

California Department of Consumer Affairs– Board of Chiropractic Examiners



Mission

To protect the health, welfare, and safety of the public through licensure, education, and enforcement in chiropractic care.

Capital Accounting Partners, LLC
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INTRODUCTION AND SCOPE

The mission of the Board of Chiropractic Examiners is to protect the health, welfare, and safety of the public through licensure, education, and enforcement in chiropractic care. The Vision of the Board is Excellence in chiropractic care for all Californians. Therefore, the Board places a high priority on safeguarding consumers by making certain that only qualified and highly trained professionals practice Chiropractic. This is done thorough stringent regulatory safeguards and a proactive enforcement program.

This fee audit aligns with the mission and vision and of the Board by assessing the full costs of issuing licenses. This analysis and the resulting adoption of a new fee schedule will insure the long-term sustainability of the Board.

This report summarizes the processes, procedures, and findings of the Board's fee audit. It details the analysis that resulted in calculations of cost for individual and institutional certificates issued by the Board for licensees operating in the State of California.

As part of a plan to maintain its fiscal integrity, the Board engaged Capital Accounting Partners to prepare a detailed cost analysis of its fees. The Board's objectives for the study were to ensure that the Board is fully accounting for all of its costs and recovering adequate revenues to be reimbursed for its expenses. The Board's only source of revenues are fees charged for each of the various licenses. Thus, it is vital that the fees charged to licensees fully recover the costs of the program.

The scope of this study included the following objectives:

- Calculate full cost of licenses;
- Determine a fair and equitable method of allocating non-fee expenses, such as enforcement, to each license type; and
- Develop revenue projections for 10 years out to set the statutory fee cap.

The process used for collecting and analyzing the data required active participation by the Board's Chair, management and staff. We want to take this opportunity to recognize their participation, time, and effort to collect the data and discuss the analysis, results, and recommendations.

SUMMARY OF COSTING METHODOLOGIES

DRIVER-BASED COSTING MODELS

Developing a driver-based costing model is a detailed and robust method of calculating the cost of a specific service. It is based on the principles of activity-based costing so it seeks to understand cost at an operational level. This means it relies on understanding the time staff invests in core business processes to process licenses and certificates as well as enforcement and administrative services.



Step 1: Collect Data – This first step involves discussions with staff to identify those positions within each work unit that provide and support direct services. It also involves collecting program budget and expenditure data, identifying the salary and benefits for each position, and identifying non-personnel expenditures, as well as any program and Board overhead. Specifically, the steps involve the following:

- **Identifying staff positions** – This includes identifying both position titles and names.
- **Calculating the number of productive hours** – Frequently we will calculate the actual number of productive hours available on an annual basis. However, in this project we used the DCA pre-calculated number of 1,776 hours.
- **Identifying and allocating non-personnel costs** – Costs for materials and supplies are allocated to the salary and benefits for each position.
- **Assigning any other expenses that are budgeted in other areas** – There are often expenses that should be included with the total cost of services. Examples of such costs might include amortized capital expenses for vehicles and technology.
- **Identifying core business processes or activities** – This step also involves discussions with staff to understand, at an operational level, the work of the operating unit. Core business processes used to provide services are identified and then defined by the tasks that are involved. Processes are also organized by direct and indirect categories.
- **Direct processes and activities** – Those processes that directly contribute to the processing of an application are first identified. Evaluation of the license application is the most notable example.
- **Indirect processes and activities** – Those processes that support, but do not directly apply to the processing of a specific license. An example of an indirect activity is customer service and cashiering.

Step 2: Building cost structures – This second step involves significant interaction with staff and the development of time estimates for both direct and indirect processes in each program area. Specifically, this step is at the core of the analysis. There are four processes that comprise this step:

- **Gathering time estimates for direct processes** – By interviewing staff in individual and group meetings, an estimate of time was assigned to each service by the process that is indicated. The sum of all the process steps is the total time that is required to provide that specific service.
- **Assigning indirect time** – An annual time estimate is gathered from staff for those indirect or support processes in which they are involved. These include Board as well as program administration, customer service, and subject matter experts.
- **Calculating fully loaded hourly rates and the cost of service** – Once the total time for each direct and indirect service is estimated, the cost of service is calculated by using the fully loaded hourly rates for each staff member or position that is involved with the service. The fully loaded hourly rate for each employee is based on the employee's salary and benefit costs plus a share of non-personnel and Board overhead costs divided by the employee's available work hours (i.e. 2,080 hours minus all leave hours). Thus, the direct and indirect cost by activity also includes work unit and Board overhead as well as non-labor costs.
- **Gathering activity or volume data** – A critical element in the analysis is the number of times a given license or certificate is issued on an annual basis. This is critical data for three reasons:



- It allows a calculated projection of current revenue based on current prices. This is compared with actual revenue to see if there is a close match as the data should match.
- It allows for a calculated projection of revenue at full cost. This is compared to actual expenditures to see if there is a close match as the data should match.
- It allows for a calculation of total hours consumed. Hours consumed must closely match actual hours available.

If any of the three calculations do not approximate actual numbers, then time estimates and/or volume data need to be re-evaluated. These are critical quality checks for costing accuracy.

Step 3: Allocating enforcement and other support activities – This third step allocates enforcement activities to arrive at the full cost of service for each direct license or certificate. Thus, the final cost layers are brought together to establish the full cost of service. For the Board, this is a significant step as a high percentage of its costs are centered in enforcement and investigation activities.

Step 4: Set revenue recovery policy – Depending on Board policies and other considerations, the level of revenue recovery is a decision that should be made for each type or group of licenses. For example, the Board may want to subsidize some types of licenses with revenue from others.

Step 5: Set fees

Fees should be based on generating revenues equal to the Board's cost structure and enough to create reserves or fund balances consistent with State or Department requirements. This will provide a strong and sustainable future.



SUMMARY OF FINDINGS

PRIMARY DATA SOURCES

For this project, there are three primary sources of data that have driven the analysis:

1. Budgeted expense data (fiscal 2017), which includes:
 - a. Salaries and benefit expenditures;
 - b. Services and supplies;
 - c. Overhead, including both Department and State pro rata allocations; and
 - d. External enforcement costs from the Office of the Attorney General (AG), the Office of Administrative Hearings, and evidence / witness fees.
2. Time estimates for staff to process each license type, broken down by core processes or activities. These included such activities as:
 - a. Reviewing applications for completeness;
 - b. Cashiering
 - c. Processing complaints and
 - d. Field investigations; and
 - e. External Enforcement.
3. Activity data such as the annual number of licenses issued/processed by type is an important data source. The following table is an example of these data (projected for fiscal 2016).

License Type	Licenses Issued/Processed Annually
DC Renewal License	12,742
Renewal Satellite Certification	2,846
Renewal Corporation	1,314

Table 1

These data are critical to the analysis for two reasons:

- The annual number of licenses issued in a year, multiplied times the hours assigned to process each license allows us to assign only the numbers of hours available. For example, if the Licensing Unit (the unit processes licensees) has 5000 hours available then the model can only assign 5000 hours. If more hours are assigned then too much cost is being injected into the cost structure. If too few hours are assigned, then too little cost is being assigned into the cost structure.



- The annual number of licenses issued in a year allows us to project revenues. This also allows for a comparison between current revenue as well as future revenue if full cost were to be adopted.

QUALITY ASSURANCE

Assuring the accuracy and quality of results is an important function of the analysis. Our approach builds on the concept that a quality process assures a quality outcome. Besides focusing on a quality process, we also incorporate quantitative checks of our results. These quantitative checks include:

1. Are the total costs that we have coming into the model (the budget) equal to the total costs coming out of the model (projected revenues)?
2. Are the total number of staff hours available fully accounted for in the model?
3. Does the projection of annual revenues (current) built into the cost model reasonably match actual or projected revenues by the DCA budget office?

When our results fall into reasonable ranges, we are assured of quality results. The following graphic reflects the results of our quality assurance checks.

Resource Summary Quality checks	
Cost Summary	
Operating Resources Available (Budget)	\$ 3,029,314
External Enforcement Costs	\$ 1,057,993
Total Expenses	\$ 4,087,307
	\$ -
Projected Revenues at Full Cost	\$ 4,087,307
Difference	\$ -
Hours Available Vs. Hours Assigned	
Total Hours Available	35,520
Total Hours Assigned	35,520
Difference	-
Projected Model Revenue Vs. Projected Revenue (DCA)	
Revenue Projected From Fees at Current Prices	\$ 3,426,068
Actual Fiscal 16-17 Revenue From Fees (including misc income, citations, etc)	\$ 3,431,557
Difference	\$ (5,489)
Percentage Difference (acceptable = plus or minus 5%-10%)	-0.2%
Pricing Model (excluding reserves)	\$ 4,095,930
Pricing Model (including reserves)	\$ 4,552,806

TABLE 2



ASSUMPTIONS USED IN THE COSTING MODEL

EXPENSE DATA – CURRENT BUDGET

In all cases, the analysis has used expense data based on fiscal year 2017-2018 budget. Therefore, the results are based on the assumption that all of the budget will be expended by the Board. From our analysis, the Board has been spending all of its allowable resources while revenues have not kept pace. This is creating a significant shortfall and imbalance which cannot be sustained in the long-term. For example, the fund balances are declining rapidly and are projected to fall into negative territory in fiscal 2018-2019.

REVENUES – CONSISTENT ACTIVITY DATA

A significant component of the analysis is dependent upon annual activity data. Specifically, the number of times each license is processed on an annual basis. This is important to the analysis for two reasons:

- Activity data drives the total consumption of staff hours. If the activity data is not correct it will either over assign staff time or under estimate staff time relative to the total time that is available.
- Projecting revenue. If the number of applications for licenses vary wildly on an annual basis, projecting revenue will be challenging. However, if the number of applications for licenses is stable, then revenues will be stable.

DIRECT VS. INDIRECT ALLOCATED COSTS

For this analysis, direct costs are being defined as the direct time required to process a specific application type. This is driven off a calculation of a productive hourly rate for each staff position. This rate includes salaries, benefits, and a prorated amount for services and supplies. Then indirect costs are layered on top of the direct costs to establish the full cost of issuing the license. The reader will note that the largest components of costs are those that support the programs associated with enforcement and incoming costs from Department & Statewide prorata allocations, and not the processing of licenses.

The following chart will detail the analysis for one specific license type.



Fee Description	Time Assigned	Productive Hourly Rate	Direct Cost Assignment
DC Renewal License			
Initial review of application	0.060	\$ 55.04	\$ 3.30
Review application for completion	0.333	\$ 55.04	\$ 18.35
Total Direct Cost Assigned			\$ 21.65
Sources of Indirect Cost			Allocated Costs
Dept/State Prorata			\$ 7
Board Management & Administration			\$ 10
Legislative & Regulatory			\$ 11
Process Complaints			\$ 46
Field Investigations			\$ 27
Administration of licensing unit			\$ 9
Total Indirect Cost			\$ 109
Prorated Cost for Enforcement			\$ 83
Total Cost Assigned			\$ 214
Current Price			\$ 250
Difference			\$ (36)

TABLE 3

Note: data does not include additional costs required to rebuild reserves.

The summary of these data can be seen in the following graphic.

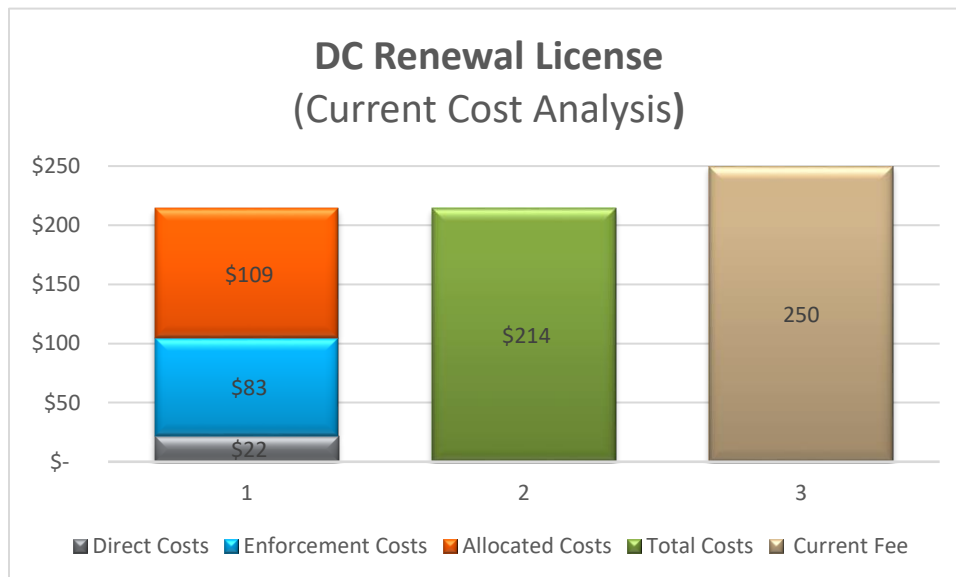


FIGURE 1



ALLOCATING COSTS OF ENFORCEMENT

Enforcement costs are a significant cost of total Board expenditures. Enforcement costs come in two primary types:

1. Costs associated with internal investigations, processing complaints, and field inspections; and
2. Costs associated with the AG, Office of Administrative Hearings, and evidence / witness fees.

In total, enforcement (with all overhead and supports costs allocated), accounts for 67% of total budgeted costs as the following graph will illustrate.

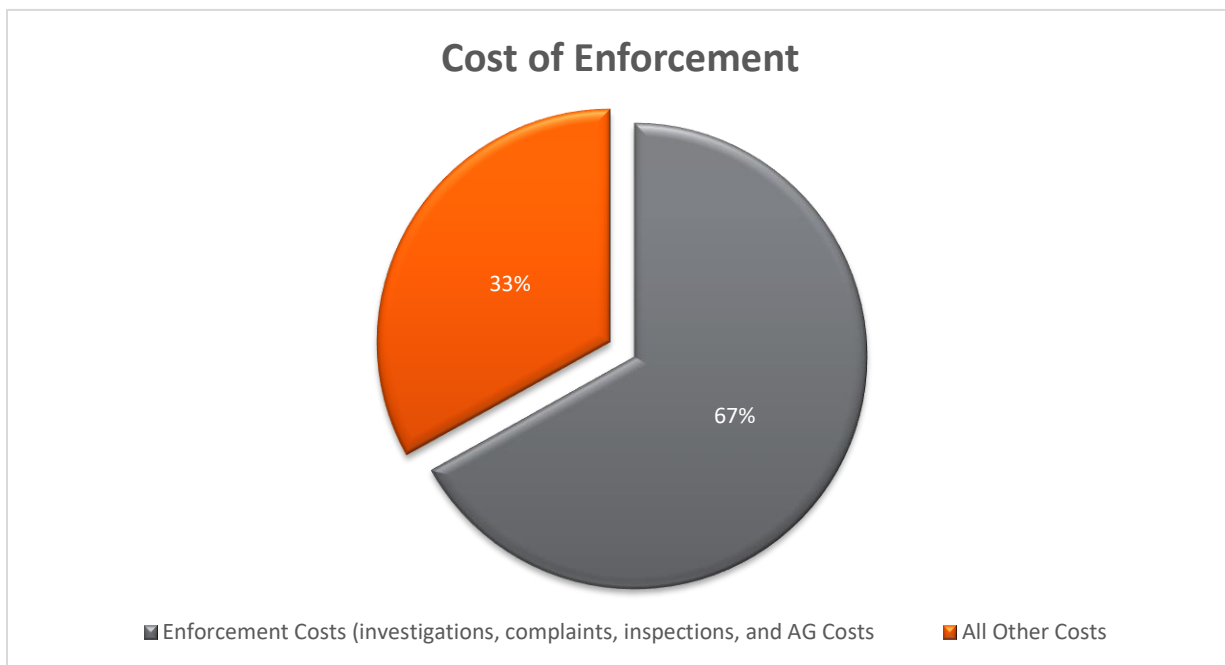


FIGURE 2



ALLOCATION METHODOLOGIES

This ratio of enforcement costs to total costs is consistent among the Boards and Bureaus of DCA we have reviewed. Because enforcement activities are such a large component of total cost, the method of allocating these costs is important.

There are several potential methods of allocating these costs. Among these are:

1. Allocating enforcement costs on the basis of direct cost of each license;
2. Allocating enforcement costs on the basis of the number of complaints and investigations each licensee type creates;
3. Calculating a flat cost per license (for all licenses); and
4. Calculating a flat cost per specific license type.

For this analysis, we used a combination of #1 and #4 above. Internal enforcement costs are spread across all fees on a simple allocated basis. Each license carries a small prorated cost of internal enforcement costs. However, all external costs associated with the Office of Attorney General, Office of Administrative Hearings, etc. have been allocated to the DC Renewal License.

Figure 1 above illustrates the impact of this cost allocation on the Renewal License. It shows that of the \$214, which represents the total costs, which have been assigned, \$83 is attributed to external enforcement.

Figure 3 below illustrate the ration of external enforcement cost to total cost. We would add, that these costs are largely out of the control of the Board.

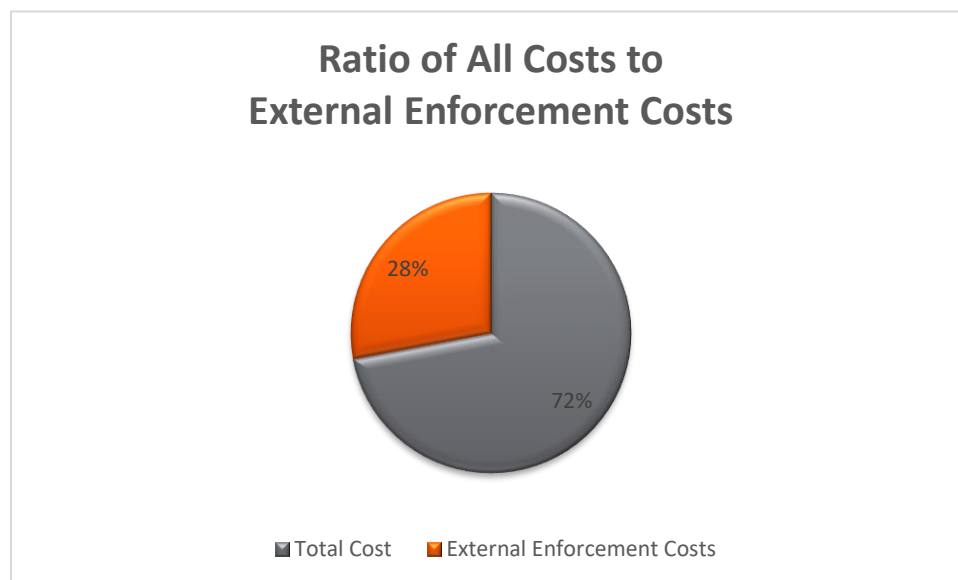


FIGURE 3



RESERVES OR “FUND BALANCES”

Financial reserves are an essential part for long-term organizational sustainability. The Department Budget Office monitors these reserves, or what are called “Fund Balances”. The Budget Office also translates the projected dollar amount into a “months in reserve” calculation. The following graph will illustrate the “months in reserve” analysis provided by the Budget Office.

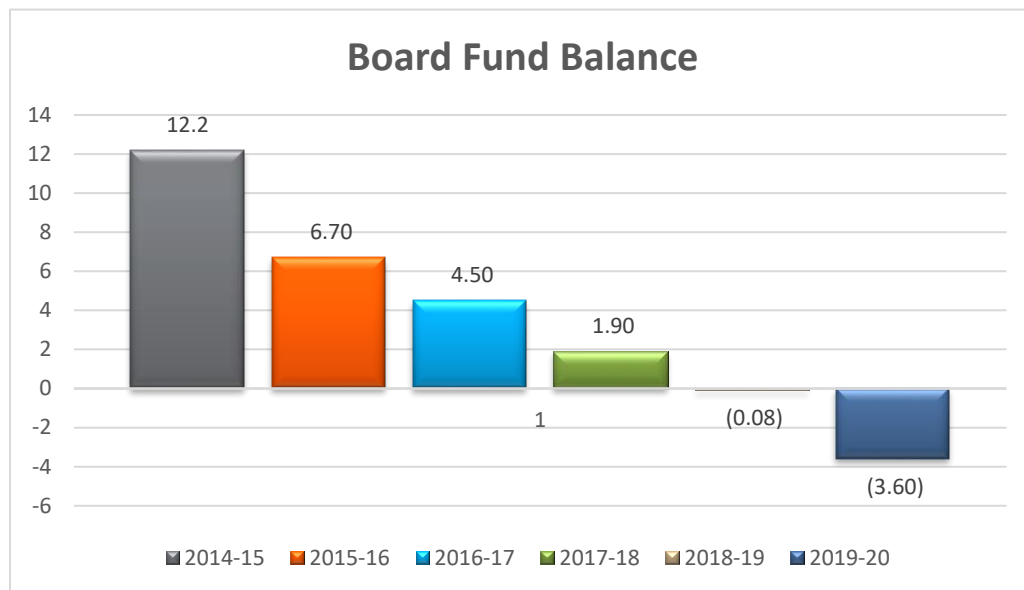


FIGURE 4

The reader will note, that the projected fund balance for fiscal year end, 2017-2018 is 1.9 months and will drop to -.08 months fiscal year end 2018-2019. Therefore, as part of the analysis we have established a reserve fund build up plan that will strengthen the long-term sustainability of the Board. In doing so, we have targeted rebuilding the reserves which is 6 months of operating reserves as required by statute. For this analysis, we are targeting a rebuilding of the fund balance to six months but doing so over three years. The following table illustrates:



Months in Reserve Analysis	
Target Months in Reserve	6.00
Projected fund balance year end 17/18	1.90
# Of months to replace	4.10
Costs Required to Rebuild Reserves	
Total Annual Expenses	\$ 4,087,307
Monthly Expenses	\$ 340,609
# Months Target (4.1)	\$ 1,396,497
Additional "cost" for 3 Year Build Up	\$ 465,499

TABLE 4

To rebuild these fund balances, we have allocated the additional revenue required across all licenses and is shown as a separate column in the appendix (fee table). However, the following figure, illustrates the additional revenue requirement for the Annual renewal license.

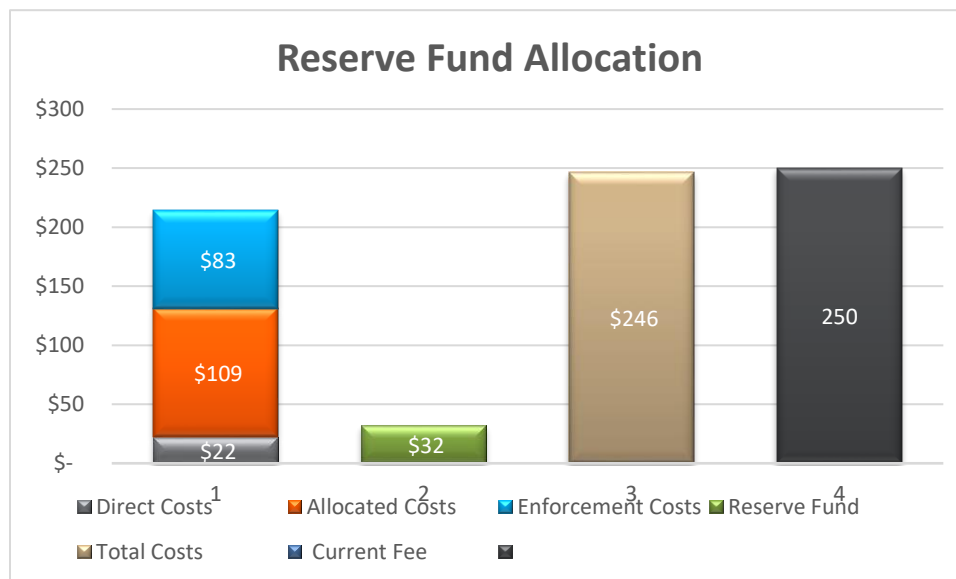


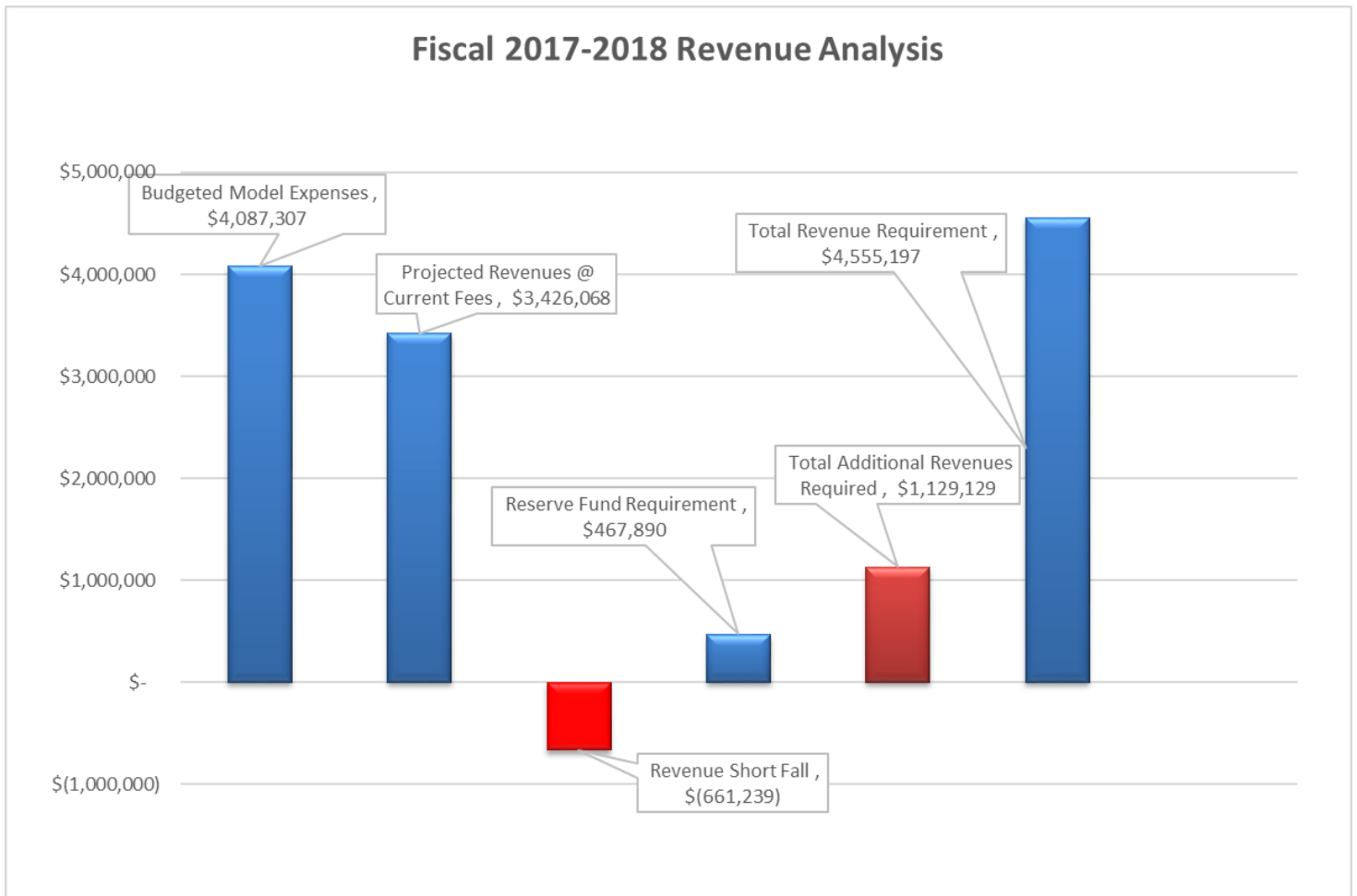
FIGURE 5

It should be noted, that calculating a cost is different from establishing a price. The total cost of the Annual renewal license is \$246. Based on discussions with staff and Board leadership, a price has been set at a level higher than actual cost. The objective is to price individual licenses in a way that provides greater equitability across all licensees.



REVENUE SUMMARY

Based on budgeted expenses and our projection of revenues for fiscal 2017-2018 we would expect to see a revenue shortfall of (\$661,239). In addition, to rebuild the fund balance to six months of operating expenses in reserves there will need to be an additional \$467,890 of revenue required. The following graph illustrates these data.





OBSERVATIONS AND RECOMMENDATIONS

GENERAL OBSERVATIONS

The primary observation is that the Board has a history of conservative fiscal management and is taking a proactive step to insure long-term sustainability. This will strengthen its ability to fully execute its mission and vision for the people of California. However, a projected loss of \$661,239 (without an accounting for rebuilding reserves) is significant and is a threat to the solvency of the Board.

SPECIFIC RECOMMENDATIONS

MOVE TO RECOMMEND ADJUSTMENT TO FEE SCHEDULE

While we applaud the Board for being proactive in conducting a fee audit, we would recommend the Board take appropriate steps to adjust fees to full cost plus the additional revenues to rebuild reserves or fund balances. Without this action, the Board's long-term sustainability and ability to execute its mission is in jeopardy.

SET CAP AND ADJUST FEES REGULARLY

In our view, one of the most important outcomes of a study of fees is a policy to adjust fees regularly. Staff receive regular cost of living adjustments, Chiropractic Examiners adjust their prices based on inflationary and market forces, therefore, in our view fees should be adjusted regularly as well.

We have provided a 10 year forward projection of fees based on an annual increase of 4.5% annual increase. We would recommend working with the State Legislature to set the cap at the 10 year projected maximum. Then adjusting fees annually or at least bi-annually to maintain alignment of revenues and expenditures. We would also recommend a formal audit of fees every 5 years as processing and regulatory requirements can change dramatically within this time frame.



APPENDICES

Cost and Pricing Report Table

- Page 1 of 3 shows the analysis of cost for each individual license and the comparison of at current prices;
- Pages 2 of 3 shows the revenue impact at:
 - A) Full cost;
 - B) Recommended pricing; and
 - C) Reserve fund requirements.
- Page 3 of 3 shows the 10-year projection of unit costs at an annual adjustment of 4.5%.

California Board of
Chiropractic Examiners
Licensing and Fees



					Unit Cost Summary					
Account Code	Fee Name	Notes	Current Work Volume	Future Projected Volume	Direct Unit Cost	Allocated Support Costs	External Enforcement	Total Cost Assigned	Current Fee / Revenue	Unit Surcharge or (Subsidy)
					\$ 1,057,993.00					
125,600	Duplicate License		235	235	\$ 7	\$37		\$ 44	\$ 25	(\$19)
125,600	Cite & Fine	Amount varies	24	1	\$ -			\$ -	\$ 15,998	\$15,998
125,600	Corp. Special Rpt.		47	47	\$ 5	\$23		\$ 28	\$ 5	(\$23)
125,600	License Verification		304	304	\$ 18	\$93		\$ 111	\$ 10	(\$101)
125,700	Application for Licensure		358	358	\$ 55	\$278		\$ 333	\$ 100	(\$233)
125,700	Satellite Application		1,333	667	\$ 9	\$46		\$ 56	\$ 5	(\$51)
125,700	Corporation Application		114	102	\$ 28	\$139		\$ 167	\$ 100	(\$67)
125,700	Reciprocity Application		6	6	\$ 55	\$278		\$ 333	\$ 100	(\$233)
125,700	Referral Service Application				\$ 83	\$417		\$ 500	\$ 25	(\$475)
125,700	CE Course Application		1,543	1,543	\$ 83	\$417		\$ 500	\$ 50	(\$450)
125,700	Initial License Fee		322	322	\$ 28	\$139		\$ 167	\$ 100	(\$67)
125,700	CE Provider Application		42	42	\$ 41	\$209		\$ 250	\$ 75	(\$175)
125,800	DC Renewal License	Annual	12,742	12,742	\$ 22	\$109	\$ 83.03	\$ 214	\$ 250	\$36
125,800	Renewal Satellite Certification	Annual	2,846	1,423	\$ 5	\$23		\$ 28	\$ 5	(\$23)
125,800	Renewal Corporation	Annual	1,314	1,182	\$ 5	\$23		\$ 28	\$ 10	(\$18)
125,800	Renewal CE Provider		65	65	\$ 28	\$139		\$ 167	\$ 50	(\$117)
125,900	Forfeiture Fee	like a penalty fee for being late	140	140	\$ 41	\$209		\$ 250	\$ 220	(\$30)
					\$ -			\$ -		
					\$ -			\$ -		
					\$ -			\$ -		
	Preceptor authorization request	New fee	956	956	\$ 5	\$23		\$ 28		(\$28)
	Petition for reinstatement of a revoked license	New fee	6	6	\$ 1,306	\$6,601		\$ 7,907		(\$7,907)
	Petition for early termination of probation	New fee	3	3	\$ 1,306	\$6,601		\$ 7,907		(\$7,907)
	Petition for reduction of penalty	New fee			\$ 1,440	\$7,278		\$ 8,718		(\$8,718)
	Duplicate Satellite Certificate	New fee	108	108	\$ 7.3	\$37		\$ 44		(\$44)
	Duplicate Corporation Certificate	New fee	7	7	\$ 7.3	\$37		\$ 44		(\$44)
					\$ -			\$ -		
					\$ -		\$ -	\$ -		
					\$ -	\$ -				

**California Board of
Chiropractic Examiners
Licensing and Fees**



Fee Name	Annual Cost Calculations (At Actual Costs Calculated)			Results Pricing Model		Reserve Requirements	
	Revenue at Full Cost of Services	Projection of Revenues at Current Fees	Annual Surplus (subsidy)	Pricing Scenario	Annual Revenue Pricing Model	Six Months Reserve, 5 yr build up (additional)	Full Cost / Unit
						\$ 467,890	
Duplicate License	\$ 10,440.02	\$5,875	(\$4,565)	\$ 44	\$ 10,440	\$5	\$50
Cite & Fine	\$ -	\$15,998	\$15,998	\$ -	\$ -		
Corp. Special Rpt.	\$ 1,305.00	\$235	(\$1,070)	\$ 28	\$ 1,305	\$3	\$31
License Verification	\$ 33,763.47	\$3,040	(\$30,723)	\$ 111	\$ 33,763	\$13	\$124
Application for Licensure	\$ 119,282.77	\$35,800	(\$83,483)	\$ 333	\$ 119,283	\$38	\$371
Satellite Application	\$ 74,172.23	\$3,335	(\$70,837)	\$ 56	\$ 37,114	\$6	\$62
Corporation Application	\$ 18,991.95	\$10,200	(\$8,792)	\$ 167	\$ 16,993	\$19	\$186
Reciprocity Application	\$ 1,999.15	\$600	(\$1,399)	\$ 333	\$ 1,999	\$38	\$371
Referral Service Application	\$ -			\$ 500	\$ -	\$57	\$557
CE Course Application	\$ 771,173.11	\$77,150	(\$694,023)	\$ 50	\$ 77,150	\$6	\$56
Initial License Fee	\$ 53,643.93	\$32,200	(\$21,444)	\$ 167	\$ 53,644	\$19	\$186
CE Provider Application	\$ 10,495.55	\$3,150	(\$7,346)	\$ 75	\$ 3,150	\$9	\$84
DC Renewal License	\$ 2,727,902.92	\$3,185,500	\$457,597	\$ 281	\$ 3,580,502	\$32	\$313
Renewal Satellite Certification	\$ 79,022.06	\$7,115	(\$71,907)	\$ 28	\$ 39,511	\$3	\$31
Renewal Corporation	\$ 36,484.53	\$11,820	(\$24,665)	\$ 28	\$ 32,819	\$3	\$31
Renewal CE Provider	\$ 10,828.74	\$3,250	(\$7,579)	\$ 50	\$ 3,250	\$6	\$56
Forfeiture Fee	\$ 34,985.17	\$30,800	(\$4,185)	\$ 281	\$ 39,340	\$32	\$313
	\$ -			\$ -	\$ -		
	\$ -			\$ -	\$ -		
	\$ -			\$ -	\$ -		
Preceptor authorization request	\$ 26,544.30		(\$26,544)	\$ 28	\$ 26,544	\$3	\$31
Petition for reinstatement of a revoked license	\$ 47,442.10		(\$47,442)	\$ 333	\$ 1,999	\$38	\$371
Petition for early termination of probation	\$ 23,721.05		(\$23,721)	\$ 333	\$ 1,000	\$38	\$371
Peitition for reduction of penalty	\$ -			\$ 333	\$ -	\$38	\$371
Duplicate Satellite Certificate	\$ 4,797.97		(\$4,798)	\$ 44	\$ 4,798	\$5	\$50
Duplicate Corporation Certificate	\$ 310.98		(\$311)	\$ 44	\$ 311	\$5	\$50
	\$ -			\$ -	\$ -		
	\$ -			\$ -	\$ -		
	\$ -			\$ -	\$ -		
	\$ -			\$ -	\$ -		

Annual Revenue Impacts		
Revenue at Full Cost of Services	Projection of Revenues at Current Fees	Annual Surplus (subsidy)
\$ 4,087,307	\$ 3,426,068	(\$661,239)

Annual Revenue	
	Annual Revenue Pricing Model
	\$ 4,084,915

Annual Revenue Impact	
Additional Revenue for Reserves	Total Annual Revenue
\$ 467,890	\$ 4,552,806

**California Board of
Chiropractic Examiners
Licensing and Fees**



Ten Year Projection of Fee Requirements (Scenero #1)

Fee Name	Year #1	Year #2	Year #3	Year #4	Year #5	Year #6	Year #7	Year #8	Year #9	Year #10
4.5% Annual Increase										
Duplicate License	\$52	\$54	\$57	\$59	\$62	\$64	\$67	\$70	\$74	\$77
Cite & Fine										
Corp. Special Rpt.	\$32	\$34	\$35	\$37	\$39	\$40	\$42	\$44	\$46	\$48
License Verification	\$129	\$135	\$141	\$148	\$154	\$161	\$168	\$176	\$184	\$192
Application for Licensure	\$388	\$406	\$424	\$443	\$463	\$484	\$505	\$528	\$552	\$577
Satellite Application	\$65	\$68	\$71	\$74	\$77	\$81	\$84	\$88	\$92	\$96
Corporation Application	\$194	\$203	\$212	\$221	\$231	\$242	\$253	\$264	\$276	\$288
Reciprocity Application	\$388	\$406	\$424	\$443	\$463	\$484	\$505	\$528	\$552	\$577
Referral Service Application	\$582	\$608	\$636	\$664	\$694	\$725	\$758	\$792	\$828	\$865
CE Course Application	\$58	\$61	\$64	\$66	\$69	\$73	\$76	\$79	\$83	\$87
Initial License Fee	\$194	\$203	\$212	\$221	\$231	\$242	\$253	\$264	\$276	\$288
CE Provider Application	\$87	\$91	\$95	\$100	\$104	\$109	\$114	\$119	\$124	\$130
DC Renewal License	\$327	\$342	\$357	\$373	\$390	\$408	\$426	\$445	\$465	\$486
Renewal Satellite Certification	\$32	\$34	\$35	\$37	\$39	\$40	\$42	\$44	\$46	\$48
Renewal Corporation	\$32	\$34	\$35	\$37	\$39	\$40	\$42	\$44	\$46	\$48
Renewal CE Provider	\$58	\$61	\$64	\$66	\$69	\$73	\$76	\$79	\$83	\$87
Forfeiture Fee	\$327	\$342	\$357	\$373	\$390	\$408	\$426	\$445	\$465	\$486
Preceptor authorization request	\$32	\$34	\$35	\$37	\$39	\$40	\$42	\$44	\$46	\$48
Petition for reinstatement of a revoked license	\$388	\$406	\$424	\$443	\$463	\$484	\$505	\$528	\$552	\$577
Petition for early termination of probation	\$388	\$406	\$424	\$443	\$463	\$484	\$505	\$528	\$552	\$577
Peitition for reduction of penalty	\$388	\$406	\$424	\$443	\$463	\$484	\$505	\$528	\$552	\$577
Duplicate Satellite Certificate	\$52	\$54	\$57	\$59	\$62	\$64	\$67	\$70	\$74	\$77
Duplicate Corporation Certificate	\$52	\$54	\$57	\$59	\$62	\$64	\$67	\$70	\$74	\$77

Annual Revenues (Projected)										
Year #1	Year #2	Year #3	Year #4	Year #5	Year #6	Year #7	Year #8	Year #9	Year #10	
\$ 4,757,682	\$ 4,971,778	\$ 5,195,508	\$ 5,429,306	\$ 5,673,624	\$ 5,928,938	\$ 6,195,740	\$ 6,474,548	\$ 6,765,903	\$ 7,070,368	