



Board of Dental Examiners of Alabama

2229 Rocky Ridge Road, Birmingham, AL 35216

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www.dentalboard.org

MINUTES BOARD MEETING March 3, 2023

The Board of Dental Examiners of Alabama met Friday, March 3, 2023, at the Board office to conduct business.

The President called the meeting to order at 8:30 a.m. with the following members in attendance: Dr. Marshall A. Williams, President; Dr. Bruce E. Cunningham, Vice President; Dr. Melodie A. Jones; Dr. Mark R. McIlwain; Dr. Kevin M. Sims; and Sandra Kay Alexander, RDH. Also in attendance were W. Blake Strickland, Executive Director; Dr. Donna L. Dixon, Esq., Prosecuting Counsel; Aaron Dettling, Esq., General Counsel; Kevin Lane, Compliance Director; Gina Latham, ADHP Coordinator; Dr. Mary Beth Finn, Financial Services Manager; and Steve Hancock, Licensing Specialist.

Guests included: Michele Huebner, Executive Director, Alabama Dental Association; Dr. Rodney Marshall, Alabama Dental Association; Richael Cobler, Executive Director, CRDTS; Dr. Tom Willis, CRDTS; Dr. Stuart Lockwood, Montgomery Public Health; Dr. Tommy Johnson, Dental Director, Alabama Department of Public Health; Dr. John York; Steve Windom, Windom Galliher & Associates; Blaine Galliher, Windom Galliher & Associates; Dr. Michael Garver, Chair, Alabama Dental Professionals Wellness Committee; and Dr. John Bennett, Alabama Dental Professionals Wellness Committee.

The President determined a quorum was present, and the Executive Director confirmed.

The meeting was advertised on the Board's website, www.dentalboard.org, and on the Secretary of State's website, www.sos.alabama.gov, in compliance with the Alabama Open Meetings Act.

The President asked for a review of the February 10, 2023, minutes. Dr. McIlwain moved to approve the minutes as presented. Dr. Jones seconded the motion. The minutes were approved by unanimous consent.

Dr. Cunningham presented the Financial Report for February 2023. Dr. Finn, staff Financial Services Manager, explained standard accounting codes with specific categories for tracking and a balance sheet to provide a more comprehensive look at the Board's finances has been implemented. Dr. Jones made a motion to accept the report as presented. Dr. Sims seconded the motion. The motion was approved by unanimous consent.

Dr. John York addressed the Board regarding insurance changes and the effect on licensees enrolled in the Board's Wellness Program. He asked the Board's consideration in utilizing a license status of "Deferral" in lieu of "Probation" to assist licensees maintain their provider statuses with insurance companies. After a brief discussion that included the Board not currently having a license status of "Deferral", Dr. Cunningham made a motion that a sub-committee be formed to review the issue and identify possible changes the Board can institute to address the issue. Members of the sub-committee were identified as Dr. Cunningham (Chair), Dr. Garver, Dr. York, Dr. McIlwain, Dr. Sims, Dr. John Bennett, Dr. Dixon, and Kevin Lane. A committee report will be presented at the May 2023 board meeting. The motion was seconded by Dr. Jones. The motion was approved by unanimous consent.

Dr. Stuart Lockwood presented information on the current dentist shortage in Alabama, which included a 5-year (2017-22) snapshot of licensed dentists. Currently, 19 counties may suffer a substantial loss of dental providers. After the presentation and discussion, Dr. Cunningham asked the staff to bring possible recommendations for this issue to the Board at the May 2023 board meeting.

Break from 9:33 a.m. to 9:41 a.m.

Dr. Williams called the meeting back to order.

Director Strickland invited Dr. Marshall to discuss his recommendations concerning Community Dental Health Coordinators (CDHC) and how they could operate under the Board's proposed amended statute regarding general supervision. During discussion, it was noted that Alabama has approximately eight (8) dental hygienists that are CDHC-qualified of which, only one works for the Alabama Department of Public Health. All were in agreement that CDHC's could fill an important role in reaching underserved communities. The Board, Dr. Marshall, and other guests agreed that further discussion is needed to move forward with CDHC's and other solutions to addressing underserved communities and populations.

Ms. Richael Cobler, Executive Director of CRDTS, presented an overview of CRDTS. Currently, CRDTS has 23 member states. CRDTS is accepted in 41 of the 48 states, that accept regional exams. Dr. Cunningham asked if CRDTS accepted ADHP graduates for exam. Director Strickland advised he would discuss with Ms. Cobler and report back to the Board. Ms. Cobler invited interested board members to observe an upcoming CRDTS exam to be given at Wallace State Community College in April 2023. Dr. Cunningham made a motion for the Board to approve Kay Alexander to observe the CRDTS exam. Dr. Jones seconded. Motion was approved by unanimous consent.

Director Strickland will be emailing a survey from the Joint Commission on National Dental Examinations (JCND) regarding Dental Therapy. Once the board members complete their responses, Director Strickland will combine and respond to the survey.

Director Strickland gave the Legislative Report update.

- Discussion of proposed legislation regarding registration and/or licensure requirements for dental employees that take radiographs. This legislation originated from an entity not affiliated with the Board. If passed, it would affect dental assistants. This discussion was for informational purposes only.
- Discussion of proposed legislation regarding teledentistry. This legislation originated from the American Association of Orthodontists, through the Alabama chapter. This discussion was for informational purposes only.
- The Board's current proposed amendment to expanding the definition of "Direct Supervision" to include "General Supervision".
 - Discussion between the Board, ALDA representatives, and guests occurred covering a range of topics related to "General Supervision" (e.g., Teledentistry, CDHCs). Mr. Windom distributed copies of the Tele-Health legislation that was passed last year to assist in drafting a future board rule covering general supervision and teledentistry.
 - Due to some unresolved issues among the group, Dr. Cunningham made a motion to create a sub-committee consisting of Dr. Williams, Dr. Cunningham, Ms. Alexander, along with board staff and representatives from ALDA. Dr. Jones seconded the motion. Motion was approved with unanimous consent. Director Strickland agreed to work with the sub-committee to determine a

date, time, and location to meet. The Board asked that an update be presented to the April 7, 2023 board meeting.

Director Strickland presented the internal audit results and advised there were no adverse findings. The accounting firm offered several suggestions to improve efficiency for future audits.

Director Strickland gave a presentation of the ALAHOPE test website for the Jefferson County Department of Health (JCDH). This website would show continuing education opportunities for health care providers.

Director Strickland provided the board members a copy of the unofficial CODA-Report of Major Actions. He noted that Dental Therapy is becoming more prevalent around the country and other dental boards are beginning to draft legislation to address this emerging field.

Dr. Jones discussed Dr. Johnson's request for CE Approval from the Alabama Department of Public Health. The Board confirmed that the ADPH is included as one of the entities that have pre-approval for dental-related continuing education courses.

Director Strickland presented a request for CE Approval for Botox and Dermal Fillers Training submitted by Dr. Robin Pruitt/C.A.P. Stone Academy of Facial Aesthetics. After a review of the submitted course materials, Dr. Cunningham made a motion to approve the CE. Dr. Jones seconded the motion. Motion was approved by unanimous consent.

Director Strickland presented a request for course approval for a fully online DOCS Education – OCS Course which was submitted by Dr. Charlie Elijah. After discussion, the Board did not believe this course met the requirements.

Dr. Jones presented a report on the State Committee of Public Health meeting.

Dr. Finn gave an update on CE Broker and their ongoing efforts to assist dentists and dental hygienists register for the required basic (free) account. Additional information has been added to the board's website, as well.

Ms. Latham presented a request by an ADHP student to remain in the program after the student missed due to a medical issue. Dr. McIlwain made a motion to approve the student to remain in the program. Dr. Cunningham seconded the motion. It was approved by unanimous consent.

Ms. Latham presented a request by an ADHP student to remain in the program after the student missed due to a personal issue. Ms. Alexander made a motion to approve the student to remain in the program. Dr. Jones seconded the motion. It was approved by unanimous consent.

- **Dental License Applications**

- **By Regional Exam**

- Chaz Ainsworth, DDS; Univ. of Tennessee (2020)
- Catherine Kimble, DMD; Univ. of Louisville (2015)
- Jane H. White, DMD; Univ. of Louisville (2018)
- Gage J. Williams, DDS; Univ. of Missouri-KC (2021)

Dr. Jones recommended approval of Dental License by Regional Exam, based on successful completion of the jurisprudence exam for the above applicants. Dr. Cunningham made a motion to approve the applications. Dr. McIlwain seconded the motion. It was approved by unanimous consent.

- **By Credentials**

- Alesia J. Johnson, DMD; Rutgers (1998)
- Ellen Mitchell, DMD; Univ. of Mississippi (2016)
- Craig Alan Mayer, DDS; Northwestern (1975)

Dr. Jones recommended approval of Dental License by Credentials, based on successful completion of the jurisprudence exam for the above applicants. Dr. McIlwain made a motion to approve the applications. Dr. Cunningham seconded the motion. It was approved by unanimous consent.

- **Dental Hygiene App**

- **By Regional Exam**

- Mandy Truc Pham; Fortis (2023)

Ms. Alexander recommended approval of Dental Hygiene License by Regional Exam, based on successful completion of the jurisprudence exam for the above applicant. Dr. Cunningham made a motion to approve the applications. Dr. Jones seconded the motion. It was approved by unanimous consent.

Ms. Latham presented the ADHP Report. There are currently 178 students remaining in the program. The pinning ceremony is scheduled for 3:00 pm, April 23, 2023, at Rosewood Hall in Homewood.

Investigator Youngblood presented the Inspection Report.

Director Strickland presented the Wellness Report on behalf of Dr. Garver.

Mr. Aaron Dettling Esq. presented the Attorney's Report.

Director Strickland presented the Executive Director's Report.

- We have applied to receive ACE (American Council on Education) Credits for the ADHP. Our application is awaiting the next phase of the process.
- Building update – The contract to replace HVAC for the 2nd floor has been signed and approved by the state.
- Next phase of building renovations will be interior painting and flooring replacement.
- Office furniture ordered through ACI is on backorder.
- Potential sale of property adjacent to the office building for a soccer facility
- Statement of Economic Interest reporting is due by April 30, 2023.
- Director Strickland has been asked to be the Chair of the Investigator Caucus for AADB.
- March 17, 2023 is the last day for comments on the proposed board rules.
- Director Strickland will be attending the Alabama Association of Regulatory Boards Legislative Reception.

Case Reviews – Dr. Dixon/Mr. Lane

Dr. McIlwain made a motion that case #2022-90 has no evidence to sustain. Dr. Jones seconded the motion. It was approved by unanimous consent with the case team leader and hygiene member abstaining from the vote.

Dr. McIlwain made a motion that case #2022-91 has no evidence to sustain. Dr. Jones seconded the motion. It was approved by unanimous consent with the case team leader and hygiene member abstaining from the vote.

Dr. McIlwain made a motion that case #2022-94 has no evidence to sustain. Dr. Jones seconded the motion. It was approved by unanimous consent with the case team leader and hygiene member abstaining from the vote.

Dr. McIlwain made a motion that case #2022-134 has no evidence to sustain. Dr. Jones seconded the motion. It was approved by unanimous consent with the case team leader and hygiene member abstaining from the vote.

Dr. McIlwain made a motion that case #2022-135 be moved to Executive Session to discuss. Dr. Cunningham seconded the motion. It was approved by rollcall vote. Dr. Cunningham – yes, Dr. Williams – yes, Dr. Jones – yes, Dr. Sims – yes, Dr. McIlwain – yes. Motion carried. Meeting resumed at 11:45am.

Dr. McIlwain made a motion that case #2022-135 has no evidence to sustain. Dr. Jones seconded the motion. It was approved by unanimous consent with the case team leader and hygiene member abstaining from the vote.

Dr. McIlwain made a motion that case #2022-139 is out of jurisdiction. Dr. Cunningham seconded the motion. It was approved by unanimous consent with the case team leader and hygiene member abstaining from the vote.

Dr. Cunningham made a motion that case #2023-02 be administratively closed and waive reinstatement fees. Dr. Jones seconded the motion. It was approved by unanimous consent with the case team leader abstaining.

Dr. Sims made a motion that case #2022-85 has no evidence to sustain. Dr. Cunningham seconded the motion. It was approved by unanimous consent with the case team leader and hygiene member abstaining from the vote.

Dr. Cunningham made a motion that case #2022-130 has no evidence to sustain. Dr. Sims seconded the motion. It was approved by unanimous consent with the case team leader and hygiene member abstaining from the vote.

Dr. Cunningham made a motion that case #2022-131 has no evidence to sustain. Dr. Sims seconded the motion. It was approved by unanimous consent with the case team leader and hygiene member abstaining from the vote.

Dr. Cunningham made a motion that case #2022-132 has no evidence to sustain. Dr. Sims seconded the motion. It was approved by unanimous consent with the case team leader and hygiene member abstaining from the vote.

Dr. Cunningham made a motion that case #2022-133 has no evidence to sustain. Dr. Sims seconded the motion. It was approved by unanimous consent with the case team leader and hygiene member abstaining from the vote.

Dr. McIlwain made a motion that case #2023-12 has no evidence to sustain. Dr. Sims seconded the motion. It was approved by unanimous consent with the case team leader and hygiene member abstaining from the vote.

Dr. Jones made a motion that case #2022-111 has no evidence to sustain. Dr. McIlwain seconded the motion. It was approved by unanimous consent with the case team leader and hygiene member abstaining from the vote.

Dr. Cunningham made a motion to adjourn. Dr. Jones seconded the motion. It was approved by unanimous consent. Meeting adjourned at 12:45pm.

Respectfully Submitted,



Dr. Roberto V. Pischek, Secretary/Treasurer

Approved:

Submitted by: Steve Hancock

BOARD OF DENTAL EXAMINERS OF ALABAMA
Profit & Loss Budget Performance
January 2023

	<u>Jan 23</u>	<u>Oct '22 - Jan 23</u>	<u>Annual Budget</u>	Variance
Income				
4501 - Annual Dental Renewal Registrat	8,750.00	255,325.00	794,150.00	
4502 - Annual Hygiene Renewal Reg	3,080.00	108,780.00	333,630.00	
4503 - Controlled Sub Initial Fee	1,500.00	6,525.00	18,000.00	
4503.1 - Controlled Sub Renewal Fee	3,150.00	80,225.00	309,600.00	
4503.2 - Contr Sub STATE Ini/Renew	-5,090.00	300.00	21,440.00	
4504.1 - Teaching Permit Initial	250.00	1,000.00	3,500.00	
4504.2 - Teaching Permit Renewal	0.00	500.00		
4504.3 - Special Teaching Per Initial	0.00	300.00	6,300.00	
4504.4 - Spec Teaching Perm Renewal	0.00	300.00		
4505 - ADHP Dentist/Inst Cert Fee	6,375.00	13,425.00	15,675.00	
4508 - ADHP (All Rev exc ed fee)	0.00	0.00	231,125.00	
4508.1 - ADHP Education Fee	0.00	0.00	107,500.00	
4509 - Dental-Reg Initial App Fee	400.00	800.00	10,400.00	
4510 - Dental-Reg Initial Cert Fee	75.00	250.00	2,600.00	
4510.1 - Dental Hygiene-Reg Ini Cert Fee	75.00	150.00	4,200.00	
4511 - All Licenses Reprint Fee	100.00	975.00	500.00	
4512 - Dental Hygiene Reg Ini Ap Fee	1,000.00	2,300.00	10,000.00	
4515.1 - Reinstatement for Dental	7,075.00	8,425.00	5,000.00	
4515.2 - Reinstatement for Hygienist	3,600.00	3,600.00	8,000.00	
4516 - State Privilege License Money	0.00	0.00	15,000.00	
4517 - Interest income - Checking	6.65	26.40	150.00	
4518 - Parenteral Sed P Fee Renewal	300.00	3,600.00	14,000.00	
4519 - General Anesthesia P Renewal	600.00	17,400.00	62,700.00	
4521 - Other Income Account	40.00	80.00	500.00	
4525 - Dental Hygiene Board App	0.00	0.00	10,500.00	
4527 - Disciplinary Fines (2022)	13,700.00	47,600.00	175,000.00	
4527.1 - Administrative Costs (2022)	5,600.00	36,100.00	7,500.00	
4527.2 - ADPWC Monitoring Fee (2022)	8,750.00	19,280.00	15,500.00	
4527.3 - Non-Disciplinary Fines (2022)	0.00	0.00	12,000.00	
4528 - Initial GA Evaluation Fee	4,050.00	24,300.00	16,200.00	
4528.1 - Initial PA Evaluation Fee	0.00	2,700.00	17,550.00	
4529 - OCS Reg Fee Renewal	400.00	10,800.00	35,000.00	
4530 - Dental Lic by Credentials	2,500.00	25,600.00	100,000.00	
4530.1 - Hygiene Lic by Credentials	1,400.00	6,400.00	25,200.00	
4531 - Returned Check Charges (NSF)	160.00	490.00	300.00	
4532 - OCS Initial App Fee	200.00	1,400.00	2,800.00	
4533 - Dental Reg Initial App Fee	2,300.00	4,600.00	59,800.00	
4545 - Special Purp Hygiene Lic Fee	0.00	0.00	450.00	
4617 - Mobile Dent Facility P Initial	0.00	1,000.00	3,900.00	
4617.1 - Mobile Dent Facility P Renewal	500.00	500.00		
4617.2 - Portable Dental Permits Initial	0.00	0.00	3,900.00	
4617.3 - Portable Dental P Renewal	0.00	1,000.00		

BOARD OF DENTAL EXAMINERS OF ALABAMA
Profit & Loss Budget Performance
January 2023

	<u>Jan 23</u>	<u>Oct '22 - Jan 23</u>	<u>Annual Budget</u>	Variance
4620 · Hygiene Infiltration P Initial	1,600.00	4,950.00	13,700.00	
4620.1 · Hygiene Infiltration P Renewal	950.00	12,200.00	23,025.00	
4800 · Overpayments	0.00	25.00		
Total Income	73,396.65	703,231.40	2,496,295.00	
	73,396.65	703,231.40	2,496,295.00	
Expense				
6100-0 · Personnel Costs	55,586.34	237,635.76	709,997.43	
6114-0 · Board Member Compensation	3,650.00	30,550.00	100,000.00	
6114.1 · Board Meeting Supplies	0.00	0.00	500.00	
6198-0 · Bonus	0.00	2,500.00	4,000.00	
6201-0 · Payroll Expenses	4,537.11	20,727.94	84,411.93	
6202-0 · Pension Plan	0.00	0.00	100,000.00	
6203-0 · Medical Insurance	12,527.08	52,844.06	100,000.00	
6204-0 · Workman Comp. Ins.	0.00	0.00	10,000.00	
6205 · Unemployment Fees (2022)	0.00	0.00	2,500.00	
6205.1 · Quickbooks Software	0.00	0.00	9,000.00	
6300-0 · Travel - In-State	1,632.14	9,342.70	30,800.00	
6400-0 · Travel - Out-of-State	0.00	4,274.56	20,000.00	
6500.1 · Building Maintenance & Repairs	191.28	2,280.18	15,000.00	
6500.2 · Building Security	29.90	119.60	15,000.00	
6500.3 · Grounds Maintenance	525.00	2,100.00	12,000.00	
6500.4 · Building Supplies	0.00	630.64	6,000.00	
6500.5 · Renovations and Replacement	119.54	26,532.71	250,000.00	
6503.1 · Controlled Sub State Fee	0.00	0.00	1,000.00	
6600.1 · Rentals & Leases/Offsite Mtg	3,300.00	13,200.00	37,327.50	
6600.2 · New Office Space (2022)	0.00	3,093.42	6,500.00	
6600.3 · Equipment Rental/Lease	1,852.94	7,411.76	15,000.00	
6700.1 · Utilities - Telephone	285.67	1,242.81	7,200.00	
6700.3 · Utilities - Power	2,348.97	5,251.22	13,000.00	
6700.4 · Utilities - Internet	399.00	1,596.00	4,800.00	
6700.5 · Utilities - Water/Sewer	104.85	453.85	2,100.00	
6700.6 · Communications	520.00	1,739.98	6,000.00	
6800 · Professional Services General	0.00	1,032.09	5,000.00	
6800.1 · Membership Dues/Subscriptions	1,169.50	2,632.34	30,000.00	
6800.2 · ADHP Instruc Costs	2,000.00	18,687.50	108,000.00	
6800.3 · ADHP Extra Assistance	312.50	532.50	8,000.00	
6800.4 · Anesthesia Committee Chairman	2,000.00	8,000.00	24,000.00	
6800.5 · Wellness Committee Chairman	7,031.33	28,125.32	85,000.00	
6800.6 · External Auditors	0.00	0.00	12,500.00	
6801 · Board Attorney Fees (GC)	0.00	25,359.75	137,500.00	
6801.1 · Attorney General's Office	0.00	0.00	5,000.00	
6801.2 · Board Attorney Fees - Other	0.00	97.50	12,000.00	
6840 · Consultants (2022)	7,000.00	28,000.00	72,000.00	
6899.1 · Evaluator Fees (for all evals)	600.00	9,900.00	12,000.00	

BOARD OF DENTAL EXAMINERS OF ALABAMA
Profit & Loss Budget Performance
January 2023

	<u>Jan 23</u>	<u>Oct '22 - Jan 23</u>	<u>Annual Budget</u>	Variance
6899.5 - Website Charges	100.00	398.53	6,000.00	
6899.6 - ADHP Materials and Supplies	0.00	425.54	3,000.00	
6899.7 - ALDA Charges	0.00	0.00	5,000.00	
6900 - Office Expense (2022)	326.49	2,708.42	20,000.00	
6900.1 - Recycle/Paper Disposal	64.01	219.24	800.00	
6900.2 - Legal Fees & Record Acq	0.00	0.00	3,000.00	
6902 - NPDB HIPDB Lic Bkgrd	0.00	25.00	250.00	
6903 - SAVE	25.00	75.00	400.00	
6906 - Printing & Supplies (2022)	0.00	461.50	2,500.00	
6910 - Postage Fees	0.00	2,000.00	5,000.00	
6924 - Insurance Other	690.00	16,294.00	15,000.00	Coverage new vehicle
6944 - Computer Updates	0.00	965.00	11,000.00	
6944.1 - Computer Support	1,031.40	4,621.89	79,418.14	
6944.2 - ADHP Conf & Storage	0.00	635.14	1,800.00	
6944.3 - Computer Expenses - Other	299.35	547.42	8,000.00	
6944.4 - i-Gov Charges	5,000.00	20,000.00	60,000.00	
6950 - Bank & CC Service Fees	297.20	925.39	4,000.00	
6951 - NSF 2022	40.00	462.00		
6951.1 - Refunds (2022)	0.00	0.00	2,500.00	
6999 - Misc. Payroll Entries	0.00	4,060.65	8,000.00	
7100.1 - Vehicle Repairs & Maintenance	605.93	2,441.74	8,000.00	
7100.2 - Vehicle Fuel (2022)	574.89	1,602.76	14,000.00	
7100.3 - Vehicle Purchase	0.00	37,088.95	40,100.00	
7400 - Equipment (2022)	0.00	1,103.00	17,500.00	
Total Expense	<u>116,777.42</u>	<u>642,955.36</u>	<u>2,388,405.00</u>	
	<u>-43,380.77</u>	<u>60,276.04</u>	<u>107,890.00</u>	

BOARD OF DENTAL EXAMINERS OF ALABAMA

Balance Sheet

As of January 31, 2023

02/27/23

Accrual Basis

	<u>Jan 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Hoover First Com Money Market	391,711.82
1100 · HOOVER FIRST COMMERCIAL	2798268.87
Total Checking/Savings	3189980.69
Other Current Assets	
1250 · Allowance for Doubtful Accts	-24,758.00
1500 · Prepaid Insurance	3,769.33
1501 · Prepaid Service Contract	5,795.00
Total Other Current Assets	-15,193.67
Total Current Assets	3174787.02
Fixed Assets	
1601 · Fixed Asset - LAND	190,995.00
1602 · Building	879,005.00
1604 · Office Furniture & Equip.	70,256.33
1605 · Vehicles	34,339.65
1606 · Software	225,000.00
1650 · Accumulated Depr.	-322,723.36
1700 · Right-to-use Leased Assets	106,072.43
1750 · Accum Amortization Leased Asset	-92,605.61
Total Fixed Assets	1090339.44
Other Assets	
1201 · Accounts Receivable Active	247,290.10
Total Other Assets	247,290.10
TOTAL ASSETS	<u>4512416.56</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	100.00
Total Accounts Payable	100.00
Credit Cards	
2001 · Synovus Visa	1,217.65
Total Credit Cards	1,217.65
Other Current Liabilities	
200 · AP	17,630.99
2100 · Lease Payable	15,860.22
2110 · Current Por of Lease Financing	14,241.53
2115 · Offset-Current por of lease fin	-14,241.53
2331 · State Withholding	1,854.83
2500 · Accrued SEP Contributions	64,167.85
2600 · Accrued Compensated Absences	154,516.81
310 · Def. Revenue Dental	618,100.00
311 · Def. Revenue Controlled Sub.	220,395.00
312 · Def. Revenue Hygiene	200,055.00
313 · Def. Revenue GA Permit	39,900.00
314 · Def. Revenue PA Permit	10,500.00
315 · Def. Revenue Teaching Permit	7,400.00

BOARD OF DENTAL EXAMINERS OF ALABAMA

Balance Sheet

As of January 31, 2023

02/27/23

Accrual Basis

	<u>Jan 31, 23</u>
316 · Def. O C S Permit	23,900.00
503-1 · CONTROLLED SUBSTANCE STATE F...	-40.00
Total Other Current Liabilities	<u>1374240.70</u>
Total Current Liabilities	<u>1375558.35</u>
Total Liabilities	1375558.35
Equity	
4000 · Revenue Over (Under) Expenses	693,460.45
4680 · Beginning Reserve Fund Balance	2386274.64
4800.1 · Beginning Op Fund Balance	-3,152.92
Net Income	60,276.04
Total Equity	<u>3136858.21</u>
TOTAL LIABILITIES & EQUITY	<u><u>4512416.56</u></u>