

**South Dakota Board of Accountancy**  
**Balance Sheet**  
As of February 28, 2021

	Feb 28, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1130000 · Local Checking - Great Western	3,264.44
1140000 · Pool Cash State of SD	437,271.40
<b>Total Checking/Savings</b>	440,535.84
<b>Other Current Assets</b>	
1131000 · Interest Income Receivable	18,356.04
1213000 · Investment Income Receivable	2,086.30
<b>Total Other Current Assets</b>	20,442.34
<b>Total Current Assets</b>	460,978.18
<b>Fixed Assets</b>	
1670000 · Computer Software	
Original Cost	34,075.00
1770000 · Depreciation	-16,091.12
<b>Total 1670000 · Computer Software</b>	17,983.88
<b>Total Fixed Assets</b>	17,983.88
<b>TOTAL ASSETS</b>	478,962.06
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2110000 · Accounts Payable	7,314.84
<b>Total Accounts Payable</b>	7,314.84
<b>Other Current Liabilities</b>	
2430000 · Accrued Wages Payable	9,683.65
2810000 · Amounts Held for Others	14,041.11
<b>Total Other Current Liabilities</b>	23,724.76
<b>Total Current Liabilities</b>	31,039.60
<b>Long Term Liabilities</b>	
2960000 · Compensated Absences Payable	28,538.78
<b>Total Long Term Liabilities</b>	28,538.78
<b>Total Liabilities</b>	59,578.38
<b>Equity</b>	
3220000 · Net Position	299,840.86
3300100 · Invested In Capital Assets	17,984.16
3900 · Retained Earnings	2,414.64
Net Income	99,144.02
<b>Total Equity</b>	419,383.68
<b>TOTAL LIABILITIES &amp; EQUITY</b>	478,962.06