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08/06/25

Accrual Basis

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

	Jul 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Application Fee	1,400.00	1,416.67	-16.67	98.8%
Exam Fees	3,000.00	2,083.33	916.67	144.0%
License Fee	16,532.29	14,166.67	2,365.62	116.7%
Other Fees	0.00	208.33	-208.33	0.0%
RBT Registration	19,672.92	14,166.67	5,506.25	138.9%
Total Income	40,605.21	32,041.67	8,563.54	126.7%
Expense				
Bank Service Charges	755.43	666.67	88.76	113.3%
Board Compensation	0.00	1,000.00	-1,000.00	0.0%
Computer and Internet Expenses	575.20	333.33	241.87	172.6%
Dues and Memberships	260.00			
Insurance Expense	1,019.00	291.67	727.33	349.4%
Licensing System	0.00	2,083.33	-2,083.33	0.0%
Office Supplies	56.74	166.67	-109.93	34.0%
Payroll Expenses				
Deferred Compensation	613.52	1,000.00	-386.48	61.4%
Employer Taxes	713.50	1,250.00	-536.50	57.1%
Hourly Wages	1,984.40	4,333.33	-2,348.93	45.8%
Medical Benefits	2,280.30	2,083.33	196.97	109.5%
PTO Expense	0.00	500.00	-500.00	0.0%
Salaries	5,429.34	8,333.33	-2,903.99	65.2%
Total Payroll Expenses	11,021.06	17,499.99	-6,478.93	63.0%
Postage	0.00	54.17	-54.17	0.0%
Professional Fees	700.00	3,083.33	-2,383.33	22.7%
Rent Expense	697.59	708.33	-10.74	98.5%
Repairs and Maintenance	0.00	41.67	-41.67	0.0%
Telephone Expense	29.42	41.67	-12.25	70.6%
Training and Conferences	0.00	416.67	-416.67	0.0%
Travel Expense	0.00	541.67	-541.67	0.0%
Total Expense	15,114.44	26,929.17	-11,814.73	56.1%
Net Ordinary Income	25,490.77	5,112.50	20,378.27	498.6%
Net Income	25,490.77	5,112.50	20,378.27	498.6%

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Accrual Basis

State of Nevada Applied Behavior Analysis Board

Balance Sheet

As of July 31, 2025

	Jul 31, 25
ASSETS	
Current Assets	
Checking/Savings	
Heritage Bank	877,053.07
Total Checking/Savings	877,053.07
Other Current Assets	
Prepaid Expenses	9,373.70
Total Other Current Assets	9,373.70
Total Current Assets	886,426.77
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	904,930.17
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Deferred Revenue	332,867.27
Paid Time Off	9,093.61
Payroll Liabilities	91.84
SAAS Current Liability	13,701.00
Total Other Current Liabilities	355,753.72
Total Current Liabilities	355,753.72
Long Term Liabilities	
Deferred Inflows - OPEB	5,182.00
Net OPEB liability	62,693.00
Total Long Term Liabilities	67,875.00
Total Liabilities	423,628.72
Equity	
Opening Balance Equity	300,468.19
Retained Earnings	155,342.49
Net Income	25,490.77
Total Equity	481,301.45
TOTAL LIABILITIES & EQUITY	904,930.17

State of Nevada Applied Behavior Analysis Board
Transactions by Account
As of July 31, 2025

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Accrual Basis

Type	Date	Numb	Name	Memo	Split	Amount
Heritage Bank						
Bill Pmt-Check	07/01/2025	1323	Occupational Therapy Board	Office cost share FY25	Accounts Payable	-155.96
Check	07/01/2025	1321	Occupational Therapy Board	FY25 Q1	Prepaid Expenses	-8,371.12
Check	07/01/2025	1322	Numbers Inc.		Prepaid Expenses	-2,100.00
Bill Pmt-Check	07/02/2025	1325	Office of the Attorney General		Accounts Payable	-988.35
Check	07/02/2025		Authnet Gateway		Bank Service Charges	-30.00
Check	07/07/2025	1324	AT&T	Service to July 31	Telephone Expense	-29.42
Check	07/08/2025		Amazon		Office Supplies	-21.64
Check	07/09/2025		Southwest	RNO to DEN	Travel Expense	-600.96
Check	07/09/2025		Staples		Office Supplies	-35.10
Liability Check	07/10/2025		QuickBooks Payroll Service	Created by Payroll Service on ...	-SPLIT-	-4,465.37
Check	07/11/2025	ACH	Voya		Def Comp Liabilities	-438.23
Check	07/17/2025		QuickBooks Payroll Service	Created by Direct Deposit Ser...	Bank Service Charges	-17.75
Check	07/18/2025	ACH	GP174 PEBP	Account #174	Medical Benefits	-2,443.72
Liability Check	07/21/2025	ACH	Nevada Employment Secur...		-SPLIT-	-920.39
Bill Pmt-Check	07/22/2025	1328	Office of the Attorney General		Accounts Payable	-632.31
Liability Check	07/24/2025		QuickBooks Payroll Service	Created by Payroll Service on ...	-SPLIT-	-4,451.64
Check	07/24/2025	ACH	Dreamhost		Computer and Internet...	-59.00
Liability Check	07/25/2025	E-pay	United States Treasury	86-3445270 QB Tracking # -16...	-SPLIT-	-2,638.14
Check	07/25/2025	Debit	Microsoft		Computer and Internet...	-16.00
Check	07/25/2025	Debit	Microsoft		Computer and Internet...	-32.20
Check	07/25/2025	ACH	Voya		Def Comp Liabilities	-438.23
Check	07/31/2025	1327	Office of the Attorney General	Tort fee FY26	Insurance Expense	-959.00
Check	07/31/2025		Cyberstic	Rounding - July transaction fees	Bank Service Charges	-2.46
Total Heritage Bank						-30,033.99
TOTAL						-30,033.99