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08/15/24

Accrual Basis

State of Nevada Applied Behavior Analysis Board
Balance Sheet
 As of July 31, 2024

	Jul 31, 24
ASSETS	
Current Assets	
Checking/Savings	581,891.19
Heritage Bank	581,891.19
Total Checking/Savings	1,163,782.38
Other Current Assets	8,351.70
Prepaid Expenses	8,351.70
Total Other Current Assets	16,703.40
Total Current Assets	1,180,485.78
Other Assets	
Deferred Outflows - OPEB	1,939.95
Total Other Assets	1,939.95
TOTAL ASSETS	1,182,425.73
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Deferred Revenue	112,853.00
Paid Time Off	4,488.54
Payroll Liabilities	-28.80
Total Other Current Liabilities	117,312.74
Total Current Liabilities	117,312.74
Long Term Liabilities	
Deferred Inflows - OPEB	843.00
Net OPEB liability	7,211.00
Total Long Term Liabilities	8,054.00
Total Liabilities	125,366.74
Equity	
Opening Balance Equity	300,468.19
Retained Earnings	163,759.39
Net Income	2,586.52
Total Equity	466,814.10
TOTAL LIABILITIES & EQUITY	1,182,425.73

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

July 2024

	Jul 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Application Fee	1,850.00	1,208.37	641.63	153.1%
Exam Fees	2,100.00	1,812.50	287.50	115.9%
License Fee	520.00	13,750.00	-13,230.00	3.8%
Other Fees	100.00	208.37	-108.37	48.0%
RBT Registration	11,970.00	9,916.63	2,053.37	120.7%
Total Income	16,540.00	26,895.87	-10,355.87	61.5%
Expense				
Bank Service Charges	624.38	583.37	41.01	107.0%
Board Compensation	0.00	1,000.00	-1,000.00	0.0%
Computer and Internet Expenses	107.20	333.37	-226.17	32.2%
Insurance Expense	865.01	125.00	740.01	692.0%
Licensing System	650.00	1,166.63	-516.63	55.7%
Office Supplies	51.51	166.63	-115.12	30.9%
Payroll Expenses				
Deferred Compensation	577.38	916.63	-339.25	63.0%
Employer Taxes	674.10	1,000.00	-325.90	67.4%
Hourly Wages	1,969.00	4,333.37	-2,364.37	45.4%
Medical Benefits	1,859.35	2,083.37	-224.02	89.2%
PTO Expense	0.00	500.00	-500.00	0.0%
Salaries	5,109.50	7,666.63	-2,557.13	66.6%
Total Payroll Expenses	10,189.33	16,500.00	-6,310.67	61.8%
Postage	0.00	54.13	-54.13	0.0%
Professional Fees	828.95	2,563.37	-1,754.42	32.1%
Rent Expense	609.23	625.00	-15.77	97.5%
Repairs and Maintenance	0.00	41.63	-41.63	0.0%
Telephone Expense	27.87	33.37	-5.50	83.5%
Training and Conferences	0.00	416.63	-416.63	0.0%
Travel Expense	0.00	541.63	-541.63	0.0%
Total Expense	13,953.48	24,170.76	-10,217.28	57.7%
Net Ordinary Income	2,586.52	2,725.11	-138.59	94.9%
Net Income	2,586.52	2,725.11	-138.59	94.9%

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Accrual Basis

State of Nevada Applied Behavior Analysis Board
Transactions by Account
 As of July 31, 2024

Type	Date	Num	Name	Memo	Split	Amount
Heritage Bank						
Check	07/01/2024	ACH	Classmarker		-SPLIT-	-100.80
Bill Pmt -Check	07/01/2024	1236	Numbers Inc.		Accounts Payable	-2,100.00
Bill Pmt -Check	07/01/2024	ACH	CLEAR		Accounts Payable	-159.00
Bill Pmt -Check	07/02/2024	1237	Office of the Attorney General		Accounts Payable	-314.08
Bill Pmt -Check	07/02/2024	1238	Occupational Therapy Board		Accounts Payable	-129.24
Check	07/03/2024			Service Charge	Bank Service Charges	-30.00
Check	07/05/2024	ACH	Crimesearch		Professional Fees	-28.95
Check	07/05/2024	ACH	Staples		Office Supplies	-23.16
Bill Pmt -Check	07/08/2024	1239	AT&T		Accounts Payable	-27.87
Liability Check	07/11/2024		QuickBooks Payroll Service	Created by Payroll Service on ...	-SPLIT-	-4,032.85
Check	07/12/2024	ACH	Voya		Def Comp Liabilities	-384.92
Check	07/15/2024		QuickBooks Payroll Service	Created by Direct Deposit Serv...	Bank Service Charges	-1.75
Check	07/15/2024		QuickBooks Payroll Service	Created by Direct Deposit Serv...	Bank Service Charges	-1.75
Liability Check	07/15/2024	ACH	Nevada Employment Secur...		-SPLIT-	-831.01
Check	07/16/2024	ACH	GP174 PEBP		Medical Benefits	-1,969.50
Check	07/16/2024	ACH	GP174 PEBP		Accounts Payable	-280.98
Bill Pmt -Check	07/16/2024		GP174 PEBP	QuickBooks generated zero a...	Accounts Payable	0.00
Check	07/20/2024	1241	Office of the Attorney General		Insurance Expense	-815.01
Bill Pmt -Check	07/22/2024	1242	Stephanie Huff		Accounts Payable	-1,489.67
Check	07/22/2024	1244	Occupational Therapy Board		Prepaid Expenses	-7,310.81
Check	07/24/2024	ACH	Dreamhost		Computer and Internet ...	-59.00
Liability Check	07/25/2024		QuickBooks Payroll Service	Created by Payroll Service on ...	-SPLIT-	-3,940.28
Check	07/25/2024	Debit	Microsoft		Computer and Internet ...	-16.00
Check	07/25/2024	Debit	Microsoft		Computer and Internet ...	-32.20
Liability Check	07/26/2024	E-pay	United States Treasury	86-3445270 QB Tracking # 75...	-SPLIT-	-2,324.76
Check	07/26/2024	ACH	Voya		Def Comp Liabilities	-384.92
Bill Pmt -Check	07/30/2024	1246	Office of the Attorney General		Accounts Payable	-486.82
Check	07/30/2024	1240	Padilla		License Fee	-30.00
Check	07/30/2024	1245	gonzales		License Fee	-100.00
Check	07/30/2024	ACH	Walmart		Office Supplies	-28.35
Check	07/31/2024	ACH	Cybersrc		Bank Service Charges	-97.28
Total Heritage Bank						-27,530.96
TOTAL						-27,530.96