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

| ASSETS Current Assets Checking/Savings 1130000 · Local Checking - FIB 1140000 · Pool Cash State of SD 515,436.66 Total Checking/Savings Other Current Assets 1131000 · Interest Income Receivable 2,092.07 1213000 · Investment Income Receivable 3,147.26 Total Other Current Assets 5,239.33 Total Current Assets 1670000 · Computer Software Original Cost 1770000 · Depreciation -30,762.18 Total Fixed Assets 1670000 · Computer Software Original Cost 1770000 · Computer Software Original Cost 2,092.07 1770000 · Depreciation -30,762.18 Total Fixed Assets 524,376.96 LIABILITIES & EQUITY Liabilities Current Liabilities Accounts Payable 2110000 · Accounts Payable 2110000 · Accounts Payable 2110000 · Accounts Payable 2430000 · Amounts Held for Others 35,083.68 Total Current Liabilities 2430000 · Amounts Held for Others 35,083.68 Total Current Liabilities 2960000 · Compensated Absences Payable 101 Current Liabilities 2960000 · Net Position 3301000 · Net Position 3301000 · Retained Earnings 46,307.02 Net Income 158,342.99 Total Equity 429,860.99 Total Equity 429,860.99 Total Equity 524,376.96 | | Sep 30, 23 |
|--|--|---------------------------------------|
| Checking/Savings 113000 · Local Checking · FIB 388.15 1140000 · Pool Cash State of SD 515,436.66 Total Checking/Savings 515,824.81 Other Current Assets 2,092.07 1213000 · Investment Income Receivable 3,147.26 Total Other Current Assets 5,239.33 Total Current Assets 521,064.14 Fixed Assets 1670000 · Computer Software Original Cost 34,075.00 1770000 · Depreciation -30,762.18 Total 1670000 · Computer Software 3,312.82 TOTAL ASSETS 524,376.96 LIABILITIES & EQUITY Liabilities Current Liabilities 9,687.17 Total Accounts Payable 9,687.17 Other Current Liabilities 9,687.17 Other Current Liabilities 12,000.19 2430000 · Accounts Payable 9,687.17 Other Current Liabilities 35,083.68 Total Other Current Liabilities 47,083.87 Total Current Liabilities 56,771.04 Long Term Liabilities 37,744.93 Total Long Term Liabilities 37,74 | | |
| Other Current Assets 1131000 · Interest Income Receivable 2,092.07 1213000 · Investment Income Receivable 3,147.26 Total Other Current Assets 5,239.33 Total Current Assets 521,064.14 Fixed Assets 1670000 · Computer Software Original Cost 34,075.00 1770000 · Depreciation -30,762.18 Total 1670000 · Computer Software 3,312.82 TOTAL ASSETS 524,376.96 LIABILITIES & EQUITY Liabilities Accounts Payable 9,687.17 Total Accounts Payable 9,687.17 Other Current Liabilities 2430000 · Accound Wages Payable 12,000.19 2810000 · Amounts Held for Others 35,083.68 Total Other Current Liabilities 47,083.87 Total Current Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Long Term Liabilities 314,511.92 3300100 · Net Position 314,511.92 3300100 · Net Position 314,511.92 3300100 · Retained Earnings 46,307.02 | Checking/Savings 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 521,064.14 Fixed Assets 1670000 · Computer Software Original Cost 34,075.00 1770000 · Depreciation -30,762.18 Total 1670000 · Computer Software 3,312.82 TOTAL ASSETS 524,376.96 LIABILITIES & EQUITY Liabilities Current Liabilities 9,687.17 Total Accounts Payable 9,687.17 Other Current Liabilities 12,000.19 2430000 · Accrued Wages Payable 12,000.19 2810000 · Amounts Held for Others 35,083.68 Total Other Current Liabilities 47,083.87 Total Current Liabilities 56,771.04 Long Term Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Liabilities 314,511.92 3300100 · Net Position 314,511.92 3300100 · Invested In Capital Assets 3,313.10 3900 · Retained Earnings 46,307.02 | Total Checking/Savings | 515,824.81 |
| Total Current Assets 521,064.14 Fixed Assets 1670000 · Computer Software Original Cost 1770000 · Depreciation 34,075.00 -30,762.18 Total 1670000 · Computer Software 3,312.82 Total Fixed Assets 3,312.82 TOTAL ASSETS 524,376.96 LIABILITIES & EQUITY Liabilities Current Liabilities Accounts Payable 2110000 · Accounts Payable 2110000 · Accounts Payable 2110000 · Accounts Payable 2430000 · Accrued Wages Payable 2430000 · Accrued Wages Payable 2810000 · Amounts Held for Others 35,083.68 12,000.19 2810000 · Amounts Held for Others 35,083.68 Total Other Current Liabilities 2960000 · Compensated Absences Payable Total Current Liabilities 2960000 · Compensated Absences Payable Total Long Term Liabilities 37,744.93 37,744.93 Total Liabilities 37,744.93 Total Liabilities 314,511.92 3300100 · Invested In Capital Assets 3,313.10 3900 · Retained Earnings -46,307.02 Net Income 158,342.99 Total Equity 429,860.99 | 1131000 · Interest Income Receivable | · · · · · · · · · · · · · · · · · · · |
| Fixed Assets 1670000 · Computer Software 34,075.00 Original Cost 34,075.00 1770000 · Depreciation -30,762.18 Total 1670000 · Computer Software 3,312.82 TOTAL ASSETS 524,376.96 LIABILITIES & EQUITY Liabilities Current Liabilities Accounts Payable 2110000 · Accounts Payable 9,687.17 Total Accounts Payable 9,687.17 Other Current Liabilities 2430000 · Accrued Wages Payable 12,000.19 2810000 · Amounts Held for Others 35,083.68 Total Other Current Liabilities 47,083.87 Total Current Liabilities 56,771.04 Long Term Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Long Term Liabilities 94,515.97 Equity 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 Total Equity 429,860.99 | Total Other Current Assets | 5,239.33 |
| 1670000 · Computer Software 34,075.00 1770000 · Depreciation -30,762.18 Total 1670000 · Computer Software 3,312.82 Total Fixed Assets 3,312.82 TOTAL ASSETS 524,376.96 LIABILITIES & EQUITY Liabilities Current Liabilities Accounts Payable 9,687.17 Total Accounts Payable 9,687.17 Other Current Liabilities 12,000.19 2430000 · Accrued Wages Payable 12,000.19 2810000 · Amounts Held for Others 35,083.68 Total Other Current Liabilities 47,083.87 Total Current Liabilities 56,771.04 Long Term Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Liabilities 94,515.97 Equity 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 Total Equity 429,860.99 | Total Current Assets | 521,064.14 |
| Total Fixed Assets 3,312.82 TOTAL ASSETS 524,376.96 LIABILITIES & EQUITY Current Liabilities Current Liabilities 4,687.17 Accounts Payable 9,687.17 Total Accounts Payable 9,687.17 Other Current Liabilities 12,000.19 2430000 · Accrued Wages Payable 12,000.19 2810000 · Amounts Held for Others 35,083.68 Total Other Current Liabilities 47,083.87 Total Current Liabilities 56,771.04 Long Term Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Liabilities 94,515.97 Equity 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 Total Equity 429,860.99 | 1670000 · Computer Software Original Cost | · · |
| TOTAL ASSETS 524,376.96 LIABILITIES & EQUITY Liabilities Current Liabilities Accounts Payable 2110000 · Accounts Payable 9,687.17 Total Accounts Payable 9,687.17 Other Current Liabilities 12,000.19 2810000 · Accrued Wages Payable 12,000.19 2810000 · Amounts Held for Others 35,083.68 Total Other Current Liabilities 47,083.87 Total Current Liabilities 56,771.04 Long Term Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Liabilities 94,515.97 Equity 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 Total Equity 429,860.99 | Total 1670000 · Computer Software | 3,312.82 |
| LIABILITIES & EQUITY Liabilities Current Liabilities Accounts Payable 2110000 · Accounts Payable 9,687.17 Total Accounts Payable 12,000.19 2810000 · Accrued Wages Payable 2810000 · Amounts Held for Others 35,083.68 Total Other Current Liabilities 47,083.87 Total Current Liabilities 56,771.04 Long Term Liabilities 2960000 · Compensated Absences Payable 37,744.93 Total Long Term Liabilities 94,515.97 Equity 3220000 · Net Position 330100 · Invested In Capital Assets 3,313.10 3900 · Retained Earnings Net Income 158,342.99 Total Equity 429,860.99 | Total Fixed Assets | 3,312.82 |
| Liabilities Current Liabilities Accounts Payable 9,687.17 Total Accounts Payable 9,687.17 Other Current Liabilities 12,000.19 2430000 · Accrued Wages Payable 12,000.19 2810000 · Amounts Held for Others 35,083.68 Total Other Current Liabilities 47,083.87 Total Current Liabilities 56,771.04 Long Term Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Liabilities 94,515.97 Equity 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 Total Equity 429,860.99 | TOTAL ASSETS | 524,376.96 |
| Other Current Liabilities 12,000.19 2430000 · Accrued Wages Payable 12,000.19 2810000 · Amounts Held for Others 35,083.68 Total Other Current Liabilities 47,083.87 Total Current Liabilities 56,771.04 Long Term Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Liabilities 94,515.97 Equity 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 Total Equity 429,860.99 | Liabilities Current Liabilities Accounts Payable | 9,687.17 |
| 2430000 · Accrued Wages Payable 12,000.19 2810000 · Amounts Held for Others 35,083.68 Total Other Current Liabilities 47,083.87 Total Current Liabilities 56,771.04 Long Term Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Liabilities 94,515.97 Equity 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 Total Equity 429,860.99 | Total Accounts Payable | 9,687.17 |
| Total Current Liabilities 56,771.04 Long Term Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Liabilities 94,515.97 Equity 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 Total Equity 429,860.99 | 2430000 · Accrued Wages Payable | · |
| Long Term Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Liabilities 94,515.97 Equity 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 Total Equity 429,860.99 | Total Other Current Liabilities | 47,083.87 |
| 2960000 · Compensated Absences Payable 37,744.93 Total Long Term Liabilities 37,744.93 Total Liabilities 94,515.97 Equity 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 Total Equity 429,860.99 | Total Current Liabilities | 56,771.04 |
| Total Liabilities 94,515.97 Equity 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 Total Equity 429,860.99 | | 37,744.93 |
| Equity 314,511.92 3300100 · Invested In Capital Assets 3,313.10 3900 · Retained Earnings -46,307.02 Net Income 158,342.99 Total Equity 429,860.99 | Total Long Term Liabilities | 37,744.93 |
| 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 Total Equity 429,860.99 | Total Liabilities | 94,515.97 |
| | 3220000 · Net Position 3300100 · Invested In Capital Assets 3900 · Retained Earnings | 3,313.10 -46,307.02 |
| TOTAL LIABILITIES & EQUITY 524,376.96 | Total Equity | 429,860.99 |
| | TOTAL LIABILITIES & EQUITY | 524,376.96 |