

NEVADA STATE BOARD
of
DENTAL EXAMINERS



BOARD MEETING

NOVEMBER 4, 2016

9:00 A.M.

ADDITIONAL ITEMS

PUBLIC BOOK

Nevada State Board of Dental Examiners

Balance Sheet

As of August 31, 2016

Aug 31, 16

ASSETS

Current Assets

Checking/Savings

10000 · Wells Fargo-Operating	561,662.76
10015 · Wells Fargo - Saving	530,800.24
10010 · Wells Fargo-Reserves	<u>1,053,419.80</u>

Total Checking/Savings 2,145,882.80

Accounts Receivable

11000 · Accounts Receivable	<u>118,142.11</u>
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Total Accounts Receivable 118,142.11

Other Current Assets

11050 · Reimbursements Receivable	514.04
11200 · Prepaid Expenses	34,738.31
11210 · Prepaid Insurance	2,101.30
18000 · Deferred Outflows-Pension	<u>88,435.00</u>

Total Other Current Assets 125,788.65

Total Current Assets 2,389,813.56

TOTAL ASSETS 2,389,813.56

LIABILITIES & FUND BALANCE

Liabilities

Current Liabilities

Accounts Payable

20000 · Accounts Payable	<u>28,855.98</u>
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Total Accounts Payable 28,855.98

Other Current Liabilities

22125 · DDS Deferred Revenue

22126-7 · 2017 DDS Retired/Disabled	1,817.27
22126-6 · 2017 DDS Inactive	26,395.74
22126-5 · 2017 DDS Active Licenses	465,956.04
22900 · DDS-Permits	32,898.56
22901 · DDS-Limited License	9,325.75
22902 · DDS-Ltd Lic-Supervised	<u>872.74</u>

Total 22125 · DDS Deferred Revenue 537,266.10

22136 · RDH Deferred Revenue

22138-5 · 2018 RDH Inactive/Retired	14,622.83
22138-4 · 2018 RDH Active	<u>358,488.40</u>

Total 22136 · RDH Deferred Revenue 373,111.23

23823 · Investigation Reimb. Payable 28,121.00

20500 · Fines Payable-State of Nevada 1,000.00

23750 · Accrued Vacation/Sick Leave 47,018.14

23821 · Employee Deferred Comp Payable 255.00

Total Other Current Liabilities 986,771.47

Total Current Liabilities 1,015,627.45

Nevada State Board of Dental Examiners

Balance Sheet

As of August 31, 2016

	<u>Aug 31, 16</u>
Long Term Liabilities	
20601 · Pension Liability	465,513.00
21001 · Deferred Inflows-Pension	66,247.00
Total Long Term Liabilities	<u>531,760.00</u>
Total Liabilities	<u>1,547,387.45</u>
Fund Balance	842,426.11
TOTAL LIABILITIES & FUND BALANCE	<u><u>2,389,813.56</u></u>

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

	<u>Jul - Aug 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
40000 · Dentist Licenses & Fees			
40100 · DDS Active License Fee	92,918.47	88,266.00	4,652.47
40102 · DDS Inactive License Fee	5,642.60	5,666.00	(23.40)
40135 · DDS Activate/Inactive/Suspend	2,600.00	3,724.00	(1,124.00)
40140 · Specialty License App	1,000.00	375.00	625.00
40145 · Limited License App	600.00	250.00	350.00
40115 · Limited License Renewal Fee	1,774.25	1,700.00	74.25
40116 · LL-S Renewal Fee	436.36	433.50	2.86
40180 · Anesthesia Site Permit App	4,000.00	4,000.00	0.00
40182 · CS/GA/Site Permit Renewals	6,543.35	5,800.00	743.35
40183 · GA/CS/DS or Site Permit Relnp	1,500.00	1,700.00	(200.00)
40175 · Conscious Sedation Permit Appl	2,250.00	4,500.00	(2,250.00)
40170 · General Anesthesia Permit Appl	0.00	3,000.00	(3,000.00)
40184 · Infection Control Inspection	4,000.00	1,750.00	2,250.00
40212 · DDS ADEX License Application	2,400.00	3,600.00	(1,200.00)
40205 · DDS Credential Appl Fee-Spclty	4,800.00	6,000.00	(1,200.00)
40211 · DDS WREB License Application	21,600.00	18,000.00	3,600.00
Total 40000 · Dentist Licenses & Fees	<u>152,065.03</u>	<u>148,764.50</u>	<u>3,300.53</u>
50000 · Dental Hygiene Licenses & Fees			
40105 · RDH Active License Fee	32,211.60	36,100.00	(3,888.40)
40106 · RDH Inactive License Fee	1,327.17	1,208.00	119.17
40130 · RDH Activate/Inactive/Suspend	2,650.00	900.00	1,750.00
40110 · RDH LA/N2O Permit Fee	2,100.00	2,025.00	75.00
40224 · RDH ADEX License Application	1,500.00	1,200.00	300.00
40222 · RDH WREB License Application	10,500.00	9,600.00	900.00
Total 50000 · Dental Hygiene Licenses & Fees	<u>50,288.77</u>	<u>51,033.00</u>	<u>(744.23)</u>
50750 · Other Licenses & Fees			
40220 · License Verification Fee	1,050.00	1,325.00	(275.00)
40227 · CEU Provider Fee	1,650.00	1,100.00	550.00
40225 · Duplicate License Fee	425.00	225.00	200.00
40555 · Fines	475.00	0.00	475.00
40185 · Lists/Labels Printed	1,269.00	1,850.00	(581.00)
40600 · Miscellaneous Income	24.00	25.00	(1.00)
Total 50750 · Other Licenses & Fees	<u>4,893.00</u>	<u>4,525.00</u>	<u>368.00</u>
Total Income	<u>207,246.80</u>	<u>204,322.50</u>	<u>2,924.30</u>
Expense			
60500 · Bank Charges			
60500-1 · Bank Service Fees	0.00	30.00	(30.00)
60500-2 · Merchant Fees	2,436.36	3,000.00	(563.64)
Total 60500 · Bank Charges	<u>2,436.36</u>	<u>3,030.00</u>	<u>(593.64)</u>
63000 · Dues & Subscriptions	993.02	1,041.70	(48.68)
65100 · Furniture & Equipment	0.00	500.00	(500.00)

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

	<u>Jul - Aug 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>
65500 · Finance Charges	19.86	40.00	(20.14)
66500 · Insurance			
66500-1 · Liability	1,050.68	1,050.00	0.68
66500-2 · Workers Compensation	817.38	525.00	292.38
Total 66500 · Insurance	<u>1,868.06</u>	<u>1,575.00</u>	<u>293.06</u>
66520 · Internet/Web/Domain			
66520-1 · GL Suites	6,531.84	6,532.00	(0.16)
66520-2 · E-mail, Website Services	570.90	494.00	76.90
66520-3 · Internet Services	397.26	333.00	64.26
66520-4 · Jurisprudence Exam Website	198.00	198.00	0.00
Total 66520 · Internet/Web/Domain	<u>7,698.00</u>	<u>7,557.00</u>	<u>141.00</u>
73500 · Information Technology			
73500-1 · Computer Repair/Upgrade	643.94	550.00	93.94
Total 73500 · Information Technology	<u>643.94</u>	<u>550.00</u>	<u>93.94</u>
66600 · Office Supplies	1,034.56	1,200.00	(165.44)
66650 · Office Expense			
68710 · Miscellaneous Expenses	453.00	104.00	349.00
68700 · Repairs & Maintenance			
68700-1 · Janitorial	1,000.00	1,000.00	0.00
68700-2 · Copier Maintenance (7545P)	787.75	768.00	19.75
68700-3 · Copier Maintenance (7435P)	90.62	88.00	2.62
Total 68700 · Repairs & Maintenance	<u>1,878.37</u>	<u>1,856.00</u>	<u>22.37</u>
68725 · Security	140.00	140.00	0.00
68715 · Shredding Services	69.80	80.00	(10.20)
68720 · Utilities	883.83	1,005.00	(121.17)
Total 66650 · Office Expense	<u>3,425.00</u>	<u>3,185.00</u>	<u>240.00</u>
67000 · Printing	436.75	600.00	(163.25)
67500 · Postage & Delivery	4,225.06	4,000.00	225.06
68500 · Rent/Lease Expense			
68500-1 · Equipment Lease	378.85	378.65	0.20
68500-2 · Office	11,428.34	11,428.00	0.34
68500-4 · Storage Warehouse	268.03	262.00	6.03
Total 68500 · Rent/Lease Expense	<u>12,075.22</u>	<u>12,068.65</u>	<u>6.57</u>
75000 · Telephone			
75000-1 · Telephone-Office	112.72	402.00	(289.28)
Total 75000 · Telephone	<u>112.72</u>	<u>402.00</u>	<u>(289.28)</u>
75100 · Travel (Staff)	49.28	187.50	(138.22)
73550 · Per Diem (Staff)	0.00	132.50	(132.50)
73600 · Professional Fee			
73600-1 · Accounting/Bookkeeping	2,197.50	3,000.00	(802.50)
73600-4 · Legislative Services	6,000.00	6,000.00	0.00
73600-2 · Legal-General	6,882.23	5,000.00	1,882.23
Total 73600 · Professional Fee	<u>15,079.73</u>	<u>14,000.00</u>	<u>1,079.73</u>
73700 · Verification Services	3,932.84	3,000.00	932.84

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

	<u>Jul - Aug 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>
72000 · Employee Wages & Benefits			
72100 · Executive Director	20,446.96	21,852.82	(1,405.86)
72300 · Credentialing & Licensing Coord	10,099.78	9,678.89	420.89
72132 · Site Inspection Coordinator	6,160.94	6,809.39	(648.45)
72200 · Technology/Finance Liaison	8,885.47	8,347.28	538.19
72130 · Public Info & CE Coordinator	5,855.50	5,512.88	342.62
72140 · Administrative Assistant (P/T)	2,056.84	2,752.12	(695.28)
72010 · Payroll Service Fees	281.00	281.00	0.00
72005 · Payroll Tax Expense	916.48	1,040.80	(124.32)
72600 · Retirement Fund Expense (PERS)	13,595.68	12,887.16	708.52
65525 · Health Insurance	8,220.50	8,234.20	(13.70)
Total 72000 · Employee Wages & Benefits	<u>76,519.15</u>	<u>77,396.54</u>	<u>(877.39)</u>
72400 · Board of Directors Expense			
72400-1 · Director Stipends	1,250.00	1,463.33	(213.33)
72400-2 · Committee Mtgs-Stipends	100.00	512.50	(412.50)
72400-3 · Director Travel Expenses	70.81	1,240.00	(1,169.19)
72400-9 · Refreshments - Board Meetings	317.28	308.50	8.78
Total 72400 · Board of Directors Expense	<u>1,738.09</u>	<u>3,524.33</u>	<u>(1,786.24)</u>
60001 · Anesthesia Eval Committee			
60001-1 · Evaluator's Fee	504.50	3,000.00	(2,495.50)
60001-4 · Travel/Misc. Expense	143.62	1,050.00	(906.38)
Total 60001 · Anesthesia Eval Committee	<u>648.12</u>	<u>4,050.00</u>	<u>(3,401.88)</u>
73650 · Investigations/Complaints			
72550 · DSO Coordinator	475.00	600.00	(125.00)
73650-1 · DSO Consulting Fee	4,650.00	7,170.00	(2,520.00)
73650-2 · DSO Travel Expense	696.32	955.00	(258.68)
73650-3 · Legal Fees-Investigations	27,029.27	45,000.00	(17,970.73)
73650-7 · Miscellaneous Investigation Exp	2,173.78	2,662.50	(488.72)
73650-6 · Reimbursed Investigation Costs	(11,188.23)	(36,733.40)	25,545.17
Total 73650 · Investigations/Complaints	<u>23,836.14</u>	<u>19,654.10</u>	<u>4,182.04</u>
60002 · Infection Control Inspection			
60002-1 · Initial Inspection Expense	912.28	1,945.90	(1,033.62)
60002-2 · Reinspection Expense	112.50	190.00	(77.50)
60002-3 · Random Inspection Expense	0.00	88.40	(88.40)
60002-4 · Travel/Misc. Expense	164.71	425.00	(260.29)
Total 60002 · Infection Control Inspection	<u>1,189.49</u>	<u>2,649.30</u>	<u>(1,459.81)</u>
Total Expense	<u>157,961.39</u>	<u>160,343.62</u>	<u>(2,382.23)</u>
Net Ordinary Income	49,285.41	43,978.88	5,306.53
Other Income/Expense			
Other Income			
40800 · Interest Income	197.92	153.40	44.52
Total Other Income	<u>197.92</u>	<u>153.40</u>	<u>44.52</u>
Net Other Income	<u>197.92</u>	<u>153.40</u>	<u>44.52</u>
Net Income Over Expenses	<u>49,483.33</u>	<u>44,132.28</u>	<u>5,351.05</u>

**FINANCIAL AUDIT
ANNUAL REPORT 2016**

**NEVADA STATE BOARD
OF DENTAL EXAMINERS**

ANNUAL REPORT

JUNE 30, 2016

DRAFT

**NEVADA STATE BOARD
OF DENTAL EXAMINERS**

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MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the Nevada State Board of Dental Examiners' (Board) annual financial report presents our discussion and analysis of the Board's financial activities during the fiscal year then ended June 30, 2016. Please read it in conjunction with the Board's financial statements which begin immediately following management's discussion and analysis.

FINANCIAL HIGHLIGHTS

- The Board's assets exceeded its liabilities by \$792,944 (net assets) for the fiscal year reported. The comparison with last year shows an increase of 41% when assets exceeded liabilities by \$562,672.
- Total assets include cash, accounts receivable, and prepaid expenses which represent a decrease of 2%.
- Total liabilities, which include deferred revenue of the Board, decreased by 15% from \$1,947,273 to \$1,657,641.
- Total net assets are comprised of the following:
 1. Unrestricted net assets of \$792,944 represent the portion available to maintain the Board's continuing obligations and operations.
- Operating expenses were \$1,152,052 during the current year.
- The Legislative Auditors conducted an audit pursuant to NRS 218G for calendar year 2014 and 2015. Recommendations were made and accepted by the Board. A corrective action plan was filed and recommendations implemented.

Overview of the Financial Statements

The annual report consists of three parts - *management's discussion and analysis* (this section), the *basic financial statements* and *notes to the financial statements* which explain some of the information in the financial statements and provide more detailed data.

Board's Financial Statements

The financial report of the general fund uses a reporting method similar to those used by private-sector companies' accrual basis accounting.

The first statement of the basic financial statement is the Balance Sheet. This statement includes all of the Board's assets and liabilities with the difference reported as Fund Balance. Over time, increases or decreases in the Board's Fund Balance are an indicator of whether its financial health is improving or deteriorating, respectively.

The second statement is the Statement of Revenues, Expenses and Fund Balance which reports how the Board's Fund Balance changed during the current fiscal year. Current year revenues are the result of the recognition of previously received cash from licensing activities as well as user fees and charges, and interest income. Expenses are included regardless of when they are paid for in cash. The design of the statement of revenues, expenses and fund balance is intended to show the financial reliance of the Board's activities on revenues generated by the licensing process.

The third statement, Statement of Cash Flows, summarizes the changes in cash balances by category. These changes are derived from the collection of cash receipts and disbursement of cash payments.

The Board's financial statements reflect operations that are primarily supported by business-type activities intended to recover all or a significant portion of their costs through licensing fees and charges. Board activities include the regulation and licensing of dentists and dental hygienists.

The Board has implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*.

Financial Analysis of the Board as a Whole

By accumulating year-to-year financial information, changes in fund balances may be observed and used to discuss the changing financial position of the Board as a whole.

Net assets at fiscal year-end are \$792,944 which is an increase of \$230,272 from last year's net assets of \$562,672. The following table provides a summary of the Board's net assets:

<u>Summary of Net Assets</u>				
	<u>2016</u>	<u>2015</u>	<u>Amount</u> <u>Change</u>	<u>%</u> <u>Change</u>
Current and other assets	\$ 2,362,150	\$ 2,443,383	\$ (81,233)	(3%)
Deferred outflows	<u>88,435</u>	<u>66,562</u>	<u>21,873</u>	<u>33%</u>
Total assets and deferred outflows	2,450,585	2,509,945	(59,360)	(2%)
Current liabilities	<u>1,125,881</u>	1,407,619	(281,738)	(20%)
Long-term liabilities	<u>465,513</u>	429,013	36,500	9%
Deferred inflows	<u>66,247</u>	<u>110,641</u>	<u>(44,394)</u>	<u>(40%)</u>
Total liabilities and deferred inflows	1,657,641	1,947,273	(289,632)	(15%)
Net assets unrestricted	<u>792,944</u>	<u>562,672</u>	<u>230,272</u>	<u>41%</u>
Total net assets	<u>\$ 792,944</u>	<u>\$ 562,672</u>	<u>\$ 230,272</u>	<u>41%</u>

For the fiscal year ending June 30, 2016, the Board experienced an increase in total revenue from \$1,349,081 in the prior year to \$1,382,324. This increase was due in part to an increase in license applications and licensees fee.

Comparative data is presented below to assist in the analysis of the Board's change in net assets:

<u>Summary of Changes in Net Assets</u>				
	<u>2016</u>	<u>2015</u>	<u>Amount</u> <u>Change</u>	<u>%</u> <u>Change</u>
Revenues	\$ <u>1,381,355</u>	\$ <u>1,348,533</u>	\$ <u>32,822</u>	<u>2%</u>
Expenses-personnel	388,085	349,506	38,579	11%
Operations	<u>763,967</u>	<u>800,602</u>	<u>(36,095)</u>	<u>5%</u>
Total expenses	1,152,052	1,150,108	1,944	.02%
Interest income	969	548	421	77%
Change in net assets	230,272	198,973	31,299	16%
Beginning net assets	<u>562,672</u>	<u>363,699</u>	<u>198,973</u>	<u>41%</u>
Ending net assets	<u>\$ 792,944</u>	<u>\$ 562,672</u>	<u>\$ 230,272</u>	<u>41%</u>

Financial Analysis of the Board's Funds

As the Board completed the year, its general funds (as presented in the balance sheet on page 6) reported a fund balance of \$792,944 which includes applications for licensing of dentists and dental hygienists and receipt of other required fees.

Capital Assets

The Board's purchases of capital assets include computer hardware, communication equipment, and office equipment. In accordance with its charter, the Board does not maintain ownership of the assets but they immediately become the property of the State of Nevada. As such, purchases of capital assets are accounted for in the statement of revenues, expenses and fund balance under the account "Equipment". Purchases for the fiscal year ended June 30, 2016 were \$20,740.

Economic Factors and Next Year's Budgets and Rates

The Board increased its revenue budget for FY2017 over the FY2016 budget by 2% to better align with expected income. The Board increased wage/benefit and professional fee expenses for FY2017 to better align with fixed costs and increases in managing investigations, legal costs, and general costs of doing business. A new fee was added for pediatric moderate sedation permits pending an anticipated regulation change in 2017 and to align with anticipated expenses for the required evaluations. It continues to maintain cost allocation and recovery for regulatory enforcement. The Board has continued to manage negotiated leases, travel expenses, collaboration with other boards for expense savings, and other cost saving measures.

The Board has maintained a modest reserve account for legal and disciplinary processing and prosecution as well as unanticipated legal contingencies. The number of investigations, informal hearings, formal hearings and prosecutions has again increased in addition to more involved litigious issues associated with the investigations and hearings and the ongoing monitoring associated with compliance in stipulation orders.

Biennial renewal for all unrestricted licensees of dentistry and dental hygiene continues. Biennial renewal requires close budgetary monitoring and accumulated funds management. For FY 2017, the Board has begun the task of the replacement of the current licensing system to a new vendor. This system will improve the website services offered, including but not limited to, filing online applications, ongoing identity verification, in-house background checks for applicants, archival of existing file data, online renewal along with a disciplinary tracking system for monitoring all investigations and stipulation agreements, on-line jurisprudence examination for all applicants/licensees and continued development of the licensing system. Online address change capabilities are available to all licensees and will be expanded to include the purchasing of duplicate wall certificates and pocket cards. Online disciplinary actions and malpractice claim information associated with licensees is also available with a link to the actual order of the Board describing circumstances resulting in a stipulation agreement through the licensee search and verification on Board's website. Technical Bulletins noting action taken by the Board regarding unlicensed persons practicing dentistry and/or dental hygiene in the State of Nevada is available on the Board's website. Biennial newsletters are now being produced and mailed to all licensees. Lastly, the Board's website now contains the Board's Agendas, Minutes, and Public Materials dating back to January 1, 2012 for immediate review/download by the public or licensees. Advisory opinions issued by the Board can be reviewed and/or obtained on the Board's website as well.

Contacting the Board's Financial Management

This financial report is designed to provide a general overview of the Board's finances and to show the Board's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Debra Shaffer-Kugel, Executive Director, Nevada State Board of Dental Examiners, at 6010 South Rainbow Boulevard, Suite A-1, Las Vegas, Nevada 89118.

DRAFT

NEVADA STATE BOARD
OF DENTAL EXAMINERS

FINANCIAL STATEMENTS

JUNE 30, 2016

DRAFT

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Nevada State Board of Dental Examiners

We have audited the accompanying financial statements of Nevada State Board of Dental Examiners (a Nevada State Agency) which comprise the balance sheet as of June 30, 2016, and the related statements of revenues, expenses, fund balances, and cash flows for the year then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Nevada State Board of Dental Examiners as of June 30, 2016, and the changes in its cash flows for the year then ended in accordance with conformity with accounting principles generally accepted in the United States of America.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The management's discussion and analysis information on pages 1 through 3 and the schedule of the Board's proportionate share of the net pension liability, and the schedule of Board contributions on page 14 are presented to supplement the basic financial statements. Such information although not part of the basic financial statement is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide is with sufficient evidence to express an opinion or provide any assurance.

Campbell Jones Cohen CPAs

Las Vegas, Nevada
November XX, 2016

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NEVADA STATE BOARD OF DENTAL EXAMINERS

BALANCE SHEET
JUNE 30, 2016

ASSETS

Current Assets:

Cash	\$ 2,210,331	
Accounts receivable, net	132,123	
Prepaid expense	19,696	
Total current assets	<u> </u>	\$ 2,362,150

Deferred Outflow of Resources:

Pensions (Note 5)		<u>88,435</u>
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Total Assets and Deferred Outflow of Resources:		<u><u>\$ 2,450,585</u></u>
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LIABILITIES AND FUND BALANCE

Current Liabilities:

Accounts payable	\$ 30,827	
Accrued compensation	45,092	
Other accrued expenses	31,131	
Deferred revenue	1,018,831	
Total current liabilities	<u> </u>	\$ 1,125,881

Long-Term Liabilities:

Net pension liability - proportionate share (Note 5)		465,513
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Deferred Inflow of Resources:

Pensions (Note 5)		66,247
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Fund Balance		<u>792,944</u>
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Total Liabilities, Deferred Inflow and Fund Balance		<u><u>\$ 2,450,585</u></u>
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NEVADA STATE BOARD OF DENTAL EXAMINERS

STATEMENT OF REVENUES, EXPENSES AND FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2016

Revenues:

Licensing and permit fees	\$ 1,156,521
Interest income	969
Other	16,703
Reimbursed investigation costs	<u>208,131</u>

Total revenues \$ 1,382,324

Expenses:

Accounting	21,345
Legal	309,231
Rent	70,581
Payroll	336,278
Pension	51,807
Equipment	20,740
Professional fees	18,437
Travel	17,489
Other	<u>306,144</u>

Total expenses 1,152,052

Net Excess Revenues Over Expenses 230,272

Fund Balance, Beginning 562,672

Fund Balance, Ending \$ 792,944

NEVADA STATE BOARD OF DENTAL EXAMINERS

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2016

Net Excess Revenues Over Expenses		\$	230,272
Reconciliation of Net Excess Revenues Over Expenses to Net Cash Used by Operating Activities:			
Changes in Operating Assets and Liabilities:			
Decrease in accounts receivable	\$	(22,075)	
Decrease in prepaid expense		5,457	
Decrease in accounts payable		(24,844)	
Increase in accrued compensation		19,171	
Increase in other accrued expenses		28,831	
Decrease in deferred revenue		(304,896)	
Increase in net pension liability		36,500	
Increase in deferred outflow - pensions		(21,873)	
Decrease in deferred inflow - pensions		(44,394)	
			<u>(328,123)</u>
Net Change in Cash			(97,851)
Cash, Beginning			<u>2,308,182</u>
Cash, Ending		\$	<u><u>2,210,331</u></u>

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NEVADA STATE BOARD OF DENTAL EXAMINERS

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NATURE OF ACTIVITIES

Nevada State Board of Dental Examiners (the Board) is the licensing and regulatory agency for dentists and dental hygienists in the State of Nevada. The Board was created and is regulated by the Nevada Revised Statutes. The Board is a special revenue fund of the State of Nevada that is used to account for the proceeds of licensing fees that are legally restricted to expenditures for specified purposes. The Board is required to comply with budgeting and reporting requirements in the same manner as other state agencies.

BASIS OF ACCOUNTING

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. This method provides for recognizing expenditures at the time the related liabilities are incurred, while revenues are recorded when earned, measurable and available to finance expenditures of the fiscal period.

PROPERTY AND EQUIPMENT

The property and equipment of the Board is considered to be general property and equipment of the State of Nevada and, therefore, is not reflected in this balance sheet. Equipment purchases of the Board are charged to expenditures at the time of acquisition.

STATEMENT OF CASH FLOWS

For purposes of the statement of cash flows, the Board considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

INCOME TAXES

The Board is a public agency and is not subject to Federal Income taxes under Code Section 115(7), 1454.R.C.

DEFERRED REVENUE

By provision of statute, the Board administers its licensing registration on a biennial basis with offsetting years between the dentists and hygienists. Deferred revenue consists of license fees that are collected prior to July 1 for the ensuing year. At June 30, 2016, deferred revenue consists of one year collected fees for the dentists and two years for the hygienists. License fees are the Board's primary source of revenue.

ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

ACCOUNTS RECEIVABLE

The Board carries its accounts receivable at cost less an allowance for doubtful accounts. On a periodic basis, the Board evaluates accounts receivable balances and establishes an allowance for doubtful accounts, based on history of past write-offs and collections. The Board considers all accounts receivable at June 30, 2016 to be fully collectible and, therefore, did not provide for an allowance for doubtful accounts. For the year ended June 30, 2016, the Board wrote off \$2,728 as uncollectible bad debt.

NEVADA STATE BOARD OF DENTAL EXAMINERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

PENSION EXPENSE

Financial reporting information pertaining to the Board's participation in the Public Employees' Retirement System (PERS) is prepared in accordance with Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*, as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*.

The fiduciary net position, as well as additions to and deductions from the fiduciary net position, of PERS have been determined on the same basis as they are reported by PERS. The financial statements were prepared using the accrual basis of accounting. Employer contributions are recognized when due, pursuant to formal commitments and statutory requirements. Benefits and refunds of employee contributions are recognized when due and payable in accordance with the statutes governing PERS. Expenses are recognized when the liability is incurred, regardless of when payment is made. Investments are reported at fair value on a trade date basis. The fiduciary net position is reflected in the measurement of the Board's net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense.

NOTE 2 - CASH DEPOSITS IN EXCESS OF INSURED LIMITS

The Board maintains cash balances with Wells Fargo Bank. Balances are insured by the Federal Deposit Insurance Corporation up to \$250,000. Wells Fargo Bank, NA is collateralizing the balances in excess of \$250,000 as the Board is a participant in the Nevada State Treasurer's Pool Collateral Program in accordance with applicable Nevada Law.

NOTE 3 - CONTRACTS

The Board has an agreement with Kaempfer Crowell to provide lobbying services during legislative sessions. The agreement is renewed annually and provides for a monthly fee of \$1,500 for services.

NOTE 4 - LEASE AGREEMENTS

The Nevada State Board of Dental Examiners leases office space and certain equipment under operating lease agreements with various expirations. Aggregate future minimum lease payments required on all operating leases as of June 30, 2016, are as follows:

2017	\$ 72,478
2018	71,379
2019	72,674
2020	61,877
2021	-
	<u>\$ 278,408</u>

Rent expense for the year ended June 30, 2016 for these leases was \$70,581.

NEVADA STATE BOARD OF DENTAL EXAMINERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

NOTE 5 - DEFINED BENEFIT PENSION PLAN

Plan Description. The Nevada State Board of Dental Examiners contributes to the Public Employee's Retirement System (PERS), a cost-sharing, multiple-employer defined benefit pension plan administered by the State of Nevada. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The State of Nevada issues a publicly available financial report that includes financial statements and required supplementary information of PERS. That report is available at www.nvpers.org.

Funding Policy. The Board is enrolled in the employer-pay contribution plan. In this plan, the Board is required to contribute all amounts due. The contribution requirements of plan members and the Board are established under Chapter 286 of the Nevada Revised Statutes. The Board's contribution rate for the year ended June 30, 2016 was 28.00%. The Board's contribution to PERS for the year ended June 30, 2016 was \$81,574.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2016 the Board recorded a liability of \$465,513 for their proportionate share of the net pension liability. The net pension liability for the plan in total was measured as June 30, 2015 and determined by an actuarial valuation as of that date. The Board's proportionate share of the total net pension liability was based on the ratio of our actual contributions of \$62,703 paid to PERS for the year ended June 30, 2015 relative to the actual contributions of \$1,543,545,788 from all participating employers. At June 30, 2015, the Board's proportionate share was .00406%.

For the year ended June 30, 2016, the Board recognized a pension expense of \$51,807, their proportionate share of the total pension expense.

At June 30, 2016, the Board reported deferred outflows of the resources and deferred inflows of resources from the following sources related to PERS pension benefits:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Balance of Deferred Outflows and Inflows Due to:		
Differences between expected and actual experience	\$ -	\$ 35,015
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	25,216
Changes in proportion and differences between employer contributions and proportionate share of contributions	6,861	6,016
Employer contributions subsequent to the measurement date	<u>81,574</u>	<u>-</u>
Total	<u>\$ 88,435</u>	<u>\$ 66,247</u>

\$81,574 reported as deferred outflows of resources to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction to the net pension liability in the year ended June 30, 2017. Other amounts reported as collective deferred (inflows)/outflows of resources to be recognized in pension expense:

NEVADA STATE BOARD OF DENTAL EXAMINERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

NOTE 5 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Year ending June 30:	
2017	\$ (18,715)
2018	(18,715)
2019	(18,715)
2020	3,516
2021	(5,787)
2022	<u>(1,815)</u>
	<u>\$ (60,231)</u>

Actuarial Assumptions

Actuarial valuations of PERS involves estimates of the reported amount and assumptions about probability of occurrence of events far into the future. Examples include assumptions about future employment mortality and future salary increases. Amounts determined regarding the net pension liability are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The last experience study was conducted in 2013.

Significant actuarial assumptions and other inputs used to measure the total pension liability:

Measurement Date	June 30, 2015
Valuation Date	June 30, 2015
Expected Return on Investments	8.0%
Inflation	3.5%
Total Payroll Growth	5.0% including inflation
Future Salary increases	Regular: 4.6%-9.75%; Police/Fire 5.25%-14.5%, depending on service. Rates include 3.5% inflation and productivity increase.
Consumer Price Index	3.5%
Changes in Actuarial Assumptions and Methods	There were no changes in actuarial assumptions or methods for the June 30, 2015 valuation.
Fiduciary Net Position	PERS issues a publicly available financial report that can be obtained at www.nvpers.org .
Investment Policy	The System's policies which determine the investment portfolio target asset allocation are established by the Board. The asset allocation is reviewed annually and is designed to meet the future risk and return needs of the System.

The following was the Board adopted policy target asset allocation as of June 30, 2015:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Geometric Expected Real Rate of Return*</u>
Domestic Equity	42%	5.50%
International Equity	18%	5.75%
Domestic Fixed Income	30%	0.25%
Private Markets	10%	6.80%

*As of June 30, 2015, PERS' long-term inflation assumption was 3.5%

NEVADA STATE BOARD OF DENTAL EXAMINERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

NOTE 5 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Discount Rate

The discount rate used to measure the total pension liability was 8.0% as of June 30, 2015. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, the pension plan's fiduciary net position at June 30, 2015, was projected to be available to make all projected future benefit payments current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2015.

Discount Rate Sensitivity

The following presents the net pension liability of the PERS as of June 30, 2015, calculated using the discount rate of 8.0%, as well as what PERS net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.0%) or 1-percentage-point higher (9.0%) than the current discount rate:

Discount Rate	1% Decrease (7.0%)	Current Rate (8.0%)	1% Increase (9.0%)
Proportionate share of the Net Pension Liability / (Asset)	\$ 709,349	\$ 465,513	\$ 262,747

NOTE 6 - COMPLIANCE WITH NEVADA REVISED STATUTES AND NEVADA ADMINISTRATIVE CODE

The Board conformed to all significant statutory constraints on its financial administration during the fiscal year.

NOTE 7 - REVIEW OF SUBSEQUENT EVENTS

The Board has evaluated subsequent events through November XX, 2016 which is the date the financial statements were available to be issued.

NEVADA STATE BOARD OF DENTAL EXAMINERS

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Proportionate Share of the Net Pension Liability and Related Ratios

<u>Year Ended</u>	<u>Proportion of the Net Pension Liability (Asset)</u>	<u>Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Actual Covered Member Payroll</u>	<u>Net Pension Liability (Asset) as a Percentage of Covered Payroll</u>	<u>Fund Balance as a Percentage of Total Pension Liability</u>
6/30/2016	0.00406%	\$ 465,513	\$ 336,278	138.43%	170.34%

The data provided in the schedule is based as of the measurement date of PERS net pension liability, which is as of the beginning of the Board's fiscal year.

Schedule of Board's Contributions

<u>Year Ended</u>	<u>Statutorily Required Contribution</u>	<u>Actual Employer Contributions</u>	<u>Contribution Excess / (Deficiency) (Deficiency)</u>	<u>Actual Covered Member Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
6/30/2013	\$ 62,011	\$ 62,011	\$ -	262,732	23.60%
6/30/2014	\$ 62,703	\$ 62,703	\$ -	292,664	21.42%
6/30/2015	\$ 62,350	\$ 62,350	\$ -	336,278	18.54%
6/30/2016	\$ 81,574	\$ 81,574	\$ -	-	-

Note: These schedules are intended to show information for ten years. Additional years will be displayed as they become available.

CONTRACT from INLUMON

CONTRACT FOR SERVICES OF INDEPENDENT CONTRACTOR

A Contract Between the State of Nevada
Acting By and Through Its

NEVADA STATE BOARD OF DENTAL EXAMINERS
6010 S. Rainbow Blvd, A-1
Las Vegas, NV 89118
(702) 486-7044 fax (702) 486-7046

and

inLumon
9645 Gateway Drive, Suite A
Reno, Nevada 89521
T: 775.324.0938
F: 1.206.338.2638
(800) 246-0541
Email: info@inlumon.com

(NAME, CONTACT PERSON, ADDRESS, PHONE, FACSIMILE NUMBER OF INDEPENDENT CONTRACTOR)

WHEREAS, NRS 333.700 authorizes elective officers, heads of departments, boards, commissions or institutions to engage, subject to the approval of the Board of Examiners, services of persons as independent contractors; and

WHEREAS, it is deemed that the service of Contractor is both necessary and in the best interests of the State of Nevada;

NOW, THEREFORE, in consideration of the aforesaid premises, the parties mutually agree as follows:

- 1. REQUIRED APPROVAL.** This Contract shall not become effective until and unless approved by the Nevada State Board of Examiners.
- 2. DEFINITIONS.** "State" means the State of Nevada and any state agency identified herein, its officers, employees and immune contractors as defined in NRS 41.0307. "Independent Contractor" means a person or entity that performs services and/or provides goods for the State under the terms and conditions set forth in this Contract. "Fiscal Year" is defined as the period beginning July 1 and ending June 30 of the following year. "Current State Employee" means a person who is an employee of an agency of the State. "Former State Employee" means a person who was an employee of any agency of the State at any time within the preceding 24 months.
- 3. CONTRACT TERM.** This Contract shall be effective from December 1, 2016 subject to Board of Examiners' approval to September 30, 2016, unless sooner terminated by either party as specified in paragraph ten (10).
- 4. NOTICE.** Unless otherwise specified, termination shall not be effective until 30 calendar days after a party has served written notice of termination for default, or notice of termination without cause upon the other party. All notices or other communications required or permitted to be given under this Contract shall be in writing and shall be deemed to have been duly given if delivered personally in hand, by telephonic facsimile with simultaneous regular mail, or mailed certified mail, return receipt requested, postage prepaid on the date posted, and addressed to the other party at the address specified above.
- 5. INCORPORATED DOCUMENTS.** The parties agree that this Contract, inclusive of the following attachments, specifically describes the scope of work. This Contract incorporates the following attachments in descending order of constructive precedence:

ATTACHMENT AA: STATE SOLICITATION OR RFP # N/A and AMENDMENT(S) # ;
ATTACHMENT BB: INSURANCE SCHEDULE: And
ATTACHMENT CC: CONTRACTOR'S RESPONSE

A Contractor's Attachment shall not contradict or supersede any State specifications, terms or conditions without written evidence of mutual assent to such change appearing in this Contract.

6. CONSIDERATION. The parties agree that Contractor will provide the services specified in paragraph five (5) at a cost of \$ \$42,000.00 dollars (state the exact cost or hourly, daily, or weekly rate exclusive of travel or per diem expenses) with the total Contract not to exceed \$ 42,000.00. The State does not agree to reimburse Contractor for expenses unless otherwise specified in the incorporated attachments. Any intervening end to a biennial appropriation period shall be deemed an automatic renewal (not changing the overall Contract term) or a termination as the results of legislative appropriation may require.

7. ASSENT. The parties agree that the terms and conditions listed on incorporated attachments of this Contract are also specifically a part of this Contract and are limited only by their respective order of precedence and any limitations specified.

8. BILLING SUBMISSION: TIMELINESS. The parties agree that timeliness of billing is of the essence to the contract and recognize that the State is on a fiscal year. All billings for dates of service prior to July 1 must be submitted to the State no later than the first Friday in August of the same calendar year. A billing submitted after the first Friday in August, which forces the State to process the billing as a stale claim pursuant to NRS 353.097, will subject the Contractor to an administrative fee not to exceed one hundred dollars (\$100.00). The parties hereby agree this is a reasonable estimate of the additional costs to the State of processing the billing as a stale claim and that this amount will be deducted from the stale claim payment due to the Contractor.

9. INSPECTION & AUDIT.

a. Books and Records. Contractor agrees to keep and maintain under generally accepted accounting principles (GAAP) full, true and complete records, contracts, books, and documents as are necessary to fully disclose to the State or United States Government, or their authorized representatives, upon audits or reviews, sufficient information to determine compliance with all state and federal regulations and statutes.

b. Inspection & Audit. Contractor agrees that the relevant books, records (written, electronic, computer related or otherwise), including, without limitation, relevant accounting procedures and practices of Contractor or its subcontractors, financial statements and supporting documentation, and documentation related to the work product shall be subject, at any reasonable time, to inspection, examination, review, audit, and copying at any office or location of Contractor where such records may be found, with or without notice by the State Auditor, the relevant state agency or its contracted examiners, the Department of Administration, Budget Division, the Nevada State Attorney General's Office or its Fraud Control Units, the State Legislative Auditor, and with regard to any federal funding, the relevant federal agency, the Comptroller General, the General Accounting Office, the Office of the Inspector General, or any of their authorized representatives. All subcontracts shall reflect requirements of this paragraph.

c. Period of Retention. All books, records, reports, and statements relevant to this Contract must be retained a minimum three (3) years, and for five (5) years if any federal funds are used pursuant to the Contract. The retention period runs from the date of payment for the relevant goods or services by the State, or from the date of termination of the Contract, whichever is later. Retention time shall be extended when an audit is scheduled or in progress for a period reasonably necessary to complete an audit and/or to complete any administrative and judicial litigation which may ensue.

10. CONTRACT TERMINATION.

a. Termination Without Cause. Any discretionary or vested right of renewal notwithstanding, this Contract may be terminated upon written notice by mutual consent of both parties, or unilaterally by either party without cause.

b. State Termination for Non-appropriation. The continuation of this Contract beyond the current biennium is subject to and contingent upon sufficient funds being appropriated, budgeted, and otherwise made available by the State Legislature and/or federal sources. The State may terminate this Contract, and Contractor waives any and all claim(s) for damages, effective immediately upon receipt of written notice (or any date specified therein) if for any reason the Contracting Agency's funding from State and/or federal sources is not appropriated or is withdrawn, limited, or impaired.

c. Cause Termination for Default or Breach. A default or breach may be declared with or without termination. This Contract may be terminated by either party upon written notice of default or breach to the other party as follows:

i. If Contractor fails to provide or satisfactorily perform any of the conditions, work, deliverables, goods, or services called for by this Contract within the time requirements specified in this Contract or within any granted extension of those time requirements; or

- ii. If any state, county, city or federal license, authorization, waiver, permit, qualification or certification required by statute, ordinance, law, or regulation to be held by Contractor to provide the goods or services required by this Contract is for any reason denied, revoked, debarred, excluded, terminated, suspended, lapsed, or not renewed; or
 - iii. If Contractor becomes insolvent, subject to receivership, or becomes voluntarily or involuntarily subject to the jurisdiction of the bankruptcy court; or
 - iv. If the State materially breaches any material duty under this Contract and any such breach impairs Contractor's ability to perform; or
 - v. If it is found by the State that any quid pro quo or gratuities in the form of money, services, entertainment, gifts, or otherwise were offered or given by Contractor, or any agent or representative of Contractor, to any officer or employee of the State of Nevada with a view toward securing a contract or securing favorable treatment with respect to awarding, extending, amending, or making any determination with respect to the performing of such contract; or
 - vi. If it is found by the State that Contractor has failed to disclose any material conflict of interest relative to the performance of this Contract.
- d. Time to Correct. Termination upon a declared default or breach may be exercised only after service of formal written notice as specified in paragraph four (4), and the subsequent failure of the defaulting party within fifteen (15) calendar days of receipt of that notice to provide evidence, satisfactory to the aggrieved party, showing that the declared default or breach has been corrected.
- e. Winding Up Affairs Upon Termination. In the event of termination of this Contract for any reason, the parties agree that the provisions of this paragraph survive termination:
- i. The parties shall account for and properly present to each other all claims for fees and expenses and pay those which are undisputed and otherwise not subject to set off under this Contract. Neither party may withhold performance of winding up provisions solely based on nonpayment of fees or expenses accrued up to the time of termination;
 - ii. Contractor shall satisfactorily complete work in progress at the agreed rate (or a pro rata basis if necessary) if so requested by the Contracting Agency;
 - iii. Contractor shall execute any documents and take any actions necessary to effectuate an assignment of this Contract if so requested by the Contracting Agency;
 - iv. Contractor shall preserve, protect and promptly deliver into State possession all proprietary information in accordance with paragraph twenty-one (21).

11. REMEDIES. Except as otherwise provided for by law or this Contract, the rights and remedies of the parties shall not be exclusive and are in addition to any other rights and remedies provided by law or equity, including, without limitation, actual damages, and to a prevailing party reasonable attorneys' fees and costs. It is specifically agreed that reasonable attorneys' fees shall include, without limitation, one hundred and twenty-five dollars (\$125.00) per hour for State-employed attorneys. The State may set off consideration against any unpaid obligation of Contractor to any State agency in accordance with NRS 353C.190. In the event that the Contractor voluntarily or involuntarily becomes subject to the jurisdiction of the Bankruptcy Court, the State may set off consideration against any unpaid obligation of Contractor to the State or its agencies, to the extent allowed by bankruptcy law, without regard to whether the procedures of NRS 353C.190 have been utilized.

12. LIMITED LIABILITY. The State will not waive and intends to assert available NRS chapter 41 liability limitations in all cases. Contract liability of both parties shall not be subject to punitive damages. Liquidated damages shall not apply unless otherwise specified in the incorporated attachments. Damages for any State breach shall never exceed the amount of funds appropriated for payment under this Contract, but not yet paid to Contractor, for the fiscal year budget in existence at the time of the breach. Damages for any Contractor breach shall not exceed one hundred and fifty percent (150%) of the contract maximum "not to exceed" value. Contractor's tort liability shall not be limited.

13. FORCE MAJEURE. Neither party shall be deemed to be in violation of this Contract if it is prevented from performing any of its obligations hereunder due to strikes, failure of public transportation, civil or military authority, act of public enemy, accidents, fires, explosions, or acts of God, including without limitation, earthquakes, floods, winds, or storms. In such an event the intervening cause must not be through the fault of the party asserting such an excuse, and the excused party is obligated to promptly perform in accordance with the terms of the Contract after the intervening cause ceases.

14. INDEMNIFICATION. To the fullest extent permitted by law Contractor shall indemnify, hold harmless and defend, not excluding the State's right to participate, the State from and against all liability, claims, actions, damages, losses, and expenses, including, without limitation, reasonable attorneys' fees and costs, arising out of any alleged negligent or willful acts or omissions of Contractor, its officers, employees and agents.

15. INDEPENDENT CONTRACTOR. Contractor is associated with the State only for the purposes and to the extent specified in this Contract, and in respect to performance of the contracted services pursuant to this Contract, Contractor is and shall be an independent contractor and, subject only to the terms of this Contract, shall have the sole right to supervise, manage, operate, control, and direct performance of the details incident to its duties under this Contract. Nothing contained in this Contract shall

be deemed or construed to create a partnership or joint venture, to create relationships of an employer-employee or principal-agent, or to otherwise create any liability for the State whatsoever with respect to the indebtedness, liabilities, and obligations of Contractor or any other party. Contractor shall be solely responsible for, and the State shall have no obligation with respect to: (1) withholding of income taxes, FICA or any other taxes or fees; (2) industrial insurance coverage; (3) participation in any group insurance plans available to employees of the State; (4) participation or contributions by either Contractor or the State to the Public Employees Retirement System; (5) accumulation of vacation leave or sick leave; or (6) unemployment compensation coverage provided by the State. Contractor shall indemnify and hold State harmless from, and defend State against, any and all losses, damages, claims, costs, penalties, liabilities, and expenses arising or incurred because of, incident to, or otherwise with respect to any such taxes or fees. Neither Contractor nor its employees, agents, nor representatives shall be considered employees, agents, or representatives of the State. The State and Contractor shall evaluate the nature of services and the term of the Contract negotiated in order to determine "independent contractor" status, and shall monitor the work relationship throughout the term of the Contract to ensure that the independent contractor relationship remains as such. To assist in determining the appropriate status (employee or independent contractor), Contractor represents as follows:

		<u>Contractor's Initials</u>	
		YES	NO
1.	Does the Contracting Agency have the right to require control of when, where and how the independent contractor is to work?	_____	KB _____
2.	Will the Contracting Agency be providing training to the independent contractor?	_____	KB _____
3.	Will the Contracting Agency be furnishing the independent contractor with worker's space, equipment, tools, supplies or travel expenses?	_____	KB _____
4.	Are any of the workers who assist the independent contractor in performance of his/her duties employees of the State of Nevada?	KB _____	_____
5.	Does the arrangement with the independent contractor contemplate continuing or recurring work (even if the services are seasonal, part-time, or of short duration)?	_____	KB _____
6.	Will the State of Nevada incur an employment liability if the independent contractor is terminated for failure to perform?	_____	KB _____
7.	Is the independent contractor restricted from offering his/her services to the general public while engaged in this work relationship with the State?	_____	KB _____

16. INSURANCE SCHEDULE. Unless expressly waived in writing by the State, Contractor, as an independent contractor and not an employee of the State, must carry policies of insurance and pay all taxes and fees incident hereunto. Policies shall meet the terms and conditions as specified within this Contract along with the additional limits and provisions as described in Attachment BB, incorporated hereto by attachment. The State shall have no liability except as specifically provided in the Contract.

The Contractor shall not commence work before:

- 1) Contractor has provided the required evidence of insurance to the Contracting Agency of the State, and
- 2) The State has approved the insurance policies provided by the Contractor.

Prior approval of the insurance policies by the State shall be a condition precedent to any payment of consideration under this Contract and the State's approval of any changes to insurance coverage during the course of performance shall constitute an ongoing condition subsequent this Contract. Any failure of the State to timely approve shall not constitute a waiver of the condition.

Insurance Coverage: The Contractor shall, at the Contractor's sole expense, procure, maintain and keep in force for the duration of the Contract insurance conforming to the minimum limits as specified in Attachment BB, incorporated hereto by attachment. Unless specifically stated herein or otherwise agreed to by the State, the required insurance shall be in effect prior to the commencement of work by the Contractor and shall continue in force as appropriate until:

1. Final acceptance by the State of the completion of this Contract; or
 2. Such time as the insurance is no longer required by the State under the terms of this Contract;
- Whichever occurs later;

Any insurance or self-insurance available to the State shall be in excess of, and non-contributing with, any insurance required from Contractor. Contractor's insurance policies shall apply on a primary basis. Until such time as the insurance is no longer required by the State, Contractor shall provide the State with renewal or replacement evidence of insurance no less than thirty (30) days before the expiration or replacement of the required insurance. If at any time during the period when insurance is required by the Contract, an insurer or surety shall fail to comply with the requirements of this Contract, as soon as Contractor has knowledge of any such failure, Contractor shall immediately notify the State and immediately replace such insurance or bond with an insurer meeting the requirements.

General Requirements:

- a. **Additional Insured:** By endorsement to Contractor's general liability insurance policy, the State of Nevada, its officers, employees and immune contractors as defined in NRS 41.0307 shall be named as additional insureds for all liability arising from the Contract.
- b. **Waiver of Subrogation:** Each insurance policy shall provide for a waiver of subrogation against the State of Nevada, its officers, employees and immune contractors as defined in NRS 41.0307, for losses arising from work/materials/equipment performed or provided by or on behalf of the Contractor.
- c. **Cross-Liability:** All required liability policies shall provide cross-liability coverage as would be achieved under the standard ISO separation of insureds clause.
- d. **Deductibles and Self-Insured Retentions:** Insurance maintained by Contractor shall apply on a first dollar basis without application of a deductible or self-insured retention unless otherwise specifically agreed to by the State. Such approval shall not relieve Contractor from the obligation to pay any deductible or self-insured retention. Any deductible or self-insured retention shall not exceed fifty thousand dollars (\$50,000.00) per occurrence, unless otherwise approved by the Risk Management Division.
- e. **Policy Cancellation:** Except for ten (10) days notice for non-payment of premium, each insurance policy shall be endorsed to state that without thirty (30) days prior written notice to the State of Nevada, c/o Contracting Agency, the policy shall not be canceled, non-renewed or coverage and /or limits reduced or materially altered, and shall provide that notices required by this paragraph shall be sent by certified mailed to the address shown on page one (1) of this contract:
- f. **Approved Insurer:** Each insurance policy shall be:
 - 1) Issued by insurance companies authorized to do business in the State of Nevada or eligible surplus lines insurers acceptable to the State and having agents in Nevada upon whom service of process may be made; and
 - 2) Currently rated by A.M. Best as "A-VII" or better.

Evidence of Insurance:

Prior to the start of any Work, Contractor must provide the following documents to the contracting State agency:

1) **Certificate of Insurance:** The Acord 25 Certificate of Insurance form or a form substantially similar must be submitted to the State to evidence the insurance policies and coverages required of Contractor. The certificate must name the State of Nevada, its officers, employees and immune contractors as defined in NRS 41.0307 as the certificate holder. The certificate should be signed by a person authorized insurer to bind coverage on its behalf. The state project/contract number; description and contract effective dates shall be noted on the certificate, and upon renewal of the policies listed Contractor shall furnish the State with replacement certificates as described within Insurance Coverage, section noted above.

Mail all required insurance documents to the State Contracting Agency identified on page one of the contract.

2) **Additional Insured Endorsement:** An Additional Insured Endorsement (CG 20 10 11 85 or CG 20 26 11 85), signed by an authorized insurance company representative, must be submitted to the State to evidence the endorsement of the State as an additional insured per General Requirements, subsection a above.

3) **Schedule of Underlying Insurance Policies:** If Umbrella or Excess policy is evidenced to comply with minimum limits, a copy of the underlying Schedule from the Umbrella or Excess insurance policy may be required.

Review and Approval: Documents specified above must be submitted for review and approval by the State prior to the commencement of work by Contractor. Neither approval by the State nor failure to disapprove the insurance furnished by Contractor shall relieve Contractor of Contractor's full responsibility to provide the insurance required by this Contract. Compliance with the insurance requirements of this Contract shall not limit the liability of Contractor or its sub-contractors, employees or agents to the State or others, and shall be in addition to and not in lieu of any other remedy available to the State under this Contract or otherwise. The State reserves the right to request and review a copy of any required insurance policy or endorsement to assure compliance with these requirements.

17. **COMPLIANCE WITH LEGAL OBLIGATIONS.** Contractor shall procure and maintain for the duration of this Contract any state, county, city or federal license, authorization, waiver, permit, qualification or certification required by statute, ordinance, law, or regulation to be held by Contractor to provide the goods or services required by this Contract. Contractor will be responsible to pay all taxes, assessments, fees, premiums, permits, and licenses required by law. Real property and personal property taxes are the responsibility of Contractor in accordance with NRS 361.157 and NRS 361.159. Contractor agrees to be responsible for payment of any such government obligations not paid by its subcontractors during performance of this Contract. The State may set-off against consideration due any delinquent government obligation in accordance with NRS 353C.190.

18. WAIVER OF BREACH. Failure to declare a breach or the actual waiver of any particular breach of the Contract or its material or nonmaterial terms by either party shall not operate as a waiver by such party of any of its rights or remedies as to any other breach.

19. SEVERABILITY. If any provision contained in this Contract is held to be unenforceable by a court of law or equity, this Contract shall be construed as if such provision did not exist and the non-enforceability of such provision shall not be held to render any other provision or provisions of this Contract unenforceable.

20. ASSIGNMENT/DELEGATION. To the extent that any assignment of any right under this Contract changes the duty of either party, increases the burden or risk involved, impairs the chances of obtaining the performance of this Contract, attempts to operate as a novation, or includes a waiver or abrogation of any defense to payment by State, such offending portion of the assignment shall be void, and shall be a breach of this Contract. Contractor shall neither assign, transfer nor delegate any rights, obligations or duties under this Contract without the prior written consent of the State.

21. STATE OWNERSHIP OF PROPRIETARY INFORMATION. Any reports, histories, studies, tests, manuals, instructions, photographs, negatives, blue prints, plans, maps, data, system designs, computer code (which is intended to be consideration under the Contract), or any other documents or drawings, prepared or in the course of preparation by Contractor (or its subcontractors) in performance of its obligations under this Contract shall be the exclusive property of the State and all such materials shall be delivered into State possession by Contractor upon completion, termination, or cancellation of this Contract. Contractor shall not use, willingly allow, or cause to have such materials used for any purpose other than performance of Contractor's obligations under this Contract without the prior written consent of the State. Notwithstanding the foregoing, the State shall have no proprietary interest in any materials licensed for use by the State that are subject to patent, trademark or copyright protection.

22. PUBLIC RECORDS. Pursuant to NRS 239.010, information or documents received from Contractor may be open to public inspection and copying. The State has a legal obligation to disclose such information unless a particular record is made confidential by law or a common law balancing of interests. Contractor may label specific parts of an individual document as a "trade secret" or "confidential" in accordance with NRS 333.333, provided that Contractor thereby agrees to indemnify and defend the State for honoring such a designation. The failure to so label any document that is released by the State shall constitute a complete waiver of any and all claims for damages caused by any release of the records.

23. CONFIDENTIALITY. Contractor shall keep confidential all information, in whatever form, produced, prepared, observed or received by Contractor to the extent that such information is confidential by law or otherwise required by this Contract

24. FEDERAL FUNDING. In the event federal funds are used for payment of all or part of this Contract:

a. Contractor certifies, by signing this Contract, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency. This certification is made pursuant to the regulations implementing Executive Order 12549, Debarment and Suspension, 28 C.F.R. pt. 67, § 67.510, as published as pt. VII of the May 26, 1988, Federal Register (pp. 19160-19211), and any relevant program-specific regulations. This provision shall be required of every subcontractor receiving any payment in whole or in part from federal funds.

b. Contractor and its subcontractors shall comply with all terms, conditions, and requirements of the Americans with Disabilities Act of 1990 (P.L. 101-136), 42 U.S.C. 12101, as amended, and regulations adopted thereunder contained in 28 C.F.R. 26.101-36.999, inclusive, and any relevant program-specific regulations.

c. Contractor and its subcontractors shall comply with the requirements of the Civil Rights Act of 1964, as amended, the Rehabilitation Act of 1973, P.L. 93-112, as amended, and any relevant program-specific regulations, and shall not discriminate against any employee or offer or for employment because of race, national origin, creed, color, sex, religion, age, disability or handicap condition (including AIDS and AIDS-related conditions.)

25. LOBBYING. The parties agree, whether expressly prohibited by federal law, or otherwise, that no funding associated with this contract will be used for any purpose associated with or related to lobbying or influencing or attempting to lobby or influence for any purpose the following:

a. Any federal, state, county or local agency, legislature, commission, counsel or board;

b. Any federal, state, county or local legislator, commission member, counsel member, board member, or other elected official; or

c. Any officer or employee of any federal, state, county or local agency; legislature, commission, counsel or board.

26. WARRANTIES.

a. General Warranty. Contractor warrants that all services, deliverables, and/or work product under this Contract shall be completed in a workmanlike manner consistent with standards in the trade, profession, or industry; shall conform to or exceed

the specifications set forth in the incorporated attachments; and shall be fit for ordinary use, of good quality, with no material defects.

b. System Compliance. Contractor warrants that any information system application(s) shall not experience abnormally ending and/or invalid and/or incorrect results from the application(s) in the operating and testing of the business of the State.

27. PROPER AUTHORITY. The parties hereto represent and warrant that the person executing this Contract on behalf of each party has full power and authority to enter into this Contract. Contractor acknowledges that as required by statute or regulation this Contract is effective only after approval by the State Board of Examiners and only for the period of time specified in the Contract. Any services performed by Contractor before this Contract is effective or after it ceases to be effective are performed at the sole risk of Contractor.

28. NOTIFICATION OF UTILIZATION OF CURRENT OR FORMER STATE EMPLOYEES. Contractor has disclosed to the State all persons that the Contractor will utilize to perform services under this Contract who are Current State Employees or Former State Employees. Contractor will not utilize any of its employees who are Current State Employees or Former State Employees to perform services under this contract without first notifying the Contracting Agency of the identity of such persons and the services that each such person will perform, and receiving from the Contracting Agency approval for the use of such persons.

29. ASSIGNMENT OF ANTITRUST CLAIMS. Contractor irrevocably assigns to the State any claim for relief or cause of action which the Contractor now has or which may accrue to the Contractor in the future by reason of any violation of state of Nevada or federal antitrust laws in connection with any goods or services provided to the Contractor for the purpose of carrying out the Contractor's obligations under this Contract, including, at the State's option, the right to control any such litigation on such claim for relief or cause of action. Contractor shall require any subcontractors hired to perform any of Contractor's obligations under this Contract to irrevocably assign to the State, as third party beneficiary, any right, title or interest that has accrued or which may accrue in the future by reason of any violation of state of Nevada or federal antitrust laws in connection with any goods or services provided to the subcontractor for the purpose of carrying out the subcontractor's obligations to the Contractor in pursuance of this Contract, including, at the State's option, the right to control any such litigation on such claim or relief or cause of action.

30. GOVERNING LAW; JURISDICTION. This Contract and the rights and obligations of the parties hereto shall be governed by, and construed according to, the laws of the State of Nevada, without giving effect to any principle of conflict of laws that would require the application of the law of any other jurisdiction. The parties consent to the exclusive jurisdiction of the First Judicial District Court, Carson City, Nevada for enforcement of this Contract.

31. ENTIRE CONTRACT AND MODIFICATION. This Contract and its integrated attachment(s) constitute the entire agreement of the parties and as such are intended to be the complete and exclusive statement of the promises, representations, negotiations, discussions, and other agreements that may have been made in connection with the subject matter hereof. Unless an integrated attachment to this Contract specifically displays a mutual intent to amend a particular part of this Contract, general conflicts in language between any such attachment and this Contract shall be construed consistent with the terms of this Contract. Unless otherwise expressly authorized by the terms of this Contract, no modification or amendment to this Contract shall be binding upon the parties unless the same is in writing and signed by the respective parties hereto and approved by the Office of the Attorney General and the State Board of Examiners.

INDEMNIFICATION CLAUSE:

Contractor shall indemnify, hold harmless and, not excluding the State's right to participate, defend the State, its officers, officials, agents, and employees (hereinafter referred to as "Indemnatee") from and against all liabilities, claims, actions, damages, losses, and expenses including without limitation reasonable attorneys' fees and costs, (hereinafter referred to collectively as "claims") for bodily injury or personal injury including death, or loss or damage to tangible or intangible property caused, or alleged to be caused, in whole or in part, by the negligent or willful acts or omissions of Contractor or any of its owners, officers, directors, agents, employees or subcontractors. This indemnity includes any claim or amount arising out of or recovered under the Workers' Compensation Law or arising out of the failure of such contractor to conform to any federal, state or local law, statute, ordinance, rule, regulation or court decree. It is the specific intention of the parties that the Indemnatee shall, in all instances, except for claims arising solely from the negligent or willful acts or omissions of the Indemnatee, be indemnified by Contractor from and against any and all claims. It is agreed that Contractor will be responsible for primary loss investigation, defense and judgment costs where this indemnification is applicable. In consideration of the award of this contract, the Contractor agrees to waive all rights of subrogation against the State, its officers, officials, agents and employees for losses arising from the work performed by the Contractor for the State.

INSURANCE REQUIREMENTS:

Contractor and subcontractors shall procure and maintain until all of their obligations have been discharged, including any warranty periods under this Contract are satisfied, insurance against claims for injury to persons or damage to property which may arise from or in connection with the performance of the work hereunder by the Contractor, his agents, representatives, employees or subcontractors.

The insurance requirements herein are minimum requirements for this Contract and in no way limit the indemnity covenants contained in this Contract. The State in no way warrants that the minimum limits contained herein are sufficient to protect the Contractor from liabilities that might arise out of the performance of the work under this contract by the Contractor, his agents, representatives, employees or subcontractors and Contractor is free to purchase additional insurance as may be determined necessary.

A. **MINIMUM SCOPE AND LIMITS OF INSURANCE:** Contractor shall provide coverage with limits of liability not less than those stated below. An excess liability policy or umbrella liability policy may be used to meet the minimum liability requirements provided that the coverage is written on a "following form" basis.

1. **Commercial General Liability – Occurrence Form**

Policy shall include bodily injury, property damage and broad form contractual liability coverage.

- General Aggregate \$2,000,000
- Products – Completed Operations Aggregate \$1,000,000
- Personal and Advertising Injury \$1,000,000

- Each Occurrence \$1,000,000
- a. The policy shall be endorsed to include the following additional insured language:
"The State of Nevada shall be named as an additional insured with respect to liability arising out of the activities performed by, or on behalf of the Contractor".

2. Worker's Compensation and Employers' Liability

Workers' Compensation	Statutory
Employers' Liability	
Each Accident	\$100,000
Disease – Each Employee	\$100,000
Disease – Policy Limit	\$500,000

- a. Policy shall contain a waiver of subrogation against the State of Nevada.
- b. This requirement shall not apply when a contractor or subcontractor is exempt under N.R.S., **AND** when such contractor or subcontractor executes the appropriate sole proprietor waiver form.

2. Professional Liability (Errors and Omissions Liability)

The policy shall cover professional misconduct or lack of ordinary skill for those positions defined in the Scope of Services of this contract.

Each Claim	\$1,000,000
Annual Aggregate	\$2,000,000

- a. In the event that the professional liability insurance required by this Contract is written on a claims-made basis, Contractor warrants that any retroactive date under the policy shall precede the effective date of this Contract; and that either continuous coverage will be maintained or an extended discovery period will be exercised for a period of two (2) years beginning at the time work under this Contract is completed.

B. ADDITIONAL INSURANCE REQUIREMENTS: The policies shall include, or be endorsed to include, the following provisions:

1. On insurance policies where the State of Nevada is named as an additional insured, the State of Nevada shall be an additional insured to the full limits of liability purchased by the Contractor even if those limits of liability are in excess of those required by this Contract.
2. The Contractor's insurance coverage shall be primary insurance and non-contributory with respect to all other available sources.

C. NOTICE OF CANCELLATION: Each insurance policy required by the insurance provisions of this Contract shall provide the required coverage and shall not be suspended, voided or canceled except after thirty (30) days prior written notice has been given to the State, except when cancellation is for non-payment of premium, then ten (10)

days prior notice may be given. Such notice shall be sent directly to **(State of Nevada Department Representative's Name & Address)**.

- D. **ACCEPTABILITY OF INSURERS:** Insurance is to be placed with insurers duly licensed or authorized to do business in the state of Nevada and with an "A.M. Best" rating of not less than A-VII. The State in no way warrants that the above-required minimum insurer rating is sufficient to protect the Contractor from potential insurer insolvency.
- E. **VERIFICATION OF COVERAGE:** Contractor shall furnish the State with certificates of insurance (ACORD form or equivalent approved by the State) as required by this Contract. The certificates for each insurance policy are to be signed by a person authorized by that insurer to bind coverage on its behalf.

All certificates and any required endorsements are to be received and approved by the State before work commences. Each insurance policy required by this Contract must be in effect at or prior to commencement of work under this Contract and remain in effect for the duration of the project. Failure to maintain the insurance policies as required by this Contract or to provide evidence of renewal is a material breach of contract.

All certificates required by this Contract shall be sent directly to **(State Department Representative's Name and Address)**. The State project/contract number and project description shall be noted on the certificate of insurance. The State reserves the right to require complete, certified copies of all insurance policies required by this Contract at any time. **DO NOT SEND CERTIFICATES OF INSURANCE TO THE STATES RISK MANAGEMENT DIVISION.**

- F. **SUBCONTRACTORS:** Contractors' certificate(s) shall include all subcontractors as additional insureds under its policies or Contractor shall furnish to the State separate certificates and endorsements for each subcontractor. All coverages for subcontractors shall be subject to the minimum requirements identified above.
- G. **APPROVAL:** Any modification or variation from the insurance requirements in this Contract shall be made by the Attorney General's Office or the Risk Manager, whose decision shall be final. Such action will not require a formal Contract amendment, but may be made by administrative action.

Attachment

Scope of Work

Transfer of Licensure Data. inLumon will transfer all data from current licensure system (GL Suites) to new database licensure system this includes, but not limited to, all permits issued to both dentists and dental hygienist.

Develop Licensing System. Initial Implementation Cost

Analysis, Design, Configuration, Development, Testing, Implementation, Training, Operations and Maintenance

- Development and Configuration of licensing application using latest browser based technology
- Incorporate enhancement and changes as per the user requirement in the new application
- Development and Integration of Compliance functionality
- Integrate Workflow and task management and ability for the user to upload document
- Self Service browser based portal for licensee and online user to renew licenses, make payments, change address and any other online features identified during the requirements phase
- Integration of payment gateway with the online system
- Online browser based application for credentials verification
- Any other existing functionalities as discussed during the requirement phase
- Convert existing data to the new application provided data is available in excel or any other database format like Access, MySQL, SQL Server

Support and Maintenance. Build and Deploy

After initial deployment Maintenance and Support will be for initial six (6) months of Warranty and Support. After initial six (6) months of support and maintenance the Board may enter into a Support and Maintenance Contract at a monthly rate of \$2,100.00.

EDULOKA LIMITED

Business Entity Information			
Status:	Active	File Date:	1/29/2010
Type:	Domestic Limited-Liability Company	Entity Number:	E0072442010-4
Qualifying State:	NV	List of Officers Due:	1/31/2017
Managed By:	Managers	Expiration Date:	
NV Business ID:	NV20101126878	Business License Exp:	1/31/2017

Additional Information	
Central Index Key:	

Registered Agent Information			
Name:	KAVITHARAJ BASAVARAJ	Address 1:	10569 EAGLE FALLS WAY
Address 2:		City:	RENO
State:	NV	Zip Code:	89521
Phone:		Fax:	
Mailing Address 1:		Mailing Address 2:	
Mailing City:		Mailing State:	NV
Mailing Zip Code:			
Agent Type:	Noncommercial Registered Agent		

Financial Information			
No Par Share Count:	0	Capital Amount:	\$ 0
No stock records found for this company			

- Officers		<input type="checkbox"/> Include Inactive Officers	
Manager - KAVITHARAJ BASAVARAJ			
Address 1:	10569 EAGLE FALLS WAY	Address 2:	
City:	RENO	State:	NV
Zip Code:	89521	Country:	USA
Status:	Active	Email:	

- Actions\Amendments			
Action Type:	Articles of Organization		
Document Number:	20100103639-25	# of Pages:	1
File Date:	1/29/2010	Effective Date:	
(No notes for this action)			

Action Type:	Initial List		
Document Number:	20100103641-68	# of Pages:	1
File Date:	1/29/2010	Effective Date:	
(No notes for this action)			
Action Type:	Annual List		
Document Number:	20110071363-24	# of Pages:	1
File Date:	1/28/2011	Effective Date:	
(No notes for this action)			
Action Type:	Annual List		
Document Number:	20120062246-35	# of Pages:	1
File Date:	1/28/2012	Effective Date:	
(No notes for this action)			
Action Type:	Annual List		
Document Number:	20130050971-88	# of Pages:	1
File Date:	1/25/2013	Effective Date:	
(No notes for this action)			
Action Type:	Annual List		
Document Number:	20130858984-58	# of Pages:	1
File Date:	12/31/2013	Effective Date:	
(No notes for this action)			
Action Type:	Annual List		
Document Number:	20150036474-02	# of Pages:	1
File Date:	1/27/2015	Effective Date:	
(No notes for this action)			
Action Type:	Annual List		
Document Number:	20160032467-51	# of Pages:	1
File Date:	1/25/2016	Effective Date:	
(No notes for this action)			

PUBLIC COMMENT:
from Dr. Gregory Greenwood

October 31, 2016

To Whom It May Concern,

I am writing this letter in reference to general counsel John A. Hunt, Executive Director Debra Shaffer-Kugel, and the Nevada State Board of Dental Examiners as a unit.

I have known and dealt with the board, and general counsel, since 2007. In the past, I have entered, successfully completed and honored a stipulation agreement with the board. As for my experience, I have had professional and courteous treatment by the board, before the stipulation, during the stipulation, and after I had completed agreements required by the board. I have found Mr. Hunt and the Executive Director to be fair, honest, and hard-working representatives for the state of Nevada. Being a pharmacist and a dentist, and having experience with two state boards, I can state that the NSBDE is a fair and just organization.

If you have any specific questions, please feel free to contact me for more details.

Yours faithfully,

Gregory W. Greenwood, DMD, PharmD, MaCSD

REACTIVATION of LICENSE
- Patricia Easterling, RDH Letter

Nevada Board of Dental Examiners
6010 S. Rainbow Blvd, Bldg A, Ste 1
Las Vegas, NV 89118

July 7, 2016

I wish to reactivate my currently inactive hygiene license. I am aware of opportunities now in Reno to donate my time to a community health clinic and also to substitute when someone is ill or on leave.

My license in Virginia is active and I was employed full-time 2012-2014 in Virginia. In 2014 my daughter was going through a divorce and needed help with her 3 children so she could work and the divorce situation was terrible. I came back to Reno to assist her with child care. In June of 2014 I fell and cut my dominant hand, receiving 13 stitches in one finger. I have since regained use and strength in that hand but it deterred me from seeking to reactivate my license sooner.

For the payment to reactivate, I will be using the Visa card which I recently gave you for renewing my current inactive license. I do not see on this form where to enter the details of the payment. If you did not retain this information, just give me a call and we can do it over the phone.

Thanks for all your help.

Patricia Easterling

Patricia Easterling
[REDACTED]

Received
JUL 21 2016
NSBDE