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04/10/23

Accrual Basis

**State of Nevada Applied Behavior Analysis Board**  
**Balance Sheet**  
**As of March 31, 2023**

	<u>Mar 31, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
Heritage Bank	671,512.77
<b>Total Checking/Savings</b>	671,512.77
<b>Other Current Assets</b>	
Prepaid Expenses	4,544.48
<b>Total Other Current Assets</b>	4,544.48
<b>Total Current Assets</b>	676,057.25
<b>TOTAL ASSETS</b>	<b>676,057.25</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
Accounts Payable	1,743.00
<b>Total Accounts Payable</b>	1,743.00
<b>Other Current Liabilities</b>	
Deferred Revenue	226,139.25
Paid Time Off	5,128.85
Payroll Liabilities	5,003.27
<b>Total Other Current Liabilities</b>	236,271.37
<b>Total Current Liabilities</b>	238,014.37
<b>Total Liabilities</b>	238,014.37
<b>Equity</b>	
Opening Balance Equity	300,468.19
Retained Earnings	52,679.00
Net Income	84,895.69
<b>Total Equity</b>	438,042.88
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>676,057.25</b>

**State of Nevada Applied Behavior Analysis Board**  
**Profit & Loss Budget vs. Actual**  
**July 2022 through March 2023**

	<u>Mar 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Application Fee	900.00	562.50	337.50	160.0%
Exam Fees	1,059.31	843.75	215.56	125.55%
License Fee	30,391.66	8,325.78	22,065.88	365.03%
Other Fees	25.00			
RBT Registration	13,534.16	6,197.92	7,336.24	218.37%
<b>Total Income</b>	<u>45,910.13</u>	<u>15,929.95</u>	<u>29,980.18</u>	<u>288.2%</u>
<b>Expense</b>				
Bank Service Charges	75.20	375.00	-299.80	20.05%
Board Compensation	5,250.00	750.00	4,500.00	700.0%
Computer and Internet Expenses	99.20	45.83	53.37	216.45%
Insurance Expense	50.00	54.17	-4.17	92.3%
Licensing System	650.00	750.00	-100.00	86.67%
Office Supplies	1,289.19	83.33	1,205.86	1,547.09%
<b>Payroll Expenses</b>				
Deferred Compensation	1,049.76	758.17	291.59	138.46%
Employer Taxes	970.24	919.17	51.07	105.56%
Hourly Wages	0.00	1,200.00	-1,200.00	0.0%
Medical Benefits	958.15	600.00	358.15	159.69%
PTO Expense	2,054.33	116.67	1,937.66	1,760.8%
Salaries	9,289.98	6,709.50	2,580.48	138.46%
<b>Total Payroll Expenses</b>	<u>14,322.46</u>	<u>10,303.51</u>	<u>4,018.95</u>	<u>139.01%</u>
Postage	0.00	25.00	-25.00	0.0%
Professional Fees	600.00	3,225.00	-2,625.00	18.61%
Rent Expense	498.11	500.00	-1.89	99.62%
Repairs and Maintenance	0.00			
Telephone Expense	27.14	70.83	-43.69	38.32%
Training and Conferences	0.00	291.67	-291.67	0.0%
Travel Expense	0.00			
<b>Total Expense</b>	<u>22,861.30</u>	<u>16,474.34</u>	<u>6,386.96</u>	<u>138.77%</u>
<b>Net Ordinary Income</b>	<u>23,048.83</u>	<u>-544.39</u>	<u>23,593.22</u>	<u>-4,233.88%</u>
<b>Net Income</b>	<u>23,048.83</u>	<u>-544.39</u>	<u>23,593.22</u>	<u>-4,233.88%</u>

**State of Nevada Applied Behavior Analysis Board**  
**Profit & Loss Budget vs. Actual**  
**July 2022 through March 2023**

	TOTAL			
	Jul '22 - Mar 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Application Fee	9,700.00	5,062.50	4,637.50	191.61%
Exam Fees	8,627.81	7,593.75	1,034.06	113.62%
License Fee	101,563.00	74,932.02	26,630.98	135.54%
Other Fees	325.00			
RBT Registration	80,558.00	55,781.28	24,776.72	144.42%
<b>Total Income</b>	<b>200,773.81</b>	<b>143,369.55</b>	<b>57,404.26</b>	<b>140.04%</b>
<b>Expense</b>				
Bank Service Charges	7,746.29	3,375.00	4,371.29	229.52%
Board Compensation	9,000.00	6,750.00	2,250.00	133.33%
Computer and Internet Expenses	1,003.20	412.47	590.73	243.22%
Insurance Expense	410.40	487.53	-77.13	84.18%
Licensing System	5,200.00	6,750.00	-1,550.00	77.04%
Office Supplies	1,841.02	749.97	1,091.05	245.48%
<b>Payroll Expenses</b>				
Deferred Compensation	2,274.48	2,274.51	-0.03	100.0%
Employer Taxes	4,771.89	5,757.51	-985.62	82.88%
Hourly Wages	0.00	3,600.00	-3,600.00	0.0%
Medical Benefits	8,002.92	5,400.00	2,602.92	148.2%
PTO Expense	4,331.73	1,050.03	3,281.70	412.53%
Salaries	50,359.03	52,628.52	-2,269.49	95.69%
<b>Total Payroll Expenses</b>	<b>69,740.05</b>	<b>70,710.57</b>	<b>-970.52</b>	<b>98.63%</b>
Postage	143.90	225.00	-81.10	63.96%
Professional Fees	10,045.50	29,025.00	-18,979.50	34.61%
Rent Expense	4,482.99	4,500.00	-17.01	99.62%
Repairs and Maintenance	286.48			
Telephone Expense	245.86	637.47	-391.61	38.57%
Training and Conferences	2,620.00	2,625.03	-5.03	99.81%
Travel Expense	3,112.43			
<b>Total Expense</b>	<b>115,878.12</b>	<b>126,248.04</b>	<b>-10,369.92</b>	<b>91.79%</b>
<b>Net Ordinary Income</b>	<b>84,895.69</b>	<b>17,121.51</b>	<b>67,774.18</b>	<b>495.84%</b>
<b>Net Income</b>	<b>84,895.69</b>	<b>17,121.51</b>	<b>67,774.18</b>	<b>495.84%</b>

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**State of Nevada Applied Behavior Analysis Board**  
**Transactions by Account**  
**As of March 31, 2023**

04/10/23

Accrual Basis

Type	Date	Num	Name	Memo
<b>Heritage Bank</b>				
Check	03/02/2023		Cybersrc	
Check	03/02/2023		Authnet Gateway	
Bill Pmt -Check	03/06/2023	1116	Information Technology	
Liability Check	03/09/2023		QuickBooks Payroll Service	Created by Payroll Service on ...
Bill Pmt -Check	03/09/2023	1118	AT&T	
Check	03/10/2023		QuickBooks Payroll Service	Created by Direct Deposit Ser...
Bill Pmt -Check	03/10/2023	1117	Information Technology	
Check	03/13/2023	ACH	Nevada Public Employees' ...	Account #174
Check	03/13/2023	1123	Christy Fuller	
Check	03/13/2023	1124	Stephanie Huff	
Check	03/13/2023	1119	Patrick A Leytham	
Check	03/13/2023	1121	Courtney Lomonaco	
Check	03/13/2023	1122	Rachel Gwin	
Check	03/13/2023	1125	Brighid Fronapfel	
Check	03/13/2023		Ziprecruiter, Inc	
Check	03/16/2023	1126	Jennifer McGonan	RBT - overpay
Check	03/21/2023	ACH	Voya	
Check	03/21/2023	ACH	Voya	
Check	03/21/2023	ACH	Voya	
Check	03/21/2023	ACH	Voya	
Check	03/21/2023	ACH	Voya	
Liability Check	03/23/2023		QuickBooks Payroll Service	Created by Payroll Service on ...
Bill Pmt -Check	03/23/2023	1127	Office of the Attorney General	
Liability Check	03/24/2023	E-pay	United States Treasury	86-3445270 QB Tracking # -36...
Check	03/25/2023	Debit	Dreamhost	
Check	03/25/2023	Debit	Microsoft	
Check	03/25/2023	Debit	Microsoft	
Check	03/27/2023		Staples	

Total Heritage Bank

**TOTAL**

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## State of Nevada Applied Behavior Analysis Board

04/10/23

## Transactions by Account

Accrual Basis

As of March 31, 2023

Split	Amount
Telephone Expense	-2.40
Bank Service Charges	-25.00
Accounts Payable	-6.81
-SPLIT-	-2,582.70
Accounts Payable	-24.74
Bank Service Charges	-1.75
Accounts Payable	-7.10
Medical Benefits	-958.15
Board Compensation	-1,050.00
Board Compensation	-450.00
Board Compensation	-600.00
Board Compensation	-1,050.00
Board Compensation	-1,050.00
Board Compensation	-1,050.00
Office Supplies	-320.00
RBT Registration	-4.00
Def Comp Liabilities	-524.88
Def Comp Liabilities	-349.92
Def Comp Liabilities	-349.92
Def Comp Liabilities	-349.92
Def Comp Liabilities	-349.92
-SPLIT-	-2,582.71
Accounts Payable	-1,548.50
-SPLIT-	-1,491.02
Computer and Internet...	-59.00
Computer and Internet...	-8.00
Computer and Internet...	-32.20
Office Supplies	-969.19
	-17,797.83
	-17,797.83