

State of Nevada Applied Behavior Analysis Board

01/19/26

Profit & Loss Budget vs. Actual

Accrual Basis

December 2025

	Dec 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
Application Fee	1,900.00	1,416.67	483.33
Exam Fees	2,700.00	2,083.33	616.67
License Fee	10,573.92	14,166.67	-3,592.75
Other Fees	125.00	208.33	-83.33
RBT Registration	2,514.16	14,166.67	-11,652.51
Total Income	17,813.08	32,041.67	-14,228.59
Expense			
Bank Service Charges	613.51	666.67	-53.16
Board Compensation	3,750.00	1,000.00	2,750.00
Computer and Internet Expenses	234.70	333.33	-98.63
Insurance Expense	60.00	291.67	-231.67
Licensing System	1,189.25	2,083.33	-894.08
Meals and Entertainment	52.93		
Office Supplies	375.87	166.67	209.20
Payroll Expenses			
Deferred Compensation	1,265.75	1,000.00	265.75
Employer Taxes	1,337.38	1,250.00	87.38
Hourly Wages	5,033.60	4,333.33	700.27
Medical Benefits	2,307.35	2,083.33	224.02
PTO Expense	-1,340.78	500.00	-1,840.78
Salaries	11,401.63	8,333.33	3,068.30
Total Payroll Expenses	20,004.93	17,499.99	2,504.94
Postage	133.55	54.17	79.38
Professional Fees	4,433.70	3,083.33	1,350.37
Rent Expense	697.59	708.33	-10.74
Repairs and Maintenance	0.00	41.67	-41.67
Telephone Expense	121.88	41.67	80.21
Training and Conferences	0.00	416.67	-416.67
Travel Expense	0.00	541.67	-541.67
Total Expense	31,667.91	26,929.17	4,738.74
Net Ordinary Income	-13,854.83	5,112.50	-18,967.33
Net Income	-13,854.83	5,112.50	-18,967.33

	% of Budget
Ordinary Income/Expense	
Income	
Application Fee	134.1%
Exam Fees	129.6%
License Fee	74.6%
Other Fees	60.0%
RBT Registration	17.7%
Total Income	55.6%
Expense	
Bank Service Charges	92.0%
Board Compensation	375.0%
Computer and Internet Expenses	70.4%
Insurance Expense	20.6%
Licensing System	57.1%
Meals and Entertainment	
Office Supplies	225.5%
Payroll Expenses	
Deferred Compensation	126.6%
Employer Taxes	107.0%
Hourly Wages	116.2%
Medical Benefits	110.8%
PTO Expense	-268.2%
Salaries	136.8%
Total Payroll Expenses	114.3%
Postage	246.5%
Professional Fees	143.8%
Rent Expense	98.5%
Repairs and Maintenance	0.0%
Telephone Expense	292.5%
Training and Conferences	0.0%
Travel Expense	0.0%
Total Expense	117.6%
Net Ordinary Income	-271.0%
Net Income	-271.0%