

**South Dakota Board of Accountancy**  
**Balance Sheet**  
As of February 28, 2019

	Feb 28, 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	436,167.16
<b>Total Checking/Savings</b>	436,551.69
<b>Other Current Assets</b>	
1131000 · Interest Income Receivable	-546.47
1213000 · Investment Income Receivable	1,885.43
<b>Total Other Current Assets</b>	1,338.96
<b>Total Current Assets</b>	437,890.65
<b>Fixed Assets</b>	
1670000 · Computer Software	
Original Cost	34,075.00
1770000 · Depreciation	-4,732.60
<b>Total 1670000 · Computer Software</b>	29,342.40
<b>Total Fixed Assets</b>	29,342.40
<b>TOTAL ASSETS</b>	<b>467,233.05</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2110000 · Accounts Payable	11,266.23
<b>Total Accounts Payable</b>	11,266.23
<b>Other Current Liabilities</b>	
2430000 · Accrued Wages Payable	8,528.17
2810000 · Amounts Held for Others	22,950.74
<b>Total Other Current Liabilities</b>	31,478.91
<b>Total Current Liabilities</b>	42,745.14
<b>Long Term Liabilities</b>	
2960000 · Compensated Absences Payable	21,155.20
<b>Total Long Term Liabilities</b>	21,155.20
<b>Total Liabilities</b>	63,900.34
<b>Equity</b>	
3220000 · Net Position	288,482.62
3300100 · Invested In Capital Assets	29,342.40
3900 · Retained Earnings	51,160.67
Net Income	34,347.02
<b>Total Equity</b>	403,332.71
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>467,233.05</b>