

South Dakota Board of Accountancy
Balance Sheet
As of February 28, 2025

	Feb 28, 25
ASSETS	
Current Assets	
Checking/Savings	
1130000 · Local Checking - FIB	391.97
1140000 · Pool Cash State of SD	331,461.99
Total Checking/Savings	331,853.96
Other Current Assets	
1131000 · Interest Income Receivable	15,114.43
1213000 · Investment Income Receivable	2,587.12
Total Other Current Assets	17,701.55
Total Current Assets	349,555.51
Fixed Assets	
1670000 · Computer Software	0.00
Total Fixed Assets	0.00
TOTAL ASSETS	349,555.51
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2110000 · Accounts Payable	2,228.56
Total Accounts Payable	2,228.56
Other Current Liabilities	
2430000 · Accrued Wages Payable	12,478.58
2810000 · Amounts Held for Others	34,167.69
Total Other Current Liabilities	46,646.27
Total Current Liabilities	48,874.83
Long Term Liabilities	
2960000 · Compensated Absences Payable	39,438.96
Total Long Term Liabilities	39,438.96
Total Liabilities	88,313.79
Equity	
3220000 · Net Position	317,825.02
3900 · Retained Earnings	-90,315.71
Net Income	33,732.41
Total Equity	261,241.72
TOTAL LIABILITIES & EQUITY	349,555.51