

## State of Nevada Applied Behavior Analysis Board

06/12/26

## Balance Sheet

Accrual Basis

As of May 31, 2026

	<u>May 31, 26</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Heritage Bank	785,079.32
<b>Total Checking/Savings</b>	785,079.32
<b>Accounts Receivable</b>	
Accounts Receivable	5,688.93
<b>Total Accounts Receivable</b>	5,688.93
<b>Other Current Assets</b>	
Prepaid Expenses	3,368.50
<b>Total Other Current Assets</b>	3,368.50
<b>Total Current Assets</b>	794,136.75
<b>Fixed Assets</b>	
Accumulated Amortization	-12,067.00
SAAS Asset	26,328.00
<b>Total Fixed Assets</b>	14,261.00
<b>Other Assets</b>	
Deferred Outflows - OPEB	4,242.40
<b>Total Other Assets</b>	4,242.40
<b>TOTAL ASSETS</b>	<b><u>812,640.15</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
Deferred Revenue	187,079.06
Fines - due to State	4,500.00
Paid Time Off	7,867.02
Payroll Liabilities	346.09
SAAS Current Liability	13,701.00
<b>Total Other Current Liabilities</b>	213,493.17
<b>Total Current Liabilities</b>	213,493.17
<b>Long Term Liabilities</b>	
Deferred Inflows - OPEB	5,182.00
Net OPEB liability	62,693.00
<b>Total Long Term Liabilities</b>	67,875.00
<b>Total Liabilities</b>	281,368.17
<b>Equity</b>	
Opening Balance Equity	300,468.19
Retained Earnings	154,431.66
Net Income	76,372.13
<b>Total Equity</b>	531,271.98
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>812,640.15</u></b>