

ADDITIONS TO AGENDA
SOUTH DAKOTA BOARD OF ACCOUNTANCY
BOARD MEETING,
September 11, 2013

A=Action
D=Discussion
I=Information

A-Additions to Certificates and Firm Permits.....	2-3
A-Addition Financial Statements through August 2013	4-13

**CERTIFIED PUBLIC ACCOUNTANT CERTIFICATES
BOARD COPY**

Issued Through September 9, 2013

Number	Name	Date Issued	Location
3093	Kelsey Lynn Huewe	8/16/13	Sioux Falls, SD
3094	Brian C. Meyer	8/16/13	Sioux Falls, SD
3095	Jennifer Ann Murtha	8/26/13	Parkston, SD
3096	Meredith Abigail Menden	8/26/13	Brandon, SD
3097	Mandy Jo Sutton	9/04/13	Sioux Falls, SD
3098	Jessica Jo Thompson	9/09/13	Omaha, NE
3099	Nicholas R. Crank	9/09/13	Sioux Falls, SD

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

**Issued Through
September 9, 2013**

Number	Name	Date Issued	Basis/Comments
1609	Johnson Lambert LLP Raleigh, NC	08/08/13	Name Change
1610	BrightLine CPAs & Associates, Inc. Tampa, FL	08/26/13	New Firm
1611	HLB Tautges Redpath, Ltd. White Bear Lake, MN	09/09/13	New Firm

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

COMPANY	CENTER	ACCOUNT
6503	103100061802	1140000
COMPANY/SOURCE TOTAL 6503 618		
COMP/BUDG UNIT TOTAL 6503 1031		
BUDGET UNIT TOTAL 1031		

BALANCE	DR/CR	CENTER DESCRIPTION
415,279.95	DR	BOARD OF ACCOUNTANCY
415,279.95	DR *	
415,279.95	DR **	
415,279.95	DR ***	

+ 4,862.66 *CPY-028 8-26-13 Deposited US BANK*

\$ 420,142.61 *Quickbooks August Balance*

STATE OF SOUTH DAKOTA
MONTHLY EXPENDITURE REPORT
FOR PERIOD ENDING: 08/31/2013

AGENCY 10 LABOR & REGULATION
BUDGET UNIT 1031 BOARD OF ACCOUNTANCY
CENTER-5 10310 BOARD OF ACCOUNTANCY

COMP	CENTER	ACCOUNT	DOCUMENT NUMBER	POSTING DATE	JV APPL #, OR PAYMENT #	SHORT NAME	VENDOR NUMBER	VENDOR GROUP	AMOUNT	DR/ CR
COMPANY NO 6503 COMPANY NAME PROFESSIONAL & LICENSING BOARDS										
6503	103100061802	51010100	CGEX130726	08/02/2013					1,986.16	DR
6503	103100061802	51010100	CGEX130813	08/16/2013					2,166.73	DR
6503	103100061802	51010100	CGEX130828	08/31/2013					1,986.17	DR
OBJSUB: 5101010 F-T EMP SAL & WAGES										
6503	103100061802	51010200	CGEX130726	08/02/2013					6,139.06	DR
6503	103100061802	51010200	CGEX130813	08/16/2013					831.72	DR
6503	103100061802	51010200	CGEX130828	08/31/2013					1,015.27	DR
OBJSUB: 5101020 P-T/TEMP EMP SAL & WAGES										
6503	103100061802	51010300	CGEX130726	08/02/2013					2,707.39	DR
6503	103100061802	51010300	CGEX130828	08/31/2013					180.00	DR
OBJSUB: 5101030 BOARD & COMM MRS FEES										
OBJECT: 5101 EMPLOYEE SALARIES										
6503	103100061802	51020100	CGEX130726	08/02/2013					9,506.45	DR
6503	103100061802	51020100	CGEX130813	08/16/2013					222.63	DR
6503	103100061802	51020100	CGEX130828	08/31/2013					236.72	DR
OBJSUB: 5102010 OASI-EMPLOYER'S SHARE										
6503	103100061802	51020200	CGEX130726	08/02/2013					707.12	DR
6503	103100061802	51020200	CGEX130813	08/16/2013					169.07	DR
6503	103100061802	51020200	CGEX130828	08/31/2013					190.92	DR
OBJSUB: 5102020 RETIREMENT-ER SHARE										
6503	103100061802	51020600	CGEX130726	08/02/2013					530.78	DR
6503	103100061802	51020600	CGEX130813	08/16/2013					605.76	DR
6503	103100061802	51020600	CGEX130828	08/31/2013					605.76	DR
OBJSUB: 5102060 HEALTH/LIFE INS.-ER SHARE										
6503	103100061802	51020800	CGEX130726	08/02/2013					1,817.28	DR
6503	103100061802	51020800	CGEX130813	08/16/2013					3.66	DR
6503	103100061802	51020800	CGEX130828	08/31/2013					4.14	DR
OBJSUB: 5102080 WORKER'S COMPENSATION										
6503	103100061802	51020900	CGEX130726	08/02/2013					11.50	DR
6503	103100061802	51020900	CGEX130813	08/16/2013					.91	DR
6503	103100061802	51020900	CGEX130828	08/31/2013					1.01	DR
OBJSUB: 5102090 UNEMPLOYMENT COMPENSATION										
OBJECT: 5102 EMPLOYEE BENEFITS										
GROUP: 51 PERSONAL SERVICES										
6503	103100061802	52031000	4741-47	08/27/2013	00002452	COUNTRYINN	12007892		350.00	DR
OBJSUB: 5203100 LODGING/IN-STATE										
6503	103100061802	52031500	CGEX130829	08/31/2013	495713				26.00	DR

STATE OF SOUTH DAKOTA
MONTHLY EXPENDITURE REPORT
FOR PERIOD ENDING: 08/31/2013

AGENCY 10 LABOR & REGULATION
BUDGET UNIT 1031 BOARD OF ACCOUNTANCY
CENTER-5 10310 BOARD OF ACCOUNTANCY

COMP	CENTER	ACCOUNT	DOCUMENT NUMBER	POSTING DATE	JV APPL OR PAYMENT #	SHORT NAME	VENDOR NUMBER	VENDOR GROUP	AMOUNT	DR/CR
6503	103100061802	5203150	NON-TAXABLE MEALS/IN-ST TRAVEL	08/09/2013	99997461	NATFLASSNST	12005047		26.00	DR *
6503	103100061802	5204200	00754	08/09/2013	99997461	NATFLASSNST	12005047		376.00	DR **
6503	103100061802	5204020	DUES & MEMBERSHIP FEES DP407098	08/31/2013					3,200.00	DR *
6503	103100061802	5204180	COMPUTER SERVICES-STATE PL407059	08/21/2013					2,181.00	DR *
6503	103100061802	5204200	CENTRAL SERVICES 14SCI00002 AUG13	08/31/2013	00004188	SUNSETOFFI	12043890		199.42	DR *
6503	103100061802	5204230	JANITORIAL & MAINT SERV ACCOUNTREN2013	08/23/2013	02046355	MCGINNISRO	12074040		122.86	DR *
6503	103100061802	5204490	RENTS-PRIVATE OWNED PROP. 4741-47	08/27/2013	00002452	COUNTRITNN	12007892		1,269.45	DR *
6503	103100061802	5204510	RENTS-OTHER T1407153	08/21/2013					200.00	DR *
6503	103100061802	5204530	2872359210870713	08/07/2013	99997397	ATMOMOBILIT	12279233		134.12	DR *
6503	103100061802	5204540	TELECOMMUNICATIONS SRVCS 5159417006 0713	08/09/2013	02044856	XCELENERGY	12023853		66.42	DR *
6503	103100061802	5204540	ELECTRICITY C1104A-021	08/09/2013	183886				200.54	DR *
6503	103100061802	5204740	C1104A-021	08/09/2013	183886				51.91	DR *
6503	103100061802	5204740	C1104A-021	08/09/2013	183886				2,516.96	DR *
6503	103100061802	5205320	BANK FEES AND CHARGES CONTRACTUAL SERVICES 37387	08/09/2013	99997454	BUSINESSPR	12003048		2,516.96	DR *
6503	103100061802	5205320	PRINTING-COMMERCIAL SUPPLIES & MATERIALS T104-010	08/21/2013					9,942.14	DR **
6503	103100061802	5228000	OPER TRANS OUT -NON BUDGT NONOP EXP/NONBGTD OP TR OPERATING EXPENSES						13.80	DR *
									13.80	DR **
									365.77	DR **
									365.77	DR **
									365.77	DR **
									10,697.71	DR ***
									23,273.68	DR ****
									23,273.68	DR ****
									23,273.68	DR ****

B. UNIT: 1031

South Dakota Board of Accountancy
Balance Sheet
As of August 31, 2013

	Aug 31, 13
ASSETS	
Current Assets	
Checking/Savings	
1130000 · Local Checking - US Bank	2,005.65
1140000 · Pool Cash State of SD	420,142.61
Total Checking/Savings	422,148.26
Other Current Assets	
1131000 · Interest Income Receivable	10,171.95
1213000 · Investment Income Receivable	1,234.30
Total Other Current Assets	11,406.25
Total Current Assets	433,554.51
Fixed Assets	
1670000 · Computer Software	
Original Cost	140,063.23
1770000 · Depreciation	-118,940.01
Total 1670000 · Computer Software	21,123.22
Total Fixed Assets	21,123.22
TOTAL ASSETS	454,677.73
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2110000 · Accounts Payable	9,973.42
Total Accounts Payable	9,973.42
Other Current Liabilities	
2430000 · Accrued Wages Payable	7,187.15
2810000 · Amounts Held for Others	33,647.75
Total Other Current Liabilities	40,834.90
Total Current Liabilities	50,808.32
Long Term Liabilities	
2960000 · Compensated Absences Payable	13,333.93
Total Long Term Liabilities	13,333.93
Total Liabilities	64,142.25
Equity	
3220000 · Unrestricted Net Assets	253,059.93
3300100 · Invested In Capital Assets	21,123.22
3900 · Retained Earnings	-23,883.28
Net Income	140,235.61
Total Equity	390,535.48
TOTAL LIABILITIES & EQUITY	454,677.73

South Dakota Board of Accountancy
Profit & Loss Budget vs. Actual
 July through August 2013

	Jul - Aug 13	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	575.00	2,200.00	-1,625.00	26.1%
4293551 · Certificate Renewals-Active	56,250.00	53,000.00	3,250.00	106.1%
4293552 · Certificate Renewals-Inactive	19,300.00	19,000.00	300.00	101.6%
4293553 · Certificate Renewals-Retired				
5208005 · REFUNDS	-40.00			
4293553 · Certificate Renewals-Retired - Other	840.00	700.00	140.00	120.0%
Total 4293553 · Certificate Renewals-Retired	800.00	700.00	100.00	114.3%
4293554 · Initial Firm Permits	100.00	1,250.00	-1,150.00	8.0%
4293555 · Firm Permit Renewals				
5208004 · REFUNDS	-300.00			
4293555 · Firm Permit Renewals - Other	14,000.00	18,000.00	-4,000.00	77.8%
Total 4293555 · Firm Permit Renewals	13,700.00	18,000.00	-4,300.00	76.1%
4293557 · Initial Audit	180.00	900.00	-720.00	20.0%
4293558 · Re-Exam Audit	540.00	2,460.00	-1,920.00	22.0%
4293560 · Late Fees-Initial Certificate	100.00	0.00	100.00	100.0%
4293561 · Late Fees-Certificate Renewals				
5208006 · REFUNDS	-100.00			
4293561 · Late Fees-Certificate Renewals - Other	1,700.00	4,000.00	-2,300.00	42.5%
Total 4293561 · Late Fees-Certificate Renewals	1,600.00	4,000.00	-2,400.00	40.0%
4293562 · Late Fees-Firm Permits	0.00	0.00	0.00	0.0%
4293563 · Late Fees-Firm Permit Renewals	700.00	800.00	-100.00	87.5%
4293564 · Late Fees-Peer Review	500.00	1,300.00	-800.00	38.5%
4293566 · Firm Permit Owners				
5208003 · REFUNDS	-520.00			
4293566 · Firm Permit Owners - Other	86,190.00	70,000.00	16,190.00	123.1%
Total 4293566 · Firm Permit Owners	85,670.00	70,000.00	15,670.00	122.4%
4293567 · Peer Review Admin Fee	675.00	5,650.00	-4,975.00	11.9%
4293568 · Firm Permit Name Change	75.00	100.00	-25.00	75.0%
4293569 · Initial FAR	180.00	1,140.00	-960.00	15.8%
4293570 · Initial REG	60.00	660.00	-600.00	9.1%
4293571 · Inital BEC	120.00	930.00	-810.00	12.9%
4293572 · Re-Exam FAR	360.00	1,860.00	-1,500.00	19.4%
4293573 · Re-Exam REG	390.00	2,310.00	-1,920.00	16.9%
4293574 · Re-Exam BEC	300.00	2,310.00	-2,010.00	13.0%
4491000 · Interest and Dividend Revenue	0.00	9,000.00	-9,000.00	0.0%
4896021 · Legal Recovery Cost	0.00	1,000.00	-1,000.00	0.0%
Total Income	182,175.00	198,570.00	-16,395.00	91.7%
Gross Profit	182,175.00	198,570.00	-16,395.00	91.7%
Expense				
5101010 · F-T Emp Sal & Wages	10,325.24	72,759.00	-62,433.76	14.2%
5101020 · P-T/Temp Emp Sal & Wages	4,627.12	18,779.00	-14,151.88	24.6%
5101030 · Board & Comm Mbrs Fees	960.00	4,372.00	-3,412.00	22.0%
5102010 · OASI-Employer's Share	1,183.76	7,362.00	-6,178.24	16.1%
5102020 · Retirement-ER Share	897.13	5,492.00	-4,594.87	16.3%
5102060 · Health /Life Ins.-ER Share	3,634.56	22,007.00	-18,372.44	16.5%
5102080 · Worker's Compensation	19.43	254.00	-234.57	7.6%
5102090 · Unemployment Insurance	4.81	91.00	-86.19	5.3%
5203010 · Auto--State Owned	147.84	600.00	-452.16	24.6%
5203020 · Auto-Private-Ownes Low Mileage	180.80	400.00	-219.20	45.2%
5203030 · In State-Auto- Priv. High Miles	694.86	1,500.00	-805.14	46.3%
5203100 · In State-Lodging	350.00	1,000.00	-650.00	35.0%
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	215.00	400.00	-185.00	53.8%
5203220 · OS-Auto Private Low Mileage	0.00	0.00	0.00	0.0%
5203230 · OS-Auto Private High Mileage	0.00	100.00	-100.00	0.0%
5203260 · OS-Air Commercial Carrier	0.00	5,700.00	-5,700.00	0.0%

South Dakota Board of Accountancy
Profit & Loss Budget vs. Actual
 July through August 2013

	Jul - Aug 13	Budget	\$ Over Budget	% of Budget
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	350.00	-350.00	0.0%
5203350 · OS-Non-Taxable Meals Overnight	0.00	1,200.00	-1,200.00	0.0%
5204010 · Subscriptions	0.00	1,000.00	-1,000.00	0.0%
5204020 · Dues and Membership Fees	3,200.00	3,900.00	-700.00	82.1%
5204030 · Legal Document Fees	0.00	500.00	-500.00	0.0%
5204040 · Consultant Fees-Accounting	0.00	6,700.00	-6,700.00	0.0%
5204130 · Consultant Fees-Other	0.00	0.00	0.00	0.0%
5204160 · Workshop Registration Fees	1,090.00	6,000.00	-4,910.00	18.2%
5204180 · Computer Services-State	150.00	600.00	-450.00	25.0%
5204181 · Computer Development Serv-State	4,416.75	10,400.00	-5,983.25	42.5%
5204200 · Central Services	1,409.69	7,000.00	-5,590.31	20.1%
5204220 · Equipment Service & Maintenance	17.49	300.00	-282.51	5.8%
5204230 · Janitorial/Maintenance Services	245.72	1,560.00	-1,314.28	15.8%
5204340 · Computer Software Maintenance	0.00	1,000.00	-1,000.00	0.0%
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	711.00	4,500.00	-3,789.00	15.8%
5204480 · Microfilm and Photography	0.00	700.00	-700.00	0.0%
5204490 · Rents Privately Owned Property	1,269.45	15,531.00	-14,261.55	8.2%
5204510 · Rent-Other	200.00	200.00	0.00	100.0%
5204530 · Telecommunications Services	431.99	2,500.00	-2,068.01	17.3%
5204540 · Electricity	100.78	865.00	-764.22	11.7%
5204560 · Water	0.00	240.00	-240.00	0.0%
5204590 · Insurance Premiums/Surety Bonds	0.00	1,710.00	-1,710.00	0.0%
5204740 · Bank Fees and Charges	2,762.58	5,000.00	-2,237.42	55.3%
5204960 · Other Contractual Services	0.00	0.00	0.00	0.0%
5205020 · Office Supplies	78.88	2,000.00	-1,921.12	3.9%
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	24.15	1,000.00	-975.85	2.4%
5205330 · Supplemental Publications	0.00	700.00	-700.00	0.0%
5205340 · Microfilm Supplies/Materials	0.00	300.00	-300.00	0.0%
5205350 · Postage	0.00	2,000.00	-2,000.00	0.0%
5207430 · Office Machines	0.00	100.00	-100.00	0.0%
5207900 · Computer Hardware	0.00	4,800.00	-4,800.00	0.0%
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	578.64	7,400.00	-6,821.36	7.8%
5228030 · Depreciation Expense	2,011.72	12,070.40	-10,058.68	16.7%
Total Expense	41,939.39	255,542.40	-213,603.01	16.4%
Net Ordinary Income	140,235.61	-56,972.40	197,208.01	-246.1%
Net Income	140,235.61	-56,972.40	197,208.01	-246.1%

South Dakota Board of Accountancy
PREVIOUS YEAR MONTHLY COMPARISON
 July through August 2013

	<u>Jul - Aug 13</u>	<u>Jul - Aug 12</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	575.00	525.00	50.00	9.5%
4293551 · Certificate Renewals-Active	56,250.00	54,750.00	1,500.00	2.7%
4293552 · Certificate Renewals-Inactive	19,300.00	19,650.00	-350.00	-1.8%
4293553 · Certificate Renewals-Retired	800.00	690.00	110.00	15.9%
4293554 · Initial Firm Permits	100.00	350.00	-250.00	-71.4%
4293555 · Firm Permit Renewals	13,700.00	19,550.00	-5,850.00	-29.9%
4293557 · Initial Audit	180.00	90.00	90.00	100.0%
4293558 · Re-Exam Audit	540.00	420.00	120.00	28.6%
4293560 · Late Fees-Initial Certificate	100.00	0.00	100.00	100.0%
4293561 · Late Fees-Certificate Renewals	1,600.00	1,600.00	0.00	0.0%
4293563 · Late Fees-Firm Permit Renewals	700.00	350.00	350.00	100.0%
4293564 · Late Fees-Peer Review	500.00	50.00	450.00	900.0%
4293566 · Firm Permit Owners	85,670.00	68,705.00	16,965.00	24.7%
4293567 · Peer Review Admin Fee	675.00	75.00	600.00	800.0%
4293568 · Firm Permit Name Change	75.00	0.00	75.00	100.0%
4293569 · Initial FAR	180.00	120.00	60.00	50.0%
4293570 · Initial REG	60.00	60.00	0.00	0.0%
4293571 · Initial BEC	120.00	120.00	0.00	0.0%
4293572 · Re-Exam FAR	360.00	540.00	-180.00	-33.3%
4293573 · Re-Exam REG	390.00	390.00	0.00	0.0%
4293574 · Re-Exam BEC	300.00	420.00	-120.00	-28.6%
4896021 · Legal Recovery Cost	0.00	550.00	-550.00	-100.0%
Total Income	182,175.00	169,005.00	13,170.00	7.8%
Gross Profit	182,175.00	169,005.00	13,170.00	7.8%
Expense				
5101010 · F-T Emp Sal & Wages	10,325.24	14,148.02	-3,822.78	-27.0%
5101020 · P-T/Temp Emp Sal & Wages	4,627.12	3,801.56	825.56	21.7%
5101030 · Board & Comm Mbrs Fees	960.00	840.00	120.00	14.3%
5102010 · OASI-Employer's Share	1,183.76	1,370.59	-186.83	-13.6%
5102020 · Retirement-ER Share	897.13	1,076.97	-179.84	-16.7%
5102060 · Health /Life Ins.-ER Share	3,634.56	3,959.40	-324.84	-8.2%
5102080 · Worker's Compensation	19.43	28.71	-9.28	-32.3%
5102090 · Unemployment Insurance	4.81	13.47	-8.66	-64.3%
5203010 · Auto--State Owned	147.84	188.76	-40.92	-21.7%
5203020 · Auto-Private-Ownes Low Mileage	180.80	0.00	180.80	100.0%
5203030 · In State-Auto- Priv. High Miles	694.86	446.96	247.90	55.5%
5203100 · In State-Lodging	350.00	286.00	64.00	22.4%
5203140 · InState-Tax Meals Not Overnigt	0.00	23.00	-23.00	-100.0%
5203150 · InState-Non-Tax Meals OverNigt	215.00	168.00	47.00	28.0%
5203220 · OS-Auto Private Low Mileage	0.00	90.40	-90.40	-100.0%
5203260 · OS-Air Commercial Carrier	0.00	2,163.63	-2,163.63	-100.0%
5203280 · OS-Other Public Carrier	0.00	110.00	-110.00	-100.0%
5203300 · OS-Lodging	0.00	3,299.98	-3,299.98	-100.0%
5203320 · OS-Incidentals to Travel	0.00	241.00	-241.00	-100.0%
5203350 · OS-Non-Taxable Meals Overnigt	0.00	452.00	-452.00	-100.0%
5204010 · Subscriptions	0.00	109.00	-109.00	-100.0%
5204020 · Dues and Membership Fees	3,200.00	0.00	3,200.00	100.0%
5204160 · Workshop Registration Fees	1,090.00	77.00	1,013.00	1,315.6%
5204180 · Computer Services-State	150.00	150.00	0.00	0.0%
5204181 · Computer Development Serv-State	4,416.75	252.35	4,164.40	1,650.3%
5204200 · Central Services	1,409.69	1,196.64	213.05	17.8%
5204220 · Equipment Service & Maintenance	17.49	17.95	-0.46	-2.6%
5204230 · Janitorial/Maintenance Services	245.72	245.72	0.00	0.0%
5204340 · Computer Software Maintenance	0.00	1,076.25	-1,076.25	-100.0%
5204360 · Advertising-Newspapers	0.00	195.00	-195.00	-100.0%
5204460 · Equipment Rental	711.00	784.20	-73.20	-9.3%
5204490 · Rents Privately Owned Property	1,269.45	2,538.90	-1,269.45	-50.0%
5204510 · Rent-Other	200.00	255.17	-55.17	-21.6%
5204530 · Telecommunications Services	431.99	402.79	29.20	7.3%
5204540 · Electricity	100.78	94.55	6.23	6.6%
5204560 · Water	0.00	22.35	-22.35	-100.0%
5204740 · Bank Fees and Charges	2,762.58	2,209.88	552.70	25.0%

South Dakota Board of Accountancy
PREVIOUS YEAR MONTHLY COMPARISON
July through August 2013

	<u>Jul - Aug 13</u>	<u>Jul - Aug 12</u>	<u>\$ Change</u>	<u>% Change</u>
5205020 · Office Supplies	78.88	137.84	-58.96	-42.8%
5205320 · Printing/Duplicating/Binding Co	24.15	47.70	-23.55	-49.4%
5205350 · Postage	0.00	26.64	-26.64	-100.0%
5207900 · Computer Hardware	0.00	1,225.00	-1,225.00	-100.0%
5228000 · Operating Transfers Out-NonBudg	578.64	886.83	-308.19	-34.8%
5228030 · Depreciation Expense	2,011.72	2,011.72	0.00	0.0%
Total Expense	<u>41,939.39</u>	<u>46,671.93</u>	<u>-4,732.54</u>	<u>-10.1%</u>
Net Ordinary Income	<u>140,235.61</u>	<u>122,333.07</u>	<u>17,902.54</u>	<u>14.6%</u>
Net Income	<u><u>140,235.61</u></u>	<u><u>122,333.07</u></u>	<u><u>17,902.54</u></u>	<u><u>14.6%</u></u>

South Dakota Board of Accountancy
PREVIOUS YEAR TO DATE MONTHLY COMPARISON
 July through August 2013

	Jul - Aug 13	Jul - Aug 12	\$ Change	% Change
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	575.00	525.00	50.00	9.5%
4293551 · Certificate Renewals-Active	56,250.00	54,750.00	1,500.00	2.7%
4293552 · Certificate Renewals-Inactive	19,300.00	19,650.00	-350.00	-1.8%
4293553 · Certificate Renewals-Retired	800.00	690.00	110.00	15.9%
4293554 · Initial Firm Permits	100.00	350.00	-250.00	-71.4%
4293555 · Firm Permit Renewals	13,700.00	19,550.00	-5,850.00	-29.9%
4293557 · Initial Audit	180.00	90.00	90.00	100.0%
4293558 · Re-Exam Audit	540.00	420.00	120.00	28.6%
4293560 · Late Fees-Initial Certificate	100.00	0.00	100.00	100.0%
4293561 · Late Fees-Certificate Renewals	1,600.00	1,600.00	0.00	0.0%
4293563 · Late Fees-Firm Permit Renewals	700.00	350.00	350.00	100.0%
4293564 · Late Fees-Peer Review	500.00	50.00	450.00	900.0%
4293566 · Firm Permit Owners	85,670.00	68,705.00	16,965.00	24.7%
4293567 · Peer Review Admin Fee	675.00	75.00	600.00	800.0%
4293568 · Firm Permit Name Change	75.00	0.00	75.00	100.0%
4293569 · Initial FAR	180.00	120.00	60.00	50.0%
4293570 · Initial REG	60.00	60.00	0.00	0.0%
4293571 · Initial BEC	120.00	120.00	0.00	0.0%
4293572 · Re-Exam FAR	360.00	540.00	-180.00	-33.3%
4293573 · Re-Exam REG	390.00	390.00	0.00	0.0%
4293574 · Re-Exam BEC	300.00	420.00	-120.00	-28.6%
4896021 · Legal Recovery Cost	0.00	550.00	-550.00	-100.0%
Total Income	182,175.00	169,005.00	13,170.00	7.8%
Gross Profit	182,175.00	169,005.00	13,170.00	7.8%
Expense				
5101010 · F-T Emp Sal & Wages	10,325.24	14,148.02	-3,822.78	-27.0%
5101020 · P-T/Temp Emp Sal & Wages	4,627.12	3,801.56	825.56	21.7%
5101030 · Board & Comm Mbrs Fees	960.00	840.00	120.00	14.3%
5102010 · OASI-Employer's Share	1,183.76	1,370.59	-186.83	-13.6%
5102020 · Retirement-ER Share	897.13	1,076.97	-179.84	-16.7%
5102060 · Health /Life Ins.-ER Share	3,634.56	3,959.40	-324.84	-8.2%
5102080 · Worker's Compensation	19.43	28.71	-9.28	-32.3%
5102090 · Unemployment Insurance	4.81	13.47	-8.66	-64.3%
5203010 · Auto--State Owned	147.84	188.76	-40.92	-21.7%
5203020 · Auto-Private-Ownes Low Mileage	180.80	0.00	180.80	100.0%
5203030 · In State-Auto- Priv. High Miles	694.86	446.96	247.90	55.5%
5203100 · In State-Lodging	350.00	286.00	64.00	22.4%
5203140 · InState-Tax Meals Not OverNigt	0.00	23.00	-23.00	-100.0%
5203150 · InState-Non-Tax Meals OverNigt	215.00	168.00	47.00	28.0%
5203220 · OS-Auto Private Low Mileage	0.00	90.40	-90.40	-100.0%
5203260 · OS-Air Commercial Carrier	0.00	2,163.63	-2,163.63	-100.0%
5203280 · OS-Other Public Carrier	0.00	110.00	-110.00	-100.0%
5203300 · OS-Lodging	0.00	3,299.98	-3,299.98	-100.0%
5203320 · OS-Incidentals to Travel	0.00	241.00	-241.00	-100.0%
5203350 · OS-Non-Taxable Meals Overnight	0.00	452.00	-452.00	-100.0%
5204010 · Subscriptions	0.00	109.00	-109.00	-100.0%
5204020 · Dues and Membership Fees	3,200.00	0.00	3,200.00	100.0%
5204160 · Workshop Registration Fees	1,090.00	77.00	1,013.00	1,315.6%
5204180 · Computer Services-State	150.00	150.00	0.00	0.0%
5204181 · Computer Development Serv-State	4,416.75	252.35	4,164.40	1,650.3%
5204200 · Central Services	1,409.69	1,196.64	213.05	17.8%
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