

**ADDITIONS TO AGENDA
SOUTH DAKOTA BOARD OF ACCOUNTANCY
Conference Call
Call in Number 1-844-833-2681 Access Code 0155010#
October 26, 2017
9:00 a.m. (CDT)**

A=Action
D=Discussion
I=Information

A. A-Addition to Firm Permit.....	2
B. A-Approval of Financial Statements through September 2017....	3-12
C. A-Addition to 2 nd Requests for CPE Extensions.....	13
D. A-Addition to Executive Session.....	Spt. Pkt.

**FIRM PERMITS TO PRACTICE PUBLIC ACCOUNTANCY
BOARD COPY**

**Issued Through
October 24, 2017**

Number	Name	Date Issued	Basis/Comments
1700	VRS P.C. Watertown, SD	09/25/17	Name Change
1701	EGE Group, LLC Sioux Falls, SD	10/20/17	New Firm
1702	Bomberg, Hanson & Associates, LLC Minneapolis, MN	10/24/17	Name Change

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

COMPANY	CENTER	ACCOUNT	BALANCE	DR/CR	CENTER DESCRIPTION
6503	103100061802	1140000	545,899.53	DR	BOARD OF ACCOUNTANCY
COMPANY/SOURCE TOTAL 6503 618			545,899.53	DR *	
COMP/BUDG UNIT TOTAL 6503 1031			545,899.53	DR **	
BUDGET UNIT TOTAL 1031			545,899.53	DR ***	

MONTHLY EXPENDITURE REPORT
FOR PERIOD ENDING: 09/30/2017

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
COMPANY NO 6503										
COMPANY NAME PROFESSIONAL & LICENSING BOARDS										
6503	103100061802	51010100	CGEX170828	09/01/2017					2,868.82	DR
6503	103100061802	51010100	CGEX170914	09/15/2017					2,732.17	DR
6503	103100061802	51010100	CGEX170927	09/30/2017					2,333.72	DR
OBJSUB: 5101010 F-T EMP SAL & WAGES										
6503	103100061802	51010200	CGEX170828	09/01/2017					7,934.71	DR
6503	103100061802	51010200	CGEX170914	09/15/2017					1,058.17	DR
6503	103100061802	51010200	CGEX170927	09/30/2017					841.36	DR
OBJSUB: 5101030 P-T/TEMP EMP SAL & WAGES										
6503	103100061802	51010300	CGEX170828	09/01/2017					2,918.87	DR
6503	103100061802	51010300	CGEX170914	09/15/2017					300.00	DR
6503	103100061802	51010300	CGEX170927	09/30/2017					300.00	DR
OBJSUB: 5101030 BOARD & COMM MERS FEES										
OBJECT: 5101 EMPLOYEE SALARIES										
6503	103100061802	51020100	CGEX170828	09/01/2017					11,513.58	DR
6503	103100061802	51020100	CGEX170906	09/06/2017	331715				285.39	DR
6503	103100061802	51020100	CGEX170914	09/15/2017					.84	DR
6503	103100061802	51020100	CGEX170927	09/30/2017					261.02	DR
OBJSUB: 5102010 OASI-EMPLOYER'S SHARE										
6503	103100061802	51020200	CGEX170828	09/01/2017					779.51	DR
6503	103100061802	51020200	CGEX170914	09/15/2017					227.41	DR
6503	103100061802	51020200	CGEX170927	09/30/2017					190.51	DR
OBJSUB: 5102020 RETIREMENT-ER SHARE										
6503	103100061802	51020600	CGEX170828	09/01/2017					651.21	DR
6503	103100061802	51020600	CGEX170914	09/15/2017					788.35	DR
6503	103100061802	51020600	CGEX170927	09/30/2017					743.66	DR
OBJSUB: 5102060 HEALTH/LIFE INS.-ER SHARE										
6503	103100061802	51020800	CGEX170828	09/01/2017					2,276.84	DR
6503	103100061802	51020800	CGEX170914	09/15/2017					6.61	DR
6503	103100061802	51020800	CGEX170927	09/30/2017					5.40	DR
OBJSUB: 5102080 WORKER'S COMPENSATION										
6503	103100061802	51020900	CGEX170828	09/01/2017					18.45	DR
6503	103100061802	51020900	CGEX170914	09/15/2017					1.75	DR
6503	103100061802	51020900	CGEX170927	09/30/2017					1.71	DR
OBJSUB: 5102090 UNEMPLOYMENT COMPENSATION										
OBJECT: 5102 EMPLOYEE BENEFITS										
GROUP: 51 PERSONAL SERVICES										
6503	103100061802	52030200	CGEX170906	09/06/2017	331712				3,730.89	DR
TOTAL										
									15,244.47	DR
									103.04	DR

STATE OF SOUTH DAKOTA
MONTHLY EXPENDITURE REPORT
FOR PERIOD ENDING: 09/30/2017

AGENCY UNIT 10 LABOR & REGULATION
BUDGET UNIT 1031 BOARD OF ACCOUNTANCY
CENTER-5 10310 BOARD OF ACCOUNTANCY

COMP	CENTER	ACCOUNT	DOCUMENT NUMBER	POSTING DATE	JV OR PAYMENT #	SHORT NAME	VENDOR NUMBER	VENDOR GROUP	AMOUNT	DR/CR
6503	103100061802	52044900	ACCOUNTRENT2018	09/26/2017	02220280	MCGINNISRO	12074040		1,269.45	DR
									1,269.45	DR *
									118.33	DR
6503	103100061802	52045300	RENTS-PRIVATE OWNED PROP. TL898152	09/13/2017					118.33	DR
									118.33	DR *
6503	103100061802	52045400	TELECOMMUNICATIONS SRVCS 5159417006 0817	09/13/2017	02218867	XCELENERGY	12023853		118.33	DR *
									46.47	DR
									918.09	DR *
6503	103100061802	52047400	ELECTRICITY C1108A-009	09/15/2017	305287				46.47	DR *
									918.09	DR *
6503	103100061802	52050200	BANK FEES AND CHARGES CONTRACTUAL INT/28150	09/15/2017	02219664	INNOVATIVE	12550348		4,218.57	DR **
									13.68	DR
									13.68	DR **
6503	103100061802	52050280	OFFICE SUPPLIES 68332 AUG17	09/26/2017	00446454	ECONWATER	12035896		13.68	DR *
									32.35	DR *
									32.35	DR **
6503	103100061802	52280000	OFFICE SUPPLIES SUPPLIES & MATERIALS T108-022	09/26/2017					504.77	DR
									32.35	DR *
									46.03	DR **
									504.77	DR
									504.77	DR **
									5,989.02	DR ***
									21,233.49	DR ****
									21,233.49	DR ****
									21,233.49	DR *****
									21,233.49	DR *****

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

South Dakota Board of Accountancy
Balance Sheet
As of September 30, 2017

	Sep 30, 17
ASSETS	
Current Assets	
Checking/Savings	
1130000 · Local Checking - Great Western	5,212.33
1140000 · Pool Cash State of SD	545,899.53
Total Checking/Savings	551,111.86
Other Current Assets	
1131000 · Interest Income Receivable	4,246.81
1213000 · Investment Income Receivable	1,522.99
Total Other Current Assets	5,769.80
Total Current Assets	556,881.66
Fixed Assets	
1670000 · Computer Software	
Original Cost	140,063.23
1770000 · Depreciation	-140,063.23
1670000 · Computer Software - Other	15,301.00
Total 1670000 · Computer Software	15,301.00
Total Fixed Assets	15,301.00
TOTAL ASSETS	572,182.66
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2110000 · Accounts Payable	22,971.87
Total Accounts Payable	22,971.87
Other Current Liabilities	
2430000 · Accrued Wages Payable	9,844.91
2810000 · Amounts Held for Others	30,115.09
Total Other Current Liabilities	39,960.00
Total Current Liabilities	62,931.87
Long Term Liabilities	
2960000 · Compensated Absences Payable	19,161.66
Total Long Term Liabilities	19,161.66
Total Liabilities	82,093.53
Equity	
3220000 · Net Position	317,825.02
3900 · Retained Earnings	9,019.48
Net Income	163,244.63
Total Equity	490,089.13
TOTAL LIABILITIES & EQUITY	572,182.66

South Dakota Board of Accountancy

Profit & Loss Budget vs. Actual

July through September 2017

	Jul - Sep 17	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	725.00	2,500.00	-1,775.00	29.0%
4293551 · Certificate Renewals-Active	65,450.00	58,000.00	7,450.00	112.8%
4293552 · Certificate Renewals-Inactive	19,950.00	21,000.00	-1,050.00	95.0%
4293553 · Certificate Renewals-Retired	1,280.00	1,050.00	230.00	121.9%
4293554 · Initial Firm Permits	200.00	700.00	-500.00	28.6%
4293555 · Firm Permit Renewals	14,650.00	15,500.00	-850.00	94.5%
4293557 · Initial Audit	180.00	900.00	-720.00	20.0%
4293558 · Re-Exam Audit	600.00	2,460.00	-1,860.00	24.4%
4293560 · Late Fees-Initial Certificate	50.00	0.00	50.00	100.0%
4293561 · Late Fees-Certificate Renewals	2,450.00	3,000.00	-550.00	81.7%
4293562 · Late Fees-Firm Permits	0.00	0.00	0.00	0.0%
4293563 · Late Fees-Firm Permit Renewals	400.00	500.00	-100.00	80.0%
4293564 · Late Fees-Peer Review	450.00	1,300.00	-850.00	34.6%
4293566 · Firm Permit Owners				
5208003 · REFUNDS	-65.00			
4293566 · Firm Permit Owners - Other	113,765.00	105,000.00	8,765.00	108.3%
Total 4293566 · Firm Permit Owners	113,700.00	105,000.00	8,700.00	108.3%
4293567 · Peer Review Admin Fee	675.00	5,500.00	-4,825.00	12.3%
4293568 · Firm Permit Name Change	75.00	100.00	-25.00	75.0%
4293569 · Initial FAR	420.00	1,140.00	-720.00	36.8%
4293570 · Initial REG	240.00	660.00	-420.00	36.4%
4293571 · Inital BEC	240.00	930.00	-690.00	25.8%
4293572 · Re-Exam FAR	570.00	1,860.00	-1,290.00	30.6%
4293573 · Re-Exam REG	660.00	2,310.00	-1,650.00	28.6%
4293574 · Re-Exam BEC	300.00	2,310.00	-2,010.00	13.0%
4491000 · Interest and Dividend Revenue	5,470.45	4,000.00	1,470.45	136.8%
4896021 · Legal Recovery Cost	0.00	1,000.00	-1,000.00	0.0%
Total Income	228,735.45	231,720.00	-2,984.55	98.7%
Gross Profit	228,735.45	231,720.00	-2,984.55	98.7%
Expense				
5101010 · F-T Emp Sal & Wages	18,015.53	76,588.00	-58,572.47	23.5%
5101020 · P-T/Temp Emp Sal & Wages	7,038.29	31,035.00	-23,996.71	22.7%
5101030 · Board & Comm Mbrs Fees	1,620.00	4,683.00	-3,063.00	34.6%
5102010 · OASI-Employer's Share	1,802.58	8,281.00	-6,478.42	21.8%
5102020 · Retirement-ER Share	1,503.23	6,495.00	-4,991.77	23.1%
5102060 · Health /Life Ins.-ER Share	5,273.84	21,183.00	-15,909.16	24.9%
5102080 · Worker's Compensation	42.60	43.00	-0.40	99.1%
5102090 · Unemployment Insurance	11.25	108.00	-96.75	10.4%
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	672.00	1,500.00	-828.00	44.8%
5203100 · In State-Lodging	163.00	1,000.00	-837.00	16.3%
5203120 · In State-Incidentals to Travel	10.00	100.00	-90.00	10.0%
5203140 · InState-Tax Meals Not Overnight	11.00	100.00	-89.00	11.0%
5203150 · InState-Non-Tax Meals OverNight	111.00	400.00	-289.00	27.8%
5203230 · OS-Auto Private High Mileage	0.00	100.00	-100.00	0.0%
5203260 · OS-Air Commercial Carrier	149.61	6,000.00	-5,850.39	2.5%
5203280 · OS-Other Public Carrier	0.00	500.00	-500.00	0.0%
5203300 · OS-Lodging	0.00	7,800.00	-7,800.00	0.0%
5203320 · OS-Incidentals to Travel	0.00	450.00	-450.00	0.0%
5203360 · OS-Non-Taxable Meals Overnight	0.00	1,000.00	-1,000.00	0.0%
5204010 · Subscriptions	0.00	1,000.00	-1,000.00	0.0%
5204020 · Dues and Membership Fees	3,200.00	3,900.00	-700.00	82.1%
5204030 · Legal Document Fees	0.00	300.00	-300.00	0.0%
5204040 · Consultant Fees-Accounting	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	2,780.00	6,000.00	-3,220.00	46.3%
5204180 · Computer Services-State	318.15	5,000.00	-4,681.85	6.4%
5204181 · Computer Development Serv-State	1,269.60	2,000.00	-730.40	63.5%

South Dakota Board of Accountancy
Profit & Loss Budget vs. Actual
July through September 2017

	Jul - Sep 17	Budget	\$ Over Budget	% of Budget
5204200 · Central Services	1,731.35	9,000.00	-7,268.65	19.2%
5204220 · Equipment Service & Maintenance	8.56	300.00	-291.44	2.9%
5204230 · Janitorial/Maintenance Services	402.75	1,650.00	-1,247.25	24.4%
5204340 · Computer Software Maintenance	0.00	2,000.00	-2,000.00	0.0%
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	816.00	4,000.00	-3,184.00	20.4%
5204480 · Microfilm and Photography	0.00	0.00	0.00	0.0%
5204490 · Rents Privately Owned Property	3,808.35	15,734.00	-11,925.65	24.2%
5204510 · Rent-Other	0.00	500.00	-500.00	0.0%
5204530 · Telecommunications Services	1,184.69	3,500.00	-2,315.31	33.8%
5204540 · Electricity	136.84	865.00	-728.16	15.8%
5204560 · Water	32.35	240.00	-207.65	13.5%
5204590 · Insurance Premiums/Surety Bonds	0.00	1,710.00	-1,710.00	0.0%
5204740 · Bank Fees and Charges	4,072.80	6,500.00	-2,427.20	62.7%
5204960 · Other Contractual Services	39.70	0.00	39.70	100.0%
5205020 · Office Supplies	412.54	2,000.00	-1,587.46	20.6%
5205028 · OFFICE SUPPLIES-2	0.00	0.00	0.00	0.0%
5205310 · Printing State	0.00	250.00	-250.00	0.0%
5205320 · Printing/Duplicating/Binding Co	20.70	1,000.00	-979.30	2.1%
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	0.00	2,000.00	-2,000.00	0.0%
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	1,529.47	6,000.00	-4,470.53	25.5%
Total Expense	65,490.82	274,415.00	-208,924.18	23.9%
Net Ordinary Income	163,244.63	-42,695.00	205,939.63	-382.4%
Net Income	163,244.63	-42,695.00	205,939.63	-382.4%

South Dakota Board of Accountancy
PREVIOUS YEAR MONTHLY COMPARISON
September 2017

	<u>Sep 17</u>	<u>Sep 16</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	550.00	500.00	50.00	10.0%
4293551 · Certificate Renewals-Active	550.00	150.00	400.00	266.7%
4293552 · Certificate Renewals-Inactive	350.00	300.00	50.00	16.7%
4293553 · Certificate Renewals-Retired	40.00	40.00	0.00	0.0%
4293554 · Initial Firm Permits	50.00	50.00	0.00	0.0%
4293555 · Firm Permit Renewals	100.00	50.00	50.00	100.0%
4293557 · Initial Audit	90.00	30.00	60.00	200.0%
4293558 · Re-Exam Audit	210.00	300.00	-90.00	-30.0%
4293560 · Late Fees-Initial Certificate	50.00	0.00	50.00	100.0%
4293561 · Late Fees-Certificate Renewals	650.00	450.00	200.00	44.4%
4293563 · Late Fees-Firm Permit Renewals	50.00	50.00	0.00	0.0%
4293564 · Late Fees-Peer Review	50.00	0.00	50.00	100.0%
4293566 · Firm Permit Owners	260.00	2,065.00	-1,805.00	-87.4%
4293567 · Peer Review Admin Fee	75.00	0.00	75.00	100.0%
4293568 · Firm Permit Name Change	25.00	0.00	25.00	100.0%
4293569 · Initial FAR	240.00	90.00	150.00	166.7%
4293570 · Initial REG	120.00	60.00	60.00	100.0%
4293571 · Initial BEC	180.00	60.00	120.00	200.0%
4293572 · Re-Exam FAR	180.00	210.00	-30.00	-14.3%
4293573 · Re-Exam REG	390.00	240.00	150.00	62.5%
4293574 · Re-Exam BEC	180.00	270.00	-90.00	-33.3%
Total Income	<u>4,390.00</u>	<u>4,915.00</u>	<u>-525.00</u>	<u>-10.7%</u>
Gross Profit	4,390.00	4,915.00	-525.00	-10.7%
Expense				
5101010 · F-T Emp Sal & Wages	7,934.71	7,565.35	369.36	4.9%
5101020 · P-T/Temp Emp Sal & Wages	2,918.87	2,834.72	84.15	3.0%
5101030 · Board & Comm Mbrs Fees	660.00	420.00	240.00	57.1%
5102010 · OASI-Employer's Share	779.51	726.90	52.61	7.2%
5102020 · Retirement-ER Share	651.21	624.00	27.21	4.4%
5102060 · Health /Life Ins.-ER Share	2,276.84	2,170.61	106.23	4.9%
5102080 · Worker's Compensation	18.45	12.47	5.98	48.0%
5102090 · Unemployment Insurance	4.88	4.04	0.84	20.8%
5203260 · OS-Air Commercial Carrier	149.61	0.00	149.61	100.0%
5204040 · Consultant Fees-Accounting	7,200.00	0.00	7,200.00	100.0%
5204160 · Workshop Registration Fees	3,475.00	2,780.00	695.00	25.0%
5204180 · Computer Services-State	106.05	1,064.55	-958.50	-90.0%
5204200 · Central Services	225.09	162.47	62.62	38.5%
5204220 · Equipment Service & Maintenance	4.24	4.66	-0.42	-9.0%
5204230 · Janitorial/Maintenance Services	134.25	130.34	3.91	3.0%
5204460 · Equipment Rental	71.00	71.00	0.00	0.0%
5204490 · Rents Privately Owned Property	1,269.45	1,269.45	0.00	0.0%
5204510 · Rent-Other	0.00	318.04	-318.04	-100.0%
5204530 · Telecommunications Services	349.23	245.22	104.01	42.4%
5204540 · Electricity	43.01	50.15	-7.14	-14.2%
5204740 · Bank Fees and Charges	918.09	401.87	516.22	128.5%
5204960 · Other Contractual Services	39.70	96.00	-56.30	-58.7%
5205320 · Printing/Duplicating/Binding Co	13.80	0.00	13.80	100.0%
5228000 · Operating Transfers Out-NonBudg	504.77	474.14	30.63	6.5%
Total Expense	<u>29,747.76</u>	<u>21,425.98</u>	<u>8,321.78</u>	<u>38.8%</u>
Net Ordinary Income	<u>-25,357.76</u>	<u>-16,510.98</u>	<u>-8,846.78</u>	<u>-53.6%</u>
Net Income	<u><u>-25,357.76</u></u>	<u><u>-16,510.98</u></u>	<u><u>-8,846.78</u></u>	<u><u>-53.6%</u></u>

South Dakota Board of Accountancy
PREVIOUS YEAR TO DATE MONTHLY COMPARISON
 July through September 2017

	<u>Jul - Sep 17</u>	<u>Jul - Sep 16</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	725.00	1,150.00	-425.00	-37.0%
4293551 · Certificate Renewals-Active	65,450.00	59,350.00	6,100.00	10.3%
4293552 · Certificate Renewals-Inactive	19,950.00	19,200.00	750.00	3.9%
4293553 · Certificate Renewals-Retired	1,280.00	1,200.00	80.00	6.7%
4293554 · Initial Firm Permits	200.00	300.00	-100.00	-33.3%
4293555 · Firm Permit Renewals	14,650.00	13,450.00	1,200.00	8.9%
4293557 · Initial Audit	180.00	150.00	30.00	20.0%
4293558 · Re-Exam Audit	600.00	540.00	60.00	11.1%
4293560 · Late Fees-Initial Certificate	50.00	100.00	-50.00	-50.0%
4293561 · Late Fees-Certificate Renewals	2,450.00	2,150.00	300.00	14.0%
4293563 · Late Fees-Firm Permit Renewals	400.00	400.00	0.00	0.0%
4293564 · Late Fees-Peer Review	450.00	300.00	150.00	50.0%
4293566 · Firm Permit Owners	113,700.00	101,910.00	11,790.00	11.6%
4293567 · Peer Review Admin Fee	675.00	225.00	450.00	200.0%
4293568 · Firm Permit Name Change	75.00	100.00	-25.00	-25.0%
4293569 · Initial FAR	420.00	210.00	210.00	100.0%
4293570 · Initial REG	240.00	210.00	30.00	14.3%
4293571 · Initial BEC	240.00	210.00	30.00	14.3%
4293572 · Re-Exam FAR	570.00	630.00	-60.00	-9.5%
4293573 · Re-Exam REG	660.00	600.00	60.00	10.0%
4293574 · Re-Exam BEC	300.00	600.00	-300.00	-50.0%
4491000 · Interest and Dividend Revenue	5,470.45	5,466.12	4.33	0.1%
Total Income	228,735.45	208,451.12	20,284.33	9.7%
Gross Profit	228,735.45	208,451.12	20,284.33	9.7%
Expense				
5101010 · F-T Emp Sal & Wages	18,015.53	17,125.56	889.97	5.2%
5101020 · P-T/Temp Emp Sal & Wages	7,038.29	6,594.94	443.35	6.7%
5101030 · Board & Comm Mbrs Fees	1,620.00	1,620.00	0.00	0.0%
5102010 · OASI-Employer's Share	1,802.58	1,704.11	98.47	5.8%
5102020 · Retirement-ER Share	1,503.23	1,423.20	80.03	5.6%
5102060 · Health /Life Ins.-ER Share	5,273.84	5,058.79	215.05	4.3%
5102080 · Worker's Compensation	42.60	28.42	14.18	49.9%
5102090 · Unemployment Insurance	11.25	9.20	2.05	22.3%
5203020 · Auto-Private-Ownes Low Mileage	103.04	364.78	-261.74	-71.8%
5203030 · In State-Auto- Priv. High Miles	672.00	779.52	-107.52	-13.8%
5203100 · In State-Lodging	163.00	564.10	-401.10	-71.1%
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 OverNigt	111.00	240.00	-129.00	-53.8%
5203230 · OS-Auto Private High Mileage	0.00	335.16	-335.16	-100.0%
5203260 · OS-Air Commercial Carrier	149.61	2,165.60	-2,015.99	-93.1%
5203280 · OS-Other Public Carrier	0.00	257.35	-257.35	-100.0%
5203300 · OS-Lodging	0.00	2,055.15	-2,055.15	-100.0%
5203320 · OS-Incidentals to Travel	0.00	230.00	-230.00	-100.0%
5203350 · OS-Non-Taxable Meals Overnight	0.00	297.00	-297.00	-100.0%
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	2,780.00	2,780.00	0.00	0.0%
5204180 · Computer Services-State	318.15	1,276.65	-958.50	-75.1%
5204181 · Computer Development Serv-State	1,269.60	0.00	1,269.60	100.0%
5204200 · Central Services	1,731.35	1,663.27	68.08	4.1%
5204220 · Equipment Service & Maintenance	8.56	11.43	-2.87	-25.1%
5204230 · Janitorial/Maintenance Services	402.75	391.02	11.73	3.0%
5204460 · Equipment Rental	816.00	816.00	0.00	0.0%
5204490 · Rents Privately Owned Property	3,808.35	3,808.35	0.00	0.0%
5204510 · Rent-Other	0.00	318.04	-318.04	-100.0%
5204530 · Telecommunications Services	1,184.69	773.98	410.71	53.1%
5204540 · Electricity	136.84	138.11	-1.27	-0.9%
5204560 · Water	32.35	22.35	10.00	44.7%
5204740 · Bank Fees and Charges	4,072.80	4,117.35	-44.55	-1.1%
5204960 · Other Contractual Services	39.70	456.00	-416.30	-91.3%
5205020 · Office Supplies	412.54	187.62	224.92	119.9%

South Dakota Board of Accountancy
PREVIOUS YEAR TO DATE MONTHLY COMPARISON
July through September 2017

	<u>Jul - Sep 17</u>	<u>Jul - Sep 16</u>	<u>\$ Change</u>	<u>% Change</u>
5205320 · Printing/Duplicating/Binding Co	20.70	31.05	-10.35	-33.3%
5228000 · Operating Transfers Out-NonBudg	1,529.47	1,322.23	207.24	15.7%
Total Expense	<u>65,490.82</u>	<u>62,202.33</u>	<u>3,288.49</u>	<u>5.3%</u>
Net Ordinary Income	<u>163,244.63</u>	<u>146,248.79</u>	<u>16,995.84</u>	<u>11.6%</u>
Net Income	<u><u>163,244.63</u></u>	<u><u>146,248.79</u></u>	<u><u>16,995.84</u></u>	<u><u>11.6%</u></u>

2620 Royle Street
Bellmore
New York
11710
10.24.2017

The Executive Director,
South Dakota Board of Accountancy,
301 East 14th Street, Suite 200,
Sioux Falls, SD 57104

Dear Director

Application for CPE Compliance extension for June 30, 2017 reporting Period

My Name is Richard Adekunle Ayodele. I am a South Dakota Certified Public Accountant certificate holder and I work for American International Group (AIG), at the New York office, as an accountant in the Data Governance/Process improvement group. Due to unforeseen circumstances, I was unable to complete the required 20 hours continue professional education for the reporting period of June 30, 2017 in order to keep my certificate active. I reported about 16 hours of continued professional education for this period and I have not been able to make up for the difference. As a result, I would like to request additional 60 days period extension to enable me complete the additional hours needed to keep my certificate active.

I regret to ask you for this extension. However, I want to make sure that there is sufficient time for me to make up the difference. Please let me know if the extension would be granted

Thank you in advance for your understanding.

Sincerely,
Richard Ayodele