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State of Nevada Applied Behavior Analysis Board

07/17/26

Profit & Loss Budget vs. Actual

Accrual Basis

July 2025 through June 2026

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Application Fee	21,950.00	17,000.00	4,950.00	129.1%
Exam Fees	24,450.00	25,000.00	-550.00	97.8%
License Fee	161,539.01	170,000.00	-8,460.99	95.0%
Other Fees	2,175.00	2,500.00	-325.00	87.0%
RBT Registration	155,668.33	170,000.00	-14,331.67	91.6%
Reimbursements	5,260.84			
Total Income	371,043.18	384,500.00	-13,456.82	96.5%
Expense				
Bank Service Charges	7,420.83	8,000.00	-579.17	92.8%
Board Compensation	8,700.00	12,000.00	-3,300.00	72.5%
Computer and Internet Expenses	3,731.14	4,000.00	-268.86	93.3%
Dues and Memberships	1,113.50			
Insurance Expense	2,790.92	3,500.00	-709.08	79.7%
Licensing System				
SAAS Amortization Expense	13,164.00			
SAAS Interest Expense	570.00			
Licensing System - Other	0.00	25,000.00	-25,000.00	0.0%
Total Licensing System	13,734.00	25,000.00	-11,266.00	54.9%
Meals and Entertainment	52.83			
Office Supplies	1,914.35	2,000.00	-85.65	95.7%
Payroll Expenses				
Deferred Compensation	11,865.05	12,000.00	-134.95	98.9%
Employer Taxes	13,734.71	15,000.00	-1,265.29	91.6%
Hourly Wages	47,156.40	52,000.00	-4,843.60	90.7%
Medical Benefits	27,704.85	25,000.00	2,704.85	110.8%
PTO Expense	-834.77	6,000.00	-6,834.77	-13.9%
Salaries	104,999.66	100,000.00	4,999.66	105.0%
Total Payroll Expenses	204,625.90	210,000.00	-5,374.10	97.4%
Postage	567.40	650.00	-82.60	87.3%
Professional Fees	40,355.68	37,000.00	3,355.68	109.1%
Rent Expense	8,371.08	8,500.00	-128.92	98.5%
Repairs and Maintenance	0.00	500.00	-500.00	0.0%
Telephone Expense	841.23	500.00	341.23	168.2%
Training and Conferences	647.97	5,000.00	-4,352.03	13.0%
Travel Expense	6,805.28	6,500.00	305.28	104.7%
Total Expense	301,672.11	323,150.00	-21,477.89	93.4%
Net Ordinary Income	69,371.07	61,350.00	8,021.07	113.1%
Net Income	69,371.07	61,350.00	8,021.07	113.1%

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Profit & Loss Budget vs. Actual

Accrual Basis

June 2026

	Jun 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Application Fee	2,200.00	1,416.63	783.37	155.3%
Exam Fees	1,800.00	2,083.37	-283.37	86.4%
License Fee	11,474.47	14,166.63	-2,692.16	81.0%
Other Fees	575.00	208.37	366.63	276.0%
RBT Registration	2,399.45	14,166.63	-11,767.18	16.9%
Total Income	18,448.92	32,041.63	-13,592.71	57.6%
Expense				
Bank Service Charges	571.51	666.63	-95.12	85.7%
Board Compensation	0.00	1,000.00	-1,000.00	0.0%
Computer and Internet Expenses	455.08	333.37	121.71	136.5%
Dues and Memberships	159.00			
Insurance Expense	245.32	291.63	-46.31	84.1%
Licensing System				
SAAS Amortization Expense	13,164.00			
SAAS Interest Expense	570.00			
Licensing System - Other	-11,892.50	2,083.37	-13,975.87	-570.8%
Total Licensing System	1,841.50	2,083.37	-241.87	88.4%
Office Supplies	423.93	166.63	257.30	254.4%
Payroll Expenses				
Deferred Compensation	1,242.38	1,000.00	242.38	124.2%
Employer Taxes	1,331.15	1,250.00	81.15	106.5%
Hourly Wages	5,082.00	4,333.37	748.63	117.3%
Medical Benefits	2,462.11	2,083.37	378.74	118.2%
PTO Expense	391.82	500.00	-108.18	78.4%
Salaries	10,994.43	8,333.37	2,661.06	131.9%
Total Payroll Expenses	21,503.89	17,600.11	4,003.78	122.9%
Postage	100.48	54.13	46.35	185.6%
Professional Fees	1,777.34	3,083.37	-1,306.03	57.6%
Rent Expense	697.59	708.37	-10.78	98.5%
Repairs and Maintenance	0.00	41.63	-41.63	0.0%
Telephone Expense	74.34	41.63	32.71	178.6%
Training and Conferences	0.00	416.63	-416.63	0.0%
Travel Expense	0.00	541.63	-541.63	0.0%
Total Expense	27,849.98	26,929.13	920.85	103.4%
Net Ordinary Income	-9,401.06	5,112.50	-14,513.56	-183.9%
Net Income	-9,401.06	5,112.50	-14,513.56	-183.9%

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Accrual Basis

State of Nevada Applied Behavior Analysis Board

Transactions by Account

As of June 30, 2026

Type	Date	Num	Name	Memo	Split	Amount
Heritage Bank						
Check	06/03/2026	1402	Derek A Galicia	Refund LBA payment made i...	License Fee	-100.00
Check	06/03/2026		Southwest	Service Charge	Bank Service C...	-128.28
Check	06/05/2026		QuickBooks Payroll Service	Denver ticket	Prepaid Expen...	-498.79
Bill Pmt -Check	06/09/2026	1403	AT&T	Created by Direct Deposit Se...	Bank Service C...	-1.75
Check	06/09/2026		Adobe		Accounts Paya...	-27.90
Check	06/10/2026	ACH	GP174 PEBP	Account #174	Computer and I...	-239.88
Check	06/10/2026		Staples		Medical Benefits	-2,631.55
General Journal	06/10/2026	CrgBK	QuickBooks Payroll Service	Chargeback	Office Supplies	-25.96
Liability Check	06/11/2026		Constant Contact	Created by Payroll Service on...	RBT Registration	-70.00
Check	06/11/2026	ACH	Voya		-SPLIT-	-4,733.57
Check	06/12/2026		Staples		Computer and I...	-132.05
General Journal	06/15/2026	CrgBkR	Zamira Garcia	Chargeback reversal	Def Comp Liabi...	-460.14
Check	06/19/2026	1405	Amy Boyd	App refund	Office Supplies	-194.05
Check	06/19/2026	1404	Amazon	App refund	RBT Registration	70.00
Check	06/20/2026	ACH	AT&T		RBT Registration	-70.00
Check	06/23/2026	1406	Dreamhost		Office Supplies	-77.83
Check	06/24/2026	ACH	QuickBooks Payroll Service	Created by Payroll Service on...	Telephone Exp...	-46.44
Liability Check	06/25/2026		Microsoft		Computer and I...	-30.95
Check	06/25/2026	Debit	United States Treasury	86-3445270 QB Tracking # 9...	-SPLIT-	-4,714.20
Check	06/26/2026	E-pay	Voya		Computer and I...	-20.00
Liability Check	06/26/2026	ACH	Office of the Attorney General		Computer and I...	-32.20
Check	06/26/2026	1407	CLEAR	1 year subscription	SPLIT-	-3,161.02
Check	06/26/2026	1408	Extra Value Checks	Checks	Def Comp Liabi...	-460.14
					Accounts Paya...	-977.34
					Dues and Mem...	-159.00
					Office Supplies	-126.09
Total Heritage Bank						
						-19,119.13
TOTAL						-19,119.13

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Balance Sheet

Accrual Basis

As of June 30, 2026

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
Heritage Bank	783,736.41
Total Checking/Savings	783,736.41
Accounts Receivable	
Accounts Receivable	3,221.23
Total Accounts Receivable	3,221.23
Other Current Assets	
Prepaid Expenses	2,145.88
Total Other Current Assets	2,145.88
Total Current Assets	789,103.52
Fixed Assets	
Accumulated Amortization	-25,231.00
SAAS Asset	26,328.00
Total Fixed Assets	1,097.00
Other Assets	
Deferred Outflows - OPEB	4,242.40
Total Other Assets	4,242.40
TOTAL ASSETS	794,442.92
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	100.48
Total Accounts Payable	100.48
Other Current Liabilities	
Deferred Revenue	183,620.14
Fines - due to State	5,000.00
Paid Time Off	8,258.84
Payroll Liabilities	5,317.54
Total Other Current Liabilities	202,196.52
Total Current Liabilities	202,297.00
Long Term Liabilities	
Deferred Inflows - OPEB	5,182.00
Net OPEB liability	62,693.00
Total Long Term Liabilities	67,875.00
Total Liabilities	270,172.00
Equity	
Opening Balance Equity	300,468.19
Retained Earnings	154,431.66
Net Income	69,371.07
Total Equity	524,270.92
TOTAL LIABILITIES & EQUITY	794,442.92