

**South Dakota Board of Accountancy**  
**Balance Sheet**  
As of February 28, 2026

	Feb 28, 26
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1130000 · Local Checking - FIB	396.86
1140000 · Pool Cash State of SD	370,664.39
<b>Total Checking/Savings</b>	371,061.25
<b>Other Current Assets</b>	
1131000 · Interest Income Receivable	17,899.21
1213000 · Investment Income Receivable	2,454.43
<b>Total Other Current Assets</b>	20,353.64
<b>Total Current Assets</b>	391,414.89
<b>Fixed Assets</b>	
	0.00
<b>TOTAL ASSETS</b>	<b>391,414.89</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2110000 · Accounts Payable	4,733.73
<b>Total Accounts Payable</b>	4,733.73
<b>Other Current Liabilities</b>	
2430000 · Accrued Wages Payable	16,728.24
2810000 · Amounts Held for Others	43,478.42
<b>Total Other Current Liabilities</b>	60,206.66
<b>Total Current Liabilities</b>	64,940.39
<b>Long Term Liabilities</b>	
2960000 · Compensated Absences Payable	45,669.30
<b>Total Long Term Liabilities</b>	45,669.30
<b>Total Liabilities</b>	110,609.69
<b>Equity</b>	
3220000 · Net Position	317,825.02
3900 · Retained Earnings	-166,798.74
Net Income	129,778.92
<b>Total Equity</b>	280,805.20
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>391,414.89</b>