

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

COMPANY	CENTER	ACCOUNT	BALANCE	DR/CR	CENTER DESCRIPTION
6503	103100061802	1140000	391,761.67	DR	BOARD OF ACCOUNTANCY
COMPANY/SOURCE TOTAL 6503 618			391,761.67	DR *	
COMP/BUDG UNIT TOTAL 6503 1031			391,761.67	DR **	
BUDGET UNIT TOTAL 1031			391,761.67	DR ***	

STATE OF SOUTH DAKOTA
MONTHLY EXPENDITURE REPORT
FOR PERIOD ENDING: 05/31/2023

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 APPL # / OR PAYMENT #	SHORT NAME	VENDOR NUMBER	VENDOR GROUP	AMOUNT	DR/CR
COMPANY NO 6503 COMPANY NAME PROFESSIONAL & LICENSING BOARDS									
6503	103100061802	51010100	CGEX230426					3,256.35	DR
6503	103100061802	51010100	CGEX230511					3,807.32	DR
OBJSUB: 5101010 F-T EMP SAL & WAGES									
6503	103100061802	51010200	CGEX230426					7,063.67	DR *
6503	103100061802	51010200	CGEX230511					1,874.34	DR
6503	103100061802	51010200	CGEX230511					2,329.18	DR
OBJSUB: 5101020 P-T/TEMP EMP SAL & WAGES									
6503	103100061802	51010300	CGEX230511					4,203.52	DR *
OBJSUB: 5101030 BOARD & COMM MERS FEES									
OBJECT: 5101 EMPLOYEE SALARIES									
6503	103100061802	51020100	CGEX230426					11,567.19	DR **
6503	103100061802	51020100	CGEX230511					357.14	DR
6503	103100061802	51020100	CGEX230511					454.91	DR
OBJSUB: 5102010 OAST-EMPLOYER'S SHARE									
6503	103100061802	51020200	CGEX230426					812.05	DR *
6503	103100061802	51020200	CGEX230511					280.59	DR
6503	103100061802	51020200	CGEX230511					320.27	DR
OBJSUB: 5102020 RETIREMENT-ER SHARE									
6503	103100061802	51020600	CGEX230426					600.86	DR *
6503	103100061802	51020600	CGEX230511					841.52	DR
6503	103100061802	51020600	CGEX230511					926.19	DR
OBJSUB: 5102060 HEALTH/LIFE INS. - ER SHARE									
6503	103100061802	51020800	CGEX230426					1,767.71	DR *
6503	103100061802	51020800	CGEX230511					12.31	DR
6503	103100061802	51020800	CGEX230511					14.74	DR
OBJSUB: 5102080 WORKER'S COMPENSATION									
6503	103100061802	51020900	CGEX230426					27.05	DR *
6503	103100061802	51020900	CGEX230511					.66	DR
6503	103100061802	51020900	CGEX230511					.77	DR
OBJSUB: 5102090 UNEMPLOYMENT COMPENSATION									
OBJECT: 5102 EMPLOYEE BENEFITS									
GROUP: 51 PERSONAL SERVICES									
6503	103100061802	52041800	DP303100					3,209.10	DR **
6503	103100061802	52041800	DP304099					14,776.29	DR ***
6503	103100061802	52041800	DP304099					633.30	DR
6503	103100061802	52041800	DP304099					633.30	DR
OBJSUB: 5204180 COMPUTER SERVICES-STATE									
6503	103100061802	52042000	FM303072					1,266.60	DR *
6503	103100061802	52042000	PL303059					910.88	DR
6503	103100061802	52042000	PL303059					456.20	DR
6503	103100061802	52042000	PL304056					62.74	DR
OBJSUB: 5204200 CENTRAL SERVICES									
6503	103100061802	52042200	E103-232					1,429.82	DR *
6503	103100061802	52042200	IN1049517					95.52	CR
6503	103100061802	52042200	IN1054242					83.32	DR
6503	103100061802	52042200	IN1054242					95.52	DR
OBJSUB: 5204220 ABBUSINESS									
6503	103100061802	52042200	ABBUSINESS					12036980	DR *
6503	103100061802	52042200	ABBUSINESS					12036980	DR *

STATE OF SOUTH DAKOTA
MONTHLY EXPENDITURE REPORT
FOR PERIOD ENDING: 05/31/2023

AGENCY BUDGET CENTER	UNIT	LABOR & REGULATION BOARD OF ACCOUNTANCY - INFO 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	5204220	EQUIPMENT SERV & MAINT	231004	JUL-JUN23	05/19/2023	014314	SUNSETOFFI	12627537		83.32	DR *
6503	103100061802	5204230	JANITORIAL & MAINT SERV	ACCOUNTMENT22-23	05/24/2023	017928	MCGINNISRO	12074040			159.84	DR *
6503	103100061802	5204521	REVENUE BOND LEASE PYMTS	TL303150	05/03/2023						1,380.75	DR *
6503	103100061802	5204530	TELECOMMUNICATIONS SVCS	5159417006	0323	05/12/2023	02496806	XCELENERGY	12023853		63.55	DR *
6503	103100061802	5204540	ELECTRICITY	CS303032	05/03/2023						180.60	DR *
6503	103100061802	5204590	INS PREMIUMS & SURETY BDS	CI103A-025	05/12/2023	337379					1,892.00	DR *
6503	103100061802	5204740	BANK FEES AND CHARGES	902	05/10/2023	00851345		NATIONALIAS	12005047		73.62	DR *
6503	103100061802	5204960	OTHER CONTRACTUAL SERVICE	CONTRACTUAL SERVICES	33951	05/26/2023	00855012	PREFERREDDP	12308425		953.29	DR *
6503	103100061802	5205320	PRINTING-COMMERCIAL	SUPPLIES & MATERIALS	0381384-IN/81911	05/19/2023	02498477	RIVERSIDET	12163031		7.30	DR *
6503	103100061802	5207901	COMPUTER HARDWARE	CAPITAL OUTLAY	T103-142	05/03/2023					1,713.00	DR *
6503	103100061802	5228000	OPER TRANS OUT -NON BUDGT	NONOP EXP/NONBGTD OP TR	T103-142	05/03/2023					245.78	DR **
6503	103100061802	5228000	OPERATING EXPENSES		T103-142	05/03/2023					9,555.59	DR ***
6503	103100061802	5228000			T103-142	05/03/2023					24,331.88	DR ****
6503	103100061802	5228000			T103-142	05/03/2023					24,331.88	DR *****

South Dakota Board of Accountancy
Balance Sheet
As of May 31, 2023

	May 31, 23
ASSETS	
Current Assets	
Checking/Savings	
1130000 · Local Checking - FIB	385.58
1140000 · Pool Cash State of SD	391,761.67
Total Checking/Savings	392,147.25
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	386,833.69
Fixed Assets	
1670000 · Computer Software	
Original Cost	34,075.00
1770000 · Depreciation	-28,869.14
Total 1670000 · Computer Software	5,205.86
Total Fixed Assets	5,205.86
TOTAL ASSETS	392,039.55
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2110000 · Accounts Payable	13,529.96
Total Accounts Payable	13,529.96
Other Current Liabilities	
2430000 · Accrued Wages Payable	11,529.81
2810000 · Amounts Held for Others	32,287.25
Total Other Current Liabilities	43,817.06
Total Current Liabilities	57,347.02
Long Term Liabilities	
2960000 · Compensated Absences Payable	32,104.79
Total Long Term Liabilities	32,104.79
Total Liabilities	89,451.81
Equity	
3220000 · Net Position	312,618.88
3300100 · Invested in Capital Assets	5,206.14
3900 · Retained Earnings	-22,714.83
Net Income	7,477.55
Total Equity	302,587.74
TOTAL LIABILITIES & EQUITY	392,039.55

South Dakota Board of Accountancy
Profit & Loss Budget vs. Actual
July 2022 through May 2023

	Jul '22 - Ma...	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	1,650.00	2,500.00	-850.00	66.0%
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	14,350.00	14,500.00	-150.00	99.0%
4293557 · Initial Audit	570.00	900.00	-330.00	63.3%
4293558 · Re-Exam Audit	1,410.00	2,460.00	-1,050.00	57.3%
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	400.00	500.00	-100.00	80.0%
4293564 · Late Fees-Peer Review	850.00	1,300.00	-450.00	65.4%
4293566 · Firm Permit Owners	122,715.00	109,000.00	13,715.00	112.6%
4293567 · Peer Review Admin Fee	3,675.00	5,500.00	-1,825.00	66.8%
4293568 · Firm Permit Name Change	175.00	100.00	75.00	175.0%
4293569 · Initial FAR	750.00	1,140.00	-390.00	65.8%
4293570 · Initial REG	360.00	660.00	-300.00	54.5%
4293571 · Inital BEC	630.00	930.00	-300.00	67.7%
4293572 · Re-Exam FAR	930.00	1,860.00	-930.00	50.0%
4293573 · Re-Exam REG	1,230.00	2,310.00	-1,080.00	53.2%
4293574 · Re-Exam BEC	1,200.00	2,310.00	-1,110.00	51.9%
4491000 · Interest and Dividend Revenue	4,115.16	9,500.00	-5,384.84	43.3%
4896021 · Legal Recovery Cost	1,500.00	1,000.00	500.00	150.0%
Total Income	245,340.16	243,670.00	1,670.16	100.7%
Expense				
5101000 · Annual/Sick Leave Compensation	-8,281.67			
5101010 · F-T Emp Sal & Wages	62,554.57	82,212.00	-19,657.43	76.1%
5101020 · P-T/Temp Emp Sal & Wages	40,729.96	50,018.00	-9,288.04	81.4%
5101030 · Board & Comm Mbrs Fees	4,500.00	5,509.00	-1,009.00	81.7%
5102010 · OASI-Employer's Share	4,576.01	10,116.00	-5,539.99	45.2%
5102020 · Retirement-ER Share	6,117.22	7,934.00	-1,816.78	77.1%
5102060 · Health /Life Ins.-ER Share	20,670.66	25,433.00	-4,762.34	81.3%
5102080 · Worker's Compensation	247.83	198.00	49.83	125.2%
5102090 · Unemployment Insurance	13.50	132.00	-118.50	10.2%
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 OverNigt	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%
5203350 · OS-Non-Taxable Meals Overnight	556.00	1,000.00	-444.00	55.6%
5204010 · Subscriptions	450.20	1,300.00	-849.80	34.6%
5204020 · Dues and Membership Fees	3,460.00	3,900.00	-440.00	88.7%

South Dakota Board of Accountancy
Profit & Loss Budget vs. Actual
July 2022 through May 2023

	Jul '22 - Ma...	Budget	\$ Over Bud...	% of Budget
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	8,295.00	7,500.00	795.00	110.6%
5204180 · Computer Services-State	4,646.40	6,000.00	-1,353.60	77.4%
5204181 · Computer Development Serv-State	77.18	2,000.00	-1,922.82	3.9%
5204200 · Central Services	7,737.21	9,000.00	-1,262.79	86.0%
5204220 · Equipment Service & Maintenance	49.68	300.00	-250.32	16.6%
5204230 · Janitorial/Maintenance Services	1,758.24	1,825.00	-66.76	96.3%
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	3,507.44	4,000.00	-492.56	87.7%
5204480 · Microfilm and Photography	0.00	0.00	0.00	0.0%
5204490 · Rents Privately Owned Property	0.00	0.00	0.00	0.0%
5204510 · Rent-Other	0.00	500.00	-500.00	0.0%
5204521 · Revenue Bond Lease Payment	15,188.25	16,569.00	-1,380.75	91.7%
5204530 · Telecommunications Services	2,721.93	5,500.00	-2,778.07	49.5%
5204540 · Electricity	653.51	900.00	-246.49	72.6%
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	5,450.88	6,650.00	-1,199.12	82.0%
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%
5205040 · Education & Inst. Supplies	452.55	0.00	452.55	100.0%
5205310 · Printing State	0.00	100.00	-100.00	0.0%
5205320 · Printing/Duplicating/Binding Co	146.00	500.00	-354.00	29.2%
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	0.00	1,810.00	100.0%
5207900 · Computer Hardware	1,780.25	6,800.00	-5,019.75	26.2%
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	549.00	1,000.00	-451.00	54.9%
5228000 · Operating Transfers Out-NonBudg	5,058.67	8,300.00	-3,241.33	60.9%
5228030 · Depreciation Expense	5,205.86	5,679.12	-473.26	91.7%
Total Expense	237,862.61	331,565.12	-93,702.51	71.7%
Net Ordinary Income	7,477.55	-87,895.12	95,372.67	-8.5%
Net Income	7,477.55	-87,895.12	95,372.67	-8.5%

South Dakota Board of Accountancy
PREVIOUS YEAR MONTHLY COMPARISON

May 2023

	May 23	May 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	225.00	300.00	-75.00	-25.0%
4293555 · Firm Permit Renewals	50.00	0.00	50.00	100.0%
4293557 · Initial Audit	90.00	90.00	0.00	0.0%
4293558 · Re-Exam Audit	150.00	60.00	90.00	150.0%
4293563 · Late Fees-Firm Permit Renewals	50.00	0.00	50.00	100.0%
4293564 · Late Fees-Peer Review	0.00	50.00	-50.00	-100.0%
4293566 · Firm Permit Owners	65.00	0.00	65.00	100.0%
4293567 · Peer Review Admin Fee	2,625.00	1,125.00	1,500.00	133.3%
4293568 · Firm Permit Name Change	25.00	0.00	25.00	100.0%
4293569 · Initial FAR	60.00	319.99	-259.99	-81.3%
4293570 · Initial REG	30.00	60.00	-30.00	-50.0%
4293571 · Initial BEC	210.00	60.00	150.00	250.0%
4293572 · Re-Exam FAR	90.00	240.00	-150.00	-62.5%
4293573 · Re-Exam REG	120.00	90.00	30.00	33.3%
4293574 · Re-Exam BEC	150.00	180.00	-30.00	-16.7%
4491000 · Interest and Dividend Revenue	0.11	0.00	0.11	100.0%
4896021 · Legal Recovery Cost	400.00	0.00	400.00	100.0%
Total Income	4,340.11	2,574.99	1,765.12	68.6%
Expense				
5101010 · F-T Emp Sal & Wages	7,063.67	2,720.91	4,342.76	159.6%
5101020 · P-T/Temp Emp Sal & Wages	4,203.52	1,902.59	2,300.93	120.9%
5101030 · Board & Comm Mbrs Fees	300.00	240.00	60.00	25.0%
5102010 · OASI-Employer's Share	812.05	296.30	515.75	174.1%
5102020 · Retirement-ER Share	600.86	277.42	323.44	116.6%
5102060 · Health /Life Ins.-ER Share	1,767.71	554.20	1,213.51	219.0%
5102080 · Worker's Compensation	27.05	22.19	4.86	21.9%
5102090 · Unemployment Insurance	1.43	0.43	1.00	232.6%
5203010 · Auto--State Owned	0.00	51.60	-51.60	-100.0%
5203280 · OS-Other Public Carrier	0.00	40.67	-40.67	-100.0%
5203300 · OS-Lodging	0.00	1,215.88	-1,215.88	-100.0%
5203320 · OS-Incidentals to Travel	0.00	81.00	-81.00	-100.0%
5203350 · OS-Non-Taxable Meals Overnight	0.00	112.00	-112.00	-100.0%
5204160 · Workshop Registration Fees	3,975.00	2,085.00	1,890.00	90.7%
5204180 · Computer Services-State	633.30	541.05	92.25	17.1%
5204181 · Computer Development Serv-State	0.00	6.70	-6.70	-100.0%
5204200 · Central Services	973.62	1,309.12	-335.50	-25.6%
5204220 · Equipment Service & Maintenance	4.32	3.68	0.64	17.4%
5204230 · Janitorial/Maintenance Services	159.84	145.31	14.53	10.0%
5204460 · Equipment Rental	751.36	751.36	0.00	0.0%
5204490 · Rents Privately Owned Property	0.00	1,380.75	-1,380.75	-100.0%
5204521 · Revenue Bond Lease Payment	1,380.75	0.00	1,380.75	100.0%
5204530 · Telecommunications Services	92.00	321.76	-229.76	-71.4%
5204540 · Electricity	62.11	47.33	14.78	31.2%
5204560 · Water	0.00	22.35	-22.35	-100.0%
5204740 · Bank Fees and Charges	73.62	224.85	-151.23	-67.3%
5205020 · Office Supplies	0.00	2.99	-2.99	-100.0%
5205320 · Printing/Duplicating/Binding Co	7.30	155.72	-148.42	-95.3%
5207960 · Computer Software Expense	549.00	0.00	549.00	100.0%

South Dakota Board of Accountancy
PREVIOUS YEAR MONTHLY COMPARISON
May 2023

	<u>May 23</u>	<u>May 22</u>	<u>\$ Change</u>	<u>% Change</u>
5228000 · Operating Transfers Out-NonBudg	245.78	869.88	-624.10	-71.8%
5228030 · Depreciation Expense	473.26	473.26	0.00	0.0%
Total Expense	<u>24,157.55</u>	<u>15,856.30</u>	<u>8,301.25</u>	<u>52.4%</u>
Net Ordinary Income	<u>-19,817.44</u>	<u>-13,281.31</u>	<u>-6,536.13</u>	<u>-49.2%</u>
Net Income	<u><u>-19,817.44</u></u>	<u><u>-13,281.31</u></u>	<u><u>-6,536.13</u></u>	<u><u>-49.2%</u></u>

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

	Jul '22 - May 23	Jul '21 - May 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	1,650.00	2,350.00	-700.00	-29.8%
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	14,350.00	14,950.00	-600.00	-4.0%
4293557 · Initial Audit	570.00	480.00	90.00	18.8%
4293558 · Re-Exam Audit	1,410.00	1,276.12	133.88	10.5%
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	400.00	650.00	-250.00	-38.5%
4293564 · Late Fees-Peer Review	850.00	1,050.00	-200.00	-19.1%
4293566 · Firm Permit Owners	122,715.00	130,095.00	-7,380.00	-5.7%
4293567 · Peer Review Admin Fee	3,675.00	1,725.00	1,950.00	113.0%
4293568 · Firm Permit Name Change	175.00	100.00	75.00	75.0%
4293569 · Initial FAR	750.00	1,189.99	-439.99	-37.0%
4293570 · Initial REG	360.00	480.00	-120.00	-25.0%
4293571 · Inital BEC	630.00	390.00	240.00	61.5%
4293572 · Re-Exam FAR	930.00	1,530.00	-600.00	-39.2%
4293573 · Re-Exam REG	1,230.00	1,470.00	-240.00	-16.3%
4293574 · Re-Exam BEC	1,200.00	1,230.00	-30.00	-2.4%
4491000 · Interest and Dividend Revenue	4,115.16	7,149.03	-3,033.87	-42.4%
4896021 · Legal Recovery Cost	1,500.00	4,151.89	-2,651.89	-63.9%
Total Income	245,340.16	261,307.03	-15,966.87	-6.1%
Expense				
5101000 · Annual/Sick Leave Compensation	-8,281.67	0.00	-8,281.67	-100.0%
5101010 · F-T Emp Sal & Wages	62,554.57	61,631.83	922.74	1.5%
5101020 · P-T/Temp Emp Sal & Wages	40,729.96	45,993.29	-5,263.33	-11.4%
5101030 · Board & Comm Mbrs Fees	4,500.00	3,840.00	660.00	17.2%
5102010 · OASI-Employer's Share	4,576.01	6,865.63	-2,289.62	-33.4%
5102020 · Retirement-ER Share	6,117.22	6,457.49	-340.27	-5.3%
5102060 · Health /Life Ins.-ER Share	20,670.66	25,095.25	-4,424.59	-17.6%
5102080 · Worker's Compensation	247.83	201.21	46.62	23.2%
5102090 · Unemployment Insurance	13.50	9.94	3.56	35.8%
5203010 · Auto--State Owned	183.60	51.60	132.00	255.8%
5203020 · Auto-Private-Ownes 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	40.67	298.39	733.7%
5203300 · OS-Lodging	4,811.46	1,215.88	3,595.58	295.7%
5203320 · OS-Incidentals to Travel	224.00	81.00	143.00	176.5%
5203350 · OS-Non-Taxable Meals Overnight	556.00	112.00	444.00	396.4%
5204010 · Subscriptions	450.20	846.30	-396.10	-46.8%
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%
5204050 · Consultant Fees - Computer	17,777.79	22,540.68	-4,762.89	-21.1%
5204160 · Workshop Registration Fees	8,295.00	2,870.00	5,425.00	189.0%
5204180 · Computer Services-State	4,646.40	5,259.40	-613.00	-11.7%

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

	Jul '22 - May 23	Jul '21 - May 22	\$ Change	% Change
5204181 · Computer Development Serv-State	77.18	169.20	-92.02	-54.4%
5204200 · Central Services	7,737.21	7,748.99	-11.78	-0.2%
5204220 · Equipment Service & Maintenance	49.68	48.35	1.33	2.8%
5204230 · Janitorial/Maintenance Services	1,758.24	1,598.41	159.83	10.0%
5204330 · Computer Software Lease	368.89	714.70	-345.81	-48.4%
5204460 · Equipment Rental	3,507.44	3,687.49	-180.05	-4.9%
5204490 · Rents Privately Owned Property	0.00	15,188.25	-15,188.25	-100.0%
5204521 · Revenue Bond Lease Payment	15,188.25	0.00	15,188.25	100.0%
5204530 · Telecommunications Services	2,721.93	2,207.14	514.79	23.3%
5204540 · Electricity	653.51	691.88	-38.37	-5.6%
5204560 · Water	95.40	134.10	-38.70	-28.9%
5204590 · Insurance Premiums/Surety Bonds	1,892.00	1,572.94	319.06	20.3%
5204740 · Bank Fees and Charges	5,450.88	4,100.90	1,349.98	32.9%
5205020 · Office Supplies	631.70	567.33	64.37	11.4%
5205040 · Education & Inst. Supplies	452.55	0.00	452.55	100.0%
5205320 · Printing/Duplicating/Binding Co	146.00	327.27	-181.27	-55.4%
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	1,780.25	0.00	1,780.25	100.0%
5207960 · Computer Software Expense	549.00	0.00	549.00	100.0%
5228000 · Operating Transfers Out-NonBudg	5,058.67	6,757.36	-1,698.69	-25.1%
5228030 · Depreciation Expense	5,205.86	5,205.86	0.00	0.0%
Total Expense	237,862.61	243,116.52	-5,253.91	-2.2%
Net Ordinary Income	7,477.55	18,190.51	-10,712.96	-58.9%
Net Income	7,477.55	18,190.51	-10,712.96	-58.9%