

STATE OF SOUTH DAKOTA
CASH CENTER BALANCES
AS OF: 09/30/2023

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

COMPANY	CENTER	ACCOUNT	BALANCE	DR/CR	CENTER DESCRIPTION
6503	103100061802	1140000	515,436.66	DR	BOARD OF ACCOUNTANCY
COMPANY/SOURCE TOTAL 6503 618			515,436.66	DR *	
COMP/BUDG UNIT TOTAL 6503 1031			515,436.66	DR **	
BUDGET UNIT TOTAL 1031			515,436.66	DR ***	

STATE OF SOUTH DAKOTA
MONTHLY EXPENDITURE REPORT
FOR PERIOD ENDING: 09/30/2023

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	CGEX230828	09/01/2023					3,837.71	DR
6503	103100061802	51010100	CGEX230913	09/15/2023					4,013.72	DR
6503	103100061802	51010100	CGEX230927	09/30/2023					3,283.09	DR
OBJSUB:		5101010 F-T EMP SAL & WAGES							11,134.52	DR *
6503	103100061802	51010200	CGEX230828	09/01/2023					2,819.76	DR
6503	103100061802	51010200	CGEX230913	09/15/2023					2,734.59	DR
6503	103100061802	51010200	CGEX230927	09/30/2023					2,322.96	DR
OBJSUB:		5101020 P-T/TEMP EMP SAL & WAGES							7,877.31	DR *
6503	103100061802	51010300	CGEX230828	09/01/2023					180.00	DR
6503	103100061802	51010300	CGEX230913	09/15/2023					600.00	DR
OBJSUB:		5101030 BOARD & COMM MBRS FEES							780.00	DR *
OBJECT:		5101 EMPLOYEE SALARIES							19,791.83	DR **
6503	103100061802	51020100	CGEX230828	09/01/2023					476.75	DR
6503	103100061802	51020100	CGEX230913	09/15/2023					515.50	DR
6503	103100061802	51020100	CGEX230914	09/15/2023	350647				1.07	DR
6503	103100061802	51020100	CGEX230914	09/15/2023	350659				1.07	DR
6503	103100061802	51020100	CGEX230914	09/15/2023	350660				1.07	DR
6503	103100061802	51020100	CGEX230927	09/30/2023					383.47	DR
OBJSUB:		5102010 OASI-EMPLOYER'S SHARE							1,378.93	DR *
6503	103100061802	51020200	CGEX230828	09/01/2023					343.29	DR
6503	103100061802	51020200	CGEX230913	09/15/2023					364.48	DR
6503	103100061802	51020200	CGEX230927	09/30/2023					294.26	DR
OBJSUB:		5102020 RETIREMENT-ER SHARE							1,002.03	DR *
6503	103100061802	51020600	CGEX230828	09/01/2023					1,060.77	DR
6503	103100061802	51020600	CGEX230913	09/15/2023					1,081.95	DR
6503	103100061802	51020600	CGEX230927	09/30/2023					994.01	DR
OBJSUB:		5102060 HEALTH/LIFE INS.-ER SHARE							3,136.73	DR *
6503	103100061802	51020800	CGEX230828	09/01/2023					11.97	DR
6503	103100061802	51020800	CGEX230913	09/15/2023					12.14	DR
6503	103100061802	51020800	CGEX230927	09/30/2023					10.10	DR
OBJSUB:		5102080 WORKER'S COMPENSATION							34.21	DR *
6503	103100061802	51020900	CGEX230828	09/01/2023					1.74	DR
6503	103100061802	51020900	CGEX230913	09/15/2023					1.79	DR
6503	103100061802	51020900	CGEX230927	09/30/2023					1.45	DR
OBJSUB:		5102090 UNEMPLOYMENT COMPENSATION							4.98	DR *
OBJECT:		5102 EMPLOYEE BENEFITS							5,556.88	DR **
GROUP:		51 PERSONAL SERVICES							25,348.71	DR ***
6503	103100061802	52030200	CGEX230928	09/30/2023	361076				35.28	DR

STATE OF SOUTH DAKOTA
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AGENCY 10 LABOR & REGULATION
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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: 5203020	AUTO PRIV (IN-ST.) L/RTE						35.28	DR *
6503	103100061802	52030300	CGEX230914	09/15/2023	350657				357.00	DR
6503	103100061802	52030300	CGEX230914	09/15/2023	350658				208.08	DR
6503	103100061802	52030300	CGEX230914	09/15/2023	350647				76.50	DR
6503	103100061802	52030300	CGEX230914	09/15/2023	350659				76.50	DR
6503	103100061802	52030300	CGEX230914	09/15/2023	350660				58.14	DR
		OBJSUB: 5203030	AUTO-PRIV (IN-ST.) H/RTE						776.22	DR *
6503	103100061802	52031000	731728	09/15/2023	02515018	HOLIDAYINN	12346914		75.00	DR
6503	103100061802	52031000	731751	09/15/2023	02515018	HOLIDAYINN	12346914		75.00	DR
		OBJSUB: 5203100	LODGING/IN-STATE						150.00	DR *
6503	103100061802	52031400	CGEX230914	09/15/2023	350647				14.00	DR
6503	103100061802	52031400	CGEX230914	09/15/2023	350660				14.00	DR
6503	103100061802	52031400	CGEX230914	09/15/2023	350659				14.00	DR
		OBJSUB: 5203140	TAXABLE MEALS/IN-STATE						42.00	DR *
6503	103100061802	52031500	CGEX230914	09/15/2023	350657				60.00	DR
6503	103100061802	52031500	CGEX230914	09/15/2023	350658				40.00	DR
		OBJSUB: 5203150	NON-TAXABLE MEALS/IN-ST						100.00	DR *
		OBJECT: 5203	TRAVEL						1,103.50	DR **
6503	103100061802	52040200	E104-046	09/15/2023					795.00	DR
		OBJSUB: 5204020	DUES & MEMBERSHIP FEES						795.00	DR *
6503	103100061802	52040500	24-1000-02510005	09/15/2023	00872591	GLSOLUTION	12290765		6,307.56	DR
6503	103100061802	52040500	24-1000-02510083	09/15/2023	00872591	GLSOLUTION	12290765		6,307.56	DR
		OBJSUB: 5204050	COMPUTER CONSULTANT						12,615.12	DR *
6503	103100061802	52041600	E104-046	09/15/2023					795.00	CR
6503	103100061802	52041600	0002420	09/27/2023	00874425	NATIONALAS	12005047		2,385.00	DR
		OBJSUB: 5204160	WORKSHOP REGISTRATION FEE						1,590.00	DR *
6503	103100061802	52041800	DP408102	09/30/2023					633.30	DR
		OBJSUB: 5204180	COMPUTER SERVICES-STATE						633.30	DR *
6503	103100061802	52042000	PL408056	09/30/2023					366.16	DR
		OBJSUB: 5204200	CENTRAL SERVICES						366.16	DR *
6503	103100061802	52042200	IN1083908	09/20/2023	02515878	ABBUSINESS	12036980		85.62	DR
		OBJSUB: 5204220	EQUIPMENT SERV & MAINT						85.62	DR *
6503	103100061802	52042300	24I003 JUL-JUN23	09/15/2023	311698	SUNSETOFFI	12627537		171.03	DR
		OBJSUB: 5204230	JANITORIAL & MAINT SERV						171.03	DR *
6503	103100061802	52043300	10690735146	09/15/2023	00872525	DELLMARKET	12118714		825.38	DR
		OBJSUB: 5204330	COMPUTER SOFTWARE LEASE						825.38	DR *
6503	103100061802	52043600	16175	09/20/2023	02515776	SOUTHDAKOT	12029665		145.78	DR

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 CENTER-5 10310 BOARD OF ACCOUNTANCY

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		OBJSUB: 5204360	ADVERTISING-NEWSPAPER						145.78	DR *
6503	103100061802	52045210	ACCOUNTRENT23-24	09/15/2023	311121	MCGINNISRO	12074040		1,380.75	DR
		OBJSUB: 5204521	REVENUE BOND LEASE PYMTS						1,380.75	DR *
6503	103100061802	52045300	TL408147	09/08/2023					92.00	DR
6503	103100061802	52045300	TL408147	09/08/2023					184.00	DR
6503	103100061802	52045300	TL408147	09/08/2023					184.00	CR
6503	103100061802	52045300	8381416X08242023	09/22/2023	00063945	ATTMOBILIT	12279233		67.26	DR
		OBJSUB: 5204530	TELECOMMUNICATIONS SRVCS						159.26	DR *
6503	103100061802	52047400	CI104A-014	09/15/2023	347865				740.05	DR
6503	103100061802	52047400	E104-045	09/15/2023	JV24218				5,926.20	DR
6503	103100061802	52047400	E104-045	09/15/2023	JV24218				5,926.20	DR
6503	103100061802	52047400	E104-045	09/15/2023	JV24218				5,926.20	CR
		OBJSUB: 5204740	BANK FEES AND CHARGES						6,666.25	DR *
6503	103100061802	52049600	962	09/06/2023	00871657	NATIONALAS	12005047		6,722.20	DR
		OBJSUB: 5204960	OTHER CONTRACTUAL SERVICE						6,722.20	DR *
		OBJECT: 5204	CONTRACTUAL SERVICES						32,155.85	DR **
6503	103100061802	52053200	34601	09/15/2023	00872989	PREFERREDP	12308425		40.15	DR
		OBJSUB: 5205320	PRINTING-COMMERCIAL						40.15	DR *
6503	103100061802	52053500	091923	09/22/2023	00063917	USPOSTALSE	12005421	12	2,000.00	DR
		OBJSUB: 5205350	POSTAGE						2,000.00	DR *
		OBJECT: 5205	SUPPLIES & MATERIALS						2,040.15	DR **
6503	103100061802	5228000	T104-029	09/08/2023					764.85	DR
		OBJSUB: 5228000	OPER TRANS OUT -NON BUDGT						764.85	DR *
		OBJECT: 5228	NONOP EXP/NONBGTD OP TR						764.85	DR **
		GROUP: 52	OPERATING EXPENSES						36,064.35	DR ***
		COMP: 6503							61,413.06	DR ****
		CNTR: 103100061802							61,413.06	DR *****
		B. UNIT: 1031							61,413.06	DR *****

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

	Sep 30, 23
ASSETS	
Current Assets	
Checking/Savings	
1130000 · Local Checking - FIB	388.15
1140000 · Pool Cash State of SD	515,436.66
Total Checking/Savings	515,824.81
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	521,064.14
Fixed Assets	
1670000 · Computer Software	
Original Cost	34,075.00
1770000 · Depreciation	-30,762.18
Total 1670000 · Computer Software	3,312.82
Total Fixed Assets	3,312.82
TOTAL ASSETS	524,376.96
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2110000 · Accounts Payable	9,687.17
Total Accounts Payable	9,687.17
Other Current Liabilities	
2430000 · Accrued Wages Payable	12,000.19
2810000 · Amounts Held for Others	35,083.68
Total Other Current Liabilities	47,083.87
Total Current Liabilities	56,771.04
Long Term Liabilities	
2960000 · Compensated Absences Payable	37,744.93
Total Long Term Liabilities	37,744.93
Total Liabilities	94,515.97
Equity	
3220000 · Net Position	314,511.92
3300100 · Invested In Capital Assets	3,313.10
3900 · Retained Earnings	-46,307.02
Net Income	158,342.99
Total Equity	429,860.99
TOTAL LIABILITIES & EQUITY	524,376.96

South Dakota Board of Accountancy

Profit & Loss Budget vs. Actual

July through September 2023

	Jul - Sep 23	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	725.00	2,500.00	-1,775.00	29.0%
4293551 · Certificate Renewals-Active	68,190.00	62,500.00	5,690.00	109.1%
4293552 · Certificate Renewals-Inactive	19,550.00	19,500.00	50.00	100.3%
4293553 · Certificate Renewals-Retired	1,990.00	1,650.00	340.00	120.6%
4293554 · Initial Firm Permits	150.00	700.00	-550.00	21.4%
4293555 · Firm Permit Renewals	15,150.00	14,500.00	650.00	104.5%
4293557 · Initial Audit	60.00	700.00	-640.00	8.6%
4293558 · Re-Exam Audit	810.00	1,960.00	-1,150.00	41.3%
4293560 · Late Fees-Initial Certificate	0.00	0.00	0.00	0.0%
4293561 · Late Fees-Certificate Renewals	3,100.00	3,000.00	100.00	103.3%
4293563 · Late Fees-Firm Permit Renewals	350.00	500.00	-150.00	70.0%
4293564 · Late Fees-Peer Review	600.00	1,300.00	-700.00	46.2%
4293566 · Firm Permit Owners	131,120.00	127,000.00	4,120.00	103.2%
4293567 · Peer Review Admin Fee	825.00	5,500.00	-4,675.00	15.0%
4293568 · Firm Permit Name Change	100.00	100.00	0.00	100.0%
4293569 · Initial FAR	60.00	1,140.00	-1,080.00	5.3%
4293570 · Initial REG	0.00	660.00	-660.00	0.0%
4293571 · Inital BEC	330.00	930.00	-600.00	35.5%
4293572 · Re-Exam FAR	90.00	1,860.00	-1,770.00	4.8%
4293573 · Re-Exam REG	330.00	2,310.00	-1,980.00	14.3%
4293574 · Re-Exam BEC	750.00	2,310.00	-1,560.00	32.5%
4491000 · Interest and Dividend Revenue	10,330.56	8,000.00	2,330.56	129.1%
4896021 · Legal Recovery Cost	1,355.56	1,000.00	355.56	135.6%
Total Income	255,966.12	259,620.00	-3,653.88	98.6%
Expense				
5101010 · F-T Emp Sal & Wages	24,447.86	92,983.00	-68,535.14	26.3%
5101020 · P-T/Temp Emp Sal & Wages	18,299.22	55,641.00	-37,341.78	32.9%
5101030 · Board & Comm Mbrs Fees	2,340.00	3,600.00	-1,260.00	65.0%
5102010 · OASI-Employer's Share	3,132.30	11,370.00	-8,237.70	27.5%
5102020 · Retirement-ER Share	2,253.18	8,917.00	-6,663.82	25.3%
5102060 · Health /Life Ins.-ER Share	7,133.13	30,633.00	-23,499.87	23.3%
5102080 · Worker's Compensation	76.89	357.00	-280.11	21.5%
5102090 · Unemployment Insurance	11.18	149.00	-137.82	7.5%
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	850.68	1,500.00	-649.32	56.7%
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%
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	787.40	7,000.00	-6,212.60	11.2%
5203280 · OS-Other Public Carrier	105.10	700.00	-594.90	15.0%
5203300 · OS-Lodging	3,419.16	9,000.00	-5,580.84	38.0%
5203320 · OS-Incidentals to Travel	240.00	500.00	-260.00	48.0%
5203350 · OS-Non Taxable Meals-Overnight	354.00	1,000.00	-646.00	35.4%

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

	Jul - Sep 23	Budget	\$ Over Bud...	% of Budget
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	0.00	4,100.00	-4,100.00	0.0%
5204050 · Consultant Fees - Computer	6,307.56	27,000.00	-20,692.44	23.4%
5204080 · Consultant Fees--Legal	0.00	0.00	0.00	0.0%
5204160 · Workshop Registration Fees	1,590.00	7,500.00	-5,910.00	21.2%
5204180 · Computer Services-State	1,266.60	6,000.00	-4,733.40	21.1%
5204181 · Computer Development Serv-State	0.00	2,000.00	-2,000.00	0.0%
5204200 · Central Services	2,430.63	9,000.00	-6,569.37	27.0%
5204220 · Equipment Service & Maintenance	18.37	300.00	-281.63	6.1%
5204230 · Janitorial/Maintenance Services	513.09	2,100.00	-1,586.91	24.4%
5204330 · Computer Software Lease	1,650.76	190.00	1,460.76	868.8%
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	909.36	4,000.00	-3,090.64	22.7%
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	4,142.25	16,569.00	-12,426.75	25.0%
5204530 · Telecommunications Services	353.98	5,500.00	-5,146.02	6.4%
5204540 · Electricity	45.08	900.00	-854.92	5.0%
5204560 · Water	25.35	240.00	-214.65	10.6%
5204590 · Insurance Premiums/Surety Bonds	0.00	1,710.00	-1,710.00	0.0%
5204730 · Maintenance Contracts	0.00	0.00	0.00	0.0%
5204740 · Bank Fees and Charges	5,000.53	7,650.00	-2,649.47	65.4%
5204960 · Other Contractual Services	0.00	0.00	0.00	0.0%
5205020 · Office Supplies	181.52	3,000.00	-2,818.48	6.1%
5205028 · Office Supplies-2	0.00	0.00	0.00	0.0%
5205040 · Education & Instr. Supplies	0.00	300.00	-300.00	0.0%
5205310 · Printing State	0.00	100.00	-100.00	0.0%
5205320 · Printing/Duplicating/Binding Co	69.35	500.00	-430.65	13.9%
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%
5207430 · Office Machines	0.00	100.00	-100.00	0.0%
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	1,536.39	8,300.00	-6,763.61	18.5%
5228030 · Depreciation Expense	1,419.78	5,679.12	-4,259.34	25.0%
Total Expense	97,623.13	357,838.12	-260,214.99	27.3%
Net Ordinary Income	158,342.99	-98,218.12	256,561.11	-161.2%
Net Income	158,342.99	-98,218.12	256,561.11	-161.2%

South Dakota Board of Accountancy
PREVIOUS YEAR MONTHLY COMPARISON
September 2023

	Sep 23	Sep 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	175.00	150.00	25.00	16.7%
4293551 · Certificate Renewals-Active	200.00	350.00	-150.00	-42.9%
4293552 · Certificate Renewals-Inactive	150.00	0.00	150.00	100.0%
4293553 · Certificate Renewals-Retired	10.00	10.00	0.00	0.0%
4293554 · Initial Firm Permits	0.00	50.00	-50.00	-100.0%
4293555 · Firm Permit Renewals	100.00	100.00	0.00	0.0%
4293557 · Initial Audit	0.00	30.00	-30.00	-100.0%
4293558 · Re-Exam Audit	240.00	60.00	180.00	300.0%
4293561 · Late Fees-Certificate Renewals	350.00	350.00	0.00	0.0%
4293563 · Late Fees-Firm Permit Renewals	50.00	100.00	-50.00	-50.0%
4293566 · Firm Permit Owners	130.00	195.00	-65.00	-33.3%
4293569 · Initial FAR	30.00	0.00	30.00	100.0%
4293571 · Initial BEC	90.00	0.00	90.00	100.0%
4293573 · Re-Exam REG	120.00	120.00	0.00	0.0%
4293574 · Re-Exam BEC	210.00	30.00	180.00	600.0%
4491000 · Interest and Dividend Revenue	0.09	0.09	0.00	0.0%
4896021 · Legal Recovery Cost	50.00	0.00	50.00	100.0%
Total Income	1,905.09	1,545.09	360.00	23.3%
Expense				
5101010 · F-T Emp Sal & Wages	11,134.52	5,385.34	5,749.18	106.8%
5101020 · P-T/Temp Emp Sal & Wages	7,877.31	6,856.04	1,021.27	14.9%
5101030 · Board & Comm Mbrs Fees	780.00	720.00	60.00	8.3%
5102010 · OASI-Employer's Share	1,378.93	848.53	530.40	62.5%
5102020 · Retirement-ER Share	1,002.03	734.44	267.59	36.4%
5102060 · Health /Life Ins.-ER Share	3,136.73	3,194.99	-58.26	-1.8%
5102080 · Worker's Compensation	34.21	29.32	4.89	16.7%
5102090 · Unemployment Insurance	4.98	1.64	3.34	203.7%
5203020 · In State-Auto-Priv. Low Miles	35.28	93.15	-57.87	-62.1%
5203150 · InState-Non Tax Meals-Overnight	0.00	34.00	-34.00	-100.0%
5203320 · OS-Incidentals to Travel	0.00	8.00	-8.00	-100.0%
5204020 · Dues and Membership Fees	795.00	0.00	795.00	100.0%
5204160 · Workshop Registration Fees	1,590.00	1,390.00	200.00	14.4%
5204180 · Computer Services-State	633.30	528.30	105.00	19.9%
5204200 · Central Services	366.16	280.98	85.18	30.3%
5204220 · Equipment Service & Maintenance	6.62	6.54	0.08	1.2%
5204230 · Janitorial/Maintenance Services	171.03	159.84	11.19	7.0%
5204330 · Computer Software Lease	1,650.76	0.00	1,650.76	100.0%
5204360 · Advertising-Newspapers	145.78	0.00	145.78	100.0%
5204460 · Equipment Rental	79.00	107.00	-28.00	-26.2%
5204521 · Revenue Bond Lease Payment	1,380.75	1,380.75	0.00	0.0%
5204530 · Telecommunications Services	67.26	760.48	-693.22	-91.2%
5204540 · Electricity	23.16	60.38	-37.22	-61.6%
5204740 · Bank Fees and Charges	5,980.35	267.83	5,712.52	2,132.9%
5205020 · Office Supplies	0.00	90.79	-90.79	-100.0%
5205320 · Printing/Duplicating/Binding Co	0.00	40.15	-40.15	-100.0%
5205350 · Postage	2,000.00	2,000.00	0.00	0.0%

South Dakota Board of Accountancy
PREVIOUS YEAR MONTHLY COMPARISON
September 2023

	<u>Sep 23</u>	<u>Sep 22</u>	<u>\$ Change</u>	<u>% Change</u>
5228000 · Operating Transfers Out-NonBudg	764.85	536.76	228.09	42.5%
5228030 · Depreciation Expense	473.26	473.26	0.00	0.0%
Total Expense	<u>41,511.27</u>	<u>25,988.51</u>	<u>15,522.76</u>	<u>59.7%</u>
Net Ordinary Income	<u>-39,606.18</u>	<u>-24,443.42</u>	<u>-15,162.76</u>	<u>-62.0%</u>
Net Income	<u>-39,606.18</u>	<u>-24,443.42</u>	<u>-15,162.76</u>	<u>-62.0%</u>

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

	Jul - Sep 23	Jul - Sep 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	725.00	775.00	-50.00	-6.5%
4293551 · Certificate Renewals-Active	68,190.00	64,250.00	3,940.00	6.1%
4293552 · Certificate Renewals-Inactive	19,550.00	18,300.00	1,250.00	6.8%
4293553 · Certificate Renewals-Retired	1,990.00	1,760.00	230.00	13.1%
4293554 · Initial Firm Permits	150.00	250.00	-100.00	-40.0%
4293555 · Firm Permit Renewals	15,150.00	14,250.00	900.00	6.3%
4293557 · Initial Audit	60.00	270.00	-210.00	-77.8%
4293558 · Re-Exam Audit	810.00	360.00	450.00	125.0%
4293560 · Late Fees-Initial Certificate	0.00	150.00	-150.00	-100.0%
4293561 · Late Fees-Certificate Renewals	3,100.00	2,200.00	900.00	40.9%
4293563 · Late Fees-Firm Permit Renewals	350.00	300.00	50.00	16.7%
4293564 · Late Fees-Peer Review	600.00	650.00	-50.00	-7.7%
4293566 · Firm Permit Owners	131,120.00	118,155.00	12,965.00	11.0%
4293567 · Peer Review Admin Fee	825.00	975.00	-150.00	-15.4%
4293568 · Firm Permit Name Change	100.00	25.00	75.00	300.0%
4293569 · Initial FAR	60.00	150.00	-90.00	-60.0%
4293570 · Initial REG	0.00	30.00	-30.00	-100.0%
4293571 · Inital BEC	330.00	90.00	240.00	266.7%
4293572 · Re-Exam FAR	90.00	360.00	-270.00	-75.0%
4293573 · Re-Exam REG	330.00	390.00	-60.00	-15.4%
4293574 · Re-Exam BEC	750.00	210.00	540.00	257.1%
4491000 · Interest and Dividend Revenue	10,330.56	4,114.34	6,216.22	151.1%
4896021 · Legal Recovery Cost	1,355.56	0.00	1,355.56	100.0%
Total Income	255,966.12	228,014.34	27,951.78	12.3%
Expense				
5101010 · F-T Emp Sal & Wages	24,447.86	16,865.81	7,582.05	45.0%
5101020 · P-T/Temp Emp Sal & Wages	18,299.22	15,644.83	2,654.39	17.0%
5101030 · Board & Comm Mbrs Fees	2,340.00	1,980.00	360.00	18.2%
5102010 · OASI-Employer's Share	3,132.30	2,272.78	859.52	37.8%
5102020 · Retirement-ER Share	2,253.18	1,950.57	302.61	15.5%
5102060 · Health /Life Ins.-ER Share	7,133.13	8,119.78	-986.65	-12.2%
5102080 · Worker's Compensation	76.89	77.95	-1.06	-1.4%
5102090 · Unemployment Insurance	11.18	4.26	6.92	162.4%
5203020 · In State-Auto-Priv. Low Miles	160.72	119.37	41.35	34.6%
5203030 · In State-Auto-Priv. High Miles	850.68	528.36	322.32	61.0%
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	114.00	39.32	34.5%
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%
5203260 · OS-Air Commercial Carrier	787.40	1,299.70	-512.30	-39.4%
5203280 · OS-Other Public Carrier	105.10	231.57	-126.47	-54.6%
5203300 · OS-Lodging	3,419.16	1,146.36	2,272.80	198.3%
5203320 · OS-Incidentals to Travel	240.00	48.00	192.00	400.0%
5203350 · OS-Non Taxable Meals-Overnight	354.00	204.00	150.00	73.5%
5204020 · Dues and Membership Fees	3,200.00	3,200.00	0.00	0.0%
5204050 · Consultant Fees - Computer	6,307.56	5,925.93	381.63	6.4%
5204160 · Workshop Registration Fees	1,590.00	3,475.00	-1,885.00	-54.2%

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

	<u>Jul - Sep 23</u>	<u>Jul - Sep 22</u>	<u>\$ Change</u>	<u>% Change</u>
5204180 · Computer Services-State	1,266.60	1,056.60	210.00	19.9%
5204200 · Central Services	2,430.63	1,829.69	600.94	32.8%
5204220 · Equipment Service & Maintenance	18.37	14.15	4.22	29.8%
5204230 · Janitorial/Maintenance Services	513.09	479.52	33.57	7.0%
5204330 · Computer Software Lease	1,650.76	0.00	1,650.76	100.0%
5204360 · Advertising-Newspapers	145.78	0.00	145.78	100.0%
5204460 · Equipment Rental	909.36	858.36	51.00	5.9%
5204521 · Revenue Bond Lease Payment	4,142.25	4,142.25	0.00	0.0%
5204530 · Telecommunications Services	353.98	1,299.19	-945.21	-72.8%
5204540 · Electricity	45.08	151.78	-106.70	-70.3%
5204560 · Water	25.35	22.35	3.00	13.4%
5204740 · Bank Fees and Charges	5,000.53	4,822.72	177.81	3.7%
5205020 · Office Supplies	181.52	171.44	10.08	5.9%
5205320 · Printing/Duplicating/Binding Co	69.35	76.65	-7.30	-9.5%
5205350 · Postage	2,000.00	2,000.00	0.00	0.0%
5205700 · Retail Gasoline	0.00	39.75	-39.75	-100.0%
5228000 · Operating Transfers Out-NonBudg	1,536.39	1,157.09	379.30	32.8%
5228030 · Depreciation Expense	1,419.78	1,419.78	0.00	0.0%
Total Expense	<u>97,623.13</u>	<u>83,016.59</u>	<u>14,606.54</u>	<u>17.6%</u>
Net Ordinary Income	<u>158,342.99</u>	<u>144,997.75</u>	<u>13,345.24</u>	<u>9.2%</u>
Net Income	<u><u>158,342.99</u></u>	<u><u>144,997.75</u></u>	<u><u>13,345.24</u></u>	<u><u>9.2%</u></u>