

ADDITIONS TO AGENDA
SOUTH DAKOTA BOARD OF ACCOUNTANCY
BOARD MEETING,
January 15, 2016

A=Action
D=Discussion
I=Information

A-Addition to Certificates.....	2
A-Addition to Financial Statements through December 2015.....	3-12
A-Request for Reinstatement of CPA license.....	13-14
A-Additions to Peer Review.....	Spt. Pkt.

**CERTIFIED PUBLIC ACCOUNTANT CERTIFICATES
BOARD COPY**

Issued Through January 13, 2016

Number	Name	Date Issued	Location
3236	Travis Lee Vogel	12/10/15	Rapid City, SD
3237	Rebecca Nicole Portlock	12/15/15	Rapid City, SD
3238	Kennalyne Jn Baptiste	12/15/15	Bronx, NY
3239	Ethan Thomas Littlejohn	12/21/15	Aberdeen, SD
3240	James A. Wigdahl	12/31/15	Sioux Falls, SD
3241	Paul Ryan Claar	12/31/15	Sioux Falls, SD
3242	Bryn Conner Stock	01/08/16	Aberdeen, SD
3243	Kassie Mae Hoiland	01/11/16	Sioux Falls, SD

BA1409R1

STATE OF SOUTH DAKOTA
CASH CENTER BALANCES
AS OF: 12/31/2015

AGENCY: 10 LABOR & REGULATION
BUDGET UNIT: 1031 BOARD OF ACCOUNTANCY

COMPANY	CENTER	ACCOUNT	BALANCE	DR/CR	CENTER DESCRIPTION
6503	103100061802	1140000	420,730.99	DR	BOARD OF ACCOUNTANCY
COMPANY/SOURCE TOTAL 6503 618			420,730.99	DR *	
COMP/BUDG UNIT TOTAL 6503 1031			420,730.99	DR **	
BUDGET UNIT TOTAL 1031			420,730.99	DR *** +	

\$ 421,788.69
 \$1057.70 deposit eGWB 12-30-15

STATE OF SOUTH DAKOTA
MONTHLY EXPENDITURE REPORT
FOR PERIOD ENDING: 12/31/2015

AGENCY BUDGET CENTER	UNIT	LABOR & REGULATION BOARD OF ACCOUNTANCY	BOARD OF ACCOUNTANCY	ACCOUNTANCY	COMP	CENTER	ACCOUNT	DOCUMENT NUMBER	POSTING DATE	JV APPLY, OR PAYMENT #	SHORT NAME	VENDOR NUMBER	VENDOR GROUP	AMOUNT	DR/CR
AGENCY BUDGET CENTER: 10 10310 BOARD OF ACCOUNTANCY COMPANY NO: 6503 COMPANY NAME: PROFESSIONAL & LICENSING BOARDS															
6503	103100061802	51010100	CGEX151125	12/02/2015										2,208.72	DR
6503	103100061802	51010100	CGEX151211	12/16/2015										2,233.40	DR
OBJSUB: 5101010 F-T EMP SAL & WAGES OBJ: 5101 P-T/TEMP EMP SAL & WAGES EMPLOYEE SALARIES															
6503	103100061802	51020100	CGEX151125	12/02/2015										4,442.12	DR
6503	103100061802	51020100	CGEX151211	12/16/2015										966.78	DR
6503	103100061802	51020100	CGEX151214	12/16/2015										939.11	DR
6503	103100061802	51020100	CGEX151222	12/25/2015										255.00	DR
OBJSUB: 5102010 OASST-EMPLOYER'S SHARE OBJ: 5101 EMPLOYEE SALARIES															
6503	103100061802	51020200	CGEX151125	12/02/2015										2,160.89	DR
6503	103100061802	51020200	CGEX151211	12/16/2015										6,603.01	DR
6503	103100061802	51020200	CGEX151214	12/16/2015										207.41	DR
6503	103100061802	51020200	CGEX151222	12/25/2015										19.51	DR
OBJSUB: 5102020 RETIREMENT-ER SHARE OBJ: 5101 EMPLOYEE SALARIES															
6503	103100061802	51020600	CGEX151125	12/02/2015										396.18	DR
6503	103100061802	51020600	CGEX151211	12/16/2015										567.86	DR
6503	103100061802	51020600	CGEX151222	12/25/2015										570.16	DR
OBJSUB: 5102060 HEALTH/LIFE INS - ER SHARE OBJ: 5101 EMPLOYEE SALARIES															
6503	103100061802	51020800	CGEX151125	12/02/2015										1,138.02	DR
6503	103100061802	51020800	CGEX151211	12/16/2015										2.54	DR
6503	103100061802	51020800	CGEX151222	12/25/2015										.20	DR
OBJSUB: 5102080 WORKER'S COMPENSATION OBJ: 5101 EMPLOYEE SALARIES															
6503	103100061802	51020900	CGEX151125	12/02/2015										5.28	DR
6503	103100061802	51020900	CGEX151211	12/16/2015										1.23	DR
6503	103100061802	51020900	CGEX151222	12/25/2015										.10	DR
OBJSUB: 5102090 UNEMPLOYMENT COMPENSATION OBJ: 5101 EMPLOYEE BENEFITS PERSONAL SERVICES															
6503	103100061802	52030200	CGEX151214	12/16/2015										2.55	DR
OBJSUB: 5203020 AUTO PRIV (IN-ST.) I/RTE OBJ: 51 GROUP: 51															
6503	103100061802	52031400	CGEX151214	12/16/2015										1,976.96	DR
OBJSUB: 5203140 TAXABLE MEALS/IN-STATE OBJ: 510100061802 52032300 CGEX151203															
6503	103100061802	52032300	CGEX151203	12/04/2015										8,579.97	DR
OBJSUB: 5203230 AUTO-PRIV. (OUT-STATE) H/R															
6503	103100061802	52032300	CGEX151203	12/04/2015										103.96	DR
6503	103100061802	52032300	CGEX151203	12/04/2015										11.00	DR
6503	103100061802	52032300	CGEX151203	12/04/2015										1.00	DR
6503	103100061802	52032300	CGEX151203	12/04/2015										50.40	DR
6503	103100061802	52032300	CGEX151203	12/04/2015										50.40	DR

STATE OF SOUTH DAKOTA
MONTHLY EXPENDITURE REPORT
FOR PERIOD ENDING: 12/31/2015

AGENCY BUDGET CENTER	UNIT	LABOR & REGULATION BOARD OF ACCOUNTANCY BOARD OF ACCOUNTANCY	COMP CENTER	ACCOUNT	DOCUMENT NUMBER	POSTING DATE	JY APPLY OR PAYMENT #	SHORT NAME	VENDOR NUMBER	VENDOR GROUP	AMOUNT	DR/CR
6503	103100061802	52032600		CGEX151203	12/04/2015	416236					595.20	DR
6503	103100061802	52032600		CGEX151214	12/16/2015	419993					595.20	DR
OBJSUB: 5203260 AIR-COMM-OUT-OF-STATE												
6503	103100061802	52032800		CGEX151203	12/04/2015	416236					62.00	DR
6503	103100061802	52032800		CGEX151214	12/16/2015	419993					62.00	DR
OBJSUB: 5203280 OTHER-PUBLIC-OUT-OF-STATE												
6503	103100061802	52033000		CGEX151203	12/04/2015	416236					865.23	DR
6503	103100061802	52033000		CGEX151214	12/16/2015	419993					865.23	DR
OBJSUB: 5203300 LODGING/OUT-OF-STATE												
6503	103100061802	52033200		CGEX151203	12/04/2015	416236					80.00	DR
6503	103100061802	52033200		CGEX151214	12/16/2015	419993					78.00	DR
OBJSUB: 5203320 INCIDENTALS-OUT-OF-STATE												
6503	103100061802	52033500		CGEX151203	12/04/2015	416236					122.00	DR
6503	103100061802	52033500		CGEX151214	12/16/2015	419993					112.00	DR
OBJSUB: 5203350 NON-TAXABLE MEALS/OUT-ST												
6503	103100061802	52040100		TRAVEL	12/11/2015	00263586		CCHINC			208.98	DR
OBJSUB: 5204010 SUBSCRIPTIONS												
6503	103100061802	52040500		16SC100022	6543	00267218		GLSOLUTION			2,607.50	DR
OBJSUB: 5204050 COMPUTER CONSULTANT												
6503	103100061802	52041800		DP611101	12/18/2015						97.05	DR
OBJSUB: 5204180 COMPUTER SERVICES-STATE												
6503	103100061802	52042000		PL611053	12/23/2015						131.93	DR
OBJSUB: 5204200 CENTRAL SERVICES												
6503	103100061802	52042200		IN238374	12/16/2015	00264709		ABBUSINESS			72.76	DR
OBJSUB: 5204220 EQUIPMENT SERV & MAINT												
6503	103100061802	52042300		16-018 ADG-JUN16	12/28/2015	00267880		SUNSETOFFT			126.55	DR
OBJSUB: 5204230 JANITORIAL & MAINT SERV												
6503	103100061802	52044600		M5644758	12/16/2015	02143244		MALFINANC			603.00	DR
OBJSUB: 5204460 EQUIPMENT RENTAL												
6503	103100061802	52044900		ACCOUNTMENT2015	12/28/2015	02144428		MCGINNISRO			1,269.45	DR
OBJSUB: 5204490 RENTS-PRIVATE OWNED PROP.												
6503	103100061802	52045100		69180	12/09/2015	00263301		HOLIDAYINN			248.80	DR
OBJSUB: 5204510 RENTS-OTHER												
6503	103100061802	52045300		TL611152	12/18/2015						248.80	DR
OBJSUB: 5204530 RENTS-OTHER												

AGENCY	BUDGET UNIT	CENTER	10	1031	LABOR & REGULATION	BOARD OF ACCOUNTANCY	BOARD OF ACCOUNTANCY	DOCUMENT NUMBER	POSTING DATE	JV OR PAYMENT #	APPL #	SHORT NAME	VENDOR NUMBER	VENDOR GROUP	AMOUNT	DR/CR	
6503	103100061802	52045300	111109001	NOV15	12/11/2015	00263665	MIDCONTINE	12023782	95.00	DR							
6503	103100061802	52045300	287248381	4161115	12/16/2015	00265563	AFTMOBILT	12279233	55.96	DR							
6503	103100061802	52045300	TELECOMMUNICATIONS SRVCS														
6503	103100061802	52045400	515941700	6 1115	12/11/2015	02142272	XCELENERGY	12023853	241.65	DR							
6503	103100061802	52047400	ELECTRICITY														
6503	103100061802	52047400	CI106A-033		12/16/2015	251520			49.10	DR							
6503	103100061802	52047400	CI106A-033		12/16/2015	251520			107.05	DR							
6503	103100061802	52047400	CI106A-033		12/16/2015	251520			107.05	DR							
6503	103100061802	52047400	CI106A-033		12/16/2015	251520			107.05	CR							
6503	103100061802	52047400	BANK FEES AND CHARGES														
6503	103100061802	52049600	13660755		12/11/2015	00263585	NATLASSNST	12005047	7,861.27	DR							
6503	103100061802	52050200	OTHER CONTRACTUAL SERVICE CONTRACTUAL SERVICES														
6503	103100061802	52050200	2029947-0		12/11/2015	02142281	BROWNSAENG	12028533	7,861.27	DR							
6503	103100061802	52280000	OFFICE SUPPLIES SUPPLIES & MATERIALS														
6503	103100061802	52280000	T106-047		12/09/2015				20.00	DR							
6503	103100061802	52280000	OPER TRANS OUT -NON BUDGT														
6503	103100061802	52280000	NONOP EXP/NONBGTD OP TR														
6503	103100061802	52280000	OPERATING EXPENSES														
6503	103100061802	52280000	B. UNIT: 1031														

South Dakota Board of Accountancy
Balance Sheet
As of December 31, 2015

	Dec 31, 15
ASSETS	
Current Assets	
Checking/Savings	
1130000 · Local Checking - Great Western	384.53
1140000 · Pool Cash State of SD	421,788.69
Total Checking/Savings	422,173.22
Other Current Assets	
1131000 · Interest Income Receivable	4,392.05
1213000 · Investment Income Receivable	981.51
Total Other Current Assets	5,373.56
Total Current Assets	427,546.78
Fixed Assets	
1670000 · Computer Software	
Original Cost	140,063.23
1770000 · Depreciation	-140,063.23
Total 1670000 · Computer Software	0.00
Total Fixed Assets	0.00
TOTAL ASSETS	427,546.78
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2110000 · Accounts Payable	9,978.62
Total Accounts Payable	9,978.62
Other Current Liabilities	
2430000 · Accrued Wages Payable	6,729.32
2810000 · Amounts Held for Others	25,052.01
Total Other Current Liabilities	31,781.33
Total Current Liabilities	41,759.95
Long Term Liabilities	
2960000 · Compensated Absences Payable	18,468.75
Total Long Term Liabilities	18,468.75
Total Liabilities	60,228.70
Equity	
3220000 · Unrestricted Net Assets	252,447.33
3900 · Retained Earnings	11,248.06
Net Income	103,622.69
Total Equity	367,318.08
TOTAL LIABILITIES & EQUITY	427,546.78

South Dakota Board of Accountancy

Profit & Loss Budget vs. Actual

July through December 2015

	Jul - Dec 15	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	1,275.00	2,800.00	-1,525.00	45.5%
4293551 · Certificate Renewals-Active				
5208002 · Refunds	-75.00			
4293551 · Certificate Renewals-Active - Other	60,275.00	58,000.00	2,275.00	103.9%
Total 4293551 · Certificate Renewals-Active	60,200.00	58,000.00	2,200.00	103.8%
4293552 · Certificate Renewals-Inactive	20,050.00	21,000.00	-950.00	95.5%
4293553 · Certificate Renewals-Retired	1,040.00	800.00	240.00	130.0%
4293554 · Initial Firm Permits	150.00	700.00	-550.00	21.4%
4293555 · Firm Permit Renewals	13,650.00	15,500.00	-1,850.00	88.1%
4293557 · Initial Audit	390.00	900.00	-510.00	43.3%
4293558 · Re-Exam Audit	1,170.00	2,460.00	-1,290.00	47.6%
4293560 · Late Fees-Initial Certificate	0.00	0.00	0.00	0.0%
4293561 · Late Fees-Certificate Renewals	2,900.00	3,000.00	-100.00	96.7%
4293562 · Late Fees-Firm Permits	0.00	0.00	0.00	0.0%
4293563 · Late Fees-Firm Permit Renewals				
5208012 · REFUNDS	-50.00			
4293563 · Late Fees-Firm Permit Renewals - Other	450.00	600.00	-150.00	75.0%
Total 4293563 · Late Fees-Firm Permit Renewals	400.00	600.00	-200.00	66.7%
4293564 · Late Fees-Peer Review	350.00	1,300.00	-950.00	26.9%
4293566 · Firm Permit Owners	93,585.00	105,000.00	-11,415.00	89.1%
4293567 · Peer Review Admin Fee	375.00	5,650.00	-5,275.00	6.6%
4293568 · Firm Permit Name Change	100.00	100.00	0.00	100.0%
4293569 · Initial FAR	450.00	1,140.00	-690.00	39.5%
4293570 · Initial REG	240.00	660.00	-420.00	36.4%
4293571 · Initial BEC	300.00	930.00	-630.00	32.3%
4293572 · Re-Exam FAR	960.00	1,860.00	-900.00	51.6%
4293573 · Re-Exam REG	1,320.00	2,310.00	-990.00	57.1%
4293574 · Re-Exam BEC	1,140.00	2,310.00	-1,170.00	49.4%
4491000 · Interest and Dividend Revenue	4,714.96	6,500.00	-1,785.04	72.5%
4896021 · Legal Recovery Cost	200.00	1,000.00	-800.00	20.0%
Total Income	204,959.96	234,520.00	-29,560.04	87.4%
Gross Profit	204,959.96	234,520.00	-29,560.04	87.4%
Expense				
5101010 · F-T Emp Sal & Wages	27,741.14	73,420.00	-45,678.86	37.8%
5101020 · P-T/Temp Emp Sal & Wages	12,036.37	27,319.00	-15,282.63	44.1%
5101030 · Board & Comm Mbrs Fees	2,040.00	2,595.00	-555.00	78.6%
5102010 · OASI-Employer's Share	2,879.02	8,102.00	-5,222.98	35.5%
5102020 · Retirement-ER Share	2,368.17	6,044.00	-3,675.83	39.2%
5102060 · Health /Life Ins.-ER Share	7,627.29	26,052.00	-18,424.71	29.3%
5102080 · Worker's Compensation	31.72	218.00	-186.28	14.6%
5102090 · Unemployment Insurance	15.52	91.00	-75.48	17.1%
5203010 · Auto--State Owned	78.65	1,000.00	-921.35	7.9%
5203020 · Auto-Private-Ownes Low Mileage	103.96	400.00	-296.04	26.0%
5203030 · In State-Auto- Priv. High Miles	1,108.80	1,500.00	-391.20	73.9%
5203100 · In State-Lodging	319.60	1,000.00	-680.40	32.0%
5203120 · In State-Incidentals to Travel	20.00	100.00	-80.00	20.0%
5203140 · InState-Tax Meals Not Overnight	11.00	100.00	-89.00	11.0%
5203150 · InState-Non-Tax Meals OverNight	268.00	400.00	-132.00	67.0%
5203230 · OS-Auto Private High Mileage	0.00	100.00	-100.00	0.0%
5203260 · OS-Air Commercial Carrier	1,190.40	6,000.00	-4,809.60	19.8%
5203280 · OS-Other Public Carrier	124.00	500.00	-376.00	24.8%
5203300 · OS-Lodging	1,730.46	7,800.00	-6,069.54	22.2%
5203320 · OS-Incidentals to Travel	158.00	450.00	-292.00	35.1%
5203350 · OS-Non-Taxable Meals Overnight	234.00	1,300.00	-1,066.00	18.0%
5204010 · Subscriptions	208.98	1,000.00	-791.02	20.9%
5204020 · Dues and Membership Fees	3,200.00	3,900.00	-700.00	82.1%
5204030 · Legal Document Fees	0.00	300.00	-300.00	0.0%
5204040 · Consultant Fees-Accounting	0.00	7,100.00	-7,100.00	0.0%
5204050 · Consultant Fees - Computer	10,607.50	34,075.00	-23,467.50	31.1%

South Dakota Board of Accountancy
Profit & Loss Budget vs. Actual
July through December 2015

	Jul - Dec 15	Budget	\$ Over Budget	% of Budget
5204080 · Consultant Fees--Legal	0.00	0.00	0.00	0.0%
5204160 · Workshop Registration Fees	1,390.00	6,000.00	-4,610.00	23.2%
5204180 · Computer Services-State	531.75	600.00	-68.25	88.6%
5204181 · Computer Development Serv-State	1,312.85	10,400.00	-9,087.15	12.6%
5204200 · Central Services	3,432.24	7,000.00	-3,567.76	49.0%
5204220 · Equipment Service & Maintenance	13.26	300.00	-286.74	4.4%
5204230 · Janitorial/Maintenance Services	759.30	1,560.00	-800.70	48.7%
5204340 · Computer Software Maintenance	614.50	2,000.00	-1,385.50	30.7%
5204360 · Advertising-Newspapers	0.00	1,000.00	-1,000.00	0.0%
5204440 · Newsletter Publishing	0.00	1,100.00	-1,100.00	0.0%
5204460 · Equipment Rental	1,632.00	4,000.00	-2,368.00	40.8%
5204480 · Microfilm and Photography	0.00	0.00	0.00	0.0%
5204490 · Rents Privately Owned Property	7,616.70	15,234.00	-7,617.30	50.0%
5204510 · Rent-Other	248.80	500.00	-251.20	49.8%
5204530 · Telecommunications Services	1,624.12	3,500.00	-1,875.88	46.4%
5204540 · Electricity	256.92	865.00	-608.08	29.7%
5204560 · Water	44.70	240.00	-195.30	18.6%
5204590 · Insurance Premiums/Surety Bonds	0.00	1,710.00	-1,710.00	0.0%
5204740 · Bank Fees and Charges	4,135.13	6,000.00	-1,864.87	68.9%
5204960 · Other Contractual Services	0.00	0.00	0.00	0.0%
5205020 · Office Supplies	620.29	2,000.00	-1,379.71	31.0%
5205028 · OFFICE SUPPLIES-2	0.00	0.00	0.00	0.0%
5205310 · Printing State	0.00	500.00	-500.00	0.0%
5205320 · Printing/Duplicating/Binding Co	100.05	1,000.00	-899.95	10.0%
5205330 · Supplemental Publications	0.00	700.00	-700.00	0.0%
5205340 · Microfilm Supplies/Materials	0.00	0.00	0.00	0.0%
5205350 · Postage	0.00	2,500.00	-2,500.00	0.0%
5207430 · Office Machines	0.00	100.00	-100.00	0.0%
5207900 · Computer Hardware	117.12	4,800.00	-4,682.88	2.4%
5207950 · System Development	0.00	1,000.00	-1,000.00	0.0%
5207955 · Computer Hardware Other	0.00	500.00	-500.00	0.0%
5207960 · Computer Software Expense	816.00	500.00	316.00	163.2%
5228000 · Operating Transfers Out-NonBudg	1,968.96	7,400.00	-5,431.04	26.6%
5228030 · Depreciation Expense	0.00	0.00	0.00	0.0%
Total Expense	101,337.27	293,875.00	-192,537.73	34.5%
Net Ordinary Income	103,622.69	-59,355.00	162,977.69	-174.6%
Net Income	103,622.69	-59,355.00	162,977.69	-174.6%

South Dakota Board of Accountancy
PREVIOUS YEAR MONTHLY COMPARISON
December 2015

	<u>Dec 15</u>	<u>Dec 14</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	200.00	200.00	0.00	0.0%
4293554 · Initial Firm Permits	50.00	150.00	-100.00	-66.7%
4293555 · Firm Permit Renewals	0.00	50.00	-50.00	-100.0%
4293557 · Initial Audit	30.00	30.00	0.00	0.0%
4293558 · Re-Exam Audit	180.00	270.00	-90.00	-33.3%
4293564 · Late Fees-Peer Review	100.00	200.00	-100.00	-50.0%
4293566 · Firm Permit Owners	585.00	1,690.00	-1,105.00	-65.4%
4293567 · Peer Review Admin Fee	225.00	300.00	-75.00	-25.0%
4293568 · Firm Permit Name Change	0.00	25.00	-25.00	-100.0%
4293569 · Initial FAR	30.00	60.00	-30.00	-50.0%
4293570 · Initial REG	30.00	60.00	-30.00	-50.0%
4293571 · Initial BEC	30.00	60.00	-30.00	-50.0%
4293572 · Re-Exam FAR	180.00	330.00	-150.00	-45.5%
4293573 · Re-Exam REG	390.00	300.00	90.00	30.0%
4293574 · Re-Exam BEC	180.00	210.00	-30.00	-14.3%
Total Income	<u>2,210.00</u>	<u>3,935.00</u>	<u>-1,725.00</u>	<u>-43.8%</u>
Gross Profit	2,210.00	3,935.00	-1,725.00	-43.8%
Expense				
5101010 · F-T Emp Sal & Wages	4,442.12	3,906.00	536.12	13.7%
5101020 · P-T/Temp Emp Sal & Wages	2,160.89	2,041.69	119.20	5.8%
5101030 · Board & Comm Mbrs Fees	0.00	240.00	-240.00	-100.0%
5102010 · OASI-Employer's Share	434.93	454.48	-19.55	-4.3%
5102020 · Retirement-ER Share	396.18	347.31	48.87	14.1%
5102060 · Health /Life Ins.-ER Share	1,138.02	1,437.00	-298.98	-20.8%
5102080 · Worker's Compensation	5.28	3.58	1.70	47.5%
5102090 · Unemployment Insurance	2.55	2.68	-0.13	-4.9%
5204050 · Consultant Fees - Computer	2,607.50	0.00	2,607.50	100.0%
5204180 · Computer Services-State	0.00	87.75	-87.75	-100.0%
5204181 · Computer Development Serv-State	0.00	435.50	-435.50	-100.0%
5204200 · Central Services	131.93	1,659.38	-1,527.45	-92.1%
5204220 · Equipment Service & Maintenance	1.76	0.00	1.76	100.0%
5204230 · Janitorial/Maintenance Services	126.55	122.86	3.69	3.0%
5204340 · Computer Software Maintenance	0.00	564.10	-564.10	-100.0%
5204460 · Equipment Rental	71.00	71.00	0.00	0.0%
5204490 · Rents Privately Owned Property	1,269.45	1,269.45	0.00	0.0%
5204530 · Telecommunications Services	270.17	353.96	-83.79	-23.7%
5204540 · Electricity	54.95	60.70	-5.75	-9.5%
5204560 · Water	0.00	22.35	-22.35	-100.0%
5204740 · Bank Fees and Charges	107.05	53.37	53.68	100.6%
5205020 · Office Supplies	28.71	0.00	28.71	100.0%
5205320 · Printing/Duplicating/Binding Co	17.25	21.00	-3.75	-17.9%
5207900 · Computer Hardware	32.12	1,544.00	-1,511.88	-97.9%
5207960 · Computer Software Expense	816.00	0.00	816.00	100.0%
5228000 · Operating Transfers Out-NonBudg	189.44	204.22	-14.78	-7.2%
5228030 · Depreciation Expense	0.00	1,005.86	-1,005.86	-100.0%
Total Expense	<u>14,303.85</u>	<u>15,908.24</u>	<u>-1,604.39</u>	<u>-10.1%</u>
Net Ordinary Income	<u>-12,093.85</u>	<u>-11,973.24</u>	<u>-120.61</u>	<u>-1.0%</u>
Net Income	<u><u>-12,093.85</u></u>	<u><u>-11,973.24</u></u>	<u><u>-120.61</u></u>	<u><u>-1.0%</u></u>

South Dakota Board of Accountancy
PREVIOUS YEAR TO DATE MONTHLY COMPARISON
 July through December 2015

	<u>Jul - Dec 15</u>	<u>Jul - Dec 14</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	1,275.00	1,500.00	-225.00	-15.0%
4293551 · Certificate Renewals-Active	60,200.00	57,450.00	2,750.00	4.8%
4293552 · Certificate Renewals-Inactive	20,050.00	20,050.00	0.00	0.0%
4293553 · Certificate Renewals-Retired	1,040.00	970.00	70.00	7.2%
4293554 · Initial Firm Permits	150.00	600.00	-450.00	-75.0%
4293555 · Firm Permit Renewals	13,650.00	14,060.00	-410.00	-2.9%
4293557 · Initial Audit	390.00	270.00	120.00	44.4%
4293558 · Re-Exam Audit	1,170.00	1,170.00	0.00	0.0%
4293561 · Late Fees-Certificate Renewals	2,900.00	2,600.00	300.00	11.5%
4293563 · Late Fees-Firm Permit Renewals	400.00	300.00	100.00	33.3%
4293564 · Late Fees-Peer Review	350.00	450.00	-100.00	-22.2%
4293566 · Firm Permit Owners	93,585.00	91,555.00	2,030.00	2.2%
4293567 · Peer Review Admin Fee	375.00	750.00	-375.00	-50.0%
4293568 · Firm Permit Name Change	100.00	100.00	0.00	0.0%
4293569 · Initial FAR	450.00	570.00	-120.00	-21.1%
4293570 · Initial REG	240.00	270.00	-30.00	-11.1%
4293571 · Initial BEC	300.00	300.00	0.00	0.0%
4293572 · Re-Exam FAR	960.00	840.00	120.00	14.3%
4293573 · Re-Exam REG	1,320.00	1,080.00	240.00	22.2%
4293574 · Re-Exam BEC	1,140.00	1,020.00	120.00	11.8%
4491000 · Interest and Dividend Revenue	4,714.96	3,578.78	1,136.18	31.8%
4896021 · Legal Recovery Cost	200.00	100.00	100.00	100.0%
Total Income	<u>204,959.96</u>	<u>199,583.78</u>	<u>5,376.18</u>	<u>2.7%</u>
Gross Profit	204,959.96	199,583.78	5,376.18	2.7%
Expense				
5101010 · F-T Emp Sal & Wages	27,741.14	24,476.02	3,265.12	13.3%
5101020 · P-T/Temp Emp Sal & Wages	12,036.37	15,196.41	-3,160.04	-20.8%
5101030 · Board & Comm Mbrs Fees	2,040.00	2,340.00	-300.00	-12.8%
5102010 · OASI-Employer's Share	2,879.02	3,032.75	-153.73	-5.1%
5102020 · Retirement-ER Share	2,368.17	2,350.76	17.41	0.7%
5102060 · Health /Life Ins.-ER Share	7,627.29	11,855.25	-4,227.96	-35.7%
5102080 · Worker's Compensation	31.72	23.84	7.88	33.1%
5102090 · Unemployment Insurance	15.52	17.88	-2.36	-13.2%
5203010 · Auto--State Owned	78.65	123.12	-44.47	-36.1%
5203020 · Auto-Private-Ownes Low Mileage	103.96	180.80	-76.84	-42.5%
5203030 · In State-Auto- Priv. High Miles	1,108.80	1,137.38	-28.58	-2.5%
5203100 · In State-Lodging	319.60	673.75	-354.15	-52.6%
5203120 · In State-Incidentals to Travel	20.00	10.00	10.00	100.0%
5203140 · InState-Tax Meals Not Overnight	11.00	0.00	11.00	100.0%
5203150 · InState-Non-Tax Meals Overnight	268.00	363.00	-95.00	-26.2%
5203260 · OS-Air Commercial Carrier	1,190.40	2,167.80	-977.40	-45.1%
5203280 · OS-Other Public Carrier	124.00	101.31	22.69	22.4%
5203300 · OS-Lodging	1,730.46	3,322.19	-1,591.73	-47.9%
5203320 · OS-Incidentals to Travel	158.00	168.00	-10.00	-6.0%
5203350 · OS-Non-Taxable Meals Overnight	234.00	330.00	-96.00	-29.1%
5204010 · Subscriptions	208.98	563.58	-354.60	-62.9%
5204020 · Dues and Membership Fees	3,200.00	3,200.00	0.00	0.0%
5204040 · Consultant Fees-Accounting	0.00	7,100.00	-7,100.00	-100.0%
5204050 · Consultant Fees - Computer	10,607.50	0.00	10,607.50	100.0%
5204160 · Workshop Registration Fees	1,390.00	2,085.00	-695.00	-33.3%
5204180 · Computer Services-State	531.75	497.25	34.50	6.9%
5204181 · Computer Development Serv-State	1,312.85	1,990.10	-677.25	-34.0%
5204200 · Central Services	3,432.24	4,486.55	-1,054.31	-23.5%
5204220 · Equipment Service & Maintenance	13.26	23.77	-10.51	-44.2%
5204230 · Janitorial/Maintenance Services	759.30	737.16	22.14	3.0%
5204340 · Computer Software Maintenance	614.50	686.60	-72.10	-10.5%
5204360 · Advertising-Newspapers	0.00	938.33	-938.33	-100.0%
5204440 · Newsletter Publishing	0.00	444.00	-444.00	-100.0%
5204460 · Equipment Rental	1,632.00	1,550.00	82.00	5.3%
5204490 · Rents Privately Owned Property	7,616.70	7,616.70	0.00	0.0%
5204510 · Rent-Other	248.80	230.80	18.00	7.8%
5204530 · Telecommunications Services	1,624.12	1,596.32	27.80	1.7%

South Dakota Board of Accountancy
PREVIOUS YEAR TO DATE MONTHLY COMPARISON
July through December 2015

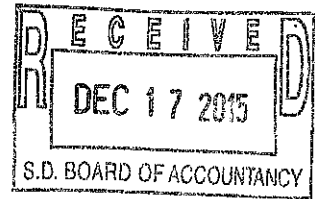
	<u>Jul - Dec 15</u>	<u>Jul - Dec 14</u>	<u>\$ Change</u>	<u>% Change</u>
5204540 · Electricity	256.92	311.42	-54.50	-17.5%
5204560 · Water	44.70	67.05	-22.35	-33.3%
5204740 · Bank Fees and Charges	4,135.13	3,782.00	353.13	9.3%
5205020 · Office Supplies	620.29	115.36	504.93	437.7%
5205320 · Printing/Duplicating/Binding Co	100.05	114.00	-13.95	-12.2%
5205330 · Supplemental Publications	0.00	667.50	-667.50	-100.0%
5205350 · Postage	0.00	1,927.52	-1,927.52	-100.0%
5207900 · Computer Hardware	117.12	1,786.62	-1,669.50	-93.4%
5207960 · Computer Software Expense	816.00	0.00	816.00	100.0%
5228000 · Operating Transfers Out-NonBudg	1,968.96	2,110.46	-141.50	-6.7%
5228030 · Depreciation Expense	0.00	6,035.24	-6,035.24	-100.0%
Total Expense	<u>101,337.27</u>	<u>118,533.59</u>	<u>-17,196.32</u>	<u>-14.5%</u>
Net Ordinary Income	<u>103,622.69</u>	<u>81,050.19</u>	<u>22,572.50</u>	<u>27.9%</u>
Net Income	<u><u>103,622.69</u></u>	<u><u>81,050.19</u></u>	<u><u>22,572.50</u></u>	<u><u>27.9%</u></u>

Request for Reinstatement of CPA license
N. Kasin 1-13-16

The office received a request from an individual who relinquished their CPA license in July 2014.

The individual's request follows. The request was received with a renewal for inactive status and the required fee.

The Board needs to render a decision on whether to reinstate the license.



December 14, 2015

South Dakota Board of Accountancy

301 East 14th Street, Suite 200
Sioux Falls, SD 57104

Dear Board of Accountancy,

In July 2014 I relinquished my CPA certificate because of early retirement. My wife's employment status has since changed and now I am not financially ready to retire. I need the certificate to help me secure employment. I do not plan on working in the public accounting field and plan to maintain an inactive status. Thank you.

Sincerely,