

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

	Dec 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	494,187.02
<b>Total Checking/Savings</b>	494,571.55
<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>	508,973.97
<b>Fixed Assets</b>	
1670000 · Computer Software	
Original Cost	34,075.00
1770000 · Depreciation	-20,823.72
<b>Total 1670000 · Computer Software</b>	13,251.28
<b>Total Fixed Assets</b>	13,251.28
<b>TOTAL ASSETS</b>	<b>522,225.25</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2110000 · Accounts Payable	868.07
<b>Total Accounts Payable</b>	868.07
<b>Other Current Liabilities</b>	
2430000 · Accrued Wages Payable	11,070.40
2810000 · Amounts Held for Others	29,445.43
<b>Total Other Current Liabilities</b>	40,515.83
<b>Total Current Liabilities</b>	41,383.90
<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>	71,770.66
<b>Equity</b>	
3220000 · Net Position	304,573.46
3300100 · Invested In Capital Assets	13,251.56
3900 · Retained Earnings	11,866.23
Net Income	120,763.34
<b>Total Equity</b>	450,454.59
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>522,225.25</b>