

**South Dakota Board of Accountancy**  
**Balance Sheet**  
As of May 31, 2022

	May 31, 22
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1130000 · Local Checking - Great Western	384.53
1140000 · Pool Cash State of SD	398,993.89
<b>Total Checking/Savings</b>	399,378.42
<b>Other Current Assets</b>	
1131000 · Interest Income Receivable	13,325.47
1213000 · Investment Income Receivable	1,076.95
<b>Total Other Current Assets</b>	14,402.42
<b>Total Current Assets</b>	413,780.84
<b>Fixed Assets</b>	
1670000 · Computer Software	
Original Cost	34,075.00
1770000 · Depreciation	-23,190.02
<b>Total 1670000 · Computer Software</b>	10,884.98
<b>Total Fixed Assets</b>	10,884.98
<b>TOTAL ASSETS</b>	424,665.82
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2110000 · Accounts Payable	7,500.77
<b>Total Accounts Payable</b>	7,500.77
<b>Other Current Liabilities</b>	
2430000 · Accrued Wages Payable	11,070.40
2810000 · Amounts Held for Others	27,140.91
<b>Total Other Current Liabilities</b>	38,211.31
<b>Total Current Liabilities</b>	45,712.08
<b>Long Term Liabilities</b>	
2960000 · Compensated Absences Payable	30,386.76
<b>Total Long Term Liabilities</b>	30,386.76
<b>Total Liabilities</b>	76,098.84
<b>Equity</b>	
3220000 · Net Position	306,940.04
3300100 · Invested In Capital Assets	10,884.98
3900 · Retained Earnings	11,866.23
Net Income	18,875.73
<b>Total Equity</b>	348,566.98
<b>TOTAL LIABILITIES &amp; EQUITY</b>	424,665.82