

ADDITIONS TO AGENDA
SOUTH DAKOTA BOARD OF ACCOUNTANCY
BOARD MEETING,
July 11, 2016

A=Action
D=Discussion
I=Information

A-Addition to Financial Statements through June 2016.....	2-11
A-Report to Board on Grades.....	12-13

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

COMPANY	CENTER	ACCOUNT	BALANCE	DR/CR	CENTER DESCRIPTION
6503	103100061802	1140000	375,276.52	DR	BOARD OF ACCOUNTANCY
COMPANY/SOURCE TOTAL 6503 618			375,276.52	DR *	
COMP/BUDG UNIT TOTAL 6503 1031			375,276.52	DR **	
BUDGET UNIT TOTAL 1031			375,276.52	DR ***	

STATE OF SOUTH DAKOTA
MONTHLY EXPENDITURE REPORT
FOR PERIOD ENDING: 06/29/2016

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	1031000061802	51010100	CGEX160526	06/01/2016					2,306.47	DR
6503	1031000061802	51010100	CGEX160613	06/16/2016					2,425.18	DR
OBJSUB: 5101010 F-T EMP SAL & WAGES										
6503	1031000061802	51010200	CGEX160526	06/01/2016					4,731.65	DR *
6503	1031000061802	51010200	CGEX160613	06/16/2016					914.53	DR
OBJSUB: 5101020 P-T/TEMP EMP SAL & WAGES										
6503	1031000061802	51020100	CGEX160526	06/01/2016					1,841.36	DR **
6503	1031000061802	51020100	CGEX160613	06/16/2016					6,573.01	DR **
OBJSUB: 5101020 EMPLOYEE SALARIES										
6503	1031000061802	51020600	CGEX160526	06/01/2016					210.67	DR
6503	1031000061802	51020600	CGEX160613	06/16/2016					220.87	DR
OBJSUB: 5102060 OASI-EMPLOYER'S SHARE										
6503	1031000061802	51020200	CGEX160526	06/01/2016					431.54	DR *
6503	1031000061802	51020200	CGEX160613	06/16/2016					193.32	DR
OBJSUB: 5102020 RETIREMENT-ER SHARE										
6503	1031000061802	51020600	CGEX160526	06/01/2016					394.44	DR *
6503	1031000061802	51020600	CGEX160613	06/16/2016					275.53	DR
OBJSUB: 5102060 HEALTH/LIFE INS.-ER SHARE										
6503	1031000061802	51020800	CGEX160526	06/01/2016					547.86	DR *
6503	1031000061802	51020800	CGEX160613	06/16/2016					2.70	DR
OBJSUB: 5102080 WORKER'S COMPENSATION										
6503	1031000061802	52040500	16SC100022	06/22/2016	00318060	GLSOLUTION	12290765		1,379.06	DR **
6503	1031000061802	52040500	16SC100022	06/22/2016	00318060	GLSOLUTION	12290765		7,952.07	DR ***
OBJSUB: 5204050 COMPUTER CONSULTANT										
6503	1031000061802	52041800	DP605101	06/17/2016					2,607.50	DR *
6503	1031000061802	52041800	DP605101	06/17/2016					97.05	DR
OBJSUB: 5204180 COMPUTER SERVICES-STATE										
6503	1031000061802	52042000	PL605055	06/16/2016					97.05	DR *
6503	1031000061802	52042000	PL605055	06/16/2016					125.59	DR
OBJSUB: 5204200 CENTRAL SERVICES										
6503	1031000061802	52042200	IN292973	06/08/2016	00312997	ABBUSINESS	12036980		72.49	DR *
6503	1031000061802	52042200	IN292973	06/08/2016	00312997	ABBUSINESS	12036980		125.59	DR
OBJSUB: 5204220 EQUIPMENT SERV & MAINT										
6503	1031000061802	52042300	16-018 AUG-JUN16	06/29/2016	00319544	SUNSETOFFI	12043890		72.49	DR *
6503	1031000061802	52042300	16-018 AUG-JUN16	06/29/2016	00319544	SUNSETOFFI	12043890		126.55	DR
OBJSUB: 5204230 JANITORIAL & MAINT SERV										
6503	1031000061802	52044600	NS948878	06/08/2016	02163824	MAILFINANC	12219369		126.55	DR *
6503	1031000061802	52044600	NS948878	06/08/2016	02163824	MAILFINANC	12219369		603.00	DR
OBJSUB: 5204460 EQUIPMENT RENTAL										
6503	1031000061802	52044900	ACCOUNTRENT2015	06/29/2016	02166528	MCGINNISRO	12074040		603.00	DR *
6503	1031000061802	52044900	ACCOUNTRENT2015	06/29/2016	02166528	MCGINNISRO	12074040		1,269.45	DR *

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
OBJSUB: 5204490	RENTS-PRIVATE OWNED PROP.							1,269.45	DR *
6503 1031000061802 52045300	TL605153	06/22/2016						89.06	DR
6503 1031000061802 52045300	TL605153	06/22/2016						89.03	DR
6503 1031000061802 52045300	TL605153	06/22/2016						89.03	CR
6503 1031000061802 52045300	8381416X052242016	06/08/2016		00313834	ATTMOBILIT	12279233		56.09	DR
6503 1031000061802 52045300	8381416X06242016	06/29/2016		00320830	ATTMOBILIT	12279233		56.25	DR
OBJSUB: 5204530	TELECOMMUNICATIONS SVCS							201.40	DR *
6503 1031000061802 52045400	502422796	06/10/2016		02163965	XCELENERGY	12023853		55.26	DR
OBJSUB: 5204540	ELECTRICITY							55.26	DR *
6503 1031000061802 52047400	CI106A-053	06/10/2016		266145				79.82	DR
6503 1031000061802 52047400	CI106A-053	06/10/2016		266145				79.82	DR
6503 1031000061802 52047400	CI106A-053	06/10/2016		266145				79.82	DR
6503 1031000061802 52047400	CI106A-053	06/10/2016		266145				79.82	CR
6503 1031000061802 52047400	CI106A-053	06/10/2016		266145				79.82	CR
OBJSUB: 5204740	BANK FEES AND CHARGES							79.82	DR *
6503 1031000061802 52049600	N296-110	06/30/2016						984.00	DR
6503 1031000061802 52049600	N296-110	06/30/2016						216.00	DR
6503 1031000061802 52049600	N296-110	06/30/2016						984.00	CR
6503 1031000061802 52049600	N296-110	06/30/2016						984.00	CR
OBJSUB: 5204960	OTHER CONTRACTUAL SERVICE							8,084.54	DR
6503 1031000061802 52053200	CONTRACTUAL SERVICES	06/17/2016		00316326	BUSINESSPR	12003048		8,300.54	DR *
6503 1031000061802 52053200	41305	06/29/2016		00319963	BUSINESSPR	12003048		13,538.65	DR **
6503 1031000061802 52053200	41352	06/29/2016		00319963	BUSINESSPR	12003048		94.79	DR
6503 1031000061802 52053200	41352	06/29/2016		00319963	BUSINESSPR	12003048		34.50	DR
OBJSUB: 5205320	PRINTING-COMMERCIAL							129.29	DR *
6503 1031000061802 5228000	SUPPLIES & MATERIALS	06/17/2016						129.29	DR **
6503 1031000061802 5228000	TL06-107	06/17/2016						149.94	DR
OBJSUB: 5228000	OPER TRANS OUT -NON BUDGT							149.94	DR *
6503 1031000061802 5228000	NONOP EXP/NONBGTD OP TR							149.94	DR **
6503 1031000061802 5228000	OPERATING EXPENSES							13,817.88	DR ***
6503 1031000061802 5228000	OPERATING EXPENSES							21,769.95	DR ****
6503 1031000061802 5228000	OPERATING EXPENSES							21,769.95	DR ****
6503 1031000061802 5228000	OPERATING EXPENSES							21,769.95	DR ****
6503 1031000061802 5228000	OPERATING EXPENSES							21,769.95	DR ****

OBJSUB: 5228000
 OBJECT: 5228
 GROUP: 52
 COMP: 6503
 CNTR: 1031000061802
 B. UNIT: 1031

South Dakota Board of Accountancy
Balance Sheet
As of June 30, 2016

	Jun 30, 16
ASSETS	
Current Assets	
Checking/Savings	
1130000 · Local Checking - Great Western	17,097.58
1140000 · Pool Cash State of SD	375,276.52
Total Checking/Savings	392,374.10
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	397,747.66
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	397,747.66
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2110000 · Accounts Payable	-169.66
Total Accounts Payable	-169.66
Other Current Liabilities	
2430000 · Accrued Wages Payable	6,729.32
2810000 · Amounts Held for Others	33,595.26
Total Other Current Liabilities	40,324.58
Total Current Liabilities	40,154.92
Long Term Liabilities	
2960000 · Compensated Absences Payable	18,468.75
Total Long Term Liabilities	18,468.75
Total Liabilities	58,623.67
Equity	
3220000 · Unrestricted Net Assets	263,695.39
Net Income	75,428.60
Total Equity	339,123.99
TOTAL LIABILITIES & EQUITY	397,747.66

South Dakota Board of Accountancy
Profit & Loss Budget vs. Actual
July 2015 through June 2016

	Jul '15 - Jun 16	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	2,125.00	2,800.00	-675.00	75.9%
4293551 · Certificate Renewals-Active				
5208002 · Refunds	-75.00			
4293551 · Certificate Renewals-Active - Other	71,975.00	58,000.00	13,975.00	124.1%
Total 4293551 · Certificate Renewals-Active	71,900.00	58,000.00	13,900.00	124.0%
4293552 · Certificate Renewals-Inactive	24,900.00	21,000.00	3,900.00	118.6%
4293553 · Certificate Renewals-Retired	1,430.00	800.00	630.00	178.8%
4293554 · Initial Firm Permits	500.00	700.00	-200.00	71.4%
4293555 · Firm Permit Renewals	16,500.00	15,500.00	1,000.00	106.5%
4293557 · Initial Audit	870.00	900.00	-30.00	96.7%
4293558 · Re-Exam Audit	2,490.00	2,460.00	30.00	101.2%
4293560 · Late Fees-Initial Certificate	50.00	0.00	50.00	100.0%
4293561 · Late Fees-Certificate Renewals	3,350.00	3,000.00	350.00	111.7%
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	1,000.00	1,300.00	-300.00	76.9%
4293566 · Firm Permit Owners	119,335.00	105,000.00	14,335.00	113.7%
4293567 · Peer Review Admin Fee	3,750.00	5,650.00	-1,900.00	66.4%
4293568 · Firm Permit Name Change	175.00	100.00	75.00	175.0%
4293569 · Initial FAR	870.00	1,140.00	-270.00	76.3%
4293570 · Initial REG	1,020.00	660.00	360.00	154.5%
4293571 · Initial BEC	690.00	930.00	-240.00	74.2%
4293572 · Re-Exam FAR	1,920.00	1,860.00	60.00	103.2%
4293573 · Re-Exam REG	2,160.00	2,310.00	-150.00	93.5%
4293574 · Re-Exam BEC	2,370.00	2,310.00	60.00	102.6%
4491000 · Interest and Dividend Revenue	4,714.96	6,500.00	-1,785.04	72.5%
4896021 · Legal Recovery Cost	1,450.00	1,000.00	450.00	145.0%
Total Income	263,969.96	234,520.00	29,449.96	112.6%
Gross Profit	263,969.96	234,520.00	29,449.96	112.6%
Expense				
5101010 · F-T Emp Sal & Wages	55,144.98	73,420.00	-18,275.02	75.1%
5101020 · P-T/Temp Emp Sal & Wages	23,343.47	27,319.00	-3,975.53	85.4%
5101030 · Board & Comm Mbrs Fees	3,300.00	2,595.00	705.00	127.2%
5102010 · OASI-Employer's Share	5,509.84	8,102.00	-2,592.16	68.0%
5102020 · Retirement-ER Share	4,690.83	6,044.00	-1,353.17	77.6%
5102060 · Health /Life Ins.-ER Share	13,221.72	26,052.00	-12,830.28	50.8%
5102080 · Worker's Compensation	62.58	218.00	-155.42	28.7%
5102090 · Unemployment Insurance	23.25	91.00	-67.75	25.5%
5203010 · Auto--State Owned	78.65	1,000.00	-921.35	7.9%
5203020 · Auto-Private-Ownes Low Mileage	124.66	400.00	-275.34	31.2%
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	22.00	100.00	-78.00	22.0%
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	1,727.10	6,000.00	-4,272.90	28.8%
5203280 · OS-Other Public Carrier	208.00	500.00	-292.00	41.6%
5203300 · OS-Lodging	2,439.00	7,800.00	-5,361.00	31.3%
5203320 · OS-Incidentals to Travel	248.00	450.00	-202.00	55.1%
5203350 · OS-Non-Taxable Meals Overnight	356.00	1,300.00	-944.00	27.4%
5204010 · Subscriptions	507.90	1,000.00	-492.10	50.8%
5204020 · Dues and Membership Fees	3,450.00	3,900.00	-450.00	88.5%
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	15,301.00	34,075.00	-18,774.00	44.9%

South Dakota Board of Accountancy
Profit & Loss Budget vs. Actual
July 2015 through June 2016

	Jul '15 - Jun 16	Budget	\$ Over Budget	% of Budget
5204080 · Consultant Fees--Legal	0.00	0.00	0.00	0.0%
5204160 · Workshop Registration Fees	4,865.00	6,000.00	-1,135.00	81.1%
5204180 · Computer Services-State	2,917.45	600.00	2,317.45	486.2%
5204181 · Computer Development Serv-State	1,312.85	10,400.00	-9,087.15	12.6%
5204200 · Central Services	6,148.80	7,000.00	-851.20	87.8%
5204220 · Equipment Service & Maintenance	25.16	300.00	-274.84	8.4%
5204230 · Janitorial/Maintenance Services	1,518.60	1,560.00	-41.40	97.3%
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	3,264.00	4,000.00	-736.00	81.6%
5204480 · Microfilm and Photography	0.00	0.00	0.00	0.0%
5204490 · Rents Privately Owned Property	15,233.40	15,234.00	-0.60	100.0%
5204510 · Rent-Other	248.80	500.00	-251.20	49.8%
5204530 · Telecommunications Services	3,427.99	3,500.00	-72.01	97.9%
5204540 · Electricity	595.48	865.00	-269.52	68.8%
5204560 · Water	134.10	240.00	-105.90	55.9%
5204590 · Insurance Premiums/Surety Bonds	646.00	1,710.00	-1,064.00	37.8%
5204740 · Bank Fees and Charges	4,721.00	6,000.00	-1,279.00	78.7%
5204960 · Other Contractual Services	1,176.00	0.00	1,176.00	100.0%
5205020 · Office Supplies	890.08	2,000.00	-1,109.92	44.5%
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	329.44	1,000.00	-670.56	32.9%
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	1,000.00	2,500.00	-1,500.00	40.0%
5207430 · Office Machines	0.00	100.00	-100.00	0.0%
5207900 · Computer Hardware	2,783.12	4,800.00	-2,016.88	58.0%
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	1,187.60	500.00	687.60	237.5%
5228000 · Operating Transfers Out-NonBudg	4,026.61	7,400.00	-3,373.39	54.4%
5228030 · Depreciation Expense	0.00	0.00	0.00	0.0%
Total Expense	188,541.36	293,875.00	-105,333.64	64.2%
Net Ordinary Income	75,428.60	-59,355.00	134,783.60	-127.1%
Net Income	75,428.60	-59,355.00	134,783.60	-127.1%

South Dakota Board of Accountancy
PREVIOUS YEAR MONTHLY COMPARISON
June 2016

	Jun 16	Jun 15	\$ Change	% Change
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	225.00	200.00	25.00	12.5%
4293551 · Certificate Renewals-Active	11,500.00	-1,600.00	13,100.00	818.8%
4293552 · Certificate Renewals-Inactive	4,800.00	-250.00	5,050.00	2,020.0%
4293553 · Certificate Renewals-Retired	390.00	0.00	390.00	100.0%
4293554 · Initial Firm Permits	0.00	150.00	-150.00	-100.0%
4293555 · Firm Permit Renewals	2,800.00	-250.00	3,050.00	1,220.0%
4293557 · Initial Audit	90.00	60.00	30.00	50.0%
4293558 · Re-Exam Audit	390.00	240.00	150.00	62.5%
4293560 · Late Fees-Initial Certificate	50.00	0.00	50.00	100.0%
4293561 · Late Fees-Certificate Renewals	200.00	0.00	200.00	100.0%
4293564 · Late Fees-Peer Review	500.00	450.00	50.00	11.1%
4293566 · Firm Permit Owners	20,930.00	1,065.00	19,865.00	1,865.3%
4293567 · Peer Review Admin Fee	1,350.00	1,575.00	-225.00	-14.3%
4293568 · Firm Permit Name Change	50.00	25.00	25.00	100.0%
4293569 · Initial FAR	60.00	90.00	-30.00	-33.3%
4293570 · Initial REG	150.00	180.00	-30.00	-16.7%
4293571 · Initial BEC	0.00	60.00	-60.00	-100.0%
4293572 · Re-Exam FAR	390.00	360.00	30.00	8.3%
4293573 · Re-Exam REG	210.00	180.00	30.00	16.7%
4293574 · Re-Exam BEC	330.00	270.00	60.00	22.2%
4491000 · Interest and Dividend Revenue	0.00	-3,870.37	3,870.37	100.0%
4920045 · Undistributed Earnings	0.00	5,787.55	-5,787.55	-100.0%
Total Income	44,415.00	4,722.18	39,692.82	840.6%
Gross Profit	44,415.00	4,722.18	39,692.82	840.6%
Expense				
5101000 · Annual/Sick Leave Compensation	0.00	1,782.31	-1,782.31	-100.0%
5101010 · F-T Emp Sal & Wages	4,731.65	4,026.31	705.34	17.5%
5101020 · P-T/Temp Emp Sal & Wages	1,841.36	1,125.84	715.52	63.6%
5101030 · Board & Comm Mbrs Fees	0.00	518.16	-518.16	-100.0%
5102010 · OASI-Employer's Share	431.54	418.77	12.77	3.1%
5102020 · Retirement-ER Share	394.44	309.13	85.31	27.6%
5102060 · Health /Life Ins.-ER Share	547.86	836.65	-288.79	-34.5%
5102080 · Worker's Compensation	5.22	3.97	1.25	31.5%
5102090 · Unemployment Insurance	0.00	2.05	-2.05	-100.0%
5203030 · In State-Auto- Priv. High Miles	0.00	93.24	-93.24	-100.0%
5203260 · OS-Air Commercial Carrier	0.00	1,826.60	-1,826.60	-100.0%
5203280 · OS-Other Public Carrier	0.00	251.74	-251.74	-100.0%
5203300 · OS-Lodging	0.00	1,709.33	-1,709.33	-100.0%
5203320 · OS-Incidentals to Travel	0.00	91.00	-91.00	-100.0%
5203350 · OS-Non-Taxable Meals Overnight	0.00	288.00	-288.00	-100.0%
5204050 · Consultant Fees - Computer	2,607.50	0.00	2,607.50	100.0%
5204200 · Central Services	125.59	129.18	-3.59	-2.8%
5204220 · Equipment Service & Maintenance	1.49	0.00	1.49	100.0%
5204230 · Janitorial/Maintenance Services	126.55	122.86	3.69	3.0%
5204340 · Computer Software Maintenance	0.00	406.90	-406.90	-100.0%
5204460 · Equipment Rental	71.00	0.00	71.00	100.0%
5204490 · Rents Privately Owned Property	1,269.45	1,269.45	0.00	0.0%
5204530 · Telecommunications Services	207.34	167.07	40.27	24.1%
5204540 · Electricity	44.41	47.56	-3.15	-6.6%
5204560 · Water	22.35	0.00	22.35	100.0%
5204740 · Bank Fees and Charges	79.82	39.64	40.18	101.4%
5204960 · Other Contractual Services	216.00	0.00	216.00	100.0%
5205020 · Office Supplies	0.00	20.17	-20.17	-100.0%
5205320 · Printing/Duplicating/Binding Co	129.29	116.63	12.66	10.9%
5205350 · Postage	0.00	1,142.37	-1,142.37	-100.0%
5207900 · Computer Hardware	0.00	565.00	-565.00	-100.0%

South Dakota Board of Accountancy
PREVIOUS YEAR MONTHLY COMPARISON
June 2016

	<u>Jun 16</u>	<u>Jun 15</u>	<u>\$ Change</u>	<u>% Change</u>
5207960 · Computer Software Expense	95.00	95.00	0.00	0.0%
5228000 · Operating Transfers Out-NonBudg	149.94	426.30	-276.36	-64.8%
Total Expense	<u>13,097.80</u>	<u>17,831.23</u>	<u>-4,733.43</u>	<u>-26.6%</u>
Net Ordinary Income	<u>31,317.20</u>	<u>-13,109.05</u>	<u>44,426.25</u>	<u>338.9%</u>
Net Income	<u><u>31,317.20</u></u>	<u><u>-13,109.05</u></u>	<u><u>44,426.25</u></u>	<u><u>338.9%</u></u>

South Dakota Board of Accountancy
PREVIOUS YEAR TO DATE MONTHLY COMPARISON
 July 2015 through June 2016

	Jul '15 - Jun 16	Jul '14 - Jun 15	\$ Change	% Change
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	2,125.00	2,600.00	-475.00	-18.3%
4293551 · Certificate Renewals-Active	71,900.00	56,150.00	15,750.00	28.1%
4293552 · Certificate Renewals-Inactive	24,900.00	19,800.00	5,100.00	25.8%
4293553 · Certificate Renewals-Retired	1,430.00	970.00	460.00	47.4%
4293554 · Initial Firm Permits	500.00	950.00	-450.00	-47.4%
4293555 · Firm Permit Renewals	16,500.00	13,810.00	2,690.00	19.5%
4293557 · Initial Audit	870.00	720.00	150.00	20.8%
4293558 · Re-Exam Audit	2,490.00	1,980.00	510.00	25.8%
4293560 · Late Fees-Initial Certificate	50.00	200.00	-150.00	-75.0%
4293561 · Late Fees-Certificate Renewals	3,350.00	2,900.00	450.00	15.5%
4293563 · Late Fees-Firm Permit Renewals	400.00	300.00	100.00	33.3%
4293564 · Late Fees-Peer Review	1,000.00	1,200.00	-200.00	-16.7%
4293566 · Firm Permit Owners	119,335.00	93,335.00	26,000.00	27.9%
4293567 · Peer Review Admin Fee	3,750.00	5,175.00	-1,425.00	-27.5%
4293568 · Firm Permit Name Change	175.00	250.00	-75.00	-30.0%
4293569 · Initial FAR	870.00	1,170.00	-300.00	-25.6%
4293570 · Initial REG	1,020.00	750.00	270.00	36.0%
4293571 · Inital BEC	690.00	660.00	30.00	4.6%
4293572 · Re-Exam FAR	1,920.00	1,890.00	30.00	1.6%
4293573 · Re-Exam REG	2,160.00	2,010.00	150.00	7.5%
4293574 · Re-Exam BEC	2,370.00	2,130.00	240.00	11.3%
4491000 · Interest and Dividend Revenue	4,714.96	-291.59	5,006.55	1,717.0%
4896021 · Legal Recovery Cost	1,450.00	1,175.00	275.00	23.4%
4920045 · Undistributed Earnings	0.00	5,787.55	-5,787.55	-100.0%
Total Income	263,969.96	215,620.96	48,349.00	22.4%
Gross Profit	263,969.96	215,620.96	48,349.00	22.4%
Expense				
5101000 · Annual/Sick Leave Compensation	0.00	1,782.31	-1,782.31	-100.0%
5101010 · F-T Emp Sal & Wages	55,144.98	48,776.34	6,368.64	13.1%
5101020 · P-T/Temp Emp Sal & Wages	23,343.47	24,835.02	-1,491.55	-6.0%
5101030 · Board & Comm Mbrs Fees	3,300.00	3,638.16	-338.16	-9.3%
5102010 · OASI-Employer's Share	5,509.84	5,619.06	-109.22	-1.9%
5102020 · Retirement-ER Share	4,690.83	4,375.89	314.94	7.2%
5102060 · Health /Life Ins.-ER Share	13,221.72	19,876.90	-6,655.18	-33.5%
5102080 · Worker's Compensation	62.58	45.10	17.48	38.8%
5102090 · Unemployment Insurance	23.25	32.85	-9.60	-29.2%
5203010 · Auto--State Owned	78.65	123.12	-44.47	-36.1%
5203020 · Auto-Private-Ownes Low Mileage	124.66	180.80	-56.14	-31.1%
5203030 · In State-Auto- Priv. High Miles	1,108.80	1,230.62	-121.82	-9.9%
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 OverNigt	22.00	0.00	22.00	100.0%
5203150 · InState-Non-Tax Meals OverNight	268.00	363.00	-95.00	-26.2%
5203220 · OS-Auto Private Low Mileage	0.00	90.40	-90.40	-100.0%
5203260 · OS-Air Commercial Carrier	1,727.10	5,306.80	-3,579.70	-67.5%
5203280 · OS-Other Public Carrier	208.00	373.05	-165.05	-44.2%
5203300 · OS-Lodging	2,439.00	6,814.56	-4,375.56	-64.2%
5203320 · OS-Incidentals to Travel	248.00	335.00	-87.00	-26.0%
5203350 · OS-Non-Taxable Meals Overnight	356.00	831.00	-475.00	-57.2%
5204010 · Subscriptions	507.90	845.81	-337.91	-40.0%
5204020 · Dues and Membership Fees	3,450.00	3,440.00	10.00	0.3%
5204040 · Consultant Fees-Accounting	0.00	7,100.00	-7,100.00	-100.0%
5204050 · Consultant Fees - Computer	15,301.00	0.00	15,301.00	100.0%
5204160 · Workshop Registration Fees	4,865.00	5,560.00	-695.00	-12.5%
5204180 · Computer Services-State	2,917.45	963.00	1,954.45	203.0%
5204181 · Computer Development Serv-State	1,312.85	3,249.70	-1,936.85	-59.6%
5204200 · Central Services	6,148.80	8,215.85	-2,067.05	-25.2%
5204220 · Equipment Service & Maintenance	25.16	32.14	-6.98	-21.7%
5204230 · Janitorial/Maintenance Services	1,518.60	1,474.32	44.28	3.0%
5204340 · Computer Software Maintenance	614.50	1,093.50	-479.00	-43.8%
5204360 · Advertising-Newspapers	0.00	938.33	-938.33	-100.0%
5204440 · Newsletter Publishing	0.00	678.15	-678.15	-100.0%

South Dakota Board of Accountancy
PREVIOUS YEAR TO DATE MONTHLY COMPARISON
July 2015 through June 2016

	Jul '15 - Jun 16	Jul '14 - Jun 15	\$ Change	% Change
5204460 · Equipment Rental	3,264.00	3,111.00	153.00	4.9%
5204490 · Rents Privately Owned Property	15,233.40	15,233.40	0.00	0.0%
5204510 · Rent-Other	248.80	230.80	18.00	7.8%
5204530 · Telecommunications Services	3,427.99	3,160.62	267.37	8.5%
5204540 · Electricity	595.48	688.15	-92.67	-13.5%
5204560 · Water	134.10	111.75	22.35	20.0%
5204590 · Insurance Premiums/Surety Bonds	646.00	1,267.13	-621.13	-49.0%
5204740 · Bank Fees and Charges	4,721.00	4,192.22	528.78	12.6%
5204960 · Other Contractual Services	1,176.00	60.96	1,115.04	1,829.1%
5205020 · Office Supplies	890.08	258.70	631.38	244.1%
5205310 · Printing State	0.00	155.25	-155.25	-100.0%
5205320 · Printing/Duplicating/Binding Co	329.44	287.33	42.11	14.7%
5205330 · Supplemental Publications	0.00	1,055.00	-1,055.00	-100.0%
5205350 · Postage	1,000.00	3,704.62	-2,704.62	-73.0%
5207900 · Computer Hardware	2,783.12	2,351.62	431.50	18.4%
5207960 · Computer Software Expense	1,187.60	95.00	1,092.60	1,150.1%
5228000 · Operating Transfers Out-NonBudg	4,026.61	4,064.31	-37.70	-0.9%
5228030 · Depreciation Expense	0.00	11,064.54	-11,064.54	-100.0%
Total Expense	188,541.36	209,996.93	-21,455.57	-10.2%
Net Ordinary Income	75,428.60	5,624.03	69,804.57	1,241.2%
Net Income	75,428.60	5,624.03	69,804.57	1,241.2%

REPORT TO BOARD ON GRADES

Nicole Kasin

The grades were posted for review for the 49th window. These grades are through June 2016. I have included the average scores per school since CBT started along with the number of students that have sat for their school respectively. The last chart shows the averages for the past 8 windows.

Overall Average Window 1-49

Window	(All)
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Average of Score	Section				Grand Total
School	AUD	BEC	FAR	REG	
Augie	75	72	72	74	73
BHSU	71	71	70	72	71
COTech	65	69	69	73	69
DSU	70	69	63	68	67
DWU	70	67	63	76	68
Mt. Marty	65	67	72	68	68
NAU	69	64	67	69	67
NSU	73	70	73	71	72
OS	74	73	70	73	72
SDSU	74	74	77	77	75
USD	77	75	75	75	75
USF	72	75	74	77	74
Grand Total	73	73	72	73	73

Students per section per school since CBT Began (3 or more parts)

Window	(All)
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Count of Score	Section				Grand Total
School	AUD	BEC	FAR	REG	
Augie	83	94	78	96	351
BHSU	112	118	102	99	431
COTech	23	21	14	14	72
DSU	15	17	15	12	59
DWU	18	16	17	13	64
Mt. Marty	24	27	16	19	86
NAU	13	16	24	20	73
NSU	95	107	72	89	363
OS	234	233	222	216	905
SDSU	37	35	27	33	132
USD	250	256	253	254	1013
USF	80	76	75	58	289
Grand Total	984	1016	915	923	3838

Average for past 8 windows (3 or more parts)

Average of Score	Section				Grand Total
School	AUD	BEC	FAR	REG	Grand Total
Augie	75	75	70	76	74
BHSU	76	74	71	73	73
COTech		66	66		66
DWU	68	67	62	77	67
Mt. Marty	53	58	75		60
NAU	73	78	74		74
NSU	77	76	73	76	76
OS	76	77	74	76	76
SDSU	78	77	81	77	78
USD	77	76	75	74	76
USF	72	78	75	75	75
Grand Total	75	75	73	75	74

The Board needs to Approve the 2016-2 (49th Window) grades.