

Revenue Assumptions 2022-2024

ABA Board
Revenue Budget

		Assumptions				Revenue July- Dec 22	Revenue Jan- June 23	License portion for Jan- June 23	License portion for July 23 - June 24	90,000.00	12,500.00	12,500.00	18,750.00
As of 6-30- 23	As of 6-30- 24	Licensing	License portion for Jan- June 23	License portion for July 23 - June 24					12,500.00	6,250.00	9,375.00	18,750.00	
LBA - renew	450	400.00	100.00	200.00	46,800.00	45,000.00	100.00	200.00	90,000.00				
LBA - new	63	Prorated	50.00	200.00		3,125.00	50.00	200.00	12,500.00	6,250.00	9,375.00	18,750.00	
LBA - new FY24		125 Prorated		100.00				100.00					
LaBA - renew	29	275.00	68.75	137.50	2,818.75	1,993.75	68.75	137.50	3,987.50	500.00	750.00	1,500.00	
LaBA - new	5	Prorated	34.38	137.50		171.88	34.38	137.50	687.50				
LaBA - new FY24		10 Prorated		68.75				68.75					
RBT - renew	1,730	70.00	17.50	35.00	32,025.00	30,275.00	17.50	35.00	60,550.00				
RBT - new	290	70.00	17.50	35.00	7,000.00	5,075.00	17.50	35.00	10,150.00				
RBT - new FY24		70.00		35.00				35.00	18,900.00				
									191,159.38				248,712.50

State of Nevada Applied Behavior Analysis Board
Profit & Loss Budget vs. Actual
July 2022 through June 2023

07/25/23

Accrual Basis

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Application Fee	13,100.00	6,750.00	6,350.00	194.1%
Exam Fees	11,654.41	10,125.00	1,529.41	115.1%
License Fee	104,262.00	99,909.36	4,352.64	104.4%
Other Fees	350.00			
RBT Registration	86,177.75	74,375.04	11,802.71	115.9%
Total Income	215,544.16	191,159.40	24,384.76	112.8%
Expense				
Bank Service Charges	7,894.68	4,500.00	3,394.68	175.4%
Board Compensation	10,950.00	9,000.00	1,950.00	121.7%
Computer and Internet Expenses	1,345.79	549.96	795.83	244.7%
Insurance Expense	689.66	650.04	39.62	106.1%
Licensing System	7,150.00	9,000.00	-1,850.00	79.4%
Office Supplies	3,117.07	999.96	2,117.11	311.7%
Payroll Expenses				
Deferred Compensation	4,590.77	4,549.02	41.75	100.9%
Employer Taxes	7,657.69	8,515.02	-857.33	89.9%
Hourly Wages	4,754.50	7,200.00	-2,445.50	66.0%
Medical Benefits	10,925.17	7,200.00	3,725.17	151.7%
PTO Expense	4,334.96	1,400.04	2,934.92	309.6%
Salaries	70,857.32	72,757.02	-1,899.70	97.4%
Total Payroll Expenses	103,120.41	101,621.10	1,499.31	101.5%
Postage	594.31	300.00	294.31	198.1%
Printing	482.45			
Professional Fees	13,335.20	38,700.00	-25,364.80	34.5%
Rent Expense	5,977.32	6,000.00	-22.68	99.6%
Repairs and Maintenance	286.48			
Telephone Expense	367.96	849.96	-482.00	43.3%
Training and Conferences	3,089.00	3,500.04	-411.04	88.3%
Travel Expense	3,112.43			
Total Expense	161,512.76	175,671.06	-14,158.30	91.9%
Net Ordinary Income	54,031.40	15,488.34	38,543.06	348.9%
Net income	54,031.40	15,488.34	38,543.06	348.9%

State of Nevada Applied Behavior Analysis Board
Balance Sheet
As of July 1, 2023

	<u>Jul 1, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
Heritage Bank	666,094.85
Total Checking/Savings	<u>666,094.85</u>
Other Current Assets	
Prepaid Expenses	950.15
Total Other Current Assets	<u>950.15</u>
Total Current Assets	<u>667,045.00</u>
TOTAL ASSETS	<u><u>667,045.00</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	54.32
Total Accounts Payable	<u>54.32</u>
Other Current Liabilities	
Accrued Expenses	1,000.00
Def Comp Liabilities	349.92
Deferred Revenue	251,095.50
Paid Time Off	5,132.08
Payroll Liabilities	1,762.28
Total Other Current Liabilities	<u>259,339.78</u>
Total Current Liabilities	<u>259,394.10</u>
Total Liabilities	259,394.10
Equity	
Opening Balance Equity	300,468.19
Retained Earnings	106,710.40
Net Income	472.31
Total Equity	<u>407,650.90</u>
TOTAL LIABILITIES & EQUITY	<u><u>667,045.00</u></u>

State of Nevada Applied Behavior Analysis Board
Transactions by Account
As of June 30, 2023

Date	Num	Name	Memo	Split	Amount
06/01/2023		QuickBooks Payroll Service	Created by Payroll Service on...	-SPLIT-	-3,319.11
06/02/2023		Cybersrc		Telephone Exp...	-6.09
06/02/2023		Authnet Gateway		Bank Service ...	-25.00
06/05/2023	ACH	Voya		Def Comp Liab...	-349.92
06/05/2023	1142	Information Technology		Telephone Exp...	-19.85
06/06/2023	1143	Veronica Townsend	overpayment	RBT Registration	-70.00
06/08/2023		Adobe Acrobat Export PDF		Office Supplies	-239.88
06/08/2023	1144	AT&T		Accounts Paya...	-24.67
06/09/2023		QuickBooks Payroll Service	Created by Direct Deposit Se...	Bank Service ...	-1.75
06/12/2023	ACH	Nevada Public Employees' ...	Account #174	Medical Benefits	-989.41
06/12/2023		CLEAR		Training and C...	-80.00
06/15/2023		QuickBooks Payroll Service	Created by Payroll Service on...	-SPLIT-	-3,472.86
06/16/2023	ACH	Voya		Def Comp Liab...	-349.92
06/20/2023		McAfee		Computer and ...	-24.99
06/25/2023	Debit	Dreamhost		Computer and ...	-59.00
06/25/2023	Debit	Microsoft		Computer and ...	-16.00
06/25/2023	Debit	Microsoft		Computer and ...	-32.20
06/26/2023	1149	Stephanie Huff		Board Compen...	-450.00
06/26/2023	1148	Christy Fuller		Board Compen...	-450.00
06/26/2023	1147	Brighid Fronapfel		Board Compen...	-450.00
06/26/2023	1145	April Zimba		Board Compen...	-150.00
06/26/2023	1146	Courtney Lomonaco		Board Compen...	-450.00
06/27/2023	1150	Amazon		Accounts Paya...	-127.73
06/28/2023	1151	Amazon		Accounts Paya...	-94.17
06/29/2023		QuickBooks Payroll Service	Created by Payroll Service on...	-SPLIT-	-3,327.63
06/30/2023	E-pay	United States Treasury	86-3445270 QB Tracking # 2...	-SPLIT-	-2,628.56
06/30/2023	1155	Occupational Therapy Board		Accounts Paya...	-375.35
06/30/2023	1154	Legislative Counsel Bureau		Accounts Paya...	-482.45
06/30/2023	1153	Numbers Inc.		Accounts Paya...	-1,800.00
06/30/2023		Council on Licensure, Enfor...		Training and C...	-129.00
06/30/2023	1152	Office of the Attorney General		Accounts Paya...	-1,222.50
					-21,218.04
					-21,218.04