

**South Dakota Board of Accountancy**  
**Balance Sheet**  
As of January 31, 2026

	Jan 31, 26
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1130000 · Local Checking - FIB	4,707.43
1140000 · Pool Cash State of SD	397,229.97
<b>Total Checking/Savings</b>	401,937.40
<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>	422,291.04
<b>Fixed Assets</b>	
1670000 · Computer Software	0.00
<b>Total Fixed Assets</b>	0.00
<b>TOTAL ASSETS</b>	<b>422,291.04</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2110000 · Accounts Payable	7,881.45
<b>Total Accounts Payable</b>	7,881.45
<b>Other Current Liabilities</b>	
2430000 · Accrued Wages Payable	16,728.24
2810000 · Amounts Held for Others	43,803.99
<b>Total Other Current Liabilities</b>	60,532.23
<b>Total Current Liabilities</b>	68,413.68
<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>	114,082.98
<b>Equity</b>	
3220000 · Net Position	317,825.02
3900 · Retained Earnings	-166,798.74
Net Income	157,181.78
<b>Total Equity</b>	308,208.06
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>422,291.04</b>