

**ADDITIONS TO AGENDA
SOUTH DAKOTA BOARD OF ACCOUNTANCY
Conference Call
Call in Number 1-844-833-2684 Access Code 0916568#
December 5, 2018
9:00 a.m. (CT)**

A=Action
D=Discussion
I=Information

A. A-Addition to Certificates and Firm Permits.....	2-3
B. A-Approval of Financial Statements through October 2018.....	4-12
C. A-Report to Board on Grades.....	13-14
D. A-Additions to Executive Session, Peer Review and Personnel...	Spt. Pkt.

**CERTIFIED PUBLIC ACCOUNTANT CERTIFICATES
BOARD COPY**

Issued Through November 30, 2018

Number	Name	Date Issued	Location
3407	Joey Robin Vrooman	10/22/18	Rapid City, SD
3408	Conner Lewis Solseng	10/25/18	Aberdeen, SD
3409	Calvin Dean Youel	11/01/18	Rochford, SD
3410	Stacey Jo Adam	11/06/18	Brandon, SD
3411	Joseph James Parsley	11/07/18	Sioux Falls, SD
3412	Mary McLoed Tomlinson	11/14/18	Bentonville, AR
3413	Anita Marlene Silver	11/20/18	Sturgis, SD
3414	Jeffrey Douglas Clark	11/30/18	Pittsburgh, PA

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

**Issued Through
November 30, 2018**

Number	Name	Date Issued	Basis/Comments
1724	Calvin D. Youel, CPA Rochford, SD	11/01/18	New Firm
1725	Richey, May & Co., LLP Englewood, CO	11/06/18	New Firm
1726	Dennison CPA. PC St. Cloud, MN	11/06/18	New Firm
1727	Katz, Sapper & Miller Indianapolis, IN	11/19/18	New Firm

BAL409R1

STATE OF SOUTH DAKOTA
CASH CENTER BALANCES
AS OF: 10/31/2018

PAGE

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

COMPANY	CENTER	ACCOUNT	BALANCE	DR/CR	CENTER DESCRIPTION
6503	103100061802	1140000	536,580.74	DR	BOARD OF ACCOUNTANCY
COMPANY/SOURCE TOTAL 6503 618			536,580.74	DR *	
COMP/BUDG UNIT TOTAL 6503 1031			536,580.74	DR **	
BUDGET UNIT TOTAL 1031			536,580.74	DR ***	

STATE OF SOUTH DAKOTA
MONTHLY EXPENDITURE REPORT
FOR PERIOD ENDING: 10/31/2018

AGENCY	UNIT	BUDGET CENTER	LABOR & REGULATION BOARD OF ACCOUNTANCY BOARD OF ACCOUNTANCY	COMP	CENTER	ACCOUNT	DOCUMENT NUMBER	POSTING DATE	JV APPVL #, OR PAYMENT #	SHORT NAME	VENDOR NUMBER	VENDOR GROUP	AMOUNT	DR/CR
10	1031	10310	LABOR & REGULATION BOARD OF ACCOUNTANCY BOARD OF ACCOUNTANCY	6503	1031000061802	51010100	CGEX180926	10/03/2018					2,842.32	DR
10310					1031000061802	51010100	CGEX181011	10/17/2018					2,693.95	DR
OBJSUB: 5101010 F-T EMP SAL & WAGES CGEX180926 CGEX181011														
6503	1031000061802	51010100	CGEX180926	10/03/2018									5,536.27	DR
6503	1031000061802	51010200	CGEX180926	10/03/2018									1,089.27	DR
6503	1031000061802	51010200	CGEX181011	10/17/2018									1,305.49	DR
OBJSUB: 5101020 P-T/TEMP EMP SAL & WAGES CGEX180926														
6503	1031000061802	51010300	CGEX180926	10/03/2018									2,394.76	DR
OBJSUB: 5101030 BOARD & COMM MBRS FEES OBJECT: 5101 EMPLOYEE SALARIES CGEX180926 CGEX181011														
6503	1031000061802	51020100	CGEX180926	10/03/2018									8,351.03	DR
6503	1031000061802	51020100	CGEX181011	10/17/2018									299.49	DR
6503	1031000061802	51020100	CGEX181011	10/17/2018									273.03	DR
OBJSUB: 5102010 OASI-EMPLOYER'S SHARE CGEX180926 CGEX181011														
6503	1031000061802	51020200	CGEX180926	10/03/2018									572.52	DR
6503	1031000061802	51020200	CGEX181011	10/17/2018									235.91	DR
6503	1031000061802	51020200	CGEX181011	10/17/2018									240.05	DR
OBJSUB: 5102020 RETIREMENT-ER SHARE CGEX180926 CGEX181011														
6503	1031000061802	51020600	CGEX181011	10/03/2018									475.96	DR
6503	1031000061802	51020600	CGEX181011	10/17/2018									760.77	DR
OBJSUB: 5102060 HEALTH/LIFE INS.-ER SHARE CGEX180926 CGEX181011														
6503	1031000061802	51020800	CGEX180926	10/03/2018									1,539.47	DR
6503	1031000061802	51020800	CGEX181011	10/17/2018									6.29	DR
6503	1031000061802	51020800	CGEX181011	10/17/2018									6.44	DR
OBJSUB: 5102080 WORKER'S COMPENSATION CGEX180926 CGEX181011														
6503	1031000061802	51020900	CGEX180926	10/03/2018									12.73	DR
6503	1031000061802	51020900	CGEX181011	10/17/2018									1.33	DR
6503	1031000061802	51020900	CGEX181011	10/17/2018									1.47	DR
OBJSUB: 5102090 UNEMPLOYMENT COMPENSATION OBJECT: 5102 EMPLOYEE BENEFITS PERSONAL SERVICES PL908059 PL909054 RM909048														
6503	1031000061802	52042000	RM909048	10/31/2018									2.80	DR
6503	1031000061802	52042000	PL908059	10/31/2018									2,603.48	DR
6503	1031000061802	52042000	PL909054	10/31/2018									10,954.51	DR
6503	1031000061802	52042000	RM909048	10/31/2018									77.00	DR
OBJSUB: 5204200 CENTRAL SERVICES 191012 JUL-JUN19														
6503	1031000061802	52042300	191012 JUL-JUN19	10/19/2018									450.58	DR
6503	1031000061802	52043400	JANITORIAL & MAINT SERV	10/10/2018									136.93	DR
6503	1031000061802	52043400	95245	10/10/2018									65.00	DR
6503	1031000061802	52043400	95525	10/10/2018									23.24	DR
OBJSUB: 5204340 COMPUTER SOFTWARE MAINT														
													88.24	DR

South Dakota Board of Accountancy
Balance Sheet
As of October 31, 2018

	Oct 31, 18
ASSETS	
Current Assets	
Checking/Savings	
1130000 · Local Checking - Great Western	384.53
1140000 · Pool Cash State of SD	536,580.74
Total Checking/Savings	536,965.27
Other Current Assets	
1131000 · Interest Income Receivable	4,246.81
1213000 · Investment Income Receivable	1,522.99
Total Other Current Assets	5,769.80
Total Current Assets	542,735.07
Fixed Assets	
1670000 · Computer Software	
Original Cost	34,075.00
1770000 · Depreciation	-2,839.56
Total 1670000 · Computer Software	31,235.44
Total Fixed Assets	31,235.44
TOTAL ASSETS	573,970.51
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2110000 · Accounts Payable	20.92
Total Accounts Payable	20.92
Other Current Liabilities	
2430000 · Accrued Wages Payable	9,844.91
2810000 · Amounts Held for Others	42,957.14
Total Other Current Liabilities	52,802.05
Total Current Liabilities	52,822.97
Long Term Liabilities	
2960000 · Compensated Absences Payable	19,161.66
Total Long Term Liabilities	19,161.66
Total Liabilities	71,984.63
Equity	
3220000 · Net Position	286,589.58
3300100 · Invested In Capital Assets	31,235.44
3900 · Retained Earnings	56,268.31
Net Income	127,892.55
Total Equity	501,985.88
TOTAL LIABILITIES & EQUITY	573,970.51

South Dakota Board of Accountancy

Profit & Loss Budget vs. Actual

July through October 2018

Ordinary Income/Expense	Jul - Oct 18	Budget	\$ Over Budget	% of Budget
Income				
4293550 · Initial Individual Certificate	1,150.00	2,500.00	-1,350.00	46.0%
4293551 · Certificate Renewals-Active	62,800.00	60,000.00	2,800.00	104.7%
4293552 · Certificate Renewals-Inactive	20,300.00	21,000.00	-700.00	96.7%
4293553 · Certificate Renewals-Retired	1,300.00	1,250.00	50.00	104.0%
4293554 · Initial Firm Permits	250.00	700.00	-450.00	35.7%
4293555 · Firm Permit Renewals	13,850.00	14,500.00	-650.00	95.5%
4293557 · Initial Audit	210.00	900.00	-690.00	23.3%
4293558 · Re-Exam Audit	720.00	2,460.00	-1,740.00	29.3%
4293561 · Late Fees-Certificate Renewals	2,850.00	3,000.00	-150.00	95.0%
4293563 · Late Fees-Firm Permit Renewals	850.00	500.00	350.00	170.0%
4293564 · Late Fees-Peer Review	450.00	1,300.00	-850.00	34.6%
4293566 · Firm Permit Owners	105,265.00	109,000.00	-3,735.00	96.6%
4293567 · Peer Review Admin Fee	450.00	5,500.00	-5,050.00	8.2%
4293568 · Firm Permit Name Change	0.00	100.00	-100.00	0.0%
4293569 · Initial FAR	390.00	1,140.00	-750.00	34.2%
4293570 · Initial REG	180.00	660.00	-480.00	27.3%
4293571 · Initial BEC	60.00	930.00	-870.00	6.5%
4293572 · Re-Exam FAR	720.00	1,860.00	-1,140.00	38.7%
4293573 · Re-Exam REG	930.00	2,310.00	-1,380.00	40.3%
4293574 · Re-Exam BEC	930.00	2,310.00	-1,380.00	40.3%
4491000 · Interest and Dividend Revenue	5,660.71	4,500.00	1,160.71	125.8%
4896021 · Legal Recovery Cost	0.00	1,000.00	-1,000.00	0.0%
Total Income	219,315.71	237,420.00	-18,104.29	92.4%
Gross Profit	219,315.71	237,420.00	-18,104.29	92.4%
Expense				
5101010 · F-T Emp Sal & Wages	21,143.48	82,258.00	-61,114.52	25.7%
5101020 · P-T/Temp Emp Sal & Wages	10,775.37	43,000.00	-32,224.63	25.1%
5101030 · Board & Comm Mbrs Fees	1,740.00	4,739.00	-2,999.00	36.7%
5102010 · OASI-Employer's Share	2,313.12	9,582.00	-7,268.88	24.1%
5102020 · Retirement-ER Share	1,915.32	7,515.00	-5,599.68	25.5%
5102060 · Health /Life Ins.-ER Share	6,036.18	8,470.00	-2,433.82	71.3%
5102080 · Worker's Compensation	51.13	213.00	-161.87	24.0%
5102090 · Unemployment Insurance	10.95	125.00	-114.05	8.8%
5203010 · Auto--State Owned	61.59	400.00	-338.41	15.4%
5203020 · Auto-Private-Owne Low Mileage	131.56	400.00	-268.44	32.9%
5203030 · In State-Auto- Priv. High Miles	782.04	1,500.00	-717.96	52.1%
5203100 · In State-Lodging	237.00	1,000.00	-763.00	23.7%
5203120 · In State-Incidentals to Travel	10.00	100.00	-90.00	10.0%
5203140 · InState-Tax Meals Not OverNght	33.00	100.00	-67.00	33.0%
5203150 · InState-Non-Tax Meals OverNght	148.00	400.00	-252.00	37.0%
5203230 · OS-Auto Private High Mileage	0.00	100.00	-100.00	0.0%
5203260 · OS-Air Commercial Carrier	2,015.20	6,500.00	-4,484.80	31.0%
5203280 · OS-Other Public Carrier	785.27	700.00	85.27	112.2%
5203300 · OS-Lodging	1,760.92	9,000.00	-7,239.08	19.6%
5203320 · OS-Incidentals to Travel	339.00	500.00	-161.00	67.8%
5203350 · OS-Non-Taxable Meals Overnight	229.00	1,000.00	-771.00	22.9%
5204010 · Subscriptions	324.83	1,000.00	-675.17	32.5%
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	7,300.00	-7,300.00	0.0%
5204050 · Consultant Fees - Computer	13,174.90	15,000.00	-1,825.10	87.8%
5204080 · Consultant Fees--Legal	0.00	0.00	0.00	0.0%
5204160 · Workshop Registration Fees	2,780.00	6,500.00	-3,720.00	42.8%
5204180 · Computer Services-State	198.60	5,000.00	-4,801.40	4.0%
5204181 · Computer Development Serv-State	35.50	2,000.00	-1,964.50	1.8%
5204200 · Central Services	1,838.94	9,000.00	-7,161.06	20.4%
5204220 · Equipment Service & Maintenance	5.50	300.00	-294.50	1.8%
5204230 · Janitorial/Maintenance Services	547.72	1,650.00	-1,102.28	33.2%
5204340 · Computer Software Maintenance	405.60	2,000.00	-1,594.40	20.3%
5204360 · Advertising-Newspapers	306.49	1,000.00	-693.51	30.6%
5204440 · Newsletter Publishing	0.00	100.00	-100.00	0.0%

South Dakota Board of Accountancy
Profit & Loss Budget vs. Actual
July through October 2018

	Jul - Oct 18	Budget	\$ Over Budget	% of Budget
5204460 · Equipment Rental	716.60	4,000.00	-3,283.40	17.9%
5204490 · Rents Privately Owned Property	5,300.40	16,235.10	-10,934.70	32.6%
5204510 · Rent-Other	0.00	500.00	-500.00	0.0%
5204530 · Telecommunications Services	1,653.08	4,500.00	-2,846.92	36.7%
5204540 · Electricity	286.93	865.00	-578.07	33.2%
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	4,161.42	6,500.00	-2,338.58	64.0%
5204960 · Other Contractual Services	86.50	0.00	86.50	100.0%
5205020 · Office Supplies	87.48	24,000.00	-23,912.52	0.4%
5205310 · Printing State	0.00	250.00	-250.00	0.0%
5205320 · Printing/Duplicating/Binding Co	124.20	1,000.00	-875.80	12.4%
5205330 · Supplemental Publications	486.25	700.00	-213.75	69.5%
5205350 · Postage	23.52	2,000.00	-1,976.48	1.2%
5207430 · Office Machines	0.00	100.00	-100.00	0.0%
5207490 · Telephone Equipment	945.00			
5207900 · Computer Hardware	0.00	4,800.00	-4,800.00	0.0%
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	23.24	500.00	-476.76	4.6%
5228000 · Operating Transfers Out-NonBudg	2,276.94	6,000.00	-3,723.06	37.9%
5228030 · Depreciation Expense	1,893.04			
Total Expense	91,423.16	308,052.10	-216,628.94	29.7%
Net Ordinary Income	127,892.55	-70,632.10	198,524.65	-181.1%
Net Income	127,892.55	-70,632.10	198,524.65	-181.1%

South Dakota Board of Accountancy
PREVIOUS YEAR MONTHLY COMPARISON
October 2018

	Oct 18	Oct 17	\$ Change	% Change
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	450.00	50.00	400.00	800.0%
4293551 · Certificate Renewals-Active	200.00	50.00	150.00	300.0%
4293552 · Certificate Renewals-Inactive	400.00	0.00	400.00	100.0%
4293553 · Certificate Renewals-Retired	10.00	0.00	10.00	100.0%
4293554 · Initial Firm Permits	150.00	50.00	100.00	200.0%
4293555 · Firm Permit Renewals	100.00	100.00	0.00	0.0%
4293557 · Initial Audit	90.00	30.00	60.00	200.0%
4293558 · Re-Exam Audit	210.00	180.00	30.00	16.7%
4293561 · Late Fees-Certificate Renewals	600.00	50.00	550.00	1,100.0%
4293563 · Late Fees-Firm Permit Renewals	100.00	0.00	100.00	100.0%
4293566 · Firm Permit Owners	325.00	260.00	65.00	25.0%
4293568 · Firm Permit Name Change	0.00	25.00	-25.00	-100.0%
4293569 · Initial FAR	60.00	120.00	-60.00	-50.0%
4293570 · Initial REG	30.00	0.00	30.00	100.0%
4293571 · Initial BEC	30.00	0.00	30.00	100.0%
4293572 · Re-Exam FAR	210.00	120.00	90.00	75.0%
4293573 · Re-Exam REG	240.00	90.00	150.00	166.7%
4293574 · Re-Exam BEC	240.00	180.00	60.00	33.3%
Total Income	3,445.00	1,305.00	2,140.00	164.0%
Gross Profit	3,445.00	1,305.00	2,140.00	164.0%
Expense				
5101010 · F-T Emp Sal & Wages	5,536.27	2,491.44	3,044.83	122.2%
5101020 · P-T/Temp Emp Sal & Wages	2,394.76	938.44	1,456.32	155.2%
5101030 · Board & Comm Mbrs Fees	420.00	300.00	120.00	40.0%
5102010 · OASI-Employer's Share	572.52	251.65	320.87	127.5%
5102020 · Retirement-ER Share	475.96	205.93	270.03	131.1%
5102060 · Health /Life Ins.-ER Share	1,539.47	746.00	793.47	106.4%
5102080 · Worker's Compensation	12.73	5.71	7.02	122.9%
5102090 · Unemployment Insurance	2.80	1.56	1.24	79.5%
5203020 · Auto-Private-Ownes Low Mileage	28.52	0.00	28.52	100.0%
5203140 · InState-Tax Meals Not Overnigt	11.00	0.00	11.00	100.0%
5204010 · Subscriptions	324.83	283.83	41.00	14.5%
5204160 · Workshop Registration Fees	0.00	267.06	-267.06	-100.0%
5204180 · Computer Services-State	0.00	106.05	-106.05	-100.0%
5204181 · Computer Development Serv-State	0.00	414.00	-414.00	-100.0%
5204200 · Central Services	450.58	421.57	29.01	6.9%
5204220 · Equipment Service & Maintenance	0.00	4.08	-4.08	-100.0%
5204230 · Janitorial/Maintenance Services	136.93	134.25	2.68	2.0%
5204360 · Advertising-Newspapers	306.49	0.00	306.49	100.0%
5204460 · Equipment Rental	0.00	71.00	-71.00	-100.0%
5204490 · Rents Privately Owned Property	1,380.75	1,269.45	111.30	8.8%
5204530 · Telecommunications Services	356.39	447.22	-90.83	-20.3%
5204540 · Electricity	87.67	53.45	34.22	64.0%
5204740 · Bank Fees and Charges	166.67	132.76	33.91	25.5%
5204960 · Other Contractual Services	0.00	39.70	-39.70	-100.0%
5205020 · Office Supplies	21.48	0.00	21.48	100.0%
5205320 · Printing/Duplicating/Binding Co	34.50	41.40	-6.90	-16.7%
5205350 · Postage	23.52	0.00	23.52	100.0%
5207490 · Telephone Equipment	945.00	0.00	945.00	100.0%
5207960 · Computer Software Expense	23.24	0.00	23.24	100.0%
5228000 · Operating Transfers Out-NonBudg	256.33	0.00	256.33	100.0%
5228030 · Depreciation Expense	473.26	0.00	473.26	100.0%
Total Expense	15,981.67	8,626.55	7,355.12	85.3%
Net Ordinary Income	-12,536.67	-7,321.55	-5,215.12	-71.2%
Net Income	-12,536.67	-7,321.55	-5,215.12	-71.2%

South Dakota Board of Accountancy
PREVIOUS YEAR TO DATE MONTHLY COMPARISON
July through October 2018

	<u>Jul - Oct 18</u>	<u>Jul - Oct 17</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	1,150.00	775.00	375.00	48.4%
4293551 · Certificate Renewals-Active	62,800.00	65,500.00	-2,700.00	-4.1%
4293552 · Certificate Renewals-Inactive	20,300.00	19,950.00	350.00	1.8%
4293553 · Certificate Renewals-Retired	1,300.00	1,280.00	20.00	1.6%
4293554 · Initial Firm Permits	250.00	250.00	0.00	0.0%
4293555 · Firm Permit Renewals	13,850.00	14,750.00	-900.00	-6.1%
4293557 · Initial Audit	210.00	210.00	0.00	0.0%
4293558 · Re-Exam Audit	720.00	780.00	-60.00	-7.7%
4293560 · Late Fees-Initial Certificate	0.00	50.00	-50.00	-100.0%
4293561 · Late Fees-Certificate Renewals	2,850.00	2,500.00	350.00	14.0%
4293563 · Late Fees-Firm Permit Renewals	850.00	400.00	450.00	112.5%
4293564 · Late Fees-Peer Review	450.00	450.00	0.00	0.0%
4293566 · Firm Permit Owners	105,265.00	113,960.00	-8,695.00	-7.6%
4293567 · Peer Review Admin Fee	450.00	675.00	-225.00	-33.3%
4293568 · Firm Permit Name Change	0.00	100.00	-100.00	-100.0%
4293569 · Initial FAR	390.00	540.00	-150.00	-27.8%
4293570 · Initial REG	180.00	240.00	-60.00	-25.0%
4293571 · Initial BEC	60.00	240.00	-180.00	-75.0%
4293572 · Re-Exam FAR	720.00	690.00	30.00	4.4%
4293573 · Re-Exam REG	930.00	750.00	180.00	24.0%
4293574 · Re-Exam BEC	930.00	480.00	450.00	93.8%
4491000 · Interest and Dividend Revenue	5,660.71	5,470.45	190.26	3.5%
Total Income	219,315.71	230,040.45	-10,724.74	-4.7%
Gross Profit	219,315.71	230,040.45	-10,724.74	-4.7%
Expense				
5101010 · F-T Emp Sal & Wages	21,143.48	20,506.97	636.51	3.1%
5101020 · P-T/Temp Emp Sal & Wages	10,775.37	7,976.73	2,798.64	35.1%
5101030 · Board & Comm Mbrs Fees	1,740.00	1,920.00	-180.00	-9.4%
5102010 · OASI-Employer's Share	2,313.12	2,054.23	258.89	12.6%
5102020 · Retirement-ER Share	1,915.32	1,709.16	206.16	12.1%
5102060 · Health /Life Ins.-ER Share	6,036.18	6,019.84	16.34	0.3%
5102080 · Worker's Compensation	51.13	48.31	2.82	5.8%
5102090 · Unemployment Insurance	10.95	12.81	-1.86	-14.5%
5203010 · Auto-State Owned	61.59	0.00	61.59	100.0%
5203020 · Auto-Private-Ownes Low Mileage	131.56	103.04	28.52	27.7%
5203030 · In State-Auto- Priv. High Miles	782.04	672.00	110.04	16.4%
5203100 · In State-Lodging	237.00	163.00	74.00	45.4%
5203120 · In State-Incidentals to Travel	10.00	10.00	0.00	0.0%
5203140 · InState-Tax Meals Not Overnigt	33.00	11.00	22.00	200.0%
5203150 · InState-Non-Tax Meals OverNight	148.00	111.00	37.00	33.3%
5203260 · OS-Air Commercial Carrier	2,015.20	149.61	1,865.59	1,247.0%
5203280 · OS-Other Public Carrier	785.27	0.00	785.27	100.0%
5203300 · OS-Lodging	1,760.92	0.00	1,760.92	100.0%
5203320 · OS-Incidentals to Travel	339.00	0.00	339.00	100.0%
5203350 · OS-Non-Taxable Meals Overnight	229.00	0.00	229.00	100.0%
5204010 · Subscriptions	324.83	283.83	41.00	14.5%
5204020 · Dues and Membership Fees	3,200.00	3,200.00	0.00	0.0%
5204040 · Consultant Fees-Accounting	0.00	7,200.00	-7,200.00	-100.0%
5204050 · Consultant Fees - Computer	13,174.90	0.00	13,174.90	100.0%
5204160 · Workshop Registration Fees	2,780.00	3,047.06	-267.06	-8.8%
5204180 · Computer Services-State	198.60	424.20	-225.60	-53.2%
5204181 · Computer Development Serv-State	35.50	1,683.60	-1,648.10	-97.9%
5204200 · Central Services	1,838.94	2,152.92	-313.98	-14.6%
5204220 · Equipment Service & Maintenance	5.50	12.64	-7.14	-56.5%
5204230 · Janitorial/Maintenance Services	547.72	537.00	10.72	2.0%
5204340 · Computer Software Maintenance	405.60	0.00	405.60	100.0%
5204360 · Advertising-Newspapers	306.49	0.00	306.49	100.0%
5204460 · Equipment Rental	716.60	887.00	-170.40	-19.2%
5204490 · Rents Privately Owned Property	5,300.40	5,077.80	222.60	4.4%
5204530 · Telecommunications Services	1,653.08	1,631.91	21.17	1.3%
5204540 · Electricity	286.93	190.29	96.64	50.8%
5204560 · Water	22.35	32.35	-10.00	-30.9%

South Dakota Board of Accountancy
PREVIOUS YEAR TO DATE MONTHLY COMPARISON
July through October 2018

	<u>Jul - Oct 18</u>	<u>Jul - Oct 17</u>	<u>\$ Change</u>	<u>% Change</u>
5204740 · Bank Fees and Charges	4,161.42	4,205.56	-44.14	-1.1%
5204960 · Other Contractual Services	86.50	79.40	7.10	8.9%
5205020 · Office Supplies	87.48	412.54	-325.06	-78.8%
5205320 · Printing/Duplicating/Binding Co	124.20	62.10	62.10	100.0%
5205330 · Supplemental Publications	486.25	0.00	486.25	100.0%
5205350 · Postage	23.52	0.00	23.52	100.0%
5207490 · Telephone Equipment	945.00	0.00	945.00	100.0%
5207960 · Computer Software Expense	23.24	0.00	23.24	100.0%
5228000 · Operating Transfers Out-NonBudg	2,276.94	1,529.47	747.47	48.9%
5228030 · Depreciation Expense	1,893.04	0.00	1,893.04	100.0%
Total Expense	<u>91,423.16</u>	<u>74,117.37</u>	<u>17,305.79</u>	<u>23.4%</u>
Net Ordinary Income	<u>127,892.55</u>	<u>155,923.08</u>	<u>-28,030.53</u>	<u>-18.0%</u>
Net Income	<u><u>127,892.55</u></u>	<u><u>155,923.08</u></u>	<u><u>-28,030.53</u></u>	<u><u>-18.0%</u></u>

REPORT TO BOARD ON GRADES

Nicole Kasin

The grades were posted for review for the 58th window. These grades are through September 2018. 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 1-58

Window	(All)
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Average of Score	Section				Grand Total
School	AUD	BEC	FAR	REG	Grand Total
Augie	75	73	73	74	74
BHSU	70	71	70	72	71
COTech	65	69	69	73	69
DSU	70	69	64	69	68
DWU	71	68	64	74	69
Mt. Marty	65	67	72	69	68
NAU	69	66	67	70	68
NSU	73	69	72	71	71
OS	74	74	71	72	73
SDSU	75	75	76	78	76
USD	77	75	74	74	75
USF	72	75	72	76	74
Grand Total	74	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	Grand Total
Augie	106	107	105	119	437
BHSU	132	131	112	111	486
COTech	23	21	14	14	72
DSU	17	19	21	16	73
DWU	28	22	22	18	90
Mt. Marty	26	29	17	20	92
NAU	16	21	27	25	89
NSU	105	122	86	104	417
OS	294	288	285	279	1146
SDSU	46	41	35	38	160
USD	308	314	312	321	1255
USF	93	89	93	72	347
Grand Total	1194	1204	1129	1137	4664

Average for past 8 windows (3 or more parts)

Window	(Multiple Items)
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Average of Score	Section				Grand Total
School	AUD	BEC	FAR	REG	Grand Total
Augie	76	79	77	74	76
BHSU	65	72	68	73	69
DSU			67	73	69
DWU	75	70	70	68	72
NAU		72	72	71	72
NSU	79	64	70	69	69
OS	74	79	72	70	73
SDSU	77	81	70	82	77
USD	76	74	72	73	74
USF	69	74	65	73	70
Grand Total	74	75	71	72	73

The Board needs to ratify the scores of the 2018-3 (58th Window) grades.