

South Dakota Board of Accountancy

Balance Sheet

As of November 30, 2025

12/03/25

Nov 30, 25

ASSETS

| | |
|--|--------------------------|
| Current Assets | |
| Checking/Savings | |
| 1130000 · Local Checking - FIB | 396.46 |
| 1140000 · Pool Cash State of SD | <u>471,136.69</u> |
| Total Checking/Savings | 471,533.15 |
| Other Current Assets | |
| 1131000 · Interest Income Receivable | 17,899.21 |
| 1213000 · Investment Income Receivable | <u>2,454.43</u> |
| Total Other Current Assets | 20,353.64 |
| Total Current Assets | 491,886.79 |
| Fixed Assets | 0.00 |
| TOTAL ASSETS | <u>491,886.79</u> |

LIABILITIES & EQUITY

| | |
|--|--------------------------|
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 2110000 · Accounts Payable | 8,765.52 |
| Total Accounts Payable | 8,765.52 |
| Other Current Liabilities | |
| 2430000 · Accrued Wages Payable | 16,728.24 |
| 2810000 · Amounts Held for Others | <u>44,480.85</u> |
| Total Other Current Liabilities | 61,209.09 |
| Total Current Liabilities | 69,974.61 |
| Long Term Liabilities | |
| 2960000 · Compensated Absences Payable | 45,669.30 |
| Total Long Term Liabilities | 45,669.30 |
| Total Liabilities | 115,643.91 |
| Equity | |
| 3220000 · Net Position | 317,825.02 |
| 3900 · Retained Earnings | -166,798.74 |
| Net Income | <u>225,216.60</u> |
| Total Equity | 376,242.88 |
| TOTAL LIABILITIES & EQUITY | <u>491,886.79</u> |