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State of Nevada Applied Behavior Analysis Board

09/07/26

Profit & Loss Budget vs. Actual

Accrual Basis

August 2026

	Aug 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Application Fee	900.00	3,687.50	-2,787.50	24.4%
Exam Fees	1,650.00	0.00	1,650.00	100.0%
License Fee	14,895.58	13,724.58	1,171.00	108.5%
Other Fees	150.00	0.00	150.00	100.0%
RBT Registration	18,369.17	14,099.17	4,270.00	130.3%
Total Income	35,964.75	31,511.25	4,453.50	114.1%
Expense				
Bank Service Charges	435.28	1,093.75	-658.47	39.8%
Board Compensation	0.00	833.33	-833.33	0.0%
Computer and Internet Expenses	276.14	333.33	-57.19	82.8%
Dues and Memberships	0.00	83.33	-83.33	0.0%
Insurance Expense	245.32	333.33	-88.01	73.6%
Licensing System	0.00	2,083.33	-2,083.33	0.0%
Office Supplies	0.00	0.00	0.00	0.0%
Payroll Expenses				
Deferred Compensation	920.28	833.33	86.95	110.4%
Employer Taxes	1,013.47	1,250.00	-236.53	81.1%
Hourly Wages	3,872.00	6,666.67	-2,794.67	58.1%
Medical Benefits	2,210.72	1,916.67	294.05	115.3%
PTO Expense	0.00	416.67	-416.67	0.0%
Salaries	8,144.02	9,166.67	-1,022.65	88.8%
Total Payroll Expenses	16,160.49	20,250.01	-4,089.52	79.8%
Postage	0.00	41.67	-41.67	0.0%
Professional Fees	800.00	4,750.00	-3,950.00	16.8%
Rent Expense	0.00	708.33	-708.33	0.0%
Repairs and Maintenance	0.00	41.67	-41.67	0.0%
Telephone Expense	31.22	83.33	-52.11	37.5%
Training and Conferences	85.00	250.00	-165.00	34.0%
Travel Expense	0.00	583.33	-583.33	0.0%
Total Expense	18,033.45	31,468.74	-13,435.29	57.3%
Net Ordinary Income	17,931.30	42.51	17,888.79	42,181.4%
Net Income	17,931.30	42.51	17,888.79	42,181.4%

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State of Nevada Applied Behavior Analysis Board
Profit & Loss Budget vs. Actual
July through August 2026

09/07/26

Accrual Basis

	<u>Jul - Aug 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Application Fee	2,800.00	7,375.00	-4,575.00	38.0%
Exam Fees	1,650.00	0.00	1,650.00	100.0%
License Fee	31,770.16	27,449.16	4,321.00	115.7%
Other Fees	200.00	0.00	200.00	100.0%
RBT Registration	41,848.34	28,198.34	13,650.00	148.4%
Total Income	78,268.50	63,022.50	15,246.00	124.2%
Expense				
Bank Service Charges	884.76	2,187.50	-1,302.74	40.4%
Board Compensation	0.00	1,666.66	-1,666.66	0.0%
Computer and Internet Expenses	532.87	666.66	-133.79	79.9%
Dues and Memberships	0.00	166.66	-166.66	0.0%
Insurance Expense	490.64	666.66	-176.02	73.6%
Licensing System	1,189.25	4,166.66	-2,977.41	28.5%
Office Supplies	21.00	0.00	21.00	100.0%
Payroll Expenses				
Deferred Compensation	1,518.46	1,666.66	-148.20	91.1%
Employer Taxes	1,723.31	2,500.00	-776.69	68.9%
Hourly Wages	6,528.80	13,333.34	-6,804.54	49.0%
Medical Benefits	4,479.46	3,833.34	646.12	116.9%
PTO Expense	0.00	833.34	-833.34	0.0%
Salaries	13,437.63	18,333.34	-4,895.71	73.3%
Total Payroll Expenses	27,687.66	40,500.02	-12,812.36	68.4%
Postage	0.00	83.34	-83.34	0.0%
Professional Fees	1,600.00	9,500.00	-7,900.00	16.8%
Rent Expense	809.52	1,416.66	-607.14	57.1%
Repairs and Maintenance	0.00	83.34	-83.34	0.0%
Telephone Expense	108.93	166.66	-57.73	65.4%
Training and Conferences	85.00	500.00	-415.00	17.0%
Travel Expense	0.00	1,166.66	-1,166.66	0.0%
Total Expense	33,409.63	62,937.48	-29,527.85	53.1%
Net Ordinary Income	44,858.87	85.02	44,773.85	52,762.7%
Net Income	44,858.87	85.02	44,773.85	52,762.7%

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09/07/26
Accrual Basis

State of Nevada Applied Behavior Analysis Board
Balance Sheet
As of August 31, 2026

	<u>Aug 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
Heritage Bank	753,432.39
Total Checking/Savings	753,432.39
Accounts Receivable	
Accounts Receivable	3,221.23
Total Accounts Receivable	3,221.23
Other Current Assets	
Prepaid Expenses	10,170.71
Total Other Current Assets	10,170.71
Total Current Assets	766,824.33
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	<u>772,163.73</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	1,378.30
Total Accounts Payable	1,378.30
Other Current Liabilities	
Deferred Revenue	111,294.98
Fines - due to State	5,000.00
Paid Time Off	8,258.84
Payroll Liabilities	95.48
Total Other Current Liabilities	124,649.30
Total Current Liabilities	126,027.60
Long Term Liabilities	
Deferred Inflows - OPEB	5,182.00
Net OPEB liability	62,693.00
Total Long Term Liabilities	67,875.00
Total Liabilities	193,902.60
Equity	
Opening Balance Equity	300,468.19
Retained Earnings	232,934.07
Net Income	44,858.87
Total Equity	578,261.13
TOTAL LIABILITIES & EQUITY	<u>772,163.73</u>

Accrual Basis

State of Nevada Applied Behavior Analysis Board
Transactions by Account
As of August 31, 2026

Type	Date	Num	Name	Memo	Split	Amount
Heritage Bank						
Check	08/03/2026			Service Charge	Bank Service Charges	-181.21
Liability Check	08/06/2026		QuickBooks Payroll Service	Created by Payroll Service on ...	-SPLIT-	-4,762.65
Check	08/07/2026	ACH	Voya		Def Comp Liabilities	-460.14
Check	08/07/2026	ACH	DropBox		Computer and Internet ...	-11.99
Check	08/11/2026		Constant Contact		Computer and Internet ...	-132.05
Check	08/11/2026	1422	Edgar Gonzalez		RBT Registration	-70.00
Check	08/12/2026		QuickBooks Payroll Service	Created by Direct Deposit Serv...	Bank Service Charges	-1.75
Check	08/12/2026	1423	AT&T		Telephone Expense	-31.22
Check	08/13/2026	ACH	GP174 PEBP	Account #174	Medical Benefits	-2,506.44
Liability Check	08/20/2026		QuickBooks Payroll Service	Created by Payroll Service on ...	-SPLIT-	-4,762.65
Liability Check	08/21/2026	E-pay	United States Treasury	86-3445270 QB Tracking # -16...	-SPLIT-	-3,182.00
Check	08/21/2026	ACH	Voya		Def Comp Liabilities	-460.14
Check	08/22/2026	ACH	Dreamhost		Computer and Internet ...	-21.99
Check	08/24/2026	ACH	Dreamhost		Computer and Internet ...	-59.00
Check	08/24/2026	ACH	CLEAR		Training and Conferen...	-85.00
Check	08/25/2026	Debit	Microsoft		Computer and Internet ...	-14.70
Check	08/25/2026	Debit	Microsoft		Computer and Internet ...	-36.41
Check	08/26/2026	1424	Patrick Leytham		RBT Registration	-70.00
Check	08/26/2026	1425	Quiana Pascalau		RBT Registration	-70.00
Check	08/28/2026	1426	Robert Cohen		RBT Registration	-70.00
Total Heritage Bank						-16,989.34
TOTAL						-16,989.34