

South Dakota Board of Accountancy
Balance Sheet
As of May 31, 2021

	May 31, 21
ASSETS	
Current Assets	
Checking/Savings	
1130000 · Local Checking - Great Western	5,483.87
1140000 · Pool Cash State of SD	392,644.17
Total Checking/Savings	398,128.04
Other Current Assets	
1131000 · Interest Income Receivable	18,356.04
1213000 · Investment Income Receivable	2,086.30
Total Other Current Assets	20,442.34
Total Current Assets	418,570.38
Fixed Assets	
1670000 · Computer Software	
Original Cost	34,075.00
1770000 · Depreciation	-17,510.90
Total 1670000 · Computer Software	16,564.10
Total Fixed Assets	16,564.10
TOTAL ASSETS	435,134.48
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2110000 · Accounts Payable	4,381.80
Total Accounts Payable	4,381.80
Other Current Liabilities	
2430000 · Accrued Wages Payable	9,683.65
2810000 · Amounts Held for Others	19,142.12
Total Other Current Liabilities	28,825.77
Total Current Liabilities	33,207.57
Long Term Liabilities	
2960000 · Compensated Absences Payable	28,538.78
Total Long Term Liabilities	28,538.78
Total Liabilities	61,746.35
Equity	
3220000 · Net Position	301,260.64
3300100 · Invested In Capital Assets	16,564.38
3900 · Retained Earnings	2,466.88
Net Income	53,096.23
Total Equity	373,388.13
TOTAL LIABILITIES & EQUITY	435,134.48