

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

	Sep 30, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1130000 · Local Checking - FIB	388.15
1140000 · Pool Cash State of SD	515,436.66
<b>Total Checking/Savings</b>	515,824.81
<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>	521,064.14
<b>Fixed Assets</b>	
1670000 · Computer Software	
Original Cost	34,075.00
1770000 · Depreciation	-30,762.18
<b>Total 1670000 · Computer Software</b>	3,312.82
<b>Total Fixed Assets</b>	3,312.82
<b>TOTAL ASSETS</b>	<b>524,376.96</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2110000 · Accounts Payable	9,687.17
<b>Total Accounts Payable</b>	9,687.17
<b>Other Current Liabilities</b>	
2430000 · Accrued Wages Payable	12,000.19
2810000 · Amounts Held for Others	35,083.68
<b>Total Other Current Liabilities</b>	47,083.87
<b>Total Current Liabilities</b>	56,771.04
<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>	94,515.97
<b>Equity</b>	
3220000 · Net Position	314,511.92
3300100 · Invested In Capital Assets	3,313.10
3900 · Retained Earnings	-46,307.02
Net Income	158,342.99
<b>Total Equity</b>	429,860.99
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>524,376.96</b>