

## South Dakota Board of Accountancy

## Balance Sheet

As of September 30, 2025

	Sep 30, 25
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1130000 · Local Checking - FIB	4,363.07
1140000 · Pool Cash State of SD	528,561.40
Total Checking/Savings	532,924.47
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	553,278.11
Fixed Assets	
1670000 · Computer Software	0.00
Total Fixed Assets	0.00
<b>TOTAL ASSETS</b>	<b>553,278.11</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2110000 · Accounts Payable	8,241.92
Total Accounts Payable	8,241.92
Other Current Liabilities	
2430000 · Accrued Wages Payable	16,728.24
2810000 · Amounts Held for Others	49,187.82
Total Other Current Liabilities	65,916.06
Total Current Liabilities	74,157.98
Long Term Liabilities	
2960000 · Compensated Absences Payable	45,669.30
Total Long Term Liabilities	45,669.30
Total Liabilities	119,827.28
Equity	
3220000 · Net Position	317,825.02
3900 · Retained Earnings	-166,798.74
Net Income	282,424.55
Total Equity	433,450.83
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>553,278.11</b>