

Nevada Board of Dispensing Opticians

Balance Sheet

Accrual Basis

As of December 31, 2025

	Dec 31, 25
ASSETS	
Current Assets	
Checking/Savings	
1001 · Checking Account	64,673.87
1002 · Savings Account	25,208.71
Total Checking/Savings	89,882.58
Total Current Assets	89,882.58
TOTAL ASSETS	89,882.58
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100 · Unearned Revenue	94,610.00
2110 · Direct Deposit Liabilities	36.00
2400 · Payroll Liabilities	
2402 · Medicare Liabilities	423.12
2403 · Federal Withholding Liabilities	1,347.00
2404 · PERS Liabilities	3,478.14
Total 2400 · Payroll Liabilities	5,248.26
Total Other Current Liabilities	99,894.26
Total Current Liabilities	99,894.26
Long Term Liabilities	
2200 · Litigation Loss Payable - LT	30,000.00
Total Long Term Liabilities	30,000.00
Total Liabilities	129,894.26
Equity	
32000 · Unrestricted Fund Balance	-35,493.37
Net Income	-4,518.31
Total Equity	-40,011.68
TOTAL LIABILITIES & EQUITY	89,882.58

Nevada Board of Dispensing Opticians

Balance Sheet

As of March 31, 2026

Accrual Basis

	Mar 31, 26
ASSETS	
Current Assets	
Checking/Savings	
1001 · Checking Account	122,205.27
1002 · Savings Account	25,208.71
Total Checking/Savings	147,413.98
Total Current Assets	147,413.98
TOTAL ASSETS	147,413.98
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	2,112.50
Total Accounts Payable	2,112.50
Other Current Liabilities	
2100 · Unearned Revenue	94,610.00
2110 · Direct Deposit Liabilities	36.00
2400 · Payroll Liabilities	
2402 · Medicare Liabilities	428.76
2403 · Federal Withholding Liabilities	1,359.00
Total 2400 · Payroll Liabilities	1,787.76
Total Other Current Liabilities	96,433.76
Total Current Liabilities	98,546.26
Long Term Liabilities	
2200 · Litigation Loss Payable - LT	30,000.00
Total Long Term Liabilities	30,000.00
Total Liabilities	128,546.26
Equity	
32000 · Unrestricted Fund Balance	-35,493.37
Net Income	54,361.09
Total Equity	18,867.72
TOTAL LIABILITIES & EQUITY	147,413.98

Nevada Board of Dispensing Opticians
Profit & Loss Budget vs. Actual
July 2025 through June 2026

Accrual Basis

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4500 · Licensing Fees				
4501 · Application Fees	160,236.93	148,500.00	11,736.93	107.9%
Total 4500 · Licensing Fees	160,236.93	148,500.00	11,736.93	107.9%
4700 · Miscellaneous Income				
4701 · Interest Income	0.00	0.00	0.00	0.0%
4702 · Public Info Requests	24.27	0.00	24.27	100.0%
Total 4700 · Miscellaneous Income	24.27	0.00	24.27	100.0%
Total Income	160,261.20	148,500.00	11,761.20	107.9%
Expense				
5000 · Personnel Expenses				
5001 · Exec. Director Wages	54,349.52	72,000.00	-17,650.48	75.5%
5002 · WP Inspector Wages	0.00	3,000.00	-3,000.00	0.0%
5003 · Social Security Expenses	0.00	120.00	-120.00	0.0%
5004 · Medicare Expenses	637.87	840.00	-202.13	75.9%
5005 · PERS Expenses	10,358.55	14,400.00	-4,041.45	71.9%
5006 · Workers' Compensation Insurance	561.21	675.00	-113.79	83.1%
5007 · Unemployment Insurance	0.00	0.00	0.00	0.0%
5008 · Health Insurance Premiums	5,458.20	6,720.00	-1,261.80	81.2%
5009 · Health Insurance Deductibles	0.00	8,500.00	-8,500.00	0.0%
Total 5000 · Personnel Expenses	71,365.35	106,255.00	-34,889.65	67.2%
6000 · Meeting and Travel Expenses				
6001 · Room Rental Fees	0.00	0.00	0.00	0.0%
6002 · Travel/Per Diem Expenses	135.74	0.00	135.74	100.0%
6003 · Board Member Salaries	3,750.00	7,650.00	-3,900.00	49.0%
Total 6000 · Meeting and Travel Expenses	3,885.74	7,650.00	-3,764.26	50.8%
7000 · Office Expenses				
7001 · Office Rent/Insurance	7,650.00	10,200.00	-2,550.00	75.0%
7002 · Internet Fees	1,215.00	1,680.00	-465.00	72.3%
7003 · Phone/Fax Fees	692.05	720.00	-27.95	96.1%
7005 · Office/IT Services & Support	3,972.63	3,000.00	972.63	132.4%
7006 · Office Supplies	481.44	1,200.00	-718.56	40.1%
7007 · Database Maintenance	11,400.00	21,600.00	-10,200.00	52.8%
7008 · Postage/Mail Services	8.34	240.00	-231.66	3.5%
7009 · Mileage, Travel, Trainings	0.00	0.00	0.00	0.0%
7010 · Electronics and Software	1,780.79	1,800.00	-19.21	98.9%
Total 7000 · Office Expenses	27,200.25	40,440.00	-13,239.75	67.3%

Nevada Board of Dispensing Opticians
Profit & Loss Budget vs. Actual
July 2025 through June 2026

Accrual Basis

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
8000 · Professional Services				
8001 · General Liability Insurance	822.00	0.00	822.00	100.0%
8002 · Lobbying Services	0.00	12,000.00	-12,000.00	0.0%
8003 · Investigative Services	0.00	2,400.00	-2,400.00	0.0%
8004 · Legal Services	2,280.00	7,200.00	-4,920.00	31.7%
8005 · Financial Services				
8005(a) · Payroll Expenses	36.75	0.00	36.75	100.0%
8005 · Financial Services - Other	1,143.51	600.00	543.51	190.6%
Total 8005 · Financial Services	1,180.26	600.00	580.26	196.7%
Total 8000 · Professional Services	4,282.26	22,200.00	-17,917.74	19.3%
Total Expense	106,733.60	176,545.00	-69,811.40	60.5%
Net Ordinary Income	53,527.60	-28,045.00	81,572.60	-190.9%
Net Income	53,527.60	-28,045.00	81,572.60	-190.9%