

**South Dakota Board of Accountancy**  
**Balance Sheet**  
As of December 31, 2023

	Dec 31, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1130000 · Local Checking - FIB	388.59
1140000 · Pool Cash State of SD	452,343.62
<b>Total Checking/Savings</b>	452,732.21
<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>	457,971.54
<b>Fixed Assets</b>	
1670000 · Computer Software	
Original Cost	34,075.00
1770000 · Depreciation	-32,181.96
<b>Total 1670000 · Computer Software</b>	1,893.04
<b>Total Fixed Assets</b>	1,893.04
<b>TOTAL ASSETS</b>	<b>459,864.58</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2110000 · Accounts Payable	18,084.01
<b>Total Accounts Payable</b>	18,084.01
<b>Other Current Liabilities</b>	
2430000 · Accrued Wages Payable	12,000.19
2810000 · Amounts Held for Others	26,632.38
<b>Total Other Current Liabilities</b>	38,632.57
<b>Total Current Liabilities</b>	56,716.58
<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>	94,461.51
<b>Equity</b>	
3220000 · Net Position	315,931.70
3300100 · Invested In Capital Assets	1,893.32
3900 · Retained Earnings	-46,307.02
Net Income	93,885.07
<b>Total Equity</b>	365,403.07
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>459,864.58</b>