

ADDITIONS TO AGENDA
SOUTH DAKOTA BOARD OF ACCOUNTANCY
BOARD MEETING,
August 14, 2015

A=Action
D=Discussion
I=Information

A-Additions to Certificates	2
A-Addition to Financial Statements through July 2015.....	3-11
A-Addition to Peer Review.....	Spt. Pkt.

**CERTIFIED PUBLIC ACCOUNTANT CERTIFICATES
BOARD COPY**

Issued Through August 12, 2015

Number	Name	Date Issued	Location
3212	Erin Nicole Hoelsing	7/08/15	Aberdeen, SD
3213	Lucas Henry Hauert	7/08/15	Aberdeen, SD
3214	Kirby Dean Fitzgerald	7/10/15	Dell Rapids, SD
3215	Nicole JoLynn O'Bryan	7/14/15	Sioux Falls, SD
3216	Noah John Steinfeld	7/15/15	Winner, SD
3217	Elisa Lynette Johnson	7/28/15	Sioux Falls, SD
3218	Lindsay Leigh Stevenson	8/06/15	Dakota Dunes, SD
3219	Nicole M. Dykstra	8/11/15	Colorado Springs, CO
3220	Dillon James DeBoer	8/12/15	Sioux Falls, SD

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STATE OF SOUTH DAKOTA
CASH CENTER BALANCES
AS OF: 07/31/2015

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

COMPANY	CENTER	ACCOUNT	BALANCE	DR/CR	CENTER DESCRIPTION
6503	103100061802	1140000	407,274.53	DR	BOARD OF ACCOUNTANCY
COMPANY/SOURCE TOTAL 6503 618			407,274.53	DR *	
COMP/BUDG UNIT TOTAL 6503 1031			407,274.53	DR **	
BUDGET UNIT TOTAL 1031			407,274.53	DR ***	

STATE OF SOUTH DAKOTA
MONTHLY EXPENDITURE REPORT
FOR PERIOD ENDING: 07/31/2015

AGENCY BUDGET CENTER-5	UNIT 10310	LABOR & REGULATION BOARD OF ACCOUNTANCY BOARD OF ACCOUNTANCY	COMPANY NO	COMPANY NAME	PROFESSIONAL & LICENSING BOARDS	DOCUMENT NUMBER	POSTING DATE	JV APPL #, OR PAYMENT #	SHORT NAME	VENDOR NUMBER	VENDOR GROUP	AMOUNT	DR/CR
6503	103100061802	51010100	CGEX150626	07/02/2015			2,128.73	DR					
6503	103100061802	51010100	CGEX150713	07/16/2015			2,128.72	DR					
6503	103100061802	51010100	CGEX150728	07/31/2015			2,128.72	DR					
OBJSUB: 5101010 F-T EMP SAL & WAGES CGEX150626 CGEX150713 CGEX150728													
6503	103100061802	51010200	CGEX150626	07/02/2015			6,386.17	DR					
6503	103100061802	51010200	CGEX150713	07/16/2015			914.54	DR					
6503	103100061802	51010200	CGEX150728	07/31/2015			899.16	DR					
OBJSUB: 5101020 P-T/TEMP EMP SAL & WAGES CGEX150626 CGEX150713 CGEX150728													
6503	103100061802	51010300	CGEX150626	07/02/2015			2,705.18	DR					
6503	103100061802	51010300	CGEX150713	07/16/2015			480.00	DR					
OBJSUB: 5101030 BOARD & COMM MBRS FEES EMPLOYEE SALARIES CGEX150626 CGEX150713 CGEX150728													
6503	103100061802	51020100	CGEX150626	07/02/2015			10,051.35	DR					
6503	103100061802	51020100	CGEX150713	07/16/2015			257.55	DR					
6503	103100061802	51020100	CGEX150728	07/31/2015			256.35	DR					
OBJSUB: 5102010 OASI-EMPLOYER'S SHARE CGEX150626 CGEX150713 CGEX150728													
6503	103100061802	51020200	CGEX150626	07/02/2015			732.96	DR					
6503	103100061802	51020200	CGEX150713	07/16/2015			182.59	DR					
6503	103100061802	51020200	CGEX150728	07/31/2015			181.67	DR					
OBJSUB: 5102020 RETIREMENT-ER SHARE CGEX150626 CGEX150713 CGEX150728													
6503	103100061802	51020600	CGEX150626	07/02/2015			545.47	DR					
6503	103100061802	51020600	CGEX150713	07/16/2015			665.00	DR					
6503	103100061802	51020600	CGEX150728	07/31/2015			665.00	DR					
OBJSUB: 5102060 HEALTH/LIFE INS.-ER SHARE CGEX150626 CGEX150713 CGEX150728													
6503	103100061802	51020800	CGEX150626	07/02/2015			1,995.00	DR					
6503	103100061802	51020800	CGEX150713	07/16/2015			2.43	DR					
6503	103100061802	51020800	CGEX150728	07/31/2015			2.41	DR					
OBJSUB: 5102080 WORKER'S COMPENSATION CGEX150626 CGEX150713 CGEX150728													
6503	103100061802	51020900	CGEX150626	07/02/2015			7.26	DR					
6503	103100061802	51020900	CGEX150713	07/16/2015			1.19	DR					
6503	103100061802	51020900	CGEX150728	07/31/2015			1.18	DR					
OBJSUB: 5102090 UNEMPLOYMENT COMPENSATION EMPLOYER BENEFITS PERSONAL SERVICES CGEX150626 CGEX150713 CGEX150728													
6503	103100061802	52032300	CGEX150729	07/31/2015			44.40	DR					
OBJSUB: 5203230 AUTO-PRIV. (OUT-STATE) H/R CGEX150714													
6503	103100061802	52032600	CGEX150714	07/15/2015			44.40	DR					
OBJSUB: 5203260 AUTO-PRIV. (OUT-STATE) H/R CGEX150714													

STATE OF SOUTH DAKOTA
MONTHLY EXPENDITURE REPORT
FOR PERIOD ENDING: 07/31/2015

AGENCY BUDGET CENTER	UNIT	LABOR & REGULATION BOARD OF ACCOUNTANCY BOARD OF ACCOUNTANCY	COMP	CENTER	ACCT	DOCUMENT NUMBER	POSTING DATE	JV OR PAYMENT #	APPROVAL #	SHORT NAME	VENDOR NUMBER	VENDOR GROUP	AMOUNT	DR/CR
103100061802	10310	52032600	CGEX150729	07/31/2015	314438								754.20	DR
103100061802	10310	52032600	CGEX150729	07/31/2015	309456								502.70	DR
5203260	AIR-COMM-OUT-OF-STATE	CGEX150714	07/15/2015	298114									1,826.60	DR
103100061802	52032800	CGEX150714	07/31/2015	314438									102.10	DR
103100061802	52032800	CGEX150729	07/31/2015	314438									92.40	DR
103100061802	52032800	CGEX150729	07/31/2015	309456									57.24	DR
5203280	OTHER-PUBLIC-OUT-OF-STATE	CGEX150714	07/15/2015	298114									251.74	DR
103100061802	52033000	CGEX150714	07/31/2015	314438									488.38	DR
103100061802	52033000	CGEX150729	07/31/2015	314438									732.57	DR
103100061802	52033000	CGEX150729	07/31/2015	309456									488.38	DR
5203300	LODGING/OUT-OF-STATE	CGEX150714	07/15/2015	298114									1,709.33	DR
103100061802	52033200	CGEX150714	07/31/2015	314438									32.00	DR
103100061802	52033200	CGEX150729	07/31/2015	28.00									28.00	DR
5203320	INCIDENTALS-OUT-OF-STATE	CGEX150714	07/15/2015	298114									60.00	DR
103100061802	52033500	CGEX150714	07/31/2015	314438									78.00	DR
103100061802	52033500	CGEX150729	07/31/2015	314438									72.00	DR
103100061802	52033500	CGEX150729	07/31/2015	309456									70.00	DR
5203350	NON-TAXABLE MEALS/OUT-ST	DP506099	07/31/2015	220.00									4,112.07	DR
103100061802	52041800	DP506099	07/31/2015	792.55									792.55	DR
5204180	COMPUTER SERVICES-STATE	FM506069	07/24/2015	1,194.60									1,194.60	DR
103100061802	52042000	FM506069	07/24/2015	101.46									101.46	DR
103100061802	52042000	PP506047	07/24/2015	5.99									5.99	DR
103100061802	52042000	RM506051	07/24/2015	80.96									80.96	DR
5204200	CENTRAL SERVICES	IN195290	07/08/2015	00218327									1,383.01	DR
103100061802	52042200	IN195290	07/08/2015	73.43									73.43	DR
5204220	EQUIPMENT SERV & MAINT	61846	07/06/2015	295594									73.43	DR
103100061802	52043400	61846	07/06/2015	295594									406.90	DR
5204340	COMPUTER SOFTWARE MAINT	ACCGOUNTRENT2015	07/31/2015	02127691									406.90	DR
103100061802	52044900	ACCGOUNTRENT2015	07/31/2015	02127691									1,269.45	DR
5204490	RENTS-PRIVATE OWNED PROP.	CGEX150729	07/31/2015	314438									1,269.45	DR
103100061802	52045300	CGEX150729	07/31/2015	314438									14.95	DR
103100061802	52045300	TL506151	07/31/2015	295593									90.78	DR
103100061802	52045300	111109001 JUN15	07/06/2015	295593									95.00	DR
103100061802	52045300	2872483814160615	07/07/2015	297456									56.00	DR
5204530	TELECOMMUNICATIONS SVCS	5159417006 0615	07/08/2015	02124490									256.73	DR
103100061802	52045400	5159417006 0615	07/08/2015	02124490									47.56	DR

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

	Jul 31, 15
ASSETS	
Current Assets	
Checking/Savings	
1130000 · Local Checking - Great Western	63,405.53
1140000 · Pool Cash State of SD	407,274.53
Total Checking/Savings	470,680.06
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	476,448.92
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	476,448.92
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2110000 · Accounts Payable	727.00
Total Accounts Payable	727.00
Other Current Liabilities	
2430000 · Accrued Wages Payable	7,478.29
2810000 · Amounts Held for Others	31,542.13
Total Other Current Liabilities	39,020.42
Total Current Liabilities	39,747.42
Long Term Liabilities	
2960000 · Compensated Absences Payable	16,686.44
Total Long Term Liabilities	16,686.44
Total Liabilities	56,433.86
Equity	
3220000 · Unrestricted Net Assets	255,748.81
3900 · Retained Earnings	49,465.22
Net Income	114,801.03
Total Equity	420,015.06
TOTAL LIABILITIES & EQUITY	476,448.92

South Dakota Board of Accountancy

Profit & Loss Budget vs. Actual

July 2015

	Jul 15	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	150.00	2,800.00	-2,650.00	5.4%
4293551 · Certificate Renewals-Active				
5208002 · Refunds	-10.00			
4293551 · Certificate Renewals-Active - Other	42,210.00	58,000.00	-15,790.00	72.8%
Total 4293551 · Certificate Renewals-Active	42,200.00	58,000.00	-15,800.00	72.8%
4293552 · Certificate Renewals-Inactive	12,650.00	21,000.00	-8,350.00	60.2%
4293553 · Certificate Renewals-Retired	490.00	800.00	-310.00	61.3%
4293554 · Initial Firm Permits	0.00	700.00	-700.00	0.0%
4293555 · Firm Permit Renewals	10,000.00	15,500.00	-5,500.00	64.5%
4293557 · Initial Audit	90.00	900.00	-810.00	10.0%
4293558 · Re-Exam Audit	120.00	2,460.00	-2,340.00	4.9%
4293560 · Late Fees-Initial Certificate	0.00	0.00	0.00	0.0%
4293561 · Late Fees-Certificate Renewals	50.00	3,000.00	-2,950.00	1.7%
4293562 · Late Fees-Firm Permits	0.00	0.00	0.00	0.0%
4293563 · Late Fees-Firm Permit Renewals	0.00	600.00	-600.00	0.0%
4293564 · Late Fees-Peer Review	100.00	1,300.00	-1,200.00	7.7%
4293566 · Firm Permit Owners	65,645.00	105,000.00	-39,355.00	62.5%
4293567 · Peer Review Admin Fee	75.00	5,650.00	-5,575.00	1.3%
4293568 · Firm Permit Name Change	50.00	100.00	-50.00	50.0%
4293569 · Initial FAR	60.00	1,140.00	-1,080.00	5.3%
4293570 · Initial REG	30.00	660.00	-630.00	4.5%
4293571 · Initial BEC	30.00	930.00	-900.00	3.2%
4293572 · Re-Exam FAR	90.00	1,860.00	-1,770.00	4.8%
4293573 · Re-Exam REG	240.00	2,310.00	-2,070.00	10.4%
4293574 · Re-Exam BEC	240.00	2,310.00	-2,070.00	10.4%
4491000 · Interest and Dividend Revenue	0.00	6,500.00	-6,500.00	0.0%
4896021 · Legal Recovery Cost	1,000.00	1,000.00	0.00	100.0%
Total Income	133,310.00	234,520.00	-101,210.00	56.8%
Gross Profit	133,310.00	234,520.00	-101,210.00	56.8%
Expense				
5101010 · F-T Emp Sal & Wages	6,386.17	73,420.00	-67,033.83	8.7%
5101020 · P-T/Temp Emp Sal & Wages	2,705.18	27,319.00	-24,613.82	9.9%
5101030 · Board & Comm Mbrs Fees	960.00	2,595.00	-1,635.00	37.0%
5102010 · OASI-Employer's Share	732.96	8,102.00	-7,369.04	9.0%
5102020 · Retirement-ER Share	545.47	6,044.00	-5,498.53	9.0%
5102060 · Health /Life Ins.-ER Share	1,995.00	26,052.00	-24,057.00	7.7%
5102080 · Worker's Compensation	7.26	218.00	-210.74	3.3%
5102090 · Unemployment Insurance	3.55	91.00	-87.45	3.9%
5203010 · Auto--State Owned	0.00	1,000.00	-1,000.00	0.0%
5203020 · Auto-Private-Ownes Low Mileage	0.00	400.00	-400.00	0.0%
5203030 · In State-Auto- Priv. High Miles	0.00	1,500.00	-1,500.00	0.0%
5203100 · In State-Lodging	0.00	1,000.00	-1,000.00	0.0%
5203120 · In State-Incidentals to Travel	0.00	100.00	-100.00	0.0%
5203140 · InState-Tax Meals Not Overnigt	0.00	100.00	-100.00	0.0%
5203150 · InState-Non-Tax Meals OverNight	0.00	400.00	-400.00	0.0%
5203230 · OS-Auto Private High Mileage	0.00	100.00	-100.00	0.0%
5203260 · OS-Air Commercial Carrier	0.00	6,000.00	-6,000.00	0.0%
5203280 · OS-Other Public Carrier	0.00	500.00	-500.00	0.0%
5203300 · OS-Lodging	0.00	7,800.00	-7,800.00	0.0%
5203320 · OS-Incidentals to Travel	0.00	450.00	-450.00	0.0%
5203350 · OS-Non-Taxable Meals Overnight	0.00	1,300.00	-1,300.00	0.0%
5204010 · Subscriptions	0.00	1,000.00	-1,000.00	0.0%
5204020 · Dues and Membership Fees	0.00	3,900.00	-3,900.00	0.0%
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%
5204080 · Consultant Fees--Legal	0.00	0.00	0.00	0.0%
5204160 · Workshop Registration Fees	0.00	6,000.00	-6,000.00	0.0%
5204180 · Computer Services-State	96.75	600.00	-503.25	16.1%
5204181 · Computer Development Serv-State	695.80	10,400.00	-9,704.20	6.7%
5204200 · Central Services	1,383.01	7,000.00	-5,616.99	19.8%

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

	Jul 15	Budget	\$ Over Budget	% of Budget
5204220 · Equipment Service & Maintenance	2.43	300.00	-297.57	0.8%
5204230 · Janitorial/Maintenance Services	126.55	1,560.00	-1,433.45	8.1%
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	71.00	4,000.00	-3,929.00	1.8%
5204480 · Microfilm and Photography	0.00	0.00	0.00	0.0%
5204490 · Rents Privately Owned Property	1,269.45	15,234.00	-13,964.55	8.3%
5204510 · Rent-Other	0.00	500.00	-500.00	0.0%
5204530 · Telecommunications Services	241.78	3,500.00	-3,258.22	6.9%
5204540 · Electricity	43.20	865.00	-821.80	5.0%
5204560 · Water	22.35	240.00	-217.65	9.3%
5204590 · Insurance Premiums/Surety Bonds	0.00	1,710.00	-1,710.00	0.0%
5204740 · Bank Fees and Charges	206.29	6,000.00	-5,793.71	3.4%
5204960 · Other Contractual Services	0.00	0.00	0.00	0.0%
5205020 · Office Supplies	0.00	2,000.00	-2,000.00	0.0%
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	17.25	1,000.00	-982.75	1.7%
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	85.00	4,800.00	-4,715.00	1.8%
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	0.00	500.00	-500.00	0.0%
5228000 · Operating Transfers Out-NonBudg	298.02	7,400.00	-7,101.98	4.0%
5228030 · Depreciation Expense	0.00	0.00	0.00	0.0%
Total Expense	18,508.97	259,800.00	-241,291.03	7.1%
Net Ordinary Income	114,801.03	-25,280.00	140,081.03	-454.1%
Net Income	114,801.03	-25,280.00	140,081.03	-454.1%

South Dakota Board of Accountancy
PREVIOUS YEAR MONTHLY COMPARISON
July 2015

	<u>Jul 15</u>	<u>Jul 14</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	150.00	200.00	-50.00	-25.0%
4293551 · Certificate Renewals-Active	42,200.00	51,150.00	-8,950.00	-17.5%
4293552 · Certificate Renewals-Inactive	12,650.00	17,700.00	-5,050.00	-28.5%
4293553 · Certificate Renewals-Retired	490.00	820.00	-330.00	-40.2%
4293554 · Initial Firm Permits	0.00	100.00	-100.00	-100.0%
4293555 · Firm Permit Renewals	10,000.00	12,350.00	-2,350.00	-19.0%
4293557 · Initial Audit	90.00	30.00	60.00	200.0%
4293558 · Re-Exam Audit	120.00	210.00	-90.00	-42.9%
4293561 · Late Fees-Certificate Renewals	50.00	0.00	50.00	100.0%
4293563 · Late Fees-Firm Permit Renewals	0.00	100.00	-100.00	-100.0%
4293564 · Late Fees-Peer Review	100.00	250.00	-150.00	-60.0%
4293566 · Firm Permit Owners	65,645.00	81,810.00	-16,165.00	-19.8%
4293567 · Peer Review Admin Fee	75.00	375.00	-300.00	-80.0%
4293568 · Firm Permit Name Change	50.00	25.00	25.00	100.0%
4293569 · Initial FAR	60.00	150.00	-90.00	-60.0%
4293570 · Initial REG	30.00	30.00	0.00	0.0%
4293571 · Initial BEC	30.00	90.00	-60.00	-66.7%
4293572 · Re-Exam FAR	90.00	150.00	-60.00	-40.0%
4293573 · Re-Exam REG	240.00	360.00	-120.00	-33.3%
4293574 · Re-Exam BEC	240.00	150.00	90.00	60.0%
4896021 · Legal Recovery Cost	1,000.00	0.00	1,000.00	100.0%
Total Income	<u>133,310.00</u>	<u>166,050.00</u>	<u>-32,740.00</u>	<u>-19.7%</u>
Gross Profit	133,310.00	166,050.00	-32,740.00	-19.7%
Expense				
5101010 · F-T Emp Sal & Wages	6,386.17	4,092.01	2,294.16	56.1%
5101020 · P-T/Temp Emp Sal & Wages	2,705.18	2,549.62	155.56	6.1%
5101030 · Board & Comm Mbrs Fees	960.00	420.00	540.00	128.6%
5102010 · OASI-Employer's Share	732.96	510.95	222.01	43.5%
5102020 · Retirement-ER Share	545.47	398.50	146.97	36.9%
5102060 · Health /Life Ins.-ER Share	1,995.00	2,155.50	-160.50	-7.5%
5102080 · Worker's Compensation	7.26	3.99	3.27	82.0%
5102090 · Unemployment Insurance	3.55	3.00	0.55	18.3%
5204180 · Computer Services-State	96.75	78.00	18.75	24.0%
5204181 · Computer Development Serv-State	695.80	412.80	283.00	68.6%
5204200 · Central Services	1,383.01	2,008.91	-625.90	-31.2%
5204220 · Equipment Service & Maintenance	2.43	4.44	-2.01	-45.3%
5204230 · Janitorial/Maintenance Services	126.55	122.86	3.69	3.0%
5204340 · Computer Software Maintenance	614.50	122.50	492.00	401.6%
5204440 · Newsletter Publishing	0.00	444.00	-444.00	-100.0%
5204460 · Equipment Rental	71.00	57.00	14.00	24.6%
5204490 · Rents Privately Owned Property	1,269.45	1,269.45	0.00	0.0%
5204530 · Telecommunications Services	241.78	284.19	-42.41	-14.9%
5204540 · Electricity	43.20	47.09	-3.89	-8.3%
5204560 · Water	22.35	0.00	22.35	100.0%
5204740 · Bank Fees and Charges	206.29	938.46	-732.17	-78.0%
5205020 · Office Supplies	0.00	28.01	-28.01	-100.0%
5205320 · Printing/Duplicating/Binding Co	17.25	0.00	17.25	100.0%
5205350 · Postage	0.00	906.50	-906.50	-100.0%
5207900 · Computer Hardware	85.00	175.00	-90.00	-51.4%
5228000 · Operating Transfers Out-NonBudg	298.02	213.38	84.64	39.7%
5228030 · Depreciation Expense	0.00	1,005.86	-1,005.86	-100.0%
Total Expense	<u>18,508.97</u>	<u>18,252.02</u>	<u>256.95</u>	<u>1.4%</u>
Net Ordinary Income	<u>114,801.03</u>	<u>147,797.98</u>	<u>-32,996.95</u>	<u>-22.3%</u>
Net Income	<u><u>114,801.03</u></u>	<u><u>147,797.98</u></u>	<u><u>-32,996.95</u></u>	<u><u>-22.3%</u></u>

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

	Jul 15	Jul 14	\$ Change	% Change
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	150.00	200.00	-50.00	-25.0%
4293551 · Certificate Renewals-Active	42,200.00	51,150.00	-8,950.00	-17.5%
4293552 · Certificate Renewals-Inactive	12,650.00	17,700.00	-5,050.00	-28.5%
4293553 · Certificate Renewals-Retired	490.00	820.00	-330.00	-40.2%
4293554 · Initial Firm Permits	0.00	100.00	-100.00	-100.0%
4293555 · Firm Permit Renewals	10,000.00	12,350.00	-2,350.00	-19.0%
4293557 · Initial Audit	90.00	30.00	60.00	200.0%
4293558 · Re-Exam Audit	120.00	210.00	-90.00	-42.9%
4293561 · Late Fees-Certificate Renewals	50.00	0.00	50.00	100.0%
4293563 · Late Fees-Firm Permit Renewals	0.00	100.00	-100.00	-100.0%
4293564 · Late Fees-Peer Review	100.00	250.00	-150.00	-60.0%
4293566 · Firm Permit Owners	65,645.00	81,810.00	-16,165.00	-19.8%
4293567 · Peer Review Admin Fee	75.00	375.00	-300.00	-80.0%
4293568 · Firm Permit Name Change	50.00	25.00	25.00	100.0%
4293569 · Initial FAR	60.00	150.00	-90.00	-60.0%
4293570 · Initial REG	30.00	30.00	0.00	0.0%
4293571 · Initial BEC	30.00	90.00	-60.00	-66.7%
4293572 · Re-Exam FAR	90.00	150.00	-60.00	-40.0%
4293573 · Re-Exam REG	240.00	360.00	-120.00	-33.3%
4293574 · Re-Exam BEC	240.00	150.00	90.00	60.0%
4896021 · Legal Recovery Cost	1,000.00	0.00	1,000.00	100.0%
Total Income	133,310.00	166,050.00	-32,740.00	-19.7%
Gross Profit	133,310.00	166,050.00	-32,740.00	-19.7%
Expense				
5101010 · F-T Emp Sal & Wages	6,386.17	4,092.01	2,294.16	56.1%
5101020 · P-T/Temp Emp Sal & Wages	2,705.18	2,549.62	155.56	6.1%
5101030 · Board & Comm Mbrs Fees	960.00	420.00	540.00	128.6%
5102010 · OASI-Employer's Share	732.96	510.95	222.01	43.5%
5102020 · Retirement-ER Share	545.47	398.50	146.97	36.9%
5102060 · Health /Life Ins.-ER Share	1,995.00	2,155.50	-160.50	-7.5%
5102080 · Worker's Compensation	7.26	3.99	3.27	82.0%
5102090 · Unemployment Insurance	3.55	3.00	0.55	18.3%
5204180 · Computer Services-State	96.75	78.00	18.75	24.0%
5204181 · Computer Development Serv-State	695.80	412.80	283.00	68.6%
5204200 · Central Services	1,383.01	2,008.91	-625.90	-31.2%
5204220 · Equipment Service & Maintenance	2.43	4.44	-2.01	-45.3%
5204230 · Janitorial/Maintenance Services	126.55	122.86	3.69	3.0%
5204340 · Computer Software Maintenance	614.50	122.50	492.00	401.6%
5204440 · Newsletter Publishing	0.00	444.00	-444.00	-100.0%
5204460 · Equipment Rental	71.00	57.00	14.00	24.6%
5204490 · Rents Privately Owned Property	1,269.45	1,269.45	0.00	0.0%
5204530 · Telecommunications Services	241.78	284.19	-42.41	-14.9%
5204540 · Electricity	43.20	47.09	-3.89	-8.3%
5204560 · Water	22.35	0.00	22.35	100.0%
5204740 · Bank Fees and Charges	206.29	938.46	-732.17	-78.0%
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