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10/09/25

Accrual Basis

State of Nevada Applied Behavior Analysis Board

Balance Sheet

As of September 30, 2025

	Sep 30, 25
ASSETS	
Current Assets	
Checking/Savings	
Heritage Bank	863,708.88
Total Checking/Savings	863,708.88
Other Current Assets	
Prepaid Expenses	18,351.02
Total Other Current Assets	18,351.02
Total Current Assets	882,059.90
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	900,563.30
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	165.12
Total Accounts Payable	165.12
Other Current Liabilities	
Deferred Revenue	330,139.56
Paid Time Off	7,443.39
Payroll Liabilities	7,916.25
SAAS Current Liability	13,701.00
Total Other Current Liabilities	359,200.20
Total Current Liabilities	359,365.32
Long Term Liabilities	
Deferred Inflows - OPEB	5,182.00
Net OPEB liability	62,693.00
Total Long Term Liabilities	67,875.00
Total Liabilities	427,240.32
Equity	
Opening Balance Equity	300,468.19
Retained Earnings	154,431.66
Net Income	18,423.13
Total Equity	473,322.98
TOTAL LIABILITIES & EQUITY	900,563.30