

State of Nevada Applied Behavior Analysis Board

Balance Sheet

As of August 31, 2025

	Aug 31, 25
ASSETS	
Current Assets	
Checking/Savings	
Heritage Bank	878,033.56
Total Checking/Savings	878,033.56
Other Current Assets	
Prepaid Expenses	7,916.11
Total Other Current Assets	7,916.11
Total Current Assets	885,949.67
Fixed Assets	
Accumulated Amortization	-12,067.00
SAAS Asset	26,328.00
Total Fixed Assets	14,261.00
Other Assets	
Deferred Outflows - OPEB	4,242.40
Total Other Assets	4,242.40
TOTAL ASSETS	904,453.07
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Deferred Revenue	332,867.27
Paid Time Off	9,093.61
Payroll Liabilities	207.97
SAAS Current Liability	13,701.00
Total Other Current Liabilities	355,869.85
Total Current Liabilities	355,869.85
Long Term Liabilities	
Deferred Inflows - OPEB	5,182.00
Net OPEB liability	62,693.00
Total Long Term Liabilities	67,875.00
Total Liabilities	423,744.85
Equity	
Opening Balance Equity	300,468.19
Retained Earnings	154,431.66
Net Income	25,808.37
Total Equity	480,708.22
TOTAL LIABILITIES & EQUITY	904,453.07