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Accrual Basis

State of Nevada Applied Behavior Analysis Board
Balance Sheet
As of October 31, 2025

	<u>Oct 31, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
Heritage Bank	853,196.07
Total Checking/Savings	853,196.07
Other Current Assets	
Prepaid Expenses	15,704.18
Total Other Current Assets	15,704.18
Total Current Assets	868,900.25
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	887,403.65
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	45.94
Total Accounts Payable	45.94
Other Current Liabilities	
Def Comp Liabilities	39.44
Deferred Revenue	310,738.31
Paid Time Off	7,443.39
Payroll Liabilities	161.18
SAAS Current Liability	13,701.00
Total Other Current Liabilities	332,083.32
Total Current Liabilities	332,129.26
Long Term Liabilities	
Deferred Inflows - OPEB	5,182.00
Net OPEB liability	62,693.00

State of Nevada Applied Behavior Analysis Board

Balance Sheet

As of October 31, 2025

	Oct 31, 25
Total Long Term Liabilities	67,875.00
Total Liabilities	400,004.26
Equity	
Opening Balance Equity	300,468.19
Retained Earnings	154,431.66
Net Income	32,499.54
Total Equity	487,399.39
TOTAL LIABILITIES & EQUITY	887,403.65