

NEVADA STATE BOARD
of
DENTAL EXAMINERS



BOARD MEETING & WORKSHOP

JULY 21, 2017

9:00 A.M.

ADDITIONAL ITEMS

PUBLIC BOOK

Nevada State Board of Dental Examiners
Balance Sheet
As of May 31, 2017

	<u>May 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · Wells Fargo-Operating	584,803.87
10015 · Wells Fargo - Saving	330,952.91
10010 · Wells Fargo-Reserves	<u>1,053,646.19</u>
Total Checking/Savings	1,969,402.97
Accounts Receivable	
11000 · Accounts Receivable	<u>135,705.12</u>
Total Accounts Receivable	135,705.12
Other Current Assets	
11050 · Reimbursements Receivable	198.63
11200 · Prepaid Expenses	23,122.72
11210 · Prepaid Insurance	4,563.10
18000 · Deferred Outflows-Pension	<u>88,435.00</u>
Total Other Current Assets	116,319.45
Total Current Assets	<u>2,221,427.54</u>
TOTAL ASSETS	<u><u>2,221,427.54</u></u>
LIABILITIES & FUND BALANCE	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	<u>36,582.58</u>
Total Accounts Payable	36,582.58
Other Current Liabilities	
22125 · DDS Deferred Revenue	
22127-3 · 2019 DDS Retired/Disabled	1,500.00
22127-2 · 2019 DDS Inactive	19,400.00
22127-1 · 2019 - DDS Active	296,150.00
22126-7 · 2017 DDS Retired/Disabled	181.70
22126-6 · 2017 DDS Inactive	2,779.84
22126-5 · 2017 DDS Active Licenses	49,148.45
22900 · DDS-Permits	23,796.24
22901 · DDS-Limited License	5,047.01
22902 · DDS-Ltd Lic-Supervised	<u>1,346.99</u>
Total 22125 · DDS Deferred Revenue	399,350.23
22136 · RDH Deferred Revenue	
22138-5 · 2018 RDH Inactive/Retired	8,719.66
22138-4 · 2018 RDH Active	<u>222,754.90</u>
Total 22136 · RDH Deferred Revenue	231,474.56
20500 · Fines Payable-State of Nevada	1,550.00
23750 · Accrued Vacation/Sick Leave	58,124.55
23821 · Employee Deferred Comp Payable	<u>200.00</u>
Total Other Current Liabilities	690,699.34
Total Current Liabilities	727,281.92
Long Term Liabilities	
20601 · Pension Liability	465,513.00
21001 · Deferred Inflows-Pension	<u>66,247.00</u>
Total Long Term Liabilities	531,760.00
Total Liabilities	1,259,041.92
Fund Balance	<u>962,385.62</u>
TOTAL LIABILITIES & FUND BALANCE	<u><u>2,221,427.54</u></u>

Nevada State Board of Dental Examiners
Statement of Revenues, Expenses and Fund Balance
July 2016 through May 2017

	<u>Jul '16 - May 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
40000 - Dentist Licenses & Fees			
40100 - DDS Active License Fee	525,476.06	485,466.00	40,010.06
40102 - DDS Inactive License Fee	31,794.07	31,166.00	628.07
40135 - DDS Activate/Inactive/Suspend	8,875.00	20,487.00	(11,612.00)
40136 - DDS Activate Revoked License	0.00	1,000.00	(1,000.00)
40140 - Specialty License App	2,750.00	1,625.00	1,125.00
40145 - Limited License App	1,900.00	2,175.00	(275.00)
40115 - Limited License Renewal Fee	11,052.99	12,200.00	(1,147.01)
40116 - LL-S Renewal Fee	2,262.11	2,384.25	(122.14)
40150 - Restricted License App	900.00	0.00	900.00
40180 - Anesthesia Site Permit App	17,000.00	21,500.00	(4,500.00)
40182 - CS/GA/Site Permit Renewals	38,395.67	33,300.00	5,095.67
40183 - GA/CS/DS or Site Permit Relnp	15,750.00	18,250.00	(2,500.00)
40175 - Conscious Sedation Permit Appl	9,000.00	9,000.00	0.00
40170 - General Anesthesia Permit Appl	7,950.00	5,050.00	2,900.00
40184 - Infection Control Inspection	18,750.00	17,750.00	1,000.00
40212 - DDS ADEX License Application	30,000.00	27,000.00	3,000.00
40205 - DDS Credential Appl Fee-Spclty	24,600.00	19,200.00	5,400.00
40211 - DDS WREB License Application	86,400.00	80,800.00	5,600.00
43650 - Reimbursed Investigation Costs	86,574.70	202,033.34	(115,458.64)
Total 40000 - Dentist Licenses & Fees	919,430.60	990,386.59	(70,955.99)
50000 - Dental Hygiene Licenses & Fees			
40105 - RDH Active License Fee	183,345.10	198,550.00	(15,204.90)
40106 - RDH Inactive License Fee	7,355.34	6,644.00	711.34
40130 - RDH Activate/Inactive/Suspend	4,675.00	2,700.00	1,975.00
40110 - RDH LA/N2O Permit Fee	4,450.00	4,000.00	450.00
40224 - RDH ADEX License Application	4,800.00	5,400.00	(600.00)
40222 - RDH WREB License Application	39,600.00	26,400.00	13,200.00
Total 50000 - Dental Hygiene Licenses & Fees	244,225.44	243,694.00	531.44
50750 - Other Licenses & Fees			
40220 - License Verification Fee	5,875.00	5,800.00	75.00
40227 - CEU Provider Fee	8,650.00	8,350.00	300.00
40225 - Duplicate License Fee	1,825.00	1,450.00	375.00
40555 - Fines	475.00	0.00	475.00
40185 - Lists/Labels Printed	5,682.00	8,225.00	(2,543.00)
40600 - Miscellaneous Income	859.56	337.00	522.56
40602 - Monitoring Fees	257.52		
Total 50750 - Other Licenses & Fees	23,624.08	24,162.00	(537.92)
Total Income	1,187,280.12	1,258,242.59	(70,962.47)

Nevada State Board of Dental Examiners
Statement of Revenues, Expenses and Fund Balance
July 2016 through May 2017

Expense	Jul '16 - May 17	Budget	\$ Over Budget
60500 · Bank Charges	15,504.79	14,665.00	839.79
68000 · Conferences & Seminars	9,339.01	10,100.00	(760.99)
63000 · Dues & Subscriptions	5,129.36	5,729.17	(599.81)
65100 · Furniture & Equipment	1,140.51	2,750.00	(1,609.49)
65500 · Finance Charges	80.22	220.00	(139.78)
66500 · Insurance	8,761.59	8,662.50	99.09
66520 · Internet/Web/Domain	80,739.94	80,682.00	57.94
73500 · Information Technology			
73500-1 · Computer Repair/Upgrade	998.94	1,400.00	(401.06)
Total 73500 · Information Technology	998.94	1,400.00	(401.06)
66600 · Office Supplies	7,089.58	6,600.00	489.58
66650 · Office Expense			
68710 · Miscellaneous Expenses	1,346.00	572.00	774.00
68700 · Repairs & Maintenance			
68700-1 · Janitorial	5,500.00	5,500.00	0.00
68700-2 · Copier Maintenance (7545P)	4,209.43	4,217.00	(7.57)
68700-3 · Copier Maintenance (7435P)	590.63	460.00	130.63
Total 68700 · Repairs & Maintenance	10,300.06	10,177.00	123.06
68725 · Security	966.94	930.00	36.94
68715 · Shredding Services	698.70	440.00	258.70
68720 · Utilities	3,720.07	4,150.00	(429.93)
Total 66650 · Office Expense	17,031.77	16,269.00	762.77
67000 · Printing	8,328.01	5,900.00	2,428.01
67500 · Postage & Delivery	11,741.82	15,500.00	(3,758.18)
68500 · Rent/Lease Expense			
68500-1 · Equipment Lease	1,515.66	1,515.00	0.66
68500-2 · Office	63,964.75	62,854.00	1,110.75
68500-4 · Storage Warehouse	1,324.93	1,441.00	(116.07)
Total 68500 · Rent/Lease Expense	66,805.34	65,810.00	995.34
75000 · Telephone	754.05	2,311.00	(1,556.95)
75100 · Travel (Staff)	1,178.46	1,031.25	147.21
73550 · Per Diem (Staff)	265.00	728.75	(463.75)
73600 · Professional Fee			
73600-1 · Accounting/Bookkeeping	17,625.00	24,000.00	(6,375.00)
73600-4 · Legislative Services	33,000.00	34,750.00	(1,750.00)
73600-2 · Legal-General	45,128.74	27,500.00	17,628.74
Total 73600 · Professional Fee	95,753.74	86,250.00	9,503.74
73700 · Verification Services	12,264.38	9,680.00	2,584.38
72000 · Employee Wages & Benefits			
72100 · Executive Director	119,466.61	120,190.06	(723.45)
72160 · Legal Counsel	10,246.82	0.00	10,246.82
72300 · Credentialing & Licensing Coord	55,049.05	53,232.14	1,816.91
72132 · Site Inspection Coordinator	36,640.29	37,450.97	(810.68)

Nevada State Board of Dental Examiners
Statement of Revenues, Expenses and Fund Balance
July 2016 through May 2017

	<u>Jul '16 - May 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
72200 · Technology/Finance Liaison	48,101.73	45,909.95	2,191.78
72130 · Public Info & CE Coordinator	30,970.07	30,320.12	649.95
72140 · Administrative Assistant (P/T)	2,538.60	15,136.57	(12,597.97)
72010 · Payroll Service Fees	1,592.00	1,599.50	(7.50)
72005 · Payroll Tax Expense	5,172.36	5,724.58	(552.22)
72600 · Retirement Fund Expense (PERS)	77,459.48	70,879.38	6,580.10
65525 · Health Insurance	46,103.38	45,287.92	815.46
Total 72000 · Employee Wages & Benefits	433,340.39	425,731.19	7,609.20
72400 · Board of Directors Expense			
72400-1 · Director Stipends	9,340.00	8,780.00	560.00
72400-2 · Committee Mtgs-Stipends	740.00	1,537.50	(797.50)
72400-3 · Director Travel Expenses	3,411.90	6,208.00	(2,796.10)
72400-9 · Refreshments - Board Meetings	1,923.90	1,850.00	73.90
Total 72400 · Board of Directors Expense	15,415.80	18,375.50	(2,959.70)
60001 · Anesthesia Eval Committee			
60001-1 · Evaluator's Fee	7,803.50	16,500.00	(8,696.50)
60001-4 · Travel/Misc. Expense	1,811.58	5,775.00	(3,963.42)
60001-5 · Calibration Expense	0.00	3,000.00	(3,000.00)
Total 60001 · Anesthesia Eval Committee	9,615.08	25,275.00	(15,659.92)
73650 · Investigations/Complaints			
72550 · DSO Coordinator	3,050.00	3,300.00	(250.00)
73650-1 · DSO Consulting Fee	27,437.50	39,417.00	(11,979.50)
73650-2 · DSO Travel Expense	1,379.78	5,239.00	(3,859.22)
73650-3 · Legal Fees-Investigations	157,341.86	247,500.00	(90,158.14)
73650-5 · BOD Hearing Stipend	800.00	1,760.00	(960.00)
73650-4 · Staff Travel	32.08	320.00	(287.92)
73650-8 · DSO Calibration Expense	150.00	3,000.00	(2,850.00)
73650-7 · Miscellaneous Investigation Exp	14,366.06	14,643.75	(277.69)
Total 73650 · Investigations/Complaints	204,557.28	315,179.75	(110,622.47)
60002 · Infection Control Inspection			
60002-1 · Initial Inspection Expense	9,371.62	10,702.09	(1,330.47)
60002-2 · Reinspection Expense	958.30	1,045.00	(86.70)
60002-3 · Random Inspection Expense	345.78	485.84	(140.06)
60002-4 · Travel/Misc. Expense	1,913.50	2,337.50	(424.00)
Total 60002 · Infection Control Inspection	12,589.20	14,570.43	(1,981.23)
Total Expense	1,018,424.26	1,133,420.54	(114,996.28)
Net Ordinary Income	168,855.86	124,822.05	44,033.81
Other Income/Expense			
Other Income			
40800 · Interest Income	586.98	843.34	(256.36)
Total Other Income	586.98	843.34	(256.36)
Net Other Income	586.98	843.34	(256.36)
Net Income Over Expenses	169,442.84	125,665.39	43,777.45

PROPOSED BUDGET - FY2018

Nevada State Board of Dental Examiners
Proposed Budget
FYE June 30, 2018

Ordinary Income/Expense

Income

40000 · Dentist Licenses & Fees		
40100 · DDS Active License Fee	586,500.00	
40102 · DDS Inactive License Fee	32,100.00	
40135 · DDS Activate/Inactive/Suspend	12,750.00	
40136 · DDS Activate Revoked License	1,000.00	
40140 · Specialty License App	3,500.00	
40145 · Limited License App	2,400.00	
40115 · Limited License Renewal Fee	12,100.00	
40116 · LL-S Renewal Fee	2,400.00	
40150 · Restricted License App	1,000.00	
40180 · Anesthesia Site Permit App	20,000.00	
40182 · CS/GA/Site Permit Renewals	38,700.00	
40183 · GA/CS/DS or Site Permit Relnp	16,750.00	
40175 · Conscious Sedation Permit Appl	9,500.00	
40160 · Conscious Sedation Permit Relnp	0.00	
40170 · General Anesthesia Permit Appl	9,000.00	
40155 · General Anesthesia Permit Relnp	0.00	
Pediatric Anesthesia Permit	3,000.00	Pending regulation change
40184 · Infection Control Inspection	22,500.00	
40212 · DDS ADEX License Application	40,800.00	
40205 · DDS Credential Appl Fee-Spclty	27,000.00	
40211 · DDS WREB License Application	108,000.00	
License by Endorsement	30,000.00	New 25 @ 1200
43650 · Reimbursed Investigation Costs	94,650.00	
Total 40000 · Dentist Licenses & Fees	1,073,650.00	
50000 · Dental Hygiene Licenses & Fees		
40105 · RDH Active License Fee	203,500.00	
40106 · RDH Inactive License Fee	8,100.00	
40130 · RDH Activate/Inactive/Suspend	5,375.00	
40126 · RDH Reinstate Revoked License	500.00	
40110 · RDH LA/N2O Permit Fee	4,650.00	
RDH License by Endorsement	6,000.00	New 10 @ 600
40224 · RDH ADEX License Application	6,600.00	
40222 · RDH WREB License Application	57,000.00	
Total 50000 · Dental Hygiene Licenses & Fees	291,725.00	
50750 · Other Licenses & Fees		
40220 · License Verification Fee	6,600.00	
40227 · CEU Provider Fee	9,500.00	
40225 · Duplicate License Fee	1,900.00	
40555 · Fines	500.00	
40185 · Lists/Labels Printed	6,500.00	
40600 · Miscellaneous Income	1,000.00	
40602 · Monitoring Fees	1,700.00	New
Total 50750 · Other Licenses & Fees	27,700.00	
Total Income	1,393,075.00	
Expense		
60500 · Bank Charges		
60500-1 · Bank Service Fees	300.00	
60500-2 · Merchant Fees	18,500.00	
Total 60500 · Bank Charges	18,800.00	
68000 · Conferences & Seminars	13,200.00	Board \$11,800, Legal CE \$1400
63000 · Dues & Subscriptions	7,000.00	AADB \$4685, Adobe \$180, AADA \$75, CCOH \$25, Blackstone \$500, Law Library \$1500
65100 · Furniture & Equipment	22,000.00	Copier \$15,000, Printer \$1500, Desk \$500, Chair \$200, Computers (3) \$2575
65500 · Finance Charges	100.00	

Nevada State Board of Dental Examiners
Proposed Budget
 FYE June 30, 2018

66500 · Insurance		
66500-1 · Liability	11,000.00	NVAG \$6500, Contents \$3300, Bond \$1100
66500-2 · Workers Compensation	4,725.00	
Total 66500 · Insurance	15,725.00	
66520 · Internet/Web/Domain		
66520-1 · Licensing Software	12,600.00	InLumon 1/1/18
66520-2 · E-mail, Website Services	3,750.00	Increase in employees and service fees, constant contact
66520-3 · Internet Services	2,384.00	
66520-4 · Jurisprudence Exam Website	198.00	
Total 66520 · Internet/Web/Domain	18,932.00	
73500 · Information Technology		
73500-1 · Computer Repair/Upgrade	2,300.00	Includes Data Line
Total 73500 · Information Technology	2,300.00	
66600 · Office Supplies	10,000.00	
66650 · Office Expense		
68710 · Miscellaneous Expenses	4,950.00	Misc plus moving cabinets \$2,000, Law License Annual \$450.
68700 · Repairs & Maintenance		
68700-1 · Janitorial	6,000.00	
68700-2 · Copier Maintenance (7545P)	4,600.00	
68700-3 · Copier Maintenance (7435P)	1,875.00	
Total 68700 · Repairs & Maintenance	12,475.00	
68725 · Security	1,450.00	Alarmco + service
68715 · Shredding Services	1,650.00	
68720 · Utilities	4,550.00	
Total 66650 · Office Expense	25,075.00	
67000 · Printing	9,000.00	Renewal postcards, newsletter, business cards, stationary
67500 · Postage & Delivery	13,500.00	Postage \$12,000, FedEx, JCN
68500 · Rent/Lease Expense		
68500-1 · Equipment Lease	1,516.00	
68500-2 · Office	71,300.00	
68500-4 · Storage Warehouse	1,150.00	Storage + Delivery Service
Total 68500 · Rent/Lease Expense	73,966.00	
75000 · Telephone		
75000-1 · Telephone-Office	1,080.00	
75000 · Telephone - Other	0.00	
Total 75000 · Telephone	1,080.00	
75100 · Travel (Staff)	2,500.00	
73550 · Per Diem (Staff)	750.00	
73600 · Professional Fee		
73600-1 · Accounting/Bookkeeping	25,500.00	
73600-4 · Legislative Services	36,000.00	
73600-2 · Legal-General	9,600.00	AG \$7600, Outside \$2000.
	0.00	
Total 73600 · Professional Fee	71,100.00	
73700 · Verification Services	15,000.00	Lexis/Nexis \$2800, Homeland Sec \$300, PS \$12,000
72000 · Employee Wages & Benefits		
72100 · Executive Director		
72101 · Executive Director-Wages	127,383.00	
72102 · Exec Dir-Accrued/Used Sickleave	2,572.00	
72103 · Exec Dir-Accrued/Used Vacation	1,914.00	
Total 72100 · Executive Director	131,869.00	
72160 · Legal Counsel		
72161 · Legal Counsel-Wages	115,500.00	
72162 · Legal-Accrued/Used Sickleave	1,105.00	
72163 · Legal-Accrued/Used Vacation	0.00	
Total 72160 · Legal Counsel	116,605.00	New Position
72300 · Credentialing & Licensing Coord		

Nevada State Board of Dental Examiners
Proposed Budget
 FYE June 30, 2018

72301 · Licensing Specialist-Wages	55,556.00	
72302 · Licensing Specialist-OT	215.00	
72303 · Lic Spec-Accrued/Used Sickleave	1,979.00	
72304 · Lic Spec-Accrued/Used Vacation	2,349.00	
Total 72300 · Credentialing & Licensing Coord	60,099.00	
72132 · Site Inspection Coordinator		
72133 · Admin Assist I-Wages	39,705.00	
72136 · Admin Assist I-OT	150.00	
72137 · Admin I-Accrued/Used Sickleave	283.00	
72138 · Admin I-Accrued/Used Vacation	200.00	
Total 72132 · Site Inspection Coordinator	40,338.00	
72200 · Technology/Finance Liaison		
72201 · Admin Assist II-Wages	48,425.00	
72202 · Admin Assist II-OT	0.00	
72203 · Admin II-Accrued/Used Sickleave	2,845.00	
72204 · Admin II-Accrued/Used Vacation	530.00	
Total 72200 · Technology/Finance Liaison	51,800.00	
72130 · Public Info & CE Coordinator		
72131 · Administrative-Wages	31,580.00	
72134 · Administrative-OT	240.00	
72135 · Admin-Accrued/Used Sickleave	1,030.00	
72139 · Admin-Accrued/Used Vacation	1,375.00	
Total 72130 · Public Info & CE Coordinator	34,225.00	
72150 · ParaLegal		
72151 · Paralegal-Wages	50,500.00	
72155 · ParaLegal-Accrued/Used Sickleave	1,923.00	
72159 · ParaLegal-Accrued/Used Vacation	1,923.00	
Total 72150 - ParaLegal	54,346.00	New Position
72140 · Administrative Assistant (P/T)		
72141 · Administrative Assistant-Wages	15,250.00	
72143 · Admin Assist-Accrued /Used Sick	705.00	
72144 · Admin Asst-Accrued/Used Vac	705.00	
Total 72140 · Administrative Assistant (P/T)	16,660.00	
72010 · Payroll Service Fees	1,750.00	
72005 · Payroll Tax Expense	8,785.00	
72600 · Retirement Fund Expense (PERS)	130,700.00	
65525 · Health Insurance	82,641.00	
Total 72000 · Employee Wages & Benefits	729,819.00	
72400 · Board of Directors Expense		
72400-1 · Director Stipends	8,650.00	
72400-2 · Committee Mtgs-Stipends	750.00	
72400-3 · Director Travel Expenses	4,500.00	
72400-9 · Refreshments - Board Meetings	1,250.00	
Total 72400 · Board of Directors Expense	15,150.00	
60001 · Anesthesia Eval Committee		
60001-1 · Evaluator's Fee	12,000.00	Includes pediatric permit
60001-4 · Travel/Misc. Expense	3,500.00	Includes pediatric permit
Total 60001 · Anesthesia Eval Committee	15,500.00	
73650 · Investigations/Complaints		
72550 · DSO Coordinator	3,600.00	
73650-1 · DSO Consulting Fee	31,000.00	
DSO Review Panel Fee	14,400.00	New
73650-2 · DSO Travel Expense	1,500.00	
DSO Review Panel Travel Expense	3,000.00	New
73650-3 · Legal Fees-Investigations	0.00	
73650-5 · BOD Hearing Stipend	800.00	
73650-4 · Staff Travel	500.00	

Nevada State Board of Dental Examiners
Proposed Budget
 FYE June 30, 2018

73650-8 · DSO Calibration Expense	1,500.00	
73650-7 · Miscellaneous Investigation Exp	15,900.00	
73650-9 · Refunded Investigation Costs	0.00	
Total 73650 · Investigations/Complaints	<u>72,200.00</u>	
60002 · Infection Control Inspection		
60002-1 · Initial Inspection Expense	11,000.00	
60002-2 · Reinspection Expense	1,000.00	
60002-3 · Random Inspection Expense	500.00	
60002-4 · Travel/Misc. Expense	2,500.00	
Total 60002 · Infection Control Inspection	<u>15,000.00</u>	
Total Expense	<u>1,167,697.00</u>	
Net Ordinary Income	<u>225,378.00</u>	
Other Income/Expense		
Other Income		
40800 · Interest Income	800.00	
Total Other Income	<u>800.00</u>	
Other Expense		
75501 · Bad Debt Expense	400.00	COH Fees
Total Other Expense	<u>400.00</u>	
Net Other Income	<u>400.00</u>	
Net Income Over Expense	<u><u>225,778.00</u></u>	