

South Dakota Board of Accountancy
Balance Sheet
As of March 31, 2026

	Mar 31, 26
ASSETS	
Current Assets	
Checking/Savings	
1130000 · Local Checking - FIB	396.86
1140000 · Pool Cash State of SD	364,260.36
Total Checking/Savings	364,657.22
Other Current Assets	
1131000 · Interest Income Receivable	17,899.21
1213000 · Investment Income Receivable	2,454.43
Total Other Current Assets	20,353.64
Total Current Assets	385,010.86
Fixed Assets	
1670000 · Computer Software	0.00
Total Fixed Assets	0.00
TOTAL ASSETS	385,010.86
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2110000 · Accounts Payable	6,441.44
Total Accounts Payable	6,441.44
Other Current Liabilities	
2430000 · Accrued Wages Payable	16,728.24
2810000 · Amounts Held for Others	46,930.83
Total Other Current Liabilities	63,659.07
Total Current Liabilities	70,100.51
Long Term Liabilities	
2960000 · Compensated Absences Payable	45,669.30
Total Long Term Liabilities	45,669.30
Total Liabilities	115,769.81
Equity	
3220000 · Net Position	317,825.02
3900 · Retained Earnings	-166,798.74
Net Income	118,214.77
Total Equity	269,241.05
TOTAL LIABILITIES & EQUITY	385,010.86