

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

	May 31, 26
ASSETS	
Current Assets	
Checking/Savings	
1130000 · Local Checking - FIB	6,625.35
1140000 · Pool Cash State of SD	314,890.49
Total Checking/Savings	321,515.84
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	341,869.48
Fixed Assets	
1670000 · Computer Software	0.00
Total Fixed Assets	0.00
TOTAL ASSETS	341,869.48
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2110000 · Accounts Payable	8,311.20
Total Accounts Payable	8,311.20
Other Current Liabilities	
2430000 · Accrued Wages Payable	16,728.24
2810000 · Amounts Held for Others	48,923.74
Total Other Current Liabilities	65,651.98
Total Current Liabilities	73,963.18
Long Term Liabilities	
2960000 · Compensated Absences Payable	45,669.30
Total Long Term Liabilities	45,669.30
Total Liabilities	119,632.48
Equity	
3220000 · Net Position	317,825.02
3900 · Retained Earnings	-166,798.74
Net Income	71,210.72
Total Equity	222,237.00
TOTAL LIABILITIES & EQUITY	341,869.48