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Accrual Basis

## State of Nevada Applied Behavior Analysis Board

## Balance Sheet

As of April 30, 2025

	Apr 30, 25
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
Heritage Bank	894,573.39
Total Checking/Savings	894,573.39
Other Current Assets	
Prepaid Expenses	4,689.13
Total Other Current Assets	4,689.13
Total Current Assets	899,262.52
Other Assets	
Deferred Outflows - OPEB	4,242.40
Total Other Assets	4,242.40
<b>TOTAL ASSETS</b>	<b>903,504.92</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Other Current Liabilities	
Deferred Revenue	359,942.89
Fines - due to State	1,000.00
Paid Time Off	8,808.01
Payroll Liabilities	228.44
Total Other Current Liabilities	369,979.34
Total Current Liabilities	369,979.34
Long Term Liabilities	
Deferred Inflows - OPEB	5,182.00
Net OPEB liability	62,693.00
Total Long Term Liabilities	67,875.00
Total Liabilities	437,854.34
<b>Equity</b>	
Opening Balance Equity	300,468.19
Retained Earnings	105,590.84
Net Income	59,591.55
Total Equity	465,650.58
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>903,504.92</b>