

**South Dakota Board of Accountancy**  
**Balance Sheet**  
As of August 31, 2021

	Aug 31, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1130000 · Local Checking - Great Western	384.53
1140000 · Pool Cash State of SD	565,773.18
<b>Total Checking/Savings</b>	566,157.71
<b>Other Current Assets</b>	
1131000 · Interest Income Receivable	18,356.04
1213000 · Investment Income Receivable	2,086.30
<b>Total Other Current Assets</b>	20,442.34
<b>Total Current Assets</b>	586,600.05
<b>Fixed Assets</b>	
1670000 · Computer Software	
Original Cost	34,075.00
1770000 · Depreciation	-18,930.68
<b>Total 1670000 · Computer Software</b>	15,144.32
<b>Total Fixed Assets</b>	15,144.32
<b>TOTAL ASSETS</b>	<b>601,744.37</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2110000 · Accounts Payable	11,118.89
<b>Total Accounts Payable</b>	11,118.89
<b>Other Current Liabilities</b>	
2430000 · Accrued Wages Payable	9,683.65
2810000 · Amounts Held for Others	22,144.20
<b>Total Other Current Liabilities</b>	31,827.85
<b>Total Current Liabilities</b>	42,946.74
<b>Long Term Liabilities</b>	
2960000 · Compensated Absences Payable	28,538.78
<b>Total Long Term Liabilities</b>	28,538.78
<b>Total Liabilities</b>	71,485.52
<b>Equity</b>	
3220000 · Net Position	302,680.42
3300100 · Invested In Capital Assets	15,144.60
3900 · Retained Earnings	73,902.63
Net Income	138,531.20
<b>Total Equity</b>	530,258.85
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>601,744.37</b>