

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

	<u>Aug 31, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
1130000 · Local Checking - FIB	396.00
1140000 · Pool Cash State of SD	545,037.63
Total Checking/Savings	545,433.63
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	563,135.18
Fixed Assets	
1670000 · Computer Software	0.00
Total Fixed Assets	0.00
TOTAL ASSETS	<u>563,135.18</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2110000 · Accounts Payable	11,149.21
Total Accounts Payable	11,149.21
Other Current Liabilities	
2430000 · Accrued Wages Payable	12,478.58
2810000 · Amounts Held for Others	42,277.84
Total Other Current Liabilities	54,756.42
Total Current Liabilities	65,905.63
Long Term Liabilities	
2960000 · Compensated Absences Payable	39,438.96
Total Long Term Liabilities	39,438.96
Total Liabilities	105,344.59
Equity	
3220000 · Net Position	317,825.02
3900 · Retained Earnings	-158,970.83
Net Income	298,936.40
Total Equity	457,790.59
TOTAL LIABILITIES & EQUITY	<u>563,135.18</u>