

South Dakota Board of Accountancy
Balance Sheet
As of April 30, 2026

	Apr 30, 26
ASSETS	
Current Assets	
Checking/Savings	
1130000 · Local Checking - FIB	397.22
1140000 · Pool Cash State of SD	343,716.77
Total Checking/Savings	344,113.99
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	364,467.63
Fixed Assets	
1670000 · Computer Software	0.00
Total Fixed Assets	0.00
TOTAL ASSETS	364,467.63
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2110000 · Accounts Payable	6,548.50
Total Accounts Payable	6,548.50
Other Current Liabilities	
2430000 · Accrued Wages Payable	16,728.24
2810000 · Amounts Held for Others	47,513.93
Total Other Current Liabilities	64,242.17
Total Current Liabilities	70,790.67
Long Term Liabilities	
2960000 · Compensated Absences Payable	45,669.30
Total Long Term Liabilities	45,669.30
Total Liabilities	116,459.97
Equity	
3220000 · Net Position	317,825.02
3900 · Retained Earnings	-166,798.74
Net Income	96,981.38
Total Equity	248,007.66
TOTAL LIABILITIES & EQUITY	364,467.63