



Accountancy
OIE Status Report
April 24, 2026

Complaints Received 01/01/2026 – 04/24/2026	77
Active Investigations	24
Pending IRC (as of 4/24/2026)	0
Pending Investigation by Another Agency	1
Closed 01/01/2026 – 4/24/2026	4



South Carolina Board of Accountancy
 ODC Status Report
 As of April 27, 2026

Open Cases	Pending Hearings & Agreements	Pending Closure	Closed*	Appeals
75	23	0	44	0
		*Closed since last report (12/19/2025):	47	
		*Closed since 1/1/26:	44	

LICENSEE UPDATE COMPARISON

		PY Same Month 4/22/2025	Current Meeting Month 4/27/2026	
AFI	ACCOUNTING FIRM IN STATE	1,256	1,260	0.32%
AFO	ACCOUNTING FIRM OUT OF STATE	295	271	-8.14%
AP.A	ACCOUNTING PRACTITIONER	40	37	-7.50%
AP.E	ACCOUNTING PRACTITIONER EMERITUS	3	3	0.00%
AP.R	ACCOUNTING PRACTITIONER RETIRED	2	4	100.00%
CPA.A	CERTIFIED PUBLIC ACCOUNTANT	6,149	6,200	0.83%
CPA.E	CERTIFIED PUBLIC ACCOUNTANT EMERITUS	320	358	11.88%
CPA.R	CERTIFIED PUBLIC ACCOUNTANT RETIRED	233	256	9.87%
PA.E	PUBLIC ACCOUNTANT EMERITUS	1	-	-100.00%
		8,299	8,389	

Number of Active Credentials by Prefix and
Subcategory
Board: ACCOUNTANCY
as of 4/22/2025

Credential	Description	Count
AFI	ACCOUNTING FIRM IN STATE	1256
AFO	ACCOUNTING FIRM OUT OF STATE	295
AP A	ACCOUNTING PRACTITIONER	40
AP E	ACCOUNTING PRACTITIONER EMERITUS	3
AP R	Accounting Practitioner Retired	2
CPA A	CERTIFIED PUBLIC ACCOUNTANT	6149
CPA E	CERTIFIED PUBLIC ACCOUNTANT EMERITUS	320
CPA R	CERTIFIED PUBLIC ACCOUNTANT RETIRED	233
PA E	PUBLIC ACCOUNTANT EMERITUS	1
	Subt Total	8299

Number of Active Credentials by Prefix and
Subcategory
Board: ACCOUNTANCY
as of 4/27/2026

Credential	Description	Count
AFI	ACCOUNTING FIRM IN STATE	1260
AFO	ACCOUNTING FIRM OUT OF STATE	271
AP A	ACCOUNTING PRACTITIONER	37
AP E	ACCOUNTING PRACTITIONER EMERITUS	3
AP R	Accounting Practitioner Retired	4
CPA A	CERTIFIED PUBLIC ACCOUNTANT	6200
CPA E	CERTIFIED PUBLIC ACCOUNTANT EMERITUS	358
CPA R	CERTIFIED PUBLIC ACCOUNTANT RETIRED	256
	Subt Total	8389



Cash Report

Board: Accountancy

Updated through: 1/31/26

For Finance Use Only		
Cost Center	Fund	Functional Area
R360DC0018	31350000	R360_0001
R360DC0018	31350000	R360_0009
R360DC0018	31350000	R360_0017

Cash Summary

Fiscal Year	Cost Center	Beginning Cash Total	Revenue	Direct Expense	Shared Services Expense	Ending Cash Total
2024	Accountancy	344,066.52	754,385	512,272.25	446,758.09	139,421.18
2025	Accountancy	139,421.18	761,719.39	586,928.47	340,383.17	-26,171.07
2026	Accountancy	-26,171.07	673,645	335,692.18	168,400.13	143,381.62

Direct Expenditure Summary

Expenditure Groups	Total
Personal Service	205,222.58
Employer Contributions	93,726.31
Contractual Service	3,138.65
Fixed Charges/Rent	16,618.95
MA Assets	
Supplies	5,149.42
Travel	11,836.27
Total:	335,692.18

Shared Services Summary

Shared Services Summary	Total
Administration Transfers	122,712.29
Board Fines Draw	-100,000
OIE/Legal Transfers	86,700.9
POL Admin Transfers	58,986.94
Sum:	168,400.13

Indirect Expenditure Notes

- 1) Administration Transfers-Include Administrative Services, Director's Office, Advice Counsel and Communications. Percentage of share based on board's previous FY direct expenditure as compared to all boards' total previous FY direct expenditure
- 2) OIE/Legal Transfers-Percentage of share based on previous FY number of investigations conducted for the board compared to OIE's total investigations in the previous FY
- 3) POL Admin Transfers-Percentage of share based on board's previous FY direct expenditure as compared to all POL boards' total previous FY direct expenditure
- 4) Other Transfers-Payment for Immigration and OSHA Provisos (81.7 & 81.8)-Percentage share of total expenses based on board's previous FY direct expenditure as compared to all POL boards' total previous FY direct expenditure; Transfer of 10% of board's FY direct expenditures to the State General Fund per Proviso 81.3



**Expenses by Month-Line Item Detail (KSB1)
Board: Accountancy**

Cost Center	Cost Center Text	Fund	Functional Area	Data for Month Ending	Posting Month
R360DC0018	Accountancy	31350000	R360_0009	1/31/26	7

GL Category	Posting date	Vendor #	Vendor Text	Fund	GL	GL Text	Cost Center	Cost Center Text	Doc Type	Doc Number	Long Description	Functional Area	Posting Period	Fiscal Year	Amount	
PERS SVC	1/5/26	7000238102	MICHAEL PUTICH	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3501121558	7000238102	R360_0009	7	2026	200	
PERS SVC															Sum:	200
CONTRACTUAL SVC	1/2/26	7000092241	XEROX CORPORATION	31350000	5020077170	SERVICE PRT COPY EU	R360DC0018	Accountancy	Invoice - gross	5704538292	#	R360_0009	7	2026	1.16	
	1/6/26	7000145050	VERIZON WIRELESS	31350000	5020120000	CELLULAR PHONE SVCS	R360DC0018	Accountancy	Invoice - gross	5704541173	#	R360_0009	7	2026	75.53	
	1/8/26	7000206241	AT&T	31350000	5020077222	NCV- VOICENET	R360DC0018	Accountancy	Vendor invoice	3035803701	#	R360_0009	7	2026	154.94	
	1/23/26	7000247834	TAYLOR COURT REPORTING LLC	31350000	5021010000	LEGAL SERVICES	R360DC0018	Accountancy	Invoice - gross	5704557360	#	R360_0009	7	2026	560	
CONTRACTUAL SVC															Sum:	791.63
SUPPLY AND MATERIAL	1/2/26	7000320014	USPS-TMS	31350000	5030070000	POSTAGE	R360DC0018	Accountancy	Vendor invoice	3035778549	#	R360_0009	7	2026	4,028.15	
SUPPLY AND MATERIAL															Sum:	4,028.15
FIXED CHGS AND CONT	1/5/26	7000277296	BV DRP SYNERGY II OWNER LLC	31350000	5041840000	LEASE BLDG PRINCIPAL	R360DC0018	Accountancy	Invoice - gross	5704538934	#	R360_0009	7	2026	250.1	
	1/5/26	7000277296	BV DRP SYNERGY II OWNER LLC	31350000	5041840000	LEASE BLDG PRINCIPAL	R360DC0018	Accountancy	Invoice - gross	5704539026	#	R360_0009	7	2026	-250.1	
	1/5/26	7000277296	BV DRP SYNERGY II OWNER LLC	31350000	5041840000	LEASE BLDG PRINCIPAL	R360DC0018	Accountancy	Invoice - gross	5704539291	#	R360_0009	7	2026	837.29	
	1/5/26	7000277296	BV DRP SYNERGY II OWNER LLC	31350000	5041850000	LEASE BLDG INTEREST	R360DC0018	Accountancy	Invoice - gross	5704538934	#	R360_0009	7	2026	82.84	
	1/5/26	7000277296	BV DRP SYNERGY II OWNER LLC	31350000	5041850000	LEASE BLDG INTEREST	R360DC0018	Accountancy	Invoice - gross	5704539026	#	R360_0009	7	2026	-82.84	
	1/5/26	7000277296	BV DRP SYNERGY II OWNER LLC	31350000	5041850000	LEASE BLDG INTEREST	R360DC0018	Accountancy	Invoice - gross	5704539291	#	R360_0009	7	2026	476	
FIXED CHGS AND CONT															Sum:	1,313.29
															Sum:	6,333.07



Monthly Expenses by GL Code (ZBD1)

Board: Accountancy

Cost Center	Cost Center Text	Functional Area	Fund	Data current Through	Reporting Month
Accountancy	R360DC0018	R360_0009	31350000	1/31/26	7

GL Category	GL Code	GL Text	MTD Expense	YTD Expense	Open POs
PERS SVC	501058	CLASSIFIED POS			
	5010580000	CLASSIFIED POSITIONS	40,582.92	203,572.58	
	501070	OTH PERS SVC			
	5010720000	PER DIEM	200	1,650	0
PERS SVC		Sum:	40,782.92	205,222.58	0

EMPLOYER CONTRIB	513000	EMPLOYER CONTRIB			
	5130010000	RET-SRS	8,802.33	44,786.49	
	5130080000	RET-ORP	1,144.53	5,108.36	
	5130220000	PENSION-NONEMP CONTR		-2,132.66	
	5130310000	SOCIAL SEC-ST EMPLOY	2,847.81	14,372.55	
	5130400000	INS WORKERS COMP		4,329.29	0
	5130500000	INS UNEMPLY COMP		5.84	0
	5130610000	INS HEALTH-ST EMPLOY	5,373.06	26,422.79	
	5130670000	INS DENTAL- ST EMPLOY	103.11	528.42	
	5130710000	PRE-RET DTH-ST EMP	53.85	274.01	
	5130780000	PRE-RET DTH BEN-ORP	6.99	31.22	
EMPLOYER CONTRIB		Sum:	18,331.68	93,726.31	0

CONTRACTUAL SVC	502000	CONTRACTUAL SVC			
	5020077170	SERVICES- PRINT EU	1.16	43.46	255.44
	5020077222	NCV- VOICENET	154.94	1,074.66	0
	5020120000	CELLULAR PHONE SVCS	75.53	459.14	795.57
	5021010000	LEGAL SERVICES	560	1,352	3,348
	5021599501	SECURITY CONTRACTS		188.75	0
	5024990000	OTH CNT-NON-IT & REA		20.64	0
CONTRACTUAL SVC		Sum:	791.63	3,138.65	4,399.01

FIXED CHGS AND CONT	504000	FIXED CHGS AND CONT			
	5040510000	INSURANCE-STATE		2,270.12	0
	5041010000	DUES & MEMBER FEES		5,300	0
	5041840000	LEASE BLDG PRINCIPAL	837.29	5,659.06	4,241.05
	5041850000	LEASE BLDG INTEREST	476	3,389.77	2,341.37



Monthly Expenses by GL Code (ZBD1)

Board: Accountancy

GL Category	GL Code	GL Text	MTD Expense	YTD Expense	Open POs
FIXED CHGS AND CONT		Sum:	1,313.29	16,618.95	6,582.42
SUPPLY AND MATERIAL	503000	SUPPLY AND MATERIAL			
	5030010000	OFFICE SUPPLIES		116.38	0
	5030030000	PRINTED ITEMS		552.26	0
	5030067101	PRGM LIC - APP SUPP		232.96	0
	5030070000	POSTAGE	4,028.15	4,247.82	0
SUPPLY AND MATERIAL		Sum:	4,028.15	5,149.42	0
TRAVEL	505000	TRAVEL			
	5050040000	IN ST-AUTO MILEAGE		1,016.4	0
	5050510000	OUT ST-MEALS-NON-REP		660	0
	5050520000	OUT ST-LODGING		4,505.12	0
	5050530000	OUT ST-AIR TRANS		1,924.89	0
	5050540000	OUT ST-AUTO MILEAGE		127.4	0
	5050541000	HR-OUT ST-AUTO MILES		167.64	0
	5050550000	OUT ST-OTHER TRANS		190.82	0
	5050560000	OUT ST-MISC TR EXPEN		244	0
	5050570000	TRNG-OUT-ST REG FEE		3,000	0
	5052010000	TRVL ADVANCE			2,415
TRAVEL		Sum:		11,836.27	2,415
		Sum:	65,247.67	335,692.18	13,396.43



Cash Report

Board: Accountancy

Updated through: 2/28/26

For Finance Use Only		
Cost Center	Fund	Functional Area
R360DC0018	31350000	R360_0001
R360DC0018	31350000	R360_0009
R360DC0018	31350000	R360_0017

Cash Summary

Fiscal Year	Cost Center	Beginning Cash Total	Revenue	Direct Expense	Shared Services Expense	Ending Cash Total
2024	Accountancy	344,066.52	754,385	512,272.25	446,758.09	139,421.18
2025	Accountancy	139,421.18	761,719.39	586,928.47	340,383.17	-26,171.07
2026	Accountancy	-26,171.07	753,410	380,906.77	201,719.46	144,612.7

Direct Expenditure Summary

Expenditure Groups	Total
Personal Service	232,577.86
Employer Contributions	105,947.41
Contractual Service	3,370.55
Fixed Charges/Rent	17,932.22
MA Assets	
Supplies	5,318.53
Travel	15,760.2
Total:	380,906.77

Shared Services Summary

Shared Services Summary	Total
Administration Transfers	137,494.35
Board Fines Draw	-100,000
OIE/Legal Transfers	98,046.5
POL Admin Transfers	66,178.61
Sum:	201,719.46

Indirect Expenditure Notes

- 1) Administration Transfers-Include Administrative Services, Director's Office, Advice Counsel and Communications. Percentage of share based on board's previous FY direct expenditure as compared to all boards' total previous FY direct expenditure
- 2) OIE/Legal Transfers-Percentage of share based on previous FY number of investigations conducted for the board compared to OIE's total investigations in the previous FY
- 3) POL Admin Transfers-Percentage of share based on board's previous FY direct expenditure as compared to all POL boards' total previous FY direct expenditure
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**Expenses by Month-Line Item Detail (KSB1)
Board: Accountancy**

Cost Center	Cost Center Text	Fund	Functional Area	Data for Month Ending	Posting Month
R360DC0018	Accountancy	31350000	R360_0009	2/28/26	8

GL Category	Posting date	Vendor #	Vendor Text	Fund	GL	GL Text	Cost Center	Cost Center Text	Doc Type	Doc Number	Long Description	Functional Area	Posting Period	Fiscal Year	Amount	
PERS SVC	2/18/26	7000059139	JADA MCABEE	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3501128972	7000059139	R360_0009	8	2026	50	
	2/18/26	7000293026	CHARLES J BROOKS	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3501128966	7000293026	R360_0009	8	2026	50	
	2/18/26	7000293027	DEAN KENNETH WHITENER	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3501128969	7000293027	R360_0009	8	2026	50	
	2/18/26	7000302626	LORA W PREVATTE	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3501128970	7000302626	R360_0009	8	2026	50	
	2/18/26	7000335896	JAYNE D MAAS	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3501128965	7000335896	R360_0009	8	2026	50	
	2/25/26	7000293027	DEAN KENNETH WHITENER	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3501130084	7000293027	R360_0009	8	2026	50	
PERS SVC															Sum:	300
CONTRACTUAL SVC	2/4/26	7000092241	XEROX CORPORATION	31350000	5020077170	SERVICE PRT COPY EU	R360DC0018	Accountancy	Invoice - gross	5704565709	#	R360_0009	8	2026	1.04	
	2/11/26	7000145050	VERIZON WIRELESS	31350000	5020120000	CELLULAR PHONE SVCS	R360DC0018	Accountancy	Invoice - gross	5704572746	#	R360_0009	8	2026	75.56	
	2/11/26	7000206241	AT&T	31350000	5020077222	NCV- VOICENET	R360DC0018	Accountancy	Vendor invoice	3035908571	#	R360_0009	8	2026	155.3	
CONTRACTUAL SVC															Sum:	231.9
SUPPLY AND MATERIAL	2/18/26	7000038664	STAPLES	31350000	5030067170	EQUIP&SUPP- PRINT EU	R360DC0018	Accountancy	Invoice - gross	5704578373	#	R360_0009	8	2026	169.11	
SUPPLY AND MATERIAL															Sum:	169.11
FIXED CHGS AND CONT	2/3/26	7000277296	BV DRP SYNERGY II OWNER LLC	31350000	5041840000	LEASE BLDG PRINCIPAL	R360DC0018	Accountancy	Invoice - gross	5704564762	#	R360_0009	8	2026	840.9	
	2/3/26	7000277296	BV DRP SYNERGY II OWNER LLC	31350000	5041850000	LEASE BLDG INTEREST	R360DC0018	Accountancy	Invoice - gross	5704564762	#	R360_0009	8	2026	472.37	
FIXED CHGS AND CONT															Sum:	1,313.27
TRAVEL	2/5/26	7000022657	NATIONAL ASSN OF STATE BOARDS OF	31350000	5050510000	OUT ST-MEALS-NON-REP	R360DC0018	Accountancy	TRAVEL	3501126643	30144508	R360_0009	8	2026	50	
	2/5/26	7000022657	NATIONAL ASSN OF STATE BOARDS OF	31350000	5050570000	TRNG-OUT-ST REG FEE	R360DC0018	Accountancy	TRAVEL	3501126643	30144508	R360_0009	8	2026	794	
	2/10/26	7000022657	NATIONAL ASSN OF STATE BOARDS OF	31350000	5050510000	OUT ST-MEALS-NON-REP	R360DC0018	Accountancy	TRAVEL	3501127505	30153509	R360_0009	8	2026	65	
	2/10/26	7000022657	NATIONAL ASSN OF STATE BOARDS OF	31350000	5050570000	TRNG-OUT-ST REG FEE	R360DC0018	Accountancy	TRAVEL	3501127505	30153509	R360_0009	8	2026	780	
	2/11/26	7000022657	NATIONAL ASSN OF STATE BOARDS OF	31350000	5050510000	OUT ST-MEALS-NON-REP	R360DC0018	Accountancy	TRAVEL	3501127570	30144508	R360_0009	8	2026	65	
	2/11/26	7000022657	NATIONAL ASSN OF STATE BOARDS OF	31350000	5050570000	TRNG-OUT-ST REG FEE	R360DC0018	Accountancy	TRAVEL	3501127570	30144508	R360_0009	8	2026	780	
	2/12/26	7000022657	NATIONAL ASSN OF STATE BOARDS OF	31350000	5050510000	OUT ST-MEALS-NON-REP	R360DC0018	Accountancy	TRAVEL	3501128043	30196318	R360_0009	8	2026	50	
	2/12/26	7000022657	NATIONAL ASSN OF STATE BOARDS OF	31350000	5050570000	TRNG-OUT-ST REG FEE	R360DC0018	Accountancy	TRAVEL	3501128043	30196318	R360_0009	8	2026	794	
	2/18/26	7000293026	CHARLES J BROOKS	31350000	5050040000	IN ST-AUTO MILEAGE	R360DC0018	Accountancy	TRAVEL	3501128966	7000293026	R360_0009	8	2026	24.65	
	2/18/26	7000293027	DEAN KENNETH WHITENER	31350000	5050040000	IN ST-AUTO MILEAGE	R360DC0018	Accountancy	TRAVEL	3501128969	7000293027	R360_0009	8	2026	195.75	
	2/18/26	7000335896	JAYNE D MAAS	31350000	5050040000	IN ST-AUTO MILEAGE	R360DC0018	Accountancy	TRAVEL	3501128965	7000335896	R360_0009	8	2026	122.53	
	2/25/26	7000293027	DEAN KENNETH WHITENER	31350000	5050040000	IN ST-AUTO MILEAGE	R360DC0018	Accountancy	TRAVEL	3501130084	7000293027	R360_0009	8	2026	203	
TRAVEL															Sum:	3,923.93



Expenses by Month-Line Item Detail (KSB1)
Board: Accountancy

GL Category	Posting date	Vendor #	Vendor Text	Fund	GL	GL Text	Cost Center	Cost Center Text	Doc Type	Doc Number	Long Description	Functional Area	Posting Period	Fiscal Year	Amount	
															Sum:	5,938.21



Monthly Expenses by GL Code (ZBD1)

Board: Accountancy

Cost Center	Cost Center Text	Functional Area	Fund	Data current Through	Reporting Month
Accountancy	R360DC0018	R360_0009	31350000	2/28/26	8

GL Category	GL Code	GL Text	MTD Expense	YTD Expense	Open POs
PERS SVC	501058	CLASSIFIED POS			
	5010580000	CLASSIFIED POSITIONS	27,055.28	230,627.86	
	501070	OTH PERS SVC			
	5010720000	PER DIEM	300	1,950	0
PERS SVC		Sum:	27,355.28	232,577.86	0

EMPLOYER CONTRIB	513000	EMPLOYER CONTRIB			
	5130010000	RET-SRS	5,868.22	50,654.71	
	5130080000	RET-ORP	763.02	5,871.38	
	5130220000	PENSION-NONEMP CONTR		-2,132.66	
	5130310000	SOCIAL SEC-ST EMPLOY	1,898.52	16,271.07	
	5130400000	INS WORKERS COMP		4,329.29	0
	5130500000	INS UNEMPLY COMP		5.84	0
	5130610000	INS HEALTH-ST EMPLOY	3,582.04	30,004.83	
	5130670000	INS DENTAL- ST EMPLOY	68.74	597.16	
	5130710000	PRE-RET DTH-ST EMP	35.9	309.91	
	5130780000	PRE-RET DTH BEN-ORP	4.66	35.88	
EMPLOYER CONTRIB		Sum:	12,221.1	105,947.41	0

CONTRACTUAL SVC	502000	CONTRACTUAL SVC			
	5020077170	SERVICES- PRINT EU	1.04	44.5	254.4
	5020077222	NCV- VOICENET	155.3	1,229.96	0
	5020120000	CELLULAR PHONE SVCS	75.56	534.7	715.23
	5021010000	LEGAL SERVICES		1,352	3,348
	5021599501	SECURITY CONTRACTS		188.75	0
	5024990000	OTH CNT-NON-IT & REA		20.64	0
CONTRACTUAL SVC		Sum:	231.9	3,370.55	4,317.63

FIXED CHGS AND CONT	504000	FIXED CHGS AND CONT			
	5040510000	INSURANCE-STATE		2,270.12	0
	5041010000	DUES & MEMBER FEES		5,300	0
	5041840000	LEASE BLDG PRINCIPAL	840.9	6,499.96	3,400.15
	5041850000	LEASE BLDG INTEREST	472.37	3,862.14	1,868.99



Monthly Expenses by GL Code (ZBD1)

Board: Accountancy

GL Category	GL Code	GL Text	MTD Expense	YTD Expense	Open POs
FIXED CHGS AND CONT		Sum:	1,313.27	17,932.22	5,269.14
SUPPLY AND MATERIAL	503000	SUPPLY AND MATERIAL			
	5030010000	OFFICE SUPPLIES		116.38	0
	5030030000	PRINTED ITEMS		552.26	599.2
	5030067101	PRGM LIC - APP SUPP		232.96	0
	5030067170	EQUIP&SUPP- PRINT EU	169.11	169.11	
	5030067220	EQUIP&SUPP- VOICENET			1,608.43
	5030070000	POSTAGE		4,247.82	0
SUPPLY AND MATERIAL		Sum:	169.11	5,318.53	2,207.63
TRAVEL	505000	TRAVEL			
	5050040000	IN ST-AUTO MILEAGE	545.93	1,562.33	0
	5050510000	OUT ST-MEALS-NON-REP	230	890	0
	5050520000	OUT ST-LODGING		4,505.12	0
	5050530000	OUT ST-AIR TRANS		1,924.89	0
	5050540000	OUT ST-AUTO MILEAGE		127.4	0
	5050541000	HR-OUT ST-AUTO MILES		167.64	0
	5050550000	OUT ST-OTHER TRANS		190.82	0
	5050560000	OUT ST-MISC TR EXPEN		244	0
	5050570000	TRNG-OUT-ST REG FEE	3,148	6,148	0
	5052010000	TRVL ADVANCE			7,364.41
TRAVEL		Sum:	3,923.93	15,760.2	7,364.41
		Sum:	45,214.59	380,906.77	19,158.81



Cash Report

Board: Accountancy

Updated through: 3/31/26

For Finance Use Only		
Cost Center	Fund	Functional Area
R360DC0018	31350000	R360_0001
R360DC0018	31350000	R360_0009
R360DC0018	31350000	R360_0017

Cash Summary

Fiscal Year	Cost Center	Beginning Cash Total	Revenue	Direct Expense	Shared Services Expense	Ending Cash Total
2024	Accountancy	344,066.52	739,665	375,351.85	295,675.55	412,704.12
2025	Accountancy	139,421.18	761,719.39	586,928.47	340,383.17	-26,171.07
2026	Accountancy	-26,171.07	759,910	402,746.87	223,377.53	107,614.53

Direct Expenditure Summary

Expenditure Groups	Total
Personal Service	246,205.5
Employer Contributions	112,057.98
Contractual Service	3,602.37
Fixed Charges/Rent	19,245.5
MA Assets	
Supplies	5,318.53
Travel	16,316.99
Total:	402,746.87

Shared Services Summary

Shared Services Summary	Total
Administration Transfers	145,777.56
Board Fines Draw	-100,000
OIE/Legal Transfers	105,381.66
POL Admin Transfers	72,218.31
Sum:	223,377.53

Indirect Expenditure Notes

- 1) Administration Transfers-Include Administrative Services, Director's Office, Advice Counsel and Communications. Percentage of share based on board's previous FY direct expenditure as compared to all boards' total previous FY direct expenditure
- 2) OIE/Legal Transfers-Percentage of share based on previous FY number of investigations conducted for the board compared to OIE's total investigations in the previous FY
- 3) POL Admin Transfers-Percentage of share based on board's previous FY direct expenditure as compared to all POL boards' total previous FY direct expenditure
- 4) Other Transfers-Payment for Immigration and OSHA Provisos (81.7 & 81.8)-Percentage share of total expenses based on board's previous FY direct expenditure as compared to all POL boards' total previous FY direct expenditure; Transfer of 10% of board's FY direct expenditures to the State General Fund per Proviso 81.3



**Expenses by Month-Line Item Detail (KSB1)
Board: Accountancy**

Cost Center	Cost Center Text	Fund	Functional Area	Data for Month Ending	Posting Month
R360DC0018	Accountancy	31350000	R360_0009	3/31/26	9

GL Category	Posting date	Vendor #	Vendor Text	Fund	GL	GL Text	Cost Center	Cost Center Text	Doc Type	Doc Number	Long Description	Functional Area	Posting Period	Fiscal Year	Amount	
PERS SVC	3/31/26	7000293027	DEAN KENNETH WHITENER	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	Vendor invoice	3036963043	7000293027	R360_0009	9	2026	0	
	3/31/26	7000293027	DEAN KENNETH WHITENER	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3501136432	7000293027	R360_0009	9	2026	50	
	3/31/26	7000335896	JAYNE D MAAS	31350000	5010720000	PER DIEM	R360DC0018	Accountancy	TRAVEL	3501136434	7000335896	R360_0009	9	2026	50	
PERS SVC															Sum:	100
CONTRACTUAL SVC	3/5/26	7000092241	XEROX CORPORATION	31350000	5020077170	SERVICE PRT COPY EU	R360DC0018	Accountancy	Invoice - gross	5704592985	#	R360_0009	9	2026	1.3	
	3/9/26	7000145050	VERIZON WIRELESS	31350000	5020120000	CELLULAR PHONE SVCS	R360DC0018	Accountancy	Invoice - gross	5704596002	#	R360_0009	9	2026	75.56	
	3/9/26	7000206241	AT&T	31350000	5020077222	NCV- VOICENET	R360DC0018	Accountancy	Vendor invoice	3036484777	#	R360_0009	9	2026	154.96	
CONTRACTUAL SVC															Sum:	231.82
FIXED CHGS AND CONT	3/2/26	7000277296	BV DRP SYNERGY II OWNER LLC	31350000	5041840000	LEASE BLDG PRINCIPAL	R360DC0018	Accountancy	Invoice - gross	5704588566	#	R360_0009	9	2026	844.54	
	3/2/26	7000277296	BV DRP SYNERGY II OWNER LLC	31350000	5041850000	LEASE BLDG INTEREST	R360DC0018	Accountancy	Invoice - gross	5704588566	#	R360_0009	9	2026	468.74	
	3/23/26	#	Not assigned	31350000	5040050000	CONTNGNT REN NON-HIT	R360DC0018	Accountancy	JE- Adjustment	6900032875	TO RECORD CONTINGENT RENT PAYMENT	R360_0009	9	2026	-16.02	
	3/23/26	#	Not assigned	31350000	5041850000	LEASE BLDG INTEREST	R360DC0018	Accountancy	JE- Adjustment	6900032875	TO RECORD CONTINGENT RENT PAYMENT	R360_0009	9	2026	16.02	
FIXED CHGS AND CONT															Sum:	1,313.28
TRAVEL	3/16/26	7000037018	BANK OF AMERICA-P CARD	31350000	5050530000	OUT ST-AIR TRANS	R360DC0018	Accountancy	Vendor invoice	3036646956	30144508	R360_0009	9	2026	560.4	
	3/16/26	7000037018	BANK OF AMERICA-P CARD	31350000	5050530000	OUT ST-AIR TRANS	R360DC0018	Accountancy	Vendor invoice	3036646956	30153509	R360_0009	9	2026	522.11	
	3/31/26	#	Not assigned	31350000	5050510000	OUT ST-MEALS-NON-REP	R360DC0018	Accountancy	JE- Adjustment	6900032933	30144508	R360_0009	9	2026	0	
	3/31/26	#	Not assigned	31350000	5050510000	OUT ST-MEALS-NON-REP	R360DC0018	Accountancy	JE- Adjustment	6900032933	30196318	R360_0009	9	2026	-50	
	3/31/26	#	Not assigned	31350000	5050570000	TRNG-OUT-ST REG FEE	R360DC0018	Accountancy	JE- Adjustment	6900032933	30144508	R360_0009	9	2026	0	
	3/31/26	#	Not assigned	31350000	5050570000	TRNG-OUT-ST REG FEE	R360DC0018	Accountancy	JE- Adjustment	6900032933	30196318	R360_0009	9	2026	-794	
	3/31/26	7000293027	DEAN KENNETH WHITENER	31350000	5050040000	IN ST-AUTO MILEAGE	R360DC0018	Accountancy	Vendor invoice	3036963043	7000293027	R360_0009	9	2026	0	
	3/31/26	7000293027	DEAN KENNETH WHITENER	31350000	5050040000	IN ST-AUTO MILEAGE	R360DC0018	Accountancy	TRAVEL	3501136432	7000293027	R360_0009	9	2026	195.75	
	3/31/26	7000335896	JAYNE D MAAS	31350000	5050040000	IN ST-AUTO MILEAGE	R360DC0018	Accountancy	TRAVEL	3501136434	7000335896	R360_0009	9	2026	122.53	
TRAVEL															Sum:	556.79
															Sum:	2,201.89



Monthly Expenses by GL Code (ZBD1)

Board: Accountancy

Cost Center	Cost Center Text	Functional Area	Fund	Data current Through	Reporting Month
Accountancy	R360DC0018	R360_0009	31350000	3/31/26	9

GL Category	GL Code	GL Text	MTD Expense	YTD Expense	Open POs
PERS SVC	501058	CLASSIFIED POS			
	5010580000	CLASSIFIED POSITIONS	13,527.64	244,155.5	
	501070	OTH PERS SVC			
	5010720000	PER DIEM	100	2,050	0
PERS SVC		Sum:	13,627.64	246,205.5	0

EMPLOYER CONTRIB	513000	EMPLOYER CONTRIB			
	5130010000	RET-SRS	2,934.11	53,588.82	
	5130080000	RET-ORP	381.51	6,252.89	
	5130220000	PENSION-NONEMP CONTR		-2,132.66	
	5130310000	SOCIAL SEC-ST EMPLOY	949.28	17,220.35	
	5130400000	INS WORKERS COMP		4,329.29	0
	5130500000	INS UNEMPLY COMP		5.84	0
	5130610000	INS HEALTH-ST EMPLOY	1,791.02	31,795.85	
	5130670000	INS DENTAL- ST EMPLOY	34.37	631.53	
	5130710000	PRE-RET DTH-ST EMP	17.95	327.86	
	5130780000	PRE-RET DTH BEN-ORP	2.33	38.21	
EMPLOYER CONTRIB		Sum:	6,110.57	112,057.98	0

CONTRACTUAL SVC	502000	CONTRACTUAL SVC			
	5020077170	SERVICES- PRINT EU	1.3	45.8	253.1
	5020077222	NCV- VOICENET	154.96	1,384.92	0
	5020120000	CELLULAR PHONE SVCS	75.56	610.26	634.9
	5021010000	LEGAL SERVICES		1,352	0
	5021599501	SECURITY CONTRACTS		188.75	0
	5024990000	OTH CNT-NON-IT & REA		20.64	0
CONTRACTUAL SVC		Sum:	231.82	3,602.37	888

FIXED CHGS AND CONT	504000	FIXED CHGS AND CONT			
	5040050000	CONTNGNT REN NON-IT	-16.02	-16.02	0
	5040510000	INSURANCE-STATE		2,270.12	0
	5041010000	DUES & MEMBER FEES		5,300	0
	5041840000	LEASE BLDG PRINCIPAL	844.54	7,344.5	2,555.6



Monthly Expenses by GL Code (ZBD1)

Board: Accountancy

GL Category	GL Code	GL Text	MTD Expense	YTD Expense	Open POs
	5041850000	LEASE BLDG INTEREST	484.76	4,346.9	1,400.25
FIXED CHGS AND CONT		Sum:	1,313.28	19,245.5	3,955.85
SUPPLY AND MATERIAL	503000	SUPPLY AND MATERIAL			
	5030010000	OFFICE SUPPLIES		116.38	0
	5030030000	PRINTED ITEMS		552.26	599.2
	5030067101	PRGM LIC - APP SUPP		232.96	427.57
	5030067170	EQUIP&SUPP- PRINT EU		169.11	
	5030067220	EQUIP&SUPP- VOICENET			1,608.43
	5030070000	POSTAGE		4,247.82	0
SUPPLY AND MATERIAL		Sum:		5,318.53	2,635.2
TRAVEL	505000	TRAVEL			
	5050040000	IN ST-AUTO MILEAGE	318.28	1,880.61	0
	5050510000	OUT ST-MEALS-NON-REP	-50	840	0
	5050520000	OUT ST-LODGING		4,505.12	0
	5050530000	OUT ST-AIR TRANS	1,082.51	3,007.4	0
	5050540000	OUT ST-AUTO MILEAGE		127.4	0
	5050541000	HR-OUT ST-AUTO MILES		167.64	0
	5050550000	OUT ST-OTHER TRANS		190.82	0
	5050560000	OUT ST-MISC TR EXPEN		244	0
	5050570000	TRNG-OUT-ST REG FEE	-794	5,354	0
	5052010000	TRVL ADVANCE			7,364.41
TRAVEL		Sum:	556.79	16,316.99	7,364.41
		Sum:	21,840.1	402,746.87	14,843.46