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State of Nevada Applied Behavior Analysis Board

08/17/26

Profit & Loss Budget vs. Actual

Accrual Basis

July 2026

	Jul 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Application Fee	1,900.00	3,687.50	-1,787.50	51.5%
Exam Fees	0.00	0.00	0.00	0.0%
License Fee	16,874.58	13,724.58	3,150.00	123.0%
Other Fees	50.00	0.00	50.00	100.0%
RBT Registration	23,479.17	14,099.17	9,380.00	166.5%
Total Income	42,303.75	31,511.25	10,792.50	134.2%
Expense				
Bank Service Charges	449.48	1,093.75	-644.27	41.1%
Board Compensation	0.00	833.33	-833.33	0.0%
Computer and Internet Expenses	256.73	333.33	-76.60	77.0%
Dues and Memberships	0.00	83.33	-83.33	0.0%
Insurance Expense	245.32	333.33	-88.01	73.6%
Licensing System	1,189.25	2,083.33	-894.08	57.1%
Office Supplies	21.00	0.00	21.00	100.0%
Payroll Expenses				
Deferred Compensation	598.18	833.33	-235.15	71.8%
Employer Taxes	709.84	1,250.00	-540.16	56.8%
Hourly Wages	2,656.80	6,666.67	-4,009.87	39.9%
Medical Benefits	2,268.74	1,916.67	352.07	118.4%
PTO Expense	0.00	416.67	-416.67	0.0%
Salaries	5,293.61	9,166.67	-3,873.06	57.7%
Total Payroll Expenses	11,527.17	20,250.01	-8,722.84	56.9%
Postage	0.00	41.67	-41.67	0.0%
Professional Fees	800.00	4,750.00	-3,950.00	16.8%
Rent Expense	809.52	708.33	101.19	114.3%
Repairs and Maintenance	0.00	41.67	-41.67	0.0%
Telephone Expense	77.71	83.33	-5.62	93.3%
Training and Conferences	0.00	250.00	-250.00	0.0%
Travel Expense	0.00	583.33	-583.33	0.0%
Total Expense	15,376.18	31,468.74	-16,092.56	48.9%
Net Ordinary Income	26,927.57	42.51	26,885.06	63,344.1%
Net Income	26,927.57	42.51	26,885.06	63,344.1%

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Accrual Basis

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

	Jul 31, 26
ASSETS	
Current Assets	
Checking/Savings	
Heritage Bank	762,233.05
Total Checking/Savings	762,233.05
Accounts Receivable	
Accounts Receivable	3,221.23
Total Accounts Receivable	3,221.23
Other Current Assets	
Prepaid Expenses	11,216.03
Total Other Current Assets	11,216.03
Total Current Assets	776,670.31
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	782,009.71
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Deferred Revenue	139,118.73
Fines - due to State	5,000.00
Paid Time Off	8,258.84
Payroll Liabilities	49.01
Total Other Current Liabilities	152,426.58
Total Current Liabilities	152,426.58
Long Term Liabilities	
Deferred Inflows - OPEB	5,182.00
Net OPEB liability	62,693.00
Total Long Term Liabilities	67,875.00
Total Liabilities	220,301.58
Equity	
Opening Balance Equity	300,468.19
Retained Earnings	234,312.37
Net Income	26,927.57
Total Equity	561,708.13
TOTAL LIABILITIES & EQUITY	782,009.71

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Accrual Basis

State of Nevada Applied Behavior Analysis Board

Transactions by Account

As of July 31, 2026

Type	Date	Num	Name	Memo	Split	Amount
Heritage Bank						
Bill Pmt -Check	07/01/2026	1410	Occupational Therapy Board		Accounts Payable	-100.48
Check	07/01/2026	1409	Numbers Inc.	July-Sep 26	Prepaid Expenses	-2,400.00
Check	07/02/2026		Staples	Scanning	Office Supplies	-21.00
Check	07/03/2026			Service Charge	Bank Service Charges	-136.84
Check	07/05/2026	1411	Occupational Therapy Board	FY27 Rent	Prepaid Expenses	-9,714.24
Check	07/07/2026		Microsoft	Service 7/7 - 8/6	Computer and Internet ...	-14.70
Check	07/07/2026		DropBox		Computer and Internet ...	-11.99
Liability Check	07/09/2026		QuickBooks Payroll Service	Created by Payroll Service on ...	-SPLIT-	-4,843.48
Check	07/09/2026	1412	AT&T		Telephone Expense	-31.22
Check	07/10/2026	ACH	Voya		Def Comp Liabilities	-460.14
Check	07/11/2026		Constant Contact		Computer and Internet ...	-132.05
Liability Check	07/14/2026	ACH	Nevada Employment Securit...		Computer and Internet ...	-389.96
Check	07/17/2026		QuickBooks Payroll Service	Created by Direct Deposit Serv...	-SPLIT-	-1.75
Check	07/20/2026	ACH	GP174 PEBP	Account #174	Bank Service Charges	-2,501.32
Check	07/20/2026	1419	AT&T		Medical Benefits	-46.49
Bill Pmt -Check	07/21/2026	1416	Brigid Fronapfel		Telephone Expense	-600.00
Bill Pmt -Check	07/21/2026	1417	Christine Fuller		Accounts Payable	-900.00
Bill Pmt -Check	07/21/2026	1415	Janelle Saunders Board		Accounts Payable	-600.00
Bill Pmt -Check	07/21/2026	1418	Lindsay Sang		Accounts Payable	-450.00
Bill Pmt -Check	07/21/2026	1414	Stephanie Huff		Accounts Payable	-900.00
Liability Check	07/23/2026		QuickBooks Payroll Service	Created by Payroll Service on ...	-SPLIT-	-4,926.46
Liability Check	07/24/2026	E-pay	United States Treasury	86-3445270 QB Tracking # 61...	-SPLIT-	-3,239.20
Check	07/24/2026	ACH	Dreamhost		Computer and Internet ...	-59.00
Check	07/24/2026	ACH	Voya		Def Comp Liabilities	-460.14
Check	07/25/2026	Debit	Microsoft		Computer and Internet ...	-2.58
Check	07/25/2026	Debit	Office of the Attorney General		Computer and Internet ...	-36.41
Bill Pmt -Check	07/27/2026	1420	Office of the Attorney General		Accounts Payable	-1,829.38
Bill Pmt -Check	07/27/2026	1421	Office of the Attorney General		Accounts Payable	-751.80
Total Heritage Bank						-35,560.63
TOTAL						-35,560.63