

**Nevada State Board of Dental Examiners**  
**Statement of Revenues, Expenses and Fund Balance**  
July 2013 through April 2014

	<u>Jul '13 - Apr 14</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>40000 · Dentist Licenses &amp; Fees</b>			
40100 · DDS Active License Fee	408,746.27	448,250.00	(39,503.73)
40102 · DDS Inactive License Fee	23,040.04	17,450.00	5,590.04
40135 · DDS Activate/Inactive/Suspend	19,350.00	26,400.00	(7,050.00)
40136 · DDS Activate Revoked License	1,050.00	300.00	750.00
40140 · Specialty License App	1,500.00	1,050.00	450.00
40145 · Limited License App	1,550.00	2,100.00	(550.00)
40115 · Limited License Renewal Fee	4,319.35	4,000.00	319.35
40146 · Limited License-S Application	0.00	100.00	(100.00)
40116 · LL-S Renewal Fee	3,250.30	0.00	3,250.30
40150 · Restricted License App	2,550.00	750.00	1,800.00
40180 · Anesthesia Site Permit App	8,400.00	3,500.00	4,900.00
40182 · CS/GA/Site Permit Renewals	10,759.95	6,450.00	4,309.95
40175 · Conscious Sedation Permit Appl	4,600.00	2,330.00	2,270.00
40160 · Conscious Sedation Permit Relnp	4,500.00	2,920.00	1,580.00
40170 · General Anesthesia Permit Appl	1,550.00	1,460.00	90.00
40155 · General Anesthesia Permit Relnp	1,250.00	2,000.00	(750.00)
40212 · DDS ADEX License Application	7,200.00	20,000.00	(12,800.00)
40205 · DDS Credential Appl Fee-Spclty	20,400.00	5,000.00	15,400.00
40211 · DDS WREB License Application	52,800.00	65,000.00	(12,200.00)
<b>Total 40000 · Dentist Licenses &amp; Fees</b>	<u>576,815.91</u>	<u>609,060.00</u>	<u>(32,244.09)</u>
<b>50000 · Dental Hygiene Licenses &amp; Fees</b>			
40105 · RDH Active License Fee	153,202.46	145,550.00	7,652.46
40106 · RDH Inactive License Fee	6,506.44	5,890.00	616.44
40130 · RDH Activate/Inactive/Suspend	1,375.00	2,000.00	(625.00)
40126 · RDH Reinstate Revoked License	1,050.00	1,400.00	(350.00)
40110 · RDH LA/N2O Permit Fee	2,425.00	1,050.00	1,375.00
40224 · RDH ADEX License Application	600.00	12,000.00	(11,400.00)
40222 · RDH WREB License Application	29,400.00	7,500.00	21,900.00

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<b>Total 50000 · Dental Hygiene Licenses &amp; Fees</b>	194,558.90	175,390.00	19,168.90
<b>50750 · Other Licenses &amp; Fees</b>			
40220 · License Verification Fee	4,500.00	4,500.00	0.00
40227 · CEU Provider Fee	5,090.00	3,150.00	1,940.00
40240 · Check Return Fee	50.00	50.00	0.00
40215 · Copy Fee	0.00	50.00	(50.00)
40225 · Duplicate License Fee	650.00	750.00	(100.00)
40555 · Fines	0.00	250.00	(250.00)
40185 · Lists/Labels Printed	7,185.00	6,000.00	1,185.00
40600 · Miscellaneous Income	411.16	300.00	111.16
<b>Total 50750 · Other Licenses &amp; Fees</b>	<u>17,886.16</u>	<u>15,050.00</u>	<u>2,836.16</u>
<b>Total Income</b>	789,260.97	799,500.00	(10,239.03)
<b>Expense</b>			
60400 · Advertising	(499.00)	0.00	(499.00)
60500 · Bank Charges			
60500-1 · Bank Service Fees	293.81	1,500.00	(1,206.19)
60500-2 · Merchant Fees	5,369.25	7,850.00	(2,480.75)
<b>Total 60500 · Bank Charges</b>	<u>5,663.06</u>	<u>9,350.00</u>	<u>(3,686.94)</u>
68000 · Conferences & Seminars	15,004.49	10,475.00	4,529.49
63000 · Dues & Subscriptions	6,028.40	5,490.00	538.40
65100 · Furniture & Equipment	7,711.81	12,080.00	(4,368.19)
65500 · Finance Charges	82.94	42.00	40.94
66500 · Insurance			
66500-1 · Liability	5,902.75	5,946.00	(43.25)
66500-2 · Workers Compensation	1,003.96	1,350.00	(346.04)
<b>Total 66500 · Insurance</b>	<u>6,906.71</u>	<u>7,296.00</u>	<u>(389.29)</u>
66520 · Internet/Web/Domain			
66520-1 · GL Suites	26,999.06	26,976.00	23.06

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66520-2 · E-mail, Website Services	1,866.21	450.00	1,416.21
66520-3 · Internet Services	1,397.77	2,850.00	(1,452.23)
66520-4 · Jurisprudence Exam Website	198.00	136.00	62.00
<b>Total 66520 · Internet/Web/Domain</b>	<b>30,461.04</b>	<b>30,412.00</b>	<b>49.04</b>
73500 · Information Technology			
73500-1 · Computer Repair/Upgrade	1,709.34	3,080.00	(1,370.66)
<b>Total 73500 · Information Technology</b>	<b>1,709.34</b>	<b>3,080.00</b>	<b>(1,370.66)</b>
66600 · Office Supplies	4,405.03	6,500.00	(2,094.97)
66650 · Office Expense			
68710 · Miscellaneous Expenses	927.92	250.00	677.92
68700 · Repairs & Maintenance			
68700-1 · Janitorial	5,000.00	5,000.00	0.00
68700-2 · Copier Maintenance (7545P)	3,330.93	3,100.00	230.93
68700-3 · Copier Maintenance (7435P)	1,638.94	1,250.00	388.94
<b>Total 68700 · Repairs &amp; Maintenance</b>	<b>9,969.87</b>	<b>9,350.00</b>	<b>619.87</b>
68725 · Security	730.00	790.00	(60.00)
68715 · Shredding Services	383.90	546.00	(162.10)
68720 · Utilities	3,250.86	3,600.00	(349.14)
<b>Total 66650 · Office Expense</b>	<b>15,262.55</b>	<b>14,536.00</b>	<b>726.55</b>
67000 · Printing	2,387.58	5,100.00	(2,712.42)
67500 · Postage & Delivery	9,289.83	10,200.00	(910.17)
68500 · Rent/Lease Expense			
68500-1 · Equipment Lease	540.58	3,790.00	(3,249.42)
68500-2 · Office			
68500-3 · Office Sub-Lease Income	(29,694.60)	(29,690.00)	(4.60)
68500-2 · Office - Other	80,838.00	80,840.00	(2.00)
<b>Total 68500-2 · Office</b>	<b>51,143.40</b>	<b>51,150.00</b>	<b>(6.60)</b>

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68500-4 · Storage Warehouse	2,177.71	2,100.00	77.71
<b>Total 68500 · Rent/Lease Expense</b>	<b>53,861.69</b>	<b>57,040.00</b>	<b>(3,178.31)</b>
<b>75000 · Telephone</b>			
75000-1 · Telephone-Office	1,954.34	1,850.00	104.34
75000-2 · Board Teleconference	65.81	600.00	(534.19)
<b>Total 75000 · Telephone</b>	<b>2,020.15</b>	<b>2,450.00</b>	<b>(429.85)</b>
75100 · Travel (Staff)	1,747.86	3,000.00	(1,252.14)
73550 · Per Diem (Staff)	273.00	500.00	(227.00)
<b>73600 · Professional Fee</b>			
73600-1 · Accounting	20,506.72	20,500.00	6.72
73600-4 · Legislative Services	15,000.00	15,000.00	0.00
73600-2 · Legal	240,177.25	228,716.00	11,461.25
73600-3 · Reimbursed Legal Fees	(150,974.23)	(97,500.00)	(53,474.23)
<b>Total 73600 · Professional Fee</b>	<b>124,709.74</b>	<b>166,716.00</b>	<b>(42,006.26)</b>
73700 · Verification Services	6,425.00	5,600.00	825.00
<b>72000 · Employee Wages &amp; Benefits</b>			
<b>72100 · Executive Director</b>			
72101 · Executive Director-Wages	70,068.24	70,833.34	(765.10)
72102 · Exec Dir-Accrued/Used Sickleave	1,816.92	2,500.00	(683.08)
72103 · Exec Dir-Accrued/Used Vacation	1,923.15	1,500.00	423.15
<b>Total 72100 · Executive Director</b>	<b>73,808.31</b>	<b>74,833.34</b>	<b>(1,025.03)</b>
<b>72300 · Licensing Specialist</b>			
72301 · Licensing Specialist-Wages	43,417.14	43,570.00	(152.86)
72302 · Licensing Specialist-OT	36.24	1,500.00	(1,463.76)
72303 · Lic Spec-Accrued/Used Sickleave	196.40	1,680.00	(1,483.60)
72304 · Lic Spec-Accrued/Used Vacation	333.55	1,680.00	(1,346.45)

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Total 72300 · Licensing Specialist	43,983.33	48,430.00	(4,446.67)
<b>72132 · Administrative Assistant I</b>			
72133 · Admin Assist I-Wages	28,995.98	29,030.00	(34.02)
72136 · Admin Assist I-OT	24.14	1,250.00	(1,225.86)
72137 · Admin I-Accrued/Used Sickleave	700.28	1,120.00	(419.72)
72138 · Admin I-Accrued/Used Vacation	(163.13)	1,120.00	(1,283.13)
<b>Total 72132 · Administrative Assistant I</b>	<u>29,557.27</u>	<u>32,520.00</u>	<u>(2,962.73)</u>
<b>72200 · Administrative Assistant II</b>			
72201 · Admin Assist II-Wages	35,232.12	35,340.00	(107.88)
72202 · Admin Assist II-OT	29.40	833.34	(803.94)
72203 · Admin II-Accrued/Used Sickleave	544.63	1,360.00	(815.37)
72204 · Admin II-Accrued/Used Vacation	(526.89)	1,360.00	(1,886.89)
<b>Total 72200 · Administrative Assistant II</b>	<u>35,279.26</u>	<u>38,893.34</u>	<u>(3,614.08)</u>
<b>72130 · Administrative</b>			
72131 · Administrative-Wages	24,171.18	24,150.00	21.18
72134 · Administrative-OT	110.74	666.66	(555.92)
72135 · Admin-Accrued/Used Sickleave	326.79	930.00	(603.21)
72139 · Admin-Accrued/Used Vacation	231.69	930.00	(698.31)
<b>Total 72130 · Administrative</b>	<u>24,840.40</u>	<u>26,676.66</u>	<u>(1,836.26)</u>
<b>72140 · Administrative Assistant (P/T)</b>			
72141 · Administrative Assistant-Wages	4,385.64	11,920.00	(7,534.36)
72143 · Admin Assist-Accrued /Used Sick	52.50	230.00	(177.50)
72144 · Admin Asst-Accrued/Used Vac	52.50	230.00	(177.50)
<b>Total 72140 · Administrative Assistant (P/T)</b>	<u>4,490.64</u>	<u>12,380.00</u>	<u>(7,889.36)</u>
72010 · Payroll Service Fees	1,083.90	1,000.00	83.90
72005 · Payroll Tax Expense	5,074.59	9,600.00	(4,525.41)
72600 · Retirement Fund Expense (PERS)	51,560.34	51,704.00	(143.66)

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65525 · Health Insurance	39,152.48	40,500.00	(1,347.52)
<b>Total 72000 · Employee Wages &amp; Benefits</b>	<b>308,830.52</b>	<b>336,537.34</b>	<b>(27,706.82)</b>
<b>72400 · Board of Directors Expense</b>			
72400-1 · Director Stipends	4,550.00	6,600.00	(2,050.00)
72400-2 · Committee Mtgs-Stipends	300.00	2,025.00	(1,725.00)
72400-3 · Director Travel Expenses	4,161.57	750.00	3,411.57
72400-4 · Semi-Annual Review/Planning Mtg	0.00	19,200.00	(19,200.00)
72400-9 · Refreshments - Board Meetings	1,544.60	750.00	794.60
<b>Total 72400 · Board of Directors Expense</b>	<b>10,556.17</b>	<b>29,325.00</b>	<b>(18,768.83)</b>
<b>60001 · Anesthesia Eval Committee</b>			
60001-1 · Evaluator's Fee	5,541.83	12,000.00	(6,458.17)
60001-4 · Travel Expense	2,729.21	3,500.00	(770.79)
<b>Total 60001 · Anesthesia Eval Committee</b>	<b>8,271.04</b>	<b>15,500.00</b>	<b>(7,228.96)</b>
<b>73650 · DSO Fees</b>			
72550 · DSO Coordinator	4,000.00	5,000.00	(1,000.00)
73650-1 · DSO Consulting Fee	25,443.80	45,000.00	(19,556.20)
73650-2 · DSO Travel Expense	5,134.93	2,100.00	3,034.93
<b>Total 73650 · DSO Fees</b>	<b>34,578.73</b>	<b>52,100.00</b>	<b>(17,521.27)</b>
<b>60002 · Infection Control Inspection</b>			
60002-1 · Initial Inspection Expense	8,104.22	12,000.00	(3,895.78)
60002-2 · Reinspection Expense	850.99	1,000.00	(149.01)
60002-3 · Random Inspection Expense	150.00	1,600.00	(1,450.00)
60002-4 · Travel Expense	2,442.38	2,400.00	42.38
<b>Total 60002 · Infection Control Inspection</b>	<b>11,547.59</b>	<b>17,000.00</b>	<b>(5,452.41)</b>
<b>Total Expense</b>	<b>667,235.27</b>	<b>800,329.34</b>	<b>(133,094.07)</b>
<b>Net Ordinary Income</b>	<b>122,025.70</b>	<b>(829.34)</b>	<b>122,855.04</b>

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<b>Other Income/Expense</b>			
<b>Other Income</b>			
40802 - Realized Gain/(Loss) on Investm	45.00		
40800 - Interest Income	<u>1,414.31</u>	<u>1,500.00</u>	<u>(85.69)</u>
<b>Total Other Income</b>	<u>1,459.31</u>	<u>1,500.00</u>	<u>(40.69)</u>
<b>Net Other Income</b>	<u>1,459.31</u>	<u>1,500.00</u>	<u>(40.69)</u>
<b>Net Excess Revenue Over Expenses</b>	<u><u>123,485.01</u></u>	<u><u>670.66</u></u>	<u><u>122,814.35</u></u>