

STATE OF SOUTH DAKOTA  
CASH CENTER BALANCES  
AS OF: 03/31/2026

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

COMPANY	CENTER	ACCOUNT	BALANCE	DR/CR	CENTER DESCRIPTION
6503	103100061802	1140000	364,260.36	DR	BOARD OF ACCOUNTANCY
COMPANY/SOURCE TOTAL 6503 618			364,260.36	DR *	
COMP/BUDG UNIT TOTAL 6503 1031			364,260.36	DR **	
BUDGET UNIT TOTAL 1031			364,260.36	DR ***	

STATE OF SOUTH DAKOTA  
 MONTHLY EXPENDITURE REPORT  
 FOR PERIOD ENDING: 03/31/2026

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	CGEX260311	03/18/2026					3,763.30	DR
		OBJSUB: 5101010	F-T EMP SAL & WAGES						3,763.30	DR *
6503	103100061802	51010200	CGEX260311	03/18/2026					2,525.09	DR
		OBJSUB: 5101020	P-T/TEMP EMP SAL & WAGES						2,525.09	DR *
		OBJECT: 5101	EMPLOYEE SALARIES						6,288.39	DR **
6503	103100061802	51020100	CGEX260311	03/18/2026					430.44	DR
		OBJSUB: 5102010	OASI-EMPLOYER'S SHARE						430.44	DR *
6503	103100061802	51020200	CGEX260311	03/18/2026					331.82	DR
		OBJSUB: 5102020	RETIREMENT-ER SHARE						331.82	DR *
6503	103100061802	51020600	CGEX260311	03/18/2026					1,090.98	DR
		OBJSUB: 5102060	HEALTH/LIFE INS.-ER SHARE						1,090.98	DR *
6503	103100061802	51020800	CGEX260311	03/18/2026					9.44	DR
		OBJSUB: 5102080	WORKER'S COMPENSATION						9.44	DR *
6503	103100061802	51020900	CGEX260311	03/18/2026					3.01	DR
		OBJSUB: 5102090	UNEMPLOYMENT COMPENSATION						3.01	DR *
		OBJECT: 5102	EMPLOYEE BENEFITS						1,865.69	DR **
		GROUP: 51	PERSONAL SERVICES						8,154.08	DR ***
6503	103100061802	52030100	MP602050	03/20/2026					10.00	DR
		OBJSUB: 5203010	AUTO-STATE OWNED-IN STATE TRAVEL						10.00	DR *
6503	103100061802	52041800	DP602097	03/20/2026					10.00	DR **
		OBJSUB: 5204180	COMPUTER SERVICES-STATE						901.05	DR *
6503	103100061802	52042000	PL602058	03/18/2026					192.38	DR
		OBJSUB: 5204200	CENTRAL SERVICES						192.38	DR *
6503	103100061802	52042200	IN1351657	04/01/2026	02654122	ABBUSINESS	12036980		72.23	DR
		OBJSUB: 5204220	EQUIPMENT SERV & MAINT						72.23	DR *
6503	103100061802	52042300	BG612036	04/01/2026					535.42	DR
6503	103100061802	52042300	E106-164	03/04/2026					169.65	DR
6503	103100061802	52042300	E106-187	03/18/2026					1.16	DR
		OBJSUB: 5204230	JANITORIAL & MAINT SERV						706.23	DR *
6503	103100061802	52045250	E106-188	03/13/2026					3,508.28	DR
		OBJSUB: 5204525	REVENUE BOND LEASE PYMTS						3,508.28	DR *
6503	103100061802	52045300	E0163-110	04/01/2026					10.73	DR

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 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
6503	103100061802	52045300	TL602051	04/01/2026					141.00	DR
		OBJSUB: 5204530	TELECOMMUNICATIONS SRVCS						151.73	DR *
6503	103100061802	52045400	E106-164	03/04/2026					555.48	DR
		OBJSUB: 5204540	ELECTRICITY						555.48	DR *
6503	103100061802	52045500	E106-164	03/04/2026					16.20	DR
6503	103100061802	52045500	E106-187	03/18/2026					7.96	DR
		OBJSUB: 5204550	GARBAGE & SEWER						24.16	DR *
6503	103100061802	52045600	E106-164	03/04/2026					6.59	DR
6503	103100061802	52045600	E106-187	03/18/2026					4.40	DR
		OBJSUB: 5204560	WATER						10.99	DR *
6503	103100061802	52047400	CI106A-026	03/11/2026	425256				93.75	DR
		OBJSUB: 5204740	BANK FEES AND CHARGES						93.75	DR *
6503	103100061802	52049600	E106-164	03/04/2026					233.75	DR
6503	103100061802	52049600	E106-187	03/18/2026					8.52	DR
6503	103100061802	52049600	1384	03/11/2026	01013061	NATIONALAS	12005047		4,376.72	DR
6503	103100061802	52049600	1398	04/03/2026	01016201	NATIONALAS	12005047		4,780.26	DR
6503	103100061802	52049600	3210959-IN	04/01/2026	01015738	NATIONALAS	12005047		528.00	DR
		OBJSUB: 5204960	OTHER CONTRACTUAL SERVICE						9,927.25	DR *
		OBJECT: 5204	CONTRACTUAL SERVICES						16,143.53	DR **
6503	103100061802	52050200	E106-164	03/04/2026					46.80	DR
		OBJSUB: 5205020	OFFICE SUPPLIES						46.80	DR *
6503	103100061802	52053200	39727	04/03/2026	01016345	PREFERREDP	12308425		38.50	DR
		OBJSUB: 5205320	PRINTING-COMMERCIAL						38.50	DR *
6503	103100061802	52053500	8341-1744	03/11/2026	02650737	QUALIFIEDP	12011039		32.52	DR
6503	103100061802	52053500	8341-2117	03/25/2026	02652821	QUALIFIEDP	12011039		47.07	DR
		OBJSUB: 5205350	POSTAGE						79.59	DR *
6503	103100061802	52055100	E106-164	03/04/2026					58.73	DR
6503	103100061802	52055100	E106-187	03/18/2026					54.34	DR
		OBJSUB: 5205510	HEATING & COOKING FUELS						113.07	DR *
6503	103100061802	52056000	E106-187	03/18/2026					3.98	DR
		OBJSUB: 5205600	EXTERMINATORS/INSECTICIDE						3.98	DR *
		OBJECT: 5205	SUPPLIES & MATERIALS						281.94	DR **
6503	103100061802	5228000	T106-072	03/06/2026					761.14	DR
		OBJSUB: 5228000	OPER TRANS OUT -NON BUDGT						761.14	DR *
		OBJECT: 5228	NONOP EXP/NONBGTD OP TR						761.14	DR **
		GROUP: 52	OPERATING EXPENSES						17,196.61	DR ***
		COMP: 6503							25,350.69	DR ****

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MONTHLY EXPENDITURE REPORT  
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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
									25,350.69	DR *****
									25,350.69	DR *****

CNTR: 103100061802  
B. UNIT: 1031

**South Dakota Board of Accountancy**  
**Balance Sheet**  
As of March 31, 2026

	Mar 31, 26
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1130000 · Local Checking - FIB	396.86
1140000 · Pool Cash State of SD	364,260.36
<b>Total Checking/Savings</b>	364,657.22
<b>Other Current Assets</b>	
1131000 · Interest Income Receivable	17,899.21
1213000 · Investment Income Receivable	2,454.43
<b>Total Other Current Assets</b>	20,353.64
<b>Total Current Assets</b>	385,010.86
<b>Fixed Assets</b>	
1670000 · Computer Software	0.00
<b>Total Fixed Assets</b>	0.00
<b>TOTAL ASSETS</b>	<b>385,010.86</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2110000 · Accounts Payable	6,441.44
<b>Total Accounts Payable</b>	6,441.44
<b>Other Current Liabilities</b>	
2430000 · Accrued Wages Payable	16,728.24
2810000 · Amounts Held for Others	46,930.83
<b>Total Other Current Liabilities</b>	63,659.07
<b>Total Current Liabilities</b>	70,100.51
<b>Long Term Liabilities</b>	
2960000 · Compensated Absences Payable	45,669.30
<b>Total Long Term Liabilities</b>	45,669.30
<b>Total Liabilities</b>	115,769.81
<b>Equity</b>	
3220000 · Net Position	317,825.02
3900 · Retained Earnings	-166,798.74
Net Income	118,214.77
<b>Total Equity</b>	269,241.05
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>385,010.86</b>

## South Dakota Board of Accountancy Profit & Loss Budget vs. Actual July 2025 through March 2026

	Jul '25 - Mar ...	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4293550 · Initial Individual Certificate	5,450.00	3,400.00	2,050.00	160.3%
4293551 · Certificate Renewals-Active	123,060.00	111,350.00	11,710.00	110.5%
4293552 · Certificate Renewals-Inactive	34,000.00	30,770.00	3,230.00	110.5%
4293553 · Certificate Renewals-Retired	4,080.00	4,200.00	-120.00	97.1%
4293554 · Initial Firm Permits	1,600.00	1,275.00	325.00	125.5%
4293555 · Firm Permit Renewals	28,200.00	25,500.00	2,700.00	110.6%
4293557 · Initial Audit	480.00	700.00	-220.00	68.6%
4293558 · Re-Exam Audit	1,790.00	1,800.00	-10.00	99.4%
4293560 · Late Fees-Initial Certificate	1,100.00	0.00	1,100.00	100.0%
4293561 · Late Fees-Certificate Renewals	4,700.00	3,000.00	1,700.00	156.7%
4293563 · Late Fees-Firm Permit Renewals	1,000.00	500.00	500.00	200.0%
4293564 · Late Fees-Peer Review	1,325.00	1,300.00	25.00	101.9%
4293566 · Firm Permit Owners	176,240.00	203,500.00	-27,260.00	86.6%
4293567 · Peer Review Admin Fee	1,325.00	5,500.00	-4,175.00	24.1%
4293568 · Firm Permit Name Change	100.00	100.00	0.00	100.0%
4293569 · Initial FAR	1,820.00	960.00	860.00	189.6%
4293570 · Initial REG	480.00	540.00	-60.00	88.9%
4293571 · Inital BEC	0.00	0.00	0.00	0.0%
4293572 · Re-Exam FAR	1,680.00	1,260.00	420.00	133.3%
4293573 · Re-Exam REG	1,560.00	1,650.00	-90.00	94.5%
4293574 · Re-Exam BEC	0.00	0.00	0.00	0.0%
4293575 · Initial BAR	40.00	150.00	-110.00	26.7%
4293576 · Initial ISC	40.00	150.00	-110.00	26.7%
4293577 · Initial TCP	240.00	150.00	90.00	160.0%
4293578 · Re-Exam BAR	360.00	210.00	150.00	171.4%
4293579 · Re-Exam ISC	160.00	210.00	-50.00	76.2%
4293580 · Re-Exam TCP	1,160.00	210.00	950.00	552.4%
4491000 · Interest and Dividend Revenue	16,633.62	0.00	16,633.62	100.0%
4896021 · Legal Recovery Cost	7,621.69	1,000.00	6,621.69	762.2%
4920045 · Undistributed Earnings	0.00	6,000.00	-6,000.00	0.0%
4950000 · Prior Period Refund Account	0.00			
<b>Total Income</b>	<b>416,245.31</b>	<b>405,385.00</b>	<b>10,860.31</b>	<b>102.7%</b>
<b>Gross Profit</b>	<b>416,245.31</b>	<b>405,385.00</b>	<b>10,860.31</b>	<b>102.7%</b>
<b>Expense</b>				
5101010 · F-T Emp Sal & Wages	68,986.13	103,778.00	-34,791.87	66.5%
5101020 · P-T/Temp Emp Sal & Wages	50,983.60	58,621.00	-7,637.40	87.0%
5101030 · Board & Comm Mbrs Fees	9,296.00	11,910.00	-2,614.00	78.1%
5102010 · OASI-Employer's Share	8,982.71	12,423.00	-3,440.29	72.3%
5102020 · Retirement-ER Share	6,311.03	9,744.00	-3,432.97	64.8%
5102060 · Health /Life Ins.-ER Share	19,752.02	33,447.00	-13,694.98	59.1%
5102080 · Worker's Compensation	180.00	227.00	-47.00	79.3%
5102090 · Unemployment Insurance	55.42	162.00	-106.58	34.2%
5203010 · In State-Auto-State Owned	10.00	250.00	-240.00	4.0%
5203020 · In State-Auto-Priv. Low Miles	192.67	400.00	-207.33	48.2%
5203030 · In State-Auto-Priv. High Miles	1,360.10	1,400.00	-39.90	97.2%
5203100 · In State-Lodging	245.34	600.00	-354.66	40.9%
5203120 · In State-Incidentals to Travel	0.00	100.00	-100.00	0.0%

## South Dakota Board of Accountancy Profit & Loss Budget vs. Actual July 2025 through March 2026

	Jul '25 - Mar ...	Budget	\$ Over Budget	% of Budget
5203140 · InState-Tax Meals-Not Overnight	14.00	100.00	-86.00	14.0%
5203150 · InState-Non Tax Meals-Overnight	160.00	400.00	-240.00	40.0%
5203220 · OS-Auto Private Low Mileage	0.00	0.00	0.00	0.0%
5203230 · OS-Auto Private High Mileage	260.38	200.00	60.38	130.2%
5203260 · OS-Air Commercial Carrier	4,955.57	9,000.00	-4,044.43	55.1%
5203280 · OS-Other Public Carrier	569.19	700.00	-130.81	81.3%
5203300 · OS-Lodging	7,757.68	12,500.00	-4,742.32	62.1%
5203320 · OS-Incidentals to Travel	259.00	750.00	-491.00	34.5%
5203350 · OS-Non Taxable Meals-Overnight	866.00	1,350.00	-484.00	64.1%
5204010 · Subscriptions	0.00	1,000.00	-1,000.00	0.0%
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	4,400.00	4,800.00	-400.00	91.7%
5204050 · Consultant Fees - Computer	20,133.48	32,000.00	-11,866.52	62.9%
5204160 · Workshop Registration Fees	4,239.00	9,500.00	-5,261.00	44.6%
5204180 · Computer Services-State	9,370.50	11,000.00	-1,629.50	85.2%
5204181 · Computer Development Serv-State	0.00	2,000.00	-2,000.00	0.0%
5204200 · Central Services	6,117.59	13,000.00	-6,882.41	47.1%
5204220 · Equipment Service & Maintenance	48.77	0.00	48.77	100.0%
5204230 · Janitorial/Maintenance Services	2,690.93	600.00	2,090.93	448.5%
5204330 · Computer Software Lease	572.05	1,000.00	-427.95	57.2%
5204360 · Advertising-Newspapers	0.00	500.00	-500.00	0.0%
5204460 · Equipment Rental	621.00	6,000.00	-5,379.00	10.4%
5204510 · Rent-Other	0.00	500.00	-500.00	0.0%
5204521 · Revenue Bond Lease Payment	2,940.00	43,650.00	-40,710.00	6.7%
5204525 · OneStop Building Lease	35,113.62			
5204530 · Telecommunications Services	2,132.76	5,500.00	-3,367.24	38.8%
5204540 · Electricity	1,822.41	400.00	1,422.41	455.6%
5204550 · Garbage / Sewage	57.10			
5204560 · Water	26.39	240.00	-213.61	11.0%
5204590 · Insurance Premiums/Surety Bonds	0.00	2,500.00	-2,500.00	0.0%
5204740 · Bank Fees and Charges	8,231.31	8,650.00	-418.69	95.2%
5204960 · Other Contractual Services	4,852.37	0.00	4,852.37	100.0%
5205020 · Office Supplies	480.16	3,000.00	-2,519.84	16.0%
5205040 · Education & Instr. Supplies	0.00	500.00	-500.00	0.0%
5205310 · Printing State	0.00	100.00	-100.00	0.0%
5205320 · Printing/Duplicating/Binding Co	204.05	1,000.00	-795.95	20.4%
5205330 · Supplemental Publications	583.60	700.00	-116.40	83.4%
5205350 · Postage	786.02	2,000.00	-1,213.98	39.3%
5205510 · Heating / Natural Gas	124.26			
5205540 · Finished Signs & Decals	0.00	500.00	-500.00	0.0%
5205600 · Exterminators / Insecticides	6.90			
5205700 · Retail Gasoline	0.00	100.00	-100.00	0.0%
5207430 · Office Machines	0.00	100.00	-100.00	0.0%
5207451 · Office Furniture & Fixtures	1,698.00	3,500.00	-1,802.00	48.5%
5207491 · Telephone Equipment	0.00	0.00	0.00	0.0%
5207900 · Computer Hardware				
5207901 · Computer Hardware	104.04			
5207900 · Computer Hardware - Other	0.00	6,800.00	-6,800.00	0.0%
<b>Total 5207900 · Computer Hardware</b>	<b>104.04</b>	<b>6,800.00</b>	<b>-6,695.96</b>	<b>1.5%</b>
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	7,178.44	11,000.00	-3,821.56	65.3%
5228030 · Depreciation Expense	0.00	0.00	0.00	0.0%
<b>Total Expense</b>	<b>298,931.59</b>	<b>436,902.00</b>	<b>-137,970.41</b>	<b>68.4%</b>
<b>Net Ordinary Income</b>	<b>117,313.72</b>	<b>-31,517.00</b>	<b>148,830.72</b>	<b>-372.2%</b>
<b>Net Income</b>	<b>117,313.72</b>	<b>-31,517.00</b>	<b>148,830.72</b>	<b>-372.2%</b>

04/09/26

Accrual Basis

# South Dakota Board of Accountancy PREVIOUS YEAR MONTHLY COMPARISON

## March 2026

	Mar 26	Mar 25	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4293550 · Initial Individual Certificate	400.00	100.00	300.00	300.0%
4293551 · Certificate Renewals-Active	80.00	0.00	80.00	100.0%
4293552 · Certificate Renewals-Inactive	700.00	0.00	700.00	100.0%
4293554 · Initial Firm Permits	200.00	0.00	200.00	100.0%
4293558 · Re-Exam Audit	360.00	150.00	210.00	140.0%
4293560 · Late Fees-Initial Certificate	0.00	50.00	-50.00	-100.0%
4293561 · Late Fees-Certificate Renewals	700.00	0.00	700.00	100.0%
4293566 · Firm Permit Owners	1,975.00	0.00	1,975.00	100.0%
4293569 · Initial FAR	200.00	60.00	140.00	233.3%
4293570 · Initial REG	40.00	30.00	10.00	33.3%
4293572 · Re-Exam FAR	160.00	90.00	70.00	77.8%
4293573 · Re-Exam REG	120.00	180.00	-60.00	-33.3%
4293577 · Initial TCP	40.00	0.00	40.00	100.0%
4293578 · Re-Exam BAR	80.00	60.00	20.00	33.3%
4293579 · Re-Exam ISC	0.00	30.00	-30.00	-100.0%
4293580 · Re-Exam TCP	240.00	0.00	240.00	100.0%
4491000 · Interest and Dividend Revenue	0.00	0.08	-0.08	-100.0%
4896021 · Legal Recovery Cost	0.00	1,000.00	-1,000.00	-100.0%
<b>Total Income</b>	<b>5,295.00</b>	<b>1,750.08</b>	<b>3,544.92</b>	<b>202.6%</b>
<b>Gross Profit</b>	<b>5,295.00</b>	<b>1,750.08</b>	<b>3,544.92</b>	<b>202.6%</b>
<b>Expense</b>				
5101010 · F-T Emp Sal & Wages	3,763.30	3,367.05	396.25	11.8%
5101020 · P-T/Temp Emp Sal & Wages	2,525.09	2,517.94	7.15	0.3%
5101030 · Board & Comm Mbrs Fees	0.00	166.00	-166.00	-100.0%
5102010 · OASI-Employer's Share	430.44	417.34	13.10	3.1%
5102020 · Retirement-ER Share	331.82	309.80	22.02	7.1%
5102060 · Health /Life Ins.-ER Share	1,090.98	995.93	95.05	9.5%
5102080 · Worker's Compensation	9.44	10.01	-0.57	-5.7%
5102090 · Unemployment Insurance	3.01	0.95	2.06	216.8%
5203010 · In State-Auto-State Owned	10.00	0.00	10.00	100.0%
5203020 · In State-Auto-Priv. Low Miles	0.00	270.60	-270.60	-100.0%
5203100 · In State-Lodging	0.00	729.42	-729.42	-100.0%
5203150 · InState-Non Tax Meals-Overnight	0.00	240.00	-240.00	-100.0%
5204180 · Computer Services-State	0.00	864.30	-864.30	-100.0%
5204200 · Central Services	192.38	1,595.40	-1,403.02	-87.9%
5204220 · Equipment Service & Maintenance	3.23	4.32	-1.09	-25.2%
5204230 · Janitorial/Maintenance Services	706.23	200.00	506.23	253.1%
5204460 · Equipment Rental	69.00	741.36	-672.36	-90.7%
5204521 · Revenue Bond Lease Payment	0.00	1,470.00	-1,470.00	-100.0%
5204525 · OneStop Building Lease	3,508.28	0.00	3,508.28	100.0%
5204530 · Telecommunications Services	141.00	211.76	-70.76	-33.4%
5204540 · Electricity	555.48	48.87	506.61	1,036.7%
5204550 · Garbage / Sewage	24.16	0.00	24.16	100.0%
5204560 · Water	10.99	0.00	10.99	100.0%
5204740 · Bank Fees and Charges	93.75	65.43	28.32	43.3%
5204960 · Other Contractual Services	770.27	0.00	770.27	100.0%
5205020 · Office Supplies	46.80	175.75	-128.95	-73.4%
5205040 · Education & Instr. Supplies	0.00	283.00	-283.00	-100.0%
5205320 · Printing/Duplicating/Binding Co	38.50	0.00	38.50	100.0%
5205330 · Supplemental Publications	583.60	583.60	0.00	0.0%
5205350 · Postage	128.91	1,200.00	-1,071.09	-89.3%
5205510 · Heating / Natural Gas	113.07	0.00	113.07	100.0%
5205600 · Exterminators / Insecticides	3.98	0.00	3.98	100.0%

04/09/26

Accrual Basis

# South Dakota Board of Accountancy PREVIOUS YEAR MONTHLY COMPARISON

March 2026

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	<u>Mar 26</u>	<u>Mar 25</u>	<u>\$ Change</u>	<u>% Change</u>
5207900 · Computer Hardware	0.00	1,588.00	-1,588.00	-100.0%
5228000 · Operating Transfers Out-NonBudg	761.14	821.88	-60.74	-7.4%
<b>Total Expense</b>	<u>15,914.85</u>	<u>18,878.71</u>	<u>-2,963.86</u>	<u>-15.7%</u>
<b>Net Ordinary Income</b>	<u>-10,619.85</u>	<u>-17,128.63</u>	<u>6,508.78</u>	<u>38.0%</u>
<b>Net Income</b>	<u><b>-10,619.85</b></u>	<u><b>-17,128.63</b></u>	<u><b>6,508.78</b></u>	<u><b>38.0%</b></u>

**South Dakota Board of Accountancy**  
**PREVIOUS YEAR TO DATE MONTHLY COMPARISON**

04/09/26

Accrual Basis

July 2025 through March 2026

	Jul '25 - Mar 26	Jul '24 - Mar 25	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4293550 · Initial Individual Certificate	5,450.00	1,850.00	3,600.00	194.6%
4293551 · Certificate Renewals-Active	123,060.00	67,190.00	55,870.00	83.2%
4293552 · Certificate Renewals-Inactive	34,000.00	18,900.00	15,100.00	79.9%
4293553 · Certificate Renewals-Retired	4,080.00	1,950.00	2,130.00	109.2%
4293554 · Initial Firm Permits	1,600.00	600.00	1,000.00	166.7%
4293555 · Firm Permit Renewals	28,200.00	15,150.00	13,050.00	86.1%
4293557 · Initial Audit	480.00	240.00	240.00	100.0%
4293558 · Re-Exam Audit	1,790.00	1,170.00	620.00	53.0%
4293560 · Late Fees-Initial Certificate	1,100.00	200.00	900.00	450.0%
4293561 · Late Fees-Certificate Renewals	4,700.00	1,950.00	2,750.00	141.0%
4293563 · Late Fees-Firm Permit Renewals	1,000.00	50.00	950.00	1,900.0%
4293564 · Late Fees-Peer Review	1,325.00	250.00	1,075.00	430.0%
4293566 · Firm Permit Owners	176,240.00	138,860.00	37,380.00	26.9%
4293567 · Peer Review Admin Fee	1,325.00	300.00	1,025.00	341.7%
4293568 · Firm Permit Name Change	100.00	100.00	0.00	0.0%
4293569 · Initial FAR	1,820.00	840.00	980.00	116.7%
4293570 · Initial REG	480.00	180.00	300.00	166.7%
4293572 · Re-Exam FAR	1,680.00	1,140.00	540.00	47.4%
4293573 · Re-Exam REG	1,560.00	1,140.00	420.00	36.8%
4293575 · Initial BAR	40.00	90.00	-50.00	-55.6%
4293576 · Initial ISC	40.00	0.00	40.00	100.0%
4293577 · Initial TCP	240.00	0.00	240.00	100.0%
4293578 · Re-Exam BAR	360.00	270.00	90.00	33.3%
4293579 · Re-Exam ISC	160.00	150.00	10.00	6.7%
4293580 · Re-Exam TCP	1,160.00	330.00	830.00	251.5%
4491000 · Interest and Dividend Revenue	16,633.62	18,135.83	-1,502.21	-8.3%
4896021 · Legal Recovery Cost	7,621.69	2,000.00	5,621.69	281.1%
4950000 · Prior Period Refund Account	0.00	0.00	0.00	0.0%
<b>Total Income</b>	<b>416,245.31</b>	<b>273,035.83</b>	<b>143,209.48</b>	<b>52.5%</b>
<b>Gross Profit</b>	<b>416,245.31</b>	<b>273,035.83</b>	<b>143,209.48</b>	<b>52.5%</b>
<b>Expense</b>				
5101010 · F-T Emp Sal & Wages	68,986.13	63,158.52	5,827.61	9.2%
5101020 · P-T/Temp Emp Sal & Wages	50,983.60	48,253.92	2,729.68	5.7%
5101030 · Board & Comm Mbrs Fees	9,296.00	10,126.00	-830.00	-8.2%
5102010 · OASI-Employer's Share	8,982.71	8,486.79	495.92	5.8%
5102020 · Retirement-ER Share	6,311.03	5,909.16	401.87	6.8%
5102060 · Health /Life Ins.-ER Share	19,752.02	18,246.13	1,505.89	8.3%
5102080 · Worker's Compensation	180.00	189.42	-9.42	-5.0%
5102090 · Unemployment Insurance	55.42	17.91	37.51	209.4%
5203010 · In State-Auto-State Owned	10.00	0.00	10.00	100.0%
5203020 · In State-Auto-Priv. Low Miles	192.67	1,093.17	-900.50	-82.4%
5203030 · In State-Auto-Priv. High Miles	1,360.10	1,607.37	-247.27	-15.4%
5203100 · In State-Lodging	245.34	2,028.41	-1,783.07	-87.9%
5203140 · InState-Tax Meals-Not Overnight	14.00	56.00	-42.00	-75.0%
5203150 · InState-Non Tax Meals-Overnight	160.00	674.00	-514.00	-76.3%
5203220 · OS-Auto Private Low Mileage	0.00	108.08	-108.08	-100.0%
5203230 · OS-Auto Private High Mileage	260.38	1,497.06	-1,236.68	-82.6%
5203260 · OS-Air Commercial Carrier	4,955.57	2,362.43	2,593.14	109.8%

**South Dakota Board of Accountancy**  
**PREVIOUS YEAR TO DATE MONTHLY COMPARISON**

04/09/26

Accrual Basis

July 2025 through March 2026

	Jul '25 - Mar 26	Jul '24 - Mar 25	\$ Change	% Change
5203280 · OS-Other Public Carrier	569.19	183.07	386.12	210.9%
5203300 · OS-Lodging	7,757.68	6,937.47	820.21	11.8%
5203320 · OS-Incidentals to Travel	259.00	460.00	-201.00	-43.7%
5203350 · OS-Non Taxable Meals-Overnight	866.00	714.00	152.00	21.3%
5204020 · Dues and Membership Fees	3,200.00	3,200.00	0.00	0.0%
5204040 · Consultant Fees-Accounting	4,400.00	4,300.00	100.00	2.3%
5204050 · Consultant Fees - Computer	20,133.48	19,566.06	567.42	2.9%
5204160 · Workshop Registration Fees	4,239.00	4,139.00	100.00	2.4%
5204180 · Computer Services-State	8,469.45	9,300.00	-830.55	-8.9%
5204200 · Central Services	6,117.59	7,233.98	-1,116.39	-15.4%
5204220 · Equipment Service & Maintenance	48.77	46.42	2.35	5.1%
5204230 · Janitorial/Maintenance Services	2,690.93	1,800.00	890.93	49.5%
5204330 · Computer Software Lease	572.05	572.05	0.00	0.0%
5204460 · Equipment Rental	621.00	2,638.08	-2,017.08	-76.5%
5204521 · Revenue Bond Lease Payment	2,940.00	13,051.50	-10,111.50	-77.5%
5204525 · OneStop Building Lease	35,113.62	0.00	35,113.62	100.0%
5204530 · Telecommunications Services	2,132.76	2,127.92	4.84	0.2%
5204540 · Electricity	1,822.41	503.30	1,319.11	262.1%
5204550 · Garbage / Sewage	57.10	0.00	57.10	100.0%
5204560 · Water	26.39	126.75	-100.36	-79.2%
5204740 · Bank Fees and Charges	8,231.31	5,668.67	2,562.64	45.2%
5204960 · Other Contractual Services	4,852.37	0.00	4,852.37	100.0%
5205020 · Office Supplies	480.16	792.86	-312.70	-39.4%
5205040 · Education & Instr. Supplies	0.00	283.00	-283.00	-100.0%
5205320 · Printing/Duplicating/Binding Co	204.05	157.85	46.20	29.3%
5205330 · Supplemental Publications	583.60	583.60	0.00	0.0%
5205350 · Postage	786.02	1,200.00	-413.98	-34.5%
5205510 · Heating / Natural Gas	124.26	0.00	124.26	100.0%
5205600 · Exterminators / Insecticides	6.90	0.00	6.90	100.0%
5207451 · Office Furniture & Fixtures	1,698.00	0.00	1,698.00	100.0%
5207900 · Computer Hardware	104.04	1,655.98	-1,551.94	-93.7%
5228000 · Operating Transfers Out-NonBudg	7,178.44	6,277.24	901.20	14.4%
<b>Total Expense</b>	<b>298,030.54</b>	<b>257,333.17</b>	<b>40,697.37</b>	<b>15.8%</b>
<b>Net Ordinary Income</b>	<b>118,214.77</b>	<b>15,702.66</b>	<b>102,512.11</b>	<b>652.8%</b>
<b>Net Income</b>	<b>118,214.77</b>	<b>15,702.66</b>	<b>102,512.11</b>	<b>652.8%</b>