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

ASSETS		Dec 31, 23
Checking/Savings 113000 · Local Checking - FIB 388.59 1140000 · Pool Cash State of SD 452,343.62 Total Checking/Savings 452,732.21 Other Current Assets 2,092.07 1213000 · Investment Income Receivable 3,147.26 Total Other Current Assets 5,239.33 Total Current Assets 457,971.54 Fixed Assets 1670000 · Computer Software Original Cost 34,075.00 1770000 · Depreciation -32,181.96 Total 1670000 · Computer Software 1,893.04 Total Fixed Assets 1,893.04 TOTAL ASSETS 459,864.58 LIABILITIES & EQUITY Liabilities Current Liabilities 22110000 · Accounts Payable 18,084.01 Total Accounts Payable 18,084.01 Other Current Liabilities 2430000 · Accrued Wages Payable 12,000.19 2810000 · Amounts Held for Others 26,632.38 Total Other Current Liabilities 36,716.58 Long Term Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Liabilities 94,46		
1130000 · Local Checking - FIB 388.59 1140000 · Pool Cash State of SD 452,343.62 Total Checking/Savings 452,732.21 Other Current Assets 2,092.07 1213000 · Inverstment Income Receivable 2,092.07 1213000 · Investment Income Receivable 3,147.26 Total Other Current Assets 5,239.33 Total Current Assets 457,971.54 Fixed Assets 1670000 · Computer Software Original Cost 34,075.00 1770000 · Depreciation -32,181.96 Total 1670000 · Computer Software 1,893.04 TOTAL ASSETS 459,864.58 LIABILITIES & EQUITY Liabilities Current Liabilities 459,864.58 LIABILITIES & EQUITY 18,084.01 Total Accounts Payable 18,084.01 Total Accounts Payable 18,084.01 Total Current Liabilities 26,632.38 Total Other Current Liabilities 36,632.57 Total Other Current Liabilities 36,32.57 Total Current Liabilities 37,744.93 Total Liabilities 37,744.93 <		
Other Current Assets 2,092.07 1131000 · Intrest Income Receivable 3,147.26 Total Other Current Assets 5,239.33 Total Current Assets 457,971.54 Fixed Assets 1670000 · Computer Software Original Cost 34,075.00 1770000 · Depreciation -32,181.96 Total 1670000 · Computer Software 1,893.04 Total Fixed Assets 1,893.04 TOTAL ASSETS 459,864.58 LIABILITIES & EQUITY Liabilities Current Liabilities 450,840.01 Accounts Payable 18,084.01 Total Accounts Payable 18,084.01 Other Current Liabilities 2430000 · Accound Wages Payable 12,000.19 2810000 · Amounts Held for Others 26,632.38 Total Other Current Liabilities 36,632.57 Total Current Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Liabilities 94,461.51 Equity 3220000 · Net Position 315,931.70 3300100 · Invested in Capit	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 457,971.54 Fixed Assets 34,075.00 1670000 · Computer Software 34,075.00 1770000 · Depreciation -32,181.96 Total 1670000 · Computer Software 1,893.04 TOTAL ASSETS 459,864.58 LIABILITIES & EQUITY Liabilities Current Liabilities 459,864.58 Accounts Payable 18,084.01 Total Accounts Payable 18,084.01 Other Current Liabilities 2430000 · Accrued Wages Payable 12,000.19 2810000 · Amounts Held for Others 26,632.38 Total Other Current Liabilities 38,632.57 Total Current Liabilities 56,716.58 Long Term Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Liabilities 94,461.51 Equity 3220000 · Net Position 315,931.70 3300100 · Invested In Capital Assets 1,893.32	Total Checking/Savings	452,732.21
Total Current Assets 457,971.54 Fixed Assets 34,075.00 1670000 · Computer Software 34,075.00 Original Cost 34,075.00 1770000 · Depreciation -32,181.96 Total 1670000 · Computer Software 1,893.04 TOTAL ASSETS 459,864.58 LIABILITIES & EQUITY Liabilities Current Liabilities 2110000 · Accounts Payable 2110000 · Accounts Payable 18,084.01 Total Accounts Payable 12,000.19 2430000 · Accrued Wages Payable 12,000.19 2810000 · Accrued Wages Payable 12,000.19 286,32.38 36,32.57 Total Current Liabilities 37,744.93 Total Long Term Liabilities 37,744.93<	1131000 · Interest Income Receivable	
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1670000 · Computer Software 34,075.00 1770000 · Depreciation -32,181.96 Total 1670000 · Computer Software 1,893.04 Total Fixed Assets 1,893.04 TOTAL ASSETS 459,864.58 LIABILITIES & EQUITY Liabilities Current Liabilities Accounts Payable 2110000 · Accounts Payable 18,084.01 Total Accounts Payable 12,000.19 2430000 · Accrued Wages Payable 12,000.19 2810000 · Amounts Held for Others 26,632.38 Total Other Current Liabilities 38,632.57 Total Current Liabilities 56,716.58 Long Term Liabilities 56,716.58 Long Term Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Liabilities 94,461.51 Equity 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 Total Equity 365,403.07	Total Current Assets	457,971.54
Total Fixed Assets 1,893.04 TOTAL ASSETS 459,864.58 LIABILITIES & EQUITY Current Liabilities Current Liabilities 3,084.01 Accounts Payable 18,084.01 Total Accounts Payable 18,084.01 Other Current Liabilities 2430000 · Accrued Wages Payable 12,000.19 2810000 · Amounts Held for Others 26,632.38 Total Other Current Liabilities 38,632.57 Total Current Liabilities 56,716.58 Long Term Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Liabilities 94,461.51 Equity 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 Total Equity 365,403.07	1670000 · Computer Software Original Cost	
TOTAL ASSETS 459,864.58 LIABILITIES & EQUITY Liabilities Current Liabilities 18,084.01 Accounts Payable 18,084.01 Total Accounts Payable 18,084.01 Other Current Liabilities 2430000 · Accrued Wages Payable 12,000.19 2810000 · Amounts Held for Others 26,632.38 Total Other Current Liabilities 38,632.57 Total Current Liabilities 56,716.58 Long Term Liabilities 56,716.58 Long Term Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Liabilities 94,461.51 Equity 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 Total Equity	Total 1670000 · Computer Software	1,893.04
LIABILITIES & EQUITY Liabilities Current Liabilities Accounts Payable 2110000 · Accounts Payable 18,084.01 Total Accounts Payable 18,084.01 Other Current Liabilities 2430000 · Accrued Wages Payable 2810000 · Amounts Held for Others 26,632.38 Total Other Current Liabilities 38,632.57 Total Current Liabilities 56,716.58 Long Term Liabilities 2960000 · Compensated Absences Payable 37,744.93 Total Long Term Liabilities 94,461.51 Equity 3220000 · Net Position 3300100 · Invested In Capital Assets 1,893.32 3900 · Retained Earnings Net Income 93,885.07 Total Equity 365,403.07	Total Fixed Assets	1,893.04
Liabilities Current Liabilities Accounts Payable 18,084.01 Total Accounts Payable 18,084.01 Other Current Liabilities 12,000.19 2430000 · Accrued Wages Payable 12,000.19 2810000 · Amounts Held for Others 26,632.38 Total Other Current Liabilities 38,632.57 Total Current Liabilities 56,716.58 Long Term Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Liabilities 94,461.51 Equity 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 Total Equity 365,403.07	TOTAL ASSETS	459,864.58
Total Accounts Payable 18,084.01 Other Current Liabilities 2430000 · Accrued Wages Payable 12,000.19 2810000 · Amounts Held for Others 26,632.38 Total Other Current Liabilities 38,632.57 Total Current Liabilities 56,716.58 Long Term Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Liabilities 94,461.51 Equity 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 Total Equity 365,403.07	Liabilities Current Liabilities Accounts Payable	18,084.01
2430000 · Accrued Wages Payable 12,000.19 2810000 · Amounts Held for Others 26,632.38 Total Other Current Liabilities 38,632.57 Total Current Liabilities 56,716.58 Long Term Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Liabilities 94,461.51 Equity 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 Total Equity 365,403.07	Total Accounts Payable	18,084.01
Total Current Liabilities 56,716.58 Long Term Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Liabilities 94,461.51 Equity 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 Total Equity 365,403.07	2430000 · Accrued Wages Payable	-
Long Term Liabilities 37,744.93 Total Long Term Liabilities 37,744.93 Total Liabilities 94,461.51 Equity 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 Total Equity 365,403.07	Total Other Current Liabilities	38,632.57
2960000 · Compensated Absences Payable 37,744.93 Total Long Term Liabilities 37,744.93 Total Liabilities 94,461.51 Equity 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 Total Equity 365,403.07	Total Current Liabilities	56,716.58
Total Liabilities 94,461.51 Equity 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 Total Equity 365,403.07		37,744.93
Equity 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 Total Equity 365,403.07	Total Long Term Liabilities	37,744.93
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 Total Equity 365,403.07	Total Liabilities	94,461.51
	3220000 · Net Position 3300100 · Invested In Capital Assets 3900 · Retained Earnings	1,893.32 -46,307.02
TOTAL LIABILITIES & EQUITY 459,864.58	Total Equity	365,403.07
	TOTAL LIABILITIES & EQUITY	459,864.58