

ADDITIONS TO AGENDA
SOUTH DAKOTA BOARD OF ACCOUNTANCY
BOARD MEETING,
June 8, 2015

A=Action
D=Discussion
I=Information

A-Additions to Certificates and Firm Permits.....	2-3
A-Addition to Financial Statements through May 2015.....	4-12

**CERTIFIED PUBLIC ACCOUNTANT CERTIFICATES
BOARD COPY**

Issued Through June 4, 2015

Number	Name	Date Issued	Location
3200	Valerie Joan Rieck	4/22/15	Jasper, MN
3201	Adam T. Niedermeier	5/11/15	Sioux Falls, SD
3202	Nejla Nicole Smith	5/11/15	Sioux Falls, SD
3203	William Reed Samson	5/15/15	Omaha, NE
3204	Austin Lee Eichacker	5/21/15	Rapid City, SD
3205	Kyle Ross Kopren	5/21/15	Rapid City, SD
3206	Kyle Ronald Schoenfish	6/04/15	Parkston, SD

**FIRM PERMITS TO PRACTICE PUBLIC ACCOUNTANCY
BOARD COPY**

**Issued Through
June 4, 2015**

Number	Name	Date Issued	Basis/Comments
1647	CPA Enterprise Solutions, LLC Peachtree City, GA	04/21/15	New Firm
1648	Johnson & Roggenbuck, PA Ortonville, MN	05/29/15	Name Change
1649	Honkamp Krueger & Co., PC Dubuque, IA	06/02/15	New Firm

STATE OF SOUTH DAKOTA
CASH CENTER BALANCES
AS OF: 05/31/2015

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

COMPANY	CENTER	ACCOUNT	BALANCE	DR/CR	CENTER DESCRIPTION
6503	103100061802	1140000	321,210.60	DR	BOARD OF ACCOUNTANCY
COMPANY/SOURCE TOTAL 6503 618			321,210.60	DR *	
COMP/BUDG UNIT TOTAL 6503 1031			321,210.60	DR **	
BUDGET UNIT TOTAL 1031			321,210.60	DR ***	

STATE OF SOUTH DAKOTA
MONTHLY EXPENDITURE REPORT
FOR PERIOD ENDING: 05/31/2015

AGENCY BUDGET CENTER	UNIT	LABOR & REGULATION BOARD OF ACCOUNTANCY BOARD OF ACCOUNTANCY	COMP	CENTER	ACCOUNT	DOCUMENT NUMBER	POSTING DATE	JY APPL. # OR PAYMENT #	SHORT NAME	VENDOR NUMBER	VENDOR GROUP	AMOUNT	DR/CR
AGENCY UNIT 1031 BOARD OF ACCOUNTANCY BUDGET CENTER-5 10310 BOARD OF ACCOUNTANCY COMPANY NO 6503 COMPANY NAME PROFESSIONAL & LICENSING BOARDS													
6503	1031000061802	51010100			CGEX150428		05/01/2015					2,046.00	DR
6503	1031000061802	51010100			CGEX150513		05/15/2015					2,046.00	DR
OBJSUB: 5101010 F-T EMP SAL & WAGES 6503 1031000061802 51010200 CGEX150428 05/01/2015 6503 1031000061802 51010200 CGEX150513 05/15/2015													
OBJSUB: 5101020 P-T/TEMP EMP SAL & WAGES 6503 1031000061802 51010300 CGEX150428 05/01/2015													
OBJSUB: 5101030 BOARD & COMM MBR'S FEES OBJECT: 5101 EMPLOYEE SALARIES 6503 1031000061802 51020100 CGEX150428 05/01/2015 6503 1031000061802 51020100 CGEX150513 05/15/2015													
OBJSUB: 5102010 OAST-EMPLOYER'S SHARE 6503 1031000061802 51020200 CGEX150428 05/01/2015 6503 1031000061802 51020200 CGEX150513 05/15/2015													
OBJSUB: 5102020 RETIREMENT-ER SHARE 6503 1031000061802 51020600 CGEX150428 05/01/2015 6503 1031000061802 51020600 CGEX150513 05/15/2015													
OBJSUB: 5102060 HEALTH/LIFE INS.-ER SHARE 6503 1031000061802 51020800 CGEX150428 05/01/2015 6503 1031000061802 51020800 CGEX150513 05/15/2015													
OBJSUB: 5102080 WORKER'S COMPENSATION 6503 1031000061802 51020900 CGEX150428 05/01/2015 6503 1031000061802 51020900 CGEX150513 05/15/2015													
OBJSUB: 5102090 UNEMPLOYMENT COMPENSATION OBJECT: 5102 EMPLOYEE BENEFITS GROUP: 51 PERSONAL SERVICES 6503 1031000061802 52040200 1902618-16 05/06/2015 00201771 COUNCILONL 12116359													
OBJSUB: 5204020 DUES & MEMBERSHIP FEES 6503 1031000061802 52041600 4020,04021,04022 05/31/2015 00207162 NATLASSNST 12005047													
OBJSUB: 5204160 WORKSHOP REGISTRATION FEE 6503 1031000061802 52041800 DP504098 05/31/2015													
OBJSUB: 5204180 COMPUTER SERVICES-STATE 6503 1031000061802 52042000 FM503070 05/31/2015 6503 1031000061802 52042000 PL504058 05/31/2015													

STATE OF SOUTH DAKOTA
MONTHLY EXPENDITURE REPORT
FOR PERIOD ENDING: 05/31/2015

AGENCY	UNIT	LABOR & REGULATION	BOARD OF ACCOUNTANCY	BOARD OF ACCOUNTANCY	DOCUMENT NUMBER	POSTING DATE	JV APPVL #	OR PAYMENT #	SHORT NAME	VENDOR NUMBER	VENDOR GROUP	AMOUNT	DR/CR
10	1031	LABOR & REGULATION	BOARD OF ACCOUNTANCY	BOARD OF ACCOUNTANCY									
BUDGET CENTER-5	10310												
COMP	CENTER	ACCOUNT											
6503	103100061802	5204200	CENTRAL SERVICES		IN178304	05/06/2015	00201444		ABBUSINESS	12036980		903.10	DR *
6503	103100061802	5204220	EQUIPMENT SERV & MAINT						SUNSETOPFI	12043890		72.66	DR *
6503	103100061802	5204230	JANITORIAL & MAINT SERV									122.86	DR *
6503	103100061802	5204490	RENTS-PRIVATE OWNED PROP.									1.269.45	DR *
6503	103100061802	5204530	TELECOMMUNICATIONS SVCS									401.76	DR *
6503	103100061802	5204530	ELECTRICITY									61.16	DR *
6503	103100061802	5204740	OTHER CONTRACTUAL SERVICE									32.89	DR *
6503	103100061802	5204740	CONTRACTUAL SERVICES									32.89	DR *
6503	103100061802	5204740	BANK FEES AND CHARGES									32.89	DR *
6503	103100061802	5204960	OTHER CONTRACTUAL SERVICE									5.561.14	DR *
6503	103100061802	5205320	PRINTING-COMMERCIAL									20.70	DR *
6503	103100061802	5228000	OPER TRANS OUT -NON BUDDGT									319.07	DR *
			NONOP EXP/NONBUDGET									11.186.54	DR *
			OPERATING EXPENSES									19.331.79	DR *
												19.331.79	DR *
												19.331.79	DR *

B. UNIT: 1031

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

	May 31, 15
ASSETS	
Current Assets	
Checking/Savings	
1130000 · Local Checking - Great Western	4,003.80
1140000 · Pool Cash State of SD	321,210.60
Total Checking/Savings	325,214.40
Other Current Assets	
1131000 · Interest Income Receivable	4,710.31
1213000 · Investment Income Receivable	1,058.55
Total Other Current Assets	5,768.86
Total Current Assets	330,983.26
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	330,983.26
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2110000 · Accounts Payable	424.59
Total Accounts Payable	424.59
Other Current Liabilities	
2430000 · Accrued Wages Payable	7,478.29
2810000 · Amounts Held for Others	27,122.73
Total Other Current Liabilities	34,601.02
Total Current Liabilities	35,025.61
Long Term Liabilities	
2960000 · Compensated Absences Payable	16,686.44
Total Long Term Liabilities	16,686.44
Total Liabilities	51,712.05
Equity	
3220000 · Unrestricted Net Assets	255,748.81
3900 · Retained Earnings	4,512.55
Net Income	19,009.85
Total Equity	279,271.21
TOTAL LIABILITIES & EQUITY	330,983.26

South Dakota Board of Accountancy

Profit & Loss Budget vs. Actual

July 2014 through May 2015

	Jul '14 - May 15	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate				
5208001 · Refunds	-50.00			
4293550 · Initial Individual Certificate - Other	2,450.00	2,200.00	250.00	111.4%
Total 4293550 · Initial Individual Certificate	2,400.00	2,200.00	200.00	109.1%
4293551 · Certificate Renewals-Active				
5208002 · Refunds	-10.00			
4293551 · Certificate Renewals-Active - Other	57,760.00	55,000.00	2,760.00	105.0%
Total 4293551 · Certificate Renewals-Active	57,750.00	55,000.00	2,750.00	105.0%
4293552 · Certificate Renewals-Inactive	20,050.00	19,000.00	1,050.00	105.5%
4293553 · Certificate Renewals-Retired				
5208005 · REFUNDS	-40.00			
4293553 · Certificate Renewals-Retired - Other	1,010.00	750.00	260.00	134.7%
Total 4293553 · Certificate Renewals-Retired	970.00	750.00	220.00	129.3%
4293554 · Initial Firm Permits	800.00	900.00	-100.00	88.9%
4293555 · Firm Permit Renewals				
5208004 · REFUNDS	-150.00			
4293555 · Firm Permit Renewals - Other	14,210.00	15,000.00	-790.00	94.7%
Total 4293555 · Firm Permit Renewals	14,060.00	15,000.00	-940.00	93.7%
4293557 · Initial Audit	660.00	900.00	-240.00	73.3%
4293558 · Re-Exam Audit	1,740.00	2,460.00	-720.00	70.7%
4293560 · Late Fees-Initial Certificate	200.00			
4293561 · Late Fees-Certificate Renewals	2,900.00	3,700.00	-800.00	78.4%
4293563 · Late Fees-Firm Permit Renewals	300.00	800.00	-500.00	37.5%
4293564 · Late Fees-Peer Review	750.00	1,300.00	-550.00	57.7%
4293566 · Firm Permit Owners	92,270.00	78,000.00	14,270.00	118.3%
4293567 · Peer Review Admin Fee	3,600.00	5,650.00	-2,050.00	63.7%
4293568 · Firm Permit Name Change	225.00	100.00	125.00	225.0%
4293569 · Initial FAR	1,080.00	1,140.00	-60.00	94.7%
4293570 · Initial REG	570.00	660.00	-90.00	86.4%
4293571 · Inital BEC	600.00	930.00	-330.00	64.5%
4293572 · Re-Exam FAR	1,530.00	1,860.00	-330.00	82.3%
4293573 · Re-Exam REG	1,830.00	2,310.00	-480.00	79.2%
4293574 · Re-Exam BEC	1,860.00	2,310.00	-450.00	80.5%
4491000 · Interest and Dividend Revenue	3,578.78	8,500.00	-4,921.22	42.1%
4896021 · Legal Recovery Cost	1,175.00	1,000.00	175.00	117.5%
Total Income	210,898.78	204,470.00	6,428.78	103.1%
Gross Profit	210,898.78	204,470.00	6,428.78	103.1%
Expense				
5101010 · F-T Emp Sal & Wages	44,750.03	72,759.00	-28,008.97	61.5%
5101020 · P-T/Temp Emp Sal & Wages	23,709.18	18,779.00	4,930.18	126.3%
5101030 · Board & Comm Mbrs Fees	3,120.00	4,372.00	-1,252.00	71.4%
5102010 · OASI-Employer's Share	5,200.29	7,362.00	-2,161.71	70.6%
5102020 · Retirement-ER Share	4,066.76	5,492.00	-1,425.24	74.0%
5102060 · Health /Life Ins.-ER Share	19,040.25	22,007.00	-2,966.75	86.5%
5102080 · Worker's Compensation	41.13	254.00	-212.87	16.2%
5102090 · Unemployment Insurance	30.80	91.00	-60.20	33.8%
5203010 · Auto--State Owned	123.12	1,000.00	-876.88	12.3%
5203020 · Auto-Private-Ownes Low Mileage	180.80	400.00	-219.20	45.2%
5203030 · In State-Auto- Priv. High Miles	1,137.38	1,500.00	-362.62	75.8%
5203100 · In State-Lodging	673.75	1,000.00	-326.25	67.4%
5203120 · In State-Incidentals to Travel	10.00	100.00	-90.00	10.0%
5203140 · InState-Tax Meals Not Overnigt	0.00	100.00	-100.00	0.0%
5203150 · InState-Non-Tax Meals OverNight	363.00	400.00	-37.00	90.8%
5203220 · OS-Auto Private Low Mileage	90.40	100.00	-9.60	90.4%
5203260 · OS-Air Commercial Carrier	3,480.20	6,000.00	-2,519.80	58.0%
5203280 · OS-Other Public Carrier	121.31	500.00	-378.69	24.3%
5203300 · OS-Lodging	5,105.23	7,800.00	-2,694.77	65.5%

South Dakota Board of Accountancy
Profit & Loss Budget vs. Actual
July 2014 through May 2015

	Jul '14 - May 15	Budget	\$ Over Budget	% of Budget
5203320 · OS-Incidentals to Travel	244.00	450.00	-206.00	54.2%
5203350 · OS-Non-Taxable Meals Overnight	543.00	1,300.00	-757.00	41.8%
5204010 · Subscriptions	845.81	1,000.00	-154.19	84.6%
5204020 · Dues and Membership Fees	3,440.00	3,900.00	-460.00	88.2%
5204030 · Legal Document Fees	0.00	300.00	-300.00	0.0%
5204040 · Consultant Fees-Accounting	7,100.00	7,100.00	0.00	100.0%
5204160 · Workshop Registration Fees	5,560.00	6,000.00	-440.00	92.7%
5204180 · Computer Services-State	866.25	600.00	266.25	144.4%
5204181 · Computer Development Serv-State	3,182.70	10,400.00	-7,217.30	30.6%
5204200 · Central Services	8,086.67	7,000.00	1,086.67	115.5%
5204220 · Equipment Service & Maintenance	32.14	300.00	-267.86	10.7%
5204230 · Janitorial/Maintenance Services	1,351.46	1,560.00	-208.54	86.6%
5204340 · Computer Software Maintenance	686.60	1,500.00	-813.40	45.8%
5204360 · Advertising-Newspapers	938.33	1,000.00	-61.67	93.8%
5204440 · Newsletter Publishing	678.15	1,100.00	-421.85	61.7%
5204460 · Equipment Rental	3,111.00	4,000.00	-889.00	77.8%
5204480 · Microfilm and Photography	0.00	700.00	-700.00	0.0%
5204490 · Rents Privately Owned Property	13,963.95	15,234.00	-1,270.05	91.7%
5204510 · Rent-Other	230.80	250.00	-19.20	92.3%
5204530 · Telecommunications Services	2,880.53	2,800.00	80.53	102.9%
5204540 · Electricity	640.59	865.00	-224.41	74.1%
5204560 · Water	111.75	240.00	-128.25	46.6%
5204590 · Insurance Premiums/Surety Bonds	1,267.13	1,710.00	-442.87	74.1%
5204740 · Bank Fees and Charges	4,152.58	5,500.00	-1,347.42	75.5%
5204960 · Other Contractual Services	60.96			
5205020 · Office Supplies	238.53	2,000.00	-1,761.47	11.9%
5205310 · Printing State	155.25	500.00	-344.75	31.1%
5205320 · Printing/Duplicating/Binding Co	170.70	1,000.00	-829.30	17.1%
5205330 · Supplemental Publications	1,055.00	700.00	355.00	150.7%
5205340 · Microfilm Supplies/Materials	0.00	300.00	-300.00	0.0%
5205350 · Postage	2,562.25	2,000.00	562.25	128.1%
5207430 · Office Machines	0.00	100.00	-100.00	0.0%
5207900 · Computer Hardware	1,786.62	4,800.00	-3,013.38	37.2%
5207950 · System Development	0.00	500.00	-500.00	0.0%
5207955 · Computer Hardware Other	0.00	500.00	-500.00	0.0%
5207960 · Computer Software Expense	0.00	500.00	-500.00	0.0%
5228000 · Operating Transfers Out-NonBudg	3,638.01	7,400.00	-3,761.99	49.2%
5228030 · Depreciation Expense	11,064.54	12,070.40	-1,005.86	91.7%
Total Expense	191,888.93	257,195.40	-65,306.47	74.6%
Net Ordinary Income	19,009.85	-52,725.40	71,735.25	-36.1%
Net Income	19,009.85	-52,725.40	71,735.25	-36.1%

South Dakota Board of Accountancy
PREVIOUS YEAR MONTHLY COMPARISON
May 2015

	<u>May 15</u>	<u>May 14</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	225.00	150.00	75.00	50.0%
4293551 · Certificate Renewals-Active	300.00	0.00	300.00	100.0%
4293552 · Certificate Renewals-Inactive	0.00	50.00	-50.00	-100.0%
4293554 · Initial Firm Permits	0.00	100.00	-100.00	-100.0%
4293557 · Initial Audit	150.00	60.00	90.00	150.0%
4293558 · Re-Exam Audit	150.00	210.00	-60.00	-28.6%
4293561 · Late Fees-Certificate Renewals	300.00	50.00	250.00	500.0%
4293564 · Late Fees-Peer Review	50.00	0.00	50.00	100.0%
4293566 · Firm Permit Owners	0.00	130.00	-130.00	-100.0%
4293567 · Peer Review Admin Fee	2,475.00	2,850.00	-375.00	-13.2%
4293568 · Firm Permit Name Change	25.00	25.00	0.00	0.0%
4293569 · Initial FAR	150.00	180.00	-30.00	-16.7%
4293570 · Initial REG	120.00	30.00	90.00	300.0%
4293571 · Initial BEC	150.00	30.00	120.00	400.0%
4293572 · Re-Exam FAR	180.00	-116.25	296.25	254.8%
4293573 · Re-Exam REG	150.00	210.00	-60.00	-28.6%
4293574 · Re-Exam BEC	270.00	270.00	0.00	0.0%
Total Income	<u>4,695.00</u>	<u>4,228.75</u>	<u>466.25</u>	<u>11.0%</u>
Gross Profit	4,695.00	4,228.75	466.25	11.0%
Expense				
5101010 · F-T Emp Sal & Wages	4,092.00	5,958.49	-1,866.49	-31.3%
5101020 · P-T/Temp Emp Sal & Wages	1,651.35	3,629.05	-1,977.70	-54.5%
5101030 · Board & Comm Mbrs Fees	180.00	240.00	-60.00	-25.0%
5102010 · OASI-Employer's Share	434.27	720.46	-286.19	-39.7%
5102020 · Retirement-ER Share	344.60	575.24	-230.64	-40.1%
5102060 · Health /Life Ins.-ER Share	1,437.00	5,778.45	-4,341.45	-75.1%
5102080 · Worker's Compensation	3.45	12.46	-9.01	-72.3%
5102090 · Unemployment Insurance	2.58	3.09	-0.51	-16.5%
5204020 · Dues and Membership Fees	0.00	30.00	-30.00	-100.0%
5204160 · Workshop Registration Fees	2,085.00	2,085.00	0.00	0.0%
5204180 · Computer Services-State	0.00	144.00	-144.00	-100.0%
5204181 · Computer Development Serv-State	0.00	174.00	-174.00	-100.0%
5204200 · Central Services	903.10	299.42	603.68	201.6%
5204220 · Equipment Service & Maintenance	1.66	0.00	1.66	100.0%
5204230 · Janitorial/Maintenance Services	122.86	122.86	0.00	0.0%
5204460 · Equipment Rental	674.00	597.00	77.00	12.9%
5204490 · Rents Privately Owned Property	1,269.45	1,269.45	0.00	0.0%
5204530 · Telecommunications Services	306.76	275.94	30.82	11.2%
5204540 · Electricity	59.44	56.94	2.50	4.4%
5204560 · Water	22.35	22.35	0.00	0.0%
5204740 · Bank Fees and Charges	32.89	92.67	-59.78	-64.5%
5205020 · Office Supplies	0.00	19.99	-19.99	-100.0%
5205320 · Printing/Duplicating/Binding Co	0.00	99.70	-99.70	-100.0%
5228000 · Operating Transfers Out-NonBudg	319.07	461.69	-142.62	-30.9%
5228030 · Depreciation Expense	1,005.86	1,005.86	0.00	0.0%
Total Expense	<u>14,947.69</u>	<u>23,674.11</u>	<u>-8,726.42</u>	<u>-36.9%</u>
Net Ordinary Income	<u>-10,252.69</u>	<u>-19,445.36</u>	<u>9,192.67</u>	<u>47.3%</u>
Net Income	<u><u>-10,252.69</u></u>	<u><u>-19,445.36</u></u>	<u><u>9,192.67</u></u>	<u><u>47.3%</u></u>

South Dakota Board of Accountancy
PREVIOUS YEAR TO DATE MONTHLY COMPARISON
 July 2014 through May 2015

	Jul '14 - May 15	Jul '13 - May 14	\$ Change	% Change
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	2,400.00	2,700.00	-300.00	-11.1%
4293551 · Certificate Renewals-Active	57,750.00	56,450.00	1,300.00	2.3%
4293552 · Certificate Renewals-Inactive	20,050.00	20,150.00	-100.00	-0.5%
4293553 · Certificate Renewals-Retired	970.00	820.00	150.00	18.3%
4293554 · Initial Firm Permits	800.00	450.00	350.00	77.8%
4293555 · Firm Permit Renewals	14,060.00	13,800.00	260.00	1.9%
4293557 · Initial Audit	660.00	600.00	60.00	10.0%
4293558 · Re-Exam Audit	1,740.00	2,190.00	-450.00	-20.6%
4293560 · Late Fees-Initial Certificate	200.00	200.00	0.00	0.0%
4293561 · Late Fees-Certificate Renewals	2,900.00	2,350.00	550.00	23.4%
4293563 · Late Fees-Firm Permit Renewals	300.00	700.00	-400.00	-57.1%
4293564 · Late Fees-Peer Review	750.00	900.00	-150.00	-16.7%
4293566 · Firm Permit Owners	92,270.00	91,125.00	1,145.00	1.3%
4293567 · Peer Review Admin Fee	3,600.00	4,725.00	-1,125.00	-23.8%
4293568 · Firm Permit Name Change	225.00	200.00	25.00	12.5%
4293569 · Initial FAR	1,080.00	990.00	90.00	9.1%
4293570 · Initial REG	570.00	480.00	90.00	18.8%
4293571 · Initial BEC	600.00	450.00	150.00	33.3%
4293572 · Re-Exam FAR	1,530.00	1,738.45	-208.45	-12.0%
4293573 · Re-Exam REG	1,830.00	1,770.00	60.00	3.4%
4293574 · Re-Exam BEC	1,860.00	1,920.00	-60.00	-3.1%
4491000 · Interest and Dividend Revenue	3,578.78	5,207.41	-1,628.63	-31.3%
4896021 · Legal Recovery Cost	1,175.00	1,250.00	-75.00	-6.0%
Total Income	210,898.78	211,165.86	-267.08	-0.1%
Gross Profit	210,898.78	211,165.86	-267.08	-0.1%
Expense				
5101010 · F-T Emp Sal & Wages	44,750.03	45,905.88	-1,155.85	-2.5%
5101020 · P-T/Temp Emp Sal & Wages	23,709.18	24,315.27	-606.09	-2.5%
5101030 · Board & Comm Mbrs Fees	3,120.00	2,760.00	360.00	13.0%
5102010 · OASI-Employer's Share	5,200.29	5,384.49	-184.20	-3.4%
5102020 · Retirement-ER Share	4,066.76	4,213.27	-146.51	-3.5%
5102060 · Health /Life Ins.-ER Share	19,040.25	23,260.35	-4,220.10	-18.1%
5102080 · Worker's Compensation	41.13	91.28	-50.15	-54.9%
5102090 · Unemployment Insurance	30.80	22.53	8.27	36.7%
5203010 · Auto--State Owned	123.12	446.08	-322.96	-72.4%
5203020 · Auto-Private-Ownes Low Mileage	180.80	180.80	0.00	0.0%
5203030 · In State-Auto- Priv. High Miles	1,137.38	694.86	442.52	63.7%
5203100 · In State-Lodging	673.75	350.00	323.75	92.5%
5203120 · In State-Incidentals to Travel	10.00	0.00	10.00	100.0%
5203140 · InState-Tax Meals Not OverNigt	0.00	9.00	-9.00	-100.0%
5203150 · InState-Non-Tax Meals OverNight	363.00	215.00	148.00	68.8%
5203220 · OS-Auto Private Low Mileage	90.40	0.00	90.40	100.0%
5203260 · OS-Air Commercial Carrier	3,480.20	2,934.44	545.76	18.6%
5203280 · OS-Other Public Carrier	121.31	42.00	79.31	188.8%
5203300 · OS-Lodging	5,105.23	3,426.62	1,678.61	49.0%
5203320 · OS-Incidentals to Travel	244.00	135.00	109.00	80.7%
5203350 · OS-Non-Taxable Meals Overnight	543.00	467.00	76.00	16.3%
5204010 · Subscriptions	845.81	501.20	344.61	68.8%
5204020 · Dues and Membership Fees	3,440.00	3,230.00	210.00	6.5%
5204040 · Consultant Fees-Accounting	7,100.00	0.00	7,100.00	100.0%
5204160 · Workshop Registration Fees	5,560.00	3,920.00	1,640.00	41.8%
5204180 · Computer Services-State	866.25	801.00	65.25	8.2%
5204181 · Computer Development Serv-State	3,182.70	6,627.10	-3,444.40	-52.0%
5204200 · Central Services	8,086.67	5,473.26	2,613.41	47.8%
5204220 · Equipment Service & Maintenance	32.14	48.04	-15.90	-33.1%
5204230 · Janitorial/Maintenance Services	1,351.46	1,351.46	0.00	0.0%
5204340 · Computer Software Maintenance	686.60	0.00	686.60	100.0%
5204360 · Advertising-Newspapers	938.33	0.00	938.33	100.0%
5204440 · Newsletter Publishing	678.15	0.00	678.15	100.0%
5204460 · Equipment Rental	3,111.00	2,958.00	153.00	5.2%
5204490 · Rents Privately Owned Property	13,963.95	13,963.95	0.00	0.0%
5204510 · Rent-Other	230.80	200.00	30.80	15.4%

South Dakota Board of Accountancy
PREVIOUS YEAR TO DATE MONTHLY COMPARISON
July 2014 through May 2015

	Jul '14 - May 15	Jul '13 - May 14	\$ Change	% Change
5204530 · Telecommunications Services	2,880.53	2,987.97	-107.44	-3.6%
5204540 · Electricity	640.59	634.15	6.44	1.0%
5204560 · Water	111.75	89.40	22.35	25.0%
5204590 · Insurance Premiums/Surety Bonds	1,267.13	1,325.00	-57.87	-4.4%
5204740 · Bank Fees and Charges	4,152.58	3,938.22	214.36	5.4%
5204960 · Other Contractual Services	60.96	724.50	-663.54	-91.6%
5205020 · Office Supplies	238.53	693.08	-454.55	-65.6%
5205310 · Printing State	155.25	199.70	-44.45	-22.3%
5205320 · Printing/Duplicating/Binding Co	170.70	259.45	-88.75	-34.2%
5205330 · Supplemental Publications	1,055.00	387.50	667.50	172.3%
5205340 · Microfilm Supplies/Materials	0.00	176.15	-176.15	-100.0%
5205350 · Postage	2,562.25	1,000.00	1,562.25	156.2%
5207900 · Computer Hardware	1,786.62	-238.63	2,025.25	848.7%
5228000 · Operating Transfers Out-NonBudg	3,638.01	3,801.01	-163.00	-4.3%
5228030 · Depreciation Expense	11,064.54	11,064.46	0.08	0.0%
Total Expense	191,888.93	180,969.84	10,919.09	6.0%
Net Ordinary Income	19,009.85	30,196.02	-11,186.17	-37.1%
Net Income	19,009.85	30,196.02	-11,186.17	-37.1%