

South Dakota Board of Accountancy
Balance Sheet
As of July 31, 2025

| | <u>Jul 31, 25</u> |
|--|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1130000 · Local Checking - FIB | 77,299.93 |
| 1140000 · Pool Cash State of SD | 409,915.12 |
| Total Checking/Savings | 487,215.05 |
| Other Current Assets | |
| 1131000 · Interest Income Receivable | 15,114.43 |
| 1213000 · Investment Income Receivable | 2,587.12 |
| Total Other Current Assets | 17,701.55 |
| Total Current Assets | 504,916.60 |
| Fixed Assets | |
| 1670000 · Computer Software | 0.00 |
| Total Fixed Assets | 0.00 |
| TOTAL ASSETS | <u>504,916.60</u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 2110000 · Accounts Payable | 7,584.68 |
| Total Accounts Payable | 7,584.68 |
| Other Current Liabilities | |
| 2430000 · Accrued Wages Payable | 12,478.58 |
| 2810000 · Amounts Held for Others | 45,494.73 |
| Total Other Current Liabilities | 57,973.31 |
| Total Current Liabilities | 65,557.99 |
| Long Term Liabilities | |
| 2960000 · Compensated Absences Payable | 39,438.96 |
| Total Long Term Liabilities | 39,438.96 |
| Total Liabilities | 104,996.95 |
| Equity | |
| 3220000 · Net Position | 317,825.02 |
| 3900 · Retained Earnings | -158,713.99 |
| Net Income | 240,808.62 |
| Total Equity | 399,919.65 |
| TOTAL LIABILITIES & EQUITY | <u>504,916.60</u> |