

STATE OF SOUTH DAKOTA
CASH CENTER BALANCES
AS OF: 06/30/2023

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

COMPANY	CENTER	ACCOUNT	BALANCE	DR/CR	CENTER DESCRIPTION
6503	103100061802	1140000	397,162.19	DR	BOARD OF ACCOUNTANCY
COMPANY/SOURCE TOTAL 6503 618			397,162.19	DR *	
COMP/BUDG UNIT TOTAL 6503 1031			397,162.19	DR **	
BUDGET UNIT TOTAL 1031			397,162.19	DR ***	

STATE OF SOUTH DAKOTA
 MONTHLY EXPENDITURE REPORT
 FOR PERIOD ENDING: 06/30/2023

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	CGEX230526	06/02/2023					2,840.90	DR
6503	103100061802	51010100	CGEX230614	06/16/2023					2,926.55	DR
OBJSUB: 5101010		F-T EMP SAL & WAGES								
6503	103100061802	51010200	CGEX230526	06/02/2023					5,767.45	DR *
6503	103100061802	51010200	CGEX230614	06/16/2023					2,104.58	DR
6503	103100061802	51010200	CGEX230614	06/16/2023					2,297.06	DR
OBJSUB: 5101020		P-T/TEMP EMP SAL & WAGES								
OBJECT: 5101		EMPLOYEE SALARIES								
6503	103100061802	51020100	CGEX230526	06/02/2023					4,401.64	DR *
6503	103100061802	51020100	CGEX230614	06/16/2023					10,169.09	DR **
6503	103100061802	51020100	CGEX230526	06/02/2023					343.38	DR
6503	103100061802	51020100	CGEX230614	06/16/2023					364.40	DR
OBJSUB: 5102010		OASI-EMPLOYER'S SHARE								
6503	103100061802	51020200	CGEX230526	06/02/2023					707.78	DR *
6503	103100061802	51020200	CGEX230614	06/16/2023					261.05	DR
6503	103100061802	51020200	CGEX230614	06/16/2023					276.98	DR
OBJSUB: 5102020		RETIREMENT-ER SHARE								
6503	103100061802	51020600	CGEX230526	06/02/2023					538.03	DR *
6503	103100061802	51020600	CGEX230614	06/16/2023					826.92	DR
6503	103100061802	51020600	CGEX230614	06/16/2023					836.16	DR
OBJSUB: 5102060		HEALTH/LIFE INS.-ER SHARE								
6503	103100061802	51020800	CGEX230526	06/02/2023					1,663.08	DR *
6503	103100061802	51020800	CGEX230614	06/16/2023					11.86	DR
6503	103100061802	51020800	CGEX230614	06/16/2023					12.55	DR
OBJSUB: 5102080		WORKER'S COMPENSATION								
6503	103100061802	51020900	CGEX230526	06/02/2023					24.41	DR *
6503	103100061802	51020900	CGEX230614	06/16/2023					.65	DR
6503	103100061802	51020900	CGEX230614	06/16/2023					.68	DR
OBJSUB: 5102090		UNEMPLOYMENT COMPENSATION								
OBJECT: 5102		EMPLOYEE BENEFITS								
GROUP: 51		PERSONAL SERVICES								
6503	103100061802	52041600	0001954	06/07/2023	00856695	NATIONALAS	12005047		13,103.72	DR ***
6503	103100061802	52041600	0001954	06/07/2023	00856695	NATIONALAS	12005047		3,975.00	DR
OBJSUB: 5204160		WORKSHOP REGISTRATION FEE								
6503	103100061802	52041800	DP305100	06/23/2023					3,975.00	DR *
6503	103100061802	52041800	DP305100	06/23/2023					633.30	DR
OBJSUB: 5204180		COMPUTER SERVICES-STATE								
6503	103100061802	52042000	PL305057	06/16/2023					633.30	DR *
6503	103100061802	52042000	PL305057	06/16/2023					197.06	DR
OBJSUB: 5204200		CENTRAL SERVICES								
6503	103100061802	52042200	IN1058265	06/09/2023	02501782	ABBUSINESS	12036980		197.06	DR *
6503	103100061802	52042200	IN1058265	06/09/2023	02501782	ABBUSINESS	12036980		82.87	DR
OBJSUB: 5204220		EQUIPMENT SERV & MAINT								
6503	103100061802	52042300	23I004 JUL-JUN23	06/21/2023	014314	SUNSETOFFI	12627537		82.87	DR *
6503	103100061802	52042300	23I004 JUL-JUN23	06/21/2023	014314	SUNSETOFFI	12627537		159.84	DR
OBJSUB: 5204230		JANITORIAL & MAINT SERV								
6503	103100061802	52042300	23I004 JUL-JUN23	06/21/2023	014314	SUNSETOFFI	12627537		159.84	DR *

STATE OF SOUTH DAKOTA
MONTHLY EXPENDITURE REPORT
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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
6503	103100061802	52043300	E0133-074	06/16/2023					200.00	DR
6503	103100061802	52043300	PCEX012040	06/28/2023					549.00	DR
		OBJSUB: 5204330	COMPUTER SOFTWARE LEASE						749.00	DR *
6503	103100061802	52045210	ACCOUNTRENT22-23	06/23/2023	02504526	MCGINNISRO	12074040		1,380.75	DR
6503	103100061802	52045210	N9952793	06/07/2023	00857279	QUADIENTLE	12219369		672.36	DR
		OBJSUB: 5204521	REVENUE BOND LEASE PYMTS						2,053.11	DR *
6503	103100061802	52045300	TL305149	06/09/2023					92.00	DR
6503	103100061802	52045300	8381416X05242023	06/09/2023	00060759	ATTMOBILIT	12279233		102.72	DR
6503	103100061802	52045300	8381416X06242023	06/26/2023	268238	ATTMOBILIT	12279233		102.72	DR
		OBJSUB: 5204530	TELECOMMUNICATIONS SRVCS						297.44	DR *
6503	103100061802	52045400	5159417006 0423	06/07/2023	02501071	XCELEENERGY	12023853		62.11	DR
		OBJSUB: 5204540	ELECTRICITY						62.11	DR *
6503	103100061802	52047400	CI103A-029	06/16/2023	339925				100.96	DR
		OBJSUB: 5204740	BANK FEES AND CHARGES						100.96	DR *
6503	103100061802	52049600	918	06/07/2023	00856695	NATIONALAS	12005047		5,933.44	DR
		OBJSUB: 5204960	OTHER CONTRACTUAL SERVICE						5,933.44	DR *
		OBJECT: 5204	CONTRACTUAL SERVICES						14,244.13	DR **
6503	103100061802	52050200	0002385	06/07/2023	00857531	ECOWATERSY	12627232		25.35	DR
6503	103100061802	52050200	0002499	06/16/2023	00859439	ECOWATERSY	12627232		25.35	DR
6503	103100061802	52050200	17025949	06/23/2023	00860763	QUADIENTLE	12219369		140.60	DR
		OBJSUB: 5205020	OFFICE SUPPLIES						191.30	DR *
6503	103100061802	52053200	34063	06/16/2023	257204	PREFERREDP	12308425		169.01	DR
6503	103100061802	52053200	34197	06/26/2023	268221	PREFERREDP	12308425		29.20	DR
		OBJSUB: 5205320	PRINTING-COMMERCIAL						198.21	DR *
		OBJECT: 5205	SUPPLIES & MATERIALS						389.51	DR **
6503	103100061802	5228000	T103-157	06/07/2023					586.62	DR
		OBJSUB: 5228000	OPER TRANS OUT -NON BUDGT						586.62	DR *
		OBJECT: 5228	NONOP EXP/NONBGTD OP TR						586.62	DR **
		GROUP: 52	OPERATING EXPENSES						15,220.26	DR ***
		COMP: 6503							28,323.98	DR ****
		CNTR: 103100061802							28,323.98	DR *****
		B. UNIT: 1031							28,323.98	DR *****

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

	Jun 30, 23
ASSETS	
Current Assets	
Checking/Savings	
1130000 · Local Checking - FIB	14,771.78
1140000 · Pool Cash State of SD	397,162.19
Total Checking/Savings	411,933.97
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	406,620.41
Fixed Assets	
1670000 · Computer Software	
Original Cost	34,075.00
1770000 · Depreciation	-29,342.40
Total 1670000 · Computer Software	4,732.60
Total Fixed Assets	4,732.60
TOTAL ASSETS	411,353.01
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2110000 · Accounts Payable	15,394.00
Total Accounts Payable	15,394.00
Other Current Liabilities	
2430000 · Accrued Wages Payable	11,529.81
2810000 · Amounts Held for Others	34,468.38
Total Other Current Liabilities	45,998.19
Total Current Liabilities	61,392.19
Long Term Liabilities	
2960000 · Compensated Absences Payable	32,104.79
Total Long Term Liabilities	32,104.79
Total Liabilities	93,496.98
Equity	
3220000 · Net Position	313,092.14
3300100 · Invested In Capital Assets	4,732.88
3900 · Retained Earnings	-22,714.83
Net Income	22,745.84
Total Equity	317,856.03
TOTAL LIABILITIES & EQUITY	411,353.01

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

Ordinary Income/Expense	Jul '22 - Jun...	Budget	\$ Over Bud...	% of Budget
Income				
4293550 · Initial Individual Certificate	2,000.00	2,500.00	-500.00	80.0%
4293551 · Certificate Renewals-Active	73,020.00	62,500.00	10,520.00	116.8%
4293552 · Certificate Renewals-Inactive	22,700.00	19,500.00	3,200.00	116.4%
4293553 · Certificate Renewals-Retired	2,280.00	1,500.00	780.00	152.0%
4293554 · Initial Firm Permits	750.00	700.00	50.00	107.1%
4293555 · Firm Permit Renewals	16,700.00	14,500.00	2,200.00	115.2%
4293557 · Initial Audit	720.00	900.00	-180.00	80.0%
4293558 · Re-Exam Audit	1,560.00	2,460.00	-900.00	63.4%
4293560 · Late Fees-Initial Certificate	350.00	0.00	350.00	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	1,750.00	1,300.00	450.00	134.6%
4293566 · Firm Permit Owners	143,320.00	109,000.00	34,320.00	131.5%
4293567 · Peer Review Admin Fee	5,025.00	5,500.00	-475.00	91.4%
4293568 · Firm Permit Name Change	200.00	100.00	100.00	200.0%
4293569 · Initial FAR	840.00	1,140.00	-300.00	73.7%
4293570 · Initial REG	420.00	660.00	-240.00	63.6%
4293571 · Inital BEC	750.00	930.00	-180.00	80.6%
4293572 · Re-Exam FAR	1,080.00	1,860.00	-780.00	58.1%
4293573 · Re-Exam REG	1,350.00	2,310.00	-960.00	58.4%
4293574 · Re-Exam BEC	1,410.00	2,310.00	-900.00	61.0%
4491000 · Interest and Dividend Revenue	4,115.61	9,500.00	-5,384.39	43.3%
4896021 · Legal Recovery Cost	1,600.00	1,000.00	600.00	160.0%
Total Income	285,190.61	243,670.00	41,520.61	117.0%
Expense				
5101000 · Annual/Sick Leave Compensation	-8,281.67			
5101010 · F-T Emp Sal & Wages	68,322.02	82,212.00	-13,889.98	83.1%
5101020 · P-T/Temp Emp Sal & Wages	45,131.60	50,018.00	-4,886.40	90.2%
5101030 · Board & Comm Mbrs Fees	4,500.00	5,509.00	-1,009.00	81.7%
5102010 · OASI-Employer's Share	5,283.79	10,116.00	-4,832.21	52.2%
5102020 · Retirement-ER Share	6,655.25	7,934.00	-1,278.75	83.9%
5102060 · Health /Life Ins.-ER Share	22,333.74	25,433.00	-3,099.26	87.8%
5102080 · Worker's Compensation	272.24	198.00	74.24	137.5%
5102090 · Unemployment Insurance	14.83	132.00	-117.17	11.2%
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%

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

	Jul '22 - Jun...	Budget	\$ Over Bud...	% of Budget
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%
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	24,085.35	25,000.00	-914.65	96.3%
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	5,279.70	6,000.00	-720.30	88.0%
5204181 · Computer Development Serv-State	77.18	2,000.00	-1,922.82	3.9%
5204200 · Central Services	7,934.27	9,000.00	-1,065.73	88.2%
5204220 · Equipment Service & Maintenance	53.55	300.00	-246.45	17.9%
5204230 · Janitorial/Maintenance Services	1,918.08	1,825.00	93.08	105.1%
5204330 · Computer Software Lease	568.89	190.00	378.89	299.4%
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	3,586.44	4,000.00	-413.56	89.7%
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	16,569.00	16,569.00	0.00	100.0%
5204530 · Telecommunications Services	3,122.09	5,500.00	-2,377.91	56.8%
5204540 · Electricity	699.84	900.00	-200.16	77.8%
5204560 · Water	146.10	240.00	-93.90	60.9%
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	5,551.84	6,650.00	-1,098.16	83.5%
5204960 · Other Contractual Services	0.00	0.00	0.00	0.0%
5205020 · Office Supplies	772.30	3,000.00	-2,227.70	25.7%
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	344.21	500.00	-155.79	68.8%
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	6,165.51	8,300.00	-2,134.49	74.3%
5228030 · Depreciation Expense	5,679.12	5,679.12	0.00	100.0%
Total Expense	262,444.77	331,565.12	-69,120.35	79.2%
Net Ordinary Income	22,745.84	-87,895.12	110,640.96	-25.9%
Net Income	22,745.84	-87,895.12	110,640.96	-25.9%

South Dakota Board of Accountancy
PREVIOUS YEAR MONTHLY COMPARISON
 June 2023

	Jun 23	Jun 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	350.00	275.00	75.00	27.3%
4293551 · Certificate Renewals-Active	8,200.00	-1,750.00	9,950.00	568.6%
4293552 · Certificate Renewals-Inactive	4,150.00	-300.00	4,450.00	1,483.3%
4293553 · Certificate Renewals-Retired	520.00	0.00	520.00	100.0%
4293554 · Initial Firm Permits	150.00	0.00	150.00	100.0%
4293555 · Firm Permit Renewals	2,350.00	-300.00	2,650.00	883.3%
4293557 · Initial Audit	150.00	90.00	60.00	66.7%
4293558 · Re-Exam Audit	150.00	420.00	-270.00	-64.3%
4293560 · Late Fees-Initial Certificate	100.00	50.00	50.00	100.0%
4293564 · Late Fees-Peer Review	900.00	650.00	250.00	38.5%
4293566 · Firm Permit Owners	20,605.00	-910.00	21,515.00	2,364.3%
4293567 · Peer Review Admin Fee	1,350.00	1,650.00	-300.00	-18.2%
4293568 · Firm Permit Name Change	25.00	0.00	25.00	100.0%
4293569 · Initial FAR	90.00	10.01	79.99	799.1%
4293570 · Initial REG	60.00	90.00	-30.00	-33.3%
4293571 · Initial BEC	120.00	60.00	60.00	100.0%
4293572 · Re-Exam FAR	150.00	120.00	30.00	25.0%
4293573 · Re-Exam REG	120.00	150.00	-30.00	-20.0%
4293574 · Re-Exam BEC	210.00	90.00	120.00	133.3%
4491000 · Interest and Dividend Revenue	0.45	-7,213.86	7,214.31	100.0%
4896021 · Legal Recovery Cost	100.00	0.00	100.00	100.0%
4920045 · Undistributed Earnings	0.00	-5,229.23	5,229.23	100.0%
Total Income	39,850.45	-12,048.08	51,898.53	430.8%
Expense				
5101000 · Annual/Sick Leave Compensation	0.00	10,369.86	-10,369.86	-100.0%
5101010 · F-T Emp Sal & Wages	5,767.45	5,367.35	400.10	7.5%
5101020 · P-T/Temp Emp Sal & Wages	4,401.64	4,442.08	-40.44	-0.9%
5102010 · OASI-Employer's Share	707.78	3,476.70	-2,768.92	-79.6%
5102020 · Retirement-ER Share	538.03	588.56	-50.53	-8.6%
5102060 · Health /Life Ins.-ER Share	1,663.08	1,105.98	557.10	50.4%
5102080 · Worker's Compensation	24.41	47.10	-22.69	-48.2%
5102090 · Unemployment Insurance	1.33	0.88	0.45	51.1%
5203230 · OS-Auto Private High Mileage	0.00	392.28	-392.28	-100.0%
5203260 · OS-Air Commercial Carrier	0.00	892.20	-892.20	-100.0%
5203280 · OS-Other Public Carrier	0.00	18.93	-18.93	-100.0%
5203300 · OS-Lodging	0.00	1,598.82	-1,598.82	-100.0%
5203320 · OS-Incidentals to Travel	0.00	36.00	-36.00	-100.0%
5203350 · OS-Non-Taxable Meals Overnight	0.00	130.00	-130.00	-100.0%
5204180 · Computer Services-State	0.00	524.95	-524.95	-100.0%
5204181 · Computer Development Serv-State	0.00	38.00	-38.00	-100.0%
5204200 · Central Services	197.06	176.09	20.97	11.9%
5204220 · Equipment Service & Maintenance	3.87	3.52	0.35	9.9%
5204230 · Janitorial/Maintenance Services	159.84	145.31	14.53	10.0%
5204330 · Computer Software Lease	200.00	0.00	200.00	100.0%
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%
5204521 · Revenue Bond Lease Payment	1,380.75	0.00	1,380.75	100.0%
5204530 · Telecommunications Services	297.44	101.70	195.74	192.5%
5204540 · Electricity	46.33	40.25	6.08	15.1%

South Dakota Board of Accountancy
PREVIOUS YEAR MONTHLY COMPARISON
June 2023

	Jun 23	Jun 22	\$ Change	% Change
5204560 · Water	25.35	0.00	25.35	100.0%
5204740 · Bank Fees and Charges	100.96	96.39	4.57	4.7%
5204960 · Other Contractual Services	0.00	1,038.00	-1,038.00	-100.0%
5205020 · Office Supplies	140.60	1.86	138.74	7,459.1%
5205320 · Printing/Duplicating/Binding Co	29.20	32.85	-3.65	-11.1%
5228000 · Operating Transfers Out-NonBudg	1,106.84	787.10	319.74	40.6%
5228030 · Depreciation Expense	473.26	473.26	0.00	0.0%
Total Expense	17,344.22	33,385.77	-16,041.55	-48.1%
Net Ordinary Income	22,506.23	-45,433.85	67,940.08	149.5%
Other Income/Expense				
Other Expense				
5228090 · SecuritiyLendingRebateFees	0.00	84.33	-84.33	-100.0%
Total Other Expense	0.00	84.33	-84.33	-100.0%
Net Other Income	0.00	-84.33	84.33	100.0%
Net Income	22,506.23	-45,518.18	68,024.41	149.4%

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

	Jul '22 - Jun 23	Jul '21 - Jun 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	2,000.00	2,625.00	-625.00	-23.8%
4293551 · Certificate Renewals-Active	73,020.00	63,630.00	9,390.00	14.8%
4293552 · Certificate Renewals-Inactive	22,700.00	19,750.00	2,950.00	14.9%
4293553 · Certificate Renewals-Retired	2,280.00	1,610.00	670.00	41.6%
4293554 · Initial Firm Permits	750.00	650.00	100.00	15.4%
4293555 · Firm Permit Renewals	16,700.00	14,650.00	2,050.00	14.0%
4293557 · Initial Audit	720.00	570.00	150.00	26.3%
4293558 · Re-Exam Audit	1,560.00	1,696.12	-136.12	-8.0%
4293560 · Late Fees-Initial Certificate	350.00	200.00	150.00	75.0%
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	1,750.00	1,700.00	50.00	2.9%
4293566 · Firm Permit Owners	143,320.00	129,185.00	14,135.00	10.9%
4293567 · Peer Review Admin Fee	5,025.00	3,375.00	1,650.00	48.9%
4293568 · Firm Permit Name Change	200.00	100.00	100.00	100.0%
4293569 · Initial FAR	840.00	1,200.00	-360.00	-30.0%
4293570 · Initial REG	420.00	570.00	-150.00	-26.3%
4293571 · Initial BEC	750.00	450.00	300.00	66.7%
4293572 · Re-Exam FAR	1,080.00	1,650.00	-570.00	-34.6%
4293573 · Re-Exam REG	1,350.00	1,620.00	-270.00	-16.7%
4293574 · Re-Exam BEC	1,410.00	1,320.00	90.00	6.8%
4491000 · Interest and Dividend Revenue	4,115.61	-64.83	4,180.44	6,448.3%
4896021 · Legal Recovery Cost	1,600.00	4,151.89	-2,551.89	-61.5%
4920045 · Undistributed Earnings	0.00	-5,229.23	5,229.23	100.0%
Total Income	285,190.61	249,258.95	35,931.66	14.4%
Expense				
5101000 · Annual/Sick Leave Compensation	-8,281.67	10,369.86	-18,651.53	-179.9%
5101010 · F-T Emp Sal & Wages	68,322.02	66,999.18	1,322.84	2.0%
5101020 · P-T/Temp Emp Sal & Wages	45,131.60	50,435.37	-5,303.77	-10.5%
5101030 · Board & Comm Mbrs Fees	4,500.00	3,840.00	660.00	17.2%
5102010 · OASI-Employer's Share	5,283.79	10,342.33	-5,058.54	-48.9%
5102020 · Retirement-ER Share	6,655.25	7,046.05	-390.80	-5.6%
5102060 · Health /Life Ins.-ER Share	22,333.74	26,201.23	-3,867.49	-14.8%
5102080 · Worker's Compensation	272.24	248.31	23.93	9.6%
5102090 · Unemployment Insurance	14.83	10.82	4.01	37.1%
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%
5203230 · OS-Auto Private High Mileage	0.00	392.28	-392.28	-100.0%
5203260 · OS-Air Commercial Carrier	3,807.90	892.20	2,915.70	326.8%
5203280 · OS-Other Public Carrier	339.06	59.60	279.46	468.9%
5203300 · OS-Lodging	4,811.46	2,814.70	1,996.76	70.9%
5203320 · OS-Incidentals to Travel	224.00	117.00	107.00	91.5%
5203350 · OS-Non-Taxable Meals Overnight	556.00	242.00	314.00	129.8%
5204010 · Subscriptions	450.20	846.30	-396.10	-46.8%

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

	Jul '22 - Jun 23	Jul '21 - Jun 22	\$ Change	% Change
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	24,085.35	22,540.68	1,544.67	6.9%
5204160 · Workshop Registration Fees	8,295.00	2,870.00	5,425.00	189.0%
5204180 · Computer Services-State	5,279.70	5,784.35	-504.65	-8.7%
5204181 · Computer Development Serv-State	77.18	207.20	-130.02	-62.8%
5204200 · Central Services	7,934.27	7,925.08	9.19	0.1%
5204220 · Equipment Service & Maintenance	53.55	51.87	1.68	3.2%
5204230 · Janitorial/Maintenance Services	1,918.08	1,743.72	174.36	10.0%
5204330 · Computer Software Lease	568.89	714.70	-145.81	-20.4%
5204460 · Equipment Rental	3,586.44	3,766.49	-180.05	-4.8%
5204490 · Rents Privately Owned Property	0.00	16,569.00	-16,569.00	-100.0%
5204521 · Revenue Bond Lease Payment	16,569.00	0.00	16,569.00	100.0%
5204530 · Telecommunications Services	3,122.09	2,308.84	813.25	35.2%
5204540 · Electricity	699.84	732.13	-32.29	-4.4%
5204560 · Water	146.10	134.10	12.00	9.0%
5204590 · Insurance Premiums/Surety Bonds	1,892.00	1,572.94	319.06	20.3%
5204740 · Bank Fees and Charges	5,551.84	4,197.29	1,354.55	32.3%
5204960 · Other Contractual Services	0.00	1,038.00	-1,038.00	-100.0%
5205020 · Office Supplies	772.30	569.19	203.11	35.7%
5205040 · Education & Inst. Supplies	452.55	0.00	452.55	100.0%
5205320 · Printing/Duplicating/Binding Co	344.21	360.12	-15.91	-4.4%
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	6,165.51	7,544.46	-1,378.95	-18.3%
5228030 · Depreciation Expense	5,679.12	5,679.12	0.00	0.0%
Total Expense	262,444.77	276,502.29	-14,057.52	-5.1%
Net Ordinary Income	22,745.84	-27,243.34	49,989.18	183.5%
Other Income/Expense				
Other Expense				
5228090 · SecuritiyLendingRebateFees	0.00	84.33	-84.33	-100.0%
Total Other Expense	0.00	84.33	-84.33	-100.0%
Net Other Income	0.00	-84.33	84.33	100.0%
Net Income	22,745.84	-27,327.67	50,073.51	183.2%