

South Dakota Board of Accountancy

Balance Sheet

As of October 31, 2025

	Oct 31, 25
ASSETS	
Current Assets	
Checking/Savings	
1130000 · Local Checking - FIB	396.35
1140000 · Pool Cash State of SD	494,422.32
Total Checking/Savings	494,818.67
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	515,172.31
Fixed Assets	
1670000 · Computer Software	0.00
Total Fixed Assets	0.00
TOTAL ASSETS	515,172.31
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2110000 · Accounts Payable	525.60
Total Accounts Payable	525.60
Other Current Liabilities	
2430000 · Accrued Wages Payable	16,728.24
2810000 · Amounts Held for Others	54,764.79
Total Other Current Liabilities	71,493.03
Total Current Liabilities	72,018.63
Long Term Liabilities	
2960000 · Compensated Absences Payable	45,669.30
Total Long Term Liabilities	45,669.30
Total Liabilities	117,687.93
Equity	
3220000 · Net Position	317,825.02
3900 · Retained Earnings	-166,798.74
Net Income	246,458.10
Total Equity	397,484.38
TOTAL LIABILITIES & EQUITY	515,172.31