

STATE OF SOUTH DAKOTA
CASH CENTER BALANCES
AS OF: 04/30/2023

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

COMPANY	CENTER	ACCOUNT	BALANCE	DR/CR	CENTER DESCRIPTION
6503	103100061802	1140000	404,534.05	DR	BOARD OF ACCOUNTANCY
COMPANY/SOURCE TOTAL 6503 618			404,534.05	DR *	
COMP/BUDG UNIT TOTAL 6503 1031			404,534.05	DR **	
BUDGET UNIT TOTAL 1031			404,534.05	DR ***	

STATE OF SOUTH DAKOTA
MONTHLY EXPENDITURE REPORT
FOR PERIOD ENDING: 04/30/2023

AGENCY 10 LABOR & REGULATION
BUDGET UNIT 1031 BOARD OF ACCOUNTANCY - INFO
CENTER-5 10310 BOARD OF ACCOUNTANCY

COMP	CENTER	ACCOUNT	DOCUMENT NUMBER	POSTING DATE	JV APPVL #, OR PAYMENT #	SHORT NAME	VENDOR NUMBER	VENDOR GROUP	AMOUNT	DR/CR
COMPANY NO		6503								
COMPANY NAME		PROFESSIONAL & LICENSING BOARDS								
6503	103100061802	51010100	CGEX230413	04/14/2023					3,190.83	DR
	OBJSUB:	5101010	F-T EMP SAL & WAGES						3,190.83	DR *
6503	103100061802	51010200	CGEX230413	04/14/2023					1,542.69	DR
	OBJSUB:	5101020	P-T/TEMP EMP SAL & WAGES						1,542.69	DR *
	OBJECT:	5101	EMPLOYEE SALARIES						4,733.52	DR **
6503	103100061802	51020100	CGEX230413	04/14/2023					326.94	DR
	OBJSUB:	5102010	OASI-EMPLOYER'S SHARE						326.94	DR *
6503	103100061802	51020200	CGEX230413	04/14/2023					284.02	DR
	OBJSUB:	5102020	RETIREMENT-ER SHARE						284.02	DR *
6503	103100061802	51020600	CGEX230413	04/14/2023					834.45	DR
	OBJSUB:	5102060	HEALTH/LIFE INS.-ER SHARE						834.45	DR *
6503	103100061802	51020800	CGEX230413	04/14/2023					11.35	DR
	OBJSUB:	5102080	WORKER'S COMPENSATION						11.35	DR *
6503	103100061802	51020900	CGEX230413	04/14/2023					.61	DR
	OBJSUB:	5102090	UNEMPLOYMENT COMPENSATION						.61	DR *
	OBJECT:	5102	EMPLOYEE BENEFITS						1,457.37	DR **
	GROUP:	51	PERSONAL SERVICES						6,190.89	DR ***
6503	103100061802	52040200	2028	04/19/2023	02493747	COUNCILONL	12116359		260.00	DR
	OBJSUB:	5204020	DUES & MEMBERSHIP FEES						260.00	DR *
6503	103100061802	52042000	PL302062	04/07/2023					125.20	DR
6503	103100061802	52042000	PM303047	04/26/2023					12.33	DR
6503	103100061802	52042000	PP303050	04/26/2023					14.36	DR
6503	103100061802	52042000	RM303050	04/07/2023					102.52	DR
	OBJSUB:	5204200	CENTRAL SERVICES						254.41	DR *
6503	103100061802	52042200	IN1040400	04/19/2023	02493605	ABBUSINESS	12036980		82.02	DR
	OBJSUB:	5204220	EQUIPMENT SERV & MAINT						82.02	DR *
6503	103100061802	52042300	23I004 JUL-JUN23	04/19/2023	014314	SUNSETOFFI	12627537		159.84	DR
	OBJSUB:	5204230	JANITORIAL & MAINT SERV						159.84	DR *
6503	103100061802	52045210	ACCOUNTRENT22-23	04/26/2023	02494944	MCGINNISRO	12074040		1,380.75	DR
	OBJSUB:	5204521	REVENUE BOND LEASE PYMTS						1,380.75	DR *
6503	103100061802	52045300	8381416X03242023	04/07/2023	00059148	ATTMOBILIT	12279233		102.82	DR
	OBJSUB:	5204530	TELECOMMUNICATIONS SRVCS						102.82	DR *
6503	103100061802	52045400	5159417006 0223	04/19/2023	02493514	XCELENERGY	12023853		59.18	DR

STATE OF SOUTH DAKOTA
 MONTHLY EXPENDITURE REPORT
 FOR PERIOD ENDING: 04/30/2023

AGENCY 10 LABOR & REGULATION
 BUDGET UNIT 1031 BOARD OF ACCOUNTANCY - INFO
 CENTER-5 10310 BOARD OF ACCOUNTANCY

COMP	CENTER	ACCOUNT	DOCUMENT NUMBER	POSTING DATE	JV APPVL #, OR PAYMENT #	SHORT NAME	VENDOR NUMBER	VENDOR GROUP	AMOUNT	DR/ CR
		OBJSUB: 5204540	ELECTRICITY						59.18	DR *
6503	103100061802	52047400	CI103A-023	04/21/2023	335582				76.06	DR
		OBJSUB: 5204740	BANK FEES AND CHARGES						76.06	DR *
6503	103100061802	52049600	873	04/07/2023	00846663	NATIONALAS	12005047		2,267.19	DR
6503	103100061802	52049600	887	04/19/2023	00847980	NATIONALAS	12005047		2,278.35	DR
		OBJSUB: 5204960	OTHER CONTRACTUAL SERVICE						4,545.54	DR *
		OBJECT: 5204	CONTRACTUAL SERVICES						6,920.62	DR **
6503	103100061802	52053200	33686	04/19/2023	00848414	PREFERREDP	12308425		21.90	DR
		OBJSUB: 5205320	PRINTING-COMMERCIAL						21.90	DR *
6503	103100061802	52053300	18210993	04/07/2023	00846803	THOMSONREU	12119109	02	450.20	DR
		OBJSUB: 5205330	SUPP. PUBLIC & REF MAT						450.20	DR *
		OBJECT: 5205	SUPPLIES & MATERIALS						472.10	DR **
6503	103100061802	5228000	T103-131	04/12/2023					806.75	DR
		OBJSUB: 5228000	OPER TRANS OUT -NON BUDGT						806.75	DR *
		OBJECT: 5228	NONOP EXP/NONBGTD OP TR						806.75	DR **
		GROUP: 52	OPERATING EXPENSES						8,199.47	DR ***
		COMP: 6503							14,390.36	DR ****
		CNTR: 103100061802							14,390.36	DR *****
		B. UNIT: 1031							14,390.36	DR *****

South Dakota Board of Accountancy
Balance Sheet
As of April 30, 2023

	Apr 30, 23
ASSETS	
Current Assets	
Checking/Savings	
1130000 · Local Checking - FIB	385.47
1140000 · Pool Cash State of SD	404,534.05
Total Checking/Savings	404,919.52
Other Current Assets	
1131000 · Interest Income Receivable	-6,549.82
1213000 · Investment Income Receivable	1,236.26
Total Other Current Assets	-5,313.56
Total Current Assets	399,605.96
Fixed Assets	
1670000 · Computer Software	
Original Cost	34,075.00
1770000 · Depreciation	-28,395.88
Total 1670000 · Computer Software	5,679.12
Total Fixed Assets	5,679.12
TOTAL ASSETS	405,285.08
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2110000 · Accounts Payable	4,378.51
Total Accounts Payable	4,378.51
Other Current Liabilities	
2430000 · Accrued Wages Payable	11,529.81
2810000 · Amounts Held for Others	31,076.19
Total Other Current Liabilities	42,606.00
Total Current Liabilities	46,984.51
Long Term Liabilities	
2960000 · Compensated Absences Payable	32,104.79
Total Long Term Liabilities	32,104.79
Total Liabilities	79,089.30
Equity	
3220000 · Net Position	312,145.62
3300100 · Invested In Capital Assets	5,679.40
3900 · Retained Earnings	-22,714.83
Net Income	31,085.59
Total Equity	326,195.78
TOTAL LIABILITIES & EQUITY	405,285.08

South Dakota Board of Accountancy

Profit & Loss Budget vs. Actual

July 2022 through April 2023

	Jul '22 - Apr...	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	1,425.00	2,500.00	-1,075.00	57.0%
4293551 · Certificate Renewals-Active	64,820.00	62,500.00	2,320.00	103.7%
4293552 · Certificate Renewals-Inactive	18,550.00	19,500.00	-950.00	95.1%
4293553 · Certificate Renewals-Retired	1,760.00	1,500.00	260.00	117.3%
4293554 · Initial Firm Permits	600.00	700.00	-100.00	85.7%
4293555 · Firm Permit Renewals	14,300.00	14,500.00	-200.00	98.6%
4293557 · Initial Audit	480.00	900.00	-420.00	53.3%
4293558 · Re-Exam Audit	1,260.00	2,460.00	-1,200.00	51.2%
4293560 · Late Fees-Initial Certificate	250.00	0.00	250.00	100.0%
4293561 · Late Fees-Certificate Renewals	2,850.00	3,000.00	-150.00	95.0%
4293562 · Late Fees-Firm Permits	0.00	0.00	0.00	0.0%
4293563 · Late Fees-Firm Permit Renewals	350.00	500.00	-150.00	70.0%
4293564 · Late Fees-Peer Review	850.00	1,300.00	-450.00	65.4%
4293566 · Firm Permit Owners	122,650.00	109,000.00	13,650.00	112.5%
4293567 · Peer Review Admin Fee	1,050.00	5,500.00	-4,450.00	19.1%
4293568 · Firm Permit Name Change	150.00	100.00	50.00	150.0%
4293569 · Initial FAR	690.00	1,140.00	-450.00	60.5%
4293570 · Initial REG	330.00	660.00	-330.00	50.0%
4293571 · Inital BEC	420.00	930.00	-510.00	45.2%
4293572 · Re-Exam FAR	840.00	1,860.00	-1,020.00	45.2%
4293573 · Re-Exam REG	1,110.00	2,310.00	-1,200.00	48.1%
4293574 · Re-Exam BEC	1,050.00	2,310.00	-1,260.00	45.5%
4491000 · Interest and Dividend Revenue	4,115.05	9,500.00	-5,384.95	43.3%
4896021 · Legal Recovery Cost	1,100.00	1,000.00	100.00	110.0%
Total Income	241,000.05	243,670.00	-2,669.95	98.9%
Expense				
5101000 · Annual/Sick Leave Compensation	-8,281.67			
5101010 · F-T Emp Sal & Wages	55,490.90	82,212.00	-26,721.10	67.5%
5101020 · P-T/Temp Emp Sal & Wages	36,526.44	50,018.00	-13,491.56	73.0%
5101030 · Board & Comm Mbrs Fees	4,200.00	5,509.00	-1,309.00	76.2%
5102010 · OASI-Employer's Share	3,763.96	10,116.00	-6,352.04	37.2%
5102020 · Retirement-ER Share	5,516.36	7,934.00	-2,417.64	69.5%
5102060 · Health /Life Ins.-ER Share	18,902.95	25,433.00	-6,530.05	74.3%
5102080 · Worker's Compensation	220.78	198.00	22.78	111.5%
5102090 · Unemployment Insurance	12.07	132.00	-119.93	9.1%
5203010 · Auto--State Owned	183.60	250.00	-66.40	73.4%
5203020 · Auto-Private-Ownes Low Mileage	119.37	400.00	-280.63	29.8%
5203030 · In State-Auto- Priv. High Miles	528.36	1,500.00	-971.64	35.2%
5203100 · In State-Lodging	225.00	1,000.00	-775.00	22.5%
5203120 · In State-Incidentals to Travel	0.00	100.00	-100.00	0.0%
5203140 · InState-Tax Meals Not Overnigt	42.00	100.00	-58.00	42.0%
5203150 · InState-Non-Tax Meals OverNight	194.00	400.00	-206.00	48.5%
5203230 · OS-Auto Private High Mileage	0.00	200.00	-200.00	0.0%
5203260 · OS-Air Commercial Carrier	3,807.90	7,000.00	-3,192.10	54.4%
5203280 · OS-Other Public Carrier	339.06	700.00	-360.94	48.4%
5203300 · OS-Lodging	4,811.46	9,000.00	-4,188.54	53.5%
5203320 · OS-Incidentals to Travel	224.00	500.00	-276.00	44.8%

South Dakota Board of Accountancy

Profit & Loss Budget vs. Actual

July 2022 through April 2023

	Jul '22 - Apr...	Budget	\$ Over Bud...	% of Budget
5203350 · OS-Non-Taxable Meals Overnight	556.00	1,000.00	-444.00	55.6%
5204010 · Subscriptions	902.75	1,300.00	-397.25	69.4%
5204020 · Dues and Membership Fees	3,460.00	3,900.00	-440.00	88.7%
5204030 · Legal Document Fees	0.00	300.00	-300.00	0.0%
5204040 · Consultant Fees-Accounting	3,900.00	3,700.00	200.00	105.4%
5204050 · Consultant Fees - Computer	17,777.79	25,000.00	-7,222.21	71.1%
5204080 · Consultant Fees--Legal	0.00	0.00	0.00	0.0%
5204160 · Workshop Registration Fees	4,320.00	7,500.00	-3,180.00	57.6%
5204180 · Computer Services-State	3,379.80	6,000.00	-2,620.20	56.3%
5204181 · Computer Development Serv-State	77.18	2,000.00	-1,922.82	3.9%
5204200 · Central Services	6,763.59	9,000.00	-2,236.41	75.2%
5204220 · Equipment Service & Maintenance	45.36	300.00	-254.64	15.1%
5204230 · Janitorial/Maintenance Services	1,598.40	1,825.00	-226.60	87.6%
5204330 · Computer Software Lease	368.89	190.00	178.89	194.2%
5204340 · Computer Software Maintenance	0.00	1,000.00	-1,000.00	0.0%
5204360 · Advertising-Newspapers	0.00	500.00	-500.00	0.0%
5204390 · Advertising-Brochures	0.00	0.00	0.00	0.0%
5204440 · Newsletter Publishing	0.00	100.00	-100.00	0.0%
5204460 · Equipment Rental	2,756.08	4,000.00	-1,243.92	68.9%
5204480 · Microfilm and Photography	0.00	0.00	0.00	0.0%
5204490 · Rents Privately Owned Property	12,426.75	16,569.00	-4,142.25	75.0%
5204510 · Rent-Other	0.00	500.00	-500.00	0.0%
5204530 · Telecommunications Services	2,629.93	5,500.00	-2,870.07	47.8%
5204540 · Electricity	527.85	900.00	-372.15	58.7%
5204560 · Water	95.40	240.00	-144.60	39.8%
5204590 · Insurance Premiums/Surety Bonds	1,892.00	1,210.00	682.00	156.4%
5204730 · Maintenance Contracts	0.00	0.00	0.00	0.0%
5204740 · Bank Fees and Charges	5,377.26	6,650.00	-1,272.74	80.9%
5204960 · Other Contractual Services	0.00	0.00	0.00	0.0%
5205020 · Office Supplies	631.70	3,000.00	-2,368.30	21.1%
5205028 · OFFICE SUPPLIES-2	0.00	0.00	0.00	0.0%
5205310 · Printing State	0.00	100.00	-100.00	0.0%
5205320 · Printing/Duplicating/Binding Co	138.70	500.00	-361.30	27.7%
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	2,000.00	2,000.00	0.00	100.0%
5205700 · Retail Gasoline	39.75	0.00	39.75	100.0%
5207430 · Office Machines	0.00	100.00	-100.00	0.0%
5207491 · Telephone Equip	1,810.00			
5207900 · Computer Hardware	67.25	6,800.00	-6,732.75	1.0%
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	0.00	1,000.00	-1,000.00	0.0%
5228000 · Operating Transfers Out-NonBudg	4,812.89	8,300.00	-3,487.11	58.0%
5228030 · Depreciation Expense	4,732.60	5,679.12	-946.52	83.3%
Total Expense	209,914.46	331,565.12	-121,650.66	63.3%
Net Ordinary Income	31,085.59	-87,895.12	118,980.71	-35.4%
Net Income	31,085.59	-87,895.12	118,980.71	-35.4%

South Dakota Board of Accountancy
PREVIOUS YEAR MONTHLY COMPARISON
April 2023

	Apr 23	Apr 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	0.00	150.00	-150.00	-100.0%
4293552 · Certificate Renewals-Inactive	100.00	150.00	-50.00	-33.3%
4293557 · Initial Audit	150.00	60.00	90.00	150.0%
4293558 · Re-Exam Audit	120.00	120.00	0.00	0.0%
4293560 · Late Fees-Initial Certificate	0.00	50.00	-50.00	-100.0%
4293561 · Late Fees-Certificate Renewals	100.00	150.00	-50.00	-33.3%
4293568 · Firm Permit Name Change	25.00	0.00	25.00	100.0%
4293569 · Initial FAR	120.00	90.00	30.00	33.3%
4293570 · Initial REG	90.00	30.00	60.00	200.0%
4293571 · Inital BEC	90.00	30.00	60.00	200.0%
4293572 · Re-Exam FAR	30.00	60.00	-30.00	-50.0%
4293573 · Re-Exam REG	30.00	180.00	-150.00	-83.3%
4293574 · Re-Exam BEC	60.00	150.00	-90.00	-60.0%
4491000 · Interest and Dividend Revenue	0.08	0.00	0.08	100.0%
4896021 · Legal Recovery Cost	100.00	500.00	-400.00	-80.0%
Total Income	1,015.08	1,720.00	-704.92	-41.0%
Expense				
5101010 · F-T Emp Sal & Wages	3,190.83	8,188.79	-4,997.96	-61.0%
5101020 · P-T/Temp Emp Sal & Wages	1,542.69	6,307.99	-4,765.30	-75.5%
5101030 · Board & Comm Mbrs Fees	0.00	240.00	-240.00	-100.0%
5102010 · OASI-Employer's Share	326.94	899.86	-572.92	-63.7%
5102020 · Retirement-ER Share	284.02	869.79	-585.77	-67.4%
5102060 · Health /Life Ins.-ER Share	834.45	1,998.91	-1,164.46	-58.3%
5102080 · Worker's Compensation	11.35	40.98	-29.63	-72.3%
5102090 · Unemployment Insurance	0.61	1.30	-0.69	-53.1%
5204010 · Subscriptions	0.00	423.75	-423.75	-100.0%
5204020 · Dues and Membership Fees	260.00	250.00	10.00	4.0%
5204050 · Consultant Fees - Computer	0.00	5,925.93	-5,925.93	-100.0%
5204160 · Workshop Registration Fees	0.00	30.00	-30.00	-100.0%
5204180 · Computer Services-State	0.00	524.95	-524.95	-100.0%
5204200 · Central Services	585.41	242.43	342.98	141.5%
5204220 · Equipment Service & Maintenance	3.02	3.37	-0.35	-10.4%
5204230 · Janitorial/Maintenance Services	159.84	145.31	14.53	10.0%
5204460 · Equipment Rental	79.00	79.00	0.00	0.0%
5204490 · Rents Privately Owned Property	0.00	1,380.75	-1,380.75	-100.0%
5204530 · Telecommunications Services	102.82	101.94	0.88	0.9%
5204540 · Electricity	0.00	45.41	-45.41	-100.0%
5204590 · Insurance Premiums/Surety Bonds	1,892.00	1,572.94	319.06	20.3%
5204740 · Bank Fees and Charges	76.06	-68.38	144.44	211.2%
5205020 · Office Supplies	0.00	0.89	-0.89	-100.0%
5205350 · Postage	0.00	1,000.00	-1,000.00	-100.0%
5228000 · Operating Transfers Out-NonBudg	806.75	601.02	205.73	34.2%
5228030 · Depreciation Expense	473.26	473.26	0.00	0.0%
Total Expense	10,629.05	31,280.19	-20,651.14	-66.0%
Net Ordinary Income	-9,613.97	-29,560.19	19,946.22	67.5%
Net Income	-9,613.97	-29,560.19	19,946.22	67.5%

South Dakota Board of Accountancy
PREVIOUS YEAR TO DATE MONTHLY COMPARISON
 July 2022 through April 2023

	Jul '22 - Apr 23	Jul '21 - Apr 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	1,425.00	2,050.00	-625.00	-30.5%
4293551 · Certificate Renewals-Active	64,820.00	65,380.00	-560.00	-0.9%
4293552 · Certificate Renewals-Inactive	18,550.00	20,050.00	-1,500.00	-7.5%
4293553 · Certificate Renewals-Retired	1,760.00	1,610.00	150.00	9.3%
4293554 · Initial Firm Permits	600.00	650.00	-50.00	-7.7%
4293555 · Firm Permit Renewals	14,300.00	14,950.00	-650.00	-4.4%
4293557 · Initial Audit	480.00	390.00	90.00	23.1%
4293558 · Re-Exam Audit	1,260.00	1,216.12	43.88	3.6%
4293560 · Late Fees-Initial Certificate	250.00	150.00	100.00	66.7%
4293561 · Late Fees-Certificate Renewals	2,850.00	3,200.00	-350.00	-10.9%
4293563 · Late Fees-Firm Permit Renewals	350.00	650.00	-300.00	-46.2%
4293564 · Late Fees-Peer Review	850.00	1,000.00	-150.00	-15.0%
4293566 · Firm Permit Owners	122,650.00	130,095.00	-7,445.00	-5.7%
4293567 · Peer Review Admin Fee	1,050.00	600.00	450.00	75.0%
4293568 · Firm Permit Name Change	150.00	100.00	50.00	50.0%
4293569 · Initial FAR	690.00	870.00	-180.00	-20.7%
4293570 · Initial REG	330.00	420.00	-90.00	-21.4%
4293571 · Inital BEC	420.00	330.00	90.00	27.3%
4293572 · Re-Exam FAR	840.00	1,290.00	-450.00	-34.9%
4293573 · Re-Exam REG	1,110.00	1,380.00	-270.00	-19.6%
4293574 · Re-Exam BEC	1,050.00	1,050.00	0.00	0.0%
4491000 · Interest and Dividend Revenue	4,115.05	7,149.03	-3,033.98	-42.4%
4896021 · Legal Recovery Cost	1,100.00	4,151.89	-3,051.89	-73.5%
Total Income	241,000.05	258,732.04	-17,731.99	-6.9%
Expense				
5101000 · Annual/Sick Leave Compensation	-8,281.67	0.00	-8,281.67	-100.0%
5101010 · F-T Emp Sal & Wages	55,490.90	58,910.92	-3,420.02	-5.8%
5101020 · P-T/Temp Emp Sal & Wages	36,526.44	44,090.70	-7,564.26	-17.2%
5101030 · Board & Comm Mbrs Fees	4,200.00	3,600.00	600.00	16.7%
5102010 · OASI-Employer's Share	3,763.96	6,569.33	-2,805.37	-42.7%
5102020 · Retirement-ER Share	5,516.36	6,180.07	-663.71	-10.7%
5102060 · Health /Life Ins.-ER Share	18,902.95	24,541.05	-5,638.10	-23.0%
5102080 · Worker's Compensation	220.78	179.02	41.76	23.3%
5102090 · Unemployment Insurance	12.07	9.51	2.56	26.9%
5203010 · Auto--State Owned	183.60	0.00	183.60	100.0%
5203020 · Auto-Private-Owne Low Mileage	119.37	141.22	-21.85	-15.5%
5203030 · In State-Auto- Priv. High Miles	528.36	687.96	-159.60	-23.2%
5203100 · In State-Lodging	225.00	169.00	56.00	33.1%
5203140 · InState-Tax Meals Not Overnigt	42.00	42.00	0.00	0.0%
5203150 · InState-Non-Tax Meals OverNight	194.00	94.00	100.00	106.4%
5203260 · OS-Air Commercial Carrier	3,807.90	0.00	3,807.90	100.0%
5203280 · OS-Other Public Carrier	339.06	0.00	339.06	100.0%
5203300 · OS-Lodging	4,811.46	0.00	4,811.46	100.0%
5203320 · OS-Incidental to Travel	224.00	0.00	224.00	100.0%
5203350 · OS-Non-Taxable Meals Overnight	556.00	0.00	556.00	100.0%
5204010 · Subscriptions	902.75	846.30	56.45	6.7%
5204020 · Dues and Membership Fees	3,460.00	3,450.00	10.00	0.3%
5204040 · Consultant Fees-Accounting	3,900.00	3,700.00	200.00	5.4%

South Dakota Board of Accountancy
PREVIOUS YEAR TO DATE MONTHLY COMPARISON
July 2022 through April 2023

	Jul '22 - Apr 23	Jul '21 - Apr 22	\$ Change	% Change
5204050 · Consultant Fees - Computer	17,777.79	22,540.68	-4,762.89	-21.1%
5204160 · Workshop Registration Fees	4,320.00	785.00	3,535.00	450.3%
5204180 · Computer Services-State	3,379.80	4,718.35	-1,338.55	-28.4%
5204181 · Computer Development Serv-State	77.18	162.50	-85.32	-52.5%
5204200 · Central Services	6,763.59	6,439.87	323.72	5.0%
5204220 · Equipment Service & Maintenance	45.36	44.67	0.69	1.5%
5204230 · Janitorial/Maintenance Services	1,598.40	1,453.10	145.30	10.0%
5204330 · Computer Software Lease	368.89	714.70	-345.81	-48.4%
5204460 · Equipment Rental	2,756.08	2,936.13	-180.05	-6.1%
5204490 · Rents Privately Owned Property	12,426.75	13,807.50	-1,380.75	-10.0%
5204530 · Telecommunications Services	2,629.93	1,885.38	744.55	39.5%
5204540 · Electricity	527.85	644.55	-116.70	-18.1%
5204560 · Water	95.40	111.75	-16.35	-14.6%
5204590 · Insurance Premiums/Surety Bonds	1,892.00	1,572.94	319.06	20.3%
5204740 · Bank Fees and Charges	5,377.26	3,876.05	1,501.21	38.7%
5205020 · Office Supplies	631.70	564.34	67.36	11.9%
5205320 · Printing/Duplicating/Binding Co	138.70	171.55	-32.85	-19.2%
5205350 · Postage	2,000.00	1,000.00	1,000.00	100.0%
5205700 · Retail Gasoline	39.75	0.00	39.75	100.0%
5207491 · Telephone Equip	1,810.00	0.00	1,810.00	100.0%
5207900 · Computer Hardware	67.25	0.00	67.25	100.0%
5228000 · Operating Transfers Out-NonBudg	4,812.89	5,887.48	-1,074.59	-18.3%
5228030 · Depreciation Expense	4,732.60	4,732.60	0.00	0.0%
Total Expense	209,914.46	227,260.22	-17,345.76	-7.6%
Net Ordinary Income	31,085.59	31,471.82	-386.23	-1.2%
Net Income	31,085.59	31,471.82	-386.23	-1.2%