

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

	Nov 30, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1130000 · Local Checking - FIB	388.52
1140000 · Pool Cash State of SD	481,856.86
<b>Total Checking/Savings</b>	482,245.38
<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>	487,484.71
<b>Fixed Assets</b>	
1670000 · Computer Software	
Original Cost	34,075.00
1770000 · Depreciation	-31,708.70
<b>Total 1670000 · Computer Software</b>	2,366.30
<b>Total Fixed Assets</b>	2,366.30
<b>TOTAL ASSETS</b>	<b>489,851.01</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2110000 · Accounts Payable	12,947.80
<b>Total Accounts Payable</b>	12,947.80
<b>Other Current Liabilities</b>	
2430000 · Accrued Wages Payable	12,000.19
2810000 · Amounts Held for Others	37,959.09
<b>Total Other Current Liabilities</b>	49,959.28
<b>Total Current Liabilities</b>	62,907.08
<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>	100,652.01
<b>Equity</b>	
3220000 · Net Position	315,458.44
3300100 · Invested In Capital Assets	2,366.58
3900 · Retained Earnings	-46,307.02
Net Income	117,681.00
<b>Total Equity</b>	389,199.00
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>489,851.01</b>