

**Additions to Agenda**  
**SOUTH DAKOTA BOARD OF ACCOUNTANCY**  
via **Zoom**

or Call +1-346-248-7799 Meeting ID:729 257 1422 Passcode: 957016  
June 16, 2022 8:30 a.m. CDT

A=Action  
D=Discussion  
I=Information

A. A-Additions to Certificates.....	2
B. A-Addition to Financial Statements through May 2022.....	3-13
C. A-Additions to Peer Review.....	Spt. Packet

**CERTIFIED PUBLIC ACCOUNTANT CERTIFICATES  
BOARD COPY**

**Issued Through June 9, 2022**

Number	Name	Date Issued	Location
3581	Kendra Dawn Finnell	5/05/22	Spearfish, SD
3582	Robert Chester Tylka	5/06/22	Homer Glen, IL
3583	Alana Jean Koskan	5/06/22	Spearfish, SD
3584	Breanna Christine Regier	5/13/22	Rapid City, SD
3585	Michael Phillip Goodrich	5/13/22	Sioux Falls, SD
3586	Samuel Edward Shreeve	5/25/22	Rapid City, SD
3587	Colin Wayne Jorde	6/02/22	Sioux Falls, SD
3588	Yura Chong	6/07/22	Brookings, SD
3589	Jared Scott Fodness	6/09/22	Pierre, SD

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

COMPANY	CENTER	ACCOUNT	BALANCE	DR/CR	CENTER DESCRIPTION
6503	103100061802	1140000	398,993.89	DR	BOARD OF ACCOUNTANCY
COMPANY/SOURCE TOTAL			398,993.89	DR *	
COMP/BUDG UNIT TOTAL			398,993.89	DR **	
BUDGET UNIT TOTAL			398,993.89	DR ***	

STATE OF SOUTH DAKOTA  
MONTHLY EXPENDITURE REPORT  
FOR PERIOD ENDING: 05/31/2022

AGENCY BUDGET CENTER	UNIT	LABOR & REGULATION BOARD OF ACCOUNTANCY - INFO BOARD OF ACCOUNTANCY	COMP	CENTER	ACCOUNT	DOCUMENT NUMBER	POSTING DATE	JV APPVL # OR PAYMENT #	SHORT NAME	VENDOR NUMBER	VENDOR GROUP	AMOUNT	DR/CR
1031000061802	10310	BOARD OF ACCOUNTANCY - INFO	6503	1031000061802	51010100	CGEXK220511	05/18/2022					2,720.91	DR
COMPANY NO 6503 COMPANY NAME PROFESSIONAL & LICENSING BOARDS													
1031000061802	10310	F-T EMP SAL & WAGES	6503	1031000061802	51010200	CGEXK220511	05/18/2022					2,720.91	DR
1031000061802	10310	P-T/TEMP EMP SAL & WAGES	6503	1031000061802	51010300	CGEXK220511	05/18/2022					1,902.59	DR
OBJSUB: 5101020 OBJSUB: 5101030													
1031000061802	10310	BOARD & COMM MERS FEES	6503	1031000061802	51020100	CGEXK220511	05/18/2022					240.00	DR
OBJSUB: 5101030 OBJECT: 5101 EMPLOYEE SALARIES													
1031000061802	10310	CAST-EMPLOYER'S SHARE	6503	1031000061802	51020200	CGEXK220511	05/18/2022					277.42	DR
OBJSUB: 5102010 OBJSUB: 5102020													
1031000061802	10310	HEALTH/LIFE INS.-ER SHARE	6503	1031000061802	51020800	CGEXK220511	05/18/2022					554.20	DR
OBJSUB: 5102080 OBJSUB: 5102060													
1031000061802	10310	WORKER'S COMPENSATION	6503	1031000061802	51020900	CGEXK220511	05/18/2022					22.19	DR
OBJSUB: 5102090 OBJECT: 5102 EMPLOYEE BENEFITS													
1031000061802	10310	PERSONAL SERVICES	6503	1031000061802	52030100	MP204051	05/27/2022					51.60	DR
GROUP: 51 OBJSUB: 5203010													
1031000061802	10310	AUTO-STATE OWNED-IN STATE TRAVEL	6503	1031000061802	52040500	22-1000-002	05/25/2022	00789925	GLSOLUTION	12290765		5,925.93	DR
OBJECT: 5203 OBJSUB: 5204050													
1031000061802	10310	COMPUTER CONSULTANT	6503	1031000061802	52041600	466	05/25/2022	00789247	NATIONALIAS	12005047		2,085.00	DR
OBJSUB: 5204160 OBJSUB: 5204180													
1031000061802	10310	WORKSHOP REGISTRATION FEE	6503	1031000061802	52042000	DE204098	05/27/2022					524.95	DR
OBJSUB: 5204200 OBJECT: 5204 COMPUTER SERVICES-STATE													
1031000061802	10310	FM203070	6503	1031000061802	52042000	PL204061	05/20/2022					1,000.53	DR
OBJSUB: 5204200 OBJECT: 5204 PL204061													
1031000061802	10310	CENTRAL SERVICES	6503	1031000061802	52042200	IN944010	05/20/2022	02446582	ABBUSINESS	12036980		1,309.12	DR
OBJSUB: 5204220 OBJECT: 5204 IN944010													

STATE OF SOUTH DAKOTA  
MONTHLY EXPENDITURE REPORT  
FOR PERIOD ENDING: 05/31/2022

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	5204220	EQUIPMENT SERV & MAINT	05/18/2022	716357	SUNSETOFFI	12627537		82.68	DR *
6503	103100061802	5204230	JANITORIAL & MAINT SERV	05/11/2022	712578	MCGINNISRO	12074040		145.31	DR *
6503	103100061802	5204490	RENTS-PRIVATE OWNED PROP.	05/04/2022					1,380.75	DR *
6503	103100061802	5204530	TL203152	05/11/2022					97.60	DR *
6503	103100061802	5204530	TL204151	05/11/2022					121.50	DR *
6503	103100061802	5204530	8381416X04242022	05/06/2022	00049925	ATMOMOBILIT	12279233		101.68	DR *
6503	103100061802	5204540	TELECOMMUNICATIONS SVCS	05/25/2022	02446826	XCELENERGY	12023853		320.78	DR *
6503	103100061802	5204960	ELECTRICITY	05/11/2022					45.41	DR *
6503	103100061802	5204740	C1102A-025	05/25/2022	307974				88.09	DR *
6503	103100061802	5204740	E102-194	05/04/2022	JV22865				136.76	DR *
6503	103100061802	5204740	E102-194	05/04/2022	JV22865				136.76	DR *
6503	103100061802	5204740	E102-194	05/04/2022	JV22865				136.76	CR *
6503	103100061802	5204960	BANK FEES AND CHARGES	06/03/2022	00791613	NATIONALIAS	12005047		224.85	DR *
6503	103100061802	5204960	719	05/11/2022	00786975	NATIONALIAS	12005047		2,060.35	DR *
6503	103100061802	5204960	734	06/03/2022	00791613	NATIONALIAS	12005047		4,746.83	DR *
6503	103100061802	5205020	OTHER CONTRACTUAL SERVICE	06/01/2022	00791521	ECOWATERSY	12627232		6,807.18	DR *
6503	103100061802	5205020	CONTRACTUAL SERVICES	05/06/2022	00786802	HPINC	12125515	11	18,851.96	DR **
6503	103100061802	5205020	0473977	05/27/2022	00790574	HPINC	12125515	11	22.35	DR **
6503	103100061802	5205020	0475049	05/27/2022	00790574	HPINC	12125515	11	1.36	DR **
6503	103100061802	5205320	OFFICE SUPPLIES	06/01/2022	00791343	PREFERREDP	12308425		1.63	DR **
6503	103100061802	5205320	31617	06/01/2022	00791343	PREFERREDP	12308425		25.34	DR *
6503	103100061802	5205330	PRINTING-COMMERCIAL	05/11/2022	00787296	THOMSONREFU	12119109	02	18.25	DR *
6503	103100061802	5205330	17946997	05/11/2022	00787296	THOMSONREFU	12119109	02	423.75	DR *
6503	103100061802	5205350	SUPP. PUBLIC & REF MAT	05/04/2022					423.75	DR *
6503	103100061802	5205350	M102-080	05/04/2022					423.75	DR *
6503	103100061802	5228000	POSTAGE SUPPLIES & MATERIALS	05/04/2022					1,000.00	DR **
6503	103100061802	5228000	T102-140	05/04/2022					1,467.34	DR **
6503	103100061802	5228000	T102-140	05/04/2022					869.88	DR **
6503	103100061802	5228000	OPER TRANS OUT -NON BUDGT						869.88	DR **
6503	103100061802	5228000	NONOP EXP/NONBGTD OP TR						21,240.78	DR ***
6503	103100061802	5228000	OPERATING EXPENSES						27,254.82	DR ****
6503	103100061802	5228000	COMP: 6503						27,254.82	DR ****
6503	103100061802	5228000	CNTR: 103100061802						27,254.82	DR ****
6503	103100061802	5228000	B. UNIT: 1031						27,254.82	DR *****

**South Dakota Board of Accountancy**  
**Balance Sheet**  
As of May 31, 2022

	May 31, 22
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1130000 · Local Checking - Great Western	384.53
1140000 · Pool Cash State of SD	398,993.89
<b>Total Checking/Savings</b>	399,378.42
<b>Other Current Assets</b>	
1131000 · Interest Income Receivable	13,325.47
1213000 · Investment Income Receivable	1,076.95
<b>Total Other Current Assets</b>	14,402.42
<b>Total Current Assets</b>	413,780.84
<b>Fixed Assets</b>	
1670000 · Computer Software	
Original Cost	34,075.00
1770000 · Depreciation	-23,190.02
<b>Total 1670000 · Computer Software</b>	10,884.98
<b>Total Fixed Assets</b>	10,884.98
<b>TOTAL ASSETS</b>	424,665.82
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2110000 · Accounts Payable	7,500.77
<b>Total Accounts Payable</b>	7,500.77
<b>Other Current Liabilities</b>	
2430000 · Accrued Wages Payable	11,070.40
2810000 · Amounts Held for Others	27,140.91
<b>Total Other Current Liabilities</b>	38,211.31
<b>Total Current Liabilities</b>	45,712.08
<b>Long Term Liabilities</b>	
2960000 · Compensated Absences Payable	30,386.76
<b>Total Long Term Liabilities</b>	30,386.76
<b>Total Liabilities</b>	76,098.84
<b>Equity</b>	
3220000 · Net Position	306,940.04
3300100 · Invested In Capital Assets	10,884.98
3900 · Retained Earnings	11,866.23
Net Income	18,875.73
<b>Total Equity</b>	348,566.98
<b>TOTAL LIABILITIES &amp; EQUITY</b>	424,665.82

**South Dakota Board of Accountancy**  
**Profit & Loss Budget vs. Actual**  
**July 2021 through May 2022**

	Jul '21 - May 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4293550 · Initial Individual Certificate	2,350.00	2,500.00	-150.00	94.0%
4293551 · Certificate Renewals-Active	65,380.00	62,500.00	2,880.00	104.6%
4293552 · Certificate Renewals-Inactive	20,050.00	21,000.00	-950.00	95.5%
4293553 · Certificate Renewals-Retired	1,610.00	1,450.00	160.00	111.0%
4293554 · Initial Firm Permits	650.00	700.00	-50.00	92.9%
4293555 · Firm Permit Renewals	14,950.00	14,500.00	450.00	103.1%
4293556 · Notification	0.00	0.00	0.00	0.0%
4293557 · Initial Audit	480.00	900.00	-420.00	53.3%
4293558 · Re-Exam Audit	1,276.12	2,460.00	-1,183.88	51.9%
4293559 · Out of State Proctoring Fees	0.00	0.00	0.00	0.0%
4293560 · Late Fees-Initial Certificate	150.00	0.00	150.00	100.0%
4293561 · Late Fees-Certificate Renewals	3,200.00	3,000.00	200.00	106.7%
4293562 · Late Fees-Firm Permits	0.00	0.00	0.00	0.0%
4293563 · Late Fees-Firm Permit Renewals	650.00	500.00	150.00	130.0%
4293564 · Late Fees-Peer Review	1,050.00	1,300.00	-250.00	80.8%
4293566 · Firm Permit Owners	130,095.00	109,000.00	21,095.00	119.4%
4293567 · Peer Review Admin Fee	1,725.00	5,500.00	-3,775.00	31.4%
4293568 · Firm Permit Name Change	100.00	100.00	0.00	100.0%
4293569 · Initial FAR	1,189.99	1,140.00	49.99	104.4%
4293570 · Initial REG	480.00	660.00	-180.00	72.7%
4293571 · Inital BEC	390.00	930.00	-540.00	41.9%
4293572 · Re-Exam FAR	1,530.00	1,860.00	-330.00	82.3%
4293573 · Re-Exam REG	1,470.00	2,310.00	-840.00	63.6%
4293574 · Re-Exam BEC	1,230.00	2,310.00	-1,080.00	53.2%
4491000 · Interest and Dividend Revenue	7,149.03	5,500.00	1,649.03	130.0%
4595100 · Mailings	0.00	0.00	0.00	0.0%
4885000 · Other Exam Revenue	0.00	0.00	0.00	0.0%
4896021 · Legal Recovery Cost	4,151.89	1,000.00	3,151.89	415.2%
4920045 · Undistributed Earnings	0.00	0.00	0.00	0.0%
4950000 · Prior Period Refund Account	0.00	0.00	0.00	0.0%
<b>Total Income</b>	<b>261,307.03</b>	<b>241,120.00</b>	<b>20,187.03</b>	<b>108.4%</b>
<b>Expense</b>				
5101000 · Annual/Sick Leave Compensation	0.00	0.00	0.00	0.0%
5101010 · F-T Emp Sal & Wages	61,631.83	86,257.00	-24,625.17	71.5%
5101020 · P-T/Temp Emp Sal & Wages	45,993.29	45,096.00	897.29	102.0%
5101030 · Board & Comm Mbrs Fees	3,840.00	4,969.00	-1,129.00	77.3%
5102010 · OASI-Employer's Share	6,865.63	10,048.00	-3,182.37	68.3%
5102020 · Retirement-ER Share	6,457.49	7,881.00	-1,423.51	81.9%
5102060 · Health /Life Ins.-ER Share	25,095.25	10,809.00	14,286.25	232.2%
5102080 · Worker's Compensation	201.21	276.00	-74.79	72.9%
5102090 · Unemployment Insurance	9.94	131.00	-121.06	7.6%
5203010 · Auto--State Owned	51.60	250.00	-198.40	20.6%
5203020 · Auto-Private-Ownes Low Mileage	141.22	400.00	-258.78	35.3%
5203030 · In State-Auto- Priv. High Miles	687.96	1,500.00	-812.04	45.9%
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%

**South Dakota Board of Accountancy**  
**Profit & Loss Budget vs. Actual**  
**July 2021 through May 2022**

	Jul '21 - May 22	Budget	\$ Over Budget	% of Budget
5203100 · In State-Lodging	169.00	1,000.00	-831.00	16.9%
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	42.00	100.00	-58.00	42.0%
5203150 · InState-Non-Tax Meals OverNigt	94.00	400.00	-306.00	23.5%
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%
5203260 · OS-Air Commercial Carrier	0.00	7,000.00	-7,000.00	0.0%
5203280 · OS-Other Public Carrier	40.67	700.00	-659.33	5.8%
5203300 · OS-Lodging	1,215.88	9,000.00	-7,784.12	13.5%
5203320 · OS-Incidentals to Travel	81.00	500.00	-419.00	16.2%
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	112.00	1,000.00	-888.00	11.2%
5204010 · Subscriptions	846.30	1,000.00	-153.70	84.6%
5204020 · Dues and Membership Fees	3,450.00	3,900.00	-450.00	88.5%
5204030 · Legal Document Fees	0.00	300.00	-300.00	0.0%
5204040 · Consultant Fees-Accounting	3,700.00	3,700.00	0.00	100.0%
5204050 · Consultant Fees - Computer	22,540.68	22,000.00	540.68	102.5%
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	2,870.00	7,500.00	-4,630.00	38.3%
5204180 · Computer Services-State	4,718.35	5,000.00	-281.65	94.4%
5204181 · Computer Development Serv-State	162.50	2,000.00	-1,837.50	8.1%
5204190 · Computer Services-Private	0.00	0.00	0.00	0.0%
5204200 · Central Services	7,748.99	9,000.00	-1,251.01	86.1%
5204220 · Equipment Service & Maintenance	48.35	300.00	-251.65	16.1%
5204230 · Janitorial/Maintenance Services	1,598.41	1,825.00	-226.59	87.6%
5204320 · Audit Services-Private	0.00	0.00	0.00	0.0%
5204330 · Computer Software Lease	714.70	0.00	714.70	100.0%
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	3,687.49	4,000.00	-312.51	92.2%
5204480 · Microfilm and Photography	0.00	0.00	0.00	0.0%
5204490 · Rents Privately Owned Property	15,188.25	16,569.00	-1,380.75	91.7%
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	2,207.14	5,500.00	-3,292.86	40.1%
5204540 · Electricity	691.88	900.00	-208.12	76.9%
5204560 · Water	134.10	240.00	-105.90	55.9%
5204580 · Trucking, Drayage, and Freight	0.00	0.00	0.00	0.0%
5204590 · Insurance Premiums/Surety Bonds	1,572.94	1,710.00	-137.06	92.0%
5204730 · Maintenance Contracts	0.00	0.00	0.00	0.0%
5204740 · Bank Fees and Charges	4,100.90	6,500.00	-2,399.10	63.1%
5204960 · Other Contractual Services	0.00	0.00	0.00	0.0%
5205020 · Office Supplies	567.33	3,000.00	-2,432.67	18.9%
5205028 · OFFICE SUPPLIES-2	0.00	0.00	0.00	0.0%
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	189.80	500.00	-310.20	38.0%
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	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	6,757.36	8,000.00	-1,242.64	84.5%



**South Dakota Board of Accountancy**  
**Profit & Loss Budget vs. Actual**  
**July 2021 through May 2022**

	Jul '21 - May 22	Budget	\$ Over Budget	% of Budget
5228030 · Depreciation Expense	5,205.86	5,679.12	-473.26	91.7%
66000 · Payroll Expenses	0.00	0.00	0.00	0.0%
<b>Total Expense</b>	<b>242,431.30</b>	<b>311,290.12</b>	<b>-68,858.82</b>	<b>77.9%</b>
<b>Net Ordinary Income</b>	<b>18,875.73</b>	<b>-70,170.12</b>	<b>89,045.85</b>	<b>-26.9%</b>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
5228090 · SecuritiyLendingRebateFees	0.00	0.00	0.00	0.0%
<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>18,875.73</b>	<b>-70,170.12</b>	<b>89,045.85</b>	<b>-26.9%</b>

**South Dakota Board of Accountancy**  
**PREVIOUS YEAR MONTHLY COMPARISON**  
**May 2022**

	May 22	May 21	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4293550 · Initial Individual Certificate	300.00	175.00	125.00	71.4%
4293551 · Certificate Renewals-Active	0.00	850.00	-850.00	-100.0%
4293554 · Initial Firm Permits	0.00	50.00	-50.00	-100.0%
4293557 · Initial Audit	90.00	30.00	60.00	200.0%
4293558 · Re-Exam Audit	60.00	256.12	-196.12	-76.6%
4293561 · Late Fees-Certificate Renewals	0.00	850.00	-850.00	-100.0%
4293564 · Late Fees-Peer Review	50.00	50.00	0.00	0.0%
4293566 · Firm Permit Owners	0.00	585.00	-585.00	-100.0%
4293567 · Peer Review Admin Fee	1,125.00	1,725.00	-600.00	-34.8%
4293569 · Initial FAR	319.99	30.00	289.99	966.6%
4293570 · Initial REG	60.00	30.00	30.00	100.0%
4293571 · Initial BEC	60.00	0.00	60.00	100.0%
4293572 · Re-Exam FAR	240.00	120.00	120.00	100.0%
4293573 · Re-Exam REG	90.00	90.00	0.00	0.0%
4293574 · Re-Exam BEC	180.00	90.00	90.00	100.0%
4896021 · Legal Recovery Cost	0.00	1,000.00	-1,000.00	-100.0%
<b>Total Income</b>	<b>2,574.99</b>	<b>5,931.12</b>	<b>-3,356.13</b>	<b>-56.6%</b>
<b>Expense</b>				
5101010 · F-T Emp Sal & Wages	2,720.91	2,633.02	87.89	3.3%
5101020 · P-T/Temp Emp Sal & Wages	1,902.59	1,797.96	104.63	5.8%
5101030 · Board & Comm Mbrs Fees	240.00	300.00	-60.00	-20.0%
5102010 · OASI-Employer's Share	296.30	295.02	1.28	0.4%
5102020 · Retirement-ER Share	277.42	265.87	11.55	4.3%
5102060 · Health /Life Ins.-ER Share	554.20	1,368.16	-813.96	-59.5%
5102080 · Worker's Compensation	22.19	7.97	14.22	178.4%
5102090 · Unemployment Insurance	0.43	4.44	-4.01	-90.3%
5203010 · Auto--State Owned	51.60	0.00	51.60	100.0%
5203280 · OS-Other Public Carrier	40.67	0.00	40.67	100.0%
5203300 · OS-Lodging	1,215.88	0.00	1,215.88	100.0%
5203320 · OS-Incidentals to Travel	81.00	0.00	81.00	100.0%
5203350 · OS-Non-Taxable Meals Overnight	112.00	0.00	112.00	100.0%
5204160 · Workshop Registration Fees	2,085.00	0.00	2,085.00	100.0%
5204180 · Computer Services-State	0.00	583.80	-583.80	-100.0%
5204181 · Computer Development Serv-State	0.00	165.00	-165.00	-100.0%
5204200 · Central Services	1,309.12	1,197.00	112.12	9.4%
5204220 · Equipment Service & Maintenance	3.68	4.56	-0.88	-19.3%
5204230 · Janitorial/Maintenance Services	145.31	142.46	2.85	2.0%
5204460 · Equipment Rental	751.36	751.36	0.00	0.0%
5204490 · Rents Privately Owned Property	1,380.75	1,380.75	0.00	0.0%
5204530 · Telecommunications Services	321.76	203.13	118.63	58.4%
5204540 · Electricity	47.33	60.56	-13.23	-21.9%
5204560 · Water	22.35	22.35	0.00	0.0%
5204740 · Bank Fees and Charges	224.85	85.56	139.29	162.8%
5205020 · Office Supplies	2.99	1.69	1.30	76.9%
5205320 · Printing/Duplicating/Binding Co	18.25	14.60	3.65	25.0%

**South Dakota Board of Accountancy**  
**PREVIOUS YEAR MONTHLY COMPARISON**  
**May 2022**

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	<u>May 22</u>	<u>May 21</u>	<u>\$ Change</u>	<u>% Change</u>
5228000 · Operating Transfers Out-NonBudg	869.88	1,133.85	-263.97	-23.3%
5228030 · Depreciation Expense	473.26	473.26	0.00	0.0%
<b>Total Expense</b>	<u>15,171.08</u>	<u>12,892.37</u>	<u>2,278.71</u>	<u>17.7%</u>
<b>Net Ordinary Income</b>	<u>-12,596.09</u>	<u>-6,961.25</u>	<u>-5,634.84</u>	<u>-81.0%</u>
<b>Net Income</b>	<u><u>-12,596.09</u></u>	<u><u>-6,961.25</u></u>	<u><u>-5,634.84</u></u>	<u><u>-81.0%</u></u>

**South Dakota Board of Accountancy**  
**PREVIOUS YEAR TO DATE MONTHLY COMPARISON**  
**July 2021 through May 2022**

	Jul '21 - May 22	Jul '20 - May 21	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4293550 · Initial Individual Certificate	2,350.00	2,325.00	25.00	1.1%
4293551 · Certificate Renewals-Active	65,380.00	67,600.00	-2,220.00	-3.3%
4293552 · Certificate Renewals-Inactive	20,050.00	22,200.00	-2,150.00	-9.7%
4293553 · Certificate Renewals-Retired	1,610.00	1,480.00	130.00	8.8%
4293554 · Initial Firm Permits	650.00	550.00	100.00	18.2%
4293555 · Firm Permit Renewals	14,950.00	15,600.00	-650.00	-4.2%
4293557 · Initial Audit	480.00	330.00	150.00	45.5%
4293558 · Re-Exam Audit	1,276.12	1,440.00	-163.88	-11.4%
4293560 · Late Fees-Initial Certificate	150.00	50.00	100.00	200.0%
4293561 · Late Fees-Certificate Renewals	3,200.00	4,400.00	-1,200.00	-27.3%
4293563 · Late Fees-Firm Permit Renewals	650.00	750.00	-100.00	-13.3%
4293564 · Late Fees-Peer Review	1,050.00	1,900.00	-850.00	-44.7%
4293566 · Firm Permit Owners	130,095.00	128,770.00	1,325.00	1.0%
4293567 · Peer Review Admin Fee	1,725.00	3,375.00	-1,650.00	-48.9%
4293568 · Firm Permit Name Change	100.00	25.00	75.00	300.0%
4293569 · Initial FAR	1,189.99	810.00	379.99	46.9%
4293570 · Initial REG	480.00	270.00	210.00	77.8%
4293571 · Inital BEC	390.00	210.00	180.00	85.7%
4293572 · Re-Exam FAR	1,530.00	1,020.00	510.00	50.0%
4293573 · Re-Exam REG	1,470.00	870.00	600.00	69.0%
4293574 · Re-Exam BEC	1,230.00	990.00	240.00	24.2%
4491000 · Interest and Dividend Revenue	7,149.03	11,016.74	-3,867.71	-35.1%
4896021 · Legal Recovery Cost	4,151.89	1,000.00	3,151.89	315.2%
<b>Total Income</b>	<b>261,307.03</b>	<b>266,981.74</b>	<b>-5,674.71</b>	<b>-2.1%</b>
<b>Expense</b>				
5101010 · F-T Emp Sal & Wages	61,631.83	60,943.58	688.25	1.1%
5101020 · P-T/Temp Emp Sal & Wages	45,993.29	40,565.63	5,427.66	13.4%
5101030 · Board & Comm Mbrs Fees	3,840.00	4,260.00	-420.00	-9.9%
5102010 · OASI-Employer's Share	6,865.63	6,991.25	-125.62	-1.8%
5102020 · Retirement-ER Share	6,457.49	5,846.07	611.42	10.5%
5102060 · Health /Life Ins.-ER Share	25,095.25	25,070.32	24.93	0.1%
5102080 · Worker's Compensation	201.21	182.72	18.49	10.1%
5102090 · Unemployment Insurance	9.94	101.75	-91.81	-90.2%
5203010 · Auto--State Owned	51.60	0.00	51.60	100.0%
5203020 · Auto-Private-Ownes Low Mileage	141.22	0.00	141.22	100.0%
5203030 · In State-Auto- Priv. High Miles	687.96	0.00	687.96	100.0%
5203100 · In State-Lodging	169.00	0.00	169.00	100.0%
5203140 · InState-Tax Meals Not Overnigt	42.00	0.00	42.00	100.0%
5203150 · InState-Non-Tax Meals OverNight	94.00	0.00	94.00	100.0%
5203280 · OS-Other Public Carrier	40.67	0.00	40.67	100.0%
5203300 · OS-Lodging	1,215.88	0.00	1,215.88	100.0%
5203320 · OS-Incidentals to Travel	81.00	0.00	81.00	100.0%
5203350 · OS-Non-Taxable Meals Overnight	112.00	0.00	112.00	100.0%
5204010 · Subscriptions	846.30	795.58	50.72	6.4%
5204020 · Dues and Membership Fees	3,450.00	3,450.00	0.00	0.0%
5204040 · Consultant Fees-Accounting	3,700.00	3,600.00	100.00	2.8%
5204050 · Consultant Fees - Computer	22,540.68	7,699.37	14,841.31	192.8%
5204160 · Workshop Registration Fees	2,870.00	100.00	2,770.00	2,770.0%

**South Dakota Board of Accountancy**  
**PREVIOUS YEAR TO DATE MONTHLY COMPARISON**  
**July 2021 through May 2022**

	Jul '21 - May 22	Jul '20 - May 21	\$ Change	% Change
5204180 · Computer Services-State	4,718.35	5,550.78	-832.43	-15.0%
5204181 · Computer Development Serv-State	162.50	285.40	-122.90	-43.1%
5204200 · Central Services	7,748.99	7,197.49	551.50	7.7%
5204220 · Equipment Service & Maintenance	48.35	52.23	-3.88	-7.4%
5204230 · Janitorial/Maintenance Services	1,598.41	1,567.06	31.35	2.0%
5204330 · Computer Software Lease	714.70	0.00	714.70	100.0%
5204460 · Equipment Rental	3,687.49	3,579.80	107.69	3.0%
5204490 · Rents Privately Owned Property	15,188.25	15,188.25	0.00	0.0%
5204530 · Telecommunications Services	2,207.14	2,702.20	-495.06	-18.3%
5204540 · Electricity	691.88	697.12	-5.24	-0.8%
5204560 · Water	134.10	118.29	15.81	13.4%
5204590 · Insurance Premiums/Surety Bonds	1,572.94	574.53	998.41	173.8%
5204740 · Bank Fees and Charges	4,100.90	4,992.25	-891.35	-17.9%
5204960 · Other Contractual Services	0.00	225.00	-225.00	-100.0%
5205020 · Office Supplies	567.33	201.21	366.12	182.0%
5205028 · OFFICE SUPPLIES-2	0.00	12.53	-12.53	-100.0%
5205320 · Printing/Duplicating/Binding Co	189.80	159.50	30.30	19.0%
5205360 · Postage	1,000.00	2,000.00	-1,000.00	-50.0%
5207900 · Computer Hardware	0.00	640.78	-640.78	-100.0%
5228000 · Operating Transfers Out-NonBudg	6,757.36	7,273.47	-516.11	-7.1%
5228030 · Depreciation Expense	5,205.86	5,205.86	0.00	0.0%
<b>Total Expense</b>	<b>242,431.30</b>	<b>217,830.02</b>	<b>24,601.28</b>	<b>11.3%</b>
<b>Net Ordinary Income</b>	<b>18,875.73</b>	<b>49,151.72</b>	<b>-30,275.99</b>	<b>-61.6%</b>
<b>Net Income</b>	<b>18,875.73</b>	<b>49,151.72</b>	<b>-30,275.99</b>	<b>-61.6%</b>