

**ADDITIONS TO AGENDA  
SOUTH DAKOTA BOARD OF ACCOUNTANCY  
Conference Call  
Call in Number 1-844-833-2684 Access Code 0665978#  
March 21, 2018  
8:30 a.m. (CT)**

A=Action  
D=Discussion  
I=Information

|   |           |
|---|-----------|
| A. A-Addition to Certificate.....       | 2         |
| B. A-Addition to Financials.....        | 3-11      |
| C. A-Addition to Executive Session..... | Spt. Pkt. |

**CERTIFIED PUBLIC ACCOUNTANT CERTIFICATES  
BOARD COPY**

**Issued Through March 13, 2018**

| <b>Number</b> | <b>Name</b>             | <b>Date Issued</b> | <b>Location</b> |
|---------------|-------------------------|--------------------|-----------------|
| 3352          | Seth Nelson Rombough    | 01/09/18           | Sioux Falls, SD |
| 3353          | Sarah Joy Ridley        | 01/09/18           | Sioux Falls, SD |
| 3354          | Heather Rancee Adkins   | 01/10/18           | Omaha, NE       |
| 3355          | Mollie Mae Blaschko     | 01/12/18           | Sioux Falls, SD |
| 3356          | Travis Andrew Brown     | 01/19/18           | Adrian, MN      |
| 3357          | Donald Eugene Fallis    | 01/30/18           | Sioux Falls, SD |
| 3358          | Dominic Robert Schweder | 02/15/18           | Sioux Falls, SD |
| 3359          | Mary Ann Hlebechuk      | 02/21/18           | Rapid City, SD  |
| 3360          | Michaela Renae Rogers   | 02/23/18           | Aberdeen, SD    |
| 3361          | Natalie Rose Gubbels    | 02/23/18           | Yankton, SD     |
| 3362          | Carly Christina Murtha  | 02/26/18           | Sioux Falls, SD |
| 3363          | Alexandria Jean Mischke | 03/13/18           | Sioux Falls, SD |

BA1409R1

STATE OF SOUTH DAKOTA  
CASH CENTER BALANCES  
AS OF: 02/28/2018

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

| COMPANY                        | CENTER       | ACCOUNT | BALANCE    | DR/CR  | CENTER DESCRIPTION   |
|--------------------------------|--------------|---------|------------|--------|----------------------|
| 6503                           | 103100061802 | 1140000 | 460,398.65 | DR     | BOARD OF ACCOUNTANCY |
| COMPANY/SOURCE TOTAL 6503 618  |              |         | 460,398.65 | DR *   |                      |
| COMP/BUDG UNIT TOTAL 6503 1031 |              |         | 460,398.65 | DR **  |                      |
| BUDGET UNIT TOTAL 1031         |              |         | 460,398.65 | DR *** |                      |

STATE OF SOUTH DAKOTA  
MONTHLY EXPENDITURE REPORT  
FOR PERIOD ENDING: 02/28/2018

| AGENCY | BUDGET UNIT  | CENTER-5 | LABOR & REGULATION                      | BOARD OF ACCOUNTANCY | BOARD OF ACCOUNTANCY | COMP | CENTER | ACCOUNT | DOCUMENT NUMBER                 | POSTING DATE | JV APPL # | OR PAYMENT # | SHORT NAME | VENDOR NUMBER | VENDOR GROUP | AMOUNT   | DR/CR  |  |
|--------|--------------|----------|---|----------------------|----------------------|------|--------|---------|---------------------------------|--------------|-----------|--------------|------------|---------------|--------------|----------|--------|--|
| 10     | 1031         | 10310    | LABOR & REGULATION BOARD OF ACCOUNTANCY |                      |                      | 6503 | 6503   | 6503    | PROFESSIONAL & LICENSING BOARDS |              |           |              |            |               |              |          |        |  |
| 6503   | 103100061802 | 51010100 |   |                      |                      |      |        |         | CGEX180126                      | 02/02/2018   |           |              |            |               |              | 2,415.67 | DR     |  |
| 6503   | 103100061802 | 51010100 |   |                      |                      |      |        |         | CGEX180213                      | 02/16/2018   |           |              |            |               |              | 2,437.56 | DR     |  |
| 6503   | 103100061802 | 51010100 | F-T EMP SAL & WAGES                     |                      |                      |      |        |         | CGEX180126                      | 02/02/2018   |           |              |            |               |              | 4,853.23 | DR *   |  |
| 6503   | 103100061802 | 51010200 | P-T/TEMP EMP SAL & WAGES                |                      |                      |      |        |         | CGEX180213                      | 02/16/2018   |           |              |            |               |              | 1,137.45 | DR     |  |
| 6503   | 103100061802 | 51020100 | OAST-EMPLOYER'S SHARE                   |                      |                      |      |        |         | CGEX180126                      | 02/02/2018   |           |              |            |               |              | 2,205.33 | DR *   |  |
| 6503   | 103100061802 | 51020200 | RETIEMENT-ER SHARE                      |                      |                      |      |        |         | CGEX180213                      | 02/16/2018   |           |              |            |               |              | 7,058.56 | DR **  |  |
| 6503   | 103100061802 | 51020200 | HEALTH/LIFE INS.-ER SHARE               |                      |                      |      |        |         | CGEX180126                      | 02/02/2018   |           |              |            |               |              | 209.00   | DR     |  |
| 6503   | 103100061802 | 51020200 | WORKER'S COMPENSATION                   |                      |                      |      |        |         | CGEX180213                      | 02/16/2018   |           |              |            |               |              | 214.53   | DR     |  |
| 6503   | 103100061802 | 51020600 | UNEMPLOYMENT COMPENSATION               |                      |                      |      |        |         | CGEX180126                      | 02/02/2018   |           |              |            |               |              | 423.53   | DR *   |  |
| 6503   | 103100061802 | 51020600 | EMPLOYEE BENEFITS                       |                      |                      |      |        |         | CGEX180213                      | 02/16/2018   |           |              |            |               |              | 727.34   | DR     |  |
| 6503   | 103100061802 | 51020900 | PERSONAL SERVICES                       |                      |                      |      |        |         | CGEX180126                      | 02/02/2018   |           |              |            |               |              | 733.17   | DR     |  |
| 6503   | 103100061802 | 51020900 | PERSONAL SERVICES                       |                      |                      |      |        |         | CGEX180213                      | 02/16/2018   |           |              |            |               |              | 1,460.51 | DR *   |  |
| 6503   | 103100061802 | 52041800 | COMPUTER SERVICES-STATE                 |                      |                      |      |        |         | CGEX180126                      | 02/02/2018   |           |              |            |               |              | 6.63     | DR     |  |
| 6503   | 103100061802 | 52041810 | COMPUTER SERVICES-STATE                 |                      |                      |      |        |         | CGEX180213                      | 02/16/2018   |           |              |            |               |              | 6.77     | DR     |  |
| 6503   | 103100061802 | 52042000 | BIT DEVELOPMENT COSTS                   |                      |                      |      |        |         | CGEX180126                      | 02/02/2018   |           |              |            |               |              | 13.40    | DR *   |  |
| 6503   | 103100061802 | 52042000 | BIT DEVELOPMENT COSTS                   |                      |                      |      |        |         | CGEX180213                      | 02/16/2018   |           |              |            |               |              | 1.58     | DR     |  |
| 6503   | 103100061802 | 52042000 | PERSONAL SERVICES                       |                      |                      |      |        |         | CGEX180126                      | 02/02/2018   |           |              |            |               |              | 1.64     | DR     |  |
| 6503   | 103100061802 | 52042000 | PERSONAL SERVICES                       |                      |                      |      |        |         | CGEX180213                      | 02/16/2018   |           |              |            |               |              | 1.64     | DR     |  |
| 6503   | 103100061802 | 52042200 | CENTRAL SERVICES                        |                      |                      |      |        |         | CGEX180126                      | 02/02/2018   |           |              |            |               |              | 3.22     | DR *   |  |
| 6503   | 103100061802 | 52042200 | CENTRAL SERVICES                        |                      |                      |      |        |         | CGEX180213                      | 02/16/2018   |           |              |            |               |              | 2,374.14 | DR **  |  |
| 6503   | 103100061802 | 52042200 | EQUIPMENT SERV & MAINT                  |                      |                      |      |        |         | CGEX180126                      | 02/02/2018   |           |              |            |               |              | 9,432.70 | DR *** |  |
| 6503   | 103100061802 | 52042200 | EQUIPMENT SERV & MAINT                  |                      |                      |      |        |         | CGEX180213                      | 02/16/2018   |           |              |            |               |              | 99.30    | DR     |  |
| 6503   | 103100061802 | 52042200 | EQUIPMENT SERV & MAINT                  |                      |                      |      |        |         | CGEX180126                      | 02/02/2018   |           |              |            |               |              | 99.30    | DR     |  |
| 6503   | 103100061802 | 52042200 | EQUIPMENT SERV & MAINT                  |                      |                      |      |        |         | CGEX180213                      | 02/16/2018   |           |              |            |               |              | 423.00   | DR *   |  |
| 6503   | 103100061802 | 52042200 | EQUIPMENT SERV & MAINT                  |                      |                      |      |        |         | CGEX180126                      | 02/02/2018   |           |              |            |               |              | 1,037.06 | DR     |  |
| 6503   | 103100061802 | 52042200 | EQUIPMENT SERV & MAINT                  |                      |                      |      |        |         | CGEX180213                      | 02/16/2018   |           |              |            |               |              | 176.02   | DR     |  |
| 6503   | 103100061802 | 52042200 | EQUIPMENT SERV & MAINT                  |                      |                      |      |        |         | CGEX180126                      | 02/02/2018   |           |              |            |               |              | 1,213.08 | DR *   |  |
| 6503   | 103100061802 | 52042200 | EQUIPMENT SERV & MAINT                  |                      |                      |      |        |         | CGEX180213                      | 02/16/2018   |           |              |            |               |              | 59.18    | DR     |  |
| 6503   | 103100061802 | 52042200 | EQUIPMENT SERV & MAINT                  |                      |                      |      |        |         | CGEX180126                      | 02/02/2018   |           |              |            |               |              | 59.18    | DR     |  |
| 6503   | 103100061802 | 52042200 | EQUIPMENT SERV & MAINT                  |                      |                      |      |        |         | CGEX180213                      | 02/16/2018   |           |              |            |               |              | 134.25   | DR *   |  |

STATE OF SOUTH DAKOTA  
MONTHLY EXPENDITURE REPORT  
FOR PERIOD ENDING: 02/28/2018

AGENCY 10 LABOR & REGULATION  
BUDGET UNIT 1031 BOARD OF ACCOUNTANCY  
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 | 1031000061802 | 5204230 | JANITORIAL & MAINT SERV   | 02/09/2018   | 00482771             | ELBOCOMPVT | 12124520      |              | 134.25    | DR *  |
| 6503 | 1031000061802 | 5204340 | COMPUTER SOFTWARE MAINT   | 02/09/2018   | 00482771             | ELBOCOMPVT | 12124520      |              | 192.00    | DR *  |
| 6503 | 1031000061802 | 5204490 | RENTS-PRIVATE OWNED PROP. | 02/07/2018   | 00482422             | MIDCONTINE | 12023782      |              | 1,269.45  | DR *  |
| 6503 | 1031000061802 | 5204530 | TELECOMMUNICATIONS SRVCS  | 02/09/2018   | 00000929             | ATTMOBILIT | 12279233      |              | 49.35     | DR    |
| 6503 | 1031000061802 | 5204530 | TELECOMMUNICATIONS SRVCS  | 02/09/2018   | 02237854             | XCELENERGY | 12023853      |              | 80.25     | DR *  |
| 6503 | 1031000061802 | 5204740 | ELECTRICITY               | 02/23/2018   | 318653M              |            |               |              | 82.21     | DR *  |
| 6503 | 1031000061802 | 5204740 | ELECTRICITY               | 02/07/2018   | JV18438              |            |               |              | 216.80    | DR    |
| 6503 | 1031000061802 | 5204740 | ELECTRICITY               | 02/07/2018   | JV18438              |            |               |              | 217.62    | DR    |
| 6503 | 1031000061802 | 5204740 | ELECTRICITY               | 02/07/2018   | JV18438              |            |               |              | 217.62    | DR    |
| 6503 | 1031000061802 | 5204740 | ELECTRICITY               | 02/07/2018   | JV18438              |            |               |              | 216.80    | CR    |
| 6503 | 1031000061802 | 5204740 | ELECTRICITY               | 02/07/2018   | JV18438              |            |               |              | 217.62    | CR    |
| 6503 | 1031000061802 | 5204960 | BANK FEES AND CHARGES     | 02/14/2018   | 00483019             | NATLASSNST | 12005047      |              | 7,639.10  | DR *  |
| 6503 | 1031000061802 | 5205028 | OFFICE SUPPLIES           | 02/09/2018   | 00482565             | ECOWATER   | 12035896      |              | 22.35     | DR    |
| 6503 | 1031000061802 | 5205028 | OFFICE SUPPLIES           | 02/14/2018   |                      |            |               |              | 492.40    | DR *  |
| 6503 | 1031000061802 | 5228000 | OPER TRNS OUT -NON BUDGT  |              |                      |            |               |              | 492.40    | DR ** |
| 6503 | 1031000061802 | 5228000 | OPER TRNS OUT -NON BUDGT  |              |                      |            |               |              | 12,369.92 | DR ** |
| 6503 | 1031000061802 | 5228000 | OPER TRNS OUT -NON BUDGT  |              |                      |            |               |              | 21,802.62 | DR ** |
| 6503 | 1031000061802 | 5228000 | OPER TRNS OUT -NON BUDGT  |              |                      |            |               |              | 21,802.62 | DR ** |
| 6503 | 1031000061802 | 5228000 | OPER TRNS OUT -NON BUDGT  |              |                      |            |               |              | 21,802.62 | DR ** |
| 6503 | 1031000061802 | 5228000 | OPER TRNS OUT -NON BUDGT  |              |                      |            |               |              | 21,802.62 | DR ** |

**South Dakota Board of Accountancy**  
**Balance Sheet**  
As of February 28, 2018

|  | Feb 28, 18        |
|--|-------------------|
| <b>ASSETS</b>                            |                   |
| <b>Current Assets</b>                    |                   |
| <b>Checking/Savings</b>                  |                   |
| 1130000 · Local Checking - Great Western | 384.53            |
| 1140000 · Pool Cash State of SD          | 460,398.65        |
| <b>Total Checking/Savings</b>            | 460,783.18        |
| <b>Other Current Assets</b>              |                   |
| 1131000 · Interest Income Receivable     | 4,246.81          |
| 1213000 · Investment Income Receivable   | 1,522.99          |
| <b>Total Other Current Assets</b>        | 5,769.80          |
| <b>Total Current Assets</b>              | 466,552.98        |
| <b>Fixed Assets</b>                      |                   |
| 1670000 · Computer Software              |                   |
| Original Cost                            | 140,063.23        |
| 1770000 · Depreciation                   | -140,063.23       |
| 1670000 · Computer Software - Other      | 15,301.00         |
| <b>Total 1670000 · Computer Software</b> | 15,301.00         |
| <b>Total Fixed Assets</b>                | 15,301.00         |
| <b>TOTAL ASSETS</b>                      | <b>481,853.98</b> |
| <b>LIABILITIES &amp; EQUITY</b>          |                   |
| <b>Liabilities</b>                       |                   |
| <b>Current Liabilities</b>               |                   |
| <b>Accounts Payable</b>                  |                   |
| 2110000 · Accounts Payable               | 9,697.37          |
| <b>Total Accounts Payable</b>            | 9,697.37          |
| <b>Other Current Liabilities</b>         |                   |
| 2430000 · Accrued Wages Payable          | 9,844.91          |
| 2810000 · Amounts Held for Others        | 22,825.99         |
| <b>Total Other Current Liabilities</b>   | 32,670.90         |
| <b>Total Current Liabilities</b>         | 42,368.27         |
| <b>Long Term Liabilities</b>             |                   |
| 2960000 · Compensated Absences Payable   | 19,161.66         |
| <b>Total Long Term Liabilities</b>       | 19,161.66         |
| <b>Total Liabilities</b>                 | 61,529.93         |
| <b>Equity</b>                            |                   |
| 3220000 · Net Position                   | 317,825.02        |
| 3900 · Retained Earnings                 | 9,019.48          |
| Net Income                               | 93,479.55         |
| <b>Total Equity</b>                      | 420,324.05        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>    | <b>481,853.98</b> |

**South Dakota Board of Accountancy**  
**Profit & Loss Budget vs. Actual**  
 July 2017 through February 2018

|   | Jul '17 - Feb 18  | Budget            | \$ Over Budget   | % of Budget   |
|---|-------------------|-------------------|------------------|---------------|
| <b>Ordinary Income/Expense</b>            |                   |                   |                  |               |
| <b>Income</b>                             |                   |                   |                  |               |
| 4293550 · Initial Individual Certificate  | 1,750.00          | 2,500.00          | -750.00          | 70.0%         |
| 4293551 · Certificate Renewals-Active     | 65,650.00         | 58,000.00         | 7,650.00         | 113.2%        |
| 4293552 · Certificate Renewals-Inactive   | 20,400.00         | 21,000.00         | -600.00          | 97.1%         |
| 4293553 · Certificate Renewals-Retired    | 1,280.00          | 1,050.00          | 230.00           | 121.9%        |
| 4293554 · Initial Firm Permits            | 600.00            | 700.00            | -100.00          | 85.7%         |
| 4293555 · Firm Permit Renewals            | 14,850.00         | 15,500.00         | -650.00          | 95.8%         |
| 4293557 · Initial Audit                   | 330.00            | 900.00            | -570.00          | 36.7%         |
| 4293558 · Re-Exam Audit                   | 1,500.00          | 2,460.00          | -960.00          | 61.0%         |
| 4293560 · Late Fees-Initial Certificate   | 150.00            | 0.00              | 150.00           | 100.0%        |
| 4293561 · Late Fees-Certificate Renewals  | 3,050.00          | 3,000.00          | 50.00            | 101.7%        |
| 4293562 · Late Fees-Firm Permits          | 0.00              | 0.00              | 0.00             | 0.0%          |
| 4293563 · Late Fees-Firm Permit Renewals  | 450.00            | 500.00            | -50.00           | 90.0%         |
| 4293564 · Late Fees-Peer Review           | 600.00            | 1,300.00          | -700.00          | 46.2%         |
| 4293566 · Firm Permit Owners              |                   |                   |                  |               |
| 5208003 · REFUNDS                         | -65.00            |                   |                  |               |
| 4293566 · Firm Permit Owners - Other      | 115,455.00        | 105,000.00        | 10,455.00        | 110.0%        |
| <b>Total 4293566 · Firm Permit Owners</b> | <b>115,390.00</b> | <b>105,000.00</b> | <b>10,390.00</b> | <b>109.9%</b> |
| 4293567 · Peer Review Admin Fee           | 1,275.00          | 5,500.00          | -4,225.00        | 23.2%         |
| 4293568 · Firm Permit Name Change         | 200.00            | 100.00            | 100.00           | 200.0%        |
| 4293569 · Initial FAR                     | 900.00            | 1,140.00          | -240.00          | 78.9%         |
| 4293570 · Initial REG                     | 390.00            | 660.00            | -270.00          | 59.1%         |
| 4293571 · Initial BEC                     | 420.00            | 930.00            | -510.00          | 45.2%         |
| 4293572 · Re-Exam FAR                     | 1,020.00          | 1,860.00          | -840.00          | 54.8%         |
| 4293573 · Re-Exam REG                     | 1,470.00          | 2,310.00          | -840.00          | 63.6%         |
| 4293574 · Re-Exam BEC                     | 690.00            | 2,310.00          | -1,620.00        | 29.9%         |
| 4491000 · Interest and Dividend Revenue   | 5,470.45          | 4,000.00          | 1,470.45         | 136.8%        |
| 4896021 · Legal Recovery Cost             | 700.00            | 1,000.00          | -300.00          | 70.0%         |
| <b>Total Income</b>                       | <b>238,535.45</b> | <b>231,720.00</b> | <b>6,815.45</b>  | <b>102.9%</b> |
| <b>Gross Profit</b>                       | <b>238,535.45</b> | <b>231,720.00</b> | <b>6,815.45</b>  | <b>102.9%</b> |
| <b>Expense</b>                            |                   |                   |                  |               |
| 5101010 · F-T Emp Sal & Wages             | 41,960.79         | 76,588.00         | -34,627.21       | 54.8%         |
| 5101020 · P-T/Temp Emp Sal & Wages        | 16,783.71         | 31,035.00         | -14,251.29       | 54.1%         |
| 5101030 · Board & Comm Mbrs Fees          | 4,380.00          | 4,683.00          | -303.00          | 93.5%         |
| 5102010 · OASI-Employer's Share           | 4,286.66          | 8,281.00          | -3,994.34        | 51.8%         |
| 5102020 · Retirement-ER Share             | 3,524.84          | 6,495.00          | -2,970.16        | 54.3%         |
| 5102060 · Health /Life Ins.-ER Share      | 12,085.78         | 21,183.00         | -9,097.22        | 57.1%         |
| 5102080 · Worker's Compensation           | 102.61            | 43.00             | 59.61            | 238.6%        |
| 5102090 · Unemployment Insurance          | 26.49             | 108.00            | -81.51           | 24.5%         |
| 5203010 · Auto--State Owned               | 0.00              | 400.00            | -400.00          | 0.0%          |
| 5203020 · Auto-Private-Ownes Low Mileage  | 103.04            | 400.00            | -296.96          | 25.8%         |
| 5203030 · In State-Auto- Priv. High Miles | 767.76            | 1,500.00          | -732.24          | 51.2%         |
| 5203100 · In State-Lodging                | 218.00            | 1,000.00          | -782.00          | 21.8%         |
| 5203120 · In State-Incidentals to Travel  | 10.00             | 100.00            | -90.00           | 10.0%         |
| 5203140 · InState-Tax Meals Not Overnigt  | 11.00             | 100.00            | -89.00           | 11.0%         |
| 5203150 · InState-Non-Tax Meals OverNight | 143.00            | 400.00            | -257.00          | 35.8%         |
| 5203230 · OS-Auto Private High Mileage    | 0.00              | 100.00            | -100.00          | 0.0%          |
| 5203260 · OS-Air Commercial Carrier       | 2,379.97          | 6,000.00          | -3,620.03        | 39.7%         |
| 5203280 · OS-Other Public Carrier         | 424.99            | 500.00            | -75.01           | 85.0%         |
| 5203300 · OS-Lodging                      | 5,684.84          | 7,800.00          | -2,115.16        | 72.9%         |
| 5203320 · OS-Incidentals to Travel        | 245.00            | 450.00            | -205.00          | 54.4%         |
| 5203350 · OS-Non-Taxable Meals Overnight  | 556.00            | 1,000.00          | -444.00          | 55.6%         |
| 5204010 · Subscriptions                   | 283.83            | 1,000.00          | -716.17          | 28.4%         |
| 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      | 7,200.00          | 7,100.00          | 100.00           | 101.4%        |
| 5204050 · Consultant Fees - Computer      | 0.00              | 15,000.00         | -15,000.00       | 0.0%          |
| 5204080 · Consultant Fees--Legal          | 0.00              | 0.00              | 0.00             | 0.0%          |
| 5204160 · Workshop Registration Fees      | 3,742.06          | 6,000.00          | -2,257.94        | 62.4%         |
| 5204180 · Computer Services-State         | 722.10            | 5,000.00          | -4,277.90        | 14.4%         |
| 5204181 · Computer Development Serv-State | 2,846.85          | 2,000.00          | 846.85           | 142.3%        |

**South Dakota Board of Accountancy**  
**Profit & Loss Budget vs. Actual**  
**July 2017 through February 2018**

|   | Jul '17 - Feb 18  | Budget            | \$ Over Budget     | % of Budget    |
|---|-------------------|-------------------|--------------------|----------------|
| 5204200 · Central Services                | 5,458.84          | 9,000.00          | -3,541.16          | 60.7%          |
| 5204220 · Equipment Service & Maintenance | 21.96             | 300.00            | -278.04            | 7.3%           |
| 5204230 · Janitorial/Maintenance Services | 1,074.00          | 1,650.00          | -576.00            | 65.1%          |
| 5204340 · Computer Software Maintenance   | 192.00            | 2,000.00          | -1,808.00          | 9.6%           |
| 5204360 · Advertising-Newspapers          | 0.00              | 1,000.00          | -1,000.00          | 0.0%           |
| 5204440 · Newsletter Publishing           | 0.00              | 100.00            | -100.00            | 0.0%           |
| 5204460 · Equipment Rental                | 2,391.20          | 4,000.00          | -1,608.80          | 59.8%          |
| 5204480 · Microfilm and Photography       | 0.00              | 0.00              | 0.00               | 0.0%           |
| 5204490 · Rents Privately Owned Property  | 10,155.60         | 15,734.00         | -5,578.40          | 64.5%          |
| 5204510 · Rent-Other                      | 0.00              | 500.00            | -500.00            | 0.0%           |
| 5204530 · Telecommunications Services     | 3,470.53          | 3,500.00          | -29.47             | 99.2%          |
| 5204540 · Electricity                     | 475.90            | 865.00            | -389.10            | 55.0%          |
| 5204560 · Water                           | 77.05             | 240.00            | -162.95            | 32.1%          |
| 5204590 · Insurance Premiums/Surety Bonds | 0.00              | 1,710.00          | -1,710.00          | 0.0%           |
| 5204740 · Bank Fees and Charges           | 4,544.69          | 6,500.00          | -1,955.31          | 69.9%          |
| 5204960 · Other Contractual Services      | 431.10            | 0.00              | 431.10             | 100.0%         |
| 5205020 · Office Supplies                 | 660.56            | 2,000.00          | -1,339.44          | 33.0%          |
| 5205028 · OFFICE SUPPLIES-2               | 0.00              | 0.00              | 0.00               | 0.0%           |
| 5205310 · Printing State                  | 132.75            | 250.00            | -117.25            | 53.1%          |
| 5205320 · Printing/Duplicating/Binding Co | 93.15             | 1,000.00          | -906.85            | 9.3%           |
| 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                         | 7.20              | 2,000.00          | -1,992.80          | 0.4%           |
| 5207430 · Office Machines                 | 0.00              | 100.00            | -100.00            | 0.0%           |
| 5207900 · Computer Hardware               | 0.00              | 4,800.00          | -4,800.00          | 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              | 500.00            | -500.00            | 0.0%           |
| 5228000 · Operating Transfers Out-NonBudg | 4,180.05          | 6,000.00          | -1,819.95          | 69.7%          |
| <b>Total Expense</b>                      | <b>145,055.90</b> | <b>274,415.00</b> | <b>-129,359.10</b> | <b>52.9%</b>   |
| <b>Net Ordinary Income</b>                | <b>93,479.55</b>  | <b>-42,695.00</b> | <b>136,174.55</b>  | <b>-218.9%</b> |
| <b>Net Income</b>                         | <b>93,479.55</b>  | <b>-42,695.00</b> | <b>136,174.55</b>  | <b>-218.9%</b> |



**South Dakota Board of Accountancy**  
**PREVIOUS YEAR MONTHLY COMPARISON**  
**February 2018**

|   | Feb 18            | Feb 17            | \$ Change    | % Change    |
|---|-------------------|-------------------|--------------|-------------|
| <b>Ordinary Income/Expense</b>            |                   |                   |              |             |
| <b>Income</b>                             |                   |                   |              |             |
| 4293550 · Initial Individual Certificate  | 200.00            | 175.00            | 25.00        | 14.3%       |
| 4293551 · Certificate Renewals-Active     | 0.00              | 90.00             | -90.00       | -100.0%     |
| 4293554 · Initial Firm Permits            | 50.00             | 0.00              | 50.00        | 100.0%      |
| 4293558 · Re-Exam Audit                   | 60.00             | 90.00             | -30.00       | -33.3%      |
| 4293560 · Late Fees-Initial Certificate   | 50.00             | 0.00              | 50.00        | 100.0%      |
| 4293561 · Late Fees-Certificate Renewals  | 0.00              | 50.00             | -50.00       | -100.0%     |
| 4293564 · Late Fees-Peer Review           | 50.00             | 0.00              | 50.00        | 100.0%      |
| 4293566 · Firm Permit Owners              | 65.00             | 0.00              | 65.00        | 100.0%      |
| 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                     | 90.00             | 60.00             | 30.00        | 50.0%       |
| 4293571 · Initial BEC                     | 0.00              | 60.00             | -60.00       | -100.0%     |
| 4293572 · Re-Exam FAR                     | 60.00             | 210.00            | -150.00      | -71.4%      |
| 4293573 · Re-Exam REG                     | 240.00            | 120.00            | 120.00       | 100.0%      |
| 4293574 · Re-Exam BEC                     | 60.00             | 240.00            | -180.00      | -75.0%      |
| 4896021 · Legal Recovery Cost             | 200.00            | 0.00              | 200.00       | 100.0%      |
| <b>Total Income</b>                       | <b>1,200.00</b>   | <b>1,120.00</b>   | <b>80.00</b> | <b>7.1%</b> |
| <b>Gross Profit</b>                       | <b>1,200.00</b>   | <b>1,120.00</b>   | <b>80.00</b> | <b>7.1%</b> |
| <b>Expense</b>                            |                   |                   |              |             |
| 5101010 · F-T Emp Sal & Wages             | 4,853.23          | 5,270.71          | -417.48      | -7.9%       |
| 5101020 · P-T/Temp Emp Sal & Wages        | 2,205.33          | 2,069.41          | 135.92       | 6.6%        |
| 5101030 · Board & Comm Mbrs Fees          | 0.00              | 240.00            | -240.00      | -100.0%     |
| 5102010 · OASI-Employer's Share           | 473.48            | 511.88            | -38.40       | -7.5%       |
| 5102020 · Retirement-ER Share             | 423.53            | 440.40            | -16.87       | -3.8%       |
| 5102060 · Health /Life Ins.-ER Share      | 1,460.51          | 1,474.06          | -13.55       | -0.9%       |
| 5102080 · Worker's Compensation           | 13.40             | 8.79              | 4.61         | 52.5%       |
| 5102090 · Unemployment Insurance          | 3.22              | 2.84              | 0.38         | 13.4%       |
| 5204160 · Workshop Registration Fees      | 695.00            | 1,390.00          | -695.00      | -50.0%      |
| 5204180 · Computer Services-State         | 0.00              | 106.05            | -106.05      | -100.0%     |
| 5204200 · Central Services                | 1,213.08          | 62.90             | 1,150.18     | 1,828.6%    |
| 5204220 · Equipment Service & Maintenance | 2.38              | 2.25              | 0.13         | 5.8%        |
| 5204230 · Janitorial/Maintenance Services | 134.25            | 130.34            | 3.91         | 3.0%        |
| 5204460 · Equipment Rental                | 659.80            | 674.00            | -14.20       | -2.1%       |
| 5204490 · Rents Privately Owned Property  | 1,269.45          | 1,269.45          | 0.00         | 0.0%        |
| 5204530 · Telecommunications Services     | 494.75            | 277.92            | 216.83       | 78.0%       |
| 5204540 · Electricity                     | 73.24             | 66.91             | 6.33         | 9.5%        |
| 5204740 · Bank Fees and Charges           | 299.83            | 72.74             | 227.09       | 312.2%      |
| 5204960 · Other Contractual Services      | 0.00              | 216.00            | -216.00      | -100.0%     |
| 5228000 · Operating Transfers Out-NonBudg | 492.40            | 452.29            | 40.11        | 8.9%        |
| <b>Total Expense</b>                      | <b>14,766.88</b>  | <b>14,738.94</b>  | <b>27.94</b> | <b>0.2%</b> |
| <b>Net Ordinary Income</b>                | <b>-13,566.88</b> | <b>-13,618.94</b> | <b>52.06</b> | <b>0.4%</b> |
| <b>Net Income</b>                         | <b>-13,566.88</b> | <b>-13,618.94</b> | <b>52.06</b> | <b>0.4%</b> |

**South Dakota Board of Accountancy**  
**PREVIOUS YEAR TO DATE MONTHLY COMPARISON**  
 July 2017 through February 2018

|   | Jul '17 - Feb 18  | Jul '16 - Feb 17  | \$ Change        | % Change    |
|---|-------------------|-------------------|------------------|-------------|
| <b>Ordinary Income/Expense</b>            |                   |                   |                  |             |
| <b>Income</b>                             |                   |                   |                  |             |
| 4293550 · Initial Individual Certificate  | 1,750.00          | 2,400.00          | -650.00          | -27.1%      |
| 4293551 · Certificate Renewals-Active     | 65,650.00         | 59,530.00         | 6,120.00         | 10.3%       |
| 4293552 · Certificate Renewals-Inactive   | 20,400.00         | 19,700.00         | 700.00           | 3.6%        |
| 4293553 · Certificate Renewals-Retired    | 1,280.00          | 1,200.00          | 80.00            | 6.7%        |
| 4293554 · Initial Firm Permits            | 600.00            | 550.00            | 50.00            | 9.1%        |
| 4293555 · Firm Permit Renewals            | 14,850.00         | 13,500.00         | 1,350.00         | 10.0%       |
| 4293557 · Initial Audit                   | 330.00            | 330.00            | 0.00             | 0.0%        |
| 4293558 · Re-Exam Audit                   | 1,500.00          | 1,470.00          | 30.00            | 2.0%        |
| 4293560 · Late Fees-Initial Certificate   | 150.00            | 100.00            | 50.00            | 50.0%       |
| 4293561 · Late Fees-Certificate Renewals  | 3,050.00          | 2,700.00          | 350.00           | 13.0%       |
| 4293563 · Late Fees-Firm Permit Renewals  | 450.00            | 400.00            | 50.00            | 12.5%       |
| 4293564 · Late Fees-Peer Review           | 600.00            | 650.00            | -50.00           | -7.7%       |
| 4293566 · Firm Permit Owners              | 115,390.00        | 104,580.00        | 10,810.00        | 10.3%       |
| 4293567 · Peer Review Admin Fee           | 1,275.00          | 975.00            | 300.00           | 30.8%       |
| 4293568 · Firm Permit Name Change         | 200.00            | 225.00            | -25.00           | -11.1%      |
| 4293569 · Initial FAR                     | 900.00            | 720.00            | 180.00           | 25.0%       |
| 4293570 · Initial REG                     | 390.00            | 510.00            | -120.00          | -23.5%      |
| 4293571 · Inital BEC                      | 420.00            | 810.00            | -390.00          | -48.2%      |
| 4293572 · Re-Exam FAR                     | 1,020.00          | 1,260.00          | -240.00          | -19.1%      |
| 4293573 · Re-Exam REG                     | 1,470.00          | 1,650.00          | -180.00          | -10.9%      |
| 4293574 · Re-Exam BEC                     | 690.00            | 1,470.00          | -780.00          | -53.1%      |
| 4491000 · Interest and Dividend Revenue   | 5,470.45          | 5,466.12          | 4.33             | 0.1%        |
| 4896021 · Legal Recovery Cost             | 700.00            | 0.00              | 700.00           | 100.0%      |
| <b>Total Income</b>                       | <b>238,535.45</b> | <b>220,196.12</b> | <b>18,339.33</b> | <b>8.3%</b> |
| <b>Gross Profit</b>                       | <b>238,535.45</b> | <b>220,196.12</b> | <b>18,339.33</b> | <b>8.3%</b> |
| <b>Expense</b>                            |                   |                   |                  |             |
| 5101010 · F-T Emp Sal & Wages             | 41,960.79         | 38,519.35         | 3,441.44         | 8.9%        |
| 5101020 · P-T/Temp Emp Sal & Wages        | 16,783.71         | 15,691.10         | 1,092.61         | 7.0%        |
| 5101030 · Board & Comm Mbrs Fees          | 4,380.00          | 3,360.00          | 1,020.00         | 30.4%       |
| 5102010 · OASI-Employer's Share           | 4,286.66          | 3,917.86          | 368.80           | 9.4%        |
| 5102020 · Retirement-ER Share             | 3,524.84          | 3,252.61          | 272.23           | 8.4%        |
| 5102060 · Health /Life Ins.-ER Share      | 12,085.78         | 11,518.60         | 567.18           | 4.9%        |
| 5102080 · Worker's Compensation           | 102.61            | 64.92             | 37.69            | 58.1%       |
| 5102090 · Unemployment Insurance          | 26.49             | 21.01             | 5.48             | 26.1%       |
| 5203010 · Auto--State Owned               | 0.00              | 111.55            | -111.55          | -100.0%     |
| 5203020 · Auto-Private-Ownes Low Mileage  | 103.04            | 364.78            | -261.74          | -71.8%      |
| 5203030 · In State-Auto- Priv. High Miles | 767.76            | 881.16            | -113.40          | -12.9%      |
| 5203100 · In State-Lodging                | 218.00            | 564.10            | -346.10          | -61.4%      |
| 5203120 · In State-Incidentals to Travel  | 10.00             | 25.00             | -15.00           | -60.0%      |
| 5203140 · InState-Tax Meals Not OverNigt  | 11.00             | 11.00             | 0.00             | 0.0%        |
| 5203150 · InState-Non-Tax Meals OverNight | 143.00            | 240.00            | -97.00           | -40.4%      |
| 5203230 · OS-Auto Private High Mileage    | 0.00              | 335.16            | -335.16          | -100.0%     |
| 5203260 · OS-Air Commercial Carrier       | 2,379.97          | 4,291.90          | -1,911.93        | -44.6%      |
| 5203280 · OS-Other Public Carrier         | 424.99            | 432.10            | -7.11            | -1.7%       |
| 5203300 · OS-Lodging                      | 5,684.84          | 5,856.27          | -171.43          | -2.9%       |
| 5203320 · OS-Incidentals to Travel        | 245.00            | 329.00            | -84.00           | -25.5%      |
| 5203350 · OS-Non-Taxable Meals Overnight  | 556.00            | 551.00            | 5.00             | 0.9%        |
| 5204010 · Subscriptions                   | 283.83            | 259.83            | 24.00            | 9.2%        |
| 5204020 · Dues and Membership Fees        | 3,200.00          | 3,200.00          | 0.00             | 0.0%        |
| 5204040 · Consultant Fees-Accounting      | 7,200.00          | 0.00              | 7,200.00         | 100.0%      |
| 5204160 · Workshop Registration Fees      | 3,742.06          | 4,170.00          | -427.94          | -10.3%      |
| 5204180 · Computer Services-State         | 722.10            | 3,021.90          | -2,299.80        | -76.1%      |
| 5204181 · Computer Development Serv-State | 2,846.85          | 0.00              | 2,846.85         | 100.0%      |
| 5204200 · Central Services                | 5,458.84          | 4,063.96          | 1,394.88         | 34.3%       |
| 5204220 · Equipment Service & Maintenance | 21.96             | 25.81             | -3.85            | -14.9%      |
| 5204230 · Janitorial/Maintenance Services | 1,074.00          | 1,042.72          | 31.28            | 3.0%        |
| 5204340 · Computer Software Maintenance   | 192.00            | 0.00              | 192.00           | 100.0%      |
| 5204460 · Equipment Rental                | 2,391.20          | 2,377.00          | 14.20            | 0.6%        |
| 5204490 · Rents Privately Owned Property  | 10,155.60         | 10,155.60         | 0.00             | 0.0%        |
| 5204510 · Rent-Other                      | 0.00              | 318.04            | -318.04          | -100.0%     |
| 5204530 · Telecommunications Services     | 3,470.53          | 2,187.46          | 1,283.07         | 58.7%       |
| 5204540 · Electricity                     | 475.90            | 452.17            | 23.73            | 5.3%        |

**South Dakota Board of Accountancy**  
**PREVIOUS YEAR TO DATE MONTHLY COMPARISON**  
 July 2017 through February 2018

|   | Jul '17 - Feb 18  | Jul '16 - Feb 17  | \$ Change        | % Change    |
|---|-------------------|-------------------|------------------|-------------|
| 5204560 · Water                           | 77.05             | 67.05             | 10.00            | 14.9%       |
| 5204740 · Bank Fees and Charges           | 4,544.69          | 4,646.64          | -101.95          | -2.2%       |
| 5204960 · Other Contractual Services      | 431.10            | 672.00            | -240.90          | -35.9%      |
| 5205020 · Office Supplies                 | 660.56            | 628.39            | 32.17            | 5.1%        |
| 5205310 · Printing State                  | 132.75            | 0.00              | 132.75           | 100.0%      |
| 5205320 · Printing/Duplicating/Binding Co | 93.15             | 151.80            | -58.65           | -38.6%      |
| 5205350 · Postage                         | 7.20              | 1,036.17          | -1,028.97        | -99.3%      |
| 5207960 · Computer Software Expense       | 0.00              | 224.13            | -224.13          | -100.0%     |
| 5228000 · Operating Transfers Out-NonBudg | 4,180.05          | 3,781.96          | 398.09           | 10.5%       |
| <b>Total Expense</b>                      | <b>145,055.90</b> | <b>132,821.10</b> | <b>12,234.80</b> | <b>9.2%</b> |
| <b>Net Ordinary Income</b>                | <b>93,479.55</b>  | <b>87,375.02</b>  | <b>6,104.53</b>  | <b>7.0%</b> |
| <b>Net Income</b>                         | <b>93,479.55</b>  | <b>87,375.02</b>  | <b>6,104.53</b>  | <b>7.0%</b> |