

**South Dakota Board of Accountancy**  
**Balance Sheet**  
As of July 31, 2017

|  | Jul 31, 17        |
|--|-------------------|
| <b>ASSETS</b>                            |                   |
| <b>Current Assets</b>                    |                   |
| <b>Checking/Savings</b>                  |                   |
| 1130000 · Local Checking - Great Western | 22,196.53         |
| 1140000 · Pool Cash State of SD          | 495,503.69        |
| <b>Total Checking/Savings</b>            | 517,700.22        |
| <b>Other Current Assets</b>              |                   |
| 1131000 · Interest Income Receivable     | 8,148.45          |
| 1213000 · Investment Income Receivable   | 1,149.12          |
| <b>Total Other Current Assets</b>        | 9,297.57          |
| <b>Total Current Assets</b>              | 526,997.79        |
| <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>542,298.79</b> |
| <b>LIABILITIES &amp; EQUITY</b>          |                   |
| <b>Liabilities</b>                       |                   |
| <b>Current Liabilities</b>               |                   |
| <b>Accounts Payable</b>                  |                   |
| 2110000 · Accounts Payable               | 15,194.68         |
| <b>Total Accounts Payable</b>            | 15,194.68         |
| <b>Other Current Liabilities</b>         |                   |
| 2430000 · Accrued Wages Payable          | 7,530.77          |
| 2810000 · Amounts Held for Others        | 32,176.49         |
| <b>Total Other Current Liabilities</b>   | 39,707.26         |
| <b>Total Current Liabilities</b>         | 54,901.94         |
| <b>Long Term Liabilities</b>             |                   |
| 2960000 · Compensated Absences Payable   | 17,470.51         |
| <b>Total Long Term Liabilities</b>       | 17,470.51         |
| <b>Total Liabilities</b>                 | 72,372.45         |
| <b>Equity</b>                            |                   |
| 3220000 · Unrestricted Net Assets        | 317,825.02        |
| 3900 · Retained Earnings                 | 62,017.54         |
| Net Income                               | 90,083.78         |
| <b>Total Equity</b>                      | 469,926.34        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>    | <b>542,298.79</b> |