

State of Nevada Applied Behavior Analysis Board

Profit & Loss Budget vs. Actual

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 | <u>-13,854.83</u> | <u>5,112.50</u> | <u>-18,967.33</u> |

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December 2025

% 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% |

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|-------------------------------|--------|
| Total Payroll Expenses | 114.3% |
|-------------------------------|--------|

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|---------|--------|
| Postage | 246.5% |
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|-------------------|--------|
| Professional Fees | 143.8% |
|-------------------|--------|

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|--------------|-------|
| Rent Expense | 98.5% |
|--------------|-------|

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|-------------------------|------|
| Repairs and Maintenance | 0.0% |
|-------------------------|------|

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|-------------------|--------|
| Telephone Expense | 292.5% |
|-------------------|--------|

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|--------------------------|------|
| Training and Conferences | 0.0% |
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|----------------|------|
| Travel Expense | 0.0% |
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|----------------------|--------|
| Total Expense | 117.6% |
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|----------------------------|---------|
| Net Ordinary Income | -271.0% |
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|-------------------|----------------|
| Net Income | -271.0% |
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