

**South Dakota Board of Accountancy**  
**Balance Sheet**  
As of May 31, 2024

	May 31, 24
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1130000 · Local Checking - FIB	389.12
1140000 · Pool Cash State of SD	335,013.87
<b>Total Checking/Savings</b>	335,402.99
<b>Other Current Assets</b>	
1131000 · Interest Income Receivable	2,092.07
1213000 · Investment Income Receivable	3,147.26
<b>Total Other Current Assets</b>	5,239.33
<b>Total Current Assets</b>	340,642.32
<b>Fixed Assets</b>	
1670000 · Computer Software	
Original Cost	34,075.00
1770000 · Depreciation	-34,075.00
<b>Total 1670000 · Computer Software</b>	0.00
<b>Total Fixed Assets</b>	0.00
<b>TOTAL ASSETS</b>	<b>340,642.32</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2110000 · Accounts Payable	5,053.87
<b>Total Accounts Payable</b>	5,053.87
<b>Other Current Liabilities</b>	
2430000 · Accrued Wages Payable	12,000.19
2810000 · Amounts Held for Others	37,032.33
<b>Total Other Current Liabilities</b>	49,032.52
<b>Total Current Liabilities</b>	54,086.39
<b>Long Term Liabilities</b>	
2960000 · Compensated Absences Payable	37,744.93
<b>Total Long Term Liabilities</b>	37,744.93
<b>Total Liabilities</b>	91,831.32
<b>Equity</b>	
3220000 · Net Position	317,825.02
3900 · Retained Earnings	-46,126.42
Net Income	-22,887.60
<b>Total Equity</b>	248,811.00
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>340,642.32</b>