



Oregon

**State Board of Examiners for
Engineering & Land Surveying**
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FINANCE AGENDA
Meeting of Friday, December 13, 2013
11:30 a.m.

Public Comment –

Review of Financial Information

- A. Statement of Net Assets
- B. Profit & Loss Budget Overview

Oregon State Board of Examiners for Engineering & Surveying
Statement of Net Assets
As of October 31, 2013

	<u>Oct 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Net Payroll Account	86,104.89
1110 · US Bank Checking	<u>2,063,119.21</u>
Total Checking/Savings	2,149,224.10
Accounts Receivable	
1500 · Accounts Receivables	<u>4,809.75</u>
Total Accounts Receivable	4,809.75
Other Current Assets	
1501 · Civil Penalty Receivable	<u>25,350.00</u>
Total Other Current Assets	25,350.00
Total Current Assets	2,179,383.85
Fixed Assets	
1600 · Equipment	17,140.00
1700 · Leasehold Improvements	23,108.00
1800 · Accumulated Depreciation	<u>-21,950.30</u>
Total Fixed Assets	18,297.70
TOTAL ASSETS	<u>2,197,681.55</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100 · Wages Payable	39,068.45
2200 · Vacations Payable	14,006.30
2300 · Federal Withholding	-1,039.42
2305 · Social Security Withholding	-1,500.36
2310 · Medicare Withholding	1,738.37
2315 · State Withholding	-3,858.88
2320 · Worker's Benefit Fund W/H	-670.03
2325 · Deferred Comp	-1,100.96
2330 · Medical/Dependent Care FSA	1,231.50
2335 · Insurance Premiums	1,780.52
2340 · Medical/Dental (p/t employee)	612.30
2400 · ODMS CREDIT AVAILABLE	<u>21,900.30</u>
Total Other Current Liabilities	72,168.09
Total Current Liabilities	72,168.09
Total Liabilities	72,168.09
Equity	
32000 · *Retained Earnings	1,416,268.18
Business Continuity Plan (BCP) Fund	650,000.00
Litigation Reserve	250,000.00
Net Income	<u>-190,754.72</u>
Total Equity	2,125,513.46
TOTAL LIABILITIES & EQUITY	<u>2,197,681.55</u>

Oregon State Board of Examiners for Engineering & Surveying
Profit & Loss Budget Overview
 July 2013 through October 2013

	<u>July 2013 - Oct 2013</u>	<u>2013 - 2015 Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
4000 · Renewals - ACTIVE				
4010 · PE	186,677.70			
4015 · PE Activation Fee	14,025.00			
4020 · PLS	13,340.00			
4025 · PLS Activation Fee	300.00			
4030 · RPP	1,350.00			
4035 · RPP Activation Fee	0.00			
4040 · CWRE	1,320.00			
4045 · CWRE Activation Fee	0.00			
4000 · Renewals - ACTIVE - Other	0.00			
Total 4000 · Renewals - ACTIVE	<u>217,012.70</u>	<u>\$ 2,113,000.00</u>	<u>-1,895,987.30</u>	<u>10.27%</u>
4070 · Renewals - INACTIVE				
4070 · Renewals - INACTIVE	0.00	0.00	0.00	0.0%
4090 · Delinquent Fee	20,315.00	87,425.00	-67,110.00	23.24%
4095 · Reinstatement Fee	450.00	2,250.00	-1,800.00	20.0%
4100 · PE Exam/Application Fees				
4105 · PE by Exam	4,030.00			
4110 · PE by Comity	42,650.00			
4111 · PE Temporary Permit	1,500.00			
4115 · PE by 1st Registration	1,500.00			
4100 · PE Exam/Application Fees - Other	0.00			
Total 4100 · PE Exam/Application Fees	<u>49,680.00</u>	<u>325,000.00</u>	<u>-275,320.00</u>	<u>15.29%</u>
4200 · PLS Exam/Application Fees				
4205 · PLS by Exam	320.00			
4210 · PLS by Comity	610.00			
4220 · Four-hour OR Specific LS Exam	330.00			
4200 · PLS Exam/Application Fees - Other	0.00			
Total 4200 · PLS Exam/Application Fees	<u>1,260.00</u>	<u>11,800.00</u>	<u>-10,540.00</u>	<u>10.68%</u>

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4300 · RPP Exam/Application Fees				
4310 · RPP by Comity	0.00			
4300 · RPP Exam/Application Fees - Other	0.00			
Total 4300 · RPP Exam/Application Fees	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
4400 · CWRE by Exam/Application Fees	0.00	1,700.00	-1,700.00	0.0%
4500 · FE Application Fee	1,155.00	0.00	1,155.00	100.0%
4600 · FLS Application Fee	95.00	0.00	95.00	100.0%
4700 · Rescore Requests	0.00	250.00	-250.00	0.0%
4750 · Wall Certificate	7,805.00	50,000.00	-42,195.00	15.61%
4800 · Pocket Card	130.00	500.00	-370.00	26.0%
4850 · Civil Penalties	13,130.62	30,000.00	-16,869.38	43.77%
4900 · Miscellaneous Income				
4910 · Verification Request	3,420.00			
4920 · Public Records Request	70.65			
4930 · ODMS Roster Request	400.00			
4940 · Return Check Fee	60.00			
4900 · Miscellaneous Income - Other	0.00			
Total 4900 · Miscellaneous Income	<u>3,950.65</u>	<u>17,500.00</u>	<u>-13,549.35</u>	<u>22.58%</u>
4950 · Symposium Registration Fee	6,340.00	10,000.00		
9000 · Interest Income	0.00		0.00	0.0%
Total Income	<u>321,323.97</u>	<u>2,649,425.00</u>	<u>-2,328,101.03</u>	<u>12.13%</u>
Expense				
5000 · Employee Salaries and Benefits				
5005 · Employee Gross Wages	196,317.96			
5010 · Employee Payroll Taxes	-24.87			
5020 · PERS/OPSRP	26,542.91			
5025 · Employee Benefit Admin. Fee	663.95			

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5030 · Employer Paid Medical/Dental	71,127.48			
5040 · EAP	363.60			
5045 · PERS Obligation Pension Bond	12,201.18			
5050 · HEM Incentive	-1,942.50			
5000 · Employee Salaries and Benefits - Other	0.00			
Total 5000 · Employee Salaries and Benefits	305,249.71	2,070,632.00	-1,765,382.29	14.74%
5100 · Board Stipends				
5105 · Board Gross Stipends	570.00			
5100 · Board Stipends - Other	0.00			0.0%
Total 5100 · Board Stipends	570.00	7,920.00	-7,350.00	7.2%
5200 · Lease Payment				
5205 · Office Space Lease	38,580.00			
5210 · Equipment Lease	10,793.38			
5200 · Lease Payment - Other	0.00			
Total 5200 · Lease Payment	49,373.38	239,180.00	-189,806.62	20.64%
5250 · Security Services	435.34	1,808.00	-1,372.66	24.08%
5300 · Office Expenses				
5305 · Supplies	4,183.75			
5310 · Postage/Delivery	5,380.49			
5315 · Equipment under \$5,000	21,372.80			
5320 · Computer Software	0.00			
5325 · Maintenance Contracts	762.14			
5330 · OSBEELS Newsletter	6,598.45			
5335 · Other OSBEELS Publications	501.26			
5300 · Office Expenses - Other	0.00			
Total 5300 · Office Expenses	38,798.89	192,448.00	-153,649.11	20.16%
5400 · Professional Services				
5405 · Assistant Attorney General	52,516.49			

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5410 · Office of Admin. Hearings	6,752.44			
5420 · Payroll Services	795.00			
5425 · Auditing Services	0.00			
5430 · Temporary Staffing Services	1,238.63			
5435 · IT Personnel	3,950.00			
5440 · Personnel Development	0.00			
5450 · Recycling Services	36.00			
5455 · Expert Reviewer	3,225.50			
5460 · Administrative Rules Assessment	838.00			
5465 · Retention	332.24			
5400 · Professional Services - Other	0.00			
5470 · Translation Services	125.00			
Total 5400 · Professional Services	69,809.30	300,000.00	-230,190.70	23.27%
5500 · Meeting Expenses				
5505 · Copy Costs	14.50			
5510 · Facility/Catering	2,154.76			
5515 · Registration Fees	2,175.00			
5520 · Promotional/Exhibition	0.00			
5500 · Meeting Expenses - Other	0.00			
Total 5500 · Meeting Expenses	4,344.26	20,746.00	-16,401.74	20.94%
5600 · Insurance				
5610 · Risk Management	1,903.00			
5600 · Insurance - Other	0.00			
Total 5600 · Insurance	1,903.00	2,227.00	-324.00	85.45%
5700 · Travel Expenses				
5705 · Mileage Reimbursement	3,447.86			
5710 · Motor Pool Services	406.58			
5715 · Airfare	2,209.00			
5720 · Meals/Lodging	8,343.00			

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5725 · Other Travel Expenses	580.75			
5700 · Travel Expenses - Other	0.00			
Total 5700 · Travel Expenses	<u>14,987.19</u>	<u>68,422.00</u>	<u>-53,434.81</u>	<u>21.9%</u>
5800 · Telecommunications	5,226.08	14,537.00	-9,310.92	35.95%
5900 · Examination Expenses				
5905 · Examination Supplies	35.40			
5910 · Examination Facility/Catering	0.00			
5915 · Examination Postage/Delivery	0.00			
5900 · Examination Expenses - Other	0.00			
Total 5900 · Examination Expenses	<u>35.40</u>	<u>11,191.00</u>	<u>-11,155.60</u>	<u>0.32%</u>
5950 · Symposium Expenses	13,520.53	23,395.00		
6000 · Credit Card and Processing Fees	7,825.61	47,494.00	-39,668.39	16.48%
Total Expense	<u>512,078.69</u>	<u>3,000,000.00</u>	<u>-2,487,921.31</u>	<u>17.07%</u>
Net Income	<u><u>-190,754.72</u></u>	<u><u>-350,575.00</u></u>	<u><u>159,820.28</u></u>	<u><u>54.41%</u></u>