

State of Nevada Applied Behavior Analysis Board

01/19/26

Balance Sheet

Accrual Basis

As of December 31, 2025

	Dec 31, 25
ASSETS	
Current Assets	
Checking/Savings	
Heritage Bank	839,958.54
Total Checking/Savings	839,958.54
Other Current Assets	
Prepaid Expenses	15,454.30
Total Other Current Assets	15,454.30
Total Current Assets	855,412.84
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	873,916.24
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	133.55
Total Accounts Payable	133.55
Other Current Liabilities	
Deferred Revenue	289,840.98
Fines - due to State	1,449.12
Paid Time Off	6,102.61
Payroll Liabilities	5,481.53
SAAS Current Liability	13,701.00
Total Other Current Liabilities	316,575.24
Total Current Liabilities	316,708.79
Long Term Liabilities	
Deferred Inflows - OPEB	5,182.00
Net OPEB liability	62,693.00
Total Long Term Liabilities	67,875.00
Total Liabilities	384,583.79
Equity	
Opening Balance Equity	300,468.19
Retained Earnings	154,431.66
Net Income	34,432.60
Total Equity	489,332.45
TOTAL LIABILITIES & EQUITY	873,916.24