUNT
STATEMENT OF REVENUE AND EXPENDITURES
FOR THE LAST TWELVE MONTHS ENDING JUNE 30, 2024
(WITH COMPARATIVE TOTALS FOR THE LAST TWELVE MONTHS ENDING JUNE 30, 2023)**

REVENUES	<u>6/30/2024</u>	<u>6/30/2023</u>
Fees and Charges	\$ 463,774	\$ 476,641
Licenses	338	18,310
Fines	-	2,280
Gross Pilotage Assessment	134,261	134,261
Investment Earnings (Assessment)	(32,329)	(18,244)
Refunds	-	-
Other Revenues	<u>(532)</u>	<u>12,736</u>
Total Revenues	<u>565,512</u>	<u>625,985</u>
 EXPENSES		
Board Office		
Board Administrative Office	330,511	326,725
Refunds	1,115	1,700
Service Charge to General Revenue	45,152	49,943
Attorney General's Office	142,303	44,647
Professional Regulation Division		
Investigations	-	1,766
Testing and Continuing Education	104,406	112,921
Service Operations		
Central Intake/Licensure	2,414	3,017
Call Center	615	464
Revenue Bank Charges	203	430
Department Administrative Costs		
Administration	18,980	20,071
Information Technology	13,935	14,306
General Counsel/Legal	<u>10,677</u>	<u>24,574</u>
Total Expenses	<u>670,311</u>	<u>600,564</u>
Excess (Deficiency) of Revenues Over (Under) Expenses	<u>(104,799)</u>	<u>25,421</u>
 TRANSFERS		
Transfer (to)/from Administrative Trust Fund	-	-
Transfers in from General Revenue	463	-
Total Transfers	<u>463</u>	<u>-</u>
 CHANGE IN ACCOUNT BALANCE	 (104,336)	 25,421
 PRIOR PERIOD ADJUSTMENT	 -	 -
 ACCOUNT BALANCE, Beginning of Period	 <u>(1,068,811)</u>	 <u>(1,094,232)</u>
 ACCOUNT BALANCE, End of Period	 <u>\$ (1,173,148)</u>	 <u>\$ (1,068,811)</u>

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF PILOT COMMISSIONERS
OPERATING ACCOUNT
COMBINING STATEMENT OF REVENUE AND EXPENDITURES
FOR THE LAST TWELVE MONTHS ENDING JUNE 30, 2024
(WITH COMPARATIVE TOTALS FOR THE LAST TWELVE MONTHS ENDING JUNE 30, 2023)

	Harbor Pilots 6/30/2024	Pilot Rate Review 6/30/2024	6/30/2024	6/30/2023
REVENUES				
Fees and Charges	\$ 463,773.59	\$ -	\$ 463,773.59	\$ 476,641.05
Licenses	337.50	-	337.50	18,310.00
Fines	-	-	-	2,280.00
Gross Pilotage Assessment	134,261.49	-	134,261.49	134,261.49
Investment Earnings	16,131.91	-	16,131.91	5,448.87
Refunds	-	-	-	-
Other Revenues	<u>(532.18)</u>	<u>-</u>	<u>(532.18)</u>	<u>12,736.23</u>
Total Revenues	<u>613,972.31</u>	<u>-</u>	<u>613,972.31</u>	<u>649,677.64</u>
EXPENSES				
Board Office/Direct				
Board Administrative Office	193,385	137,126	330,511	326,725
Refunds	1,115	-	1,115	1,700
Service Charge to General Revenue	49,029	(3,877)	45,152	49,943
Investment Interest Assessment	-	48,461	48,461	23,693
Attorney General's Office	10,360	131,944	142,303	44,647
Professional Regulation				
Investigations	-	-	-	1,766
Testing and Continuing Education	104,406	-	104,406	112,921
Service Operations				
Central Intake/Licensure	2,414	-	2,414	3,017
Call Center	615	-	615	464
Revenue Bank Charges	203	-	203	430
Administrative Costs				
Administration	11,523	7,456	18,980	20,071
Information Technology	9,336	4,600	13,935	14,306
General Counsel/Legal	<u>10,677</u>	<u>-</u>	<u>10,677</u>	<u>24,574</u>
Total Expenses	<u>393,062</u>	<u>325,709</u>	<u>718,772</u>	<u>624,257</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenses	<u>220,910</u>	<u>(325,709)</u>	<u>(104,799)</u>	<u>25,421</u>
TRANSFERS				
Transfer (to)/from Pilot Rate Review	-	-	-	-
Transfer in from General Revenue	<u>463</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Transfers	<u>463</u>	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN ACCOUNT BALANCE	221,373	(325,709)	(104,799)	25,421
PRIOR PERIOD ADJUSTMENT	-	-	-	-
ACCOUNT BALANCE, Beginning of Period	<u>450,221</u>	<u>(1,519,033)</u>	<u>(1,068,811)</u>	<u>(1,094,232)</u>
ACCOUNT BALANCE, End of Period	<u>\$ 671,594</u>	<u>\$ (1,844,742)</u>	<u>\$ (1,173,611)</u>	<u>\$ (1,068,811)</u>

UNLICENSED ACTIVITY ACCOUNT
STATEMENT OF REVENUE AND EXPENDITURES
FOR THE LAST TWELVE MONTHS ENDING JUNE 30, 2024
(WITH COMPARATIVE TOTALS FOR THE LAST TWELVE MONTHS ENDING JUNE 30, 2023)

REVENUES	<u>6/30/2024</u>	<u>6/30/2023</u>
Unlicensed Activity Fees	\$ 15	\$ 490
Investment Earnings-----		14
Total Revenues	<u>15</u>	<u>504</u>
 EXPENSES		
Service Charge to General Revenue	<u>1</u>	<u>40</u>
OCG	-	3,180
Total Expenses	<u>1</u>	<u>3,220</u>
 TRANSFERS		
Transfer to Working Capital Fund	<u>-</u>	<u>-</u>
Total Transfers	<u>-</u>	<u>-</u>
 CHANGE IN ACCOUNT BALANCE	 14	 (2,716)
 PRIOR PERIOD ADJUSTMENT	 -	 -
 ACCOUNT BALANCE, Beginning of Period	 <u>501</u>	 <u>3,217</u>
 ACCOUNT BALANCE, End of Period	 <u>\$ 515</u>	 <u>\$ 501</u>

**OPERATING ACCOUNT
STATEMENT OF REVENUE AND EXPENDITURES
FOR THE LAST TWELVE MONTHS ENDING JUNE 30, 2024
(WITH COMPARATIVE TOTALS FOR THE LAST TWELVE MONTHS ENDING JUNE 30, 2023)**

REVENUES	6/30/2024	6/30/2023
Fees and Charges	\$ 580,170	\$ 948,607
Federal Registry	25,200	496,930
Licenses	84,125	1,421,652
Fines	105,911	56,729
Refunds	-	-
Investment Interest	30,083	23,692
Other Revenues	<u>29,646</u>	<u>15,133</u>
Total Revenues	<u>855,135</u>	<u>2,962,744</u>
EXPENSES		
Division Office		
Division Administrative Office	59,076	56,907
Division Legal Office	288,780	206,062
Service Charge to General Revenue	67,757	235,258
Investigations	151,435	148,444
Refunds	8,177	22,016
Federal Registry	563,500	1,335,185
Testing and Continuing Education	26,981	16,010
Attorney General's Office	44,075	34,609
Service Operations		
Central Intake/Licensure	49,717	46,523
Call Center	32,450	52,297
Revenue Bank Charges	14,007	53,325
Department Administrative Costs		
Administration	22,762	31,824
Information Technology	35,424	39,400
General Counsel/Legal	122,974	60,042
DOAH	<u>-</u>	<u>-</u>
Total Expenses	<u>1,487,115</u>	<u>2,337,903</u>
Excess (Deficiency) of Revenues Over (Under) Expenses	<u>(631,980)</u>	<u>624,841</u>
TRANSFERS		
Transfer of Excess Cash to General Revenue	-	-
Transfer in from General Revenue	<u>38,325</u>	<u>-</u>
Total Transfers	<u>38,325</u>	<u>-</u>
CHANGE IN ACCOUNT BALANCE	(593,655)	624,841
ACCOUNT BALANCE, Beginning of Period	<u>1,463,455</u>	<u>838,614</u>
ACCOUNT BALANCE, End of Period	<u>\$ 869,800</u>	<u>\$ 1,463,455</u>

**FLORIDA REAL ESTATE APPRAISAL BOARD
 UNLICENSED ACTIVITY ACCOUNT
 STATEMENT OF REVENUE AND EXPENDITURES
 FOR THE LAST TWELVE MONTHS ENDING JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR THE LAST TWELVE MONTHS ENDING JUNE 30, 2023)**

REVENUES	<u>6/30/2024</u>	<u>6/30/2023</u>
Unlicensed Activity Fees	\$ 1,835	\$ 3,675
Investment Earnings	<u>4,073</u>	<u>2,187</u>
Total Revenues	<u>5,908</u>	<u>5,862</u>
EXPENSES		
Division Administration ULA	-	2,475
Investigations	-	-
General Counsel/Legal	1,238	4,641
Refunds	10	20
Service Charge to General Revenue	<u>472</u>	<u>467</u>
Total Expenses	<u>1,719</u>	<u>7,603</u>
CHANGE IN ACCOUNT BALANCE	4,188	(1,741)
PRIOR PERIOD ADJUSTMENT	-	-
ACCOUNT BALANCE, Beginning of Period	<u>165,298</u>	<u>167,039</u>
ACCOUNT BALANCE, End of Period	<u><u>\$ 169,486</u></u>	<u><u>\$ 165,298</u></u>

OPERATING ACCOUNT
STATEMENT OF REVENUE AND EXPENDITURES
FOR THE LAST TWELVE MONTHS ENDING JUNE 30, 2024
(WITH COMPARATIVE TOTALS FOR THE LAST TWELVE MONTHS ENDING JUNE 30, 2023)

REVENUES	<u>6/30/2024</u>	<u>6/30/2023</u>
Fees and Charges	\$ 844,585	\$ 1,123,671
Licenses	9,807,612	13,135,636
Fines	49,134	62,039
Investment Earnings	23,704	62,372
Refunds	138	97
Other Revenues	<u>191,845</u>	<u>250,992</u>
Total Revenues	<u>10,917,018</u>	<u>14,634,806</u>
EXPENSES		
Division Office		
Division Administrative Office	2,088,716	1,811,602
Division Legal Office	1,094,569	742,853
Service Charge to General Revenue	866,677	1,156,363
Investigations	2,877,271	2,820,432
Refunds	181,438	250,019
Testing and Continuing Education	389,052	398,909
Attorney General's Office	79,204	83,751
Service Operations		
Central Intake/Licensure	2,295,486	2,484,318
Call Center	1,543,248	1,357,603
Revenue Bank Charges	249,409	312,316
Department Administrative Costs		
Administration	849,541	844,618
Information Technology	2,590,392	2,464,555
General Counsel/Legal	<u>482,958</u>	<u>240,590</u>
Total Expenses	<u>15,587,960</u>	<u>14,967,929</u>
Excess (Deficiency) of Revenues		
Over (Under) Expenses	<u>(4,670,942)</u>	<u>(333,123)</u>
TRANSFERS		
Transfer of Excess Cash to General Revenue	-	-
Transfer to Real Estate Appraisal Board	-	-
Transfer to Real Estate Recovery Fund	-	400,000
Transfer in from General Revenue	<u>4,781,811</u>	
Total Transfers	<u>4,781,811</u>	<u>400,000</u>
CHANGE IN ACCOUNT BALANCE	110,869	(733,123)
PRIOR PERIOD ADJUSTMENT	<u>-</u>	<u>-</u>
ACCOUNT BALANCE, Beginning of Period	<u>3,112,387</u>	<u>3,845,510</u>
ACCOUNT BALANCE, End of Period	<u>\$ 3,223,256</u>	<u>\$ 3,112,387</u>

EDUCATION AND RESEARCH FOUNDATION ACCOUNT
STATEMENT OF REVENUE AND EXPENDITURES
FOR THE LAST TWELVE MONTHS ENDING JUNE 30, 2024
(WITH COMPARATIVE TOTALS FOR THE LAST TWELVE MONTHS ENDING JUNE 30, 2023)

REVENUES	<u>6/30/2024</u>	<u>6/30/2023</u>
Investment Earnings	88,992	46,924
Refunds	-	-
Transfers	-	-
	<hr/>	<hr/>
Total Revenues	<u>88,992</u>	<u>46,924</u>
 EXPENSES		
Scholarships	-	-
Service Charge to General Revenue	7,119	3,754
	<hr/>	<hr/>
Total Expenses	<u>7,119</u>	<u>3,754</u>
 TRANSFERS		
Transfer of Excess from RECOM	-	-
	<hr/>	<hr/>
Total Transfers	<u>-</u>	<u>-</u>
 CHANGE IN ACCOUNT BALANCE	 81,873	 43,170
PRIOR PERIOD ADJUSTMENT	-	-
ACCOUNT BALANCE, Beginning of Period	3,391,019	3,347,849
Restricted	<u>(3,000,000)</u>	<u>(3,000,000)</u>
 ACCOUNT BALANCE, End of Period	 <u>\$ 472,892</u>	 <u>\$ 391,019</u>

**UNLICENSED ACTIVITY ACCOUNT
STATEMENT OF REVENUE AND EXPENDITURES
FOR THE LAST TWELVE MONTHS ENDING JUNE 30, 2024
(WITH COMPARATIVE TOTALS FOR THE LAST TWELVE MONTHS ENDING JUNE 30, 2023)**

REVENUES	<u>6/30/2024</u>	<u>6/30/2023</u>
Unlicensed Activity Fees	\$ 285,512	\$ 1,248,485
Investment Earnings	<u>68,415</u>	<u>41,076</u>
Total Revenues	<u>353,928</u>	<u>1,289,561</u>
 EXPENSES		
Board Admin	-	-
General Counsel/Legal	342,685	425,215
Investigations	511,344	300,902
Refunds	40	85
Service Charge to General Revenue	<u>28,311</u>	<u>103,158</u>
Total Expenses	<u>882,381</u>	<u>829,360</u>
 TRANSFERS		
Transfer of Excess Cash to General Revenue	<u>-</u>	<u>-</u>
Total Transfers	<u>-</u>	<u>-</u>
 CHANGE IN ACCOUNT BALANCE	 (528,453)	 460,201
 PRIOR PERIOD ADJUSTMENT	 -	 -
 ACCOUNT BALANCE, Beginning of Period	 <u>3,023,553</u>	 <u>2,563,352</u>
 ACCOUNT BALANCE, End of Period	 <u>\$ 2,495,101</u>	 <u>\$ 3,023,553</u>

REVENUES	<u>6/30/2024</u>	<u>6/30/2023</u>
Licenses	\$ -	\$ -
Fines	97,884	69,755
Investment Earnings	22,448	4,968
Refunds	-	-
Other Revenues	-	-
Total Revenues	<u>120,332</u>	<u>74,723</u>
EXPENSES		
Claims	138,696	264,438
Service Charge to General Revenue	<u>1,796</u>	<u>397</u>
Total Expenses	<u>140,492</u>	<u>264,835</u>
TRANSFERS		
Transfer from Real Estate Commission	<u>-</u>	<u>400,000</u>
Total Transfers	<u>-</u>	<u>400,000</u>
CHANGE IN ACCOUNT BALANCE	(20,161)	209,888
PRIOR PERIOD ADJUSTMENT	-	-
ACCOUNT BALANCE, Beginning of Period	<u>909,915</u>	<u>700,027</u>
Restricted		
ACCOUNT BALANCE, End of Period	<u>\$ 889,754</u>	<u>\$ 909,915</u>

REVENUES

	<u>6/30/2024</u>	<u>6/30/2023</u>
Fees and Charges	\$ 14,642	\$ 14,700
Licenses	88,825	25,725
Fines	-	1,356
Refunds	-	-
Other Revenues	1,540	1,655
One Time Assessment	-	-
	<hr/>	<hr/>
Total Revenues	105,007	43,435

EXPENSES

Board Office		
Board Administrative Office	30,603	30,209
Refunds	1,690	2,035
Service Charge to General Revenue	7,076	2,661
Professional Regulation Division		
Investigations	6,047	2,357
Testing and Continuing Education	-	-
Service Operations		
Central Intake/Licensure	9,407	5,447
Call Center	8,414	3,724
Revenue Bank Charges	2,043	530
Department Administrative Costs		
Administration	7,276	3,722
Information Technology	4,685	3,187
General Counsel/Legal	883	5,782
Interest Assessment	14,863	8,141
	<hr/>	<hr/>
Total Expenses	92,987	67,795
Excess (Deficiency) of Revenues Over (Under) Expenses	<hr/>	<hr/>
	12,020	(24,360)

TRANSFERS

Transfer (to)/from Administrative Trust Fund	-	-
Transfer in from General Revenue	86,500	-
Total Transfers	<hr/>	<hr/>
	86,500	-

CHANGE IN ACCOUNT BALANCE

98,520 (24,360)

PRIOR PERIOD ADJUSTMENT

- -

ACCOUNT BALANCE, Beginning of Period

 (509,656) (485,296)

ACCOUNT BALANCE, End of Period

\$ (411,136) \$ (509,656)

REVENUES	<u>6/30/2024</u>	<u>6/30/2023</u>
Unlicensed Activity Fees	\$ 2,255	\$ 355
Fines	<u>-</u>	<u>(9,977)</u>
Total Revenues	<u>2,255</u>	<u>(9,622)</u>
 EXPENSES		
Refunds	-	-
Investigations	8,015	7,651
General Counsel/Legal	455	-
Service Charge to General Revenue	(165)	(946)
Interest Assessment	<u>4,313</u>	<u>2,205</u>
Total Expenses	<u>12,618</u>	<u>8,910</u>
 TRANSFERS		
Transfer (to)/from Operating Account	<u>-</u>	<u>-</u>
Total Transfers	<u>-</u>	<u>-</u>
 CHANGE IN ACCOUNT BALANCE	 (10,363)	 (18,531)
 PRIOR PERIOD ADJUSTMENT	 -	 -
 ACCOUNT BALANCE, Beginning of Period	 <u>(144,181)</u>	 <u>(125,649)</u>
 ACCOUNT BALANCE, End of Period	 <u><u>\$ (154,543)</u></u>	 <u><u>\$ (144,181)</u></u>

REVENUES	<u>6/30/2024</u>	<u>6/30/2023</u>
Fees and Charges	\$ 406,630	\$ 402,579
Licenses	1,307,085	94,815
Fines	80,723	7,412
Investment Earnings	27,037	18,467
Refunds	345	-
Miscellaneous	<u>18,523</u>	<u>42,807</u>
Total Revenues	<u>1,840,343</u>	<u>566,081</u>
EXPENSES		
Board Office		
Board Administrative Office	371,405	285,875
Refunds	18,815	17,068
Service Charge to General Revenue	145,722	43,921
Professional Regulation Division		
Inspections	80,808	46,868
Investigations	304,369	213,685
Testing and Continuing Education	71,655	81,414
Attorney General's Office	27,500	28,466
Service Operations		
Central Intake/Licensure	189,459	139,706
Call Center	68,052	40,786
Revenue Bank Charges	36,852	8,505
Department Administrative Costs		
Administration	85,984	62,359
Information Technology	105,292	89,260
General Counsel/Legal	89,329	2,782
Interest Assessment	<u>-</u>	<u>-</u>
Total Expenses	<u>1,595,241</u>	<u>1,060,696</u>
Excess (Deficiency) of Revenues		
Over (Under) Expenses	<u>245,101</u>	<u>(494,615)</u>
TRANSFERS		
Transfer of Excess Cash to General Revenue	-	-
Transfer in from General Revenue	<u>1,297,928</u>	<u>-</u>
Total Transfers	<u>1,297,928</u>	<u>-</u>
CHANGE IN ACCOUNT BALANCE	1,543,029	(494,615)
PRIOR PERIOD ADJUSTMENT	-	-
ACCOUNT BALANCE, Beginning of Period	<u>1,187,185</u>	<u>1,681,800</u>
ACCOUNT BALANCE, End of Period	<u>\$ 2,730,214</u>	<u>\$ 1,187,185</u>

REVENUES	<u>6/30/2024</u>	<u>6/30/2023</u>
Unlicensed Activity Fees	\$ 5,065	\$ 5,260
Fines	2,500	928
Investment Earnings	<u>4,319</u>	<u>2,498</u>
Total Revenues	<u>11,884</u>	<u>8,686</u>
EXPENSES		
Investigations	17,669	15,628
General Counsel/Legal	2,702	3,683
Service Charge to General Revenue	951	695
Refunds	<u>-</u>	<u>-</u>
Total Expenses	<u>21,322</u>	<u>20,006</u>
TRANSFERS		
Transfer of Excess Cash to General Revenue	<u>-</u>	<u>-</u>
Total Transfers	<u>-</u>	<u>-</u>
CHANGE IN ACCOUNT BALANCE	(9,438)	(11,320)
TRANSFER TO GENERAL REVENUE	-	-
ACCOUNT BALANCE, Beginning of Period	<u>176,239</u>	<u>187,559</u>
ACCOUNT BALANCE, End of Period	<u><u>\$ 166,801</u></u>	<u><u>\$ 176,239</u></u>

Probable Cause, Administrative Complaints and Discipline

Section 455.2285, Florida Statutes, requires the Department's annual report to include the following:

- The number of complaints received and investigated [Section 455.2285(2), Florida Statutes];
- The number of findings of probable cause made [Section 455.2285(3), Florida Statutes];
- The number of findings of no probable cause made [Section 455.2285(4), Florida Statutes];
- The number of administrative complaints filed [Section 455.2285(5), Florida Statutes];
- The disposition of all administrative complaints [Section 455.2285(6), Florida Statutes]; and
- A description of disciplinary actions taken [Section 455.2285(7), Florida Statutes].

See the table on page 87 for data regarding findings of probable cause, findings of no probable cause, the number and disposition of administrative complaints and description of disciplinary action taken.

Department Efforts to Increase Disposition of Open Cases

Section 455.2285(8), Florida Statutes, requires the Department to provide a description of any effort by the Department, for any disciplinary cases under its jurisdiction, to reduce or otherwise close any investigation or disciplinary proceeding not before the Division of Administrative Hearings (DOAH) under Chapter 120, Florida Statutes, or otherwise not completed within one year after the initial filing of a complaint under Chapter 455, Florida Statutes. Cases remain open for a variety of reasons, including continuing investigation, subsequent violations by the party in question and ongoing settlement negotiations. As cases progress, they are aggressively forwarded to DOAH for final hearing or settled upon agreement by the parties. Cases are not closed simply due to the length of time they have been at the Department.

The Department also works with the various boards to expeditiously resolve minor cases that do not involve consumer harm.

Status of Rule Development Providing for Disciplinary Guidelines

Section 455.2285(9), Florida Statutes, requires the Department to report the status of the development and implementation of rules providing for disciplinary guidelines pursuant to s. 455.2273, Florida Statutes. The Department is continually reviewing disciplinary guidelines, discussing proposed changes if necessary, and either entering into rulemaking or working with the boards to enter rulemaking, to make sure the disciplinary guidelines are utilized in the least restrictive manner while protecting the health, safety and welfare of the public.

Recommendations for Administrative and Statutory Changes

Section 455.2285(10), Florida Statutes, requires the Department to provide recommendations for administrative and statutory changes necessary to facilitate efficient and cost-effective operation of the Department and the various boards. The Department continues to review its processes to determine where it can improve customer service and reduce regulatory barriers. The Department will continue to explore administrative and statutory changes that improve its services.

COMPLAINT STATISTICS FISCAL YEAR 2023-2024

	Complaints Received	Legally Sufficient	Probable Cause	No Probable Cause	Administrative Complaints Filed	Final Orders
Accountancy	473	285	83	299	85	108
Asbestos	13	4	0	10	0	0
Athlete Agents	10	1	0	7	0	0
Auctioneers	64	20	1	43	1	3
Barbers	665	413	76	353	45	307
Boxing Commission	57	11	11	26	12	6
Building Code Admin. and Inspectors	169	50	0	198	0	1
Community Association Managers	2,253	777	3	1,372	13	54
Construction Industry	9,898	4,928	1,353	5,795	1,582	1,938
Cosmetology	2,607	1,249	302	1,852	269	535
Electrical Contractors	952	567	242	543	249	321
Employee Leasing	163	132	56	95	53	40
Geologists	1	0	0	0	0	0
Harbor Pilots	11	8	0	2	1	1
Home Inspectors	129	32	3	122	4	3
Landscape Arch.	57	3	0	62	0	0
Mold-Related Services	139	38	9	131	10	12
Real Estate Commission	5,380	2,040	339	3,517	337	291
Real Estate Appraisers	369	273	35	53	37	125
Talent Agents	50	10	0	51	0	0
Veterinary Medicine	611	285	20	275	26	44
Totals	24,071	11,126	2,533	14,806	2,724	3,789

- **Complaints Received** refers to the total number of complaints actually received and entered into the Department's single licensing computer system during the reporting period.
- **Legally Sufficient** refers to the total number of complaints reviewed by the Division that met the standard of legal sufficiency established in section 455.225 (1), Florida Statutes.
- **Findings of Probable Cause** refers to the total number of cases that have been presented either to a probable cause panel, or the Department when there is no board or the finding of probable cause has been delegated to the Department by the Board during the reporting period and probable cause has been found. Probable cause means that there is some evidence considered by the panel, or the Department, that would reasonably indicate that a violation by Respondent of the practice act or rules occurred. This includes the issuance of Notices to Cease and Desist and Filed Citations.
- **Findings of No Probable Cause** refers to the total number of cases that were presented either to a probable cause panel of the Board, or the Department when there is no board or the finding of probable cause has been delegated to the Department by the Board, during the reporting period and probable cause has not been found.
- **Number of Administrative Complaints Filed** refers to the total number of administrative complaints filed during the reporting period. An administrative complaint is the charging document that details for the Respondent the violations of statute and/or rule upon which probable cause was found.
- **Final Orders** refers to the disposition of a case where probable cause is found and disciplinary action has been taken.