

**South Dakota Board of Accountancy**  
**Balance Sheet**  
As of April 30, 2025

	<u>Apr 30, 25</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1130000 · Local Checking - FIB	392.17
1140000 · Pool Cash State of SD	291,268.57
<b>Total Checking/Savings</b>	291,660.74
<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>	309,362.29
<b>Fixed Assets</b>	
1670000 · Computer Software	0.00
<b>Total Fixed Assets</b>	0.00
<b>TOTAL ASSETS</b>	<b><u>309,362.29</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2110000 · Accounts Payable	8,533.75
<b>Total Accounts Payable</b>	8,533.75
<b>Other Current Liabilities</b>	
2430000 · Accrued Wages Payable	12,478.58
2810000 · Amounts Held for Others	37,714.65
<b>Total Other Current Liabilities</b>	50,193.23
<b>Total Current Liabilities</b>	58,726.98
<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>	98,165.94
<b>Equity</b>	
3220000 · Net Position	317,825.02
3900 · Retained Earnings	-90,315.71
Net Income	-16,312.96
<b>Total Equity</b>	211,196.35
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>309,362.29</u></b>