

**NEVADA STATE BOARD**  
**of**  
**DENTAL EXAMINERS**

PUBLIC BOARD MEETING &  
ADOPTION HEARING

JANUARY 22, 2016

9:00 A.M.

**\*ADDITIONAL ITEMS\***

**PUBLIC BOOK**

**Nevada State Board of Dental Examiners**

**Balance Sheet**

As of November 30, 2015

	<u>Nov 30, 15</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10000 · Wells Fargo-Operating	530,709.90
10015 · Wells Fargo - Saving	530,160.76
10010 · Wells Fargo-Reserves	<u>1,053,181.73</u>
<b>Total Checking/Savings</b>	2,114,052.39
<b>Accounts Receivable</b>	
11000 · Accounts Receivable	<u>98,073.35</u>
<b>Total Accounts Receivable</b>	98,073.35
<b>Other Current Assets</b>	
11050 · Reimbursements Receivable	262.09
11200 · Prepaid Expenses	28,130.90
11210 · Prepaid Insurance	6,850.70
18000 · Deferred Outflows-Pension	<u>66,562.00</u>
<b>Total Other Current Assets</b>	<u>101,805.69</u>
<b>Total Current Assets</b>	<u>2,313,931.43</u>
<b>TOTAL ASSETS</b>	<u><u>2,313,931.43</u></u>
<b>LIABILITIES &amp; FUND BALANCE</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	<u>58,281.01</u>
<b>Total Accounts Payable</b>	58,281.01
<b>Other Current Liabilities</b>	
22125 · DDS Deferred Revenue	
22126-7 · 2017 DDS Retired/Disabled	3,452.84
22126-6 · 2017 DDS Inactive	48,192.31
22126-5 · 2017 DDS Active Licenses	817,518.04
22900 · DDS-Permits	54,924.60
22901 · DDS-Limited License	6,679.71
22902 · DDS-Ltd Lic-Supervisor	<u>241.65</u>
<b>Total 22125 · DDS Deferred Revenue</b>	931,009.15
22136 · RDH Deferred Revenue	
22138-1 · 2016 RDH Active	123,309.49
22138-2 · 2016 RDH Inactive/Retired	<u>4,144.48</u>
<b>Total 22136 · RDH Deferred Revenue</b>	127,453.97
20500 · Fines Payable-State of Nevada	2,950.00
23750 · Accrued Vacation/Sick Leave	<u>33,157.13</u>
<b>Total Other Current Liabilities</b>	<u>1,094,570.25</u>
<b>Total Current Liabilities</b>	1,152,851.26
<b>Long Term Liabilities</b>	
20601 · Pension Liability	429,013.00
21001 · Deferred Inflows-Pension	<u>110,641.00</u>
<b>Total Long Term Liabilities</b>	<u>539,654.00</u>
<b>Total Liabilities</b>	1,692,505.26
<b>Fund Balance</b>	<u>621,426.17</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<u><u>2,313,931.43</u></u>

**Nevada State Board of Dental Examiners**  
**Statement of Revenues, Expenses and Fund Balance**  
July through November 2015

	<u>Jul - Nov 15</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	212,981.96	231,434.00	(18,452.04)
40102 · DDS Inactive License Fee	14,204.85	13,232.00	972.85
40135 · DDS Activate/Inactive/Suspend	13,725.00	4,357.50	9,367.50
40136 · DDS Activate Revoked License	1,000.00	500.00	500.00
40140 · Specialty License App	1,250.00	875.00	375.00
40145 · Limited License App	500.00	250.00	250.00
40115 · Limited License Renewal Fee	4,620.29	4,837.00	(216.71)
40116 · LL-S Renewal Fee	1,208.35	1,208.35	0.00
40150 · Restricted License App	0.00	1,041.69	(1,041.69)
40180 · Anesthesia Site Permit App	7,000.00	6,500.00	500.00
40182 · CS/GA/Site Permit Renewals	14,175.40	13,978.00	197.40
40183 · GA/CS/DS or Site Permit Relnp	4,800.00	9,056.25	(4,256.25)
40175 · Conscious Sedation Permit Appl	6,000.00	5,350.00	650.00
40170 · General Anesthesia Permit Appl	4,500.00	1,500.00	3,000.00
40184 · Infection Control Inspection	5,750.00	5,500.00	250.00
40212 · DDS ADEX License Application	6,125.00	9,600.00	(3,475.00)
40205 · DDS Credential Appl Fee-Spclty	10,800.00	12,000.00	(1,200.00)
40211 · DDS WREB License Application	33,600.00	25,200.00	8,400.00
<b>Total 40000 · Dentist Licenses &amp; Fees</b>	<u>342,240.85</u>	<u>346,419.79</u>	<u>(4,178.94)</u>
<b>50000 · Dental Hygiene Licenses &amp; Fees</b>			
40105 · RDH Active License Fee	86,937.96	86,410.00	527.96
40106 · RDH Inactive License Fee	2,960.35	3,030.00	(69.65)
40130 · RDH Activate/Inactive/Suspend	1,175.00	2,725.00	(1,550.00)
40126 · RDH Reinstate Revoked License	0.00	200.00	(200.00)
40110 · RDH LA/N2O Permit Fee	2,550.00	2,500.00	50.00
40222 · RDH WREB License Application	15,900.00	11,400.00	4,500.00
<b>Total 50000 · Dental Hygiene Licenses &amp; Fees</b>	<u>109,523.31</u>	<u>106,265.00</u>	<u>3,258.31</u>
<b>50750 · Other Licenses &amp; Fees</b>			
40220 · License Verification Fee	2,500.00	2,250.00	250.00
40227 · CEU Provider Fee	2,400.00	3,956.00	(1,556.00)
40225 · Duplicate License Fee	650.00	500.00	150.00
40185 · Lists/Labels Printed	4,180.00	4,250.00	(70.00)
40600 · Miscellaneous Income	200.00	162.00	38.00
<b>Total 50750 · Other Licenses &amp; Fees</b>	<u>9,930.00</u>	<u>11,118.00</u>	<u>(1,188.00)</u>
<b>Total Income</b>	<u>461,694.16</u>	<u>463,802.79</u>	<u>(2,108.63)</u>

**Nevada State Board of Dental Examiners**  
**Statement of Revenues, Expenses and Fund Balance**  
**July through November 2015**

	<u>Jul - Nov 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Expense</b>			
<b>60500 · Bank Charges</b>			
60500-1 · Bank Service Fees	44.86	40.00	4.86
60500-2 · Merchant Fees	4,654.84	3,100.00	1,554.84
<b>Total 60500 · Bank Charges</b>	<u>4,699.70</u>	<u>3,140.00</u>	<u>1,559.70</u>
<b>68000 · Conferences &amp; Seminars</b>			
68000 · Conferences & Seminars	4,046.11	6,600.00	(2,553.89)
<b>63000 · Dues &amp; Subscriptions</b>			
63000 · Dues & Subscriptions	2,237.45	2,044.00	193.45
<b>65100 · Furniture &amp; Equipment</b>			
65100 · Furniture & Equipment	14,589.42	15,600.00	(1,010.58)
<b>65500 · Finance Charges</b>			
65500 · Finance Charges	60.57	59.00	1.57
<b>66500 · Insurance</b>			
66500-1 · Liability	2,733.65	2,733.65	0.00
66500-2 · Workers Compensation	946.67	437.50	509.17
<b>Total 66500 · Insurance</b>	<u>3,680.32</u>	<u>3,171.15</u>	<u>509.17</u>
<b>66520 · Internet/Web/Domain</b>			
66520-1 · GL Suites	16,329.60	16,460.00	(130.40)
66520-2 · E-mail, Website Services	1,180.90	869.00	311.90
66520-3 · Internet Services	640.55	661.00	(20.45)
66520-4 · Jurisprudence Exam Website	198.00	198.00	0.00
<b>Total 66520 · Internet/Web/Domain</b>	<u>18,349.05</u>	<u>18,188.00</u>	<u>161.05</u>
<b>73500 · Information Technology</b>			
73500-1 · Computer Repair/Upgrade	605.00	294.00	311.00
<b>Total 73500 · Information Technology</b>	<u>605.00</u>	<u>294.00</u>	<u>311.00</u>
<b>66600 · Office Supplies</b>			
66600 · Office Supplies	2,771.77	3,169.00	(397.23)
<b>66650 · Office Expense</b>			
68710 · Miscellaneous Expenses	0.00	1,044.00	(1,044.00)
<b>68700 · Repairs &amp; Maintenance</b>			
68700-1 · Janitorial	2,500.00	2,500.00	0.00
68700-2 · Copier Maintenance (7545P)	1,682.92	1,560.00	122.92
68700-3 · Copier Maintenance (7435P)	1,183.81	968.75	215.06
<b>Total 68700 · Repairs &amp; Maintenance</b>	<u>5,366.73</u>	<u>5,028.75</u>	<u>337.98</u>
68725 · Security	469.60	350.00	119.60
68715 · Shredding Services	174.50	375.00	(200.50)
68720 · Utilities	2,042.15	1,989.00	53.15
<b>Total 66650 · Office Expense</b>	<u>8,052.98</u>	<u>8,786.75</u>	<u>(733.77)</u>
<b>67000 · Printing</b>			
67000 · Printing	3,704.98	3,729.66	(24.68)
<b>67500 · Postage &amp; Delivery</b>			
67500 · Postage & Delivery	7,291.19	6,044.00	1,247.19

**Nevada State Board of Dental Examiners**  
**Statement of Revenues, Expenses and Fund Balance**  
**July through November 2015**

	<u>Jul - Nov 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>68500 · Rent/Lease Expense</b>			
68500-1 · Equipment Lease	757.46	757.50	(0.04)
68500-2 · Office	27,781.60	27,781.25	0.35
68500-4 · Storage Warehouse	570.10	1,272.00	(701.90)
<b>Total 68500 · Rent/Lease Expense</b>	<u>29,109.16</u>	<u>29,810.75</u>	<u>(701.59)</u>
<b>75000 · Telephone</b>			
75000-1 · Telephone-Office	876.30	1,062.50	(186.20)
75000-2 · Board Teleconference	0.00	180.00	(180.00)
<b>Total 75000 · Telephone</b>	<u>876.30</u>	<u>1,242.50</u>	<u>(366.20)</u>
<b>75100 · Travel (Staff)</b>	611.50	700.00	(88.50)
<b>73550 · Per Diem (Staff)</b>	355.00	20.00	335.00
<b>73600 · Professional Fee</b>			
73600-1 · Accounting	14,017.50	15,000.00	(982.50)
73600-4 · Legislative Services	7,500.00	7,500.00	0.00
73600-2 · Legal-General	22,908.97	12,820.00	10,088.97
<b>Total 73600 · Professional Fee</b>	<u>44,426.47</u>	<u>35,320.00</u>	<u>9,106.47</u>
<b>73700 · Verification Services</b>	6,257.77	4,400.00	1,857.77
<b>72000 · Employee Wages &amp; Benefits</b>			
72100 · Executive Director	54,935.37	52,258.38	2,676.99
72300 · Credentialing & Licensing Coord	22,415.01	22,390.44	24.57
72132 · Site Inspection Coordinator	16,640.25	16,146.69	493.56
72200 · Technology/Finance Liaison	21,026.02	20,846.25	179.77
72130 · Public Info & CE Coordinator	13,236.57	12,883.38	353.19
72140 · Administrative Assistant (P/T)	6,599.59	6,372.50	227.09
72010 · Payroll Service Fees	677.50	677.50	0.00
72005 · Payroll Tax Expense	2,182.95	2,447.94	(264.99)
72600 · Retirement Fund Expense (PERS)	33,989.20	31,708.38	2,280.82
65525 · Health Insurance	20,652.29	20,135.44	516.85
<b>Total 72000 · Employee Wages &amp; Benefits</b>	<u>192,354.75</u>	<u>185,866.90</u>	<u>6,487.85</u>
<b>72400 · Board of Directors Expense</b>			
72400-1 · Director Stipends	4,100.00	2,970.00	1,130.00
72400-2 · Committee Mtgs-Stipends	0.00	350.00	(350.00)
72400-3 · Director Travel Expenses	2,641.65	2,452.00	189.65
72400-9 · Refreshments - Board Meetings	691.21	850.00	(158.79)
<b>Total 72400 · Board of Directors Expense</b>	<u>7,432.86</u>	<u>6,622.00</u>	<u>810.86</u>
<b>60001 · Anesthesia Eval Committee</b>			
60001-1 · Evaluator's Fee	5,715.00	5,419.00	296.00
60001-4 · Travel Expense	1,937.45	2,437.50	(500.05)
<b>Total 60001 · Anesthesia Eval Committee</b>	<u>7,652.45</u>	<u>7,856.50</u>	<u>(204.05)</u>

**Nevada State Board of Dental Examiners**  
**Statement of Revenues, Expenses and Fund Balance**  
July through November 2015

	<u>Jul - Nov 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>73650 · Investigations/Complaints</b>			
72550 · DSO Coordinator	1,550.00	1,750.00	(200.00)
73650-1 · DSO Consulting Fee	14,262.50	17,339.63	(3,077.13)
73650-2 · DSO Travel Expense	1,778.44	2,656.25	(877.81)
73650-3 · Legal Fees-Investigations	96,672.20	122,916.69	(26,244.49)
73650-5 · BOD Hearing Stip	0.00	770.00	(770.00)
73650-4 · Staff Travel & Per Diem	101.92	1,250.00	(1,148.08)
73650-7 · Miscellaneous Investigation Exp	3,107.75	833.38	2,274.37
73650-6 · Reimb Investigation Expenses	(77,957.05)	(93,750.00)	15,792.95
<b>Total 73650 · Investigations/Complaints</b>	<u>39,515.76</u>	<u>53,765.95</u>	<u>(14,250.19)</u>
<b>60002 · Infection Control Inspection</b>			
60002-1 · Initial Inspection Expense	3,587.50	3,479.19	108.31
60002-2 · Reinspection Expense	220.84	343.75	(122.91)
60002-3 · Random Inspection Expense	0.00	343.75	(343.75)
60002-4 · Travel Expense	739.82	1,312.50	(572.68)
<b>Total 60002 · Infection Control Inspection</b>	<u>4,548.16</u>	<u>5,479.19</u>	<u>(931.03)</u>
<b>Total Expense</b>	<u>403,228.72</u>	<u>401,909.35</u>	<u>1,319.37</u>
<b>Net Ordinary Income</b>	58,465.44	61,893.44	(3,428.00)
<b>Other Income/Expense</b>			
<b>Other Income</b>			
40800 · Interest Income	289.72	229.19	60.53
<b>Total Other Income</b>	<u>289.72</u>	<u>229.19</u>	<u>60.53</u>
<b>Net Other Income</b>	<u>289.72</u>	<u>229.19</u>	<u>60.53</u>
<b>Net Income Over Expenses</b>	<u><u>58,755.16</u></u>	<u><u>62,122.63</u></u>	<u><u>(3,367.47)</u></u>