

**South Dakota Board of Accountancy**  
**Balance Sheet**  
As of January 31, 2025

	Jan 31, 25
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1130000 · Local Checking - FIB	2,460.10
1140000 · Pool Cash State of SD	368,669.93
<b>Total Checking/Savings</b>	371,130.03
<b>Other Current Assets</b>	
1131000 · Interest Income Receivable	15,114.43
1213000 · Investment Income Receivable	2,587.12
<b>Total Other Current Assets</b>	17,701.55
<b>Total Current Assets</b>	388,831.58
<b>Fixed Assets</b>	
1670000 · Computer Software	0.00
<b>Total Fixed Assets</b>	0.00
<b>TOTAL ASSETS</b>	<b>388,831.58</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2110000 · Accounts Payable	6,443.85
<b>Total Accounts Payable</b>	6,443.85
<b>Other Current Liabilities</b>	
2430000 · Accrued Wages Payable	12,478.58
2810000 · Amounts Held for Others	36,666.65
<b>Total Other Current Liabilities</b>	49,145.23
<b>Total Current Liabilities</b>	55,589.08
<b>Long Term Liabilities</b>	
2960000 · Compensated Absences Payable	39,438.96
<b>Total Long Term Liabilities</b>	39,438.96
<b>Total Liabilities</b>	95,028.04
<b>Equity</b>	
3220000 · Net Position	317,825.02
3900 · Retained Earnings	-90,315.71
Net Income	66,294.23
<b>Total Equity</b>	293,803.54
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>388,831.58</b>