



**TEXAS STATE BOARD  
of PUBLIC ACCOUNTANCY**

**William Treacy, Executive Director**

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October 31, 2024

Honorable Greg Abbott, Governor  
Honorable Joan Huffman, Chair of the Senate Finance Committee  
Honorable Greg Bonnen, Chair, House Appropriations Committee  
Jerry McGinty, Director, Legislative Budget Board

Ladies and Gentlemen:

We are pleased to submit the Texas State Board of Public Accountancy's report as required by *Section 472.104 (b), Chapter 472* of the *Texas Government Code*.

If you have any questions, please call Lorna Schwimmer-Staggs, CPA, at (512) 305-7815.

Sincerely,

TEXAS STATE BOARD OF  
PUBLIC ACCOUNTANCY

A handwritten signature in cursive script that reads "William Treacy".

WILLIAM TREACY  
Executive Director

Enclosure

xc: TSBPA Executive Committee

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# TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY



Self-Directed Semi-Independent Agency Report

Texas Government Code, Chapter 472

October 31, 2024

# TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

## Self-Directed Semi-Independent Agency Report

### Texas Government Code, Chapter 472

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#### Sec. 472.104. REPORTING REQUIREMENTS.

(b) In addition to the reporting requirements of Subsection (a), each agency shall report annually, not later than November 1, to the governor, to the committee of each house of the legislature that has jurisdiction over appropriations, and to the Legislative Budget Board the following:

(1) the salary for agency personnel and the total amount of per diem expenses and travel expenses paid for all agency employees, including trend performance data for the preceding five fiscal years; .....	1 – 6
(2) the total amount of per diem expenses and travel expenses paid for each member of the governing body of each agency, including trend performance data for the preceding five fiscal years; .....	1 - 6
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TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

Self-Directed Semi-Independent Agency Report

Government Code Chapter 472, Section 472.104 (b) (1) (2)

**Sec. 472.104 (b) (1):**

Agency Personnel Salary Expenditures\* - FY 24 \$ 3,287,161.17

Agency Personnel Per Diem and Travel Expenditures Paid\* - FY 24 \$ 14,253.46

**Sec. 472.104 (b) (2):**

Board Member Per Diem and Travel Expenditures Paid\* - FY 24

(listed in alphabetical order)

Name	Residence	Per Diem	Travel
Susan I. Adams, CPA	Colleyville	\$ -	\$ -
Kimberly "Kim" D. Crawford, CPA	Arlington	\$ 400.00	\$ 1,586.28
Olivia Espinoza-Riley, CPA	Addison	\$ -	\$ 1,467.41
Renee D. Foshee, Esq., CPA	San Marcos	\$ -	\$ 1,262.96
Himesh M. Gandhi, Esq.	Sugar Land	\$ -	\$ -
Ray R. Garcia, CPA	Houston	\$ -	\$ -
Jamie D. Grant	Arlington	\$ -	\$ -
Jill A. Holup	Austin	\$ -	\$ -
Kevin J. Koch, CPA	Temple	\$ -	\$ -
Sherri B. Merket	Midland	\$ 100.00	\$ 799.97
Thomas M. Neuhoff, CPA	Tyler	\$ 500.00	\$ 2,275.82
Debra D. Seefeld, CPA	Montgomery	\$ 1,900.00	\$ 5,352.01
Jeannette P. Smith, CPA	Mission	\$ -	\$ -
Sheila M. Vallés-Pankratz	Mission	\$ -	\$ -
Susan M. Warren, CPA	Georgetown	\$ -	\$ -
Hotel Taxes Reimbursed			(192.54)
<b>Totals</b>		<b>\$ 2,900.00</b>	<b>\$ 12,551.91</b>

\*Per Chapter 472 of the Texas Government Code, salary expenditures are what was earned during FY 24 (i.e. accrual basis), whereas per diem and travel expenditures are what was paid in FY 24 (i.e. cash basis). The AFR is on a modified accrual basis and reflects the above travel and per diem payments made plus estimated payables, minus prior year estimated payables.

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

Self-Directed Semi-Independent Agency Report

Government Code Chapter 472, Section 472.104 (b) (1) (2)

**Sec. 472.104 (b) (1):**

Agency Personnel Salary Expenditures* - FY 23	\$ 3,182,402.34
Agency Personnel Per Diem and Travel Expenditures Paid* - FY 23	\$ 12,520.72

**Sec. 472.104 (b) (2):**

Board Member Per Diem and Travel Expenditures Paid\* - FY 23  
(listed in alphabetical order)

Name	Residence	Per Diem	Travel
Susan I. Adams, CPA	Colleyville	\$ -	\$ 2,949.43
Manuel "Manny" Cavazos IV, Esq., CPA	Austin	\$ 6,800.00	\$ 2,305.68
Kimberly "Kim" D. Crawford, CPA	Arlington	\$ 400.00	\$ 1,748.66
Olivia Espinoza-Riley, CPA	Addison	\$ -	\$ 1,171.60
Renee D. Foshee, Esq., CPA	San Marcos	\$ -	\$ 1,011.46
Lisa A. Friel, CPA	San Antonio	\$ 1,700.00	\$ 103.75
Himesh M. Gandhi, Esq.	Sugar Land	\$ -	\$ -
Ray R. Garcia, CPA	Houston	\$ -	\$ -
Jamie D. Grant	Arlington	\$ -	\$ -
Jill A. Holup	Austin	\$ -	\$ -
James D. "Jim" Ingram IV, CPA	College Station	\$ 1,700.00	\$ 907.41
Kevin J. Koch, CPA	Temple	\$ -	\$ -
Sherri B. Merket	Midland	\$ -	\$ 430.34
Thomas M. Neuhoff, CPA	Tyler	\$ 400.00	\$ 1,987.64
Debra D. Seefeld, CPA	Montgomery	\$ 400.00	\$ 2,054.85
Debra S. Sharp	Houston	\$ -	\$ -
Jeannette P. Smith, CPA	Mission	\$ -	\$ -
Sheila M. Vallés-Pankratz	Mission	\$ -	\$ -
Susan M. Warren, CPA	Georgetown	\$ -	\$ -
Hotel Taxes Reimbursed			(105.86)
Totals		<u>\$ 11,400.00</u>	<u>\$ 14,564.96</u>

\*Per Chapter 472 of the Texas Government Code, salary expenditures are what was earned during FY 23 (i.e. accrual basis), whereas per diem and travel expenditures are what was paid in FY 23 (i.e. cash basis). The AFR is on a modified accrual basis and reflects the above travel and per diem payments made plus estimated payables, minus prior year estimated payables.

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

Self-Directed Semi-Independent Agency Report

Government Code Chapter 472, Section 472.104 (b) (1) (2)

**Sec. 472.104 (b) (1):**

Agency Personnel Salary Expenditures\* - FY 22 \$ 3,010,396.94

Agency Personnel Per Diem and Travel Expenditures Paid\* - FY 22 \$ 6,499.86

**Sec. 472.104 (b) (2):**

Board Member Per Diem and Travel Expenditures Paid\* - FY 22

(listed in alphabetical order)

Name	Residence	Per Diem	Travel
Susan I. Adams, CPA	Colleyville	\$ -	\$ 883.25
Manuel "Manny" Cavazos IV, Esq., CPA	Austin	\$ 5,200.00	417.46
Olivia Espinoza-Riley, CPA	Addison	\$ -	-
Renee D. Foshee, Esq., CPA	San Marcos	\$ -	-
Lisa A. Friel, CPA	San Antonio	\$ 1,200.00	286.88
Ray R. Garcia, CPA	Houston	\$ -	-
Jamie D. Grant	Arlington	\$ -	-
James D. "Jim" Ingram IV, CPA	College Station	\$ 1,500.00	984.92
Kevin J. Koch, CPA	Temple	\$ -	-
Timothy L. "Tim" LaFrey, Esq., CPA	Austin	\$ -	-
Roselyn "Rosie" Morris, Ph.D., CPA	San Marcos	\$ -	-
Debra D. Seefeld, CPA	Montgomery	\$ -	1,690.46
Debra S. Sharp	Houston	\$ -	-
Jeannette P. Smith, CPA	Mission	\$ -	-
Sheila M. Vallés-Pankratz	Mission	\$ -	-
Joyce A. Yannuzzi	New Braunfels	\$ -	-
Hotel Taxes Reimbursed			(165.72)
Totals		\$ 7,900.00	\$ 4,262.97

\*Per Chapter 472 of the Texas Government Code, salary expenditures are what was earned during FY 22 (i.e. accrual basis), whereas per diem and travel expenditures are what was paid in FY 22 (i.e. cash basis). The AFR is on a modified accrual basis and reflects the above travel and per diem payments made plus estimated payables, minus prior year estimated payables.

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

Self-Directed Semi-Independent Agency Report

Government Code Chapter 472, Section 472.104 (b) (1) (2)

**Sec. 472.104 (b) (1):**

Agency Personnel Salary Expenditures\* - FY 21 \$ 2,815,155.35

Agency Personnel Per Diem and Travel Expenditures Paid\* - FY 21 \$ 258.58

**Sec. 472.104 (b) (2):**

Board Member Per Diem and Travel Expenditures Paid\* - FY 21

(listed in alphabetical order)

Name	Residence	Per Diem	Travel
Susan I. Adams, CPA	Colleyville	\$ -	\$ -
Manuel "Manny" Cavazos IV, Esq., CPA	Austin	\$ 3,330.00	283.97
Susan Fletcher	Frisco	\$ -	2,265.80
Olivia Espinoza-Riley, CPA	Addison	\$ -	-
Renee D. Foshee, Esq., CPA	San Marcos	\$ -	-
Lisa A. Friel, CPA	San Antonio	\$ 1,030.00	-
Ray R. Garcia, CPA	Houston	\$ -	-
Jamie D. Grant	Arlington	\$ -	-
James D. "Jim" Ingram IV, CPA	College Station	\$ 1,400.00	-
Kevin J. Koch, CPA	Temple	\$ -	-
Timothy L. "Tim" LaFrey, Esq., CPA	Austin	\$ 600.00	-
Roselyn "Rosie" Morris, Ph.D., CPA	San Marcos	\$ 2,030.00	-
Debra D. Seefeld, CPA	Montgomery	\$ -	-
Debra S. Sharp	Houston	\$ -	-
Jeannette P. Smith, CPA	Mission	\$ -	-
Sheila M. Vallés-Pankratz	Mission	\$ -	-
Joyce A. Yannuzzi	New Braunfels	\$ 200.00	-
Hotel Taxes Reimbursed			(37.80)
Totals		<u>\$ 8,590.00</u>	<u>\$ 2,511.97</u>

\*Per Chapter 472 of the Texas Government Code, salary expenditures are what was earned during FY 21 (i.e. accrual basis), whereas per diem and travel expenditures are what was paid in FY 21 (i.e. cash basis). The AFR is on a modified accrual basis and reflects the above travel and per diem payments made plus estimated payables, minus prior year estimated payables.

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

Self-Directed Semi-Independent Agency Report

Government Code Chapter 472, Section 472.104 (b) (1) (2)

**Sec. 472.104 (b) (1):**

Agency Personnel Salary Expenditures\* - FY 20 \$ 2,748,368.35

Agency Personnel Per Diem and Travel Expenditures Paid\* - FY 20 \$ 3,527.04

**Sec. 472.104 (b) (2):**

Board Member Per Diem and Travel Expenditures Paid\* - FY 20

(listed in alphabetical order)

Name	Residence	Per Diem	Travel
Kelly V. Aimone, Esq.	Houston	\$ 150.00	\$ 1,217.62
Manuel "Manny" Cavazos IV, Esq., CPA	Austin	\$ 840.00	\$ 1,634.70
Susan Fletcher	Frisco	\$ 60.00	\$ -
Lisa A. Friel, CPA	San Antonio	\$ -	\$ 569.70
Jamie D. Grant	Arlington	\$ -	\$ -
Donna J. Hugly, CPA	Addison	\$ 120.00	\$ -
James D. "Jim" Ingram IV, CPA	College Station	\$ 430.00	\$ 1,147.14
Ross T. Johnson, CPA	Houston	\$ -	\$ 1,254.88
Kevin J. Koch, CPA	Temple	\$ -	\$ -
Timothy L. "Tim" LaFrey, Esq., CPA	Austin	\$ 100.00	\$ -
Ross T. Johnson, CPA	Houston	\$ -	\$ 1,254.88
Robert M. "Bob" McAdams, CPA	San Antonio	\$ 60.00	\$ 114.00
Roselyn "Rosie" Morris, Ph.D., CPA	San Marcos	\$ 420.00	\$ 394.86
Benjamin "Ben" Peña, CFE, CPA	Brownsville	\$ 540.00	\$ 4,866.31
Cassandra Ruiz, CPA	Prosper	\$ -	\$ 295.95
Debra D. Seefeld, CPA	Montgomery	\$ -	\$ -
Debra S. Sharp	Houston	\$ -	\$ 1,540.48
Jeannette P. Smith, CPA	Mission	\$ -	\$ -
Kimberly E. Wilkerson, Esq.	Lubbock	\$ -	\$ -
Joyce A. Yannuzzi	New Braunfels	\$ 150.00	\$ 598.56
Hotel Taxes Reimbursed			(229.08)
Totals		\$ 2,870.00	\$ 14,660.00

\*Per Chapter 472 of the Texas Government Code, salary expenditures are what was earned during FY 20 (i.e. accrual basis), whereas per diem and travel expenditures are what was paid in FY 20 (i.e. cash basis). The AFR is on a modified accrual basis and reflects the above travel and per diem payments made plus estimated payables, minus prior year estimated payables.

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

Self-Directed Semi-Independent Agency Report

Government Code Chapter 472, Section 472.104 (b) (1) (2)

**Sec. 472.104 (b) (1):**

Agency Personnel Salary Expenditures\* - FY 19 \$ 2,759,595.36

Agency Personnel Per Diem and Travel Expenditures Paid\* - FY 19 \$ 10,007.81

**Sec. 472.104 (b) (2):**

Board Member Per Diem and Travel Expenditures Paid\* - FY 19

(listed in alphabetical order)

Name	Residence	Per Diem	Travel
Manuel "Manny" Cavazos IV, Esq., CPA	Austin	1,200.00	4,028.45
Jonathan B. Cluck, Esq.	Fair Oaks Ranch	180.00	-
Susan Fletcher	Frisco	450.00	1,067.30
Lisa A. Friel, CPA	San Antonio	-	444.46
Jamie D. Grant	Arlington	180.00	-
Donna J. Hugly, CPA	Addison	630.00	1,616.59
James D. "Jim" Ingram IV, CPA	College Station	450.00	1,380.55
Ross T. Johnson, CPA	Houston	-	2,485.83
Timothy L. "Tim" LaFrey, Esq., CPA	Austin	-	-
William "Bill" Lawrence	Highland Village	420.00	1,617.81
Robert M. "Bob" McAdams, CPA	San Antonio	600.00	1,597.58
Roselyn "Rosie" Morris, Ph.D., CPA	San Marcos	660.00	1,867.90
Benjamin "Ben" Peña, CFE, CPA	Brownsville	780.00	6,944.52
Steven D. Peña, CPA	Georgetown	330.00	-
Debra S. Sharp	Houston	-	-
Kimberly E. Wilkerson, Esq.	Lubbock	-	-
Hotel Taxes Reimbursed			(521.52)
<b>Totals</b>		<b>\$ 5,880.00</b>	<b>\$ 22,529.47</b>

\*Per Chapter 472 of the Texas Government Code, salary expenditures are what was earned during FY 19 (i.e. accrual basis), whereas per diem and travel expenditures are what was paid in FY 19 (i.e. cash basis). The AFR is on a modified accrual basis and reflects the above travel and per diem payments made plus estimated payables, minus prior year estimated payables

**TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY**

**Self-Directed Semi-Independent Agency Report**

Government Code, Chapter 472, Section 472.104 (b) (3)

(Formerly Article 8930, V.T.C.S., Section 8. (b) (3) - The Self-Directed Semi-Independent Agency Project Act)

	<b>FY 24</b>	<b>FY 25</b>	<b>FY 26</b>
	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>
<b>Estimated Funds Available:</b>			
Balance Forward*	\$6,962,397	\$8,689,665	\$8,739,295
Estimated/Actual fees (Actual AFR)	7,800,045	8,733,708	10,444,343
Sponsor Review Program	237,950	231,141	232,732
Sale of lists, lettering of CPA Certif., AICPA regrades, Returned Check Fees	1,965	2,608	2,608
Interest Income	358,040	200,000	180,000
Total Estimated Collections	8,398,000	9,167,457	10,859,683
<b>Total Estimated Funds Available</b>	<b>15,360,397</b>	<b>17,857,122</b>	<b>19,598,978</b>
<b>Less:</b>			
<b>Agency Budget (Actual AFR)</b>			
<b>Direct Costs:</b>			
Internal Operating Budget	4,147,004	5,441,152	7,784,508
Enforcement Cases - AG Legal Services & Outside Legal Counsel	2,940	271,688	281,197
Enforcement Cases - Professional Services Contracts - Expert Witnesses	12,462	272,460	281,996
Sponsor Review Program (Effective FY 2018 SRP Reviews)	16,375	25,000	25,000
Peer Review Consultants	45,517	56,190	58,157
Capital Outlay	73,706	58,195	56,228
Texas Online Processing Fees	190,183	199,916	208,527
Peer Assistance Grant	134,253	199,916	208,527
Transfer to EFFA		360,000	360,000
<b>Total, Direct Costs</b>	<b>4,622,439</b>	<b>6,884,517</b>	<b>9,264,140</b>
<b>Indirect Costs:</b>			
Payroll Related Costs	1,074,013	1,151,577	1,202,556
Building Rent/Debt Service Principal - Right-to-Use Lease	328,817	344,047	359,708
Statewide Cost Allocation (includes partial building rent)	-	25,054	25,931
State Office of Risk Management	3,147	9,288	9,614
<b>Total, Indirect Costs</b>	<b>1,405,976</b>	<b>1,529,966</b>	<b>1,597,809</b>
<b>Total, Agency Expenditures (AFR Actual)/Budget</b>	<b>6,028,415</b>	<b>8,414,483</b>	<b>10,861,949</b>
<b>Funds Available over/(under) Agency Budget</b>	<b>9,331,982</b>	<b>9,442,639</b>	<b>8,737,029</b>
<b>Less:</b>			
<b>Other Financing Sources (Uses):</b>			
Transfer in - Consumable Inventory and Imprest Account			
Government Code 472, Section 472.012 (c) (Transfer to General Revenue)	(703,344)	(703,344)	(703,344)
Other Financing Sources (Uses)	61,027		
Capital Outlay-Right To Use Lease			
Total Transfers	(642,317)	(703,344)	(703,344)
<b>Surplus/(Deficit)</b>	<b>\$8,689,665</b>	<b>\$8,739,295</b>	<b>\$8,033,685</b>
<b>Reconciliation of Surplus/Deficit and Fund Balance</b>			
Fund Balance (AFR Ending Balances)	\$ 8,689,665.17		
Proof	\$0.00		
Nonspendable	149,961.35		
Committed - Board Policy Contingency Reserve (Effective FY 2024)	2,250,000.00		
Committed - Board Policy Reserve	2,836,691.00		
Committed - Other	3,453,012.82		
Total Fund Balance	8,689,665.17		
Proof	\$ -		

\*Due to a restatement of \$74,108.09 to the FY 2024 beginning balance, it does not match previously presented FY 2023 ending balance.

**TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY  
PROJECTED COLLECTIONS**

101%	For Prior Year estimates
101.768%	Up to FY 2024 estimate

Indiv. Licenses  
Firms  
Sponsors  
Exam  
Other

**Increase Factors Used**

0.341%	0.536%	-0.232%
-2.129%	-2.371%	-2.371%
-6.270%	0.684%	0.684%
5.000%	-4.762%	1.249%
0.000%	0.000%	0.000%

COBJ/ AGENCY OBJECT	DESCRIPTION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Projection Version 1	Projection Version 1
<b>OPERATING FUND REVENUE</b>									
License, Fees & Permits		\$6,119,641	\$6,520,338	\$6,636,378	\$6,222,203	\$7,214,291	\$7,963,125	\$8,888,124	\$10,598,975
Sales of Goods and Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest and Investment Income		\$77,589	\$34,814	\$774	\$25,273	\$243,034	\$363,980	\$200,000	\$180,000
Other		\$151,420	\$25,989	\$54,531	\$85,849	\$75,216	\$70,895	\$79,333	\$80,707
<b>TOTAL OPERATING FUND REVENUE</b>		<b>\$6,348,650</b>	<b>\$6,581,141</b>	<b>\$6,691,684</b>	<b>\$6,333,325</b>	<b>\$7,532,542</b>	<b>\$8,398,000</b>	<b>\$9,167,457</b>	<b>\$10,859,683</b>
<b>PROFESSIONAL FEES INTEREST REVENUE</b>							61,027		
<b>SCHOLARSHIP FUND REVENUE</b>									
		699,245	695,275	695,901	701,762	725,888	736,813	676,368	674,799
<b>TOTAL REVENUES</b>		<b>\$7,047,895</b>	<b>\$7,276,416</b>	<b>\$7,387,585</b>	<b>\$7,035,087</b>	<b>\$8,258,430</b>	<b>\$9,134,812</b>	<b>\$9,843,825</b>	<b>\$11,534,482</b>

**TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY  
Revenue**

COBJ/ AGENCY OBJECT	DESCRIPTION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Projection Version 1	Projection Version 1
<b>OPERATING FUND REVENUE:</b>									
<b>LICENSE, FEES &amp; PERMITS</b>									
3175 20005	REFUNDS PAYABLE								
11000	CPA LICENSE	3,953,813	4,495,303	4,620,096	4,274,525	5,190,264	5,947,482	5,937,335	6,932,748
	CPA LICENSE Temporary Increase							990,380	1,715,672
11001	CPA LIC REFUND	(502)		(98)	(943)	(381)			
11050	CPA PENALTY	245,658	297,656	279,201	282,359	332,811	322,401	336,388	335,608
11051	CPA PEN REFUND						(748)		
11100	PRACTICE UNITS	500,302	587,293	586,007	559,510	549,924	531,638	527,221	514,721
11101	PRACTICE UNIT REFUND	(50)				(60)	(65)		
11103	PRACTICE UNIT - Out-of-State	29,372			5,500	5,420	6,026		
11150	PRACTICE UNIT PEN	80,800	69,945	78,440	79,927	74,000	72,540	85,533	90,827
11151	PRAC UNIT PEN REFUND		(150)						
11200	FIRM ORGANIZATION FEES	290,026	351,471	348,208	309,288	321,231	334,448	306,179	298,919
11201	FIRM ORGANIZATION FEES REFUND						(30)		
	FIRM ORG FEES - Out-of-State	281,259			29,218	29,735	37,265	28,342	27,670
12000	PUB ACCOUNTANT LIC	15	15	50					
12010	CERTIFICATE FEE	88,250	82,800	85,750	84,201	79,851	72,270	72,427	73,332
12011	CERT FEE REFUND	(150)	(100)	(100)			(100)		
15000	SECTION 14 LIC (Foreign Reg. 901.3	56							
16000	RECIP REG	68,620	58,160	58,360	64,400	64,000	58,100	64,688	64,538
16001	RECIP REG REFUND	(140)	(100)	(100)	(200)	(100)	(100)	(101)	(101)
17100	CPE SPONSOR FEE	302,200	265,350	251,000	232,665	240,850	237,950	231,141	232,732
17121	CPE SPONSOR FEE REFUND								
24100	EVALUATION FEE (AOI)	73,740	68,550	73,520	63,921	67,960	81,160	62,385	63,165
24402	EXAM ELIGIBILITY FEE-AUD	47,500	58,175	62,380	57,225	57,270	62,445	59,929	60,677
24403	EXAM ELIGIBILITY FEE-AUD REFUND						(15)		
24502	EXAM ELIGIBILITY FEE-BEC	42,840	48,770	54,840	46,860	77,805	36,015		
24503	EXAM ELIGIBILITY FEE-BEC REFUND						(15)		
24602	EXAM ELIGIBILITY FEE-FAR	53,650	69,885	71,815	68,895	63,105	73,845	72,150	73,051
24603	EXAM ELIGIBILITY FEE-FAR REFUND						(15)		
24702	EXAM ELIGIBILITY FEE-REG	44,510	51,935	51,285	50,130	48,330	54,000	52,498	53,154
24703	EXAM ELIGIBILITY FEE-REG REFUND						(15)		
24512	EXAM ELIGIBILITY FEE-BAR						7,860	16,964	17,176
24522	EXAM ELIGIBILITY FEE-ISC						7,695	14,692	14,875
24532	EXAM ELIGIBILITY FEE-TCP						9,015	17,418	17,636
24300	TRANSFER OF CREDIT IN (Q Div)		4,460	5,420	3,680	3,580	3,500	3,247	3,288
24301	TRANS OF CREDIT IN REFUND						(240)		
23050	TRANSFER OF CREDIT OUT (L Div)	12,110	10,040	9,120	9,125	8,400	9,120	8,490	8,471
23051	TRANS OF CREDIT OUT REFUND	(40)	(720)	(40)	(40)	(120)	(40)	(40)	(40)
3719 31020	SALE OF LISTS	1,142	1,186	936	917	663		663	663
3719 31040	MISC COPIES								
3719 31060	MISC COPIES REFUND								
3775 31100	RETURN CHECK FEES	180	165	150	195	195	195	195	195
<b>TOTAL LICENSE, FEES &amp; PERMITS</b>		<b>\$6,119,641</b>	<b>\$6,520,338</b>	<b>\$6,636,378</b>	<b>\$6,222,203</b>	<b>\$7,214,291</b>	<b>\$7,963,125</b>	<b>\$8,888,124</b>	<b>\$10,598,975</b>
<b>SALES OF GOODS AND SERVICES</b>									
3752 39201	SALE OF PUBLICATIONS								
3750 39050	SALE OF FURN & EQUIP								
<b>TOTAL SALES OF GOODS AND SERVICES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INTEREST AND INVESTMENT INCOME</b>									
25000	TTSTF INTEREST	77,589	34,814	774	24,282	232,693	358,040	200,000	180,000
25001	DEPOSITORY INTEREST								
25002	INTEREST ON JUDGMENTS				991	10,342	5,940		
<b>TOTAL INTEREST AND INVESTMENT INCOME</b>		<b>77,589</b>	<b>34,814</b>	<b>774</b>	<b>25,273</b>	<b>243,034</b>	<b>363,980</b>	<b>200,000</b>	<b>180,000</b>
<b>OTHER</b>									
3802 19160	DAC-OTHER CASES	148,402	15,792	46,679	41,385	31,842	24,150	31,842	31,842
19900	OTHER MISC REV	928	1,144	4,282		(1,601)	3		
19930	VOIDED WARRANTS				75	100	565		
32100	LETTERING OF CPA CERT	1,950	2,150	2,850	2,050	1,800	1,250	1,800	1,800
32111	LETTERING OF CPA CERT REFUND	(100)	(50)			(50)		(50)	(50)
34100	AICPA REGRADE (FY 13 to Ad Pen)	240	680	720	480		520		
37250	REIMBURSEMENTS - 3rd PARTY		6,273		41,859	43,124	44,407	45,741	47,115
<b>TOTAL OTHER</b>		<b>\$ 151,420</b>	<b>\$ 25,989</b>	<b>\$ 54,531</b>	<b>\$ 85,849</b>	<b>\$ 75,216</b>	<b>\$ 70,895</b>	<b>\$ 79,333</b>	<b>\$ 80,707</b>
ADJUSTMENTS									
TRANSFER FROM FUND 106									
<b>TOTAL OPERATING FUND REVENUE</b>		<b>\$6,348,650</b>	<b>\$6,581,141</b>	<b>\$6,691,684</b>	<b>\$6,333,325</b>	<b>\$7,532,542</b>	<b>\$8,398,000</b>	<b>\$9,167,457</b>	<b>\$10,859,683</b>
<b>PROFESSIONAL FEES INTEREST REVENUE</b>							61,027		
<b>SCHOLARSHIP FUND REVENUE (Note A)</b>									
		699,245	695,275	695,901	701,762	725,888	736,813	676,368	674,799
<b>TOTAL REVENUE</b>		<b>\$ 7,047,895</b>	<b>\$ 7,276,416</b>	<b>\$ 7,387,585</b>	<b>\$ 7,035,087</b>	<b>\$ 8,258,430</b>	<b>\$ 9,195,840</b>	<b>\$ 9,843,825</b>	<b>\$ 11,534,482</b>
<b>OTHER FUNDS COLLECTED:</b>									
Transfer to General Revenue Fund:									
	Professional Fee (\$200) (Note B)	44,619	68,040	19,150	50,277	32,348	21,139	33,925	33,925
	Administrative Penalties (effective FY 14)	240,736	243,559	2,328,808	414,212	106,495	3,127,186	949,839	949,839
	Total Transfers to General Revenue	<b>\$ 285,356</b>	<b>\$ 311,599</b>	<b>\$ 2,347,958</b>	<b>\$ 464,488</b>	<b>\$ 138,843</b>	<b>\$ 3,148,326</b>	<b>\$ 983,763</b>	<b>\$ 983,763</b>
<b>TOTAL REVENUE AND FUNDS COLLECTED</b>		<b>\$ 7,333,251</b>	<b>\$ 7,588,015</b>	<b>\$ 9,735,543</b>	<b>\$ 7,499,575</b>	<b>\$ 8,397,273</b>	<b>\$ 12,344,165</b>	<b>\$ 10,827,588</b>	<b>\$ 12,518,245</b>

Note B: The \$200 Professional Fee was eliminated by the 84th Legislature (2015) effective September 1, 2015.

**TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY**  
**Expenditures - Actual**

Self-Directed Semi-Independent Agency Report  
 Texas Government Code Chapter 472  
 Section 472.104 (b) (4) (A) (B)

<b>By LBB Object of Expense</b>								
	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26
	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
Salaries & Wages	\$ 2,637,047	\$ 2,627,881	\$ 2,727,401	\$ 2,924,018	\$ 3,099,484	\$ 3,209,912	\$ 3,888,622	\$ 4,109,723
Other Personnel Costs	122,924	119,887	97,184	97,579	\$ 127,260	92,361	138,722	143,501
Professional Fees & Services	380,226	394,896	202,517	287,044	\$ 264,321	358,777	1,174,180	3,151,415
Fuels and Lubricants	133	157	222	278	\$ 197	209	214	222
Consumable Supplies	58,952	13,100	15,935	15,352	\$ 13,277	14,393	17,518	18,131
Utilities	596	(17)	-	270	1,950	8,412	-	-
Travel	37,591	19,787	289	13,950	27,243	26,661	43,379	44,898
Rent - Building (State Library, Swearing In Ceremony)	16,742	34,086	16,028	24,075	20,897	21,388	27,972	28,951
Rent - Machine and Other	24,037	22,279	23,610	37,749	35,837	35,126	43,075	44,582
Other Operating Expense	562,810	702,985	604,353	519,059	581,256	647,239	977,138	1,146,985
Peer Assistance Grant to TXCPA	107,500	107,500	107,500	107,500	134,253	134,253	155,500	155,500
Transfer to EFFA							360,000	360,000
Capital Expenditures	-	5,106	5,646	3,414,931 *	-	73,706	58,195	60,232
subtotal, Direct Costs	<u>3,948,558</u>	<u>4,047,649</u>	<u>3,800,686</u>	<u>7,441,804</u>	<u>4,305,977</u>	<u>4,622,439</u>	<u>6,884,516</u>	<u>9,264,140</u>
Indirect Costs:								
Payroll Related Costs	\$ 919,571	\$ 903,367	\$ 920,722	\$ 956,367	\$ 1,045,136	\$ 1,074,013	\$ 1,151,577	\$ 1,202,556
Rent Building - Office Space	67,989	62,549	284,800	859	862	-	-	-
Debt Service Principal - Right to Use Lease				303,801	314,386	328,817	344,047	359,708
Statewide Cost Allocation Plan	156,835	139,024	143,954	190,807	-	-	25,054	25,931
Worker's Compensation Assessment	2,554	2,995	2,734	2,592	2,791	3,147	9,288	9,614
subtotal, Indirect Costs	<u>1,146,949</u>	<u>1,107,936</u>	<u>1,352,210</u>	<u>1,454,425</u>	<u>1,363,174</u>	<u>1,405,976</u>	<u>1,529,967</u>	<u>1,597,809</u>
<b>Total, Agency Budget by LBB Object of Expense</b>	<u>\$5,095,507</u>	<u>\$5,155,584</u>	<u>\$5,152,896</u>	<u>\$8,896,229</u>	<u>\$5,669,151</u>	<u>\$6,028,415</u>	<u>\$8,414,483</u>	<u>\$10,861,949</u>

<b>By LBB Goal/Objective/Strategy</b>								
Goal A: PUBLIC STANDARDS								
A.1.1. Licensing	1,475,354	1,510,987	1,571,958	1,610,274	1,573,734	1,564,231	1,794,639	2,350,665
Sponsor Review Program	192,182	198,389	204,685	204,283	213,309	142,976	150,704	197,396
A.1.2. Exam Grading	0	0	0	0	0	0	0	0
A.2.1. Peer Review	82,678	55,860	49,090	64,310	56,951	132,599	172,009	225,302
Total, Goal A: PUBLIC STANDARDS	<u>1,750,214</u>	<u>1,765,237</u>	<u>1,825,733</u>	<u>1,878,867</u>	<u>1,843,994</u>	<u>1,839,806</u>	<u>2,117,352</u>	<u>2,773,363</u>
Goal B: ENFORCEMENT								
B.1.1. Enforcement								
Operating	993,384	905,518	820,603	876,177	878,402	901,800	1,611,619	2,110,940
Enforcement Cases:								
OAG Legal Svcs/Professional Svcs	30,495	144,395	78,933	111,374	42,755	15,402	-	-
Total, Goal B: ENFORCEMENT	<u>1,023,879</u>	<u>1,049,913</u>	<u>899,535</u>	<u>987,551</u>	<u>921,157</u>	<u>917,202</u>	<u>1,611,619</u>	<u>2,110,940</u>
Goal C: PUBLIC EDUCATION								
C.1.1. Public Information	301,130	307,142	316,720	331,231	344,413	326,324	321,227	372,728
Goal D: INDIRECT ADMINISTRATION								
D.1.1. Indirect Administration								
Indirect Administration	2,020,284	2,033,292	2,110,908	5,698,580	2,559,586	2,945,084	4,004,286	5,244,918
Total, Goal D: INDIRECT ADMINISTRATION	<u>2,020,284</u>	<u>2,033,292</u>	<u>2,110,908</u>	<u>5,698,580</u>	<u>2,559,586</u>	<u>2,945,084</u>	<u>4,004,286</u>	<u>5,244,918</u>
<b>Total, Agency Budget by Goal, Objective, Strategy</b>	<u>\$5,095,507</u>	<u>\$5,155,584</u>	<u>\$5,152,896</u>	<u>\$8,896,229</u>	<u>\$5,669,151</u>	<u>\$6,028,415</u>	<u>\$8,054,483</u>	<u>\$10,501,949</u>
Transfer to Exam Fee Financial Aid (EFFA)							\$360,000	\$360,000
<b>Total, Agency Budget</b>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u>\$8,414,483</u>	<u>\$10,861,949</u>

\* Per GASB Statement No.87, as part of the Annual Financial Report, a Capital Outlay - Right To Use Lease was recognized as a lease liability and an intangible right-to-use lease asset in the amount of \$3,367,839.30.

**Texas State Board of Public Accountancy  
5th Year Accounting Scholarship Payments**

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Cummulative Total
<b>BEGINNING FUND BALANCE</b>	\$ 774,253.65	\$ 945,157.74	\$ 1,073,939.05	\$ 1,245,444.51	\$ 1,218,622.17	\$ 1,211,214.24	\$ 774,253.65
<b>Total Scholarship Fund Revenue</b>	699,245.24	695,274.81	695,901.12	701,762.12	725,888.07	736,812.78	4,254,884.14
<b>State Pass Through Expenditures</b>							
State University Payments:							
Angelo State University	8,606.00	9,401.00	9,557.00	4,500.00	6,796.00	10,400.00	49,260.00
Lamar University	3,248.50	6,497.00	4,497.00	4,000.00	-	-	18,242.50
Prairie View A&M University	3,000.00	3,000.00	-	-	-	-	6,000.00
Midwestern State University	-	5,786.00	-	3,000.00	-	-	8,786.00
Sam Houston State University	13,970.00	13,970.00	13,970.00	18,687.00	18,700.00	-	79,297.00
Stephen F. Austin State University	12,841.00	12,841.00	12,841.00	5,000.00	13,400.00	16,300.00	73,223.00
Tarleton State University	3,000.00	9,000.00	8,710.00	4,758.00	-	16,300.00	41,768.00
Texas A&M University	39,715.65	42,168.00	43,222.00	55,056.96	52,500.00	63,200.00	295,862.61
Texas A&M University - Commerce	-	-	3,000.00	9,745.00	15,900.00	-	28,645.00
Texas A&M University - Corpus Christi	8,691.00	2,500.00	6,000.00	-	-	9,000.00	26,191.00
Texas A&M University - Kingsville	-	1,738.50	2,897.00	-	1,000.00	-	5,635.50
Texas A&M University - San Antonio	3,000.00	-	-	3,000.00	-	1,000.00	7,000.00
Texas A&M University - Texarkana	2,465.00	-	-	-	-	-	2,465.00
Texas Southern University	-	-	-	7,816.00	-	-	7,816.00
Texas State University	25,057.00	25,057.00	25,057.00	26,057.00	27,400.00	42,370.00	170,998.00
Texas Tech University	23,400.00	27,100.00	25,812.00	36,172.00	39,000.00	51,300.00	202,784.00
Texas Woman's University	-	-	-	-	-	11,700.00	11,700.00
University of Houston	56,015.00	75,000.00	75,000.00	76,000.00	76,000.00	71,900.00	429,915.00
University of Houston - Clear Lake	-	-	-	-	4,000.00	20,700.00	24,700.00
University of Houston - Downtown	-	-	-	16,500.00	23,000.00	22,000.00	61,500.00
University of Houston - Victoria	4,848.00	-	3,000.00	-	-	-	7,848.00
University of North Texas	18,202.00	18,202.00	20,354.00	29,002.00	43,700.00	51,600.00	181,060.00
University of North Texas - Dallas	3,000.00	-	-	-	-	8,000.00	11,000.00
University of Texas at Arlington	20,000.00	14,000.00	-	20,000.00	10,000.00	7,884.00	71,884.00
University of Texas at Austin	33,923.00	33,923.00	33,923.00	61,732.00	46,900.00	72,700.00	283,101.00
University of Texas at Dallas	56,324.00	56,324.00	56,324.00	60,000.00	42,000.00	69,000.00	339,972.00
University of Texas at El Paso	14,272.00	14,272.00	10,014.66	20,971.00	23,900.00	30,000.00	113,429.66
University of Texas Rio Grande Valley	18,005.00	18,005.00	12,000.00	21,000.00	24,000.00	38,300.00	131,310.00
University of Texas at San Antonio	4,500.00	6,000.00	-	-	-	9,000.00	19,500.00
University of Texas at Tyler	4,472.00	6,444.00	5,060.00	12,024.00	9,400.00	6,000.00	43,400.00
University of Texas of the Permian Basin	-	2,000.00	2,000.00	-	-	-	4,000.00
West Texas A&M University	3,000.00	3,372.00	-	-	-	-	6,372.00
<b>Total State University Payments</b>	<b>383,555.15</b>	<b>406,600.50</b>	<b>373,238.66</b>	<b>495,020.96</b>	<b>477,596.00</b>	<b>628,654.00</b>	<b>2,764,665.27</b>
State University Refunds:							
University of Houston - Clear Lake	-	-	-	-	-	(2,000.00)	(2,000.00)
University of Houston - Downtown	-	-	-	-	-	(1,500.00)	(1,500.00)
University of Texas at Arlington	-	-	-	(10,000.00)	-	-	(10,000.00)
Texas A&M University	-	-	-	-	-	(1,663.15)	(1,663.15)
<b>Total State University Refunds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10,000.00)</b>	<b>-</b>	<b>(5,163.15)</b>	<b>(15,163.15)</b>
<b>State Pass Through Expenditures</b>	<b>383,555.15</b>	<b>406,600.50</b>	<b>373,238.66</b>	<b>485,020.96</b>	<b>477,596.00</b>	<b>623,490.85</b>	<b>2,749,502.12</b>

continued

**Texas State Board of Public Accountancy  
5th Year Accounting Scholarship Payments**

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Cummulative Total
<b>Intergovernmental Payments</b>							
Junior College/ Private University Payments:							
Alamo Colleges District						1,200.00	1,200.00
Austin Community College	\$ 3,000.00	\$ 5,432.00	\$ 8,860.00	\$ 10,245.00	\$ 5,000.00	7,250.00	39,787.00
Abilene Christian University	6,000.00	3,822.00				12,000.00	21,822.00
Baylor University	26,269.00	27,723.00	9,000.00	36,797.00	37,000.00	55,200.00	191,989.00
Dallas Baptist University	4,000.00	7,200.00	9,947.00	15,119.00	15,200.00	15,200.00	66,666.00
Dallas College						8,139.00	8,139.00
Hardin-Simmons University	3,000.00					-	3,000.00
Houston Baptist University	5,319.00		3,000.00		4,000.00	6,000.00	18,319.00
Houston Community College System	3,800.00	6,021.00	7,450.00	10,877.00	6,000.00	8,000.00	42,148.00
Letourneau University					10,000.00	10,000.00	20,000.00
Lone Star College System		3,000.00	1,500.00	2,890.50		8,000.00	15,390.50
Lubbock Christian University		3,000.00	6,402.00	10,431.00	10,500.00	15,600.00	45,933.00
McMurry University		3,708.00	4,193.00		4,000.00	-	11,901.00
Mountain View College	3,706.00	2,514.00				-	6,220.00
Our Lady of the Lake - San Antonio		4,226.00	6,000.00		1,600.00	3,000.00	14,826.00
Rice University		15,089.00	15,089.00	19,754.00	19,800.00	22,400.00	92,132.00
Schreiner University	6,000.00		3,000.00	10,232.00	10,300.00	-	29,532.00
Southern Methodist University	24,729.00	24,729.00	24,729.00	32,890.00	32,900.00	47,242.84	187,219.84
St. Edward's University	10,668.00	5,000.00				-	15,668.00
St. Mary's University				4,000.00		-	4,000.00
Texas Christian University	24,295.00	24,295.00	24,295.00	33,449.00	36,000.00	42,000.00	184,334.00
Texas Lutheran University	6,000.00	9,321.00	9,321.00	12,511.00	12,600.00	7,134.00	56,887.00
Texas Wesleyan University		3,120.00		4,000.00	6,300.00	8,400.00	21,820.00
Trinity University	12,000.00	14,093.00	15,371.00	22,254.00	22,300.00	26,000.00	112,018.00
University of Dallas			3,000.00	14,114.00	14,200.00	11,125.00	42,439.00
University of the Incarnate Word	3,000.00			4,000.00	8,000.00	11,000.00	26,000.00
University of Mary Hardin-Baylor	3,000.00					-	3,000.00
Wayland Baptist University						4,000.00	4,000.00
<b>Total Junior College/ Private University Payments:</b>	<b>144,786.00</b>	<b>162,293.00</b>	<b>151,157.00</b>	<b>243,563.50</b>	<b>255,700.00</b>	<b>328,890.84</b>	<b>1,286,390.34</b>
Junior College/ Private Univ. Refunds:							
Dallas Baptist University		(2,400.00)					(2,400.00)
<b>Total Junior College/ Private University Refunds:</b>	<b>-</b>	<b>(2,400.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,400.00)</b>
<b>Intergovernmental Payments</b>	<b>144,786.00</b>	<b>159,893.00</b>	<b>151,157.00</b>	<b>243,563.50</b>	<b>255,700.00</b>	<b>328,890.84</b>	<b>1,283,990.34</b>
<b>Other Financing Sources/Uses</b>							
<b>Total Other Financing Sources/Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 945,157.74</b>	<b>\$ 1,073,939.05</b>	<b>\$ 1,245,444.51</b>	<b>\$ 1,218,622.17</b>	<b>\$ 1,211,214.24</b>	<b>\$ 995,645.33</b>	<b>\$ 995,645.33</b>

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Cummulative Total
<b>TOTAL PAYMENTS</b>	<b>\$ 528,341.15</b>	<b>\$ 566,493.50</b>	<b>\$ 524,395.66</b>	<b>\$ 728,584.46</b>	<b>\$ 733,296.00</b>	<b>\$ 952,381.69</b>	<b>\$ 3,602,516.90</b>

<b>Beginning Balance - September 1, 2024</b>	995,645.33
<b>Estimated collections FY 2025</b>	\$ 739,393.92
<b>Total funds estimated available FY 2025</b>	<u>\$ 1,735,039.25</u>
<b>Board authorized allocation FY 2025</b>	\$ (1,250,000.00)
<b>Ending estimated balance - August 31, 2025</b>	<u>\$ 485,039.25</u>

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	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
A Full-time Equivalent Positions	38.00	35.00	35.20	37.70	37.40	35.50
B Complaints Received from the Public	546	271	271	295	443	600
Complaints Initiated by Agency Staff	2,997	2,241	3,272	3,260	4,935	3,137
<i>Total Opened</i>	<i>3,543</i>	<i>2,512</i>	<i>3,543</i>	<i>3,555</i>	<i>5,378</i>	<i>3,737</i>
C Complaints Dismissed						
Administrative	101	98	88	126	232	157
Disciplinary	86	51	80	57	56	83
Unauthorized Practice						-
Complaints Resolved	3,539	3,209	2,544	3,736	5,186	3,608
D Enforcement Actions by Sanction Type						
Administrative Complaints						
Voluntary Compliance	1,937	1,956	1,297	2,179	2,882	1,904
Dismissed	101	98	88	126	232	157
Revoked	415	503	549	661	737	745
Suspension	339	379	271	475	1,048	305
Public Reprimand	-	12	25	-	2	-
Other	65	4	1	2	-	1
Limited Scope	4	12	2	6	8	-
Probation	-	-	-	-	-	-
Total Administrative Complaints	2,861	2,964	2,233	3,449	4,909	3,112
Disciplinary Complaints						
Voluntary Compliance	412	121	162	180	165	141
Dismissed	86	51	80	57	56	83
Revoked	17	27	23	9	4	6
Suspension	7	1	7	3	-	1
Public Reprimand	23	13	21	13	21	22
Other	122	28	9	16	22	29
Limited Scope	11	4	9	7	3	10
Probation	-	-	-	2	6	1
Total Disciplinary Complaints	678	245	311	287	277	293
Unauthorized Practice (UPPA) Complaints						
Voluntary Compliance	412					183
Dismissed	86					-
Revoked	17					-
Suspension	7					-
Public Reprimand	23					-
Other	122					19
Limited Scope	11					-
Probation	-					-
Total UPPA Complaints	678	-	-	-	-	202
<b>Note: The Unauthorized Practice of Public Accountancy category is new in FY 2024. These complaints were previously categorized as disciplinary complaints.</b>						
E Enforcement Cases Closed by						
Voluntary Compliance						
Administrative	1,937	1,956	1,297	2,179	2,882	1,904
Disciplinary	412	121	162	180	165	141
Unauthorized Practice						183
F Amount of Administrative Penalties Assessed	\$ 292,485	\$ 242,500	\$ 2,337,600	\$ 371,178	\$ 55,480	\$ 3,106,990
Amount of Administrative Penalties Collected	\$ 212,436	\$ 210,759	\$ 2,298,632	\$ 382,864	\$ 63,495	\$ 3,094,486
Administrative Penalties Rate of Collection	73%	87%	98%	103%	114%	100%
<b>Notes: Administrative Penalties are remitted to the General Revenue Fund, effective FY 2014. Above includes only enforcement-related penalties, not CPE administrative penalties.</b>						

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	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
<b>G</b>	<b>Enforcement Cases Alleging:</b>					
	Threat to Public Health, Safety, or Welfare, or a Violation of Professional Standards <i>Including Disposition</i>					
	Disciplinary Complaints					
	412	121	162	180	165	141
	86	51	80	57	56	83
	17	27	23	9	4	6
	7	1	7	3	-	1
	23	13	21	13	21	22
	122	28	9	16	22	29
	11	4	9	7	3	10
	-	-	-	2	6	1
	<b>678</b>	<b>245</b>	<b>311</b>	<b>287</b>	<b>277</b>	<b>293</b>
<b>H</b>	<b>Average Time to Resolve Complaint</b>					
	147.9	141.3	122.7	135.3	117.3	142.2
	443.1	148.8	170.4	188.1	265.2	119.4
						52.1
	<i>The nature of complaint resolution does not lend itself to comparison with a static target. While the target level of 242 days was established based on historical records, legal activities in the enforcement process, such as postponements, depositions, subpoena issuances, discovery, and exchange of interrogatories all vary on a case-by-case basis. The variations of these elements affect the amount of time required to resolve complaints.</i>					
<b>I</b>	<b>Number of License Holders</b>					
	<b>Individual CPA Licenses:</b>					
	76,353	77,085	77,357	77,915	78,231	78,259
	7,526	7,747	8,049	8,375	8,655	8,902
	6,153	6,571	7,007	7,568	8,140	8,633
	21,379	21,873	22,431	23,091	23,874	24,630
	11	9	10	13	15	10
	47	25	30	37	53	42
	3,471	3,799	4,605	4,632	4,441	5,175
	475	524	509	648	1,116	921
	<b>115,415</b>	<b>117,633</b>	<b>119,998</b>	<b>122,279</b>	<b>124,525</b>	<b>126,572</b>
	<b>Individual PA Licenses:</b>					
	1	1	-	-	-	-
	370	370	371	371	371	371
	193	193	193	193	193	193
	2,139	2,139	2,139	2,139	2,139	2,139
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	<b>2,703</b>	<b>2,703</b>	<b>2,703</b>	<b>2,703</b>	<b>2,703</b>	<b>2,703</b>
	<b>Individual Section 901.355 Licenses:</b>					
	48	45	44	42	39	38
	30	30	30	30	30	31
	77	77	78	81	84	86
	238	239	240	240	241	241
	-	-	-	-	-	-
	-	-	-	-	-	-
	5	7	5	4	2	2
	-	-	1	1	2	-
	<b>398</b>	<b>398</b>	<b>398</b>	<b>398</b>	<b>398</b>	<b>398</b>

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	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
<b>I Number of License Holders (continued)</b>						
<b>Practice Units</b>						
Practice Units - active	10,181	9,476	9,361	9,110	8,942	8,805
Surrendered	11	13	15	15	15	15
Dissolved	21,513	21,988	22,447	22,947	23,402	23,843
Revoked	681	687	689	693	692	691
Suspended	1	2	2	3	2	1
Paid/Held - Not Issued	179	199	186	193	197	189
Delinquent	1,445	1,597	1,714	1,874	1,946	2,060
Blocked (Note a)	30	22	27	26	26	25
Out-of-State Exempt (Note c)	163	722	729	741	745	756
<b>Total Practice Units</b>	<b>34,204</b>	<b>34,706</b>	<b>35,170</b>	<b>35,602</b>	<b>35,967</b>	<b>36,385</b>
<b>Total Individual CPA, PA, Section 901.355 &amp; Practice Units</b>	<b>152,720</b>	<b>155,440</b>	<b>158,269</b>	<b>160,982</b>	<b>163,593</b>	<b>166,058</b>
<b>Registered Accounting Firms (Note b):</b>						
Corporations	4,505	4,205	4,293	4,331	4,398	4,484
Dissolved	5,291	5,414	5,540	5,697	5,822	5,966
Surrendered	9	9	9	9	9	9
Revoked,Suspended,Delinquent	584	655	717	780	817	865
Paid/Held - Not Issued	47	50	46	50	47	48
Blocked	8	8	12	10	9	8
Out-of-State Exempt (Note c)	102	478	482	493	493	498
Partnerships	496	366	349	334	327	313
Dissolved	5,285	5,315	5,332	5,348	5,365	5,379
Surrendered	0	0	0	0	0	0
Revoked,Suspended,Delinquent	58	54	58	61	57	61
Paid/Held - Not Issued	2	2	4	3	2	3
Blocked	1	1	1	1	1	1
Out-of-State Exempt (Note c)	33	141	142	141	139	138
Sole Proprietorships	4,762	4,506	4,301	4,012	3,784	3,557
Dissolved	14,851	15,098	15,351	15,614	15,853	16,076
Surrendered	3	5	6	6	6	6
Revoked,Suspended,Delinquent	1,637	1,728	1,778	1,871	1,913	1,966
Paid/Held - Not Issued	117	129	125	125	126	126
Blocked	20	16	15	16	18	17
Out-of-State Exempt (Note c)		100	103	105	111	118
<b>Total Registered Acctg Firms</b>	<b>37,811</b>	<b>38,280</b>	<b>38,664</b>	<b>39,007</b>	<b>39,297</b>	<b>39,639</b>
Note a: Blocked (Student Loan, Child Support, Enforcement)						
Note b: <i>Practice Units</i> do not equal total <i>Registered Accounting Firms</i> because some registered <i>accounting firms</i> have more than one practice unit.						
Note c: Previously licensed out-of-state firms. No longer required to register with the Board pursuant to HB 1520, 86th Legislature (2019).						
<b>Active Registered Firms</b>	<b>9,763</b>	<b>9,077</b>	<b>8,943</b>	<b>8,677</b>	<b>8,509</b>	<b>8,354</b>

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		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
J	<b>Fees</b>						
	Individual License Fee	\$ 56	\$ 65	\$ 65	\$ 60	\$ 75	\$ 87
	Exam Eligibility Fee (per part)	\$ 10	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15
	Office License Fee	\$ 50	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60
	Firm Organization Fee						
	CPA employees & non-CPA owners						
	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2-5	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10
	6-9	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15
	10-49	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20
	50 or more	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25
K	Average Time to Issue a License (Days)	1.08	1.08	1.09	1.08	1.07	1.07
L	<b>Litigation Costs:</b>						
	Administrative Hearings	\$ 183,241	\$ 121,894	\$ 67,442	\$ 130,200	\$ 73,779	\$ 18,567
	Judicial Proceedings	-	-	-	-	-	-
	Outside Counsel Costs	6,356	12,551	5,052	2,853	(110)	-
M	<b>Reserve Fund Balance - TSBPA Operating Fund</b>						
	Restatements					74,108	
	Nonspendable						\$ 149,961
	Committed - Board Policy Reserve	\$ 2,628,248	\$ 2,499,141	\$ 2,556,740	\$ 2,561,979	\$ 2,766,230	\$ 2,836,691
	Committed - Board Policy Contingency						\$ 2,250,000
	Committed - Other	1,440,747	2,292,067	3,069,911	3,166,263	4,122,060	3,453,013
	<b>Total Fund Balance</b>	<b>\$ 4,068,995</b>	<b>\$ 4,791,208</b>	<b>\$ 5,626,651</b>	<b>\$ 5,728,242</b>	<b>\$ 6,962,397</b>	<b>\$ 8,689,665</b>