

STATE OF SOUTH DAKOTA
CASH CENTER BALANCES
AS OF: 06/30/2024

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

COMPANY	CENTER	ACCOUNT	BALANCE	DR/CR	CENTER DESCRIPTION
6503	103100061802	1140000	352,603.78	DR	BOARD OF ACCOUNTANCY
COMPANY/SOURCE TOTAL 6503 618			352,603.78	DR *	
COMP/BUDG UNIT TOTAL 6503 1031			352,603.78	DR **	
BUDGET UNIT TOTAL 1031			352,603.78	DR ***	

STATE OF SOUTH DAKOTA
 MONTHLY EXPENDITURE REPORT
 FOR PERIOD ENDING: 06/30/2024

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	CGEX240612	06/14/2024					3,195.87	DR
		OBJSUB: 5101010	F-T EMP SAL & WAGES						3,195.87	DR *
6503	103100061802	51010200	CGEX240612	06/14/2024					2,541.02	DR
		OBJSUB: 5101020	P-T/TEMP EMP SAL & WAGES						2,541.02	DR *
6503	103100061802	51010300	CGEX240612	06/14/2024					420.00	DR
		OBJSUB: 5101030	BOARD & COMM MBRS FEES						420.00	DR *
		OBJECT: 5101	EMPLOYEE SALARIES						6,156.89	DR **
6503	103100061802	51020100	CGEX240612	06/14/2024					425.62	DR
		OBJSUB: 5102010	OASI-EMPLOYER'S SHARE						425.62	DR *
6503	103100061802	51020200	CGEX240612	06/14/2024					303.90	DR
		OBJSUB: 5102020	RETIREMENT-ER SHARE						303.90	DR *
6503	103100061802	51020600	CGEX240612	06/14/2024					669.73	DR
		OBJSUB: 5102060	HEALTH/LIFE INS.-ER SHARE						669.73	DR *
6503	103100061802	51020800	CGEX240612	06/14/2024					10.32	DR
		OBJSUB: 5102080	WORKER'S COMPENSATION						10.32	DR *
6503	103100061802	51020900	CGEX240612	06/14/2024					1.49	DR
		OBJSUB: 5102090	UNEMPLOYMENT COMPENSATION						1.49	DR *
		OBJECT: 5102	EMPLOYEE BENEFITS						1,411.06	DR **
		GROUP: 51	PERSONAL SERVICES						7,567.95	DR ***
6503	103100061802	52032600	CGEX240613	06/14/2024	551252				1,079.20	DR
		OBJSUB: 5203260	AIR-COMM-OUT-OF-STATE						1,079.20	DR *
6503	103100061802	52032800	CGEX240613	06/14/2024	551252				46.11	DR
		OBJSUB: 5203280	OTHER-PUBLIC-OUT-OF-STATE						46.11	DR *
6503	103100061802	52033000	CGEX240613	06/14/2024	551252				1,294.32	DR
		OBJSUB: 5203300	LODGING/OUT-OF-STATE						1,294.32	DR *
6503	103100061802	52033200	CGEX240613	06/14/2024	551252				85.00	DR
		OBJSUB: 5203320	INCIDENTALS-OUT-OF-STATE						85.00	DR *
6503	103100061802	52033500	CGEX240613	06/14/2024	551252				168.00	DR
		OBJSUB: 5203350	NON-TAXABLE MEALS/OUT-ST						168.00	DR *
		OBJECT: 5203	TRAVEL						2,672.63	DR **
6503	103100061802	52040100	PCEX012018	06/27/2024					649.00	DR
		OBJSUB: 5204010	SUBSCRIPTIONS						649.00	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	52041800	DP405100	06/20/2024					864.30	DR
	OBJSUB: 5204180	COMPUTER SERVICES-STATE							864.30	DR *
6503	103100061802	52042000	PL405062	06/14/2024					433.96	DR
	OBJSUB: 5204200	CENTRAL SERVICES							433.96	DR *
6503	103100061802	52042200	IN1166920	06/26/2024	02558774	ABBUSINESS	12036980		73.82	DR
	OBJSUB: 5204220	EQUIPMENT SERV & MAINT							73.82	DR *
6503	103100061802	52042300	24I003 JUL-JUN23	06/14/2024	311698	SUNSETOFFI	12627537		171.03	DR
	OBJSUB: 5204230	JANITORIAL & MAINT SERV							171.03	DR *
6503	103100061802	52044600	Q1344867	06/05/2024	00915663	QUADIENTLE	12219369		672.36	DR
	OBJSUB: 5204460	EQUIPMENT RENTAL							672.36	DR *
6503	103100061802	52045210	ACCOUNTRENT23-24	06/14/2024	311121	MCGINNISRO	12074040		1,380.75	DR
	OBJSUB: 5204521	REVENUE BOND LEASE PYMTS							1,380.75	DR *
6503	103100061802	52045300	CGEX240613	06/14/2024	551252				5.25	DR
6503	103100061802	52045300	TL404053	06/14/2024					148.00	DR
6503	103100061802	52045300	TL405054	06/21/2024					148.00	DR
6503	103100061802	52045300	8381416X05242024	06/05/2024	00071322	ATTMOBILIT	12279233		103.22	DR
	OBJSUB: 5204530	TELECOMMUNICATIONS SRVCS							404.47	DR *
6503	103100061802	52045400	5159417006 0524	06/05/2024	02554934	XCELEENERGY	12023853		49.06	DR
	OBJSUB: 5204540	ELECTRICITY							49.06	DR *
6503	103100061802	52047400	CI104A-038	06/14/2024	371204				132.48	DR
	OBJSUB: 5204740	BANK FEES AND CHARGES							132.48	DR *
6503	103100061802	52049600	N294-155	06/14/2024					259.50	DR
6503	103100061802	52049600	N294-167	06/14/2024					475.75	DR
6503	103100061802	52049600	1096	06/07/2024	00915904	NATIONALAS	12005047		5,019.44	DR
	OBJSUB: 5204960	OTHER CONTRACTUAL SERVICE							5,754.69	DR *
	OBJECT: 5204	CONTRACTUAL SERVICES							10,585.92	DR **
6503	103100061802	52050200	IN4561412	06/21/2024	02558528	INNOVATIVE	12550348		90.29	DR
6503	103100061802	52050200	IN4562436	06/21/2024	02558528	INNOVATIVE	12550348		6.68	DR
6503	103100061802	52050200	0003423	06/26/2024	00919510	ECOWATERSY	12627232		25.35	DR
	OBJSUB: 5205020	OFFICE SUPPLIES							122.32	DR *
6503	103100061802	52053200	36337	06/26/2024	00919355	PREFERREDP	12308425		180.29	DR
	OBJSUB: 5205320	PRINTING-COMMERCIAL							180.29	DR *
	OBJECT: 5205	SUPPLIES & MATERIALS							302.61	DR **
6503	103100061802	5228000	T104-152	06/14/2024					695.19	DR
6503	103100061802	5228000	T104-160	06/30/2024					695.19	DR
6503	103100061802	5228000	T104-162	07/03/2024					51.00	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
		OBJSUB: 5228000							1,441.38	DR *
		OBJECT: 5228							1,441.38	DR **
		GROUP: 52							15,002.54	DR ***
		COMP: 6503							22,570.49	DR ****
		CNTR: 103100061802							22,570.49	DR *****
		B. UNIT: 1031							22,570.49	DR *****

South Dakota Board of Accountancy

Balance Sheet

As of June 30, 2024

07/23/24

	Jun 30, 24
ASSETS	
Current Assets	
Checking/Savings	
1130000 · Local Checking - FIB	389.42
1140000 · Pool Cash State of SD	352,603.78
Total Checking/Savings	352,993.20
Other Current Assets	
1131000 · Interest Income Receivable	2,092.07
1213000 · Investment Income Receivable	3,147.26
Total Other Current Assets	5,239.33
Total Current Assets	358,232.53
Fixed Assets	
1670000 · Computer Software	
Original Cost	34,075.00
1770000 · Depreciation	-34,075.00
Total 1670000 · Computer Software	0.00
Total Fixed Assets	0.00
TOTAL ASSETS	358,232.53
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2110000 · Accounts Payable	7,311.17
Total Accounts Payable	7,311.17
Other Current Liabilities	
2430000 · Accrued Wages Payable	12,000.19
2810000 · Amounts Held for Others	37,766.73
Total Other Current Liabilities	49,766.92
Total Current Liabilities	57,078.09
Long Term Liabilities	
2960000 · Compensated Absences Payable	37,744.93
Total Long Term Liabilities	37,744.93
Total Liabilities	94,823.02
Equity	
3220000 · Net Position	317,825.02
3900 · Retained Earnings	-39,047.13
Net Income	-15,368.38
Total Equity	263,409.51
TOTAL LIABILITIES & EQUITY	358,232.53

South Dakota Board of Accountancy

Profit & Loss Budget vs. Actual

July 2023 through June 2024

07/23/24

	Jul '23 - Jun 24	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	1,975.00	2,500.00	-525.00	79.0%
4293551 · Certificate Renewals-Active	75,990.00	62,500.00	13,490.00	121.6%
4293552 · Certificate Renewals-Inactive	23,450.00	19,500.00	3,950.00	120.3%
4293553 · Certificate Renewals-Retired	2,390.00	1,650.00	740.00	144.8%
4293554 · Initial Firm Permits	800.00	700.00	100.00	114.3%
4293555 · Firm Permit Renewals	17,900.00	14,500.00	3,400.00	123.4%
4293557 · Initial Audit	240.00	700.00	-460.00	34.3%
4293558 · Re-Exam Audit	2,130.00	1,960.00	170.00	108.7%
4293560 · Late Fees-Initial Certificate	50.00	0.00	50.00	100.0%
4293561 · Late Fees-Certificate Renewals	3,150.00	3,000.00	150.00	105.0%
4293563 · Late Fees-Firm Permit Renewals	400.00	500.00	-100.00	80.0%
4293564 · Late Fees-Peer Review	2,100.00	1,300.00	800.00	161.5%
4293566 · Firm Permit Owners	154,035.00	127,000.00	27,035.00	121.3%
4293567 · Peer Review Admin Fee	4,575.00	5,500.00	-925.00	83.2%
4293568 · Firm Permit Name Change	200.00	100.00	100.00	200.0%
4293569 · Initial FAR	600.00	1,140.00	-540.00	52.6%
4293570 · Initial REG	150.00	660.00	-510.00	22.7%
4293571 · Inital BEC	600.00	930.00	-330.00	64.5%
4293572 · Re-Exam FAR	1,410.00	1,860.00	-450.00	75.8%
4293573 · Re-Exam REG	1,620.00	2,310.00	-690.00	70.1%
4293574 · Re-Exam BEC	1,230.00	2,310.00	-1,080.00	53.2%
4293575 · Initial BAR	0.00	0.00	0.00	0.0%
4293576 · Initial ISC	0.00	0.00	0.00	0.0%
4293577 · Initial TCP	0.00	0.00	0.00	0.0%
4293578 · Re-Exam BAR	150.00	0.00	150.00	100.0%
4293579 · Re-Exam ISC	90.00	0.00	90.00	100.0%
4293580 · Re-Exam TCP	210.00	0.00	210.00	100.0%
4491000 · Interest and Dividend Revenue	10,331.83	8,000.00	2,331.83	129.1%
4896021 · Legal Recovery Cost	8,555.56	1,000.00	7,555.56	855.6%
Total Income	314,332.39	259,620.00	54,712.39	121.1%
Gross Profit	314,332.39	259,620.00	54,712.39	121.1%
Expense				
5101010 · F-T Emp Sal & Wages	83,858.54	92,983.00	-9,124.46	90.2%
5101020 · P-T/Temp Emp Sal & Wages	61,291.67	55,641.00	5,650.67	110.2%
5101030 · Board & Comm Mbrs Fees	5,580.00	3,600.00	1,980.00	155.0%
5102010 · OASI-Employer's Share	10,440.21	11,370.00	-929.79	91.8%
5102020 · Retirement-ER Share	7,721.00	8,917.00	-1,196.00	86.6%
5102060 · Health /Life Ins.-ER Share	22,497.12	30,633.00	-8,135.88	73.4%
5102080 · Worker's Compensation	261.27	357.00	-95.73	73.2%
5102090 · Unemployment Insurance	37.79	149.00	-111.21	25.4%
5203010 · In State-Auto-State Owned	0.00	250.00	-250.00	0.0%
5203020 · In State-Auto-Priv. Low Miles	160.72	400.00	-239.28	40.2%
5203030 · In State-Auto-Priv. High Miles	925.14	1,500.00	-574.86	61.7%
5203100 · In State-Lodging	233.53	1,000.00	-766.47	23.4%
5203120 · In State-Incidentals to Travel	0.00	100.00	-100.00	0.0%
5203140 · InState-Tax Meals-Not Overnight	42.00	100.00	-58.00	42.0%

South Dakota Board of Accountancy

Profit & Loss Budget vs. Actual

July 2023 through June 2024

07/23/24

	Jul '23 - Jun 24	Budget	\$ Over Bud...	% of Budget
5203150 · InState-Non Tax Meals-Overnight	153.32	400.00	-246.68	38.3%
5203220 · OS-Auto Private Low Mileage	203.84	0.00	203.84	100.0%
5203230 · OS-Auto Private High Mileage	573.24	200.00	373.24	286.6%
5203260 · OS-Air Commercial Carrier	3,775.77	7,000.00	-3,224.23	53.9%
5203280 · OS-Other Public Carrier	398.24	700.00	-301.76	56.9%
5203300 · OS-Lodging	9,192.84	9,000.00	192.84	102.1%
5203320 · OS-Incidentals to Travel	554.00	500.00	54.00	110.8%
5203350 · OS-Non Taxable Meals-Overnight	1,014.00	1,000.00	14.00	101.4%
5204010 · Subscriptions	649.00	1,000.00	-351.00	64.9%
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	4,100.00	4,100.00	0.00	100.0%
5204050 · Consultant Fees - Computer	31,752.26	27,000.00	4,752.26	117.6%
5204080 · Consultant Fees--Legal	0.00	0.00	0.00	0.0%
5204160 · Workshop Registration Fees	7,330.00	7,500.00	-170.00	97.7%
5204180 · Computer Services-State	9,193.15	6,000.00	3,193.15	153.2%
5204181 · Computer Development Serv-State	0.00	2,000.00	-2,000.00	0.0%
5204200 · Central Services	10,452.90	9,000.00	1,452.90	116.1%
5204220 · Equipment Service & Maintenance	63.33	300.00	-236.67	21.1%
5204230 · Janitorial/Maintenance Services	2,052.36	2,100.00	-47.64	97.7%
5204330 · Computer Software Lease	825.38	190.00	635.38	434.4%
5204340 · Computer Software Maintenance	0.00	1,000.00	-1,000.00	0.0%
5204360 · Advertising-Newspapers	145.78	500.00	-354.22	29.2%
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	3,656.44	4,000.00	-343.56	91.4%
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	16,569.00	16,569.00	0.00	100.0%
5204530 · Telecommunications Services	2,547.59	5,500.00	-2,952.41	46.3%
5204540 · Electricity	578.92	900.00	-321.08	64.3%
5204560 · Water	152.10	240.00	-87.90	63.4%
5204590 · Insurance Premiums/Surety Bonds	1,696.69	1,710.00	-13.31	99.2%
5204730 · Maintenance Contracts	0.00	0.00	0.00	0.0%
5204740 · Bank Fees and Charges	5,936.95	7,650.00	-1,713.05	77.6%
5204960 · Other Contractual Services	2,184.56	0.00	2,184.56	100.0%
5205020 · Office Supplies	529.94	3,000.00	-2,470.06	17.7%
5205028 · Office Supplies-2	0.00	0.00	0.00	0.0%
5205040 · Education & Instr. Supplies	488.55	300.00	188.55	162.9%
5205310 · Printing State	0.00	100.00	-100.00	0.0%
5205320 · Printing/Duplicating/Binding Co	344.94	500.00	-155.06	69.0%
5205330 · Supplemental Publications	481.95	700.00	-218.05	68.9%
5205340 · Microfilm Supplies/Materials	0.00	0.00	0.00	0.0%
5205350 · Postage	2,000.00	2,000.00	0.00	100.0%
5207430 · Office Machines	0.00	100.00	-100.00	0.0%
5207491 · Telephone Equipment	16.98			
5207900 · Computer Hardware	0.00	6,800.00	-6,800.00	0.0%
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	9,105.16	8,300.00	805.16	109.7%
5228030 · Depreciation Expense	4,732.60	5,679.12	-946.52	83.3%
Total Expense	329,700.77	357,838.12	-28,137.35	92.1%
Net Ordinary Income	-15,368.38	-98,218.12	82,849.74	15.6%
Net Income	-15,368.38	-98,218.12	82,849.74	15.6%

South Dakota Board of Accountancy
PREVIOUS YEAR MONTHLY COMPARISON
June 2024

	Jun 24	Jun 23	\$ Change	% Change
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	225.00	350.00	-125.00	-35.7%
4293551 · Certificate Renewals-Active	7,750.00	-4,900.00	12,650.00	258.2%
4293552 · Certificate Renewals-Inactive	3,850.00	-1,450.00	5,300.00	365.5%
4293553 · Certificate Renewals-Retired	400.00	-120.00	520.00	433.3%
4293554 · Initial Firm Permits	50.00	150.00	-100.00	-66.7%
4293555 · Firm Permit Renewals	2,650.00	-1,100.00	3,750.00	340.9%
4293557 · Initial Audit	30.00	150.00	-120.00	-80.0%
4293558 · Re-Exam Audit	180.00	150.00	30.00	20.0%
4293560 · Late Fees-Initial Certificate	0.00	100.00	-100.00	-100.0%
4293564 · Late Fees-Peer Review	800.00	900.00	-100.00	-11.1%
4293566 · Firm Permit Owners	15,835.00	-6,660.00	22,495.00	337.8%
4293567 · Peer Review Admin Fee	2,025.00	1,350.00	675.00	50.0%
4293568 · Firm Permit Name Change	25.00	25.00	0.00	0.0%
4293569 · Initial FAR	120.00	90.00	30.00	33.3%
4293570 · Initial REG	30.00	60.00	-30.00	-50.0%
4293571 · Initial BEC	0.00	120.00	-120.00	-100.0%
4293572 · Re-Exam FAR	180.00	150.00	30.00	20.0%
4293573 · Re-Exam REG	60.00	120.00	-60.00	-50.0%
4293574 · Re-Exam BEC	0.00	210.00	-210.00	-100.0%
4293578 · Re-Exam BAR	60.00	0.00	60.00	100.0%
4293580 · Re-Exam TCP	30.00	0.00	30.00	100.0%
4491000 · Interest and Dividend Revenue	0.30	-4,197.99	4,198.29	100.0%
4896021 · Legal Recovery Cost	0.00	100.00	-100.00	-100.0%
4920045 · Undistributed Earnings	0.00	15,770.15	-15,770.15	-100.0%
Total Income	34,300.30	1,367.16	32,933.14	2,408.9%
Gross Profit	34,300.30	1,367.16	32,933.14	2,408.9%
Expense				
5101000 · Annual/Sick Leave Compensation	0.00	6,350.46	-6,350.46	-100.0%
5101010 · F-T Emp Sal & Wages	3,195.87	5,767.45	-2,571.58	-44.6%
5101020 · P-T/Temp Emp Sal & Wages	2,541.02	4,401.64	-1,860.62	-42.3%
5101030 · Board & Comm Mbrs Fees	420.00	0.00	420.00	100.0%
5102010 · OASI-Employer's Share	425.62	467.84	-42.22	-9.0%
5102020 · Retirement-ER Share	303.90	538.03	-234.13	-43.5%
5102060 · Health /Life Ins.-ER Share	669.73	1,663.08	-993.35	-59.7%
5102080 · Worker's Compensation	10.32	24.41	-14.09	-57.7%
5102090 · Unemployment Insurance	1.49	1.33	0.16	12.0%
5203260 · OS-Air Commercial Carrier	1,079.20	0.00	1,079.20	100.0%
5203280 · OS-Other Public Carrier	46.11	0.00	46.11	100.0%
5203300 · OS-Lodging	1,294.32	0.00	1,294.32	100.0%
5203320 · OS-Incidentals to Travel	85.00	0.00	85.00	100.0%
5203350 · OS-Non Taxable Meals-Overnight	168.00	0.00	168.00	100.0%
5204010 · Subscriptions	649.00	0.00	649.00	100.0%
5204200 · Central Services	433.96	197.06	236.90	120.2%
5204220 · Equipment Service & Maintenance	4.82	3.87	0.95	24.6%
5204230 · Janitorial/Maintenance Services	171.03	159.84	11.19	7.0%
5204330 · Computer Software Lease	0.00	200.00	-200.00	-100.0%
5204460 · Equipment Rental	69.00	79.00	-10.00	-12.7%
5204521 · Revenue Bond Lease Payment	1,380.75	1,380.75	0.00	0.0%

South Dakota Board of Accountancy
PREVIOUS YEAR MONTHLY COMPARISON
June 2024

	<u>Jun 24</u>	<u>Jun 23</u>	<u>\$ Change</u>	<u>% Change</u>
5204530 · Telecommunications Services	256.47	297.44	-40.97	-13.8%
5204560 · Water	25.35	25.35	0.00	0.0%
5204740 · Bank Fees and Charges	132.48	100.96	31.52	31.2%
5205020 · Office Supplies	96.97	140.60	-43.63	-31.0%
5205320 · Printing/Duplicating/Binding Co	180.29	29.20	151.09	517.4%
5228000 · Operating Transfers Out-NonBudg	1,441.38	1,106.84	334.54	30.2%
5228030 · Depreciation Expense	0.00	473.26	-473.26	-100.0%
Total Expense	<u>15,082.08</u>	<u>23,408.41</u>	<u>-8,326.33</u>	<u>-35.6%</u>
Net Ordinary Income	19,218.22	-22,041.25	41,259.47	187.2%
Other Income/Expense				
Other Expense				
5228090 · Security Lending Rebate Fees	0.00	-11.97	11.97	100.0%
Total Other Expense	<u>0.00</u>	<u>-11.97</u>	<u>11.97</u>	<u>100.0%</u>
Net Other Income	0.00	11.97	-11.97	-100.0%
Net Income	<u><u>19,218.22</u></u>	<u><u>-22,029.28</u></u>	<u><u>41,247.50</u></u>	<u><u>187.2%</u></u>

South Dakota Board of Accountancy
PREVIOUS YEAR TO DATE MONTHLY COMPARISON
 July 2023 through June 2024

	Jul '23 - Jun 24	Jul '22 - Jun 23	\$ Change	% Change
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	1,975.00	2,000.00	-25.00	-1.3%
4293551 · Certificate Renewals-Active	75,990.00	59,920.00	16,070.00	26.8%
4293552 · Certificate Renewals-Inactive	23,450.00	17,100.00	6,350.00	37.1%
4293553 · Certificate Renewals-Retired	2,390.00	1,640.00	750.00	45.7%
4293554 · Initial Firm Permits	800.00	750.00	50.00	6.7%
4293555 · Firm Permit Renewals	17,900.00	13,250.00	4,650.00	35.1%
4293557 · Initial Audit	240.00	720.00	-480.00	-66.7%
4293558 · Re-Exam Audit	2,130.00	1,560.00	570.00	36.5%
4293560 · Late Fees-Initial Certificate	50.00	350.00	-300.00	-85.7%
4293561 · Late Fees-Certificate Renewals	3,150.00	2,850.00	300.00	10.5%
4293563 · Late Fees-Firm Permit Renewals	400.00	400.00	0.00	0.0%
4293564 · Late Fees-Peer Review	2,100.00	1,750.00	350.00	20.0%
4293566 · Firm Permit Owners	154,035.00	116,055.00	37,980.00	32.7%
4293567 · Peer Review Admin Fee	4,575.00	5,025.00	-450.00	-9.0%
4293568 · Firm Permit Name Change	200.00	200.00	0.00	0.0%
4293569 · Initial FAR	600.00	840.00	-240.00	-28.6%
4293570 · Initial REG	150.00	420.00	-270.00	-64.3%
4293571 · Initial BEC	600.00	750.00	-150.00	-20.0%
4293572 · Re-Exam FAR	1,410.00	1,080.00	330.00	30.6%
4293573 · Re-Exam REG	1,620.00	1,350.00	270.00	20.0%
4293574 · Re-Exam BEC	1,230.00	1,410.00	-180.00	-12.8%
4293578 · Re-Exam BAR	150.00	0.00	150.00	100.0%
4293579 · Re-Exam ISC	90.00	0.00	90.00	100.0%
4293580 · Re-Exam TCP	210.00	0.00	210.00	100.0%
4491000 · Interest and Dividend Revenue	10,331.83	-82.83	10,414.66	12,573.5%
4896021 · Legal Recovery Cost	8,555.56	1,600.00	6,955.56	434.7%
4920045 · Undistributed Earnings	0.00	15,770.15	-15,770.15	-100.0%
Total Income	314,332.39	246,707.32	67,625.07	27.4%
Gross Profit	314,332.39	246,707.32	67,625.07	27.4%
Expense				
5101000 · Annual/Sick Leave Compensation	0.00	6,350.46	-6,350.46	-100.0%
5101010 · F-T Emp Sal & Wages	83,858.54	68,322.02	15,536.52	22.7%
5101020 · P-T/Temp Emp Sal & Wages	61,291.67	45,131.60	16,160.07	35.8%
5101030 · Board & Comm Mbrs Fees	5,580.00	4,500.00	1,080.00	24.0%
5102010 · OASI-Employer's Share	10,440.21	7,832.58	2,607.63	33.3%
5102020 · Retirement-ER Share	7,721.00	6,655.25	1,065.75	16.0%
5102060 · Health /Life Ins.-ER Share	22,497.12	22,333.74	163.38	0.7%
5102080 · Worker's Compensation	261.27	272.24	-10.97	-4.0%
5102090 · Unemployment Insurance	37.79	14.83	22.96	154.8%
5203010 · In State-Auto-State Owned	0.00	183.60	-183.60	-100.0%
5203020 · In State-Auto-Priv. Low Miles	160.72	119.37	41.35	34.6%
5203030 · In State-Auto-Priv. High Miles	925.14	528.36	396.78	75.1%
5203100 · In State-Lodging	233.53	225.00	8.53	3.8%
5203140 · InState-Tax Meals-Not Overnight	42.00	42.00	0.00	0.0%
5203150 · InState-Non Tax Meals-Overnight	153.32	194.00	-40.68	-21.0%
5203220 · OS-Auto Private Low Mileage	203.84	0.00	203.84	100.0%
5203230 · OS-Auto Private High Mileage	573.24	0.00	573.24	100.0%

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5203260 · OS-Air Commercial Carrier	3,775.77	3,807.90	-32.13	-0.8%
5203280 · OS-Other Public Carrier	398.24	339.06	59.18	17.5%
5203300 · OS-Lodging	9,192.84	4,811.46	4,381.38	91.1%
5203320 · OS-Incidentals to Travel	554.00	224.00	330.00	147.3%
5203350 · OS-Non Taxable Meals-Overnight	1,014.00	556.00	458.00	82.4%
5204010 · Subscriptions	649.00	450.20	198.80	44.2%
5204020 · Dues and Membership Fees	3,200.00	3,460.00	-260.00	-7.5%
5204040 · Consultant Fees-Accounting	4,100.00	3,900.00	200.00	5.1%
5204050 · Consultant Fees - Computer	31,752.26	17,777.79	13,974.47	78.6%
5204160 · Workshop Registration Fees	7,330.00	8,295.00	-965.00	-11.6%
5204180 · Computer Services-State	9,193.15	5,279.70	3,913.45	74.1%
5204181 · Computer Development Serv-State	0.00	77.18	-77.18	-100.0%
5204200 · Central Services	10,452.90	7,934.27	2,518.63	31.7%
5204220 · Equipment Service & Maintenance	63.33	53.55	9.78	18.3%
5204230 · Janitorial/Maintenance Services	2,052.36	1,918.08	134.28	7.0%
5204330 · Computer Software Lease	825.38	568.89	256.49	45.1%
5204360 · Advertising-Newspapers	145.78	0.00	145.78	100.0%
5204460 · Equipment Rental	3,656.44	3,586.44	70.00	2.0%
5204521 · Revenue Bond Lease Payment	16,569.00	16,569.00	0.00	0.0%
5204530 · Telecommunications Services	2,547.59	3,122.09	-574.50	-18.4%
5204540 · Electricity	578.92	653.51	-74.59	-11.4%
5204560 · Water	152.10	146.10	6.00	4.1%
5204590 · Insurance Premiums/Surety Bonds	1,696.69	1,711.40	-14.71	-0.9%
5204740 · Bank Fees and Charges	5,936.95	5,551.84	385.11	6.9%
5204960 · Other Contractual Services	2,184.56	0.00	2,184.56	100.0%
5205020 · Office Supplies	529.94	772.30	-242.36	-31.4%
5205040 · Education & Instr. Supplies	488.55	452.55	36.00	8.0%
5205320 · Printing/Duplicating/Binding Co	344.94	344.21	0.73	0.2%
5205330 · Supplemental Publications	481.95	0.00	481.95	100.0%
5205350 · Postage	2,000.00	2,000.00	0.00	0.0%
5205700 · Retail Gasoline	0.00	39.75	-39.75	-100.0%
5207491 · Telephone Equipment	16.98	1,810.00	-1,793.02	-99.1%
5207900 · Computer Hardware	0.00	1,780.25	-1,780.25	-100.0%
5207960 · Computer Software Expense	0.00	549.00	-549.00	-100.0%
5228000 · Operating Transfers Out-NonBudg	9,105.16	6,165.51	2,939.65	47.7%
5228030 · Depreciation Expense	4,732.60	5,679.12	-946.52	-16.7%
Total Expense	329,700.77	273,091.20	56,609.57	20.7%
Net Ordinary Income	-15,368.38	-26,383.88	11,015.50	41.8%
Other Income/Expense				
Other Expense				
5228090 · Security Lending Rebate Fees	0.00	-11.97	11.97	100.0%
Total Other Expense	0.00	-11.97	11.97	100.0%
Net Other Income	0.00	11.97	-11.97	-100.0%
Net Income	-15,368.38	-26,371.91	11,003.53	41.7%