

**ADDITIONS TO AGENDA  
SOUTH DAKOTA BOARD OF ACCOUNTANCY**

Zoom Meeting – Conference Call

<https://state-sd.zoom.us/j/95741861303?pwd=MUdaRjc5ZEgxK0ZtNWpYbnRSbFptdz09>

or Call +1-346-248-7799 Meeting ID:729 257 1422 Passcode: 957016

January 13, 2021, 9:00 a.m. (CT)

A=Action

D=Discussion

I=Information

- |  |             |
|--|-------------|
| A. A-Addition to Financial Statements through December 2020... | 2-11        |
| B. A-Additions to Peer Review.....                             | Spt. Packet |

BAL409R1

STATE OF SOUTH DAKOTA  
CASH CENTER BALANCES  
AS OF: 12/31/2020

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

COMPANY	CENTER	ACCOUNT	BALANCE	DR/CR	CENTER DESCRIPTION
6503	103100061802	1140000	483,989.48	DR	BOARD OF ACCOUNTANCY
COMPANY/SOURCE TOTAL 6503 618			483,989.48	DR *	
COMP/BUDG UNIT TOTAL 6503 1031			483,989.48	DR **	
BUDGET UNIT TOTAL 1031			483,989.48	DR ***	

STATE OF SOUTH DAKOTA  
MONTHLY EXPENDITURE REPORT  
FOR PERIOD ENDING: 12/31/2020

AGENCY BUDGET CENTER	UNIT	LABOR & REGULATION BOARD OF ACCOUNTANCY - INFO BOARD OF ACCOUNTANCY	COMP	CENTER	ACCOUNT	DOCUMENT NUMBER	POSTING DATE	JV APPROV OR PAYMENT #	SHORT NAME	VENDOR NUMBER	VENDOR GROUP	AMOUNT	DR/CR
AGENCY BUDGET CENTER: 10 10310 BOARD OF ACCOUNTANCY - INFO BOARD OF ACCOUNTANCY													
COMPANY NO: 6503 COMPANY NAME: PROFESSIONAL & LICENSING BOARDS													
6503	103100061802	51010100				CGEX201126	12/02/2020					2,626.64	DR
6503	103100061802	51010100				CGEX201211	12/16/2020					2,705.65	DR
OBJSUB: 5101010 F-T EMP SAL & WAGES													
6503	103100061802	51010200				CGEX201126	12/02/2020					5,332.29	DR
6503	103100061802	51010200				CGEX201211	12/16/2020					1,925.36	DR
6503	103100061802	51010200				CGEX201223	12/25/2020					1,818.17	DR
6503	103100061802	51010200				CGEX201223	12/25/2020					440.00	DR
OBJSUB: 5101020 P-T/TEMP EMP SAL & WAGES													
6503	103100061802	51010300				CGEX201211	12/16/2020					4,183.53	DR
OBJSUB: 5101030 BOARD & COMM MERS FEES													
OBJECT: 5101 EMPLOYEE SALARIES													
6503	103100061802	51020100				CGEX201126	12/02/2020					300.00	DR
6503	103100061802	51020100				CGEX201126	12/02/2020					9,815.82	DR
6503	103100061802	51020100				CGEX201211	12/16/2020					311.05	DR
6503	103100061802	51020100				CGEX201211	12/16/2020					331.57	DR
6503	103100061802	51020100				CGEX201223	12/25/2020					33.66	DR
OBJSUB: 5102010 EAST-EMPLOYER'S SHARE													
6503	103100061802	51020200				CGEX201126	12/02/2020					676.28	DR
6503	103100061802	51020200				CGEX201211	12/16/2020					235.32	DR
6503	103100061802	51020200				CGEX201211	12/16/2020					240.21	DR
6503	103100061802	51020200				CGEX201223	12/25/2020					26.40	DR
OBJSUB: 5102020 RETIREMENT-ER SHARE													
6503	103100061802	51020600				CGEX201126	12/02/2020					501.93	DR
6503	103100061802	51020600				CGEX201211	12/16/2020					916.92	DR
6503	103100061802	51020600				CGEX201211	12/16/2020					927.77	DR
OBJSUB: 5102060 HEALTH/LIFE INS.-ER SHARE													
6503	103100061802	51020800				CGEX201126	12/02/2020					1,844.69	DR
6503	103100061802	51020800				CGEX201211	12/16/2020					8.20	DR
6503	103100061802	51020800				CGEX201211	12/16/2020					8.13	DR
6503	103100061802	51020800				CGEX201223	12/25/2020					.79	DR
OBJSUB: 5102080 WORKER'S COMPENSATION													
6503	103100061802	51020900				CGEX201126	12/02/2020					17.12	DR
6503	103100061802	51020900				CGEX201211	12/16/2020					4.55	DR
6503	103100061802	51020900				CGEX201211	12/16/2020					4.59	DR
6503	103100061802	51020900				CGEX201223	12/25/2020					.44	DR
OBJSUB: 5102090 UNEMPLOYMENT COMPENSATION													
OBJECT: 5102 EMPLOYEE BENEFITS													
GROUP: 51 PERSONAL SERVICES													
6503	103100061802	52041800				DP111098	12/18/2020					583.80	DR
OBJSUB: 5204180 COMPUTER SERVICES-STATE													
6503	103100061802	52042000				FM109073	12/16/2020					583.80	DR
6503	103100061802	52042000				PL111054	12/18/2020					981.06	DR
OBJSUB: 5204200 CENTRAL SERVICES													
6503	103100061802	52042000				PL111054	12/18/2020					210.84	DR
6503	103100061802	52042000				PL111054	12/18/2020					1,191.90	DR

STATE OF SOUTH DAKOTA  
MONTHLY EXPENDITURE REPORT  
FOR PERIOD ENDING: 12/31/2020

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
6503	103100061802	52042200	INT85183	12/18/2020	02370050	ABBUSINESS	12036980		85.42	DR
6503	103100061802	52042300	EQUIPMENT SERV & MAINT 211006SEP-JUN21	12/16/2020	466618	SUNSETOFFET	12627537		85.42	DR
6503	103100061802	52042300	JANITORIAL & MAINT SERV N8595512	12/09/2020	00689550	QUADIENTILE	12219369		142.46	DR
6503	103100061802	52044600	EQUIPMENT RENTAL ACCOUNTRENT20-21	12/09/2020	407016	MCGINNISRO	12074040		672.36	DR
6503	103100061802	52044900	RENTS-PRIVATE OWNED PROP. T1111153	12/11/2020	00035231	ARTMOBILIT	12279233		1,380.75	DR
6503	103100061802	52045300	TELECOMMUNICATIONS SVCS 5159417006 1120	12/09/2020	02367756	XCELENERGY	12023853		92.34	DR
6503	103100061802	52047400	ELECTRICITY C1101A-014	12/18/2020	264699				68.21	DR
6503	103100061802	52049600	BANK FEES AND CHARGES 456	12/18/2020	00691235	NATLASSNST	12005047		6,221.89	DR
6503	103100061802	52053200	OTHER CONTRACTUAL SERVICE CONTRACTUAL SERVICES 28481	12/23/2020	00692387	PREFERREDP	12308425		10,641.34	DR
6503	103100061802	52053500	PRINTING-COMMERCIAL 121620	12/28/2020	00035707	USPOSTALSE	12005421	A2	31.05	DR
6503	103100061802	52280000	POSTAGE SUPPLIES & MATERIALS T101-077	12/11/2020					1,000.00	DR
									1,031.05	DR
									373.17	DR
									373.17	DR
									12,045.56	DR
									24,910.98	DR
									24,910.98	DR
									24,910.98	DR

OBJSUB: 5228000 OPER TRANS OUT -NON BUDGT  
OBJECT: 5228 NONOP EXP/NONBGD OP TR  
GROUP: 52 OPERATING EXPENSES  
COMP: 6503  
CNTR: 103100061802  
B. UNIT: 1031

**South Dakota Board of Accountancy**  
**Balance Sheet**  
As of December 31, 2020

	Dec 31, 20
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1130000 · Local Checking - Great Western	384.53
1140000 · Pool Cash State of SD	483,989.48
<b>Total Checking/Savings</b>	484,374.01
<b>Other Current Assets</b>	
1131000 · Interest Income Receivable	18,356.04
1213000 · Investment Income Receivable	2,086.30
<b>Total Other Current Assets</b>	20,442.34
<b>Total Current Assets</b>	504,816.35
<b>Fixed Assets</b>	
1670000 · Computer Software	
Original Cost	34,075.00
1770000 · Depreciation	-15,144.60
<b>Total 1670000 · Computer Software</b>	18,930.40
<b>Total Fixed Assets</b>	18,930.40
<b>TOTAL ASSETS</b>	<b>523,746.75</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2110000 · Accounts Payable	823.03
<b>Total Accounts Payable</b>	823.03
<b>Other Current Liabilities</b>	
2430000 · Accrued Wages Payable	9,683.65
2810000 · Amounts Held for Others	26,236.01
<b>Total Other Current Liabilities</b>	35,919.66
<b>Total Current Liabilities</b>	36,742.69
<b>Long Term Liabilities</b>	
2960000 · Compensated Absences Payable	28,538.78
<b>Total Long Term Liabilities</b>	28,538.78
<b>Total Liabilities</b>	65,281.47
<b>Equity</b>	
3220000 · Net Position	298,894.34
3300100 · Invested In Capital Assets	18,930.68
3900 · Retained Earnings	2,414.64
Net Income	138,225.62
<b>Total Equity</b>	458,465.28
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>523,746.75</b>

**South Dakota Board of Accountancy**  
**Profit & Loss Budget vs. Actual**  
 July through December 2020

	Jul - Dec 20	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4293550 · Initial Individual Certificate	1,525.00	2,500.00	-975.00	61.0%
4293551 · Certificate Renewals-Active	66,700.00	62,500.00	4,200.00	106.7%
4293552 · Certificate Renewals-Inactive	21,250.00	21,000.00	250.00	101.2%
4293553 · Certificate Renewals-Retired	1,480.00	1,450.00	30.00	102.1%
4293554 · Initial Firm Permits	150.00	700.00	-550.00	21.4%
4293555 · Firm Permit Renewals	15,550.00	14,500.00	1,050.00	107.2%
4293557 · Initial Audit	150.00	900.00	-750.00	16.7%
4293558 · Re-Exam Audit	960.00	2,460.00	-1,500.00	39.0%
4293560 · Late Fees-Initial Certificate	50.00	0.00	50.00	100.0%
4293561 · Late Fees-Certificate Renewals	2,550.00	3,000.00	-450.00	85.0%
4293563 · Late Fees-Firm Permit Renewals	750.00	500.00	250.00	150.0%
4293564 · Late Fees-Peer Review	1,450.00	1,300.00	150.00	111.5%
4293566 · Firm Permit Owners	124,405.00	109,000.00	15,405.00	114.1%
4293567 · Peer Review Admin Fee	1,650.00	5,500.00	-3,850.00	30.0%
4293568 · Firm Permit Name Change	0.00	100.00	-100.00	0.0%
4293569 · Initial FAR	480.00	1,140.00	-660.00	42.1%
4293570 · Initial REG	120.00	660.00	-540.00	18.2%
4293571 · Inital BEC	150.00	930.00	-780.00	16.1%
4293572 · Re-Exam FAR	630.00	1,860.00	-1,230.00	33.9%
4293573 · Re-Exam REG	480.00	2,310.00	-1,830.00	20.8%
4293574 · Re-Exam BEC	480.00	2,310.00	-1,830.00	20.8%
4491000 · Interest and Dividend Revenue	11,016.74	5,500.00	5,516.74	200.3%
4896021 · Legal Recovery Cost	0.00	1,000.00	-1,000.00	0.0%
<b>Total Income</b>	<b>251,976.74</b>	<b>241,120.00</b>	<b>10,856.74</b>	<b>104.5%</b>
<b>Gross Profit</b>	<b>251,976.74</b>	<b>241,120.00</b>	<b>10,856.74</b>	<b>104.5%</b>
<b>Expense</b>				
5101010 · F-T Emp Sal & Wages	32,395.19	86,257.00	-53,861.81	37.6%
5101020 · P-T/Temp Emp Sal & Wages	20,987.92	45,096.00	-24,108.08	46.5%
5101030 · Board & Comm Mbrs Fees	2,700.00	4,969.00	-2,269.00	54.3%
5102010 · OASI-Employer's Share	3,842.19	10,048.00	-6,205.81	38.2%
5102020 · Retirement-ER Share	2,958.55	7,881.00	-4,922.45	37.5%
5102060 · Health /Life Ins.-ER Share	11,087.39	10,809.00	278.39	102.6%
5102080 · Worker's Compensation	96.05	276.00	-179.95	34.8%
5102090 · Unemployment Insurance	53.50	131.00	-77.50	40.8%
5203010 · Auto--State Owned	0.00	250.00	-250.00	0.0%
5203020 · Auto-Private-Ownes Low Mileage	0.00	400.00	-400.00	0.0%
5203030 · In State-Auto- Priv. High Miles	0.00	1,500.00	-1,500.00	0.0%
5203060 · In State-Air Commercial Carrier	0.00	0.00	0.00	0.0%
5203080 · In State-Other Public Carrier	0.00	0.00	0.00	0.0%
5203100 · In State-Lodging	0.00	1,000.00	-1,000.00	0.0%
5203120 · In State-Incidentals to Travel	0.00	100.00	-100.00	0.0%
5203130 · Nonemployment Travel	0.00	0.00	0.00	0.0%
5203140 · InState-Tax Meals Not OverNigt	0.00	100.00	-100.00	0.0%
5203150 · InState-Non-Tax Meals OverNight	0.00	400.00	-400.00	0.0%
5203220 · OS-Auto Private Low Mileage	0.00	0.00	0.00	0.0%
5203230 · OS-Auto Private High Mileage	0.00	200.00	-200.00	0.0%

**South Dakota Board of Accountancy**  
**Profit & Loss Budget vs. Actual**  
 July through December 2020

	Jul - Dec 20	Budget	\$ Over Budget	% of Budget
5203260 · OS-Air Commercial Carrier	0.00	7,000.00	-7,000.00	0.0%
5203280 · OS-Other Public Carrier	0.00	700.00	-700.00	0.0%
5203300 · OS-Lodging	0.00	9,000.00	-9,000.00	0.0%
5203320 · OS-Incidentals to Travel	0.00	500.00	-500.00	0.0%
5203330 · OS-Nonemployment Travel	0.00	0.00	0.00	0.0%
5203340 · OS-Taxable Meals-Not Overnight	0.00	0.00	0.00	0.0%
5203350 · OS-Non-Taxable Meals Overnight	0.00	1,000.00	-1,000.00	0.0%
5204010 · Subscriptions	392.98	1,000.00	-607.02	39.3%
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	3,600.00	-3,600.00	0.0%
5204050 · Consultant Fees - Computer	3,836.26	15,000.00	-11,163.74	25.6%
5204060 · Consultant Fees-Educat/Training	0.00	0.00	0.00	0.0%
5204080 · Consultant Fees--Legal	0.00	0.00	0.00	0.0%
5204130 · Consultant Fees-Other	0.00	0.00	0.00	0.0%
5204160 · Workshop Registration Fees	0.00	7,500.00	-7,500.00	0.0%
5204180 · Computer Services-State	3,215.58	5,000.00	-1,784.42	64.3%
5204181 · Computer Development Serv-State	120.40	2,000.00	-1,879.60	6.0%
5204190 · Computer Services-Private	0.00	0.00	0.00	0.0%
5204200 · Central Services	3,339.33	9,000.00	-5,660.67	37.1%
5204220 · Equipment Service & Maintenance	32.22	300.00	-267.78	10.7%
5204230 · Janitorial/Maintenance Services	854.76	1,725.00	-870.24	49.6%
5204320 · Audit Services-Private	0.00	0.00	0.00	0.0%
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	1,840.08	4,000.00	-2,159.92	46.0%
5204480 · Microfilm and Photography	0.00	0.00	0.00	0.0%
5204490 · Rents Privately Owned Property	8,284.50	16,569.00	-8,284.50	50.0%
5204500 · Rents-County/Municipal	0.00	0.00	0.00	0.0%
5204510 · Rent-Other	0.00	500.00	-500.00	0.0%
5204530 · Telecommunications Services	1,287.41	5,500.00	-4,212.59	23.4%
5204540 · Electricity	374.22	865.00	-490.78	43.3%
5204560 · Water	61.24	240.00	-178.76	25.5%
5204580 · Trucking, Drayage, and Freight	0.00	0.00	0.00	0.0%
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	4,647.22	6,500.00	-1,852.78	71.5%
5204960 · Other Contractual Services	0.00	0.00	0.00	0.0%
5205020 · Office Supplies	100.17	3,000.00	-2,899.83	3.3%
5205028 · OFFICE SUPPLIES-2	12.53	0.00	12.53	100.0%
5205060 · Maintenance/Janitorial Supplies	0.00	0.00	0.00	0.0%
5205310 · Printing State	0.00	350.00	-350.00	0.0%
5205320 · Printing/Duplicating/Binding Co	117.30	500.00	-382.70	23.5%
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	1,000.00	2,000.00	-1,000.00	50.0%
5207430 · Office Machines	0.00	100.00	-100.00	0.0%
5207440 · Filing Equipment	0.00	0.00	0.00	0.0%
5207450 · Office Equipment and Fixtures	0.00	0.00	0.00	0.0%
5207490 · Telephone Equipment	0.00	0.00	0.00	0.0%
5207900 · Computer Hardware	640.78	6,800.00	-6,159.22	9.4%
5207960 · System Development	0.00	1,000.00	-1,000.00	0.0%
5207965 · 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	3,433.79	8,000.00	-4,566.21	42.9%
5228030 · Depreciation Expense	2,839.56	5,679.12	-2,839.56	50.0%
<b>Total Expense</b>	<b>113,751.12</b>	<b>304,056.12</b>	<b>-190,304.00</b>	<b>37.4%</b>
<b>Net Ordinary Income</b>	<b>138,225.62</b>	<b>-62,935.12</b>	<b>201,160.74</b>	<b>-219.6%</b>

**South Dakota Board of Accountancy**  
**Profit & Loss Budget vs. Actual**  
 July through December 2020

	Jul - Dec 20	Budget	\$ Over Budget	% of Budget
Other Income/Expense				
Other Expense				
5228090 - SecuritiyLendingRebateFees	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	<u>138,225.62</u>	<u>-62,935.12</u>	<u>201,160.74</u>	<u>-219.6%</u>



**South Dakota Board of Accountancy**  
**PREVIOUS YEAR MONTHLY COMPARISON**  
**December 2020**

	Dec 20	Dec 19	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4293550 · Initial Individual Certificate	175.00	200.00	-25.00	-12.5%
4293551 · Certificate Renewals-Active	0.00	50.00	-50.00	-100.0%
4293554 · Initial Firm Permits	100.00	50.00	50.00	100.0%
4293555 · Firm Permit Renewals	0.00	50.00	-50.00	-100.0%
4293557 · Initial Audit	30.00	0.00	30.00	100.0%
4293558 · Re-Exam Audit	180.00	330.00	-150.00	-45.5%
4293561 · Late Fees-Certificate Renewals	0.00	50.00	-50.00	-100.0%
4293564 · Late Fees-Peer Review	200.00	0.00	200.00	100.0%
4293566 · Firm Permit Owners	2,065.00	195.00	1,870.00	959.0%
4293567 · Peer Review Admin Fee	75.00	0.00	75.00	100.0%
4293568 · Firm Permit Name Change	0.00	25.00	-25.00	-100.0%
4293569 · Initial FAR	120.00	30.00	90.00	300.0%
4293570 · Initial REG	0.00	60.00	-60.00	-100.0%
4293572 · Re-Exam FAR	150.00	150.00	0.00	0.0%
4293573 · Re-Exam REG	-106.12	210.00	-316.12	-150.5%
4293574 · Re-Exam BEC	0.00	150.00	-150.00	-100.0%
<b>Total Income</b>	<b>2,988.88</b>	<b>1,550.00</b>	<b>1,438.88</b>	<b>92.8%</b>
<b>Gross Profit</b>	<b>2,988.88</b>	<b>1,550.00</b>	<b>1,438.88</b>	<b>92.8%</b>
<b>Expense</b>				
5101010 · F-T Emp Sal & Wages	5,332.29	2,657.49	2,674.80	100.7%
5101020 · P-T/Temp Emp Sal & Wages	4,183.53	1,551.86	2,631.67	169.6%
5101030 · Board & Comm Mbrs Fees	300.00	0.00	300.00	100.0%
5102010 · OASI-Employer's Share	676.28	285.66	390.62	136.7%
5102020 · Retirement-ER Share	501.93	252.60	249.33	98.7%
5102060 · Health /Life Ins.-ER Share	1,844.69	864.95	979.74	113.3%
5102080 · Worker's Compensation	17.12	5.43	11.69	215.3%
5102090 · Unemployment Insurance	9.58	1.85	7.73	417.8%
5204040 · Consultant Fees-Accounting	0.00	5,200.00	-5,200.00	-100.0%
5204180 · Computer Services-State	0.00	466.45	-466.45	-100.0%
5204200 · Central Services	1,191.90	340.26	851.64	250.3%
5204220 · Equipment Service & Maintenance	6.42	5.87	0.55	9.4%
5204230 · Janitorial/Maintenance Services	142.46	139.67	2.79	2.0%
5204460 · Equipment Rental	100.36	682.00	-581.64	-85.3%
5204490 · Rents Privately Owned Property	1,380.75	1,380.75	0.00	0.0%
5204530 · Telecommunications Services	201.09	286.27	-85.18	-29.8%
5204540 · Electricity	92.34	92.47	-0.13	-0.1%
5204560 · Water	0.00	22.35	-22.35	-100.0%
5204740 · Bank Fees and Charges	27.50	73.65	-46.15	-62.7%
5205020 · Office Supplies	44.57	0.00	44.57	100.0%
5205320 · Printing/Duplicating/Binding Co	34.50	24.15	10.35	42.9%
5205350 · Postage	1,000.00	0.00	1,000.00	100.0%
5228000 · Operating Transfers Out-NonBudg	373.17	859.35	-486.18	-56.6%
5228030 · Depreciation Expense	473.26	473.26	0.00	0.0%
<b>Total Expense</b>	<b>17,933.74</b>	<b>15,666.34</b>	<b>2,267.40</b>	<b>14.5%</b>
<b>Net Ordinary Income</b>	<b>-14,944.86</b>	<b>-14,116.34</b>	<b>-828.52</b>	<b>-5.9%</b>
<b>Net Income</b>	<b>-14,944.86</b>	<b>-14,116.34</b>	<b>-828.52</b>	<b>-5.9%</b>

**South Dakota Board of Accountancy**  
**PREVIOUS YEAR TO DATE MONTHLY COMPARISON**  
 July through December 2020

	Jul - Dec 20	Jul - Dec 19	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4293550 · Initial Individual Certificate	1,525.00	4,285.00	-2,760.00	-64.4%
4293551 · Certificate Renewals-Active	66,700.00	62,900.00	3,800.00	6.0%
4293552 · Certificate Renewals-Inactive	21,250.00	19,710.00	1,540.00	7.8%
4293553 · Certificate Renewals-Retired	1,480.00	1,240.00	240.00	19.4%
4293554 · Initial Firm Permits	150.00	300.00	-150.00	-50.0%
4293555 · Firm Permit Renewals	15,550.00	11,050.00	4,500.00	40.7%
4293557 · Initial Audit	150.00	90.00	60.00	66.7%
4293558 · Re-Exam Audit	960.00	1,050.00	-90.00	-8.6%
4293560 · Late Fees-Initial Certificate	50.00	50.00	0.00	0.0%
4293561 · Late Fees-Certificate Renewals	2,550.00	2,750.00	-200.00	-7.3%
4293563 · Late Fees-Firm Permit Renewals	750.00	300.00	450.00	150.0%
4293564 · Late Fees-Peer Review	1,450.00	250.00	1,200.00	480.0%
4293566 · Firm Permit Owners	124,405.00	113,135.00	11,270.00	10.0%
4293567 · Peer Review Admin Fee	1,650.00	75.00	1,575.00	2,100.0%
4293568 · Firm Permit Name Change	0.00	125.00	-125.00	-100.0%
4293569 · Initial FAR	480.00	300.00	180.00	60.0%
4293570 · Initial REG	120.00	150.00	-30.00	-20.0%
4293571 · Initial BEC	150.00	150.00	0.00	0.0%
4293572 · Re-Exam FAR	630.00	870.00	-240.00	-27.6%
4293573 · Re-Exam REG	480.00	1,110.00	-630.00	-56.8%
4293574 · Re-Exam BEC	480.00	1,020.00	-540.00	-52.9%
4491000 · Interest and Dividend Revenue	11,016.74	9,932.08	1,084.66	10.9%
<b>Total Income</b>	<b>251,976.74</b>	<b>230,842.08</b>	<b>21,134.66</b>	<b>9.2%</b>
<b>Gross Profit</b>	<b>251,976.74</b>	<b>230,842.08</b>	<b>21,134.66</b>	<b>9.2%</b>
<b>Expense</b>				
5101010 · F-T Emp Sal & Wages	32,395.19	32,640.33	-245.14	-0.8%
5101020 · P-T/Temp Emp Sal & Wages	20,987.92	17,565.39	3,422.53	19.5%
5101030 · Board & Comm Mbrs Fees	2,700.00	3,120.00	-420.00	-13.5%
5102010 · OASI-Employer's Share	3,842.19	3,642.08	200.11	5.5%
5102020 · Retirement-ER Share	2,958.55	2,897.76	60.79	2.1%
5102060 · Health /Life Ins.-ER Share	11,087.39	10,451.69	635.70	6.1%
5102080 · Worker's Compensation	96.05	65.27	30.78	47.2%
5102090 · Unemployment Insurance	53.50	22.13	31.37	141.8%
5203010 · Auto--State Owned	0.00	47.79	-47.79	-100.0%
5203020 · Auto-Private-Ownes Low Mileage	0.00	104.42	-104.42	-100.0%
5203030 · In State-Auto- Priv. High Miles	0.00	749.28	-749.28	-100.0%
5203100 · In State-Lodging	0.00	338.00	-338.00	-100.0%
5203150 · InState-Non-Tax Meals OverNight	0.00	138.00	-138.00	-100.0%
5203260 · OS-Air Commercial Carrier	0.00	3,017.53	-3,017.53	-100.0%
5203280 · OS-Other Public Carrier	0.00	147.56	-147.56	-100.0%
5203300 · OS-Lodging	0.00	4,109.43	-4,109.43	-100.0%
5203320 · OS-Incidentals to Travel	0.00	274.00	-274.00	-100.0%
5203350 · OS-Non-Taxable Meals Overnight	0.00	416.00	-416.00	-100.0%
5204010 · Subscriptions	392.98	363.83	29.15	8.0%
5204020 · Dues and Membership Fees	3,200.00	3,200.00	0.00	0.0%
5204040 · Consultant Fees-Accounting	0.00	5,200.00	-5,200.00	-100.0%
5204050 · Consultant Fees - Computer	3,836.26	3,750.00	86.26	2.3%

**South Dakota Board of Accountancy**  
**PREVIOUS YEAR TO DATE MONTHLY COMPARISON**  
**July through December 2020**

	Jul - Dec 20	Jul - Dec 19	\$ Change	% Change
5204160 · Workshop Registration Fees	0.00	3,006.44	-3,006.44	-100.0%
5204180 · Computer Services-State	3,215.58	2,808.75	406.83	14.5%
5204181 · Computer Development Serv-State	120.40	274.51	-154.11	-56.1%
5204200 · Central Services	3,339.33	4,103.61	-764.28	-18.6%
5204220 · Equipment Service & Maintenance	32.22	38.27	-6.05	-15.8%
5204230 · Janitorial/Maintenance Services	854.76	838.00	16.76	2.0%
5204460 · Equipment Rental	1,840.08	1,680.00	160.08	9.5%
5204490 · Rents Privately Owned Property	8,284.50	9,665.25	-1,380.75	-14.3%
5204530 · Telecommunications Services	1,287.41	1,143.99	143.42	12.5%
5204540 · Electricity	374.22	488.94	-114.72	-23.5%
5204560 · Water	61.24	44.70	16.54	37.0%
5204740 · Bank Fees and Charges	4,647.22	4,632.67	14.55	0.3%
5204960 · Other Contractual Services	0.00	580.68	-580.68	-100.0%
5205020 · Office Supplies	100.17	458.76	-358.59	-78.2%
5205028 · OFFICE SUPPLIES-2	12.53	6.42	6.11	95.2%
5205320 · Printing/Duplicating/Binding Co	117.30	82.80	34.50	41.7%
5205350 · Postage	1,000.00	0.00	1,000.00	100.0%
5207900 · Computer Hardware	640.78	653.40	-12.62	-1.9%
5228000 · Operating Transfers Out-NonBudg	3,433.79	3,206.86	226.93	7.1%
5228030 · Depreciation Expense	2,839.56	2,839.56	0.00	0.0%
<b>Total Expense</b>	<b>113,751.12</b>	<b>128,814.10</b>	<b>-15,062.98</b>	<b>-11.7%</b>
<b>Net Ordinary Income</b>	<b>138,225.62</b>	<b>102,027.98</b>	<b>36,197.64</b>	<b>35.5%</b>
<b>Net Income</b>	<b>138,225.62</b>	<b>102,027.98</b>	<b>36,197.64</b>	<b>35.5%</b>