

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

	<u>Jul 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
1130000 · Local Checking - FIB	52,365.90
1140000 · Pool Cash State of SD	476,852.62
Total Checking/Savings	529,218.52
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	549,572.16
Fixed Assets	
1670000 · Computer Software	0.00
Total Fixed Assets	0.00
TOTAL ASSETS	<u>549,572.16</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2110000 · Accounts Payable	400.18
Total Accounts Payable	400.18
Other Current Liabilities	
2430000 · Accrued Wages Payable	16,728.24
2810000 · Amounts Held for Others	63,585.66
Total Other Current Liabilities	80,313.90
Total Current Liabilities	80,714.08
Long Term Liabilities	
2960000 · Compensated Absences Payable	45,669.30
Total Long Term Liabilities	45,669.30
Total Liabilities	126,383.38
Equity	
3220000 · Net Position	317,825.02
3900 · Retained Earnings	-128,122.40
Net Income	233,486.16
Total Equity	423,188.78
TOTAL LIABILITIES & EQUITY	<u>549,572.16</u>