

TAKE CHARGE BOOKKEEPING, LLC

CALLIE D. IVERSEN, CPA

415 S PIERRE ST.

PIERRE, SD 57501

CDM8@LIVE.COM

PH. 605-494-0344

FAX 605-223-2349

January 9, 2024

South Dakota One Call
Board of Directors

RE: Monthly Reports Packet

Please find enclosed the monthly financials for SDOC. Reports include:

- Statement of Revenues & Expenditures for the month just ended: This report shows totals, by account, of all income and expenditures for the current month.
- Profit & Loss Previous Year to Date comparison: This report shows totals of all income and expenses for the current year compared to the same time period in the previous year.
- Expenditure Detail by Account: This report is a breakdown for the month of expenditures into their respective accounts.
- Recap of fines collected and scholarships paid year-to-date. NO CHANGE
- Budget vs Actual: This report shows you where you are at for the Year to Date compared with the annual budget.
- Bank Reconciliation.
- Cash Balance: \$1,208,933.42.

I have retained copies of the above reports for my records. Please let me know if you have any questions.

Sincerely,


Callie D. Iversen, CPA

SOUTH DAKOTA ONE CALL
Stmnt of Revenues & Expenditures
December 2023

| | Dec 23 |
|--|------------------|
| Ordinary Income/Expense | |
| Income | |
| 4299006 - Locate Fees | 65,367.08 |
| Total Income | 65,367.08 |
| Expense | |
| 5101010 - Salaries & Benefits | 15,699.43 |
| 5203 - Travel | |
| 52030200 - State Vehicle Travel | 431.49 |
| 52031380 - Non-employment Trave | 462.00 |
| Total 5203 - Travel | 893.49 |
| 5204 - Contractual Services | |
| 52040880 - Consultant Fee Legal | 5,887.50 |
| 52042000 - Central Services | 124.68 |
| 52045180 - Rents Other | 250.00 |
| 52047400 - Bank/Lockbox Fees | 600.00 |
| 52049680 - Other Contractual | 45,827.09 |
| Total 5204 - Contractual Services | 52,689.27 |
| 5205 Supplies | |
| 52053980 - Foodstuffs | 40.78 |
| Total 5205 Supplies | 40.78 |
| Total Expense | 69,322.97 |
| Net Ordinary Income | -3,955.89 |
| Net Income | -3,955.89 |

SOUTH DAKOTA ONE CALL
Profit & Loss Prev Year Comparison
July through December 2023

| | Jul - Dec 23 | Jul - Dec 22 | \$ Change | % Change |
|--|-------------------|-------------------|-------------------|-----------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 4299006 - Locate Fees | 563,479.33 | 619,422.23 | -55,942.90 | -9.0% |
| 4391000 - Fines | 100.00 | 0.00 | 100.00 | 100.0% |
| 4491000 - Interest | 28,455.64 | 9,747.03 | 18,708.61 | 191.9% |
| Total Income | 592,034.97 | 629,169.26 | -37,134.29 | -5.9% |
| Expense | | | | |
| 5101010 - Salaries & Benefits | | | | |
| 51010100 - Salaries | 25,133.20 | 0.00 | 25,133.20 | 100.0% |
| 5101010 - Salaries & Benefits - Other | 58,947.59 | 1,024.62 | 57,922.97 | 5,653.1% |
| Total 5101010 - Salaries & Benefits | 84,080.79 | 1,024.62 | 83,056.17 | 8,106.1% |
| 5203 - Travel | | | | |
| 52030200 - State Vehicle Travel | 819.75 | 0.00 | 819.75 | 100.0% |
| 52031380 - Non-employment Trave | 5,865.77 | 2,975.51 | 2,890.26 | 97.1% |
| Total 5203 - Travel | 6,685.52 | 2,975.51 | 3,710.01 | 124.7% |
| 5204 - Contractual Services | | | | |
| 52040280 - Dues/Membership Fees | 6,351.43 | 5,195.40 | 1,156.03 | 22.3% |
| 52040880 - Consultant Fee Legal | 14,569.10 | 11,938.98 | 2,630.12 | 22.0% |
| 52040980 - Consultant Fee, Mgmt | 0.00 | 66,971.65 | -66,971.65 | -100.0% |
| 52041680 - Workshop Registratio | 3,099.00 | 0.00 | 3,099.00 | 100.0% |
| 52041800 - Computer Svcs-State | 658.66 | 348.01 | 310.65 | 89.3% |
| 52041980 - Comp Svcs-Private | 275.00 | 0.00 | 275.00 | 100.0% |
| 52042000 - Central Services | 4,122.57 | 3,015.56 | 1,107.01 | 36.7% |
| 52044180 - Advertising Misc | 200.00 | 0.00 | 200.00 | 100.0% |
| 52045180 - Rents Other | 533.13 | 1,836.00 | -1,302.87 | -71.0% |
| 52045900 - Insurance (00) | 0.00 | 3,696.30 | -3,696.30 | -100.0% |
| 52047400 - Bank/Lockbox Fees | 1,200.00 | 1,200.00 | 0.00 | 0.0% |
| 52049680 - Other Contractual | 446,613.97 | 400,060.37 | 46,553.60 | 11.6% |
| Total 5204 - Contractual Services | 477,622.86 | 494,262.27 | -16,639.41 | -3.4% |
| 5205 Supplies | | | | |
| 52050280 - Office Supplies | 0.00 | 0.35 | -0.35 | -100.0% |
| 52050480 - Ed & Instr Supplies | 2,500.00 | 2,500.00 | 0.00 | 0.0% |
| 52053580 - Postage | 250.50 | 289.90 | -39.40 | -13.6% |
| 52053780 - Clothing | 0.00 | 748.25 | -748.25 | -100.0% |
| 52053980 - Foodstuffs | 97.28 | 796.16 | -698.88 | -87.8% |
| Total 5205 Supplies | 2,847.78 | 4,334.66 | -1,486.88 | -34.3% |
| 5206 - Sponsorships & Grants | | | | |
| 52060600 - Scholarships | 0.00 | 14,305.00 | -14,305.00 | -100.0% |
| Total 5206 - Sponsorships & Grants | 0.00 | 14,305.00 | -14,305.00 | -100.0% |
| 5207 - Cap Outlay, Comp Hdwr | 4,651.94 | 0.00 | 4,651.94 | 100.0% |
| Total Expense | 575,888.89 | 516,902.06 | 58,986.83 | 11.4% |
| Net Ordinary Income | 16,146.08 | 112,267.20 | -96,121.12 | -85.6% |
| Net Income | 16,146.08 | 112,267.20 | -96,121.12 | -85.6% |

SOUTH DAKOTA ONE CALL
Transaction Detail By Account
 December 2023

| Type | Date | Num | Adj | Name | Memo | Debit | Credit | Balance |
|--|------------|-------------|-----|----------------------|----------------------------------|-----------|--------|-----------|
| 5101010 - Salaries & Benefits | | | | | | | | |
| Check | 12/01/2023 | GEX231129 | | Payroll Codi & Mandy | | 7,734.14 | | 7,734.14 |
| Check | 12/01/2023 | CGEX231213 | | Payroll Codi & Mandy | | 7,965.29 | | 15,699.43 |
| Total 5101010 - Salaries & Benefits | | | | | | 15,699.43 | 0.00 | 15,699.43 |
| 5203 - Travel | | | | | | | | |
| 52030200 - State Vehicle Travel | | | | | | | | |
| Check | 12/08/2023 | MP410072 | | SD Fleet & Travel | | 431.49 | | 431.49 |
| Total 52030200 - State Vehicle Travel | | | | | | 431.49 | 0.00 | 431.49 |
| 52031380 - Non-employment Trave | | | | | | | | |
| Check | 12/08/2023 | 14240000044 | | Americinn | 10.10.23 Board meeting lodging | 462.00 | | 462.00 |
| Total 52031380 - Non-employment Trave | | | | | | 462.00 | 0.00 | 462.00 |
| Total 5203 - Travel | | | | | | 893.49 | 0.00 | 893.49 |
| 5204 - Contractual Services | | | | | | | | |
| 52040880 - Consultant Fee Legal | | | | | | | | |
| Check | 12/08/2023 | 14240000042 | | May Adam Gerdes ... | 7525.00-24 | 5,887.50 | | 5,887.50 |
| Total 52040880 - Consultant Fee Legal | | | | | | 5,887.50 | 0.00 | 5,887.50 |
| 52042000 - Central Services | | | | | | | | |
| Check | 12/08/2023 | PL411078 | | SD BHR | November | 124.68 | | 124.68 |
| Total 52042000 - Central Services | | | | | | 124.68 | 0.00 | 124.68 |
| 52045180 - Rents Other | | | | | | | | |
| Check | 12/08/2023 | 14240000044 | | Americinn | 10.10.23 Board meeting room rent | 250.00 | | 250.00 |
| Total 52045180 - Rents Other | | | | | | 250.00 | 0.00 | 250.00 |
| 52047400 - Bank/Lockbox Fees | | | | | | | | |
| Check | 12/08/2023 | D1461D0004 | | LockBox Fee | | 200.00 | | 200.00 |
| Check | 12/08/2023 | D1461D0005 | | LockBox Fee | October | 200.00 | | 400.00 |
| Check | 12/08/2023 | D1461D0006 | | LockBox Fee | November | 200.00 | | 600.00 |
| Total 52047400 - Bank/Lockbox Fees | | | | | | 600.00 | 0.00 | 600.00 |
| 52049680 - Other Contractual | | | | | | | | |
| Check | 12/08/2023 | 02420000040 | | Take Charge Bookk... | | 956.25 | | 956.25 |
| Check | 12/08/2023 | 14240000041 | | Texas Excavation | SD23-0022 November | 791.67 | | 1,747.92 |
| Check | 12/08/2023 | 14240000043 | | Texas Excavation | SD23-0021 November | 44,079.17 | | 45,827.09 |
| Total 52049680 - Other Contractual | | | | | | 45,827.09 | 0.00 | 45,827.09 |
| Total 5204 - Contractual Services | | | | | | 52,689.27 | 0.00 | 52,689.27 |

SOUTH DAKOTA ONE CALL
Transaction Detail By Account
 December 2023

| Type | Date | Num | Adj | Name | Memo | Debit | Credit | Balance |
|-----------------------------|------------|-------------|-----|-----------|------------------------|------------------|-------------|------------------|
| 5205 Supplies | | | | | | | | |
| 52053980 - Foodstuffs | | | | | | | | |
| Check | 12/08/2023 | 14240000044 | | Americinn | 10.10.23 Board meeting | 40.78 | | 40.78 |
| Total 52053980 - Foodstuffs | | | | | | 40.78 | 0.00 | 40.78 |
| Total 5205 Supplies | | | | | | 40.78 | 0.00 | 40.78 |
| TOTAL | | | | | | 69,322.97 | 0.00 | 69,322.97 |

SOUTH DAKOTA ONE CALL
Profit & Loss Budget vs. Actual
 July 2023 through June 2024

| | Jul '23 - Jun 24 | Budget | \$ Over Budget | % of Budget |
|--|-------------------|----------------------|---------------------|---------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 4299006 - Locate Fees | 563,479.33 | | | |
| 4391000 - Fines | 100.00 | | | |
| 4491000 - Interest | 28,455.64 | | | |
| Total Income | 592,034.97 | | | |
| Expense | | | | |
| 5101010 - Salaries & Benefits | | | | |
| 51010100 - Salaries | 25,133.20 | | | |
| 5101010 - Salaries & Benefits - Other | 58,947.59 | 250,000.00 | -191,052.41 | 23.6% |
| Total 5101010 - Salaries & Benefits | 84,080.79 | 250,000.00 | -165,919.21 | 33.6% |
| 5203 - Travel | | | | |
| 52030200 - State Vehicle Travel | 819.75 | | | |
| 52031000 - Lodging | 0.00 | 4,000.00 | -4,000.00 | 0.0% |
| 52031380 - Non-employment Trave | 5,865.77 | 20,000.00 | -14,134.23 | 29.3% |
| 52032680 - OOS Air Comm Carrier | 0.00 | 6,500.00 | -6,500.00 | 0.0% |
| 52033380 - OOS Non-Emp Travel | 0.00 | 18,000.00 | -18,000.00 | 0.0% |
| Total 5203 - Travel | 6,685.52 | 48,500.00 | -41,814.48 | 13.8% |
| 5204 - Contractual Services | | | | |
| 52040280 - Dues/Membership Fees | 6,351.43 | 10,500.00 | -4,148.57 | 60.5% |
| 52040380 - Leagl Doc Fees | 0.00 | 150.00 | -150.00 | 0.0% |
| 52040880 - Consultant Fee Legal | 14,569.10 | 36,000.00 | -21,430.90 | 40.5% |
| 52041680 - Workshop Registratio | 3,099.00 | 1,000.00 | 2,099.00 | 309.9% |
| 52041800 - Computer Svcs-State | 658.66 | 1,000.00 | -341.34 | 65.9% |
| 52041980 - Comp Svcs-Private | 275.00 | | | |
| 52042000 - Central Services | 4,122.57 | 6,200.00 | -2,077.43 | 66.5% |
| 52043100 - Audit Svcs-State | 0.00 | 7,500.00 | -7,500.00 | 0.0% |
| 52044180 - Advertising Misc | 200.00 | 15,000.00 | -14,800.00 | 1.3% |
| 52045180 - Rents Other | 533.13 | 7,000.00 | -6,466.87 | 7.6% |
| 52045900 - Insurance (00) | 0.00 | 2,800.00 | -2,800.00 | 0.0% |
| 52047400 - Bank/Lockbox Fees | 1,200.00 | 2,400.00 | -1,200.00 | 50.0% |
| 52049680 - Other Contractual | 446,613.97 | 900,000.00 | -453,386.03 | 49.6% |
| Total 5204 - Contractual Services | 477,622.86 | 989,550.00 | -511,927.14 | 48.3% |
| 5205 Supplies | | | | |
| 52050280 - Office Supplies | 0.00 | 200.00 | -200.00 | 0.0% |
| 52050480 - Ed & Instr Supplies | 2,500.00 | 25,000.00 | -22,500.00 | 10.0% |
| 52053100 - Printing-State | 0.00 | 100.00 | -100.00 | 0.0% |
| 52053280 - Printing Commercial | 0.00 | 13,000.00 | -13,000.00 | 0.0% |
| 52053580 - Postage | 250.50 | 2,500.00 | -2,249.50 | 10.0% |
| 52053780 - Clothing | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| 52053980 - Foodstuffs | 97.28 | 3,000.00 | -2,902.72 | 3.2% |
| Total 5205 Supplies | 2,847.78 | 45,300.00 | -42,452.22 | 6.3% |
| 5206 - Sponsorships & Grants | | | | |
| 52060600 - Scholarships | 0.00 | 20,000.00 | -20,000.00 | 0.0% |
| Total 5206 - Sponsorships & Grants | 0.00 | 20,000.00 | -20,000.00 | 0.0% |
| 5207 - Cap Outlay, Comp Hdwr | 4,651.94 | 3,500.00 | 1,151.94 | 132.9% |
| Total Expense | 575,888.89 | 1,356,850.00 | -780,961.11 | 42.4% |
| Net Ordinary Income | 16,146.08 | -1,356,850.00 | 1,372,996.08 | -1.2% |
| Net Income | 16,146.08 | -1,356,850.00 | 1,372,996.08 | -1.2% |

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01/09/24

SOUTH DAKOTA ONE CALL
Reconciliation Summary
3128 Fund Balance, Period Ending 12/31/2023

| | <u>Dec 31, 23</u> |
|--|---------------------|
| Beginning Balance | 1,212,941.31 |
| Cleared Transactions | |
| Checks and Payments - 11 items | -68,570.19 |
| Deposits and Credits - 15 items | 47,993.50 |
| Total Cleared Transactions | <u>-20,576.69</u> |
| Cleared Balance | <u>1,192,364.62</u> |
| Uncleared Transactions | |
| Checks and Payments - 2 items | -804.78 |
| Deposits and Credits - 6 items | 17,373.58 |
| Total Uncleared Transactions | <u>16,568.80</u> |
| Register Balance as of 12/31/2023 | <u>1,208,933.42</u> |
| Ending Balance | <u>1,208,933.42</u> |

SOUTH DAKOTA ONE CALL
Reconciliation Detail
3128 Fund Balance, Period Ending 12/31/2023

| Type | Date | Num | Name | Clr | Amount | Balance |
|--|------------|----------|----------------------|-----|-------------------|---------------------|
| Beginning Balance | | | | | | 1,212,941.31 |
| Cleared Transactions | | | | | | |
| Checks and Payments - 11 Items | | | | | | |
| Check | 12/01/2023 | CGEX... | Payroll Codi & Mandy | X | -7,965.29 | -7,965.29 |
| Check | 12/01/2023 | GEX2... | Payroll Codi & Mandy | X | -7,734.14 | -15,699.43 |
| Check | 12/08/2023 | 14240... | Texas Excavation | X | -44,079.17 | -59,778.60 |
| Check | 12/08/2023 | 14240... | May Adam Gerdes ... | X | -5,887.50 | -65,666.10 |
| Check | 12/08/2023 | 02420... | Take Charge Bookk... | X | -956.25 | -66,622.35 |
| Check | 12/08/2023 | 14240... | Texas Excavation | X | -791.67 | -67,414.02 |
| Check | 12/08/2023 | MP41... | SD FLeet & Travel | X | -431.49 | -67,845.51 |
| Check | 12/08/2023 | D146f... | LockBox Fee | X | -200.00 | -68,045.51 |
| Check | 12/08/2023 | D146i... | LockBox Fee | X | -200.00 | -68,245.51 |
| Check | 12/08/2023 | D1461... | LockBox Fee | X | -200.00 | -68,445.51 |
| Check | 12/08/2023 | PL411... | SD BHR | X | -124.68 | -68,570.19 |
| Total Checks and Payments | | | | | -68,570.19 | -68,570.19 |
| Deposits and Credits - 15 items | | | | | | |
| Deposit | 12/01/2023 | | | X | 808.50 | 808.50 |
| Deposit | 12/04/2023 | | | X | 5,974.08 | 6,782.58 |
| Deposit | 12/05/2023 | | | X | 1,162.35 | 7,944.93 |
| Deposit | 12/07/2023 | | | X | 8,275.75 | 16,220.68 |
| Deposit | 12/08/2023 | | | X | 1,319.50 | 17,540.18 |
| Deposit | 12/11/2023 | | | X | 831.11 | 18,371.29 |
| Deposit | 12/12/2023 | | | X | 2,294.67 | 20,665.96 |
| Deposit | 12/13/2023 | | | X | 4,746.70 | 25,412.66 |
| Deposit | 12/14/2023 | | | X | 1,228.08 | 26,640.74 |
| Deposit | 12/15/2023 | | | X | 3,779.23 | 30,419.97 |
| Deposit | 12/18/2023 | | | X | 12,350.83 | 42,770.80 |
| Deposit | 12/19/2023 | | | X | 484.75 | 43,255.55 |
| Deposit | 12/20/2023 | | | X | 1,644.30 | 44,899.85 |
| Deposit | 12/21/2023 | | | X | 984.27 | 45,884.12 |
| Deposit | 12/21/2023 | | | X | 2,109.38 | 47,993.50 |
| Total Deposits and Credits | | | | | 47,993.50 | 47,993.50 |
| Total Cleared Transactions | | | | | -20,576.69 | -20,576.69 |
| Cleared Balance | | | | | -20,576.69 | 1,192,364.62 |
| Uncleared Transactions | | | | | | |
| Checks and Payments - 2 items | | | | | | |
| Check | 11/21/2023 | PO | CDW | | -52.00 | -52.00 |
| Check | 12/08/2023 | 14240... | AmericInn | | -752.78 | -804.78 |
| Total Checks and Payments | | | | | -804.78 | -804.78 |
| Deposits and Credits - 6 items | | | | | | |
| Deposit | 12/22/2023 | | | | 1,299.90 | 1,299.90 |
| Deposit | 12/26/2023 | | | | 8,024.45 | 9,324.35 |
| Deposit | 12/27/2023 | | | | 6,565.23 | 15,889.58 |
| Deposit | 12/28/2023 | | | | 7.35 | 15,896.93 |
| Deposit | 12/28/2023 | | | | 460.95 | 16,357.88 |
| Deposit | 12/30/2023 | | | | 1,015.70 | 17,373.58 |
| Total Deposits and Credits | | | | | 17,373.58 | 17,373.58 |
| Total Uncleared Transactions | | | | | 16,568.80 | 16,568.80 |
| Register Balance as of 12/31/2023 | | | | | -4,007.89 | 1,208,933.42 |
| Ending Balance | | | | | -4,007.89 | 1,208,933.42 |

AGENCY: 14 PUBLIC SAFETY
BUDGET UNIT: 1461 ONE CALL NOTIFICATION BOARD - INFO

| COMPANY | CENTER | ACCOUNT | BALANCE | DR/CR | CENTER DESCRIPTION |
|--------------------------------|------------|---------|--------------|---------|--------------------|
| 3184 | 1461000882 | 1140000 | 1,192,364.62 | DR | 811 ONE-CALL BOARD |
| COMPANY/SOURCE TOTAL 3184 882 | | | 1,192,364.62 | DR * | |
| COMP/BUDG UNIT TOTAL 3184 1461 | | | 1,192,364.62 | DR ** | |
| BUDGET UNIT TOTAL 1461 | | | 1,192,364.62 | DR *** | |
| AGENCY TOTAL 14 | | | 1,391,531.49 | CR **** | |