

**South Dakota Board of Accountancy**  
**Balance Sheet**  
As of December 31, 2019

	Dec 31, 19
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1130000 · Local Checking - Great Western	384.53
1140000 · Pool Cash State of SD	471,757.64
<b>Total Checking/Savings</b>	472,142.17
<b>Other Current Assets</b>	
1131000 · Interest Income Receivable	18,765.30
1213000 · Investment Income Receivable	2,557.09
<b>Total Other Current Assets</b>	21,322.39
<b>Total Current Assets</b>	493,464.56
<b>Fixed Assets</b>	
1670000 · Computer Software	
Original Cost	34,075.00
1770000 · Depreciation	-9,465.48
<b>Total 1670000 · Computer Software</b>	24,609.52
<b>Total Fixed Assets</b>	24,609.52
<b>TOTAL ASSETS</b>	<b>518,074.08</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2110000 · Accounts Payable	13,447.32
<b>Total Accounts Payable</b>	13,447.32
<b>Other Current Liabilities</b>	
2430000 · Accrued Wages Payable	9,046.39
2810000 · Amounts Held for Others	19,591.16
<b>Total Other Current Liabilities</b>	28,637.55
<b>Total Current Liabilities</b>	42,084.87
<b>Long Term Liabilities</b>	
2960000 · Compensated Absences Payable	25,918.05
<b>Total Long Term Liabilities</b>	25,918.05
<b>Total Liabilities</b>	68,002.92
<b>Equity</b>	
3220000 · Net Position	293,215.22
3300100 · Invested in Capital Assets	24,609.80
3900 · Retained Earnings	24,442.67
Net Income	107,803.47
<b>Total Equity</b>	450,071.16
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>518,074.08</b>