

South Dakota Board of Accountancy

Balance Sheet

As of May 31, 2023

	May 31, 23
ASSETS	
Current Assets	
Checking/Savings	
1130000 · Local Checking - FIB	385.58
1140000 · Pool Cash State of SD	391,761.67
Total Checking/Savings	392,147.25
Other Current Assets	
1131000 · Interest Income Receivable	-6,549.82
1213000 · Investment Income Receivable	1,236.26
Total Other Current Assets	-5,313.56
Total Current Assets	386,833.69
Fixed Assets	
1670000 · Computer Software	
Original Cost	34,075.00
1770000 · Depreciation	-28,869.14
Total 1670000 · Computer Software	5,205.86
Total Fixed Assets	5,205.86
TOTAL ASSETS	392,039.55
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2110000 · Accounts Payable	13,529.96
Total Accounts Payable	13,529.96
Other Current Liabilities	
2430000 · Accrued Wages Payable	11,529.81
2810000 · Amounts Held for Others	32,287.25
Total Other Current Liabilities	43,817.06
Total Current Liabilities	57,347.02
Long Term Liabilities	
2960000 · Compensated Absences Payable	32,104.79
Total Long Term Liabilities	32,104.79
Total Liabilities	89,451.81
Equity	
3220000 · Net Position	312,618.88
3300100 · Invested In Capital Assets	5,206.14
3900 · Retained Earnings	-22,714.83
Net Income	7,477.55
Total Equity	302,587.74
TOTAL LIABILITIES & EQUITY	392,039.55