Nevada Board of Dispensing Opticians
Balance Sheet
Accrual Basis — **As of June 30, 2026**

	Jun 30, 26	
ASSETS		
Current Assets		
Checking/Savings		
1001 · Checking Account		87,169.29
1002 · Savings Account		25,390.08
Total Checking/Savings		112,559.37
Total Current Assets		112,559.37
TOTAL ASSETS		**112,559.37**
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	431.58	
2403 · Federal Witholding Liabilities	1,371.00	
2404 · PERS Liabilities	1,182.57	
Total 2400 · Payroll Liabilities		2,985.15
Total Other Current Liabilities		97,631.15
Total Current Liabilities		97,631.15
Long Term Liabilities		
2200 · Litigation Loss Payable - LT		30,000.00
Total Long Term Liabilities		30,000.00
Total Liabilities		127,631.15
Equity		
32000 · Unrestricted Fund Balance		-35,493.37
Net Income		20,421.59
Total Equity		-15,071.78
TOTAL LIABILITIES & EQUITY		**112,559.37**

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

	Jul '25 - Jun 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4500 · Licensing Fees				
4501 · Application Fees	162,518.78	148,500.00	14,018.78	109.4%
Total 4500 · Licensing Fees	162,518.78	148,500.00	14,018.78	109.4%
4700 · Miscellaneous Income				
4701 · Interest Income	181.37	0.00	181.37	100.0%
4702 · Public Info Requests	24.27	0.00	24.27	100.0%
Total 4700 · Miscellaneous Income	205.64	0.00	205.64	100.0%
Total Income	162,724.42	148,500.00	14,224.42	109.6%
Expense				
5000 · Personnel Expenses				
5001 · Exec. Director Wages	72,779.18	72,000.00	779.18	101.1%
5002 · WP Inspector Wages	0.00	3,000.00	-3,000.00	0.0%
5003 · Social Security Expenses	92.59	120.00	-27.41	77.2%
5004 · Medicare Expenses	853.66	840.00	13.66	101.6%
5005 · PERS Expenses	11,541.12	14,400.00	-2,858.88	80.1%
5006 · Workers' Compensation Insurance	755.43	675.00	80.43	111.9%
5007 · Unemployment Insurance	0.00	0.00	0.00	0.0%
5008 · Health Insurance Premiums	7,776.00	6,720.00	1,056.00	115.7%
5009 · Health Insurance Deductibles	0.00	8,500.00	-8,500.00	0.0%
5000 · Personnel Expenses - Other	1,182.57			
Total 5000 · Personnel Expenses	94,980.55	106,255.00	-11,274.45	89.4%
6000 · Meeting and Travel Expenses				
6001 · Room Rental Fees	0.00	0.00	0.00	0.0%
6002 · Travel/Per Diem Expenses	211.15	0.00	211.15	100.0%
6003 · Board Member Salaries	4,500.00	7,650.00	-3,150.00	58.8%
Total 6000 · Meeting and Travel Expenses	4,711.15	7,650.00	-2,938.85	61.6%
69800 · Uncategorized Expenses	424.71			
7000 · Office Expenses				
7001 · Office Rent/Insurance	9,350.00	10,200.00	-850.00	91.7%
7002 · Internet Fees	1,356.61	1,680.00	-323.39	80.8%
7003 · Phone/Fax Fees	931.91	720.00	211.91	129.4%
7005 · Office/IT Services & Support	5,646.78	3,000.00	2,646.78	188.2%
7006 · Office Supplies	514.01	1,200.00	-685.99	42.8%
7007 · Database Maintenance	16,575.00	21,600.00	-5,025.00	76.7%
7008 · Postage/Mail Services	323.22	240.00	83.22	134.7%

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

	Jul '25 - Jun 26	Budget	$ Over Budget	% of Budget
7009 · Mileage, Travel, Trainings	0.00	0.00	0.00	0.0%
7010 · Electronics and Software	3,017.40	1,800.00	1,217.40	167.6%
Total 7000 · Office Expenses	37,714.93	40,440.00	-2,725.07	93.3%
8000 · Professional Services				
8001 · General Liability Insurance	822.00	850.00	-28.00	96.7%
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	4,800.00	-2,520.00	47.5%
8005 · Financial Services				
8005(a) · Payroll Expenses	42.00	0.00	42.00	100.0%
8005 · Financial Services - Other	1,327.49	600.00	727.49	221.2%
Total 8005 · Financial Services	1,369.49	600.00	769.49	228.2%
Total 8000 · Professional Services	4,471.49	20,650.00	-16,178.51	21.7%
Total Expense	142,302.83	174,995.00	-32,692.17	81.3%
Net Ordinary Income	20,421.59	-26,495.00	46,916.59	-77.1%
Net Income	**20,421.59**	**-26,495.00**	**46,916.59**	**-77.1%**

Nevada Board of Dispensing Opticians
Balance Sheet
Accrual Basis — **As of September 30, 2026**

		Sep 30, 26
ASSETS		
Current Assets		
Checking/Savings		
1001 · Checking Account		48,033.01
1002 · Savings Account		25,413.81
Total Checking/Savings		73,446.82
Total Current Assets		73,446.82
TOTAL ASSETS		**73,446.82**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2100 · Unearned Revenue		94,610.00
2110 · Direct Deposit Liabilities		36.00
2300 · Litigation Loss Payable - CP		-5,000.00
2400 · Payroll Liabilities		
2402 · Medicare Liabilities	431.56	
2403 · Federal Witholding Liabilities	1,371.00	
2404 · PERS Liabilities	1,182.57	
Total 2400 · Payroll Liabilities		2,985.13
Total Other Current Liabilities		92,631.13
Total Current Liabilities		92,631.13
Long Term Liabilities		
2200 · Litigation Loss Payable - LT		30,000.00
Total Long Term Liabilities		30,000.00
Total Liabilities		122,631.13
Equity		
32000 · Unrestricted Fund Balance		-15,071.78
Net Income		-34,112.53
Total Equity		-49,184.31
TOTAL LIABILITIES & EQUITY		**73,446.82**

Nevada Board of Dispensing Opticians
Profit & Loss Budget vs. Actual
Accrual Basis — **July through September 2026**

	Jul - Sep 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4500 · Licensing Fees				
4501 · Application Fees	2,621.70	3,000.00	-378.30	87.4%
Total 4500 · Licensing Fees	2,621.70	3,000.00	-378.30	87.4%
4700 · Miscellaneous Income				
4701 · Interest Income	23.73	0.00	23.73	100.0%
4702 · Public Info Requests	0.00	0.00	0.00	0.0%
Total 4700 · Miscellaneous Income	23.73	0.00	23.73	100.0%
Total Income	2,645.43	3,000.00	-354.57	88.2%
Expense				
5000 · Personnel Expenses				
5001 · Exec. Director Wages	18,429.66	18,600.00	-170.34	99.1%
5002 · WP Inspector Wages	0.00	1,200.00	-1,200.00	0.0%
5003 · Social Security Expenses	0.00	0.00	0.00	0.0%
5004 · Medicare Expenses	215.78	240.00	-24.22	89.9%
5005 · PERS Expenses	2,365.14	3,600.00	-1,234.86	65.7%
5006 · Workers' Compensation Insurance	186.04	800.00	-613.96	23.3%
5007 · Unemployment Insurance	0.00	0.00	0.00	0.0%
5008 · Health Insurance Premiums	2,317.80	2,325.00	-7.20	99.7%
5009 · Health Insurance Deductibles	0.00	8,000.00	-8,000.00	0.0%
5000 · Personnel Expenses - Other	1,182.57			
Total 5000 · Personnel Expenses	24,696.99	34,765.00	-10,068.01	71.0%
6000 · Meeting and Travel Expenses				
6001 · Room Rental Fees	0.00	0.00	0.00	0.0%
6002 · Travel/Per Diem Expenses	54.39	250.00	-195.61	21.8%
6003 · Board Member Salaries	1,500.00	750.00	750.00	200.0%
Total 6000 · Meeting and Travel Expenses	1,554.39	1,000.00	554.39	155.4%
7000 · Office Expenses				
7001 · Office Rent/Insurance	2,600.00	2,700.00	-100.00	96.3%
7002 · Internet Fees	151.71	375.00	-223.29	40.5%
7003 · Phone/Fax Fees	236.06	225.00	11.06	104.9%
7005 · Office/IT Services & Support	1,485.67	900.00	585.67	165.1%
7006 · Office Supplies	130.00	300.00	-170.00	43.3%
7007 · Database Maintenance	5,400.00	5,400.00	0.00	100.0%
7008 · Postage/Mail Services	0.00	45.00	-45.00	0.0%
7009 · Mileage, Travel, Trainings	0.00	75.00	-75.00	0.0%
7010 · Electronics and Software	59.97	750.00	-690.03	8.0%
Total 7000 · Office Expenses	10,063.41	10,770.00	-706.59	93.4%

Nevada Board of Dispensing Opticians
Profit & Loss Budget vs. Actual
Accrual Basis — **July through September 2026**

	Jul - Sep 26	Budget	$ Over Budget	% of Budget
8000 · Professional Services				
8001 · General Liability Insurance	0.00	800.00	-800.00	0.0%
8002 · Lobbying Services	0.00	0.00	0.00	0.0%
8003 · Investigative Services	0.00	300.00	-300.00	0.0%
8004 · Legal Services	162.50	1,500.00	-1,337.50	10.8%
8005 · Financial Services				
8005(a) · Payroll Expenses	10.50	0.00	10.50	100.0%
8005 · Financial Services - Other	270.17	225.00	45.17	120.1%
Total 8005 · Financial Services	280.67	225.00	55.67	124.7%
Total 8000 · Professional Services	443.17	2,825.00	-2,381.83	15.7%
Total Expense	36,757.96	49,360.00	-12,602.04	74.5%
Net Ordinary Income	-34,112.53	-46,360.00	12,247.47	73.6%
Net Income	**-34,112.53**	**-46,360.00**	**12,247.47**	**73.6%**