

**South Dakota Board of Accountancy**  
**Balance Sheet**  
As of April 30, 2018

	Apr 30, 18
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1130000 · Local Checking - Great Western	2,338.13
1140000 · Pool Cash State of SD	427,039.85
<b>Total Checking/Savings</b>	429,377.98
<b>Other Current Assets</b>	
1131000 · Interest Income Receivable	4,246.81
1213000 · Investment Income Receivable	1,522.99
<b>Total Other Current Assets</b>	5,769.80
<b>Total Current Assets</b>	435,147.78
<b>Fixed Assets</b>	
1670000 · Computer Software	
Original Cost	140,063.23
1770000 · Depreciation	-140,063.23
1670000 · Computer Software - Other	15,301.00
<b>Total 1670000 · Computer Software</b>	15,301.00
<b>Total Fixed Assets</b>	15,301.00
<b>TOTAL ASSETS</b>	<b>450,448.78</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2110000 · Accounts Payable	7,378.18
<b>Total Accounts Payable</b>	7,378.18
<b>Other Current Liabilities</b>	
2430000 · Accrued Wages Payable	9,844.91
2810000 · Amounts Held for Others	26,032.41
<b>Total Other Current Liabilities</b>	35,877.32
<b>Total Current Liabilities</b>	43,255.50
<b>Long Term Liabilities</b>	
2960000 · Compensated Absences Payable	19,161.66
<b>Total Long Term Liabilities</b>	19,161.66
<b>Total Liabilities</b>	62,417.16
<b>Equity</b>	
3220000 · Net Position	317,825.02
3900 · Retained Earnings	9,019.48
Net Income	61,187.12
<b>Total Equity</b>	388,031.62
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>450,448.78</b>