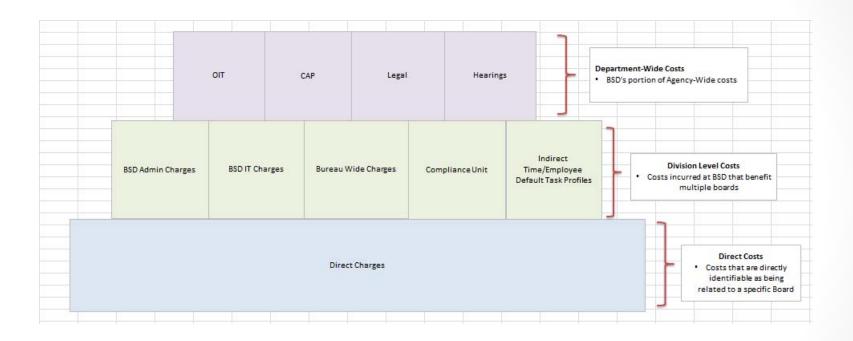
# Department of Labor & Industry's Business Standards Division

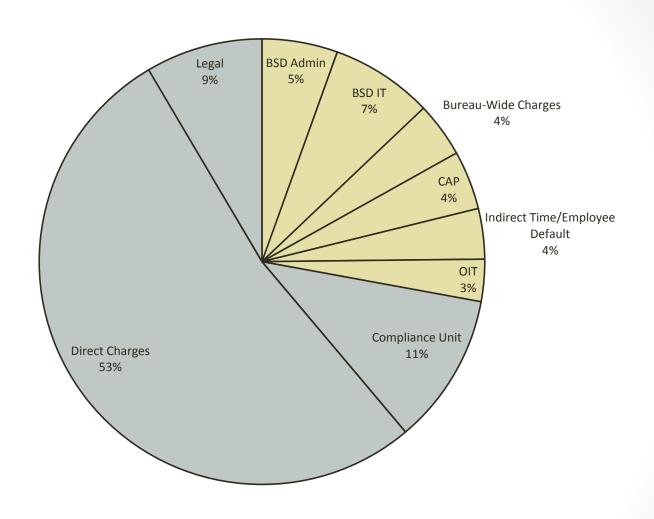
**Summary of Financial Considerations** 

#### **ADMINISTRATIVE COSTS**

# Summary of Expenses



#### **Board Specific vs. Administrative/Indirect Costs**



# Board Specific vs. Administrative/Indirect

Туре	2009	2010	2011	2012	2013
Admin	2,187,367.51	2,346,794.02	2,574,099.91	3,183,236.22	2,792,995.80
Board Specific	6,113,262.12	6,726,931.01	6,840,042.98	7,749,183.55	7,224,420.67
Grand Total	8,300,629.63	9,073,725.03	9,414,142.89	10,932,419.77	10,017,416.47
				20.420/	27.000/
Admin	26.35%	25.86%	27.34%	29.12%	27.88%
Admin Board Specific	26.35% 73.65%	25.86% 74.14%	27.34% 72.66%	29.12% 70.88%	27.88% 72.12%

#### Education/Communication Efforts

- Executive Officer "Fiscal Boot Camp" Training
- Board Member Training
- Regular e-mail updates to Boards from BSD Division Administrator
- In the process of developing a line-item administrative budget to provide to Boards in 2015

#### FEES COMMENSURATE WITH COSTS

#### **CREATING BOARD BUDGETS**

# **Expense Fluctuations**

Bus	iness Standard	ls Division			
Expense	Fluctuations -	5 Year History	/		
	2009	2010	2011	2012	2013
Alternative Health Care	-3.96%	11.11%	-29.88%	54.69%	-14.22%
Architects	-25.45%	24.52%	-11.23%	-11.20%	22.14%
Athletic Trainers	281.75%	-47.05%	84.39%	-3.74%	-4.75%
Barbers & Cosmetologists	-7.41%	28.04%	-12.25%	-2.36%	11.33%
Chiropractors	-1.69%	24.98%	-24.28%	48.27%	-6.92%
Clinical Lab Science Practitioners	-4.36%	0.37%	-15.60%	33.95%	11.11%
Dentistry	6.71%	4.78%	-12.00%	37.63%	-3.30%
Electrical	8.82%	-2.41%	0.67%	17.45%	-22.28%
Funeral Service	4.05%	1.06%	23.81%	32.78%	21.26%
Hearing Aid Dispensers	-32.16%	14.97%	39.14%	35.88%	-69.33%
Landscape Architects	83.90%	33.73%	-4.71%	-14.66%	-7.00%
Licensed Addiction Counselors	10.86%	11.13%	17.90%	31.56%	5.98%
Massage Therapy			92.04%	-16.57%	22.89%
Medical Examiners	-3.23%	16.74%	-8.18%	32.42%	6.66%
Nursing	-0.40%	-5.69%	6.90%	0.15%	11.18%
Nursing Home Administrators	8.87%	-6.41%	-43.38%	3.41%	34.23%
Occupational Therapy	-26.72%	23.91%	-2.42%	15.96%	32.37%
Optometry	-13.82%	-21.21%	28.60%	30.63%	-0.91%
Outfitters	-0.32%	6.11%	-14.54%	-5.00%	-22.11%
Pharmacy	4.05%	4.28%	-4.94%	22.07%	-4.46%
Physical Therapy	19.05%	28.11%	-15.31%	45.47%	-20.95%
Plumbing	9.32%	-3.70%	2.11%	3.71%	-18.87%
Private Adolescent & Outdoor Program	24.67%	44.39%	-13.92%	-21.34%	15.59%
Private Security	10.80%	16.45%	-20.31%	-1.09%	7.72%
Professional Engineers	-9.16%	48.02%	-17.05%	16.46%	17.06%
Psychologists	-11.36%	-0.83%	24.46%	22.80%	-8.60%
Public Accountants	3.46%	6.72%	3.62%	20.57%	-14.40%
Radiology Technologists	1.52%	5.08%	-11.12%	26.43%	-18.26%
Real Estate Appraisers	-4.87%	-12.10%	19.44%	23.72%	0.79%
Realty Regulation	7.91%	1.88%	-4.95%	32.16%	-10.10%
Respiratory Care Practitioners	-6.22%	9.16%	-1.70%	44.94%	9.23%
Sanitarians	60.62%	-31.64%	4.26%	-5.61%	37.88%
Social Work Examiners	-23.68%	29.20%	12.83%	22.16%	-12.81%
Speech Language Pathologists	-11.35%	8.38%	-7.59%	42.04%	30.49%
Veterinary Medicine	7.99%	1.63%	-11.95%	60.29%	-6.22%

02073         Fire Protection & Permitting         \$ 61,480         \$ 53,500         \$ 114,980         \$ 5,000           02080         Prescription Drug Registry         \$ 115,838         \$ 15,638         \$ 15,638         \$ 15,638         \$ 16,0300         \$ 483,485         \$ (160,300)         \$ 483,485         \$ (160,300)         \$ 483,485         \$ (160,300)         \$ 483,485         \$ (160,300)         \$ 483,485         \$ (160,300)         \$ 483,485         \$ (160,300)         \$ 553,276         \$ (20,000)         \$ 553,276         \$ (20,000)         \$ 553,276         \$ (20,000)         \$ 553,276         \$ (20,000)         \$ 553,276         \$ (20,000)         \$ 553,276         \$ (20,000)         \$ 553,276         \$ (20,000)         \$ 553,276         \$ (20,000)         \$ 553,276         \$ (20,000)         \$ 120,221         \$ (20,000)         \$ 120,221         \$ (20,200)         \$ 120,221         \$ (20,200)         \$ 120,221         \$ (20,200)         \$ 120,221         \$ (20,200)         \$ (20,203)         \$ (20,203)         \$ (20,203)         \$ (20,203)         \$ (20,203)         \$ (20,203)         \$ (20,203)         \$ (20,203)         \$ (20,203)         \$ (20,203)         \$ (20,203)         \$ (20,203)         \$ (20,203)         \$ (20,203)         \$ (20,203)         \$ (20,203)         \$ (20,203)         \$ (20,203)         \$ (20,203)	5,300 7,400 3,500 - 0,300) 3,000 11,000 8,000
Description	7,400 3,500 - 0,300) 3,000) 1,000 8,000 0,000 1,500 1,500
Decompart   Decompart   Decompart   Decompart   Decompare   Deco	7,400 3,500 - 0,300) 3,000) 1,000 8,000 0,000 1,500 1,500
Decompational Therapists   \$   33,749   \$   17,400   \$   51,149   \$	7,400 3,500 - 0,300) 3,000) 1,000 8,000 0,000 1,500 1,500
12079   Fire Protection & Permitting   \$   61,480   \$   53,500   \$   114,980   \$   52,080   Prescription Drug Registry   \$   115,838   \$   115,838   \$   115,838   \$   12080   Prescription Drug Registry AA   \$   \$   \$   \$   \$   \$   \$   \$   \$	3,500 - 0,300) 3,000) 1,000 8,000 0,000 1,996) 1,500 -
\$   115,838   \$   115,838   \$   15,838   \$   15,838   \$   15,838   \$   15,838   \$   15,838   \$   15,838   \$   15,838   \$   15,838   \$   15,200   \$   20,200   \$	- 0,300) 3,000) 1,000 8,000 0,000 1,500 1,500
December	3,000) 1,000 8,000 0,000 1,996) 1,500 1,500
Description   Board Of Outfitters   \$ 643,765   \$ (160,300)   \$ 483,485   \$ (160,200)   \$ 553,276   \$ (20,200)   \$ 553,276   \$ (20,200)   \$ 553,276   \$ (20,200)   \$ 553,276   \$ (20,200)   \$ 553,276   \$ (20,200)   \$ 553,276   \$ (20,200)   \$ 523,276   \$ (20,200)   \$ 120,843   \$ (20,221)   \$ (20,222)   \$	3,000) 1,000 8,000 0,000 1,996) 1,500 1,500
02155         Boilers Program         \$ 576,276         \$ (23,000)         \$ 553,276         \$ (23,000)           022379         Cranes Program         \$ 93,843         \$ 21,000         \$ 120,843         \$ 120,221           02448         Board Of Psychologist Exam         \$ 73,544         \$ 40,000         \$ 119,544         \$ (23,000)         \$ 120,221         \$ (23,000)         \$ 120,221         \$ (23,000)         \$ 120,221         \$ (23,000)         \$ 120,221         \$ (23,000)         \$ (23,000)         \$ (23,000)         \$ (23,000)         \$ (23,000)         \$ (23,000)         \$ (23,000)         \$ (23,000)         \$ (23,000)         \$ (20,000)         \$ (23,000)         \$ (	3,000) 1,000 8,000 0,000 1,996) 1,500 1,500
02207         Cranes Program         \$ 99,843         \$ 21,000         \$ 120,843         \$ 120,221         \$ 62,353         Chemical Dependency Counselors         \$ 72,221         \$ 48,000         \$ 120,221         \$ 62,221         \$ 62,221         \$ 40,000         \$ 119,544         \$ 62,221         \$ 62,222	1,000 8,000 0,000 1,996) 1,500 1,500
02359         Chemical Dependency Counselors         \$ 72,221         \$ 48,000         \$ 120,221         \$ 62,000         \$ 119,544         \$ 62,000         \$ 119,544         \$ 62,000         \$ 119,544         \$ 62,000         \$ 119,544         \$ 62,000         \$ 119,544         \$ 62,000         \$ 119,544         \$ 62,000         \$ 119,544         \$ 62,000         \$ 119,544         \$ 62,000         \$ 119,544         \$ 62,000         \$ 119,544         \$ 62,000         \$ 119,544         \$ 62,000         \$ 119,544         \$ 62,000         \$ 119,544         \$ 62,000         \$ 119,544         \$ 62,000         \$ 119,544         \$ 62,000 <td>8,000 0,000 1,996) 1,500 1,500</td>	8,000 0,000 1,996) 1,500 1,500
02446         Board Of Psychologist Exam         \$ 79,544         \$ 40,000         \$ 119,544         \$ 60,000         \$ 119,544         \$ 60,000         \$ 119,544         \$ 60,000         \$ 60,000         \$ 119,544         \$ 60,000         \$	0,000 1,996) 1,500 1,500
02448         Building Codes State Spec Rev         \$ 4,309,667         \$ (1,011,996)         \$ 3,297,671         \$ (1,000)         \$	1,996) 1,500 1,500 -
02580         Board of Athletic Trainers         \$ 18,583         \$ 1,500         \$ 20,083         \$ 02679           02764         Massage Therapists         \$ 75,024         \$ 51,500         \$ 126,524         \$ 02767           02767         Elevator Licensing Program         \$ 204,754         \$ 152,000         \$ 356,754         \$ 15           02805         Weights & Measures Bureau         \$ 1,038,249         \$ - \$ 1,038,249         \$ 1,038,249         \$ - \$ 31,509         \$ 32,583         \$ 3	1,500 1,500 -
02679         Massage Therapists         \$ 75,024         \$ 51,500         \$ 126,524         \$ 02764         Private Alt. Adol Programs         \$ 88,443         \$ - \$88,443         \$ 152,000         \$ 356,754         \$ 15	1,500
02764         Private Alt. Adol Programs         \$ 88,443         \$ - \$ 88,443         \$ 152,000         \$ 356,754         \$ 152,000         \$ 356,754         \$ 152,000         \$ 356,754         \$ 152,000         \$ 356,754         \$ 152,000         \$ 356,754         \$ 152,000         \$ 356,754         \$ 152,000         \$ 356,754         \$ 152,000         \$ 31,038,249         \$ 10,388,249	-
02767         Elevator Licensing Program         \$ 204,754         \$ 152,000         \$ 356,754         \$ 15,038,249           02805         Weights & Measures Bureau         \$ 1,038,249         \$ - \$ 1,038,249         \$ 31,509         \$ 31,509         \$ 30,500         \$ 30,509         \$ 30,509         \$ 30,509         \$ 2,583         \$ - 34,260         \$ - 34,260         \$ - 34,260         \$ - 34,260         \$ - 34,260         \$ - 34,260         \$ - 34,260         \$ 32,253         \$ 32,253         \$ 32,253         \$ 32,253	2,000     2,000    -
02805         Weights & Measures Bureau         \$ 1,038,249         \$ - \$ 1,038,249         \$ 02808         Board Of Landscape Architects         \$ 31,509         \$ - \$ 31,509         \$ 31,509         \$ 31,509         \$ 31,509         \$ 31,509         \$ 31,509         \$ 31,509         \$ 31,509         \$ 31,509         \$ 31,509         \$ 31,509         \$ 30,949         \$ 30,949         \$ 30,949         \$ 30,949         \$ 32,583         \$ - \$ 92,583         \$ 92,600         \$ 92,600         \$ 92,600         \$ 92,600         \$ 93,260         \$ 93,260         \$ 93,260         \$ 93,260         \$ 93,260         \$ 93,260         \$ 93,260         \$ 93,260         \$ 93,260         \$ 93,260         \$ 93,277	2,000
02808         Board Of Landscape Architects         \$ 31,509         \$ - \$ 31,509         \$ 02809         Board Of Speech Pathologists         \$ 47,449         \$ 33,500         \$ 80,949         \$ 32,583         \$ - \$ 92,583         \$ 02810         Bd Of Radiologic Technologists         \$ 92,583         \$ - \$ 92,583         \$ 02811         Clinical Lab Science Pract.         \$ 59,905         \$ 15,000         \$ 74,905         \$ 02812         Physical Therapists         \$ 94,260         \$ - \$ 94,260         \$ 94,260         \$ 02813         Bd Of Nursing Home Admin         \$ 47,776         \$ - \$ 94,260         \$ 02813         Bd Of Hearing Aid Dispensers         \$ 44,884         \$ - \$ 47,776         \$ 47,776         \$ - \$ 47,776         \$ 47,776         \$ 94,260         \$ 02814         Bd Of Hearing Aid Dispensers         \$ 44,884         \$ - \$ 44,884         \$ 02815         Board Of Public Accountants         \$ 371,278         \$ 19,500         \$ 390,778         \$ 02816         Board Of Public Accountants         \$ 371,278         \$ 19,500         \$ 351,969         \$ 351,969         \$ 351,969         \$ 351,969         \$ 351,969         \$ 351,969         \$ 351,969         \$ 351,969         \$ 351,969         \$ 351,969         \$ 351,969         \$ 351,969         \$ 351,969         \$ 351,969         \$ 351,969         \$ 351,969         \$ 351,969         \$ 351,969         \$ 351,969	-
02809         Board Of Speech Pathologists         \$ 47,449         \$ 33,500         \$ 80,949         \$ 02810         Bd Of Radiologic Technologists         \$ 92,583         \$ 92,680         \$ 92,680         \$ 94,680         \$ 94,680         \$ 94,260         \$ 94,260         \$ 94,260         \$ 94,260         \$ 94,260         \$ 94,260         \$ 94,260         \$ 94,260         \$ 94,260         \$ 94,260         \$ 94,260         \$ 94,260         \$ 94,260         \$ 94,260         \$ 94,260         \$ 94,260         \$ 94,260         \$ 94,7776         \$ 94,260         \$ 94,7776         \$ 94,260         \$ 93,275         \$ 90,200         \$ 93,172         \$ 93,122         \$ 93,26	
02810         Bd Of Radiologic Technologists         \$ 92,583         \$ - \$ 92,583         \$ 02811         Clinical Lab Science Pract.         \$ 59,905         \$ 15,000         \$ 74,905         \$ 02812         Physical Therapists         \$ 94,260         \$ - \$ 94,260         \$ 93,240         \$ 99,700         \$ 99,778         \$ 99,778         \$ 90,278         \$ 90,278         \$ 93,275         \$ 93,255         \$ 10,200         \$ 93,255         \$ 10,200	
02811         Clinical Lab Science Pract.         \$ 59,905         \$ 15,000         \$ 74,905         \$ 02812         Physical Therapists         \$ 94,260         \$ 94,276         \$ 94,276         \$ 94,276         \$ 94,276         \$ 94,276         \$ 94,276         \$ 94,276         \$ 94,276         \$ 95,277         \$ 94,277         \$ 95,277         \$ 95,277         \$ 95,277         \$ 93,275         \$ 10,500         \$ 351,969         \$ 93,2554         \$ 10,500         \$ 351,969         \$ 93,2554         \$ 10,500         \$ 93,2,554         \$ 10,500         \$ 93,2,554         \$ 10,500         \$ 93,2,554         \$ 10,500         \$ 93,2,554         \$ 10,500         \$ 93,2,554         \$ 10,500         \$ 93,2,554         \$ 10,500         \$ 93,2,554         \$ 10,500         \$ 93,2,554         \$ 10,500         \$ 93,477         \$ 99,700         \$ 193,170         \$ 93,477         \$ 99,700         \$ 193,170         \$ 93,477         \$ 99,700         \$ 193,170 <t< td=""><td>3,500</td></t<>	3,500
02812         Physical Therapists         \$ 94,260         \$ - \$ 94,260         \$ 02813         Bd Of Nursing Home Admin         \$ 47,776         \$ 47,776         \$ 47,776         \$ 47,776         \$ 47,776         \$ 47,776         \$ 44,884         \$ 44,884         \$ 44,884         \$ 44,884         \$ 371,278         \$ 19,500         \$ 390,778	-
02813       Bd Of Nursing Home Admin       \$ 47,776       \$ -       \$ 47,776       \$ 502814       Bd Of Hearing Aid Dispensers       \$ 44,884       \$ -       \$ 44,884       \$ 390,778       \$ 390,778       \$ 02815       Board Of Public Accountants       \$ 371,278       \$ 19,500       \$ 390,778       \$ 02816       Board Of Sanitarians       \$ 24,642       \$ 10,500       \$ 351,142       \$ 02818       \$ 351,969       \$ -       \$ 351,969       \$ 351,969       \$ 02819       \$ 360,000       \$ 320,000       \$ 320,554       \$ 130,500       \$ 332,554       \$ 130,500       \$ 332,554       \$ 130,800       \$ 393,2554       \$ 130,800       \$ 393,2554       \$ 130,800       \$ 393,2554       \$ 130,800       \$ 393,2554       \$ 130,800       \$ 393,470       \$ 39,700       \$ 393,700       \$ 393,170       \$ 39,700       \$ 193,170       \$ 30,800       \$ 38,614       \$ 6,500       \$ 105,114       \$ 02823       \$ 2822       Board Of Chiropractors       \$ 378,402       \$ 47,800       \$ 426,202       \$ 47,800       \$ 426,202       \$ 47,800       \$ 426,202       \$ 47,800       \$ 426,202       \$ 47,800       \$ 426,202       \$ 47,800       \$ 426,202       \$ 47,800       \$ 426,202       \$ 47,800       \$ 426,202       \$ 47,800       \$ 426,202       \$ 47,800       \$ 426,202       \$ 47,800       \$ 426,202	5,000
02814       Bd Of Hearing Aid Dispensers       \$ 44,884       \$ - \$ 44,884       \$ 02815       Board Of Public Accountants       \$ 371,278       \$ 19,500       \$ 390,778       \$ 02816       Board Of Sanitarians       \$ 24,642       \$ 10,500       \$ 351,969       \$ 351,969       \$ - \$ 351,969       \$ 02818       Electrical Board       \$ 351,969       \$ - \$ 351,969       \$ 02819       \$ 02819       Board of Realty Regulations       \$ 802,054       \$ 130,500       \$ 932,554       \$ 10,500       \$ 932,554       \$ 10,500       \$ 93,427       \$ 93,427       \$ 93,427       \$ 93,427       \$ 93,427       \$ 93,427       \$ 93,427       \$ 93,427       \$ 02821       Board Of Chiropractors       \$ 98,614       \$ 6,500       \$ 105,114       \$ 02822       Board Of Chiropractors       \$ 378,402       \$ 47,800       \$ 426,202       \$ 47,800       \$ 426,202	-
02815         Board Of Public Accountants         \$ 371,278         \$ 19,500         \$ 390,778         \$ 02816         Board Of Sanitarians         \$ 24,642         \$ 10,500         \$ 35,142         \$ 02818         \$ 10,500         \$ 351,969         \$ 351,969         \$ 351,969         \$ 351,969         \$ 351,969         \$ 351,969         \$ 02819         \$ 360,000         \$ 360,000         \$ 32,554         \$ 10,500         \$ 332,554         \$ 10,500         \$ 393,254         \$ 10,500         \$ 360,000         \$ 360,000         \$ 10,500         \$ 360,000         \$ 10,500         \$ 10,500         \$ 10,5114         \$ 10,500         \$ 10,500 <td>-</td>	-
02816       Board Of Sanitarians       \$ 24,642       \$ 10,500       \$ 35,142       \$ 02818       Electrical Board       \$ 351,969       \$ 351,969       \$ 351,969       \$ 02819       \$ 02819       Board of Realty Regulations       \$ 802,054       \$ 130,500       \$ 932,554       \$ 130,500       \$ 932,554       \$ 130,500       \$ 932,554       \$ 130,500       \$ 932,554       \$ 130,500       \$ 93,427       \$ 95,427       \$ 95,427       \$ 95,427       \$ 95,427       \$ 93,470       \$ 99,700       \$ 193,170       \$ 50,282       \$ 93,470       \$ 99,700       \$ 193,170       \$ 50,282       \$ 105,114       \$ 6,500       \$ 105,114       \$ 10,500       \$ 426,202       \$ 47,800       \$ 426,202       \$ 47,800       \$ 426,202       \$ 47,800       \$ 426,202       \$ 47,800       \$ 1,454,748       \$ 10,200       \$ 1,454,748       \$ 10,200       \$ 1,454,748       \$ 10,200       \$ 1,454,748       \$ 10,200       \$ 1,454,748       \$ 10,200       \$ 1,454,748       \$ 10,200       \$ 1,454,748       \$ 10,200       \$ 1,454,748       \$ 10,200       \$ 1,454,748       \$ 10,200       \$ 1,454,748       \$ 10,200       \$ 1,454,748       \$ 10,200       \$ 1,454,748       \$ 10,200       \$ 1,454,748       \$ 10,200       \$ 1,454,748       \$ 10,200       \$ 1,454,748       \$ 10,200       \$ 1,454,748       \$ 10,200	-
02818         Electrical Board         \$ 351,969         \$ 351,969         \$ 351,969         \$ 130,500         \$ 932,554         \$ 130,500         \$ 932,554         \$ 130,500         \$ 932,554         \$ 130,500         \$ 932,554         \$ 130,500         \$ 932,554         \$ 130,500         \$ 932,554         \$ 130,500         \$ 932,554         \$ 130,500         \$ 93,427         \$ 95,427         \$ 95,427         \$ 99,700         \$ 193,170         \$ 30,2822         \$ 93,470         \$ 99,700         \$ 193,170         \$ 30,2822         \$ 93,614         \$ 6,500         \$ 105,114         \$ 378,402         \$ 47,800         \$ 426,202         \$ 47,800         \$ 426,202         \$ 47,800         \$ 426,202         \$ 47,800         \$ 1,454,748         \$ 10,200         \$ 1,454,748         \$ 10,200         \$ 1,454,748         \$ 10,200         \$ 1,454,748         \$ 10,200         \$ 591,689         \$ (22,000)         \$ 591,689         \$ (22,000)         \$ 591,689         \$ (22,000)         \$ 281,628         \$	9,500
02819         Board of Realty Regulations         \$ 802,054         \$ 130,500         \$ 932,554         \$ 102,000           02820         Board Of Architects         \$ 95,427         \$ 95,427         \$ 95,427         \$ 93,470         \$ 93,700         \$ 193,170         \$ 50,000         \$ 193,170         \$ 50,000         \$ 105,114         \$ 100,5114	0,500
02820         Board Of Architects         \$ 95,427         \$ - \$ 95,427         \$ 99,700         \$ 193,170         \$ 50,827         \$ 99,700         \$ 193,170         \$ 50,827         \$ 99,700         \$ 193,170         \$ 50,827         \$ 99,700         \$ 193,170         \$ 50,827         \$ 99,700         \$ 193,170         \$ 50,827         \$ 100,5114         \$ 50,827         \$ 100,5114         \$	-
02821         Board Of Funeral Service         \$ 93,470         \$ 99,700         \$ 193,170         \$ 50,000         \$ 193,170         \$ 50,000         \$ 105,114         \$ 50,000         \$ 105,114         \$ 50,000         \$ 105,114         \$ 50,000         \$ 105,114         \$ 50,000         \$ 105,114         \$ 100,000         \$ 105,000         \$ 105,000         \$ 105,000         \$ 105,000         \$ 105,000         \$ 100,000	0,500
02822         Board Of Chiropractors         \$ 98,614         \$ 6,500         \$ 105,114         \$ 02823           Professional Engineers         \$ 378,402         \$ 47,800         \$ 426,202         \$ 40,202         \$ 42,202         \$	_
02822         Board Of Chiropractors         \$ 98,614         \$ 6,500         \$ 105,114         \$ 02823           Professional Engineers         \$ 378,402         \$ 47,800         \$ 426,202         \$ 40,202         \$ 42,202         \$	9,700
02823       Professional Engineers       \$ 378,402       \$ 47,800       \$ 426,202       \$ 62,000       \$ 62,000       \$ 1,454,748       \$ 1,253,248       \$ 101,500       \$ 1,454,748       \$ 1,252,748       \$ 1,252,000       \$ 591,689       \$ (22,000)       \$ 591,689       \$ (22,000)       \$ 281,628       <	6,500
D2824         Board Of Medical Examiners         \$ 1,353,248         \$ 101,500         \$ 1,454,748         \$ 1           D2826         Cosmetology Board         \$ 613,689         \$ (22,000)         \$ 591,689         \$ (2           D2828         Board Of Plumbers         \$ 281,628         \$ - \$ 281,628         \$ 281,628	7,800
Delta (2000)         \$ 613,689   \$ (22,000)   \$ 591,689   \$ (22,	1,500
02828 Board Of Plumbers	2,000)
	_
	0,000)
	0,000
	2,000
	0,000
	0,000,0
	9,500
	2,000   6,000
	5,000
02852 Bd. Of Alternative Health Care \$ 63,277 \$ - \$ 63,277 \$	-
	المصما
	0,000
	1,000
03293 Country of Origin Labeling \$ 12,669 \$ - \$ 12,669 \$	
Subtotal by Fund Type         \$ 12,669         \$ 12,669         \$	1,000
Total \$ 15,148,806 \$ - \$ 15,146,710 \$ (2	1,000 2,096) - -

# CONFLICTING STATUTES – ACCOUNTING TREATMENT

### **Conflicting Statutes**

- 37-1-134, MCA requires that activity for the Boards be recorded in a State Special Revenue Fund
- 17-1-102 (4), MCA requires that state agencies record transactions in accordance with Generally Accepted Accounting Principles

#### GAAP – GASB 34

- Enterprise Funds may be used to report any activity for which
  a fee is charged to external users for goods or services.
  Activities are required to be reported as enterprise funds if
  any one of the following criteria is met. Governments should
  apply each of these criteria in the context of the activity's
  principal revenue sources.
  - b). Laws or regulations require that the activity's costs of providing services, including capital costs, be recovered with fees and charges, rather than with taxes or similar revenues.

## In Closing...

- Issue #1 Confusion over Administrative Costs
- Issue #2 Fees Commensurate with Costs statutes
- Issue #3 Difficulty Developing Board Budgets
- Issue #4 Conflicting Statutes/Non-Compliance with GAAP