

**Nevada Board of Dispensing Opticians
Balance Sheet**

As of September 30, 2025

Accrual Basis

	Sep 30, 25
ASSETS	
Current Assets	
Checking/Savings	
1001 · Checking Account	25,830.70
1002 · Savings Account	45,208.71
Total Checking/Savings	71,039.41
Total Current Assets	71,039.41
TOTAL ASSETS	71,039.41
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	450.00
Total Accounts Payable	450.00
Other Current Liabilities	
2100 · Unearned Revenue	94,610.00
2110 · Direct Deposit Liabilities	36.00
2400 · Payroll Liabilities	
2402 · Medicare Liabilities	423.86
2403 · Federal Withholding Liabilities	1,374.00
2404 · PERS Liabilities	2,318.76
Total 2400 · Payroll Liabilities	4,116.62
Total Other Current Liabilities	98,762.62
Total Current Liabilities	99,212.62
Long Term Liabilities	
2200 · Litigation Loss Payable - LT	35,000.00
Total Long Term Liabilities	35,000.00
Total Liabilities	134,212.62
Equity	
32000 · Unrestricted Fund Balance	-35,943.37
Net Income	-27,229.84
Total Equity	-63,173.21
TOTAL LIABILITIES & EQUITY	71,039.41