

**South Dakota Board of Accountancy**  
**Balance Sheet**  
As of June 30, 2023

	Jun 30, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1130000 · Local Checking - FIB	14,771.78
1140000 · Pool Cash State of SD	397,162.19
<b>Total Checking/Savings</b>	411,933.97
<b>Other Current Assets</b>	
1131000 · Interest Income Receivable	-6,549.82
1213000 · Investment Income Receivable	1,236.26
<b>Total Other Current Assets</b>	-5,313.56
<b>Total Current Assets</b>	406,620.41
<b>Fixed Assets</b>	
1670000 · Computer Software	
Original Cost	34,075.00
1770000 · Depreciation	-29,342.40
<b>Total 1670000 · Computer Software</b>	4,732.60
<b>Total Fixed Assets</b>	4,732.60
<b>TOTAL ASSETS</b>	<b>411,353.01</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2110000 · Accounts Payable	15,394.00
<b>Total Accounts Payable</b>	15,394.00
<b>Other Current Liabilities</b>	
2430000 · Accrued Wages Payable	11,529.81
2810000 · Amounts Held for Others	34,468.38
<b>Total Other Current Liabilities</b>	45,998.19
<b>Total Current Liabilities</b>	61,392.19
<b>Long Term Liabilities</b>	
2960000 · Compensated Absences Payable	32,104.79
<b>Total Long Term Liabilities</b>	32,104.79
<b>Total Liabilities</b>	93,496.98
<b>Equity</b>	
3220000 · Net Position	313,092.14
3300100 · Invested In Capital Assets	4,732.88
3900 · Retained Earnings	-22,714.83
Net Income	22,745.84
<b>Total Equity</b>	317,856.03
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>411,353.01</b>