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08/15/24

Accrual Basis

State of Nevada Applied Behavior Analysis Board

Balance Sheet

As of June 30, 2024

	Jun 30, 24
ASSETS	
Current Assets	
Checking/Savings	593,227.25
Heritage Bank	
Total Checking/Savings	593,227.25
Other Current Assets	
Prepaid Expenses	300.12
Total Other Current Assets	300.12
Total Current Assets	593,527.37
Other Assets	
Deferred Outflows - OPEB	1,939.95
Total Other Assets	1,939.95
TOTAL ASSETS	595,467.32
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	2,859.79
Accounts Payable	
Total Accounts Payable	2,859.79
Other Current Liabilities	
Deferred Revenue	112,853.00
Paid Time Off	4,488.54
Payroll Liabilities	3,634.41
Total Other Current Liabilities	120,975.95
Total Current Liabilities	123,835.74
Long Term Liabilities	
Deferred Inflows - OPEB	843.00
Net OPEB liability	7,211.00
Total Long Term Liabilities	8,054.00
Total Liabilities	131,889.74

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Accrual Basis

State of Nevada Applied Behavior Analysis Board

Balance Sheet

As of June 30, 2024

	<u>Jun 30, 24</u>
Equity	
Opening Balance Equity	300,468.19
Retained Earnings	100,808.78
Net Income	62,300.61
Total Equity	<u>463,577.58</u>
TOTAL LIABILITIES & EQUITY	<u><u>595,467.32</u></u>

State of Nevada Applied Behavior Analysis Board
Profit & Loss Budget vs. Actual
 July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Application Fee	17,830.00	13,500.00	4,330.00	132.1%
Exam Fees	19,498.55	20,250.00	-751.45	96.3%
License Fee	121,601.51	115,479.36	6,122.15	105.3%
Other Fees	500.50	0.00	500.50	100.0%
RBT Registration	133,258.99	94,483.08	38,775.91	141.0%
Total Income	292,689.55	243,712.44	48,977.11	120.1%
Expense				
Bank Service Charges	4,398.38	9,999.96	-5,601.58	44.0%
Board Compensation	11,250.00	9,000.00	2,250.00	125.0%
Computer and Internet Expenses	2,575.15	2,000.04	575.11	128.8%
Insurance Expense	1,467.40	699.96	767.44	209.6%
Interest Expense	38.00			
Licensing System	7,956.00	9,000.00	-1,044.00	88.4%
Office Supplies	663.34	2,000.04	-1,336.70	33.2%
Payroll Expenses				
Deferred Compensation	9,731.56	10,190.04	-458.48	95.5%
Employer Taxes	12,042.36	11,373.00	669.36	105.9%
Hourly Wages	33,662.45	28,896.00	4,766.45	116.6%
Medical Benefits	12,660.74	12,462.96	197.78	101.6%
PTO Expense	-643.54	5,000.04	-5,643.58	-12.9%
Salaries	86,009.13	90,174.96	-4,165.83	95.4%
Total Payroll Expenses	153,482.70	158,097.00	-4,614.30	97.1%
Postage	498.25	600.00	-101.75	83.0%
Professional Fees	28,951.07	38,700.00	-9,748.93	74.8%
Rent Expense	7,369.96	7,400.04	-10.08	99.9%
Repairs and Maintenance	124.50	0.00	124.50	100.0%
Telephone Expense	335.21	849.96	-514.75	39.4%
Training and Conferences	3,729.00	12,000.00	-8,271.00	31.1%
Travel Expense	7,529.98	0.00	7,529.98	100.0%
Total Expense	230,388.94	250,347.00	-19,958.06	92.0%
Net Ordinary Income	62,300.61	-6,634.56	68,935.17	-939.0%
Net Income	62,300.61	-6,634.56	68,935.17	-939.0%

State of Nevada Applied Behavior Analysis Board
Profit & Loss Budget vs. Actual
June 2024

	Jun 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Application Fee	1,700.00	1,125.00	575.00	151.1%
Exam Fees	2,100.00	1,687.50	412.50	124.4%
License Fee	28,229.38	9,623.28	18,606.10	293.3%
Other Fees	0.00	0.00	0.00	0.0%
RBT Registration	26,354.12	7,873.59	18,480.53	334.7%
Total Income	58,383.50	20,309.37	38,074.13	287.5%
Expense				
Bank Service Charges	500.72	833.33	-332.61	60.1%
Board Compensation	1,950.00	750.00	1,200.00	260.0%
Computer and Internet Expenses	347.08	166.67	180.41	208.2%
Insurance Expense	50.00	58.33	-8.33	85.7%
Interest Expense	38.00			
Licensing System	1,456.00	750.00	706.00	194.1%
Office Supplies	0.00	166.67	-166.67	0.0%
Payroll Expenses				
Deferred Compensation	962.30	849.17	113.13	113.3%
Employer Taxes	1,085.50	947.75	137.75	114.5%
Hourly Wages	3,047.00	2,408.00	639.00	126.5%
Medical Benefits	1,426.74	1,038.58	388.16	137.4%
PTO Expense	-847.90	416.67	-1,264.57	-203.5%
Salaries	8,515.82	7,514.58	1,001.24	113.3%
Total Payroll Expenses	14,189.46	13,174.75	1,014.71	107.7%
Postage	129.24	50.00	79.24	258.5%
Professional Fees	1,215.77	3,225.00	-2,009.23	37.7%
Rent Expense	615.83	616.67	-0.84	99.9%
Repairs and Maintenance	0.00	0.00	0.00	0.0%
Telephone Expense	27.87	70.83	-42.96	39.3%
Training and Conferences	284.00	1,000.00	-716.00	28.4%
Travel Expense	1,364.67	0.00	1,364.67	100.0%
Total Expense	22,168.64	20,862.25	1,306.39	106.3%
Net Ordinary Income	36,214.86	-552.88	36,767.74	-6,550.2%
Net Income	36,214.86	-552.88	36,767.74	-6,550.2%

State of Nevada Applied Behavior Analysis Board
Transactions by Account
As of June 30, 2024

Type	Date	Num	Name	Memo	Split	Amount
Heritage Bank						
Check	06/03/2024	1228	Office of the Attorney General	Service Charge	Bank Service Charges	-30.00
Bill Pmt -Check	06/04/2024	ACH	Crimsearch		Accounts Payable	-785.19
Check	06/05/2024	1229	Phalaitih Bomphrasaath		Professional Fees	-28.95
Bill Pmt -Check	06/10/2024	1230	AT&T		RBT Registration	-70.00
Check	06/11/2024	ACH	Adobe		Accounts Payable	-27.87
Liability Check	06/13/2024		QuickBooks Payroll Service	Created by Payroll Service on ...	Computer and Internet ...	-239.88
Check	06/14/2024	ACH	QuickBooks Payroll Service	Created by Direct Deposit Serv...	-SPLIT-	-3,851.70
Check	06/14/2024	ACH	GP174 PEBP	Account #174	Bank Service Charges	-1.75
Check	06/14/2024	1231	Voya		Medical Benefits	-1,208.66
Check	06/21/2024	1233	Stephanie Huff		Def Comp Liabilities	-384.92
Check	06/21/2024	1233	Brightid Fronapfel		Board Compensation	-300.00
Check	06/21/2024	1234	Christine Fuller		Board Compensation	-450.00
Check	06/21/2024	1235	Lynda Tasche		Board Compensation	-450.00
Check	06/21/2024	1232	Courtney Lomonaco		Board Compensation	-300.00
Check	06/24/2024	ACH	Dreamhost		Computer and Internet ...	-59.00
Check	06/25/2024	Debit	Microsoft		Computer and Internet ...	-16.00
Check	06/25/2024	Debit	Microsoft		Computer and Internet ...	-32.20
Liability Check	06/27/2024		QuickBooks Payroll Service	Created by Payroll Service on ...	-SPLIT-	-3,677.84
Liability Check	06/28/2024	E-pay	United States Treasury	86-3445270 QB Tracking # -32...	-SPLIT-	-2,203.44
Check	06/28/2024	ACH	Voya		Def Comp Liabilities	-384.92
Check	06/30/2024	ACH	Cybersrc		Bank Service Charges	-61.81
Total Heritage Bank						
TOTAL						-15,014.13
TOTAL						-15,014.13