

**South Dakota Board of Accountancy**  
**Balance Sheet**  
As of February 29, 2024

	Feb 29, 24
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1130000 · Local Checking - FIB	1,123.39
1140000 · Pool Cash State of SD	399,436.81
<b>Total Checking/Savings</b>	400,560.20
<b>Other Current Assets</b>	
1131000 · Interest Income Receivable	2,092.07
1213000 · Investment Income Receivable	3,147.26
<b>Total Other Current Assets</b>	5,239.33
<b>Total Current Assets</b>	405,799.53
<b>Fixed Assets</b>	
1670000 · Computer Software	
Original Cost	34,075.00
1770000 · Depreciation	-33,128.48
<b>Total 1670000 · Computer Software</b>	946.52
<b>Total Fixed Assets</b>	946.52
<b>TOTAL ASSETS</b>	<b>406,746.05</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2110000 · Accounts Payable	6,941.62
<b>Total Accounts Payable</b>	6,941.62
<b>Other Current Liabilities</b>	
2430000 · Accrued Wages Payable	12,000.19
2810000 · Amounts Held for Others	29,128.65
<b>Total Other Current Liabilities</b>	41,128.84
<b>Total Current Liabilities</b>	48,070.46
<b>Long Term Liabilities</b>	
2960000 · Compensated Absences Payable	37,744.93
<b>Total Long Term Liabilities</b>	37,744.93
<b>Total Liabilities</b>	85,815.39
<b>Equity</b>	
3220000 · Net Position	316,878.22
3300100 · Invested In Capital Assets	946.80
3900 · Retained Earnings	-46,307.02
Net Income	49,412.66
<b>Total Equity</b>	320,930.66
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>406,746.05</b>