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## State of Nevada Applied Behavior Analysis Board

12/10/24

## Profit &amp; Loss Budget vs. Actual

Accrual Basis

November 2024

	Nov 24	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Application Fee	1,200.00	1,208.33	-8.33
Exam Fees	1,800.00	1,812.50	-12.50
License Fee	68,005.44	13,750.00	54,255.44
Other Fees	0.00	208.33	-208.33
RBT Registration	51,567.98	9,916.67	41,651.31
<b>Total Income</b>	<b>122,573.42</b>	<b>26,895.83</b>	<b>95,677.59</b>
<b>Expense</b>			
Bank Service Charges	3,579.59	583.33	2,996.26
Board Compensation	4,500.00	1,000.00	3,500.00
Computer and Internet Expenses	107.20	333.33	-226.13
Insurance Expense	50.00	125.00	-75.00
Licensing System	1,143.50	1,166.67	-23.17
Office Supplies	16.73	166.67	-149.94
Payroll Expenses			
Deferred Compensation	1,154.76	916.67	238.09
Employer Taxes	1,561.35	1,000.00	561.35
Hourly Wages	6,660.50	4,333.33	2,327.17
Medical Benefits	1,765.61	2,083.33	-317.72
PTO Expense	0.00	500.00	-500.00
Salaries	10,218.99	7,666.67	2,552.32
<b>Total Payroll Expenses</b>	<b>21,361.21</b>	<b>16,500.00</b>	<b>4,861.21</b>
Postage	0.00	54.17	-54.17
Professional Fees	700.00	2,583.33	-1,883.33
Rent Expense	609.23	625.00	-15.77
Repairs and Maintenance	0.00	41.67	-41.67
Telephone Expense	0.00	33.33	-33.33
Training and Conferences	0.00	416.67	-416.67
Travel Expense	0.00	541.67	-541.67
<b>Total Expense</b>	<b>32,067.46</b>	<b>24,170.84</b>	<b>7,896.62</b>
<b>Net Ordinary Income</b>	<b>90,505.96</b>	<b>2,724.99</b>	<b>87,780.97</b>
<b>Net Income</b>	<b>90,505.96</b>	<b>2,724.99</b>	<b>87,780.97</b>

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

12/10/24

Accrual Basis

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	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Application Fee	99.3%
Exam Fees	99.3%
License Fee	494.6%
Other Fees	0.0%
RBT Registration	520.0%
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<b>Total Income</b>	455.7%
<b>Expense</b>	
Bank Service Charges	613.6%
Board Compensation	450.0%
Computer and Internet Expenses	32.2%
Insurance Expense	40.0%
Licensing System	98.0%
Office Supplies	10.0%
Payroll Expenses	
Deferred Compensation	126.0%
Employer Taxes	156.1%
Hourly Wages	153.7%
Medical Benefits	84.7%
PTO Expense	0.0%
Salaries	133.3%
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<b>Total Payroll Expenses</b>	129.5%
Postage	0.0%
Professional Fees	27.1%
Rent Expense	97.5%
Repairs and Maintenance	0.0%
Telephone Expense	0.0%
Training and Conferences	0.0%
Travel Expense	0.0%
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<b>Total Expense</b>	132.7%
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<b>Net Ordinary Income</b>	3,321.3%
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<b>Net Income</b>	<u>3,321.3%</u>

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

12/10/24

Accrual Basis

	Jul - Nov 24	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Application Fee	8,850.00	6,041.69	2,808.31
Exam Fees	9,600.00	9,062.50	537.50
License Fee	151,423.02	68,750.00	82,673.02
Other Fees	175.00	1,041.69	-866.69
RBT Registration	143,813.84	49,583.31	94,230.53
<b>Total Income</b>	<b>313,861.86</b>	<b>134,479.19</b>	<b>179,382.67</b>
<b>Expense</b>			
Bank Service Charges	8,215.90	2,916.69	5,299.21
Board Compensation	4,500.00	5,000.00	-500.00
Computer and Internet Expenses	1,109.53	1,666.69	-557.16
Insurance Expense	1,065.01	625.00	440.01
Licensing System	4,574.00	5,833.31	-1,259.31
Office Supplies	167.24	833.31	-666.07
Payroll Expenses			
Deferred Compensation	4,041.66	4,583.31	-541.65
Employer Taxes	5,054.46	5,000.00	54.46
Hourly Wages	19,098.50	21,666.69	-2,568.19
Medical Benefits	9,213.08	10,416.69	-1,203.61
PTO Expense	0.00	2,500.00	-2,500.00
Salaries	35,766.47	38,333.31	-2,566.84
<b>Total Payroll Expenses</b>	<b>73,174.17</b>	<b>82,500.00</b>	<b>-9,325.83</b>
Postage	207.69	270.81	-63.12
Printing	129.91		
Professional Fees	9,465.80	12,916.69	-3,450.89
Rent Expense	3,046.15	3,125.00	-78.85
Repairs and Maintenance	0.00	208.31	-208.31
Telephone Expense	136.45	166.69	-30.24
Training and Conferences	0.00	2,083.31	-2,083.31
Travel Expense	0.00	2,708.31	-2,708.31
<b>Total Expense</b>	<b>105,791.85</b>	<b>120,854.12</b>	<b>-15,062.27</b>
<b>Net Ordinary Income</b>	<b>208,070.01</b>	<b>13,625.07</b>	<b>194,444.94</b>
<b>Net Income</b>	<b>208,070.01</b>	<b>13,625.07</b>	<b>194,444.94</b>

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State of Nevada Applied Behavior Analysis Board

12/10/24

Profit & Loss Budget vs. Actual

Accrual Basis

July through November 2024

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	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Application Fee	146.5%
Exam Fees	105.9%
License Fee	220.3%
Other Fees	16.8%
RBT Registration	290.0%
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<b>Total Income</b>	233.4%
<b>Expense</b>	
Bank Service Charges	281.7%
Board Compensation	90.0%
Computer and Internet Expenses	66.6%
Insurance Expense	170.4%
Licensing System	78.4%
Office Supplies	20.1%
Payroll Expenses	
Deferred Compensation	88.2%
Employer Taxes	101.1%
Hourly Wages	88.1%
Medical Benefits	88.4%
PTO Expense	0.0%
Salaries	93.3%
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<b>Total Payroll Expenses</b>	88.7%
Postage	76.7%
Printing	
Professional Fees	73.3%
Rent Expense	97.5%
Repairs and Maintenance	0.0%
Telephone Expense	81.9%
Training and Conferences	0.0%
Travel Expense	0.0%
	<hr/>
<b>Total Expense</b>	87.5%
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<b>Net Ordinary Income</b>	1,527.1%
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<b>Net Income</b>	<u><u>1,527.1%</u></u>

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

Type	Date	Num	Name	Memo	Split	Amount
<b>Heritage Bank</b>						
Check	11/01/2024	ACH	Voya		Def Comp Liabilities	-384.92
Check	11/03/2024			Service Charge	Bank Service Charges	-279.66
Check	11/04/2024	1261	Alexandra Koerner		RBT Registration	-70.00
Check	11/04/2024	ACH	Crimesearch		Professional Fees	-28.95
Check	11/07/2024	1262	AT&T		Accounts Payable	-27.31
Bill Pmt -Check	11/07/2024	1263	Legislative Counsel Bureau		Accounts Payable	-5,750.00
Liability Check	11/14/2024		QuickBooks Payroll Service	Created by Payroll Service on...	-SPLIT-	-4,550.97
Check	11/15/2024		QuickBooks Payroll Service	Created by Direct Deposit Se...	Bank Service Charges	-1.75
Check	11/15/2024	ACH	Voya		Def Comp Liabilities	-384.92
Check	11/18/2024	ACH	GP174 PEBP	Account #174	Medical Benefits	-2,001.71
Check	11/18/2024		Walmart	Office calendar	Office Supplies	-16.73
Check	11/19/2024	1264	Brigid Fronapfel		Board Compensation	-900.00
Check	11/19/2024	1265	Courtney Lomonaco		Board Compensation	-900.00
Check	11/19/2024	1266	Christine M Fuller		Board Compensation	-900.00
Check	11/19/2024	1267	Lynda Tasche		Board Compensation	-900.00
Check	11/19/2024	1268	Stephanie Huff		Board Compensation	-900.00
Check	11/25/2024	Debit	Microsoft		Computer and Internet Exp...	-16.00
Check	11/25/2024	Debit	Microsoft		Computer and Internet Exp...	-32.20
Check	11/25/2024	ACH	Dreamhost		Computer and Internet Exp...	-59.00
Liability Check	11/27/2024		QuickBooks Payroll Service	Created by Payroll Service on...	-SPLIT-	-4,247.68
Liability Check	11/29/2024	E-pay	United States Treasury	86-3445270 QB Tracking # 7...	-SPLIT-	-4,110.08
Check	11/29/2024	ACH	Voya		Def Comp Liabilities	-384.92
<b>Total Heritage Bank</b>						<b>-26,846.80</b>
<b>TOTAL</b>						<b>-26,846.80</b>

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State of Nevada Applied Behavior Analysis Board

Balance Sheet

12/10/24

As of November 30, 2024

Accrual Basis

	<u>Nov 30, 24</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
Heritage Bank	725,707.81
<b>Total Checking/Savings</b>	<u>725,707.81</u>
<b>Other Current Assets</b>	
Prepaid Expenses	14,162.78
<b>Total Other Current Assets</b>	<u>14,162.78</u>
<b>Total Current Assets</b>	739,870.59
<b>Other Assets</b>	
Deferred Outflows - OPEB	4,242.40
<b>Total Other Assets</b>	<u>4,242.40</u>
<b>TOTAL ASSETS</b>	<u><u>744,112.99</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Other Current Liabilities	
Deferred Revenue	56,440.14
Fines - due to State	1,000.00
Paid Time Off	4,488.54
Payroll Liabilities	180.27
<b>Total Other Current Liabilities</b>	<u>62,108.95</u>
<b>Total Current Liabilities</b>	62,108.95
<b>Long Term Liabilities</b>	
Deferred Inflows - OPEB	5,182.00
Net OPEB liability	62,693.00
<b>Total Long Term Liabilities</b>	<u>67,875.00</u>
<b>Total Liabilities</b>	129,983.95
<b>Equity</b>	
Opening Balance Equity	300,468.19
Retained Earnings	105,590.84
Net Income	208,070.01
<b>Total Equity</b>	<u>614,129.04</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>744,112.99</u></u>