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Accrual Basis

State of Nevada Applied Behavior Analysis Board

Balance Sheet

As of June 30, 2025

	Jun 30, 25
ASSETS	
Current Assets	
Checking/Savings	
Heritage Bank	882,937.32
Total Checking/Savings	882,937.32
Other Current Assets	
Prepaid Expenses	1,088.17
Total Other Current Assets	1,088.17
Total Current Assets	884,025.49
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	902,528.89
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	1,978.62
Total Accounts Payable	1,978.62
Other Current Liabilities	
Accrued Expenses	1,500.00
Deferred Revenue	349,222.48
Paid Time Off	9,093.61
Payroll Liabilities	4,847.50
SAAS Current Liability	13,701.00
Total Other Current Liabilities	378,364.59
Total Current Liabilities	380,343.21
Long Term Liabilities	
Deferred Inflows - OPEB	5,182.00
Net OPEB liability	62,693.00
Total Long Term Liabilities	67,875.00
Total Liabilities	448,218.21
Equity	
Opening Balance Equity	300,468.19
Retained Earnings	105,590.84
Net Income	48,251.65
Total Equity	454,310.68
TOTAL LIABILITIES & EQUITY	902,528.89

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Accrual Basis

State of Nevada Applied Behavior Analysis Board
Profit & Loss Budget vs. Actual
 July 2024 through June 2025

	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Application Fee	21,850.00	14,500.00	7,350.00	150.7%
Exam Fees	21,600.00	21,750.00	-150.00	99.3%
License Fee	124,618.76	165,000.00	-40,381.24	75.5%
Other Fees	5,200.00	2,500.00	2,700.00	208.0%
RBT Registration	163,360.76	119,000.00	44,360.76	137.3%
Total Income	336,629.52	322,750.00	13,879.52	104.3%
Expense				
Bank Service Charges	18,872.14	7,000.00	11,872.14	269.6%
Board Compensation	13,500.00	12,000.00	1,500.00	112.5%
Computer and Internet Expenses	2,410.79	4,000.00	-1,589.21	60.3%
Dues and Memberships	258.60			
Insurance Expense	1,527.54	1,500.00	27.54	101.8%
Licensing System				
SAAS Amortization Expense	12,067.00			
SAAS Interest Expense	1,095.00			
Licensing System - Other	0.00	14,000.00	-14,000.00	0.0%
Total Licensing System	13,162.00	14,000.00	-838.00	94.0%
Office Supplies	1,540.67	2,000.00	-459.33	77.0%
Payroll Expenses				
Deferred Compensation	11,047.46	11,000.00	47.46	100.4%
Employer Taxes	14,723.11	12,000.00	2,723.11	122.7%
Hourly Wages	47,865.15	52,000.00	-4,134.85	92.0%
Medical Benefits	22,906.85	25,000.00	-2,093.15	91.6%
PTO Expense	4,605.07	6,000.00	-1,394.93	76.8%
Salaries	98,743.66	92,000.00	6,743.66	107.3%
Total Payroll Expenses	199,891.30	198,000.00	1,891.30	101.0%
Postage	678.42	650.00	28.42	104.4%
Printing	129.91			
Professional Fees	22,148.62	31,000.00	-8,851.38	71.4%
Rent Expense	7,310.76	7,500.00	-189.24	97.5%
Repairs and Maintenance	0.00	500.00	-500.00	0.0%
Telephone Expense	342.73	400.00	-57.27	85.7%
Training and Conferences	1,040.50	5,000.00	-3,959.50	20.8%
Travel Expense	5,563.89	6,500.00	-936.11	85.6%
Total Expense	288,377.87	290,050.00	-1,672.13	99.4%
Net Ordinary Income	48,251.65	32,700.00	15,551.65	147.6%
Net Income	48,251.65	32,700.00	15,551.65	147.6%

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Accrual Basis

State of Nevada Applied Behavior Analysis Board

Transactions by Account

As of June 30, 2025

Type	Date	Num	Name	Memo	Split	Amount
Heritage Bank						
Check	06/02/2025		Cybersrc		Bank Service Charges	-108.76
Check	06/03/2025	1303	Office of the Attorney General	Jan legal fees - just received	Professional Fees	-314.08
Check	06/03/2025	1304	State of Nevada Treasurer		Fines - due to State	-1,000.00
Check	06/03/2025		Authnet Gateway		Bank Service Charges	-30.00
Check	06/05/2025		Classmarker		-SPLIT-	-25.20
Check	06/05/2025	1305	Brigid Fronapfel	Jan - May Board meetings and...	Board Compensation	-2,400.00
Check	06/05/2025	1310	Martha Palacio	Refund late fee	Other Fees	-50.00
Check	06/05/2025	1309	Lynda Tasche	Jan-May board meetings	Board Compensation	-450.00
Check	06/05/2025	1306	Christine Fuller		Board Compensation	-1,500.00
Check	06/05/2025	1307	Stephanie Huff		Board Compensation	-600.00
Check	06/05/2025	1308	Janelle Saunders Board		Board Compensation	-600.00
Check	06/08/2025		Casa Grande		Office Supplies	-119.14
Check	06/08/2025		Adobe	Board meeting	Computer and Internet ...	-239.88
Check	06/09/2025	1311	AT&T	Annual renewal	Telephone Expense	-29.42
Check	06/10/2025	1312	State of Nevada Risk Manag...	Contents only FY25	Insurance Expense	-52.53
Check	06/11/2025	1313	Office of the Attorney General	Feb invoice - just received	Professional Fees	-188.45
Liability Check	06/12/2025		QuickBooks Payroll Service	Created by Payroll Service on ...	-SPLIT-	-4,675.03
Check	06/12/2025		Staples		Office Supplies	-78.43
Check	06/13/2025		QuickBooks Payroll Service	Created by Direct Deposit Serv...	Bank Service Charges	-1.75
Check	06/13/2025	ACH	Voya		Def Comp Liabilities	-438.23
Check	06/13/2025		Federation of Associations	April 25 - Mar 26	Dues and Memberships	-258.60
Check	06/16/2025	ACH	GP 174 PEBP	Account #174	Medical Benefits	-2,225.87
Check	06/23/2025	1314	Brigid Fronapfel	ABA conference reimbursement	Travel Expense	-1,406.41
Check	06/23/2025	1315	Brigid Fronapfel	6/17 meeting	Board Compensation	-150.00
Check	06/23/2025	1320	Lynda Tasche	6/17 meeting	Board Compensation	-150.00
Check	06/23/2025	1319	Christine Fuller		Board Compensation	-150.00
Check	06/23/2025	1318	Janelle Saunders	6/17 meeting	Board Compensation	-150.00
Check	06/23/2025	1317	Stephanie Huff	6/17 meeting	Board Compensation	-300.00
Check	06/24/2025	ACH	Dreamhost		Computer and Internet ...	-59.00
Check	06/25/2025	Debit	Microsoft		Computer and Internet ...	-16.00
Check	06/25/2025	Debit	Microsoft		Computer and Internet ...	-32.20
Check	06/26/2025	1316	Platt Law Group	Review of SB380	Professional Fees	-250.00
Liability Check	06/27/2025		QuickBooks Payroll Service	Created by Payroll Service on ...	-SPLIT-	-4,475.52
Liability Check	06/27/2025	E-pay	United States Treasury	86-3445270 QB Tracking # -10...	-SPLIT-	-2,711.70
Check	06/30/2025	ACH	Voya		Def Comp Liabilities	-438.23
Check	06/30/2025		Cybersrc	Chargeback	RBT Registration	-70.00
Check	06/30/2025		Cybersrc	Merchant fees - June	Bank Service Charges	-122.28

Total Heritage Bank

-26,766.71

TOTAL

-26,766.71

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Accrual Basis

State of Nevada Applied Behavior Analysis Board
Profit & Loss Budget vs. Actual
June 2025

	Jun 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Application Fee	2,100.00	1,208.33	891.67	173.8%
Exam Fees	2,700.00	1,812.50	887.50	149.0%
License Fee	9,038.54	13,750.00	-4,711.46	65.7%
Other Fees	100.00	208.33	-108.33	48.0%
RBT Registration	4,946.66	9,916.67	-4,970.01	49.9%
Total Income	18,883.20	26,895.83	-8,012.63	70.2%
Expense				
Bank Service Charges	961.87	583.33	378.54	164.9%
Board Compensation	7,350.00	1,000.00	6,350.00	735.0%
Computer and Internet Expenses	-120.92	333.33	-454.25	-36.3%
Dues and Memberships	258.60			
Insurance Expense	112.53	125.00	-12.47	90.0%
Licensing System				
SAAS Amortization Expense	12,067.00			
SAAS Interest Expense	1,095.00			
Licensing System - Other	-11,435.00	1,166.67	-12,601.67	-980.1%
Total Licensing System	1,727.00	1,166.67	560.33	148.0%
Office Supplies	222.77	166.67	56.10	133.7%
Payroll Expenses				
Deferred Compensation	1,139.40	916.67	222.73	124.3%
Employer Taxes	1,375.05	1,000.00	375.05	137.5%
Hourly Wages	4,416.50	4,333.33	83.17	101.9%
Medical Benefits	2,068.47	2,083.33	-14.86	99.3%
PTO Expense	285.60	500.00	-214.40	57.1%
Salaries	10,083.06	7,666.67	2,416.39	131.5%
Total Payroll Expenses	19,368.08	16,500.00	2,868.08	117.4%
Postage	156.96	54.17	102.79	289.8%
Professional Fees	4,774.19	2,583.33	2,190.86	184.8%
Rent Expense	609.23	625.00	-15.77	97.5%
Repairs and Maintenance	0.00	41.67	-41.67	0.0%
Telephone Expense	29.42	33.33	-3.91	88.3%
Training and Conferences	0.00	416.67	-416.67	0.0%
Travel Expense	1,406.41	541.67	864.74	259.6%
Total Expense	36,856.14	24,170.84	12,685.30	152.5%
Net Ordinary Income	-17,972.94	2,724.99	-20,697.93	-659.6%
Net Income	-17,972.94	2,724.99	-20,697.93	-659.6%