South Dakota Board of Accountancy Balance Sheet As of January 31, 2024

ASSETS		Jan 31, 24
Checking/Savings 113000 · Local Checking · FIB 388.72 1140000 · Pool Cash State of SD 425,911.85 Total Checking/Savings 426,300.57 Other Current Assets 2,092.07 1213000 · Investment Income Receivable 3,147.26 Total Other Current Assets 5,239.33 Total Current Assets 431,539.90 Fixed Assets 1670000 · Computer Software Original Cost 34,075.00 1770000 · Depreciation -32,655.22 Total 1670000 · Computer Software 1,419.78 TOTAL ASSETS 432,959.68 LIABILITIES & EQUITY Liabilities Current Liabilities 4,312.19 Accounts Payable 4,312.19 Total Accounts Payable 4,312.19 Other Current Liabilities 2430000 · Accounts Held for Others 31,898.15 Total Other Current Liabilities 48,210.53 Long Term Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Liabilities 37,744.93 Total Liabilities 85,955.46 Equity <		
1130000 · Local Checking - FIB 388.72 1140000 · Pool Cash State of SD 425,911.85 Total Checking/Savings 426,300.57 Other Current Assets 2,092.07 1131000 · Interest Income Receivable 2,092.07 1213000 · Investment Income Receivable 3,147.26 Total Other Current Assets 5,239.33 Total Current Assets 431,539.90 Fixed Assets 1670000 · Computer Software Original Cost 34,075.00 1770000 · Depreciation -32,655.22 Total 1670000 · Computer Software 1,419.78 TOTAL ASSETS 432,959.68 LIABILITIES & EQUITY Liabilities Accounts Payable 4,312.19 Total Accounts Payable 4,312.19 Total Accounts Payable 4,312.19 Other Current Liabilities 12,000.19 2810000 · Accounts Held for Others 31,898.15 Total Other Current Liabilities 43,898.34 Total Current Liabilities 43,20.53 Long Term Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Liabilities 85,955.46 <t< td=""><td></td><td></td></t<>		
Other Current Assets 2,092.07 1131000 · Interest Income Receivable 3,147.26 Total Other Current Assets 5,239.33 Total Current Assets 431,539.90 Fixed Assets 1670000 · Computer Software Original Cost 34,075.00 1770000 · Depreciation -32,655.22 Total 1670000 · Computer Software 1,419.78 TOTAL ASSETS 432,959.68 LIABILITIES & EQUITY 431,519 Liabilities 4,312.19 Current Liabilities 4,312.19 Other Current Liabilities 2430000 · Accounts Payable 4,312.19 Other Current Liabilities 31,898.15 Total Other Current Liabilities 43,898.34 Total Current Liabilities 43,898.34 Total Current Liabilities 31,898.15 Total Current Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Long Term Liabilities 35,955.46 Equity 3220000 · Net Position 316,404.96 3300100 · Invested in Capital A	1130000 · Local Checking - FIB	
1131000 · Interest Income Receivable 2,092.07 1213000 · Investment Income Receivable 3,147.26 Total Other Current Assets 5,239.33 Total Current Assets 431,539.90 Fixed Assets 34,075.00 1670000 · Computer Software 34,075.00 1770000 · Depreciation -32,655.22 Total 1670000 · Computer Software 1,419.78 TOTAL ASSETS 432,959.68 LIABILITIES & EQUITY Liabilities Current Liabilities 4,312.19 Accounts Payable 4,312.19 Other Current Liabilities 2430000 · Accrued Wages Payable 12,000.19 2810000 · Amounts Held for Others 31,898.15 Total Other Current Liabilities 43,898.34 Total Current Liabilities 48,210.53 Long Term Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Liabilities 35,955.46 Equity 3220000 · Net Position 316,404.96 3300100 · Invested In Capital Assets 1,420.06 3900 · Retained Earnings -46,307.02	Total Checking/Savings	426,300.57
Total Current Assets 431,539.90 Fixed Assets 1670000 · Computer Software Original Cost 34,075.00 1770000 · Depreciation -32,655.22 Total 1670000 · Computer Software 1,419.78 TOTAL ASSETS 432,959.68 LIABILITIES & EQUITY Liabilities Current Liabilities 4,312.19 Accounts Payable 4,312.19 Total Accounts Payable 4,312.19 Other Current Liabilities 2430000 · Accrued Wages Payable 12,000.19 2810000 · Amounts Held for Others 31,898.15 Total Other Current Liabilities 43,898.34 Total Current Liabilities 48,210.53 Long Term Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Liabilities 85,955.46 Equity 3220000 · Net Position 316,404.96 3300100 · Invested In Capital Assets 1,420.06 3900 · Retained Earnings -46,307.02 Net Income 75,486.22 Total Equity 347,004.22	1131000 · Interest Income Receivable	·
Fixed Assets 1670000 · Computer Software 34,075.00 Original Cost 34,075.00 1770000 · Depreciation -32,655.22 Total 1670000 · Computer Software 1,419.78 TOTAL ASSETS 432,959.68 LIABILITIES & EQUITY Liabilities Current Liabilities 4,312.19 Accounts Payable 4,312.19 Total Accounts Payable 4,312.19 Other Current Liabilities 2430000 · Accrued Wages Payable 12,000.19 2810000 · Amounts Held for Others 31,898.15 Total Other Current Liabilities 43,898.34 Total Current Liabilities 48,210.53 Long Term Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Liabilities 85,955.46 Equity 3220000 · Net Position 316,404.96 3300100 · Invested In Capital Assets 1,420.06 3900 · Retained Earnings 46,307.02 Net Income 75,486.22 Total Equity 347,004.22	Total Other Current Assets	5,239.33
1670000 · Computer Software 34,075.00 Original Cost -32,655.22 Total 1670000 · Computer Software 1,419.78 Total Fixed Assets 1,419.78 TOTAL ASSETS 432,959.68 LIABILITIES & EQUITY Liabilities Current Liabilities Accounts Payable 2110000 · Accounts Payable 4,312.19 Other Current Liabilities 12,000.19 2810000 · Accrued Wages Payable 12,000.19 2810000 · Amounts Held for Others 31,898.15 Total Other Current Liabilities 43,898.34 Total Current Liabilities 48,210.53 Long Term Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Liabilities 85,955.46 Equity 3220000 · Net Position 316,404.96 3300100 · Invested In Capital Assets 1,420.06 3900 · Retained Earnings -46,307.02 Net Income 75,486.22 Total Equity 347,004.22	Total Current Assets	431,539.90
Total Fixed Assets 1,419.78 TOTAL ASSETS 432,959.68 LIABILITIES & EQUITY 432,959.68 Liabilities Current Liabilities Accounts Payable 4,312.19 Total Accounts Payable 4,312.19 Other Current Liabilities 12,000.19 2810000 · Accrued Wages Payable 12,000.19 2810000 · Amounts Held for Others 31,898.15 Total Other Current Liabilities 43,898.34 Total Current Liabilities 48,210.53 Long Term Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Liabilities 37,744.93 Total Liabilities 85,955.46 Equity 3220000 · Net Position 316,404.96 3300100 · Invested In Capital Assets 1,420.06 3900 · Retained Earnings -46,307.02 Net Income 75,486.22 Total Equity 347,004.22	1670000 · Computer Software Original Cost	
TOTAL ASSETS 432,959.68 LIABILITIES & EQUITY Liabilities Current Liabilities Accounts Payable 4,312.19 Total Accounts Payable 4,312.19 Other Current Liabilities 12,000.19 2810000 · Accrued Wages Payable 12,000.19 2810000 · Amounts Held for Others 31,898.15 Total Other Current Liabilities 43,898.34 Total Current Liabilities 48,210.53 Long Term Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Liabilities 85,955.46 Equity 3220000 · Net Position 316,404.96 3300100 · Invested In Capital Assets 1,420.06 3900 · Retained Earnings -46,307.02 Net Income 75,486.22 Total Equity 347,004.22	Total 1670000 · Computer Software	1,419.78
LIABILITIES & EQUITY Liabilities Current Liabilities Accounts Payable 2110000 · Accounts Payable 2110000 · Accounts Payable Other Current Liabilities 2430000 · Accrued Wages Payable 2810000 · Amounts Held for Others Total Other Current Liabilities 43,898.15 Total Current Liabilities 48,210.53 Long Term Liabilities 2960000 · Compensated Absences Payable 37,744.93 Total Long Term Liabilities 12,000.19 43,898.34 Total Current Liabilities 48,210.53 Long Term Liabilities 2960000 · Compensated Absences Payable 37,744.93 Total Liabilities 85,955.46 Equity 3220000 · Net Position 330,100 · Invested In Capital Assets 1,420.06 3900 · Retained Earnings Net Income 75,486.22 Total Equity 347,004.22	Total Fixed Assets	1,419.78
Liabilities Current Liabilities Accounts Payable 4,312.19 Total Accounts Payable 4,312.19 Other Current Liabilities 12,000.19 2430000 · Accrued Wages Payable 12,000.19 2810000 · Amounts Held for Others 31,898.15 Total Other Current Liabilities 43,898.34 Total Current Liabilities 48,210.53 Long Term Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Liabilities 85,955.46 Equity 3220000 · Net Position 316,404.96 3300100 · Invested In Capital Assets 1,420.06 3900 · Retained Earnings -46,307.02 Net Income 75,486.22 Total Equity 347,004.22	TOTAL ASSETS	432,959.68
Total Accounts Payable 4,312.19 Other Current Liabilities 12,000.19 2810000 · Accrued Wages Payable 12,000.19 2810000 · Amounts Held for Others 31,898.15 Total Other Current Liabilities 43,898.34 Total Current Liabilities 48,210.53 Long Term Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Liabilities 85,955.46 Equity 3220000 · Net Position 316,404.96 3300100 · Invested In Capital Assets 1,420.06 3900 · Retained Earnings -46,307.02 Net Income 75,486.22 Total Equity 347,004.22	Liabilities Current Liabilities Accounts Payable	4,312.19
2430000 · Accrued Wages Payable 12,000.19 2810000 · Amounts Held for Others 31,898.15 Total Other Current Liabilities 43,898.34 Total Current Liabilities 48,210.53 Long Term Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Liabilities 85,955.46 Equity 3220000 · Net Position 316,404.96 3300100 · Invested In Capital Assets 1,420.06 3900 · Retained Earnings -46,307.02 Net Income 75,486.22 Total Equity 347,004.22		4,312.19
Total Current Liabilities 48,210.53 Long Term Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Liabilities 85,955.46 Equity 3220000 · Net Position 316,404.96 3300100 · Invested In Capital Assets 1,420.06 3900 · Retained Earnings -46,307.02 Net Income 75,486.22 Total Equity 347,004.22	2430000 · Accrued Wages Payable	-
Long Term Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Liabilities 85,955.46 Equity 3220000 · Net Position 316,404.96 3300100 · Invested In Capital Assets 1,420.06 3900 · Retained Earnings -46,307.02 Net Income 75,486.22 Total Equity 347,004.22	Total Other Current Liabilities	43,898.34
2960000 · Compensated Absences Payable 37,744.93 Total Long Term Liabilities 37,744.93 Total Liabilities 85,955.46 Equity 3220000 · Net Position 316,404.96 3300100 · Invested In Capital Assets 1,420.06 3900 · Retained Earnings -46,307.02 Net Income 75,486.22 Total Equity 347,004.22	Total Current Liabilities	48,210.53
Total Liabilities 85,955.46 Equity 3220000 · Net Position 316,404.96 3300100 · Invested In Capital Assets 1,420.06 3900 · Retained Earnings -46,307.02 Net Income 75,486.22 Total Equity 347,004.22		37,744.93
Equity 316,404.96 3200000 · Net Position 316,404.96 3300100 · Invested In Capital Assets 1,420.06 3900 · Retained Earnings -46,307.02 Net Income 75,486.22 Total Equity 347,004.22	Total Long Term Liabilities	37,744.93
3220000 · Net Position 316,404.96 3300100 · Invested In Capital Assets 1,420.06 3900 · Retained Earnings -46,307.02 Net Income 75,486.22 Total Equity 347,004.22	Total Liabilities	85,955.46
	3220000 · Net Position 3300100 · Invested In Capital Assets 3900 · Retained Earnings	1,420.06 -46,307.02
TOTAL LIABILITIES & EQUITY 432,959.68	Total Equity	347,004.22
	TOTAL LIABILITIES & EQUITY	432,959.68