

Supplemental Materials

**Item No. 4**

Discussion and consideration of Proposed Stipulation regarding Ethics  
Complaint Case No. 18-005C (Cooper).

The attached records were provided with the Complaint. Commission staff has excluded other records as irrelevant, confidential or otherwise protected by law from disclosure. Such records were not provided to the Commission to consider the proposed Stipulated Agreement.

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**Nevada Board of Massage Therapists**  
**All Transactions for Lisa O. Cooper {2}**  
All Transactions

Lisa Cooper Payroll Checks in Question

Transaction Type	Date	Check #	Account	Net Pay	YTD		Gross Additional	Gross Vacation	Other Gross Pay
2014 Last Paystub \$103,499.91 vs. \$92K									
Paycheck	07/31/2014		City National Check	3,033.88	65,166.61				
Paycheck	07/15/2014		City National Check	3,033.89	61,333.28				
Paycheck	07/10/2014		City National Check	3,152.74	57,499.95	40 vacation and sick	3833.33	1916.665	1916.665
Paycheck	03/31/2014		City National Check	3,112.23	30,666.64				
Paycheck	03/26/2014		City National Check	3,202.75	26,833.31	40 vacation and sick	3833.33	1916.665	1916.665
Paycheck	03/14/2014		City National Check	3,112.24	22,999.98				
Started Accuring leave at 5 hours sick and 7 hours vacation per pay period manual says max of 6 hours per pay period									
Paycheck	01/31/2014		City National Check	3,112.24	11,499.99				
Paycheck	01/15/2014		City National Check	3,112.23	7,666.66		3833.33		3833.33
Paycheck	01/02/2014		City National Check	3,202.75	3,833.33				
2013 Last Paystub \$99,333.24 Salary was \$92K beginning 7/12/13									
Paycheck	11/29/2013		City National Check	3,104.24	92,166.58				
Paycheck	11/21/2013		City National Check	3,194.74	88,333.25	40 vacation and sick	3833.33	1916.665	1916.665
Paycheck	11/15/2013		City National Check	3,104.23	84,499.92				
Paycheck	09/30/2013		City National Check	3,104.23	72,999.93				
Paycheck	09/19/2013		City National Check	3,194.75	69,166.60	40 vacation and sick	3833.33	1916.665	1916.665
Paycheck	09/13/2013		City National Check	3,104.23	65,333.27				
Paycheck	07/31/2013		City National Check	2,834.24	53,833.28				
Paycheck	07/15/2013		City National Check	2,451.48	49,999.95				
Paycheck	07/11/2013		City National Check	3,104.23	46,666.62	40 vacation and sick	3,833.33	1,916.67	1,916.67
July 12, 2013 received \$12,000 raise from \$80,000 to \$92,000									
Paycheck	01/31/2013		City National Check	2,650.29	9,999.99				
Paycheck	01/15/2013		City National Check	2,647.28	6,666.66				
Paycheck	01/09/2013		City National Check	2,817.00	3,333.33		3,333.33		3,333.33
2012 Last Paystub \$86,666.58 Salary was \$80K									
Paycheck	11/30/2012		City National Check	2,647.28	79,999.92				
Paycheck	11/21/2012		City National Check	2,817.00	76,666.59	80 sick	3,333.33		3,333.33
Paycheck	11/15/2012		City National Check	2,647.29	73,333.26				
Paycheck	01/31/2012		City National Check	2,753.00	9,999.99				
Paycheck	01/31/2012		City National Check	2,753.00	6,666.66		3,333.33		3,333.33
Paycheck	01/13/2012		City National Check	2,753.00	3,333.33				
2011 Last Paystub									
Paycheck	09/30/2011		City National Check	2,749.00	63,333.27				
Paycheck	09/28/2011		City National Check	2,749.00	59,999.94	44 vacation and sick	3,333.33	1,666.67	1,666.67
Paycheck	09/15/2011		City National Check	2,749.00	56,666.61				
<b>Subtotal</b>				<b>88,003.46</b>			<b>36,333.30</b>	<b>11,249.99</b>	<b>25,083.31</b>
Additional accrual hours							5,122.96		5,122.96
<b>Total</b>							<b>41,456.26</b>	<b>11,249.99</b>	<b>30,206.27</b>

**4. Annual Review of Lisa Cooper – Approval of Salary Increase (For Possible Action)**

Tree Allemang, Board Chairperson: It has been brought to my attention that Lisa has not had a raise since 2005. This decision is up to the Board.

**Motion:** Robin Graber made a motion to give Lisa Cooper an increase of \$12,000 per year.

**Seconded:** Kathleen Pilgreen

**All in Favor:** Robin Graber, Michael Smith, Joanne Leming, April Whiting, Kathleen Pilgreen, Diane Huleva

**Motion Carries**

1/2007 58,488  
8/2007 67,272  
6/2008 80K

**5. Formal Hearing (For Possible Action)**

- a. Meiyu Zhou – not present

Keith Marcher, Chief Deputy Attorney General: Meiyu Zhou and her attorney have agreed to a 60 day suspension of license, a \$2,750 fine and \$750 for administrative costs.

**Motion:** Robin Graber made a motion to accept

**Seconded:** Michael Smith

**All in Favor:** Robin Graber, Michael Smith, April Whiting, Joanne Leming, Kathleen Pilgreen, Diane Huleva

**Motion Carries**

- b. Yan He Baca – not present

Keith Marcher, Chief Deputy Attorney General: Yan He Baca has agreed to a Voluntary Surrender of her license.

**Motion:** Robin Graber made a motion to accept

**Seconded:** Michael Smith

**All in Favor:** Robin Graber, Michael Smith, April Whiting, Joanne Leming, Kathleen Pilgreen, Diane Huleva

**Motion Carries**

- c. Liping He – not present

Keith Marcher, Chief Deputy Attorney General: Liping He has agreed to a Voluntary Surrender of her license.

**Motion:** Kathleen Pilgreen made a motion to accept

**Seconded:** Robin Graber

**All in Favor:** Robin Graber, Michael Smith, April Whiting, Joanne Leming, Kathleen Pilgreen, Diane Huleva

**Motion Carries**

## Sandy Anderson

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**From:** Gary Landry <gary@nvcosmo.com>  
**Sent:** Monday, November 06, 2017 1:40 PM  
**To:** Sandy Anderson  
**Subject:** Re: Years of Service

Hi Sandy,

Based on the information in our Board records Lisa Cooper was employed with the Board from 8/2005 to 8/2006.

I hope this helps.

Gary

On Mon, Nov 6, 2017 at 11:41 AM, Sandy Anderson <[sjanderson@lmt.nv.gov](mailto:sjanderson@lmt.nv.gov)> wrote:

Gary,

Is there any way that you can provide me with number of years that Lisa Cooper worked for the Board of Cosmetology?

Thanks,

*Sandy*

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**Sandra J. Anderson**

*Executive Director*

Nevada State Board of Massage Therapy

1755 E. Plumb Lane, #252

Reno, Nv 89502

775.687.9951

[sjanderson@lmt.nv.gov](mailto:sjanderson@lmt.nv.gov)

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GARY K. LANDRY

Executive Director

Nevada State Board of Cosmetology

**Main Office:**

1785 E. Sahara Avenue, Suite 255

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**Branch Office:**

4600 Kietzke Lane, Suite #O-262

Reno, NV. 89502

Phone: (775) 687-2015

FAX: (775) 687-2010

[gary@nvcosmo.com](mailto:gary@nvcosmo.com)

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THIS E-MAIL MESSAGE REFLECTS THE OPINIONS AND THOUGHTS OF GARY K. LANDRY AND DOES NOT REFLECT OFFICIAL POLICY OF THE NEVADA STATE BOARD OF COSMETOLOGY. THIS MESSAGE AND ATTACHMENTS ARE INTENDED ONLY FOR THE ADDRESSEE(S) AND MAY CONTAIN INFORMATION THAT IS PRIVILEGED AND CONFIDENTIAL. IF THE READER OF THIS MESSAGE IS NOT THE INTENDED RECIPIENT OR AN AUTHORIZED REPRESENTATIVE OF THE INTENDED RECIPIENT, I DID NOT INTEND TO WAIVE AND DO NOT WAIVE ANY PRIVILEGES OR THE CONFIDENTIALITY OF THE MESSAGES AND ATTACHMENTS, AND YOU ARE HEREBY NOTIFIED THAT ANY DISSEMINATION OF THIS COMMUNICATION IS STRICTLY PROHIBITED. IF YOU RECEIVE THIS COMMUNICATION IN ERROR, PLEASE NOTIFY ME IMMEDIATELY BY E-

If you are a part-time employee, you will earn a prorated amount of annual leave based on full-time equivalent service.

After ten (10) years of continuous service, you will earn up to a maximum of twelve (12) hours (1½ working days) of annual leave per month and, with fifteen (15) years of service, up to fourteen (14) hours (1¾ working days) per month.

If you separate from State service and have worked at least six (6) months, you will be paid for any unused annual leave you have accumulated.

#### **Notification Requirement for Annual Leave**

1. Advance Notice – When foreseeable, employees shall give at least thirty (30) calendar days advance notice to their supervisor of their request to use annual leave.
2. Advance Notice Not Possible – When advance notice is not possible, notice by the employee should be provided as soon as practicable.
3. Written Notice – All vacation requests to use annual leave must be submitted on the “Leave Request Form” and submitted to their supervisor and approved by the Executive Director.

#### **Sick Leave**

If you are a full-time employee, you earn ten (10) hours (1¼ working days) of sick leave for each month of full-time service. Part-time employees earn a prorated amount based on full-time equivalent service. Sick leave can be used as soon as it is accrued.

Sick leave may be used only for authorized reasons. Sick leave can be used if you are unable to work because of illness or injury, incapacity due to pregnancy or childbirth, for medical and dental appointments, family illness (subject to some limitations) and a death (typically up to five (5) working days) in your immediate family.

Nonexempt employees must report any sick leave taken, even if it is for an appointment or part of the day.

#### **Recognized Holidays**

The holiday schedule for Massage Board employees is as follows for regular full-time employees:

January 1	New Year’s Day
Third Monday in January	Martin Luther King Jr.’s Birthday
Third Monday in February	Presidents Day
Last Monday in May	Memorial Day
July 4	Independence Day
First Monday in September	Labor Day
Last Friday in October	Nevada Day
November 11	Veterans’ Day
Fourth Thursday in November	Thanksgiving Day
Friday following the fourth Thursday in November	Family Day
December 25	Christmas Day

## **Smoking Policy**

State law prohibits smoking in a public building (NRS 202.2491). This policy applies to buildings that are either owned or leased by the State and are managed by the State Public Works Division's Buildings & Grounds unit. Contact your Agency Personnel Representative for information regarding smoking policies that may apply specifically to the building in which you work. Smoking is prohibited in, near, or adjacent to any entrance or exit of any public building. The "no smoking zone" is a minimum of 30 feet, and a smoking location must be far enough away from the entrance or exit of any public building so that no smoke will drift or travel into the building or be smelled by any person entering or exiting the building. Authorized smoking locations must be outdoors in an area that is safe and free from any hazardous chemicals, materials, or conditions.

## **Separation of Employment**

### **Termination of Your Employment**

The Massage Board operates under the principle of at-will employment. This means that neither you nor the Massage Board has entered into a contract regarding the duration of your employment. You are free to terminate your employment with the Massage Board at any time, with or without reason. Likewise, the Massage Board has the right to terminate your employment, or otherwise discipline, transfer, or demote you at any time, with or without reason, at the discretion of the Massage Board.

The Massage Board will consider you to have voluntarily terminated your employment if you do any of the following:

1. Resign as a staff member of the Massage Board, either orally or in writing.
2. Fail to return from an approved leave of absence on the date specified by the Massage Board, or
3. Fail to report to work or call in for one (1) or more consecutive workdays.

The Massage Board expects that you will give at least two (2) weeks notice in the event of your resignation.

### **Lump Sum Payment**

An employee who separates from the Massage Board through resignation or termination is entitled to a lump sum payment for accrued and unused annual leave when:

1. The employee has six (6) months of continuous benefits or eligible State employment prior to separation and
2. The lump sum payment is processed as of the date of separation in accordance with State law.
3. The payment is based on the employee's rate of pay at the time of separation.

## **Insurance Conversion Privileges**

### **COBRA Coverage**

According to the Federal Consolidated Omnibus Budget Reconciliation Act (COBRA) of 1985, in the event of your termination of employment with the Massage Board or loss of eligibility to remain covered under our group health insurance program, you and your eligible dependents may



## Sandy Anderson

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**From:** Diane Huleva <hulevad@yahoo.com>  
**Sent:** Wednesday, December 06, 2017 7:28 PM  
**To:** Sandy Anderson  
**Subject:** Re: Conversation December 6, 2017

Hi Sandy,

This looks good.  
Thank you.

Diane Huleva  
Licensed Massage Therapist  
NVMT218  
775-815-5135

On Dec 6, 2017, at 12:07 PM, Sandy Anderson <[sjanderson@lmt.nv.gov](mailto:sjanderson@lmt.nv.gov)> wrote:

Diane,

Thank you for taking time to answer my questions today. This email is to confirm your responses to the 4 questions.

1. During your term as Treasurer were you provided with the same financials as were presented in the Board meetings or did the Executive Director provide you with additional documentation and if so what additional documentation did you receive? *Response: Information provided was emails with monthly bank statements and a QuickBooks reconciliation. At Board meetings, everyone received a copy of the same Excel spreadsheet.*
2. During your term as Treasurer, did you have any reason to think that you needed to look more closely at any of the financial documents and if so what and why? *Response: Yes, first receiving just the bank statements, having to sign off on them with no backup wasn't comfortable. No list of regularly paid bills or breakdown of costs was provided. Didn't like the procedure.*
3. During your term on the Board were salaries presented in aggregate amounts or broken down by employee? *Response: No one knew what employees were paid even as the Treasurer. Audits reflected lump sum amounts. Asked for more information never received it from the ED.*
4. Is there anything else that you would like to share with me at this time regarding the financials of the Board during your term? *Response: At times when I asked for additional information, I received pushback. Including when the ED wrote expense reports for 2 weeks before travel, then cancelled her trip and did not reimburse the Board. There was no backup for travel expenses or her sick and vacation leave.*

Please confirm your responses above by return email. If there is anything additional that you would like to add please add it to your confirmation.

Thank you,

*Sandy*

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**Sandra J. Anderson**  
***Executive Director***  
**Nevada State Board of Massage Therapy**  
1755 E. Plumb Lane, #252  
Reno, Nv 89502  
775 .687.9951  
[sjanderson@lmt.nv.gov](mailto:sjanderson@lmt.nv.gov)

Investigation – Audit Finding – Payroll September 2011 through July 2014 Employee Lisa Cooper

Officer:

Chair

Treasurer

Name:

Diane Hulewa

Term:

9/5/2014 - 8/26/2016

Date:

12/6/17

Due to an audit finding during your term of office, I have a couple of questions for you to answer.

1. During your term as Chair/Treasurer were you provided with the same financials as were presented in the Board meetings or did the Executive Director provide you with additional documentation and if so what additional documentation did you receive?

Information provided was emails with monthly bank statements and a QuickBooks reconciliation. At Board meetings everyone received a copy of the same Excel spreadsheet

2. During your term as Chair/Treasurer, did you have any reason to think that you needed to look more closely at any of the financial documents and if so what and why?

Yes, just receiving just the bank statements, having to sign off on them with no backup wasn't comfortable. No list of regular bills or breakdown of costs. Didn't like the procedure.

3. During your term on the Board were salaries presented in aggregate amounts or broken down by employee? No one know what employees were paid even as Treasurer. Audits reflected lump sum. Asked for more information never received it from Cooper.

4. Is there anything else that you would like to share with me at this time regarding the financials of the Board during your term? At times when Hulewa pushed for more information she received push back. Including when the ED wrote expense reports 2 weeks before travel, then cancelled her trip & didn't reimburse the Board. There was no backup for travel expenses or her sick or vacation leave.

This information was provided to Sandra Anderson as part of her investigation into audit findings of the Board from September of 2011 through July of 2014.

Sandra Anderson  
Sandra Anderson, Executive Director

## Sandy Anderson

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**From:** Diane Huleva <hulevad@yahoo.com>  
**Sent:** Tuesday, November 07, 2017 12:43 PM  
**To:** Sandy Anderson  
**Subject:** Fwd: Vacation and Sick Check

Diane Huleva  
Licensed Massage Therapist  
NVMT218  
775-815-5135

Begin forwarded message:

**From:** Lisa Cooper <locooper@lmt.nv.gov>  
**Date:** March 11, 2016 at 10:10:35 AM PST  
**To:** "Diane Huleva" <hulevad@yahoo.com>  
**Subject:** RE: Vacation and Sick Check

So, this was accrued until March 15<sup>th</sup>. I did not accrue any hours after that. My last day is March 25<sup>th</sup>.

This is only for sick and vacation.

For the regular pay check from the time period I have a time card attached to that. I do not plan on being sick and I have no vacations planned. I kept that check completely separate, I wanted to make sure that the agreed upon pay out was done completely separate from all other checks.

I can have Sandy sign my final time card, if you would like. ☺

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**From:** Diane Huleva [<mailto:hulevad@yahoo.com>]  
**Sent:** Friday, March 11, 2016 10:06 AM  
**To:** Lisa Cooper  
**Subject:** Re: Vacation and Sick Check

Hi Lisa,

Thank you for sending this.

You have this going direct deposit on March 25, is that your last day or is it March 31? Does this include all accrual up to March 25?

With your experience in working with these payouts, how do you normally handle these? Do you have a log you cross reference and put with the payout as backup? Do you have the employee sign this?

Thanks so much.

Diane

On Thursday, March 10, 2016 11:04 AM, Lisa Cooper <locooper@lmt.nv.gov> wrote:

I created my vacation and sick check today to be deposited on March 25, 2016. I have attached it so you can see the following:

Vacation 420 hours

Sick 138.30 hours

There is a balance of available hours of 138.30 which is half of my sick time.

I whited out my SS, Federal withholding status and checking account numbers.

Let me know if you have any questions. I want to make sure that I'm very transparent with this.

Lisa O. Cooper  
Executive Director  
Nevada State Board of Massage Therapists  
1755 E. Plumb Lane Suite 252  
Reno, NV 89502  
(775) 687-9951  
[locooper@lmt.nv.gov](mailto:locooper@lmt.nv.gov)

## Sandy Anderson

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**From:** footprint3 <footprint3@cox.net>  
**Sent:** Thursday, December 07, 2017 4:37 PM  
**To:** Sandy Anderson  
**Subject:** Re: Conversation December 7, 2017

All answers look correct.....  
Cheers, Mike Smith

Sent via the Samsung Galaxy S7 active, an AT&T 4G LTE smartphone

----- Original message -----

**From:** Sandy Anderson <[sjanderson@lmt.nv.gov](mailto:sjanderson@lmt.nv.gov)>  
**Date:** 12/7/17 3:51 PM (GMT-08:00)  
**To:** "Michael Smith ([footprint3@cox.net](mailto:footprint3@cox.net))" <[footprint3@cox.net](mailto:footprint3@cox.net)>  
**Subject:** Conversation December 7, 2017

Michael,

Thank you for taking time to answer my questions today. This email is to confirm your responses to the 4 questions.

1. During your term as Treasurer were you provided with the same financials as were presented in the Board meetings or did the Executive Director provide you with additional documentation and if so what additional documentation did you receive? *Response: I got everything the Board members got and bank statements.*
2. During your term as Treasurer, did you have any reason to think that you needed to look more closely at any of the financial documents and if so what and why? *Response: Not at first, nothing made me uneasy at that time.*
3. During your term on the Board were salaries presented in aggregate amounts or broken down by employee? *Response: I saw that information. The sheet with names on it all showed zeros.*
4. Is there anything else that you would like to share with me at this time regarding the financials of the Board during your term? *Response: No nothing I can think of during my term as Treasurer. After that there were issues.*

Please confirm your responses above by return email. If there is anything additional that you would like to add, please add it to your confirmation.

Thank you,

*Sandy*

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**Sandra J. Anderson**

*Executive Director*

**Nevada State Board of Massage Therapy**

1755 E. Plumb Lane, #252

Reno, Nv 89502

775.687.9951

[sjanderson@lmt.nv.gov](mailto:sjanderson@lmt.nv.gov)

Investigation – Audit Finding – Payroll September 2011 through July 2014 Employee Lisa Cooper

Officer: Chair Treasurer  
Name: Michael Smith  
Term: 9/13/2012 – 9/5/2014  
Date: 12/7/17

Left message 12/6/17  
2:18pm

Left message 12/7/17  
9:30am

Due to an audit finding during your term of office, I have a couple of questions for you to answer.

1. During your term as Chair/Treasurer were you provided with the same financials as were presented in the Board meetings or did the Executive Director provide you with additional documentation and if so what additional documentation did you receive?

*I got everything the board got and bank statements.*

2. During your term as Chair/Treasurer, did you have any reason to think that you needed to look more closely at any of the financial documents and if so what and why?

*Not at first. Nothing made me uneasy at the time.*

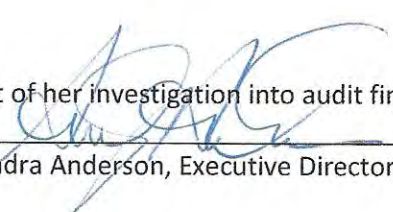
3. During your term on the Board were salaries presented in aggregate amounts or broken down by employee?

*I never saw that information. The sheet with names on it all showed zeros.*

4. Is there anything else that you would like to share with me at this time regarding the financials of the Board during your term?

*No nothing I can think of during term as Treasurer after that there were issues.*

This information was provided to Sandra Anderson as part of her investigation into audit findings of the Board from September of 2011 through July of 2014.

  
Sandra Anderson, Executive Director



## Sandy Anderson

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**From:** Robin Graber <robinrolfs@gmail.com>  
**Sent:** Wednesday, December 06, 2017 1:19 PM  
**To:** Sandy Anderson  
**Subject:** Re: Converstation December 6, 2017

Sandy,

You're welcome for answering the questions, thank you for all of your time and attention to this matter. I hope it gets resolved appropriately and quickly.

I confirm that those are my correct responses to your 4 questions.

Robin Graber, BCSI, Certified Advanced Rolfer™  
407 West Robinson Street  
Carson City, Nevada 89703  
(775) 690-0536  
[robinrolfs@gmail.com](mailto:robinrolfs@gmail.com)  
[www.robingraber.com](http://www.robingraber.com)

On Dec 6, 2017, at 12:13 PM, Sandy Anderson <[sjanderson@lmt.nv.gov](mailto:sjanderson@lmt.nv.gov)> wrote:

Robin,

Thank you for taking time to answer my questions today. This email is to confirm your responses to the 4 questions.

1. During your term as Treasurer were you provided with the same financials as were presented in the Board meetings or did the Executive Director provide you with additional documentation and if so what additional documentation did you receive? *Response: To the best of my recollection the same things were presented to the Board. Spreadsheets and copies of the bank statements. I am not sure if those statements were in the Board packet.*
2. During your term as Treasurer, did you have any reason to think that you needed to look more closely at any of the financial documents and if so what and why? *Response: No, not for a second.*
3. During your term on the Board were salaries presented in aggregate amounts or broken down by employee? *Response: Definitely saw aggregate numbers on the spreadsheets.*
4. Is there anything else that you would like to share with me at this time regarding the financials of the Board during your term? *Response: To the best of my recollections they seemed like they were in good shape. I asked*

*to be taught since this was hard for me, but she didn't really teach me anything. I didn't know what questions to ask. I knew that I needed to step aside and let someone else be the Treasurer.*

Please confirm your responses above by return email. If there is anything additional that you would like to add, please add it to your confirmation.

Thank you,

*Sandy*

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**Sandra J. Anderson**  
***Executive Director***  
**Nevada State Board of Massage Therapy**  
1755 E. Plumb Lane, #252  
Reno, Nv 89502  
775.687.9951  
[sjanderson@lmt.nv.gov](mailto:sjanderson@lmt.nv.gov)

Investigation – Audit Finding – Payroll September 2011 through July 2014 Employee Lisa Cooper

Officer:

Chair Treasurer

Name:

Robin Graber

Term:

8/19/2011 - 9/13/2012

Date:

12/6/17

Due to an audit finding during your term of office, I have a couple of questions for you to answer.

1. During your term as Chair Treasurer were you provided with the same financials as were presented in the Board meetings or did the Executive Director provide you with additional documentation and if so what additional documentation did you receive?

*Part of Rec. some things present to the Board. Spreadsheets & copies of the Bank Statements. Not sure if those statements were in the Board packet.*

2. During your term as Chair Treasurer, did you have any reason to think that you needed to look more closely at any of the financial documents and if so what and why?

*No, not for a second.*

3. During your term on the Board were salaries presented in aggregate amounts or broken down by employee?

*Definitely saw aggregate numbers on the spreadsheets.*

4. Is there anything else that you would like to share with me at this time regarding the financials of the Board during your term?

*To the best of my recollection they seemed like they were in good shape. I asked to be taught this was hard for me, but she didn't really teach me. I didn't know the questions to ask.*

This information was provided to Sandra Anderson as part of her investigation into audit findings of the Board from September of 2011 through July of 2014.

*Sandra Anderson*  
Sandra Anderson, Executive Director

*I know I needed to step aside and let someone else be treasurer.*

## Sandy Anderson

---

**From:** gnawhiting@cox.net  
**Sent:** Wednesday, December 06, 2017 3:42 PM  
**To:** Sandy Anderson  
**Subject:** Re: Conversation December 6, 2017

Sandy,

I'm confirming my responses via our phone conversation.

Thank you,  
April Whiting

*Sent from my T-Mobile 4G LTE device*

----- Original message -----

**From:** Sandy Anderson  
**Date:** Wed, Dec 6, 2017 2:19 PM  
**To:** April Whiting ([gnawhiting@cox.net](mailto:gnawhiting@cox.net));  
**Cc:**  
**Subject:** Conversation December 6, 2017

April,

Thank you for taking time to answer my questions today. This email is to confirm your responses to the 4 questions.

1. During your term as Chair were you provided with the same financials as were presented in the Board meetings or did the Executive Director provide you with additional documentation and if so what additional documentation did you receive? *Response: No, I received the same as other board members.*
2. During your term as Chair, did you have any reason to think that you needed to look more closely at any of the financial documents and if so what and why? *Response: Not until inspectors all quit and said that they had been given gift cards which they gave to Lisa.*
3. During your term on the Board were salaries presented in aggregate amounts or broken down by employee? *Response: I don't think they were ever broken down.*
4. Is there anything else that you would like to share with me at this time regarding the financials of the Board during your term? *Response: I think they should be looked at very deeply.*

Please confirm your responses above by return email. If there is anything additional that you would like to add, please add it to your confirmation.

*Sandy*

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Sandra J. Anderson

***Executive Director***

**Nevada State Board of Massage Therapy**

1755 E. Plumb Lane, #252

Reno, Nv 89502

[775.687.9951](tel:775.687.9951)

[sjanderson@lmt.nv.gov](mailto:sjanderson@lmt.nv.gov)

Investigation – Audit Finding – Payroll September 2011 through July 2014 Employee Lisa Cooper

Officer: Chair Treasurer

Name: April Whiting

Term: 10/16/2015 – Present

Date: 12/6/2017

Due to an audit finding during your term of office, I have a couple of questions for you to answer.


1. During your term as Chair/Treasurer were you provided with the same financials as were presented in the Board meetings or did the Executive Director provide you with additional documentation and if so what additional documentation did you receive? *No, received same as other Board members.*

2. During your term as Chair/Treasurer, did you have any reason to think that you needed to look more closely at any of the financial documents and if so what and why? *Not until inspectors all quit said that they had been given gift cards which they gave to Lisa.*

3. During your term on the Board were salaries presented in aggregate amounts or broken down by employee? *I don't think they were ever broken down.*

4. Is there anything else that you would like to share with me at this time regarding the financials of the Board during your term? *I think they should be looked at very deeply.*

This information was provided to Sandra Anderson as part of her investigation into audit findings of the Board from September of 2011 through July of 2014.

  
Sandra Anderson, Executive Director

## Sandy Anderson

---

**From:** Kathy Pilgreen <kathypilgreen@hotmail.com>  
**Sent:** Thursday, December 14, 2017 7:52 PM  
**To:** Sandy Anderson  
**Subject:** Re: Conversation December 6, 2017

**Follow Up Flag:** FollowUp  
**Flag Status:** Completed

Sandy,

My apologies for the late response. Unfortunately your email was lost amidst over 400 emails!! Again, my apologies.

It was not during the special meeting regarding Lisa Cooper that financials were discussed. I believe it was within the months after that it was mentioned to me. Louis brought this to my attention and said it had been corrected.

My statement was not that Keith made things seem ok, it was that he was present at all meetings and never once advised us differently. I stated that he was always very supportive of Lisa, even after our inspection team quit, he saw nothing wrong.

Its probably toblate, but at least you have this. In spite of my checking my email I still missed it.

If you have any questions or need more information please feel free to contact me.

Kathy Pilgreen

Get [Outlook for Android](#)

**From:** Sandy Anderson  
**Sent:** Thursday, December 7, 9:42 AM  
**Subject:** Conversation December 6, 2017  
**To:** [kathypilgreen@hotmail.com](mailto:kathypilgreen@hotmail.com)

Kathy,

Thank you for taking time to answer my questions yesterday. This email is to confirm your responses to the 4 questions.

1. During your term as Chair were you provided with the same financials as were presented in the Board meetings or did the Executive Director provide you with additional documentation and if so what additional documentation did you receive? *Response: No additional documentation. The only thing we saw is what was presented at a Board meeting.*
2. During your term as Chair, did you have any reason to think that you needed to look more closely at any of the financial documents and if so what and why? *Response: Yes, when I was Chair, Diane started to find*

things that weren't lining up. Happened in the same timeframe as the inspectors quitting. Lisa was very angry that Diane was asking questions.

3. During your term on the Board were salaries presented in aggregate amounts or broken down by employee? *Response: Aggregate was the only way I knew about salaries except the ED's raise.*

4. Is there anything else that you would like to share with me at this time regarding the financials of the Board during your term? *Response: During a special meeting, legal counsel revealed that Lisa had both her and her husband's cell phone billed paid by the Board. I regret not doing an audit then. It was a really tough time. The DAG, Keith, made everything seem ok. Louis Ling was the only one that let me know things weren't ok. Also, about 6 years prior to the end of my term limit there was other stuff with Billie Shea being paid, but we were told that was ok as well.*

Please confirm your responses above by return email. If there is anything additional that you would like to add, please add it to your confirmation.

Thank you,

**Sandy**

---

**Sandra J. Anderson**  
**Executive Director**  
**Nevada State Board of Massage Therapy**  
**1755 E. Plumb Lane, #252**  
**Reno, Nv 89502**  
**775.687.9951**  
**[sjanderson@lmt.nv.gov](mailto:sjanderson@lmt.nv.gov)**



In vestigation – Audit Finding – Payroll September 2011 through July 2014 Employee Lisa Cooper

Officer: Chair Treasurer

Name: Kathleen Pillgreen "Kathy"

*Left message 12/6/17  
2:46p*

Term: 9/5/2014 - 10/16/2015

Date: 12/6/17

Due to an audit finding during your term of office, I have a couple of questions for you to answer.

1. During your term as Chair/Treasurer were you provided with the same financials as were presented in the Board meetings or did the Executive Director provide you with additional documentation and if so what additional documentation did you receive?

*No additional documentation. The only thing we saw is what was presented at a Board meeting.*

2. During your term as Chair/Treasurer, did you have any reason to think that you needed to look more closely at any of the financial documents and if so what and why?

*Yes, when she was chair. Diane started to find things that weren't lining up. Happened in the same timeframe as inspectors quitting. Lisa was really angry. Diane was asking questions.*

3. During your term on the Board were salaries presented in aggregate amounts or broken down by employee?

*aggregate was the only way she knew about salary except the ED's raise.*

4. Is there anything else that you would like to share with me at this time regarding the financials of the Board during your term?

*During a special meeting legal counsel revealed that Lisa had both her and her husband's cell phone bills paid by the Board. Regrets not doing an audit then. It was a really tough time.*

This information was provided to Sandra Anderson as part of her investigation into audit findings of the Board from September of 2011 through July of 2014.

*[Signature]*  
Sandra Anderson, Executive Director

*The DAG made everything seem ok. Luishang was the only one that I let know. This is the only one that I let know.*

Investigation – Audit Finding – Payroll September 2011 through July 2014 Employee Lisa Cooper

Officer:

Chair Treasurer

Name:

Tsue Allemang

Term:

6/12/2013-10/16/2015

Date:

\_\_\_\_\_

*Left Message 12/6/17  
2:40pm*

*Left Message 12/7/17  
9:20am*

*Left Message 12/11/17*

*5:57*

*Tsue called 12/11/17 while I was out.*

*12/19/17 3:30*

*Left Messages 12/21*

Due to an audit finding during your term of office, I have a couple of questions for you to answer.

1. During your term as Chair/Treasurer were you provided with the same financials as were presented in the Board meetings or did the Executive Director provide you with additional documentation and if so what additional documentation did you receive?

2. During your term as Chair/Treasurer, did you have any reason to think that you needed to look more closely at any of the financial documents and if so what and why?

3. During your term on the Board were salaries presented in aggregate amounts or broken down by employee?

4. Is there anything else that you would like to share with me at this time regarding the financials of the Board during your term?

This information was provided to Sandra Anderson as part of her investigation into audit findings of the Board from September of 2011 through July of 2014. \_\_\_\_\_

Sandra Anderson, Executive Director

## Sandy Anderson

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**From:** sheabillie@sbcglobal.net  
**Sent:** Thursday, December 07, 2017 11:25 AM  
**To:** Sandy Anderson  
**Cc:** Nikki Haag  
**Subject:** RE: Conversation December 6, 2017

I know wh at you told me yesterday, but I do not wish anything that I said to you to be shared with anyone in any investigation. I will not argue this point any further than to say I am in contact with the Governor's office and will copy them on this email as well.

Again, Retract all of my statements from your interrogatory and do not quote me either verbally or in writing.

B

**Yesterday I was clever so I wanted to change the World. Today I am wise so I am changing myself. Rumi**

Billie Shea

Holy Fire II Karuna Reiki Master Teacher  
Licensed Massage Therapist, NVMT 007

[sheabillie@sbcglobal.net](mailto:sheabillie@sbcglobal.net) 775 720 3736

**From:** Sandy Anderson [<mailto:sjanderson@lmt.nv.gov>]  
**Sent:** Thursday, December 7, 2017 11:00 AM  
**To:** Billie Shea <[sheabillie@sbcglobal.net](mailto:sheabillie@sbcglobal.net)>  
**Subject:** RE: Conversation December 6, 2017

Billie,

As I explained yesterday while asking questions, I am gathering information regarding a finding during the audit process. It was your choice to answer the questions. You have the choice to confirm the responses or not. I accept that you want additional information; however, at this point in time additional information is confidential including why I am gathering the information. I simply needed to know if you had been provided additional information during your term as Chair, which from your statements you had not. No additional information is necessary.

I will state on my documentation that you were not provided additional information beyond that provided as part of the Board packet and will be including a copy of what was in the Board packet for the time in question.

Please note that all of our emails are public record and subject to the NRS and NAC governing public records.

Sandy

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**From:** Billie Shea [<mailto:sheabillie@sbcglobal.net>]

**Sent:** Thursday, December 07, 2017 10:28 AM

**To:** Sandy Anderson

**Subject:** Re: Conversation December 6, 2017

As the information as to the nature of this inquiry has not been made sufficiently clear nor have you provided me with any documentation as to who authorized you to interview me, I have decided to retract all of my statements made yesterday.

Based on our previous friendship I answered your questions even though the way you asked them made me very uncomfortable so now I have decided I do not wish to share anything I may have said yesterday.

Respectfully,  
Billie Shea,

Sent from my iPad

On Dec 6, 2017, at 2:34 PM, Sandy Anderson <[sjanderson@lmt.nv.gov](mailto:sjanderson@lmt.nv.gov)> wrote:

Ok

Thank you,

*Sandy*

---

**Sandra J. Anderson**

**Executive Director**

**Nevada State Board of Massage Therapy**

1755 E. Plumb Lane, #252

Reno, Nv 89502

775.687.9951

[sjanderson@lmt.nv.gov](mailto:sjanderson@lmt.nv.gov)

---

**From:** [sheabillie@sbcglobal.net](mailto:sheabillie@sbcglobal.net) [<mailto:sheabillie@sbcglobal.net>]

**Sent:** Wednesday, December 06, 2017 2:30 PM

**To:** Sandy Anderson

**Subject:** RE: Conversation December 6, 2017

As I stated in our conversation, I am reluctant to sign any document that does not specify what and why I would want to sign said document. Without that explanation in writing, I do not wish to comply.

Billie Shea

**From:** Sandy Anderson [<mailto:sjanderson@lmt.nv.gov>]  
**Sent:** Wednesday, December 6, 2017 2:19 PM  
**To:** Billie Shea <[sheabillie@sbcglobal.net](mailto:sheabillie@sbcglobal.net)>  
**Subject:** Conversation December 6, 2017

Billie,

Thank you for taking time to answer my questions today. This email is to confirm your responses to the 4 questions.

1. During your term as Chair were you provided with the same financials as were presented in the Board meetings or did the Executive Director provide you with additional documentation and if so what additional documentation did you receive? *Response: I only received items provided in the Board packet.*
2. During your term as Chair, did you have any reason to think that you needed to look more closely at any of the financial documents and if so what and why? *Response: No*
3. During your term on the Board were salaries presented in aggregate amounts or broken down by employee? *Response: I never knew how much anyone made so aggregate.*
4. Is there anything else that you would like to share with me at this time regarding the financials of the Board during your term? *Response: No, Mike Williams performed the audit.*

Please confirm your responses above by return email. If there is anything additional that you would like to add, please add it to your confirmation.

*Sandy*

---

**Sandra J. Anderson**  
**Executive Director**  
**Nevada State Board of Massage Therapy**  
1755 E. Plumb Lane, #252  
Reno, Nv 89502  
775.687.9951  
[sjanderson@lmt.nv.gov](mailto:sjanderson@lmt.nv.gov)

Investigation – Audit Finding – Payroll September 2011 through July 2014 Employee Lisa Cooper

Officer: Chair Treasurer

Name: Billie Shea

Term: 8/19/2011 - 6/12/2013

Date: \_\_\_\_\_

Due to an audit finding during your term of office, I have a couple of questions for you to answer.

1. During your term as Chair/Treasurer were you provided with the same financials as were presented in the Board meetings or did the Executive Director provide you with additional documentation and if so what additional documentation did you receive? *Only received items provided in Board packet.*
2. During your term as Chair/Treasurer, did you have any reason to think that you needed to look more closely at any of the financial documents and if so what and why? *No*
3. During your term on the Board were salaries presented in aggregate amounts or broken down by employee? *I never knew how much anyone made.*
4. Is there anything else that you would like to share with me at this time regarding the financials of the Board during your term? *No, Mike Williams performed the audit.*

This information was provided to Sandra Anderson as part of her investigation into audit findings of the Board from September of 2011 through July of 2014.

Sandra Anderson  
Sandra Anderson, Executive Director

9 - NSBMT Executive Director Salary History

Date	Salary
7/1/2013	\$80,000
7/1/2014	\$92,000
7/1/2015	\$92,000
7/1/2016	\$83,000
7/1/2017	\$88,893

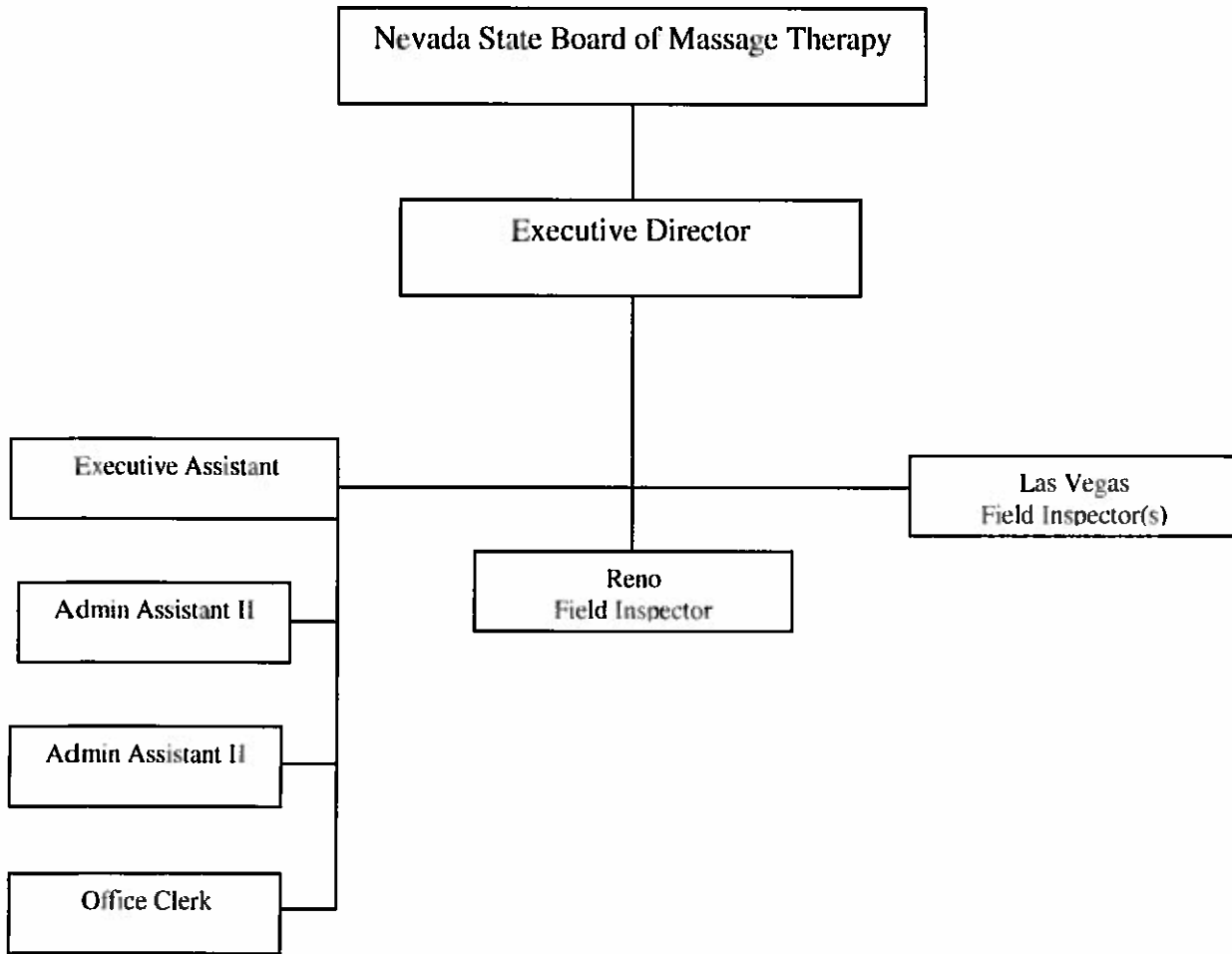
14 NSBMT Legal Fees 2014-2017

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>Total</b>
<b>In-house counsel - Louis Ling</b>	10,001.18	7,967.23	6,162.27		24,130.68
<b>In-house counsel - Keith Marcher</b>			2,005.70	2,464.75	4,470.45
<b>AG's Office</b>	21,418.94	11,334.40	3,757.00	3,658.01	40,168.35
<b>Outside counsel - Colleen Platt</b>		9,080.36	19,954.26	5,850.00	34,884.62
Totals	31,420.12	28,381.99	31,879.23	11,972.76	103,654.10



# Organizational Chart

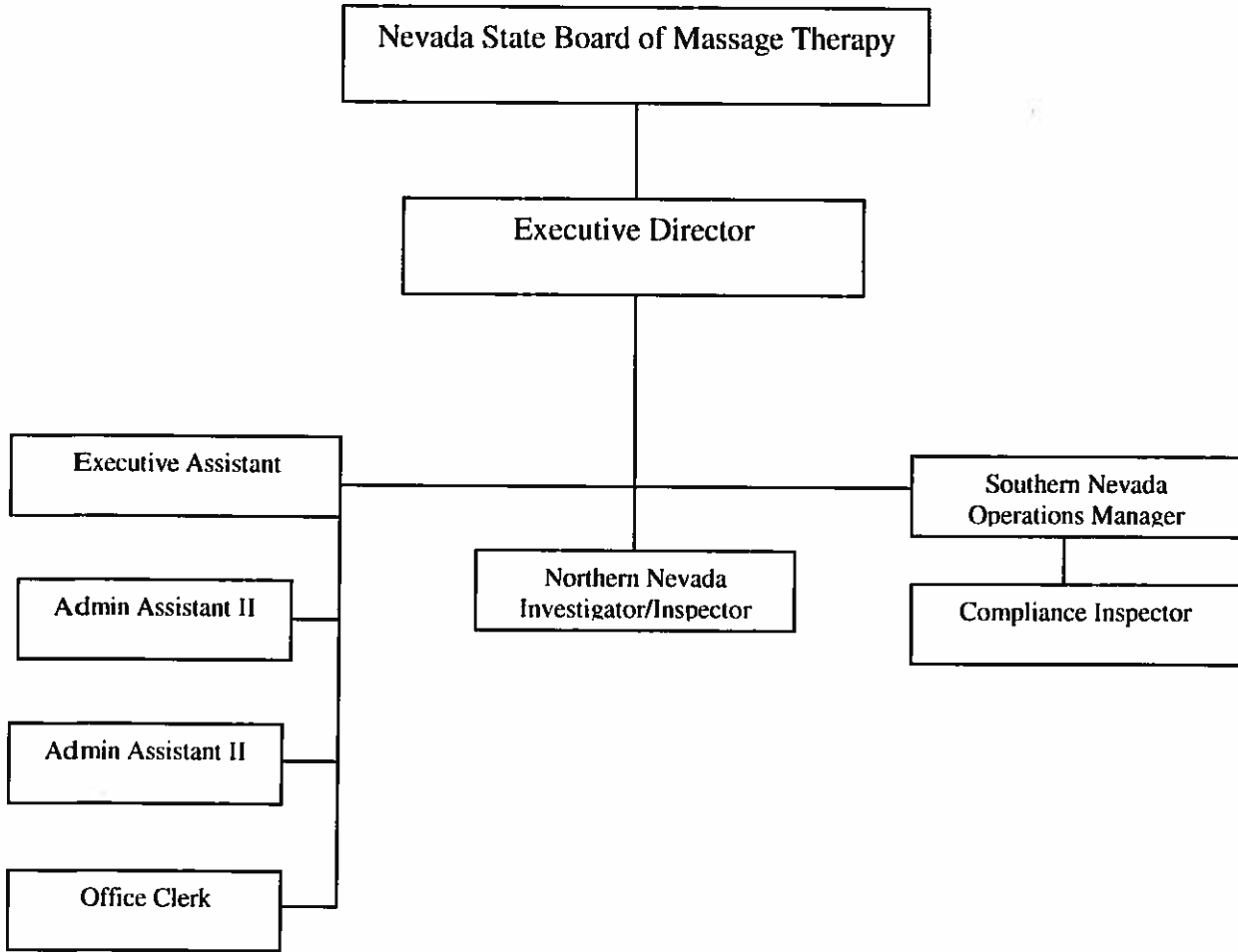
Revised 12/16/2014



*Admins - Clerk*  
*AA 1*  
*AA 2*  
*AA 3*  
*AA 4*  
*Exec Asst*

# Organizational Chart

Revised 10/2/2017



# Tips for updating QuickBooks

You can export a report, change certain format

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## QuickBooks will update and keep these changes

- 1 Renamed report titles
- 2 Font, Fill, and Number formatting  
(in row & column headers only)
- 3 Resized columns
- 4 Renamed column & row headers
- 5 Inserted rows & columns  
You must enter text or a formula in the row to preserve it.
- 6 New Excel formulas  
The updated report must contain the row associated with y
- 7 Inserted text  
Make your new text always appear next to a particular row  
the text as a formula (e.g. ="inserted text")

**QuickBooks will NOT support these changes:**

- Font formatting in r
- Inserted rows that o
- Moved data cells

# reports in Excel

...ing or add new formulas, and then update it with new QuickBooks data

is:

	A	B	C	D	E	F	G	H
1						<b>My Company P&amp;L</b>		
2						<b>Profit &amp; Loss</b>		
3						July through August 2012		
4							07/16/12	Aug 16
5						Ordinary Income/Expense		
6						<b>MONEY IN (aka Income)</b>		
7						40100 - Construction Income		
8						40110 - Design Income	3,054.02	3,900.00
9						40199 - Less Discounts given	0.00	-48.35
10						<b>Total 40100 - Construction Income</b>	3,054.02	3,751.65
11						40500 - Reimbursement Income		
12						40520 - Permit Reimbursement Income	0.00	487.00
13						<b>Total 40500 - Reimbursement Income</b>	0.00	487.00
14						<b>Total Income</b>	3,054.02	29,197.65
15						* Labor Income less Design Income	3,054.02	13,227.00
16						Cost of Goods Sold		

your formula

r by entering

non-header cells\*  
are left empty

- Renamed date columns
- Deleted columns
- Sorted columns

- Inserted columns in between QuickBooks row headers

- User-defined supported in updated to t

a.

---

I	J
<b>TOTAL</b>	
6,954.02	
-48.35	*
6,905.67	
487.00	
487.00	
46,343.45	
21,596.71	Labor Diff

7

Formulas may not be collapsed reports when the same excel sheet

## Nevada Board of Massage Therapists All Transactions for Attorney General All Transactions

Checks Issued Attorney General's Office

Type	Num	Date	Account	Amount	
Check	9060	09/12/2017	City National Checking	-1,527.84	
Check	9050	08/18/2017	City National Checking	-30.87	
Check	8962	06/30/2017	City National Checking	-602.00	-3,658.01 FY 2017
Check	8874	03/28/2017	City National Checking	-524.83	
Check	8774	01/31/2017	City National Checking	-46.31	
Check	8664	11/22/2016	City National Checking	-447.64	
Check	8586	09/28/2016	City National Checking	-77.18	
Check	8553	09/09/2016	City National Checking	-1,792.89	
Check	8479	07/29/2016	City National Checking	-167.16	
Check	8467	06/30/2016	City National Checking	-29.07	-3,757.00 FY 2016
Check	8116	12/30/2015	City National Checking	-72.68	
Check	8052	12/08/2015	City National Checking	-43.61	
Check	7966	10/20/2015	City National Checking	-1,735.05	
Check	7854	08/25/2015	City National Checking	-654.12	
Check	7786	07/14/2015	City National Checking	-679.15	
Check	7759	07/06/2015	City National Checking	-543.32	
Check	7674	05/27/2015	City National Checking	-1,290.39	-11,334.40 FY 2015
Check	7620	04/27/2015	City National Checking	-203.75	
Check	7547	03/25/2015	City National Checking	-1,494.13	
Check	7490	03/02/2015	City National Checking	-1,392.27	
Check	7403	01/28/2015	City National Checking	-611.23	
Check	7341	12/22/2014	City National Checking	-611.25	
Check	7292	11/26/2014	City National Checking	-775.42	
Check	7277	11/17/2014	City National Checking	-1,805.70	
Check	7232	10/31/2014	City National Checking	-948.87	
Check	7168	09/23/2014	City National Checking	-683.19	
Check	7014	07/28/2014	City National Checking	-1,518.20	
Check	6965	06/30/2014	City National Checking	-2,201.39	-21,418.94 FY 2014
Check	6870	05/21/2014	City National Checking	-1,897.75	
Check	6842	05/01/2014	City National Checking	-683.19	
Check	6772	03/25/2014	City National Checking	-379.55	
Check	6731	03/14/2014	City National Checking	-2,353.21	
Check	6637	01/24/2014	City National Checking	-986.83	
Check	6597	12/30/2013	City National Checking	-910.92	
Check	6535	11/27/2013	City National Checking	-4,531.44	
Check	6504	11/07/2013	City National Checking	-3,316.88	
Check	6394	09/20/2013	City National Checking	-1,805.70	
Check	6356	08/29/2013	City National Checking	-1,995.69	
Check	6311	07/31/2013	City National Checking	-356.39	
Check	6230	06/25/2013	City National Checking	-1,176.05	-21,902.64 FY 2013
Check	6157	05/24/2013	City National Checking	-285.12	
Check	6090	04/29/2013	City National Checking	-997.86	

## Nevada Board of Massage Therapists All Transactions for Attorney General

### All Transactions

Type	Num	Date	Account	Amount
Check	6045	03/27/2013	City National Checking	-1,069.13
Check	5971	02/22/2013	City National Checking	-3,278.64
Check	5922	01/23/2013	City National Checking	-1,354.23
Check	5875	01/08/2013	City National Checking	-1,995.70
Check	5796	11/26/2012	City National Checking	-2,280.78
Check	5781	11/14/2012	City National Checking	-1,803.06
Check	5782	11/14/2012	City National Checking	-2,066.99
Check	5669	09/19/2012	City National Checking	-3,136.11
Check	5592	08/03/2012	City National Checking	-2,458.97
Check	5533	06/29/2012	City National Checking	-2,494.63
Check	5470	06/19/2012	City National Checking	-1,924.42
Check	5444	06/08/2012	City National Checking	-2,779.73
Check	5365	04/30/2012	City National Checking	-1,496.79
Check	5305	04/03/2012	City National Checking	-1,176.04
Check	5233	03/01/2012	City National Checking	-285.11
Check	5175	01/27/2012	City National Checking	-812.53
Check	5138	01/17/2012	City National Checking	-2,252.30
Check	5061	11/29/2011	City National Checking	-641.47
Check	5017	11/09/2011	City National Checking	-1,803.06
Check	4991	10/27/2011	City National Checking	-427.66
Check	4932	09/30/2011	City National Checking	-2,352.08
Check	4884	09/08/2011	City National Checking	-855.30
Check	4795	07/15/2011	City National Checking	-1,924.40
Check	4734	06/24/2011	City National Checking	-1,282.94
Check	4666	05/26/2011	City National Checking	-1,710.60
Check	4621	04/29/2011	City National Checking	-1,354.23
Check	4551	03/25/2011	City National Checking	-2,280.81
Check	4511	02/25/2011	City National Checking	-498.94
Check	4442	01/31/2011	City National Checking	-2,280.83
Check	4352	12/03/2010	City National Checking	-3,029.20
Check	4322	11/10/2010	City National Checking	-427.65
Bill	Tort Claims Fund	10/26/2010	Accounts Payable	-1,835.12
Bill Pmt -Check	4283	10/26/2010	City National Checking	-1,835.12
Bill	13730	10/01/2010	Accounts Payable	-2,138.23
Bill Pmt -Check	4232	10/01/2010	City National Checking	-2,138.23
Bill	13611	08/26/2010	Accounts Payable	-712.77
Bill Pmt -Check	4155	08/26/2010	City National Checking	-712.77
Check	4103	08/02/2010	City National Checking	-2,993.55
Check	4052	07/02/2010	City National Checking	-997.86
Check	3981	06/03/2010	City National Checking	-1,781.89
Check	3944	05/03/2010	City National Checking	-1,496.79
Check	3886	04/05/2010	City National Checking	-1,853.18
Check	3841	03/02/2010	City National Checking	-71.28
Check	3798	02/10/2010	City National Checking	-1,568.06
Check	3767	01/26/2010	City National Checking	-498.94

## Nevada Board of Massage Therapists All Transactions for Attorney General

### All Transactions

Type	Num	Date	Account	Amount
Check	3722	12/29/2009	City National Checking	-2,097.28
Check	3651	11/25/2009	City National Checking	-5,687.74
Check	3604	11/02/2009	City National Checking	-4,133.99
Check	3411	07/31/2009	City National Checking	-4,115.48
Check	3342	06/26/2009	City National Checking	-3,841.11
Check	3345	06/26/2009	City National Checking	0.00
Check	3297	05/19/2009	City National Checking	-2,499.77
Check	3224	03/26/2009	City National Checking	-792.61
Check	3160	03/20/2009	City National Checking	-2,012.01
Check	3130	02/27/2009	City National Checking	-609.70
Check	3056	01/26/2009	City National Checking	-1,127.95
Check	3003	12/30/2008	City National Checking	-426.79
Check	2928	12/01/2008	City National Checking	-1,346.80
Check	2919	11/24/2008	City National Checking	-2,133.95
Check	2873	10/01/2008	City National Checking	-1,646.19
Check	2802	09/30/2008	City National Checking	-1,768.13
Check	2693	08/01/2008	City National Checking	-1,250.60
Check	2720	07/25/2008	City National Checking	-182.91
Check	2661	07/18/2008	City National Checking	-2,012.01
Check	2639	06/27/2008	City National Checking	-780.42
Check	2582	05/29/2008	City National Checking	-1,371.82
Check	2526	04/29/2008	City National Checking	-609.70
Check	2486	03/26/2008	City National Checking	-6,127.47
Check	2452	03/13/2008	City National Checking	-1,615.71
Check	2380	01/18/2008	City National Checking	-1,792.52
Check	2329	12/20/2007	City National Checking	-1,365.73
Check	2284	11/29/2007	City National Checking	-1,219.40
Check	2247	10/25/2007	City National Checking	-304.85
Check	2200	10/05/2007	City National Checking	-1,280.37
Check	2127	08/24/2007	City National Checking	-1,890.07
Check	2069	07/30/2007	City National Checking	-2,804.62
Check	1724	06/19/2007	City National Checking	-1,829.10
Check	1691	05/25/2007	City National Checking	-487.76
Check	1639	04/20/2007	City National Checking	-670.67
Check	1553	03/30/2007	City National Checking	-243.88
Bill	8781	02/26/2007	Accounts Payable	-487.76
Bill Pmt -Check	1600	02/26/2007	City National Checking	-487.76
Bill	December 06	01/19/2007	Accounts Payable	-426.79
Bill Pmt -Check	1508	01/19/2007	City National Checking	-426.79
Check	1104	12/15/2006	City National Checking	-646.19
Bill Pmt -Check	1042	10/20/2006	City National Checking	-1,158.43
Bill	7863	09/20/2006	Accounts Payable	-1,158.43
Bill Pmt -Check	1032	09/01/2006	City National Checking	-1,280.37
Bill		08/11/2006	Accounts Payable	-426.79
Bill Pmt -Check	1007	07/11/2006	City National Checking	-500.00



# Nevada Board of Massage Therapists All Transactions for Attorney General

## All Transactions

Type	Num	Date	Account	Amount
Bill	7506	06/30/2006	Accounts Payable	-365.82
Bill Pmt -Check	1003	06/15/2006	City National Checking	-500.00
Bill	7124	06/12/2006	Accounts Payable	-243.88
Bill Pmt -Check	1002	05/08/2006	City National Checking	-304.85
Bill		04/03/2006	Accounts Payable	-243.88
Bill	6690	03/13/2006	Accounts Payable	-329.33
Bill	6934	02/27/2006	Accounts Payable	-60.97
Bill	6338	02/14/2006	Accounts Payable	-304.85
Bill	5933	01/12/2006	Accounts Payable	-304.85
Bill	5696	12/16/2005	Accounts Payable	-304.85

**Total**

**Nevada State Board of Massage Therapists  
Approved Schools as of September 26, 2017**

Pursuant to NRS 640C.400 the Board has approved the programs of massage therapy at the schools listed below. If the school that you attended is not included in this list, you may submit an application for the Board to approve the program of massage therapy that you attended. The information that must be submitted with such an application may be found at NAC 640C.060. After receipt of the application and required documents, the Board will review the application and documents and place the request on the agenda for a regularly scheduled meeting of the Board.

School Name	Location	Date Approved
A2Z HEALTH.NET, INC.	RESEDA, CA	CAMTC APPROVED 7/1/16
A2Z HEALTH.NET, INC.	THOUSAND OAKS	CAMTC APPROVED 7/1/16
ABRAMS COLLEGE	MODESTO	CAMTC APPROVED 7/1/16
ACADEMY OF CHINESE CULTURE AND HEALTH SCIENCES	OAKLAND, CA	CAMTC APPROVED 12/19/16
ACADEMY OF HEALING ARTS	LAS VEGAS, NV	APPROVED 2/22/2017
ACADEMY OF MEDICAL & BUSINESS	LAS VEGAS, NV	APPROVED 2/22/2017
ACADEMY OF PALM BEACH	LAKE WORTH, FL	APPROVED 2/22/2017
ACADEMY OF SOMATIC HEALING ARTS	NORCROSS, GA	APPROVED 2/22/2017
ADVANCED FULLER SCHOOL OF MASSAGE THERAPY	VIRGINIA BEACH, VA	APPROVED 2/22/2017
ALEXANDRIA SCHOOL OF SCIENTIFIC THERAPEUTICS	ALEXANDRIA, IN	APPROVED 2/22/2017
ALHAMBRA MEDICAL UNIVERSITY	ALHAMBRA, CA	APPROVED 2/22/2017
AMERICAN & EUROPEAN MASSAGE CLINIC	RALEIGH, NC	APPROVED 2/22/2017
AMERICAN CAREER COLLEGE	LONG BEACH, CA	CAMTC APPROVED 12/19/16
AMERICAN CAREER COLLEGE	ONTARIO, CA	CAMTC APPROVED 12/19/16
AMERICAN COLLEGE OF HEALTHCARE	HUNTINGTON PARK, CA	CAMTC APPROVED 7/6/2017
AMERICAN COLLEGE OF HEALTHCARE	RIVERSIDE, CA	CAMTC APPROVED 7/6/2017
AMERICAN INSTITUTE OF MASSAGE THERAPY	POMPAÑO BEACH, FL	APPROVED 2/22/2017
AMERICAN INSTITUTE OF MASSAGE THERAPY	SANTA ANA, CA	CAMTC APPROVED 12/19/16
AMO SCHOOL NV	LAS VEGAS, NV	APPROVED 2/22/2017
ANGELES COLLEGE	LOS ANGELES, CA	APPROVED 2/22/2017
ANTHEM INSTITUTE	LAS VEGAS, NV	APPROVED 2/22/2017
ARIZONA SCHOOL OF MASSAGE THERAPY	PHOENIX, AZ	APPROVED 2/22/2017
ARIZONA SCHOOL OF MASSAGE THERAPY	TEMPE, AZ	APPROVED 2/22/2017
AVEDA INSTITUTE	MINNEAPOLIS, MN	APPROVED 2/22/2017
BALTIMORE SCHOOL OF MASSAGE	LINTHICUM, MD	APPROVED 2/22/2017
BANCROFT SCHOOL OF MASSAGE THERAPY	WORCESTER, MA	APPROVED 7/12/2017
BEAUTY SCHOOLS OF AMERICA	MIAMI, FL	APPROVED 2/22/2017
BELLEVUE MASSAGE SCHOOL	BELLEVUE, WA	APPROVED 2/22/2017
BELLUS ACADEMY	POWAY, CA	CAMTC APPROVED 7/1/16
BIG ISLAND OF HAWAII ACADEMY OF MASSAGE	HILO, HAWAII	APPROVED 2/22/2017
BLAKE AUSTIN COLLEGE	VACAVILLE, CA	CAMTC APPROVED 2/27/2016
BODHI TREE CENTER	CARSON CITY, NV	APPROVED 2/22/2017
BODY BEING CENTER FOR MASSAGE	TRUCKEE, CA	APPROVED 2/22/2017
BODY MIND COLLEGE	SAN DIEGO, CA	APPROVED 2/22/2017
BODY THERAPY INSTITUTE	SILER CITY, NC	APPROVED 2/22/2017
BOULDER COLLEGE OF MASSAGE THERAPY	BOULDER, CO	APPROVED 2/22/2017
BRIGHTWOOD COLLEGE	RIVERSIDE, CA	CAMTC APPROVED 7/1/16
BRIGHTWOOD COLLEGE	VISTA, CA	CAMTC APPROVED 7/1/16
BRIGHTWOOD COLLEGE	PALM SPRINGS, CA	CAMTC APPROVED 12/19/16
BURKE WILLIAMS ACADEMY OF MASSAGE THERAPY	LOS ANGELES, CA	CAMTC APPROVED 7/1/16
BURKE WILLIAMS ACADEMY OF MASSAGE THERAPY	SAN JOSE, CA	CAMTC APPROVED 12/19/16
CALIFORNIA COLLEGE OF PHYSICAL ARTS	HUNTINGTON BEACH, CA	CAMTC APPROVED 7/1/16
CALIFORNIA HEALING ARTS COLLEGE	LOS ANGELES, CA	APPROVED 2/22/2017
CALIFORNIA HOLISTIC INSTITUTE	SAN LUIS OBISPO, CA	CAMTC APPROVED 7/1/16
CALIFORNIA INSTITUTE OF MASSAGE & SPA SERVICES	SONOMA, CA	CAMTC APPROVED 7/1/16
CALISTOGA MASSAGE THERAPY SCHOOL	SANTA ROSA, CA	CAMTC APPROVED 12/19/16
CAREER NETWORKS INSTITUTE (CNI COLLEGE)	ORANGE, CA	CAMTC APPROVED 12/19/16
CARRINGTON COLLEGE	LAS VEGAS, NV	APPROVED 2/22/2017
CARRINGTON COLLEGE	SPOKANE, WA	APPROVED 2/22/2017
CARRINGTON COLLEGE	POMONA, CA	CAMTC APPROVED 7/1/16
CARRINGTON COLLEGE	SAN LEANDRO, CA	CAMTC APPROVED 7/1/16
CARRINGTON COLLEGE	STOCKTON, CA	CAMTC APPROVED 7/1/16
CARRINGTON COLLEGE	PLEASANT HILL, CA	CAMTC APPROVED 12/19/16
CARRINGTON COLLEGE	SACRAMENTO, CA	CAMTC APPROVED 12/19/16
CARRINGTON COLLEGE	SAN JOSE, CA	CAMTC APPROVED 12/19/16
CARSON CITY BEAUTY ACADEMY	CARSON CITY, NV	APPROVED 2/22/2017
CENTRAL MARYLAND SCHOOL	FREDRICK, MD	APPROVED 2/22/2017
CERRITOS COLLEGE COMMUNITY EDUCATION	NORWALK, CA	CAMTC APPROVED 7/1/16
CES COLLEGE	BURBANK, CA	CAMTC APPROVED 12/19/16
CHARTER COLLEGE	LANCASTER, CA	CAMTC APPROVED 12/19/16
CINTA AVEDA	SAN FRANCISCO, CA	CAMTC APPROVED 12/19/16
COLLEGE OF SOUTHERN NEVADA	LAS VEGAS, NV	APPROVED 2/22/2017
COLORADO SCHOOL OF HEALING ARTS	LAKEWOOD, CO	APPROVED 2/22/2017
CONNECTICUT CENTER FOR MASSAGE THERAPY	GROTON, CT	APPROVED 2/22/2017

**Nevada State Board of Massage Therapists  
Approved Schools as of September 26, 2017**

Pursuant to NRS 640C.400 the Board has approved the programs of massage therapy at the schools listed below. If the school that you attended is not included in this list, you may submit an application for the Board to approve the program of massage therapy that you attended. The information that must be submitted with such an application may be found at NAC 640C.060. After receipt of the application and required documents, the Board will review the application and documents and place the request on the agenda for a regularly scheduled meeting of the Board.

CORTIVA INSTITUTE	CHICAGO, IL	APPROVED 2/22/2017
CORTIVA INSTITUTE	SEATTLE, WA	APPROVED 2/22/2017
CORTIVA INSTITUTE	HOBOKEN, NJ	APPROVED 7/12/2017
CORTIVA INSTITUTE	WALL TOWNSHIP, NJ	APPROVED 7/12/2017
CSN	LAS VEGAS, NV	APPROVED 2/22/2017
DAHAN INSTITUTE OF MASSAGE STUDIES	LAS VEGAS, NV	APPROVED 2/22/2017
DE ANZA COLLEGE	CUPERTINO, CA	CAMTC APPROVED 7/1/16
DENVER SCHOOL OF MASSAGE THERAPY	AURORA, CO	APPROVED 2/22/2017
DENVER SCHOOL OF MASSAGE THERAPY	WESTMINSTER, CO	APPROVED 2/22/2017
DIAMOND LIGHT SCHOOL OF MASSAGE AND HEALING ARTS	SAN ANSELMO	CAMTC APPROVED 7/1/16
DOWNEY ADULT SCHOOL	DOWNEY, CA	CAMTC APPROVED 7/1/16
EAST WEST COLLEGE OF HEALING ARTS	PORTLAND, OR	APPROVED 2/22/2017
ESALEN INSTITUTE	BIG SUR, CA	CAMTC APPROVED 7/1/16
EDUCATING HANDS SCHOOL OF MASSAGE	MIAMI, FL	APPROVED 2/22/2017
EUROPEAN MASSAGE THERAPY	LAS VEGAS, NV	APPROVED 2/22/2017
EVEREST COLLEGE	FIFE, WA	APPROVED 2/22/2017
EVEREST COLLEGE	LAS VEGAS, NV	APPROVED 2/22/2017
EVEREST COLLEGE	RESEDA, CA	APPROVED 2/22/2017
EVEREST COLLEGE	SAN BERNARDINO, CA	APPROVED 2/22/2017
EVEREST COLLEGE	SAN FRANCISCO, CA	APPROVED 2/22/2017
EVEREST COLLEGE	TACOMA, WA	APPROVED 2/22/2017
EVEREST COLLEGE	VAN COUVER, WA	APPROVED 2/22/2017
EVEREST COLLEGE	LOS ANGELES, CA	APPROVED 5/3/2017
EVEREST COLLEGE	TIGARD, OR	APPROVED 7/12/2017
EVEREST UNIVERSITY	ORLANDO, FL	APPROVED 10/24/2017
FAIR OAKS MASSAGE INSTITUE	FAIR OAKS, CA	APPROVED 2/22/2017
FIVE BRANCHES UNIVERSITY	SAN JOSE, CA	CAMTC APPROVED 12/19/16
FIVE BRANCHES UNIVERSITY	SANTA CRUZ, CA	CAMTC APPROVED 12/19/16
FLORIDA CAREER COLLEGE	WEST PALM BEACH, FL	APPROVED 2/22/2017
FLORIDA COLLEGE OF NATURAL HEALTH	MAITLAND, FL	APPROVED 2/22/2017
FLORIDA COLLEGE OF NATURAL HEALTH	MIAMI, FL	APPROVED 2/22/2017
FLORIDA COLLEGE OF NATURAL HEALTH	POMPAÑO BEACH, FL	APPROVED 2/22/2017
FLORIDA SCHOOL OF MASSAGE	GAINESVILLE, FL	APPROVED 2/22/2017
FREMONT COLLEGE	CERRITOS, CA	CAMTC APPROVED 12/19/16
FREMONT COLLEGE	LOS ANGELES, CA	CAMTC APPROVED 12/19/16
FULLERTON COLLEGE	FULLERTON, CA	CAMTC APPROVED 12/19/16
FUZUBA SCHOOL OF MASSAGE & REFLEXOLOGY	LAS VEGAS, NV	APPROVED 2/22/2017
HANDS ON HEALING INSTITUTE	TUJUNGA, CA	CAMTC APPROVED 12/19/16
HARBIN SCHOOL OF HEALING ARTS AT HARBIN HOT SPRINGS	MIDDLETOWN, CA	APPROVED 2/22/2017
HAWAII MASSAGE ACADEMY	HONOLULU, HI	APPROVED 2/22/2017
HEALING ARTS CENTER	ST. LOUIS, MO	APPROVED 2/22/2017
HEALING HANDS SCHOOL OF HOLISTIC HEALTH	ESCONDIDO, CA	CAMTC APPROVED 12/19/16
HEALING HANDS SCHOOL OF HOLISTIC HEALTH	LAGUNA HILLS, CA	CAMTC APPROVED 12/19/16
HEALING HANDS SCHOOL OF HOLISTIC HEALTH	SAN DIEGO, CA	CAMTC APPROVED 7/8/2017
HEALING OAK SCHOOL OF MASSAGE	SIMI VALLEY, CA	CAMTC APPROVED 7/1/16
HEALING MOUNTAIN MASSAGE SCHOOL	CEDAR CITY, UT	APPROVED 2/22/2017
HEALTHCARE PREPARATORY INST.	LAS VEGAS, NV	APPROVED 2/22/2017
HERITAGE COLLEGE	OKLAHOMA CITY, OK	APPROVED 2/22/2017
HOLISTIC LIFE INSTITUTE	OAKDALE, CA	CAMTC APPROVED 12/19/16
HUDSON VALLEY SCHOOL OF MASSAGE THERAPY	HIGHLAND, NY	APPROVED 2/22/2017
IDAHO STATE UNIVERSITY	POCATELLO, ID	APPROVED 2/22/2017
INSTITUTE FOR BUSINESS AND TECHNOLOGY	SANTA CLARA, CA	CAMTC APPROVED 12/19/16
IPSB AT LIFE ENERGY INSTITUTE	CULVER CITY, CA	APPROVED 2/22/2017
INTERNATIONAL COLLEGE OF HOLISTIC STUDIES	SAN DIEGO, CA	CAMTC APPROVED 7/1/16
INTERNATIONAL PROFESSIONAL SCHOOL OF BODYWORK	SAN DIEGO, CA	CAMTC APPROVED 12/19/16
IRENE'S MYOMASSOLOGY INSTITUTE	SOUTHFIELD, MI	APPROVED 2/22/2017
KALI INSTITUTE FOR MASSAGE & SOMATIC THERAPIES	VENTURA, CA	CAMTC APPROVED 12/19/16
LAKE TAHOE MASSAGE SCHOOL	SOUTH LAKE TAHOE, CA	APPROVED 2/22/2017
LAS VEGAS COLLEGE	LAS VEGAS, NV	APPROVED 2/22/2017
LEXINGTON HEALING ARTS ACADEMY	LEXINGTON, KY	APPROVED 2/22/2017
LIFE ENERGY INSTITUTE	CULVER CITY, CA	CAMTC APPROVED 2/27/2016
LOVING HANDS INSTITUTE OF HEALING ARTS	FORTUNA, CA	CAMTC APPROVED 2/27/2016
MAKOTO KAI HEALING	WOODLAND, CA	APPROVED 10/24/2017
MESSAGE CENTER	THOUSAND OAKS, CA	CAMTC APPROVED 12/19/16
MESSAGE SCHOOL OF SANTA MONICA	SANTA MONICA, CA	APPROVED 2/22/2017

**Nevada State Board of Massage Therapists  
Approved Schools as of September 26, 2017**

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MASSAGE THERAPY INSTITUTE	DAVIS, CA	CAMTC APPROVED 12/19/16
MASSAGE THERAPY INSTITUTE OF COLORADO	DENVER, CO	APPROVED 2/22/2017
MAUI SCHOOL OF THERAPUTIC MASSAGE	MAKAWAO, HI	APPROVED 2/22/2017
MAYFIELD COLLEGE	CATHEDRAL CITY, CA	CAMTC APPROVED 7/1/16
MCKINNON BODY THERAPY CENTER	OAKLAND, CA	CAMTC APPROVED 7/1/16
MILAN INSTITUTE	MERCED, CA	CAMTC APPROVED 12/19/16
MILAN INSTITUTE	VISALIA, CA	CAMTC APPROVED 12/19/16
MILAN INSTITUTE	BAKERSFIELD, CA	CAMTC APPROVED 12/19/16
MILAN INSTITUTE	FRESNO, CA	CAMTC APPROVED 12/19/16
MILAN INSTITUTE	PALM DESERT, CA	CAMTC APPROVED 7/1/16
MILAN INSTITUTE	LAS VEGAS, NV	APPROVED 2/22/2017
MILAN INSTITUTE	SPARKS, NV	APPROVED 2/22/2017
MILLER MOTTE	CARY, NC	APPROVED 2/22/2017
MIRACOSTA COLLEGE	OCEANSIDE, CA	CAMTC APPROVED 12/19/16
MISSOURI COLLEGE	BRENTWOOD, MO	APPROVED 2/22/2017
MONTEREY INSTITUTE OF TOUCH	CARMEL, CA	CAMTC APPROVED 12/19/16
MONTEREY PENINSULA COLLEGE	MONTEREY, CA	CAMTC APPROVED 7/1/16
MUELLER COLLEGE OF HOLISTIC STUDIES	SAN DIEGO, CA	APPROVED 2/22/2017
NATIONAL HOLISTIC INSTITUTE	CLOVIS, CA	CAMTC APPROVED 2/27/2016
NATIONAL HOLISTIC INSTITUTE	EMERYVILLE, CA	CAMTC APPROVED 12/19/16
NATIONAL HOLISTIC INSTITUTE	SACRAMENTO, CA	CAMTC APPROVED 7/1/16
NATIONAL HOLISTIC INSTITUTE	PETALUMA, CA	CAMTC APPROVED 12/19/16
NATIONAL HOLISTIC INSTITUTE	REDDING, CA	CAMTC APPROVED 2/27/2016
NATIONAL HOLISTIC INSTITUTE	SAN FRANCISCO, CA	CAMTC APPROVED 12/19/16
NATIONAL HOLISTIC INSTITUTE	SAN JOSE, CA	CAMTC APPROVED 12/19/16
NATIONAL HOLISTIC INSTITUTE	SANTA ANA, CA	CAMTC APPROVED 7/1/16
NATIONAL HOLISTIC INSTITUTE	STUDIO CITY, CA	CAMTC APPROVED 7/1/16
NATIONAL MASSAGE THERAPY INSTITUTE	FALLS CHURCH, VA	APPROVED 2/22/2017
NEVADA CAREER INSTITUTE	LAS VEGAS, NV	APPROVED 2/22/2017
NEVADA SCHOOL OF MASSAGE THERAPY	LAS VEGAS, NV	APPROVED 2/22/2017
NEW MEXICO SCHOOL OF NATURAL THERAPEUTICS	ALBUQUERQUE, NM	APPROVED 2/22/2017
NEW YORK COLLEGE OF HEALTH PROFESSIONALS	SYOSSET, NY	APPROVED 2/22/2017
NORTHWEST CAREER COLLEGE	LAS VEGAS, NV	APPROVED 2/22/2017
NORTHWESTERN HEALTH SCIENCES UNIVERSITY	BLOOMINGTON, MN	APPROVED 7/12/2017
OHIO COLLEGE OF MASSOTHERAPY	AKRON, OH	APPROVED 2/22/2017
OREGON SCHOOL OF MASSAGE	PORTLAND, OR	APPROVED 2/22/2017
PACIFIC COLLEGE OF ORIENTAL MEDICINE	SAN DIEGO, CA	CAMTC APPROVED 7/1/16
PALACE BEAUTY COLLEGE	LOS ANGELES, CA	CAMTC APPROVED 7/1/16
PALM BEACH ACADEMY OF HEALTH AND BEAUTY	LAKE PARK, FL	APPROVED 2/22/2017
PHYSICIANS INSTITUTE OF THERAPEUTIC MASSAGE	LAS VEGAS, NV	APPROVED 2/22/2017
PIMA MEDICAL INSTITUTE	ALBUQUERQUE, NM	APPROVED 2/22/2017
POLARITY HEALING ARTS OF CALIFORNIA	TOPANGA, CA	CAMTC APPROVED 12/19/16
PRAXIS INSTITUTE	MIAMI, FL	APPROVED 2/22/2017
PROVO COLLEGE	PROVO, UT	APPROVED 2/22/2017
RALSTON SCHOOL OF MASSAGE	RENO, NV	APPROVED 2/22/2017
ROLF INSTITUTE OF STRUCTURAL INTERGRATION	BOULDER, CO	APPROVED 2/22/2017
ROSEMEAD BEAUTY SCHOOL	ROSEMEAD, CA	CAMTC APPROVED 7/1/16
SACRAMENTO HOLISTIC HEALTH ACADEMY dbaFAIR OAKS MAS	FIAR OAKS, CA	CAMTC APPROVED 7/1/16
SAN FRANCISCO SCHOOL OF MASSAGE & BODYWORK	SAN FRANCISCO, CA	CAMTC APPROVED 7/1/16
SANTA BARBARA BODY THERAPY INSTITUTE	SANTA BARBARA, CA	CAMTC APPROVED 12/19/16
SANTA FE SCHOOL OF MASSAGE	SANTA FE, NM	APPROVED 2/22/2017
SARASOTA SCHOOL OF MASSAGE	SARASOTA, FL	APPROVED 7/12/2017
SCHOOL OF HOLISTIC TOUCH	ONTARIO, CA	CAMTC APPROVED 7/1/16
SIERRA MASSAGE SCHOOL	CLOVIS, CA	CAMTC APPROVED 12/19/16
SKYLINE COLLEGE	SAN BRUNO, CA	CAMTC APPROVED 7/1/16
SOMA INSTITUTE	CHICAGO, IL	APPROVED 2/22/2017
SOMATHERAPY INSTITUTE SCHOOL OF MASSAGE	RANCHO MIRAGE, CA	CAMTC APPROVED 7/1/16
SOUTH BAY MASSAGE COLLEGE	MANHATTAN BEACH	CAMTC APPROVED 7/1/16
SOUTHEASTERN INSTITUTE	CHARLOTTE, NC	APPROVED 2/22/2017
SOUTHEASTERN SCHOOL OF NEUROMUSCULAR AND MASSAGE	JACKSONVILLE, FL	APPROVED 2/22/2017
SOUTHERN CALIFORNIA HEALTH INSTITUTE	RESEDA, CA	CAMTC APPROVED 12/19/16
SOUTHERN CALIFORNIA UNIVERSITY OF HEALTH SCIENCES	WHITTIER, CA	CAMTC APPROVED 7/1/16
SPACE COAST HEALTH INSTITUTE	MELBOURNE, FL	APPROVED 2/22/2017
SWEDISH INSTITUTE	NEW YORK, NY	APPROVED 2/22/2017
THERAPEUTIC BODY CONCEPT	SAN ANTONIO, TX	APPROVED 2/22/2017

**STATE OF NEVADA**

**BRIAN SANDOVAL**  
*Governor*

**SANDRA ANDERSON**  
*Executive Director*



**BOARD OF MASSAGE THERAPY**

**BOARD MEMBERS**  
April Whiting, Chair  
Diane Huleva, Vicechair  
Deirdre Strunk, Secy/Treas.  
Margaret Westcamp  
Teresa Lopez  
Elisabeth Barnard  
Robert Oliver  
Lorna Benedict  
Sgt. Fulwiler

Steve Weinberger, Administrator  
Governor's Finance Office  
Division of Internal Audit  
209 E. Musser Street, Suite 302  
Carson City, NV 89701

Dear Steve,

The Nevada State Board of Massage Therapy (Board) is submitting the available requested information available to your office for audit. We have attempted to comply with all of the items requested; however, some documentation simply has either not been a policy of the Board or was not tracked during the time period.

Financial

1. Audited financial statements have been submitted by the Board to the Legislative Counsel Bureau (LCB) for all the years requested and have been provided.
2. Balance sheets are included in the Audits submitted to LCB. Profit and loss statements generated by QuickBooks software have been provided for the revenues and expenses statements requested.
3. Copies of the Board's budgets have been provided for each of the four (4) years. Narrative is only available for the Fiscal Year 2017 Budget.
4. A listing of reports and copies of those reports has been provided
5. A copy of the Board's licensing fee structure from our database has been provided.

Personnel

6. Organization charts from the Board's Employee Manual have been provided. We just changed our organizational structure in the Las Vegas office by adding a Southern Nevada Operations Manager and removing one of the inspectors. Our hope is that this new structure will provide for better administration and less turnover. Since we are still

developing the new position, we are still in the process of finalizing the Work Performance Standards (WPS).

7. Job descriptions for each position. We have included the position descriptions from the Employee Manual for the board members and Executive Director. In addition, last year we created WPS for each of the positions in the agency and those have been provided with the exception of the Southern Nevada Operations Manager.
8. The current rate of pay for each position has been provided.
9. A spreadsheet outlining the pay for the Executive Director has been provided.
10. The Board did not have performance review policies and procedures in place for the past 4 years. Since I took over as the Executive Director, I have completed performance evaluations on an annual basis and based pay increases on the standard 5% adopted by the State. We also have submitted the COLAs approved by the Legislature to our Board for approval, and they have accepted them effective July 1, 2016 and July 1, 2017.
11. No compensation studies have been conducted by the Board during the four (4) year period. For the past nineteen (19) months I have used the state employer paid wage schedule available online to set wages and evaluate increases for staff members based on the grades and steps modeled by this schedule.
12. The Board's employee benefit package mirrors the State benefits package in all areas. Vacation and sick leave are accrued at a rate of 120 hours per year posted to the employees account at a rate of 5 hours per period with 24 pay periods per year. The Board observes all state holidays. Employees participate in both PEBP and PERS. At the present time there are no incentive programs or bonus plans. Prior to my employment, the Board did give Christmas Bonuses. We have not continued that practice.

#### Professional Fees/Services

13. Copies of contracts for the time frame have been provided.
14. A schedule of legal costs has been provided based on the totals available through QuickBooks. The Board employed in-house legal counsel Louis Ling until December of 2015 when Mr. Ling resigned. The Board also employed Keith Marcher as legal counsel from the time he left the Attorney General's Office until present to aid in providing historical information. Colleen Platt dba Platt Law Group has provided legal counsel to the Board for the past two years, and the Board has utilized the services of the Attorney General.

Administrative

15. The NRS/NACs applicable to the Board include but are not limited to 233B, 241, 353, 622, 622A, and 640C. Reference is made to the State Administrative Manual sections 325 and 1500.

16. The legislation that passed during the 2017 session that impacted the Board includes AB 179, AB 328, and SB69. Other legislation didn't have fiscal impact.

I hope this information and the documents provided electronically assist you with your audit project. If I can be of any further assistance, please do not hesitate to via email or telephone. My direct line is 775.687.9951, and my work cell is 775.276.3660.

Sincerely,



Sandra Anderson  
Executive Director

cc: Mike Willden, Governor's Chief of Staff  
James R Wells, CPA, Director, Governor's Finance Office  
Ketan Bhirud, General Counsel, Attorney General's Office  
April Whiting, Chair, Nevada State Board of Massage Therapy  
Diane Huleva, Vice Chair, Nevada State Board of Massage Therapy  
Deirdre Strunk, Secretary Treasurer, Nevada State Board of Massage Therapy

NSBMT Licensees by Expiration Month as of October 9, 2017

Month	Licensed 2018	Licensed 2017	Expired 2017	Expired 2016	Expired 2015	Expired 2014	Expired 2013	Expired 2012	Expired 2011	Expired 2010	Expired 2009	Expired 2008	Expired 2007	
January	294		64	25	32	18	26	22	16	14	5	-	-	
February	381		73	16	31	29	26	23	18	20	23	-	-	
March	398		67	21	39	28	25	21	29	30	16	-	-	
April	510		86	40	57	45	32	47	31	44	29	-	-	
May	421		82	40	4	65	50	29	24	33	21	-	-	
June	610		120	58	62	45	56	54	65	64	111	-	-	
July	400		75	37	30	29	25	29	28	28	18	-	-	
August	383		78	47	34	39	46	23	25	29	29	1	2	
September	293		78	57	3	23	28	27	20	20	19	3	1	
October	131	217		75	35	26	29	22	26	16	11	-	5	
November	26	247		36	35	31	21	25	22	25	16	-	-	
December		278		53	22	24	26	13	9	12	7	-	4	
<b>Totals</b>	<b>3,847</b>	<b>742</b>	<b>723</b>	<b>505</b>	<b>384</b>	<b>402</b>	<b>390</b>	<b>335</b>	<b>313</b>	<b>335</b>	<b>305</b>	<b>4</b>	<b>12</b>	
<b>Currently Licensed</b>		<b>4,589</b>	<b>410</b>	<b>371</b>	<b>352</b>	<b>347</b>	<b>336</b>	<b>322</b>	<b>318</b>	<b>320</b>	<b>Averages</b>			
														<b>Totals</b>
<b>Inactive</b>	1		35	42	24	44	21	20	35	23	25	7	-	277
<b>Revoked</b>				1	5	2	1	3	7	4	2	3	1	29
<b>Voluntary Surrender</b>			2	6	3	5	6	5	11	1	2	1		42



### CONTRACT SUMMARY

(This form must accompany all contracts submitted to the Board of Examiners (BOE) for review and approval)

#### I. DESCRIPTION OF CONTRACT

1. Contract Number: **15878**

Agency Name: **BDC LICENSING BOARDS & COMMISSIONS**

Agency Code: **BDC**

Appropriation Unit: **B036 - All Categories**

Is budget authority available?: **Yes**

If "No" please explain: **Not Applicable**

Legal Entity Name: **Eduloka d/b/a inLumon** ✓

Contractor Name: **Eduloka d/b/a inLumon**

Address: **9645 Gateway Drive Suite A**

City/State/Zip: **Reno, NV 89521**

Contact/Phone: **800-246-0541**

Vendor No.:

NV Business ID: **nv20101126878**

To what State Fiscal Year(s) will the contract be charged? **2015-2016**

What is the source of funds that will be used to pay the contractor? Indicate the percentage of each funding source if the contractor will be paid by multiple funding sources.

General Funds	0.00 %	Fees	0.00 %
Federal Funds	0.00 %	Bonds	0.00 %
Highway Funds	0.00 %	X Other funding	<b>100.00 % Agency fees and funds</b>

Agency Reference #: **2014-1**

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DEPARTMENT OF ADMINISTRATION  
OFFICE OF THE DIRECTOR  
BUDGET DIVISION

2. Contract start date:

a. Effective upon Board of Examiner's approval? **Yes** or b. other effective date: **NA**

Anticipated BOE meeting date 08/2014 N/A

Retroactive? **No**

If "Yes", please explain

**Not Applicable**

3. Termination Date: **08/15/2015** ✓

Contract term: **1 year and 14 days**

4. Type of contract: **Provider Agreement**

Contract description: **Licensing Software**

5. Purpose of contract: **NSA FOR**

**The purpose of this new contract is to obtain software and installation services for a computerized licensing system.**

*THE NV STATE BOARD OF MESSAGE THERAPY*

#### 6. NEW CONTRACT

The maximum amount of the contract for the term of the contract is: **\$46,750.00** ✓

Other basis for payment: Payments will be made based upon satisfactory completion of various phases of the project.

#### II. JUSTIFICATION

7. What conditions require that this work be done?

**The Board is interested in improving its efficiency to its licensees and the public through the use of computerized licensing system.**

8. Explain why State employees in your agency or other State agencies are not able to do this work:

**The Board has no staff with the programming skills, knowledge, or expertise to perform the required work.**

9. Were quotes or proposals solicited? **Yes**

Was the solicitation (RFP) done by the Purchasing Division? **No**

a. List the names of vendors that were solicited to submit proposals (include at least three):

**NSBMT**

**JUL 17 2014**

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Iron Mountain Data  
GL Suite  
inLurmon

b. Solicitation Waiver: **Not Applicable**

c. Why was this contractor chosen in preference to other?

Best combination of price and potential services, including that the vendor is local, which is expected to provide the best access to the necessary services.

d. Last bid date:

Anticipated re-bid date:

10. Does the contract contain any IT components? Yes

### III. OTHER INFORMATION

11. a. Is the contractor a current employee of the State of Nevada or will the contracted services be performed by a current employee of the State of Nevada?

No

b. Was the contractor formerly employed by the State of Nevada within the last 24 months or will the contracted services be performed by someone formerly employed by the State of Nevada within the last 24 months?

No

c. Is the contractor employed by any of Nevada's political subdivisions or by any other government?

No If "Yes", please explain

Not Applicable

12. Has the contractor ever been engaged under contract by any State agency?

Yes If "Yes", specify when and for which agency and indicate if the quality of service provided to the identified agency has been verified as satisfactory:

Presently providing similar services to the Nevada Department of Transportation and the Nevada State Board of Professional Engineers and Land Surveyors. Both agencies confirmed that the services and software are more than satisfactory.

13. Is the contractor currently involved in litigation with the State of Nevada?

No If "Yes", please provide details of the litigation and facts supporting approval of the contract:

Not Applicable

14. The contractor is registered with the Nevada Secretary of State's Office as a:  
LLC

15. a. Is the Contractor Name the same as the legal Entity Name?  
Yes

16. a. Does the contractor have a current Nevada State Business License (SBL)?  
Yes

17. a. Is the legal entity active and in good standing with the Nevada Secretary of State's Office?  
Yes

18. Agency Field Contract Monitor:

Lisa Cooper, Executive Director Ph: 775-688-1888

19. Contract Status:

Contract Approvals:

Approval Level	User	Signature Date
Budget Account Approval	55443282	07/03/2014 11:21:33 AM
Division Approval	55443282	07/03/2014 11:21:37 AM
Department Approval	55443282	07/03/2014 11:21:40 AM
Contract Manager Approval	55443282	07/03/2014 11:21:44 AM
DoIT Approval	Pending	
Budget Analyst Approval	Pending	
BOE Agenda Approval	Pending	
BOE Final Approval	Pending	

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# CONTRACT FOR SERVICES OF INDEPENDENT CONTRACTOR

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

Nevada State Board of Massage Therapists  
1755 E. Plumb Lane, Suite 252  
Reno, Nevada 89502  
T: (775) 688-1888  
F: (775) 786-4264

**RECEIVED**

JUL 03 2014

DEPARTMENT OF ADMINISTRATION  
OFFICE OF THE DIRECTOR  
TELEPHONE ROOM

and

inLumon (DBA Eduloka Limited)  
9645 Gateway Drive, Suite A  
Reno, NV 89521  
T: 800-246-0541 []

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 August 15, 2014 subject to Board of Examiners' approval (anticipated to be August 12, 2014) to August 15, 2015, 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;  
ATTACHMENT BB: INSURANCE SCHEDULE  
ATTACHMENT CC: CONTRACTOR'S RESPONSE

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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 \$46,750.00 (state the exact cost or hourly, daily, or weekly rate exclusive of travel or per diem expenses) with the total Contract or installments payable: in installments based upon performance and percentage completion per the Attachment CC. 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 state 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 state claim and that this amount will be deducted from the state 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?	<u>KB</u>	_____
2.	Will the Contracting Agency be providing training to the independent contractor?	<u>KB</u>	_____
3.	Will the Contracting Agency be furnishing the independent contractor with worker's space, equipment, tools, supplies or travel expenses?	<u>KB</u>	_____
4.	Are any of the workers who assist the independent contractor in performance of his/her duties employees of the State of Nevada?	_____	<u>NO KB</u>
5.	Does the arrangement with the independent contractor contemplate continuing or recurring work (even if the services are seasonal, parttime, or of short duration)?	<u>KB</u>	_____
6.	Will the State of Nevada incur an employment liability if the independent contractor is terminated for failure to perform?	_____	<u>KB</u>
7.	Is the independent contractor restricted from offering his/her services to the general public while engaged in this work relationship with the State?	_____	<u>KB</u>

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 by the 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 offeror 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.

IN WITNESS WHEREOF, the parties hereto have caused this Contract to be signed and intend to be legally bound thereby.

B. Kantha Raj 6/30/14  
Independent Contractor's Signature Date

President & CEO  
Independent's Contractor's Title

Asa O. Cooper 6/30/14  
Signature Date

Executive Director  
Title

\_\_\_\_\_  
Signature Date

\_\_\_\_\_  
Title

\_\_\_\_\_  
Signature Date

\_\_\_\_\_  
Title

[Signature] for Julia Teska  
Signature - Board of Examiners

APPROVED BY BOARD OF EXAMINERS

On 7/14/14  
(Date)

Approved as to form by:  
George H. Taylor SDAG  
Deputy Attorney General for Attorney General

On 7.3.14  
(Date)

**ATTACHMENT AA  
STATE SOLICITATION**

**NOTE:** Solicitations were performed by the Board's Executive Secretary Lisa Cooper telephonically and directly with potentially interested vendors. Therefore, no written solicitation document was created. Detailed written responses were received from three vendors: inLumon (d/b/a Eduloka Limited), GL Suite, and Iron Mountain Data. The three written responses can be provided upon request.

ATTACHMENT BB  
INSURANCE SCHEDULE

**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. Automobile Liability**

Bodily Injury and Property Damage for any owned, hired, and non-owned vehicles used in the performance of this Contract.

Combined Single Limit (CSL) \$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, including automobiles owned, leased, hired or borrowed by the Contractor".

**3. 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.

**4. 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, Board of Massage Therapists 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 Lisa Cooper, Executive Director, Nevada State Board of Massage Therapy, 1755 E. Plumb Lane, Suite 252, Reno, Nevada 89502.
- 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 Lisa Cooper, Executive Director, Nevada State Board of Massage Therapy, 1755 E. Plumb Lane, Suite 252, Reno, Nevada 89502. 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.

- 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 Risk Management Division or the Attorney General's Office, whose decision shall be final. Such action will not require a formal Contract amendment, but may be made by administrative action.



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

06/26/2014

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> Hiscox Inc. 520 Madison Avenue 32nd Floor New York, NY 10022		<b>CONTACT NAME:</b> PHONE (A/C, No, Ext): (888) 202-3007 E-MAIL: conta_t@hiscox.com ADDRESS:		FAX (A/C, No):	
<b>INSURED</b> Ecluloka Limited 10569 Eagle Falls Way RENO NV 89521		<b>INSURER(S) AFFORDING COVERAGE</b> INSURER A: Hiscox Insurance Company Inc INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:			NAIC # 10200

**COVERAGES****CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<b>GENERAL LIABILITY</b> <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC	Y	N	UDC-1337727-CGL-14	04/01/2014	04/01/2015	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COM/POP AGG \$ S/T Gen. Agg.
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	<b>UMBRELLA LIAB</b> <b>EXCESS LIAB</b> OCCUR CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A				WC STATUTORY LIMITS OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability	Y	N	UDC-1337727-EO-14	04/01/2014	04/01/2015	Each Claim: \$5,000,000 Aggregate: \$5,000,000

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)**

The State of Nevada is additional insured with respect to liability arising out of the activities performed by, or on behalf of the Contractor per the policy terms and conditions of the General Liability policy.

**CERTIFICATE HOLDER**

State of Nevada  
 Nevada State Board of Massage Therapists  
 1755 E Plumb Lane  
 Suite 252  
 Reno, NV 89502

**CANCELLATION**

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE




# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
6/26/2014

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b>   <b>TechInsurance</b> TechInsurance 1301 Central Expy. South, Suite 115 Allen, TX 75013	<b>CONTACT NAME:</b> PHONE (A/C, No, Ext): 800-668-7020      FAX (A/C, No): (877) 826-9067 E-MAIL: ADDRESS: PRODUCER CUSTOMER ID #:	
	<b>INSURED</b>  Eduloka Limited DBA inLumon 10569 Eagle Falls Way Reno, NV 89521-	
		<b>INSURER(S) AFFORDING COVERAGE</b>
		<b>INSURER A:</b> Philadelphia Indemnity Insurance Company <b>NAIC #</b> 18058 <b>INSURER B:</b> Trumbull Insurance Company      27120 <b>INSURER C:</b> <b>INSURER D:</b> <b>INSURER E:</b> <b>INSURER F:</b>

**COVERAGES**      **CERTIFICATE NUMBER:**      **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	<b>GENERAL LIABILITY</b> COMMERCIAL GENERAL LIABILITY CLAIMS-MADE      OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER POLICY      PRO JECT      LOC						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$	
	<b>AUTOMOBILE LIABILITY</b> ANY AUTO ALL OWNED AUTOS SCHEDULED AUTOS HIRED AUTOS NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$ \$	
	<b>UMBRELLA LIAB</b> OCCUR <b>EXCESS LIAB</b> CLAIMS-MADE DEDUCTIBLE RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$ \$	
B	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	N/A	Yes	46WECA10322	4/25/2014	4/25/2015	<input checked="" type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
A	Fidelity Bond 3rd Party BKT				PHSD904003	4/25/2014	4/25/2015	Each Occurrence \$1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

Waiver of subrogation in favor of the certificate holder with regard to the workers' compensation coverage. Certificate Holder is named as Loss Payee as their interests may appear in regards to Fidelity Bond.

**CERTIFICATE HOLDER****CANCELLATION**

State of Nevada  
 Board of Massage Therapists  
 1755 E. Plumb Lane, Suite 252  
 Reno, NV 89502

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE



STIP 00064



**ATTACHMENT CC  
CONTRACTOR'S RESPONSE**



**Reno, NV**

Broad Implementation Plan  
*for*  
**Development and Integration of  
Software Application for Nevada  
State Board of Massage  
Therapists**

**June, 2014**

**Original Proposal**

Submitted by

**inLumon**

[www.inlumon.com](http://www.inlumon.com)

Email: [info@inlumon.com](mailto:info@inlumon.com)

800-246-0541

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# 1 INTRODUCTION

**Nevada State Board of Massage Therapists (NSBOMT)** is about to undertake development and integration of software. As this critical endeavor commences, it is critically important that NSBOMT partners with an implementation partner that has the capability and capacity to ensure that the goals of the project are achieved and is successfully implemented. We have a team that offers the best industry and technology experience available. We look forward to shouldering the risks of this major undertaking with NSBOMT and to helping NSBOMT achieve the benefits that this project has the potential to deliver.

We are confident that our proposal presents the best functional and technical solution, and the best overall value for NSBOMT. We are prepared to deliver a successful technology implementation as NSBOMT partner. InLumon is pleased to submit this proposal for building a long term relationship with Nevada State Board of Massage Therapists.

## 1.1 BACKGROUND

The Nevada State Board of Massage Therapists (NSBOMT) license and regulate the practice of massage, protect the public health, safety and welfare by ensuring that only qualified competent Massage Therapy practitioners are licensed in the the State of Nevada.

## 1.2 ABOUT INLUMON

InLumon is an Information Technology solution provider with its headquarter in the US. It is dedicated towards providing the best technology solution available to its customers.

Our offerings span business and technology consulting, application services, systems integration, product engineering, custom software development, maintenance, re-engineering, independent testing and validation services, IT infrastructure services and business process outsourcing.

We at InLumon implement the philosophy of 'Applying Thought', thereby helping clients to "Do Business Better". Our path breaking innovations and ideas have culminated into the 'InLumon Way' – a process which directly impacts customer benefits by improving time-to-market, enhancing predictability and reliability, and cutting costs.

InLumon takes pride in building strategic long-term customer relationships.

## 2 BROAD ACTION PLAN

### 2.1 FOCUS AREAS

- Measurable growth by increasing or improving
  - Quality of intellectual capital
  - Visibility of the Organization
- Data based decision, planning and action by
  - Implementing integrated IT systems
  - Adopting proper strategy, systems and structure
- Situation Analysis by proper requirement engineering and gap identification in terms of quantity, quality, faculties, support staff, facilities and infrastructure
- Implementing modules in phases

### 2.2 PRIORITY AND TIME FRAME

Please refer Section 5 Project Management for details

### 2.3 PROJECT SCOPE

The following are broad activities and this can be discussed further.

- Requirement Engg
  - Fact Finding
  - Elicitation and Normalization
  - Validation by the users
  - Verification by inLumon systems designers and NSBOMT Subject Matter Expert
- Data Preparation
  - Data Collection from all possible sources
  - Validation by the users with representative data
- Technology and Business Infrastructure
  - As-is study
  - Additional Requirements
  - Report submission for Additional Requirements if required
  - Prototype testing of NSBOMT application
  - Analysis of Data Migration from current application to the new application
  - Documentation of the requirement
- Development of NSBOMT Application
  - Design as per the requirement and specification
  - Documentation of the design and approach
  - Construction as per the specification and design

- Migration of data from current application to the new application in test environment
- Unit Testing
- Testing of NSBOMT Application
  - Integrated testing
  - thorough system testing (alpha)
  - Beta testing
  - User Acceptance Testing
- Implementation
  - Installation and Commissioning
  - Migration of data from current application to the new application in Production environment
  - Depolyment and Installation document
  - Training
- Post Implementation
  - Management and monitoring of operations
  - Telephonic, email, in-person query handling
  - Onsite Support

## **2.4 APPROACH AND METHODOLOGY**

- inLumon team will deploy the solution with NSBOMT team on their server and will provide any documents required
- The beta release of the application will be released for testing after inLumon hands over the final build of the application
- NTA team shall arrange to conduct the user acceptance test of the the software

### 3 WHY INLUMON

- Facilitates effective administration and planning to deliver Web-Based Integrated Licensing and Management System, CMS and Smartphone application, which could be completely integrated with *various devices* if required(also referred as ERP) that combines technology with rich features to enable smooth flow of information among the stakeholders
- Provides user of different Licensing and ERP systems the means to automate using web and smart phones
- Expertise with Content Management Software
- Continously provide status updates and bring up any issues that can impact the project
- Excellent support team available to assist you with all kinds of technical problems in your desired format: phone, fax, email or meetings
- We surpass client expectations consistently
- We set standards in our business and transactions and be an exemplar for the industry and ourselves
- We believe in Integrity and Transparency
- We strive relentlessly, constantly improve ourselves, our teams, our services and products to become the best

## 4 IMPLEMENTATION OVERVIEW

The InLumon Team's approach to successfully managing and implementing ERP solution revolves around four defining features.



InLumon's four axes that will support the project down the route to success:

1. **A Deep Understanding** of the work to be performed resulting in InLumon's *Driving Principles for Success*.
2. An **Engagement Design** that serves as a blueprint for delivering the solution.
3. An **Execution and Implementation Approach** that incorporates Iterative Implementation of the solution by a Skilled Team of competent individuals
4. **A Next Generation Solution** built by leveraging InLumon's Web and Smartphone framework and integrated seamlessly with best-of-breed technologies.

These characteristics of the InLumon Team are fundamental to our engagement approach and technical approach. Equipped with expert technical skill, world-class project management capabilities, and industry leading technologies, the InLumon Team is prepared to bring the same dynamic client engagement factors that have established InLumon's impeccable record of success.

### 4.1 THE IMPLEMENTATION CHALLENGE



InLumon is first and foremost a technology company. We specialize in delivering integrated solutions using advanced technologies. Our experience in implementing technology solutions is unmatched.

InLumon understands the significance of implementation effort to help make the Organization more efficient and effective in delivering services to the stakeholders. We recognize that this effort not only encompasses computing systems and information assets, but also business operations and processes. The solution will provide a secure, single technical infrastructure that Organization can leverage to offer stakeholders multiple channels, products and services. This solution will consistently apply business rules to each service channel, regardless of stakeholder's business preference. The



goal is to provide a channel-independent framework using a virtual delivery mechanism that centralizes all the business rules and data entered in the system.

InLumon's five Driving Principles for the route to success are as follows. Our goal with these driving principles is to actually exceed the expectations of Organization—rather than simply meet expectations.

- |                  |  |
|------------------|--|
| <b>PRINCIPLE</b> | <b>Driving Principle 1</b>   |
| <b>1</b>         | Remove Roadblocks to Efficiency and Effectiveness  |
| <b>PRINCIPLE</b> | <b>Driving Principle 2</b>   |
| <b>2</b>         | Mitigate Development and Delivery Risks  |
| <b>PRINCIPLE</b> | <b>Driving Principle 3</b>   |
| <b>3</b>         | Enable Superb Customer Service Satisfaction  |
| <b>PRINCIPLE</b> | <b>Driving Principle 4</b>   |
| <b>4</b>         | Safeguard Organization Operations and Organization Stakeholder's through Enhanced Technical Security |
| <b>PRINCIPLE</b> | <b>Driving Principle 5</b>   |
| <b>5</b>         | Perform as a Strategic Partner with a Vested Interest  |

## 4.2 INLUMON IMPLEMENTATION APPROACH

For InLumon, implementation starts on the first day of the engagement and finishes only when our customer is completely satisfied with the solution that we have implemented. Our implementation management approach focuses on achieving project and organizational objectives – implementing and maintaining the management framework needed to sustain collaborative relationships, and institutionalizing processes and procedures needed to meet the planned schedules while producing a quality product. It also includes the rigorous monitoring and measurement necessary to mitigate the risks associated with all large system implementation efforts.

**Partnership, Professionalism, and Teamwork** - These are words that describe the way we engage all of our customers and manage all of our implementation. While implementation success is often measured in terms of meeting contractual obligations, stated project metrics or specific deliverables, at InLumon success is also measured in terms of end user satisfaction and when stakeholders realize real benefits from the work

we have performed. This is why we take great pride in our success. We apply simple principles when we engage in implementation to ensure satisfaction. Our management principles are discussed briefly below.

**PRINCIPLE**  
**1**

**Management Principle 1:  
Collaborate – Manage in Partnership**

InLumon recognizes the fundamental need to build a strong partnership with the customers. Because a partnership depends on open and effective collaboration, InLumon will employ management techniques based on values that are focused promoting open, timely and forthright communications, and engage the stakeholders and participants in the implementation process. InLumon's experience has been that implementing such an approach results in a synergy between the various participants and the InLumon Team that is built on mutual trust and respect, therefore enabling the team to effectively implement the solution.

**PRINCIPLE**  
**2**

**Management Principle 2:  
Flexible Yet Robust – A Customer-Centric Management Approach**

InLumon's customer-centric approach to implementation management means that our technical services and implementation management approach will be specifically designed around the requirements and needs of our Customers.

**PRINCIPLE**  
**3**

**Management Principle 3:  
Communicate – Provide Visibility into the Project**

The collaborative approach to implementation will be successful only if a strong commitment is made to establishing an open and comprehensive communication channel between the stakeholders from the customer team and the InLumon team. A robust communication plan will ensure that all stakeholders and constituencies are duly informed and consulted on all matters related to the implementation.

**PRINCIPLE**  
**4**

**Management Principle 4:  
Leverage Lessons Learned and Previous Experience**

By leveraging from InLumon's enterprise Project Management experience, every project has the ability to learn from the success of previous projects. By providing this support, we ensure that all our implementation maintain the highest levels of quality.

**PRINCIPLE**  
**5**

**Management Principle 5:  
Start with the Implementation Plan – End with Success**

InLumon begins with developing and finalizing an implementation plan where everyone—staff, management, and especially sponsors

---

and stakeholders—are in concurrence, enabling InLumon to build on this blueprint for successful implementation.



**Management Principle 6:  
Manage Proactively**

InLumon implementation team proactively manage implementation effort by conducting regular reviews where we review status reports—each milestone and task—to ensure that we are on schedule. InLumon pays particular attention to any tasks that have begun or finished late, evaluating potential trends that suggest the need to adjust resources or approach to keep the project on track. Issues are either resolved or escalated weekly, which continues the steady progress for achieving the required milestone. All deliverables go through a rigorous quality assurance process to ensure that our customer gets the best quality. InLumon uses a collaborative approach to ensure that nothing is “thrown over the fence.”

InLumon's Project Management Framework follows industry accepted best practices for project management based on the Project Management Institute's (PMI) Project Management Body of Knowledge (PMBOK®). We have PMI certified Project Manager on our team and they apply this knowledge, leverage past experiences and lessons learned, utilize industry accepted project management tools and techniques to monitor and control implementation activities in order to meet or exceed our customer's needs and objectives of the project.

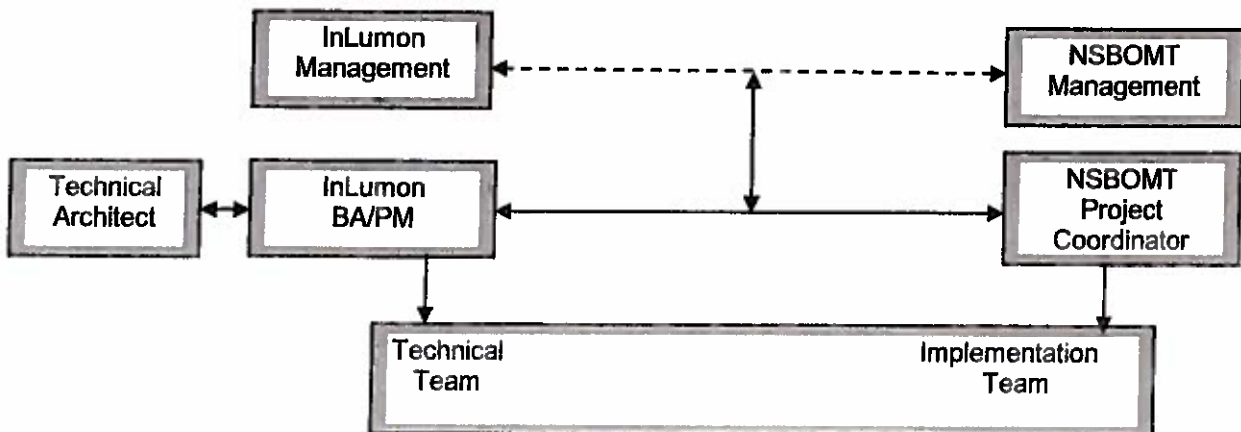
## 5 PROJECT MANAGEMENT

### 5.1 PROJECT SCHEDULE

The high level Implementation schedule can be found below. The implementation time may vary depending on factors like requirement change in between the development, additional requirement, availability of NSBOMT staff during the implementation and any other factor that could impact the implementation timeline. Any change to the schedule will need to be discussed and approved by NSBOMT.

High Level Implementation Plan Schedule								
Sl. No.	Task Name	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Task Notes
1	Fact Finding and Requirement Gathering for Design and Development	Month 1, Month 2						InLumon will work with NSBOMT to gather the requirement and new functionality required that needs to be developed. InLumon will need access to the NSBOMT current system and staff during this phase.
2	Data Analysis and Collection		Month 2, Month 3, Month 4					InLumon will work with NSBOMT to analyze the data and functionality available in NSBOMT current application.
3	User Interface Prototype	Month 1, Month 2						InLumon will develop User Interface Prototype for NSBOMT to get an idea of the flow and screens. This prototype will not have any business functionality.
4	Design and Development of the application as per the requirement and unit testing of the solution		Month 2, Month 3, Month 4, Month 5					Design and Development of the solution as per the requirement. InLumon staff will have to communicate with the NSBOMT staff during this phase for clarifications or questions related to the requirement. InLumon testing team will test the solution before releasing the solution to NSBOMT for testing.
5	Testing of the application by NSBOMT and bug fixes by Eduloka					Month 5, Month 6		Testing of the solution by NSBOMT. InLumon staff will fix any bugs/defects found during the testing.
6	Implementation of the Solution and Go-Live						Month 6	InLumon implements the solution. Training is provided to NSBOMT staff in using the application. InLumon staff is always available to answer any questions or for any help required with the application.

### 5.2 PROJECT TEAM STRUCTURE



### **5.3 PROGRESS MONITORING AND COMMUNICATION**

From progress monitoring and communication standpoint, the following would be provided.

- 1. Status Reporting:** A status of the progress shall be provided periodically in a document through email or by telephone
  
- 2. Issue Resolution:** The issues could be either technical or related to requirement. The issue will be identified and discussed and brought to the attention of the concerned stakeholders. The status report will highlight the issues by providing status on the following:
  - a) Key dependencies and milestones
  - b) Issue escalation date and issue resolution of issues.

## 6 TECHNICAL APPROACH TO A NEXT GENERATION SOLUTION

To determine an appropriate “Next Generation” technical solution that meets the needs, InLumon Team relied on specific components of each of our Driving Principles. This resulted in our design of a core technical architecture for the solution that will:

- Follow a Service-Oriented Architecture (SOA) philosophy.
- Use a loose coupling between large subsystems such as Core .Net transactional subsystem and Content Management subsystem
- Be architected for scalability and performance to support current and future needs
- Provide a platform that is readily maintainable
- “Partition” the subsystems into n-tiered, service oriented architecture
- Maximize table-driven and rules engine-driven coding
- Migrate subsystems individually – not all at once
- Separate data management from system management
- Create user groups for ongoing subject matter management and requirements development
- Provide architecture and management oversight

Our unique framework to design and develop an integrated System allows a client to receive the benefits of a COTS solution product—such as proven components, faster implementation schedules, and risk reduction—along with the flexibility of a custom-developed solution.

### Our Technical Architecture Is a Layered Architecture

The architecture has five main layers and two supporting service layers. These layers allow common functionality of the system to be isolated and reused across the system. The layered approach provides clean separation and loose coupling – two key principles of Service-oriented Architecture.

The primary benefit of a multi-layer architecture includes the ability to:

- Integrate different types of interfaces into the system (including stateless clients)
- Manage complex interactions with the database through consistent representations in the business model (e.g., effective data processing)

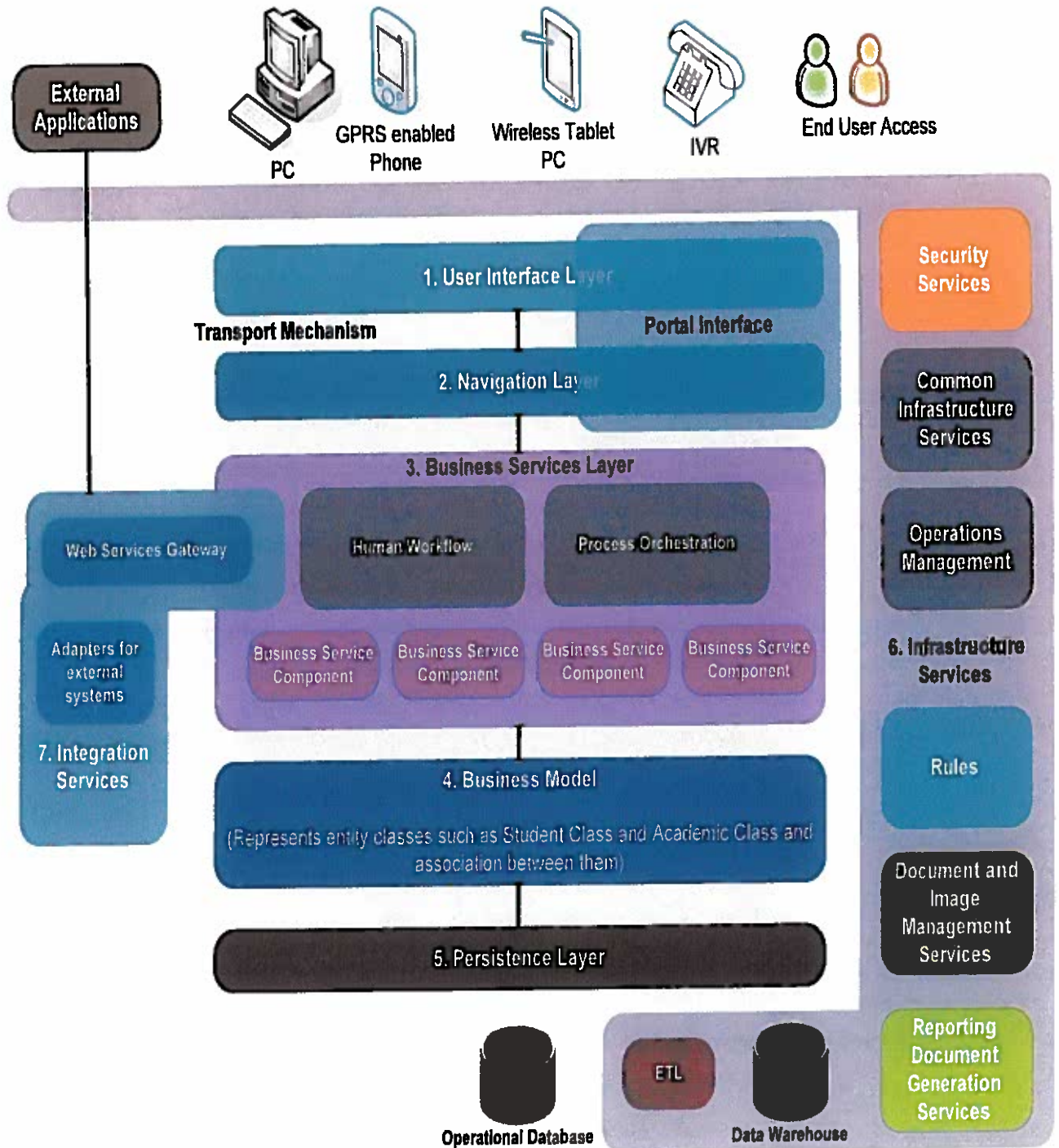


Figure: Layered Architecture

## 7 FUNCTIONALITY

The following are the functionality at a high level as we understand currently that needs to be implemented and/or integrated. During the requirement phase, we will go over the detailed requirement and document the same for implementation.

Sl. No.	Functionality
1	Re-write and development of existing licensing application using latest Microsoft .Net Technology (browser based) and relational database like MySQL
2	Incorporate enhancement and changes as per the user requirement in the new application
3	Integrate Workflow and task management and ability for the user to upload document
4	Self Service browser based portal for licensee to renew licenses, citation payment and change address
5	Online browser based application for credentials verification
6	Inspection module
7	Roles and Access configuration, Mailing list and any other existing functionalities as discussed during the requirement phase
8	Generate necessary files required for uploading in Quickbooks
9	Convert existing data to the new application provided data is available in excel or any other database format
10	Redesign of the existing website ( <a href="http://nvmas.glsuite.us/GLSuiteWeb/Clients/NVMAS/Public/Home.aspx">http://nvmas.glsuite.us/GLSuiteWeb/Clients/NVMAS/Public/Home.aspx</a> ) to incorporate the new online features
11	Configuration of the existing NSBOMT server to deploy and install the new application



## 8 FINANCIAL DETAILS

In an effort to build long term relationship, we would like to offer a very competitive pricing model to NSBOMT.

Charge Description	Amount (US\$)
Analysis, Design, Development, Testing, Migration of Data, Implementation and Training of new software with electronic payment integration	46,750.00
Configuration of the existing NSBOMT server to deploy and install the new application	0.00
Support of the functionality implemented as part of the agreed upon requirement for 12 months **	0.00

\*\* We guarantee our work. If you find any issue in our work that we completed as part of the agreed upon requirement and contract, we will fix it even beyond the support period mentioned above for no cost. This is our no cost satisfaction guarantee to our customers.

Payment Terms and Conditions	Payment Amount
Signing of Contract and Start of Project	30%
Completion of Requirement Phase	15%
User Interface Prototype of the browser based on the requirement provided. This prototype will be a click through with no business functionality. This will help NSBOMT to understand the screen flow and the screens and discuss any changes and/or addition	15%
Complete development and deploy application in NSBOMT test environment and start of the User Acceptance Testing of the Application	20%
Complete User Acceptance Testing and Implementation of the Application in NSBOMT production environment	20%

## 9 SUPPORT

Our company is focused not only on attracting new customers, but also on keeping our existing customers happy and satisfied. Our program in terms of its application is extremely scalable and dependable. Our highly trained technical team continuously work on improving the applications by implementing the best practices and latest in technology. Our Research and development team is highly competent and is continuously exploring solutions to make the user experience even better and making sure the needs of our customers are fulfilled.

### Support Services

- As per the needs and requirements of our clients, both on-site and off-site support service is provided
- The off-site support is carried on through remote login, telephone, e-mail, messenger, letters, fax etc. On-site support is provided by InLumon technical staff by visiting the Office
- During the initial implementation phase, visit to the Customer location is must! This is to make sure we understand your requirement to make your system operational and ready for use
- To ease out the implementation process, training sessions are provided to the customers
- InLumon will provide Free support for 12 months for the functionality implemented as part of the signed off requirement.

## 10 TERMS AND CONDITIONS

- The tasks, steps, techniques and tools that is proposed are based on the current level of understanding and technology levels prevailing in the project domain. The proposed approach will be validated and may have to be refined and modified partly or totally for the actual project requirement after discussing with NSBOMT team
- As and when required NSBOMT will provide access of Test system, Database, existing source code to InLumon Engineers and Business Analysts and any other information required for the fulfillment of the project
- As per InLumon understanding, NSBOMT already has an existing server that will be used for this project. Responsibility of providing the server and any other hardware and access to the server required for the code deployment is with NSBOMT. InLumon will work with NSBOMT to update them about the access requirement for accessing the server for deployment
- InLumon will start the project within one week after receiving the approval of the contract
- Acceptance criteria shall be mutually discussed and decided by NSBOMT and InLumon PM during project planning phase
- InLumon and NSBOMT will come into an agreement to fulfill the scope and whenever there is change in scope, mutually will agree and the document same in the agreement as and when it arises. Any other product or service required during implementation or at a later date shall be covered under a separate agreement
- Transactional cost associated with electronic payment (Credit Card, Debit Card, eCheck) if NSBOMT decides to accept electronic payment is the responsibility of NSBOMT and has to be discussed between NSBOMT and the bank
- Training will be provided to the designated staff at client's end to use the application. NSBOMT will need to provide training facility and device for training the staff.
- Implementation time may vary depending on NSBOMT requirement and other factors beyond InLumon and NSBOMT
- All software/application/products developed and implemented is property of NSBOMT. NSBOMT holds the right on the source code. Source code will be copied on the NSBOMT server every other week during the development phase
- Either party may terminate this agreement at any time for the failure of the other to comply with any of its terms and conditions
- **Force Majeure:** InLumon shall be under no liability whatsoever on the occurrence of any Force Majeure event such as act of war, sabotage, strikes, fires, freight embargoes, floods, explosions, epidemics, orders of government or other duly constituted authority, any natural calamities or Act of God or other causes or events beyond the control and without the fault or negligence of Buyer (NSBOMT) or Seller (InLumon).

Nevada State Board of Massage Therapy - Internet Explorer

http://staff.massagebd.com/Administration/ApplicationFee.aspx

Enterprise Rent-A-Car

Nevada State Board of Mass...

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NSN.com - Internal, Outlook... Occupational Licensing Rep... Admin - Application - HL - Inspection - LCB - HBMT - ST of NV - Equipment Store - Web Site Gallery

My Account Settings Help Log out

## Nevada State Board of Massage Therapy

Home Members Administration Compliance Establishment Commands Reports Board Packet

### Application Fee

Name	Description	Fees	Late Fees	Action
Application Request	Application Request	\$5.00	\$ 0.00	<a href="#">Detail</a>
Temporary Application	Temporary Application	\$150.00	\$ 0.00	<a href="#">Detail</a>
Massage License Application	Massage License Application	\$375.00	\$ 0.00	<a href="#">Detail</a>
Transfer Application	Transfer Application	\$250.00	\$ 0.00	<a href="#">Detail</a>
Renewal Application	Renewal Application	\$150.00	\$ 25.00	<a href="#">Detail</a>
Duplicate License	Duplicate License	\$45.00	\$ 0.00	<a href="#">Detail</a>
Verification of Licensure	Verification of Licensure	\$10.00	\$ 0.00	<a href="#">Detail</a>
Application	Application	\$0.00	\$ 0.00	<a href="#">Detail</a>

You are saving Application Fee [Update Application Fee](#)

### Convenience Fee

Configuration Name:

ACH Fee:

CreditCard Fee:

You are saving Convenience Fee [Update Convenience Fee](#)

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# **Board Meeting**

**February 6, 2015**

**ITEM: #7**

## **7. Financial Report Discuss/Review/Approve Budget and Budget Items (For Possible Action)**

**b. Approve 2013/2014 Audit**

**Nevada State Board of Massage Therapists**  
**FINANCIAL STATEMENTS**  
June 30, 2014

Nevada State Board of Massage Therapists  
June 30, 2014

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Certified Public Accountants

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American Institute of Certified Public Accountants

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## INDEPENDENT AUDITOR'S REPORT

To The Board of Directors  
Nevada State Board of Massage Therapist  
Reno, Nevada

We have audited the accompanying financial statements of Nevada State Board of Massage Therapist as of June 30, 2014 as listed in the table of contents.

### 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, which 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 and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Controller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 Massage Therapist as of June 30, 2014 and the respective changes in the financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.



**Other Matters**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary statements are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to underlying account and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material aspects in relation to the financial statements as a whole.

*Strong McPherson & Co*

Carson City, Nevada  
November 10, 2014

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the Nevada State Board of Massage Therapists financial condition and activities for the fiscal year ended June 30, 2014 is presented in conjunction with the audited financial statements.

### Financial Highlights

- The Board's net assets decreased by \$7,696 during the current fiscal year from the changes in financial position from the prior year.
- Revenue for the year was approximately \$867,606 representing a minimal increase over fiscal year 2012/2013 primarily from licensing, background investigations and collection of Administrative Fees granted from the 2009 Legislative Session.

### Overview of Annual Financial Report

Management's Discussion and Analysis (MD&A) serves as an introduction to, and should be read in conjunction with, the basic audited financial statements and supplementary information. The MD&A represents management's examination and analysis of the Board's financial condition and performance. Summary financial statement data, key financial and operational indicators used in the Board's strategic plan, budget, and other management tools were used for this analysis.

The Board uses, the modified accrual basis of accounting for financial statement reporting. The financial statements have been prepared in accordance with generally accepted accounting principles as it applies to governmental units. The financial statements include a balance sheet; a statement of revenues, expenditures budget and actual, and changes in fund balance, and notes to the financial statements.

The Statement of Net Assets and Governmental Balance Sheet presents the financial position of the Board on both modified accrual basis under general fund and the full accrual historical cost basis as net assets. This statement provides information on the board's assets and liabilities, with the difference reported as net assets. Overtime, increases and decreases in net assets are one indicator of whether the financial position of the board is improving or deteriorating.

While the Statement of Assets and Governmental Balance Sheet provides information about the nature and amount of resources and obligations at year-end, the Statement of Activities and Governmental Fund Revenue, Expenditures and Changes in Fund Balance presents the results of the activities over the course of this fiscal year and information as to how the fund balance and net assets changed during the year.

The fund balance changes under the modified accrual method when revenue is received or the expenditure is made, while changes in net assets under the full accrual method are recorded as soon as the underlying events giving rise to the change occurs, regardless of the timing of the related cash flows.

This statement also provides certain information about the Board's recovery of its costs.

The Notes to financial statements provide required disclosures and other information that are essential to a full understanding of material data provided in the statements. The notes present information about the Board's accounting policies, significant account balances and activities, material risks, obligations, commitments, contingencies and subsequent events, if any.

The financial statements were prepared by the Board's staff from the detailed books and records of the Board. The financial statements were audited and adjusted, if material, during the independent external audit process.

### Summary of Organization and Business

The Nevada State Board of Massage Therapists was created and obtained statutory authority in 2005. The board is regulated by Nevada Revised Statutes, which also specify the authorized activities of the Board. The Board is the licensing and regulatory agency for the practice of Massage Therapy in the State of Nevada.

Effective July 1, 2001, Chapter 353 of the Nevada Revised Statutes (NRS) was amended to exempt certain professional and occupational board from the state budget act and the provisions governing the administration of state funding. The provisions of Chapter 353 do not apply to boards created pursuant to chapters 623 to 625A, inclusive, 628, 630 to 640A inclusive, 641 to 644, inclusive, 654 and 656 of the NRS and the officers and employees thereof. Accordingly, the Board's budgeting and accounting practices and procedures have been removed from the oversight of the Department of Administration.

The Board's financial statements are not included in the general-purpose financial statements of the State of Nevada since the State does not exercise financial or administrative control over the Board. This presentation is in conformance with GASB codification Section 2100 Defining the Government Reporting Entity.

### Financial Analysis

The following comparative condensed financial statements and other selected information serve as the key financial data for management's monitoring and planning. Comments regarding budget-to-actual variances and year-to-year variances are included in each section by the name of the statement or account.

### Financial Condition

The Board's financial condition remains strong at year-end with adequate liquid assets. The Current financial condition and staff capabilities are sufficient to meet anticipated operating expenses.

## Results of Operations

**Revenues:** The revenue received by the Board is generated through the registration, renewal and licensure of Massage Therapists. Total revenue received by the Board for fiscal year 2013/2014 was \$867,606 representing a \$30,463 increase from the prior fiscal year.

The Board realized an increase within the application and license fees was attributed primarily to staff reduction and the continued growth the licensing of Massage Therapist for the year end 2013/2014.

**Expenses:** Operating expense for fiscal year 2013/2014 was \$844,982 representing a \$15,813 increase over fiscal year 2012/2013.

## Final Comments

The Board is charged with and given statutory authority to provide public protection through the licensure and regulation of Massage Therapists. The Board provides direction of staff actions towards its mission of public protection through licensure and disciplinary measures.

The Board has implemented a variety of changes which include the ability to maintain two office locations in the Northern and Southern part of the State and to staffing both offices. The staff has been directed to continue to continue seeking areas in which operating expenses can be reduced without jeopardizing the high level of customer service the licensees and public have come to know.

It is anticipated that revenue will continue to grow in the area of licensure renewal and applications.

It is projected that expenses will increase within the Equipment category based the addition of the Board's licensing software. These additions to the software will enable Board staff to track the licensing requirements more efficiently.

Through Board review of the annual budget and monthly income and expense statements, it is expected that these tools will continue to provide the Board with sufficient long and short term planning information.

**NEVADA STATE BOARD OF MASSAGE THERAPY**  
**CONDENSED NET ASSETS**  
June 30, 2014 and 2013

	2014 Actual Government Wide	2013 Actual Government Wide
	<u>          </u>	<u>          </u>
<b>ASSETS</b>		
Cash	\$ 459,294	\$ 525,265
Accounts receivable	120,671	48,586
Prepaid expense	1,508	4,181
Capital assets, net of accumulated depreciation	<u>33,227</u>	<u>44,364</u>
<b>Total assets</b>	<u><u>\$ 614,700</u></u>	<u><u>\$ 622,396</u></u>
 <b>LIABILITIES</b>		
Current liabilities	\$ 384,182	\$ 398,824
 <b>NET ASSETS</b>		
Net assets		
Invested in capital assets	33,227	44,364
Unrestricted	<u>197,291</u>	<u>179,208</u>
<b>Total net assets</b>	<u><u>\$ 614,700</u></u>	<u><u>\$ 622,396</u></u>

NEVADA STATE BOARD OF MASSAGE THERAPY  
CONDENSED CHANGES IN NET ASSETS  
FOR THE YEARS ENDED JUNE 30, 2014 and 2013

	2014 Actual	2013 Actual
	<u>Government</u>	<u>Government</u>
	<u>Wide</u>	<u>Wide</u>
<b>EXPENDITURES</b>		
Operations	\$ 252,059	\$ 308,681
Personnel	553,470	479,063
Travel	55,131	57,641
Total expenditures	<u>860,660</u>	<u>845,385</u>
<b>PROGRAM REVENUE</b>		
Fees, licensing and permits	867,229	836,706
Other operating revenue	-	-
Total operating revenue	<u>867,229</u>	<u>836,706</u>
<b>GENERAL REVENUE</b>		
Investment income	377	437
Total revenue	<u>867,606</u>	<u>837,143</u>
 Changes in net assets	 6,946	 (8,242)
<b>NET ASSETS</b>		
Beginning of year	223,572	231,814
End of year	<u>\$ 230,518</u>	<u>\$ 223,572</u>

**BASIC FINANCIAL STATEMENTS**



Nevada State Board of Massage Therapists  
**STATEMENT OF NET ASSETS AND GOVERNMENTAL FUND BALANCE SHEET**  
 June 30, 2014

ASSETS	General Fund	Adjustments (Note 8)	Statement of Net Assets
Cash	\$ 459,294	\$	\$ 459,294
Accounts receivable	120,671		120,671
Prepaid rent	1,508		1,508
Capital assets, net of accumulated depreciation		33,227	33,227
<b>Total assets</b>	<b>\$ 581,473</b>	<b>33,227</b>	<b>614,700</b>
LIABILITIES			
Accrued compensated absences	14,033	0	14,033
Accrued payroll taxes	13,457	0	13,457
Due to NV State treasurer	0	0	0
Deferred revenue	356,692	0	356,692
<b>Total liabilities</b>	<b>384,182</b>	<b>0</b>	<b>384,182</b>
FUND BALANCE / NET ASSETS			
Fund balance			
Unreserved, undesignated	197,291	197,291	0
<b>Total liabilities and fund balance</b>	<b>\$ 581,473</b>		
<b>Net assets</b>			
Invested in capital assets		33,227	33,227
Unrestricted		197,291	197,291
<b>Total net assets</b>		<b>\$ 230,518</b>	<b>\$ 230,518</b>

See accompanying notes

Nevada State Board of Massage Therapists  
**STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUE, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE**  
 For the Year Ended June 30, 2014

	General Fund	Adjustments	Statement of Net Assets
<b>EXPENDITURES</b>			
Massage board operation	\$ 844,983	\$ 15,677	\$ 860,660
Capital outlay	4,540	(4,540)	0
Total expenditures	<u>849,523</u>	<u>11,137</u>	<u>860,660</u>
<b>PROGRAM REVENUE</b>			
Charges for services	867,229	0	867,229
Net program expenses	<u>17,706</u>	<u>(11,137)</u>	<u>6,569</u>
<b>GENERAL REVENUE</b>			
Investment income	377	0	377
Excess of expenditures over revenue	<u>18,083</u>	<u>(11,137)</u>	<u>6,946</u>
Loss on disposition of assets	<u>18,083</u>	<u>(11,137)</u>	<u>0</u>
Change in net assets	<u>18,083</u>	<u>(11,137)</u>	<u>6,946</u>
<b>FUND BALANCE / NET ASSETS</b>			
Beginning of year	<u>179,208</u>	<u>44,364</u>	<u>223,572</u>
End of year	<u>\$ 197,291</u>	<u>\$ 33,227</u>	<u>\$ 230,518</u>

See accompanying notes

**NOTES TO FINANCIAL STATEMENTS**

**Nevada State Board of Massage Therapists**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 1 - REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Nevada State Board of Massage Therapists (the Board) obtained statutory authority in 2005. The Board is regulated by the Nevada Revised Statutes, which also specify the authorized activities of the Board. The Board is the licensing and regulatory agency for the practice of massage therapy in the State of Nevada.

The financial statements of the Board have been prepared in accordance with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board (GASS) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The following is a summary of the more significant accounting policies.

Reporting Entity

Effective July 1, 2001, Chapter 353 of the Nevada Revised Statutes (NRS) were amended to exempt certain professional and occupational boards from the state budget act and the provisions governing the administration of state funding. The provisions of Chapter 353 do not apply to boards created pursuant to chapters 623 to 625A, inclusive, 628, 630 to 640A inclusive, 641 to 644, inclusive, 654 and 656 of the NRS and the officers and employees thereof. Accordingly, the Board's budgeting and accounting practices and procedures have been removed from the oversight of the Department of Administration.

The Board's financial statements are not included in the financial statements of the State of Nevada since the State does not exercise financial or administrative control over the Board. This is in conformance with GASS codification Section 2100, *Defining the Government Reporting Entity*.

Basis of Presentation

The Board is defined as a single-program special-purpose entity under GASS Statement No. 14, paragraph 131 as amended by GASB Statement No. 39. This classification allows for the preparation of GASB 34 financial statements under an optional reporting method which combines the fund and government-wide statements into a single presentation. Under standard GASB 34 methodology, the government-wide statement of net assets and statement of activities are presented independently from the respective fund balance sheet and statement of revenues, expenditures, and fund balance. A reconciliation of adjustments provided on the modified financial statements demonstrates the changes from the fund financial statements to the government-wide financial statements in order to assist the reader in evaluating these statements. The Board has utilized this optional method of presentation.

Fund Accounting

The general fund of the Board is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures to be used solely for the Board's benefit. The net assets of the general fund are restricted solely to be used by the Board to meet its obligation of licensing and regulating the practice of public accounting in the state of Nevada.

Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Nevada State Board of Massage Therapists  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2014

NOTE 1 - REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(Continued)

Basis of Accounting (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as they are both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectable within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

The Board has only governmental fund types.

Budget Data

The Board prepares an annual budget. The budget is prepared on a basis similar to generally accepted accounting principles under the modified accrual basis of accounting. All annual appropriations lapse at fiscal year end.

Cash and Cash Equivalents

Cash is maintained in one commercial bank in Reno, Nevada. The Board does currently have a deposit policy related to custodial credit risk.

Capital Assets

Capital assets, which include furniture, fixtures, and equipment are reported in the net asset column in the government-wide financial statements. Capital assets are defined by the Board as assets with an initial, individual cost of \$1,000 and an estimated useful life of at least one year. Such assets are recorded at historical cost. Donated assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are expensed as incurred. Capital assets are depreciated using the straight-line method over three to five years.

Under the modified accrual basis of accounting, acquisitions are considered expenditures in the year purchased.

Compensated Absences

It is the Board's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. No liability is reported for unpaid accumulated sick leave on the general fund balance sheet. Vacation pay is accrued when incurred and reported as a fund liability.

Deferred Revenue

By provisions of statute, the Board administers its licensing registration on a calendar year basis. Deferred revenue represents revenue from the calendar year renewals that relates ratably over the next fiscal year.

Nevada State Board Massage Therapists  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2014

NOTE 2 - CASH

The Board maintains its checking and money market accounts in one major commercial bank. The accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 in the aggregate per bank for the checking accounts and \$250,000 for the savings accounts.

By provisions of statutes, the Board is authorized to deposit all money in banks or savings and loan associations located in the State of Nevada.

NOTE 3 – OPERATING LEASES

The Board currently leases office space in Reno, Nevada. The lease term began September 14, 2011, and expires September 30, 2016. The monthly rental payment is \$2,097.76 with minimal escalation clauses as detailed in the lease occurring subsequent to year end. The following is a schedule by years of future minimum rental payments:

Year ending June 30

2014	\$25,847
2015	\$25,847
2016	\$25,847

Effective June 12, 2012 the Board started leasing office space in Las Vegas, NV. The lease term began August 1, 2012 and expires June 30, 2015. The monthly rental payment is \$895. with minimal escalation clauses as detailed in the lease. The following is a schedule by years of future minimal rental payments:

Year ended June 30:

2014	\$10,740.00
2015	\$10,740.00

Nevada State Board of Massage Therapists  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2014

**NOTE 4 - DEFINED BENEFIT PENSION PLAN**

Plan Description. The Nevada State Board of Massage Therapists contributes to the Public Employees Retirement System of the State of Nevada (PERS), a cost-sharing, multiple-employer defined benefit pension plan administered by the Public Employees Retirement System of the State of Nevada. PERS provides retirement, disability, and death benefits, including annual cost-of-living adjustments, to plan members and their beneficiaries. Chapter 286 of the Nevada Revised Statutes establishes the benefit provisions provided to the participants of PERS. These benefit provisions may only be amended through legislation. PERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Public Employees Retirement System of the State of Nevada, 693 West Nye Lane, Carson City, Nevada 89703-1599 or by calling (775) 687-4200.

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 ending June 30, 2014, was 25.75%. The Board contributed \$91,604 for 2014.

**NOTE 5 - POST EMPLOYMENT HEALTH INSURANCE BENEFITS**

Legislation affords public employees of the state of Nevada (State) the opportunity to enroll, upon their retirement, in the Public Employees Benefit Program (PEBP) health insurance plan. The legislation obligates the State for a portion of the medical premiums for those retired employees who elect to enroll in the PEBP health insurance plan. There is currently one retired employee participating in this plan. The Board has not been billed directly for its cost of this post employment retirement benefit. However, the State is charging an annual fee to the Board based on a rate determined by the State and the budgeted salaries of the Board. During the year ended June 30, 2014, the Board paid the State \$58,059 for this benefit. This annual cost is expected to continue and possibly increase based on future decisions by the State to allocate post employment retirement benefits to the Board. The amount of such liability cannot be reasonably estimated at this time.

**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 - CONVERSION TO GOVERNMENT-WIDE FINANCIAL STATEMENTS**

Adjustments on the face of the financial statements were made to the fund balance sheet and statement of revenue, expenditures, and changes in fund balance in order to reconcile the fund financial statements to the government-wide statements of net assets and activities. These adjustments detail the effect of the capitalization of fixed assets of \$120,831, of which \$4,540 were current year additions and no current year deletions, accumulated depreciation of \$87,605 and depreciation expense of \$15,678.

**NOTE 8 - NEW ACCOUNTING PRONOUNCEMENTS**

The Governmental Accounting Standards Board has issued new standards relating to other post employment benefits which the Board has not yet implemented. Implementation is required for the year ended June 30, 2014. At that time, the Board is expected to obtain the required information necessary to implement the new standards from the State of Nevada Public Employees Benefits Program.

**Nevada State Board of Massage Therapists  
SUPPLEMENTAL SCHEDULE OF ASSETS  
JUNE 30, 2014**

**NOTE 9 – CAPITAL ASSETS**

The Board has custodial responsibilities to the State of Nevada for furniture, fixtures and equipment acquired with resources of the Board. The balance of furniture, fixtures and equipment at June 30 is:

	<u>2012</u>	<u>Increases</u>	<u>Decreases</u>	<u>2014</u>
Capital assets not being depreciated	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Capital assets being depreciated:				
Office furniture and computers				
Computers	\$91,292	\$4,540	\$0	\$95,832
Computer software	<u>24,999</u>	<u>-</u>	<u>-</u>	<u>24,999</u>
	116,291	4,540	0	120,831
Less accumulated depreciation	<u>71,927</u>	<u>15,678</u>	<u>0</u>	<u>87,605</u>
Total assets being depreciated	<u>\$ 44,364</u>	<u>(\$11,138)</u>	<u>\$0</u>	<u>\$33,227</u>



**REQUIRED SUPPLEMENTARY INFORMATION**

NEVADA STATE BOARD OF MASSAGE THERAPIST  
 STATEMENT OF REVENUE & EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2013  
 (WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2012)

	2013		2012	
	Original and Final Budget	Actual Amounts Budgetary Basis	Variance to Final Budget Favorable (Unfavorable)	Actual (Memo only)
<b>REVENUE</b>				
<b>Fees and fines</b>				
Administrative fines	\$ -	\$ 68,200	\$ 68,200	\$ 68,702
Renewal license fees	675,000	594,128	(80,872)	583,041
Application fees	50,000	58,915	8,915	56,805
Background investigation fees	62,500	54,741	(7,759)	52,486
Temporary license application fees	-	300	300	400
Temporary license	-	150	150	200
Verification and duplicate license	-	2,275	2,275	2,455
Late fees	-	31,380	31,380	29,075
Mailing list	2,000	2,400	400	2,000
Administrative fees	-	24,217	24,217	25,786
Investment income	-	437	437	776
<b>Total revenue</b>	<b>789,500</b>	<b>837,143</b>	<b>47,643</b>	<b>821,726</b>
<b>EXPENDITURES</b>				
<b>Current</b>				
<b>Personnel services</b>				
Board salaries	40,000	29,250	10,750	28,350
Group insurance (PEBS)	44,018	39,918	4,100	32,214
Workers comp insurance	3,000	-	3,000	5,383
Payroll expense	-	-	-	-
Payroll taxes	4,495	4,531	(36)	3,797
PERS retirement	73,625	66,001	7,624	59,097
Retired employees group insurance	-	-	-	-
Salaries	310,000	339,310	(29,310)	276,582
Temporary services	5,000	53	4,947	591
	<b>480,138</b>	<b>479,063</b>	<b>1,075</b>	<b>406,014</b>
<b>Travel</b>	<b>47,400</b>	<b>57,641</b>	<b>(10,241)</b>	<b>48,773</b>
<b>Operating</b>				
Bank service charges	15,000	3,508	11,492	1,008
Computer equipment/software	25,000	23,964	1,036	21,496
Audit	8,000	4,900	3,100	4,900
Attorney general fees	25,000	20,100	4,900	19,422
Computer maintenance	1,000	-	1,000	489
Legislative council fees	1,500	852	648	750
Lobbyist	30,000	24,000	6,000	-
Credit card fees	-	-	-	-
Data communication charges	3,600	530	3,070	391
Dues/registration	3,000	2,570	430	2,188
Training & seminars	4,000	4,655	(655)	3,550

See accompanying notes

NEVADA STATE BOARD OF MASSAGE THERAPIST  
STATEMENT OF REVENUE & EXPENDITURES - BUDGET AND ACTUAL (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2013  
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30,2012)

	2013		2012	
	Original and Final Budget	Actual Amounts Budgetary Basis	Variance to Final Budget Favorable (Unfavorable)	Actual (Memo only)
Equipment repair & rental	2,000	1,113	887	2,961
Fingerprint & background investigation	20,000	15,467	4,533	16,855
Hearing costs	-	3,305	(3,305)	1,129
Building rent	42,000	42,713	(713)	69,094
Loss on donated equipment	-	10,868	(10,868)	-
Office	17,000	16,307	693	17,016
Postage	13,000	12,785	215	12,358
Printing & reproduction	16,000	21,317	(5,317)	22,122
Professional fees	200	173	27	146
Telephone	10,000	7,321	2,679	18,048
Tort fund expense	2,000	1,803	197	1,803
Fines	-	74,214	(74,214)	30,554
	<u>238,300</u>	<u>292,465</u>	<u>(54,165)</u>	<u>244,122</u>
Total current expenditures	765,838	829,169	(63,331)	698,909
Capital outlay				
Equipment & furniture	-	31,353	(31,353)	19,349
Total expenditures	<u>765,838</u>	<u>860,522</u>	<u>(94,684)</u>	<u>718,258</u>
Excess of expenditures over revenue	<u>\$23,662</u>	<u>(\$23,379)</u>	<u>(\$47,041)</u>	<u>\$103,468</u>

See accompanying notes

REPORT ON INTERNAL CONTROL AND COMPLIANCE

# STRONG McPHERSON & COMPANY

Certified Public Accountants

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Danny R. Strong, CPA  
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## INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Members of the Board  
Nevada State of Massage Therapists

We have audited the financial statements of the Nevada State Board of Therapists, as of and for the year ended June 30, 2014, and have issued our report thereon dated November 10, 2014. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Internal Control over Financial Reporting

In planning and performing our audit, we considered the Nevada State Board of Therapist's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Nevada State Board of Therapist's financial statements are free of material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Board members and management and is not intended to be and should not be used by anyone other than these specified parties.

Carson City, Nevada  
November 10, 2014

*Strong McPherson & Co*

# **Board Meeting**

**September 3<sup>rd</sup> – 5<sup>th</sup>**

**ITEM: # 4**

## **4. Financial Report Review/Discuss/Approve (For Possible Action)**

a. 2014 Audit to be sent to Accountant

**NEVADA STATE BOARD OF  
MESSAGE THERAPISTS**

2014 Actual Budget  
7/2013 to 6/2014

<u>DESCRIPTION</u>	<u>FY 7/13 to 6/14</u>	<u>FY 7/13 to 6/14</u>	<u>FY 7/13 to 6/14</u>	<u>VARIANCE</u>
	<u>PROPOSED</u>	<u>ACTUAL</u>		
<b>REVENUE</b>				
ADMINISTRATIVE FEE	\$ 20,000.00	\$ 16,215.52	\$	(3,784.48)
ADMINISTRATIVE FINE	\$ -	\$ 95,050.00	\$	95,050.00
APPLICATION	\$ 50,000.00	\$ 59,560.00	\$	9,560.00
BACKGROUND INVESTIGATION FEES	\$ 62,500.00	\$ 56,224.59	\$	(6,275.41)
DUPLICATE LICENSE FEE	\$ -	\$ 1,125.00	\$	1,125.00
LATE FEES	\$ 10,000.00	\$ 25,880.00	\$	15,880.00
LICENSE FEE	\$ 660,000.00	\$ 596,840.00	\$	(63,160.00)
MAILING LIST	\$ 2,000.00	\$ 2,000.00	\$	-
TEMP LICENSE APP FEE	\$ -	\$ -	\$	-
TEMP LICENSE FEE	\$ -	\$ -	\$	-
VERIFICATION FEE	\$ -	\$ 1,250.00	\$	1,250.00
RETURNED CHECK FEE	\$ -	\$ (160.00)	\$	(160.00)
<b>TOTAL REVENUE/INCOME</b>	<b>\$ 804,500.00</b>	<b>\$ 853,985.11</b>	<b>\$</b>	<b>(49,485.11)</b>

**NEVADA STATE BOARD OF  
MESSAGE THERAPISTS**

2014 Actual Budget  
7/2013 to 6/2014

<u>DESCRIPTION</u>	<u>FY 7/13 to 6/14</u>	<u>FY 7/13 to 6/14</u>	<u>FY 7/13 to 6/14</u>	<u>VARIANCE</u>
<u>EXPENSE</u>	<u>PROPOSED</u>	<u>ACTUAL</u>		
<u>OPERATING</u>				
ADVERTISING & PROMOTIONS	\$ -	\$ 26,303.18	\$	26,303.18
BANK SERVICE CHARGES	\$ 10,000.00	\$ 6,421.76	\$	3,578.24
COMPUTER EQUIPMENT/SOFTWARE	\$ 27,000.00	\$ 24,924.97	\$	2,075.03
CONTRACT SERVICES -A (Audit)	\$ 6,000.00	\$ 4,900.00	\$	1,100.00
CONTRACT SERVICES -C (AG)	\$ 25,000.00	\$ 19,613.24	\$	5,386.76
CONTRACT SERVICES -D (Comp. Maint)	\$ 1,000.00	\$ -	\$	1,000.00
CONTRACT SERVICES -E (LCB)	\$ 1,500.00	\$ -	\$	1,500.00
CONTRACT SERVICES - F (LOBBYIST)	\$ -	\$ -	\$	-
CREDIT CARD FEES	\$ -	\$ -	\$	-
DoIT DATA COMM. CHARGES	\$ 2,500.00	\$ 1,853.23	\$	646.77
DoIT INTERNET CHARGES	\$ -	\$ -	\$	-
DoIT TELEPHONE & DATA WIR	\$ -	\$ -	\$	-
DUES/REGISTRATION	\$ 5,000.00	\$ 3,830.00	\$	1,170.00
EDUCATIONAL TRAINING & SEMINARS	\$ 3,000.00	\$ 5,983.29	\$	(2,983.29)
EQUIPMENT REPAIR & RENTAL	\$ 2,000.00	\$ 4,302.76	\$	(2,302.76)
FINE ORDERED BY BOARD	\$ -	\$ -	\$	-
FINGERPRINT AND BACKGROUND INV	\$ 25,000.00	\$ 18,437.75	\$	6,562.25
FURNITURE & FIXTURES	\$ -	\$ -	\$	-
HEARING COST	\$ -	\$ 2,803.10	\$	(2,803.10)
INSURANCE EXPENSE STATE TORT FUND	\$ 2,000.00	\$ 1,805.70	\$	194.30
NON-STATE OWNED BLDG	\$ 40,000.00	\$ 36,475.02	\$	3,524.98
OFFICE EXPENSE	\$ 10,000.00	\$ 6,813.79	\$	3,186.21
OFFICE SUPPLIES	\$ 7,000.00	\$ 7,589.54	\$	(589.54)
POSTAGE & DELIVERY	\$ 13,000.00	\$ 13,578.83	\$	(578.83)
PRINTING AND REPRODUCTION	\$ 18,000.00	\$ 16,477.97	\$	1,522.03
PROFESSIONAL FEES	\$ 200.00	\$ -	\$	200.00
PENALTIES & INTEREST	\$ -	\$ -	\$	-
TELEPHONE	\$ 12,000.00	\$ 10,531.47	\$	1,468.53
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 210,200.00</b>	<b>\$ 212,645.60</b>	<b>\$</b>	<b>(2,445.60)</b>



**NEVADA STATE BOARD OF  
MESSAGE THERAPISTS**

2014 Actual Budget  
7/2013 to 6/2014

<u>DESCRIPTION</u>	<u>FY 7/13 to 6/14</u>	<u>FY 7/13 to 6/14</u>	<u>FY 7/13 to 6/14</u>	<u>VARIANCE</u>
	<u>PROPOSED</u>	<u>ACTUAL</u>		
<b>SALARIES</b>				
BOARD SALARIES	\$ 30,000.00	\$ 24,680.00	\$	5,320.00
PEBP Employer Portion - (\$733.64 Per month per employee)	\$ 52,822.08	\$ 58,059.24	\$	(5,237.16)
INDUSTRIAL INSURANCE/WORKERS COMP.	\$ 3,000.00	\$ 4,137.35	\$	(1,137.35)
MED/CARE (.0145 Board Cost)	\$ 4,562.86	\$ 5,109.41	\$	(546.55)
SALARIES	\$ 355,000.00	\$ 366,365.47	\$	(11,365.47)
RETIREMENT (PERS) 25.75% of gross salary	\$ 66,952.60	\$ 91,604.14	\$	(4,651.54)
TEMP. SERVICES	\$ -	\$ 1,413.54	\$	(1,413.54)
LONGEVITY	\$ -	\$ -	\$	-
VACATION BUY-OUT	\$ -	\$ -	\$	-
SICK PAY BUY-OUT	\$ -	\$ -	\$	-
<b>TOTAL SALARIES</b>	<b>\$ 532,337.54</b>	<b>\$ 551,369.15</b>	<b>\$</b>	<b>(19,031.61)</b>
<b>IN-STATE TRAVEL</b>				
AIRFARE	\$ 10,000.00	\$ 12,161.30	\$	(2,161.30)
CAR RENTAL	\$ 2,000.00	\$ 2,942.15	\$	(942.15)
GAS	\$ 100.00	\$ 100.00	\$	100.00
HOTEL	\$ 8,000.00	\$ 6,183.85	\$	1,816.14
MEALS	\$ 9,500.00	\$ 6,116.99	\$	3,383.01
MILEAGE	\$ 9,000.00	\$ 7,440.78	\$	1,559.22
PARKING	\$ 600.00	\$ 309.00	\$	291.00
PER DIEM	\$ 3,500.00	\$ 5,377.00	\$	(1,877.00)
TAXI	\$ 100.00	\$ 150.00	\$	(50.00)
<b>TOTAL IN-STATE TRAVEL</b>	<b>\$ 42,800.00</b>	<b>\$ 40,681.08</b>	<b>\$</b>	<b>2,118.92</b>
<b>OUT-OF-STATE TRAVEL</b>				
AIRFARE	\$ 5,000.00	\$ 3,942.10	\$	1,057.90
CAR RENTAL	\$ 100.00	\$ 55.00	\$	45.00
HOTEL	\$ 5,000.00	\$ 6,074.18	\$	(1,074.18)
MEALS	\$ 2,000.00	\$ 258.32	\$	1,741.68
PER DIEM	\$ 4,000.00	\$ 3,830.00	\$	170.00
TAXI	\$ 500.00	\$ 290.00	\$	210.00
<b>TOTAL OUT-OF-STATE TRAVEL</b>	<b>\$ 16,600.00</b>	<b>\$ 14,449.60</b>	<b>\$</b>	<b>2,150.40</b>

**NEVADA STATE BOARD OF  
MESSAGE THERAPISTS**

2014 Actual Budget  
7/2013 to 6/2014

<u>DESCRIPTION</u>	<u>FY 7/13 to 6/14</u>	<u>FY 7/13 to 6/14</u>	<u>FY 7/13 to 6/14</u>
	<u>PROPOSED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>TOTAL INCOME</b>	\$ 804,500.00	\$ 853,985.11	\$ (49,485.11)
<b>TOTAL EXPENDITURES</b>	\$ 801,937.54	\$ 819,145.43	\$ (17,207.89)
Fines Ordered By the Board		\$ 22,877.67	
Intrest Income		\$377.26	
Net Income		\$ 12,339.27	
<b>BALANCE ON ACCOUNTS</b>			
CITY NATIONAL BANK - CHECKING	\$ 112,604.14		
CITY NATIONAL BANK - DEBIT	\$ 6,304.22		
CITY NATIONAL BANK - MONEY MARKET	\$ 358,292.44		
<b>INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS</b>	<b>\$ 477,200.80</b>		

## Nevada Board of Massage Therapists

11/02/17

## Profit &amp; Loss

Accrual Basis

July 2013 through June 2014

Jul '13 - Jun 14

## Ordinary Income/Expense

## Income

Administrative Fee	15,015.54
Administrative Fine	91,950.00
APPLICATION FEE	59,560.00
BACKGROUND INVESTIGATION FEES	56,224.59
Duplicate License Fee	1,125.00
LATE FEE	25,980.00
LICENSE FEE	596,840.00
Mailing List	2,000.00
Returned Check Charges	-160.00
Verificaton Fee	1,250.00

Total Income 849,785.13

Gross Profit 849,785.13

## Expense

## EXPENSE

Advertising & Promotions	26,303.18
Bank Service Charges	6,421.76
CONTRACT SERVICE	
A - ATTORNEY	19,613.24
B - AUDIT	4,900.00
C - Software	24,924.97
Total CONTRACT SERVICE	49,438.21
DEPRECIATION	15,678.00
DUES / REGISTRATION	3,830.00
EDUCATION TRAINING & SEMINARS	5,983.29
EITS DATA COM. CHARGES	1,853.23
EQUIPMENT REPAIR & RENTAL	4,302.76
FINGERPRINT AND BACKGROUND INV	18,437.75
Hearing Cost	2,803.10
INSURANCE EXPENSE TORT FUND	1,805.70
NON-STATE OWNED BLDG	36,475.02
OFFICE EXPENSE	6,813.79
OFFICE SUPPLIES	7,589.54
POSTAGE & DELIVERY	13,578.83
PRINTING & REPRODUCTION	16,477.97
TELEPHONE	10,230.67

Total EXPENSE 228,022.80

FINE ORDERED BY THE BOARD 22,877.67

## IN-STATE TRAVEL

AIRFARE	12,161.30
CAR RENTAL	2,942.15
HOTEL	6,183.86
MEALS & ENTERTAINMENT	6,110.01
MILEAGE	7,292.94
PARKING	309.00
PER DIEM	5,377.00
TAXI	150.00

Total IN-STATE TRAVEL 40,526.26

## OUT OF STATE TRAVEL

Airfare	3,942.10
CAR RENTAL	55.00
HOTEL	6,074.18
MEALS & ENTERTAINMENT	258.32
PER DIEM	3,830.00
TAXI	290.00

Total OUT OF STATE TRAVEL 14,449.60

## Nevada Board of Massage Therapists

## Profit &amp; Loss

11/02/17

July 2013 through June 2014

Accrual Basis

---

	Jul '13 - Jun 14
<b>SALARIES</b>	
BOARD SALARIES	24,680.00
GROUP INSURANCE (PEBS)	58,059.24
INDUSTRIAL INSURANCE	4,137.35
MEDICARE	5,109.41
PAYROLL EXPENSE	366,365.47
PERS	0.00
RETIREMENT (PERS)	91,604.14
TEMP SERVICES	1,413.54
<b>Total SALARIES</b>	<b>551,369.15</b>
<b>Total Expense</b>	<b>857,245.48</b>
<b>Net Ordinary Income</b>	<b>-7,460.35</b>
<b>Other Income/Expense</b>	
<b>Other Income</b>	
Interest Income	377.26
<b>Total Other Income</b>	<b>377.26</b>
<b>Net Other Income</b>	<b>377.26</b>
<b>Net Income</b>	<b>-7,083.09</b>

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# **Board Meeting**

**December 18, 2015**

## **ITEM: #6 – Financial Report Discuss/Review/Approve Budget and Budget Items (For Possible Action)**

- b. Approve 2014/2015 Audit

**STRONG McPHERSON & COMPANY**  
Certified Public Accountants

RENO:  
Danny R. Strong, CPA  
Edna K. Helmers, CPA

Members  
American Institute of Certified Public Accountants

CARSON CITY:  
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Tele. (775) 882-4460  
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**November 10, 2015**

**To the Board of Directors  
Nevada State Board of Massage Therapists**

**We have audited the financial statements of Nevada State Board of Massage Therapists for the year ended June 30, 2015, and have issued our report thereon dated November 10, 2015. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit.**

**Significant Audit Findings**

***Qualitative Aspects of Accounting Practices***

**Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Nevada State Board of Massage Therapists are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2015. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.**

**Accounting estimates are an integral part of the financial statements prepared by the management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.**

**The financial statement disclosures are neutral, consistent, and clear.**

***Difficulties encountered in Performing the Audit***

**We encountered no significant difficulties in dealing with management in performing and completing our audit.**

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated November 23, 2015.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of Board of Directors and management of Nevada State Board of Massage Therapists and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*Strong McPherson & Co*

Strong McPherson & Company

**Nevada State Board of Massage Therapists  
FINANCIAL STATEMENTS  
June 30, 2015**



Nevada State Board of Massage Therapists  
June 30, 2015

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# STRONG McPHERSON & COMPANY

Certified Public Accountants

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Edna K. Helmers, CPA

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CARSON CITY:  
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## INDEPENDENT AUDITOR'S REPORT

901 East 2nd Street  
Carson City, NV 89701  
Tele. (775) 882-4460  
Fax (775) 882-4531

To The Board of Directors  
Nevada State Board of Massage Therapist  
Reno, Nevada

We have audited the accompanying financial statements of Nevada State Board of Massage Therapist as of June 30, 2015 as listed in the table of contents.

### 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, which 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 and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Controller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 Massage Therapist as of June 30, 2015 and the respective changes in the financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary statements are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to underlying account and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material aspects in relation to the financial statements as a whole.

*Strong Matheson & Co*

Carson City, Nevada  
November 10, 2015

## MANAGEMENT'S DISCUSSION AND ANALYSIS

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the Nevada State Board of Massage Therapists financial condition and activities for the fiscal year ended June 30, 2015 is presented in conjunction with the audited financial statements.

### Financial Highlights

- The Board's net assets decreased by \$5,095 during the current fiscal year from the changes in financial position from the prior year.
- Revenue for the year was approximately \$844,361 representing a minimal decrease over fiscal year 2013/2014 primarily from licensing, background investigations and collection of Administrative Fees.

### Overview of Annual Financial Report

Management's Discussion and Analysis (MD&A) serves as an introduction to, and should be read in conjunction with, the basic audited financial statements and supplementary information. The MD&A represents management's examination and analysis of the Board's financial condition and performance. Summary financial statement data, key financial and operational indicators used in the Board's strategic plan, budget, and other management tools were used for this analysis.

The Boards uses, the modified accrual basis of accounting for financial statement reporting. The financial statements have been prepared in accordance with generally accepted accounting principles as it applies to governmental units. The financial statements include a balance sheet; a statement of revenues, expenditures budget and actual, and changes in fund balance, and notes to the financial statements.

The Statement of Net Assets and Governmental Balance Sheet presents the financial position of the Board on both modified accrual basis under general fund and the full accrual historical cost basis as net assets. This statement provides information on the board's assets and liabilities, with the difference reported as net assets. Overtime, increases and decreases in net assets are one indicator of whether the financial position of the board is improving or deteriorating.

While the Statement of Assets and Governmental Balance Sheet provides information about the nature and amount of resources and obligations at year-end, the Statement of Activities and Governmental Fund Revenue, Expenditures and Changes in Fund Balance presents the results of the activities over the course of this fiscal year and information as to how the fund balance and net assets changed during the year.

The fund balance changes under the modified accrual method when revenue is received or the expenditure is made, while changes in net assets under the full accrual method are recorded as soon as the underlying events giving rise to the change occurs, regardless of the timing of the related cash flows.

This statement also provides certain information about the Board's recovery of its costs.

The Notes to financial statements provide required disclosures and other information that are essential to a full understanding of material data provided in the statements. The notes present information about the Board's accounting policies, significant account balances and activities, material risks, obligations, commitments, contingencies and subsequent events, if any.

The financial statements were prepared by the Board's staff from the detailed books and records of the Board. The financial statements were audited and adjusted, if material, during the independent external audit process.

### Summary of Organization and Business

The Nevada State Board of Massage Therapists was created and obtained statutory authority in 2005. The board is regulated by Nevada Revised Statutes, which also specify the authorized activities of the Board. The Board is the licensing and regulatory agency for the practice of Massage Therapy in the State of Nevada.

Effective July 1, 2001, Chapter 353 of the Nevada Revised Statutes (NRS) was amended to exempt certain professional and occupational board from the state budget act and the provisions governing the administration of state funding. The provisions of Chapter 353 do not apply to boards created pursuant to chapters 623 to 625A, inclusive, 628, 630 to 640A inclusive, 641 to 644, inclusive, 654 and 656 of the NRS and the officers and employees thereof. Accordingly, the Board's budgeting and accounting practices and procedures have been removed from the oversight of the Department of Administration.

The Board's financial statements are not included in the general-purpose financial statements of the State of Nevada since the State does not exercise financial or administrative control over the Board. This presentation is in conformance with GASB codification Section 2100 Defining the Government Reporting Entity.

### Financial Analysis

The following comparative condensed financial statements and other selected information serve as the key financial data for management's monitoring and planning. Comments regarding budget-to-actual variances and year-to-year variances are included in each section by the name of the statement or account.

### Financial Condition

The Board's financial condition remains strong at year-end with adequate liquid assets. The Current financial condition and staff capabilities are sufficient to meet anticipated operating expenses.

## Results of Operations

**Revenues:** The revenue received by the Board is generated through the registration, renewal and licensure of Massage Therapists. Total revenue received by the Board for fiscal year 2014/2015 was \$844,361 representing a \$22,868 decrease from the prior fiscal year.

The Board realized an increase within the application and license fees was attributed primarily to staff reduction and the continued growth the licensing of Massage Therapist for the year end 2014/2015.

**Expenses:** Operating expense for fiscal year 2014/2015 was \$849,793 representing a \$10,867 increase over fiscal year 2013/2014.

## Final Comments

The Board is charged with and given statutory authority to provide public protection through the licensure and regulation of Massage Therapists. The Board provides direction of staff actions towards its mission of public protection through licensure and disciplinary measures.

The Board has implemented a variety of changes which include the ability to maintain two office locations in the Northern and Southern part of the State and to staffing both offices. The staff has been directed to continue to continue seeking areas in which operating expenses can be reduced without jeopardizing the high level of customer service the licensees and public have come to know.

It is anticipated that revenue will continue to grow in the area of licensure renewal and applications.

It is projected that expenses will increase within the Equipment category based the addition of the Board's licensing software. These additions to the software will enable Board staff to track the licensing requirements more efficiently.

Through Board review of the annual budget and monthly income and expense statements, it is expected that these tools will continue to provide the Board with sufficient long and short term planning information.

NEVADA STATE BOARD OF MASSAGE THERAPY  
CONDENSED NET ASSETS  
June 30, 2015 and 2014

	2015 Actual Government Wide	2014 Actual Government Wide
<b>ASSETS</b>		
Cash	\$ 451,949	\$ 459,294
Accounts receivable	132,833	120,671
Prepaid expense	1,508	1,508
Capital assets, net of accumulated depreciation	67,423	33,227
<b>Total assets</b>	<b>\$ 653,713</b>	<b>\$ 614,700</b>
<b>LIABILITIES</b>		
Current liabilities	\$ 428,290	\$ 384,182
<b>NET ASSETS</b>		
Net assets		
Invested in capital assets	67,423	33,227
Unrestricted	\$ 158,000	197,291
<b>Total net assets</b>	<b>\$ 653,713</b>	<b>\$ 614,700</b>



NEVADA STATE BOARD OF MASSAGE THERAPY  
CONDENSED CHANGES IN NET ASSETS  
FOR THE YEARS ENDED JUNE 30, 2015 and 2014

	2015 Actual Government Wide	2014 Actual Government Wide
<b>EXPENDITURES</b>		
Operations	\$ 304,962	\$ 252,059
Personnel	491,809	553,470
Travel	53,022	55,131
Total expenditures	849,793	860,660
<b>PROGRAM REVENUE</b>		
Fees, licensing and permits	844,361	867,229
Other operating revenue	-	-
Total operating revenue	844,361	867,229
<b>GENERAL REVENUE</b>		
Investment income	337	377
Total revenue	844,698	867,606
Changes in net assets	(5,095)	6,946
<b>NET ASSETS</b>		
Beginning of year	230,518	223,572
End of year	\$ 225,423	\$ 230,518

**BASIC FINANCIAL STATEMENTS**

Nevada State Board of Massage Therapists  
**STATEMENT OF NET ASSETS AND GOVERNMENTAL FUND BALANCE SHEET**  
 June 30, 2015

ASSETS	General Fund	Adjustments (Note 8)	Statement of Net Assets
Cash	\$ 451,949	\$ 0	\$ 451,949
Accounts receivable	132,833		132,833
Prepaid rent	1,508	0	1,508
Capital assets, net of accumulated depreciation		67,423	67,423
<b>Total assets</b>	<b>\$ 586,290</b>	<b>67,423</b>	<b>653,713</b>
<b>LIABILITIES</b>			
Accrued compensated absences	22,605	0	22,605
Accrued payroll taxes	7,836	0	7,836
Contract payable - InLumon	18,700	0	18,700
Deferred revenue	379,149	0	379,149
<b>Total liabilities</b>	<b>428,290</b>	<b>0</b>	<b>428,290</b>
<b>FUND BALANCE / NET ASSETS</b>			
Fund balance			
Unreserved, undesignated	158,000	158,000	0
<b>Total liabilities and fund balance</b>	<b>\$ 586,290</b>		
<b>Net assets</b>			
Invested in capital assets		67,423	67,423
Unrestricted		158,000	158,000
<b>Total net assets</b>		<b>\$ 225,423</b>	<b>\$ 225,423</b>

See accompanying notes

Nevada State Board of Massage Therapists  
**STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUE, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE**  
 For the Year Ended June 30, 2015

	General Fund	Adjustments	Statement of Net Assets
<b>EXPENDITURES</b>			
Massage board operation	\$ 834,398	\$ 15,395	\$ 849,793
Capital outlay	49,592	(49,592)	0
Total expenditures	<u>883,990</u>	<u>(34,197)</u>	<u>849,793</u>
<b>PROGRAM REVENUE</b>			
Charges for services	844,361	0	844,361
Net program expenses	<u>(39,629)</u>	<u>34,197</u>	<u>(5,432)</u>
<b>GENERAL REVENUE</b>			
Investment income	337	0	337
Excess of expenditures over revenue	<u>(39,292)</u>	<u>34,197</u>	<u>(5,095)</u>
Loss on disposition of assets	<u>          </u>	<u>          </u>	<u>0</u>
Change in net assets	<u>(39,292)</u>	<u>34,197</u>	<u>(5,095)</u>
<b>FUND BALANCE / NET ASSETS</b>			
Beginning of year	<u>197,292</u>	<u>33,226</u>	<u>230,518</u>
End of year	<u>\$ 158,000</u>	<u>\$ 67,423</u>	<u>\$ 225,423</u>

See accompanying notes

**NOTES TO FINANCIAL STATEMENTS**

Nevada State Board of Massage Therapists  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015

**NOTE 1 - REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Nevada State Board of Massage Therapists (the Board) obtained statutory authority in 2005. The Board is regulated by the Nevada Revised Statutes, which also specify the authorized activities of the Board. The Board is the licensing and regulatory agency for the practice of massage therapy in the State of Nevada.

The financial statements of the Board have been prepared in accordance with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board (GASS) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The following is a summary of the more significant accounting policies.

Reporting Entity

Effective July 1, 2001, Chapter 353 of the Nevada Revised Statutes (NRS) were amended to exempt certain professional and occupational boards from the state budget act and the provisions governing the administration of state funding. The provisions of Chapter 353 do not apply to boards created pursuant to chapters 623 to 625A, inclusive, 628, 630 to 640A inclusive, 641 to 644, inclusive, 654 and 656 of the NRS and the officers and employees thereof. Accordingly, the Board's budgeting and accounting practices and procedures have been removed from the oversight of the Department of Administration.

The Board's financial statements are not included in the financial statements of the State of Nevada since the State does not exercise financial or administrative control over the Board. This is in conformance with GASS codification Section 2100, *Defining the Government Reporting Entity*.

Basis of Presentation

The Board is defined as a single-program special-purpose entity under GASS Statement No. 14, paragraph 131 as amended by GASB Statement No. 39. This classification allows for the preparation of GASB 34 financial statements under an optional reporting method which combines the fund and government-wide statements into a single presentation. Under standard GASB 34 methodology, the government-wide statement of net assets and statement of activities are presented independently from the respective fund balance sheet and statement of revenues, expenditures, and fund balance. A reconciliation of adjustments provided on the modified financial statements demonstrates the changes from the fund financial statements to the government-wide financial statements in order to assist the reader in evaluating these statements. The Board has utilized this optional method of presentation.

Fund Accounting

The general fund of the Board is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures to be used solely for the Board's benefit. The net assets of the general fund are restricted solely to be used by the Board to meet its obligation of licensing and regulating the practice of public accounting in the state of Nevada.

Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Nevada State Board of Massage Therapists  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2015

NOTE 1 - REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(Continued)

Basis of Accounting (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as they are both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectable within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

The Board has only governmental fund types.

Budget Data

The Board prepares an annual budget. The budget is prepared on a basis similar to generally accepted accounting principles under the modified accrual basis of accounting. All annual appropriations lapse at fiscal year end.

Cash and Cash Equivalents

Cash is maintained in one commercial bank in Reno, Nevada. The Board does currently have a deposit policy related to custodial credit risk.

Capital Assets

Capital assets, which include furniture, fixtures, and equipment are reported in the net asset column in the government-wide financial statements. Capital assets are defined by the Board as assets with an initial, individual cost of \$1,000 and an estimated useful life of at least one year. Such assets are recorded at historical cost. Donated assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are expensed as incurred. Capital assets are depreciated using the straight-line method over three to five years.

Under the modified accrual basis of accounting, acquisitions are considered expenditures in the year purchased.

Compensated Absences

It is the Board's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. No liability is reported for unpaid accumulated sick leave on the general fund balance sheet. Vacation pay is accrued when incurred and reported as a fund liability.

Deferred Revenue

By provisions of statute, the Board administers its licensing registration on a calendar year basis. Deferred revenue represents revenue from the calendar year renewals that relates ratably over the next fiscal year.

Nevada State Board Massage Therapists  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2015

**NOTE 2 - CASH**

The Board maintains its checking and money market accounts in one major commercial bank. The accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 in the aggregate per bank for the checking accounts and \$250,000 for the savings accounts.

By provisions of statutes, the Board is authorized to deposit all money in banks or savings and loan associations located in the State of Nevada.

**NOTE 3 – OPERATING LEASES**

The Board currently leases office space in Reno, Nevada. The lease term began September 14, 2011, and expires September 30, 2016. The monthly rental payment is \$2,097.76 with minimal escalation clauses as detailed in the lease occurring subsequent to year end. The following is a schedule by years of future minimum rental payments:

Year ending June 30

2016	\$25,847
------	----------

Effective August 1, 2015, the Board started leasing office space in Las Vegas, NV. The lease term began August 1, 2015 and expires July 31, 2018. The monthly rental payment is \$895. with minimal escalation clauses as detailed in the lease. The following is a schedule by years of future minimal rental payments:

Year ended June 30:

2016	\$ 9,847.20
2017	\$11,100.48
2018	\$11,458.6



Nevada State Board of Massage Therapists  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2015

**NOTE 4 - DEFINED BENEFIT PENSION PLAN**

Plan Description. The Nevada State Board of Massage Therapists contributes to the Public Employees Retirement System of the State of Nevada (PERS), a cost-sharing, multiple-employer defined benefit pension plan administered by the Public Employees Retirement System of the State of Nevada. PERS provides retirement, disability, and death benefits, including annual cost-of-living adjustments, to plan members and their beneficiaries. Chapter 286 of the Nevada Revised Statutes establishes the benefit provisions provided to the participants of PERS. These benefit provisions may only be amended through legislation. PERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Public Employees Retirement System of the State of Nevada, 693 West Nye Lane, Carson City, Nevada 89703-1599 or by calling (775) 687-4200.

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 ending June 30, 2016, was 25.75%. The Board contributed \$68,325 for FYE June 30, 2015.

**NOTE 5 - POST EMPLOYMENT HEALTH INSURANCE BENEFITS**

Legislation affords public employees of the state of Nevada (State) the opportunity to enroll, upon their retirement, in the Public Employees Benefit Program (PEBP) health insurance plan. The legislation obligates the State for a portion of the medical premiums for those retired employees who elect to enroll in the PEBP health insurance plan. There is currently one retired employee participating in this plan. The Board has not been billed directly for its cost of this post employment retirement benefit. However, the State is charging an annual fee to the Board based on a rate determined by the State and the budgeted salaries of the Board. During the year ended June 30, 2015, the Board paid the State \$41,884 for this benefit. This annual cost is expected to continue and possibly increase based on future decisions by the State to allocate post employment retirement benefits to the Board. The amount of such liability cannot be reasonably estimated at this time.

**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 - CONVERSION TO GOVERNMENT-WIDE FINANCIAL STATEMENTS**

Adjustments on the face of the financial statements were made to the fund balance sheet and statement of revenue, expenditures, and changes in fund balance in order to reconcile the fund financial statements to the government-wide statements of net assets and activities. These adjustments detail the effect of the capitalization of fixed assets of \$170,424, of which \$49,593 were current year additions and no current year deletions, accumulated depreciation of \$103,001 and depreciation expense of \$15,395.

**NOTE 8 - NEW ACCOUNTING PRONOUNCEMENTS**

The Governmental Accounting Standards Board has issued new standards relating to other post employment benefits which the Board has not yet implemented. Implementation is required for the year ended June 30, 2015. At that time, the Board is expected to obtain the required information necessary to implement the new standards from the State of Nevada Public Employees Benefits Program.

**Nevada State Board of Massage Therapists  
SUPPLEMENTAL SCHEDULE OF ASSETS  
JUNE 30, 2015**

**NOTE 9 – CAPITAL ASSETS**

The Board has custodial responsibilities to the State of Nevada for furniture, fixtures and equipment acquired with resources of the Board. The balance of furniture, fixtures and equipment at June 30 is:

	<u>2014</u>	<u>Increases</u>	<u>Decreases</u>	<u>2015</u>
Capital assets not being depreciated	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Capital assets being depreciated:				
Office furniture and computers				
Computers/office	\$95,832	\$49,593	\$0	\$145,425
Computer software	<u>24,999</u>	-	-	<u>24,999</u>
	120,831	49,593	0	170,424
Less accumulated depreciation	<u>87,605</u>	15,395	0	<u>103,001</u>
Total assets being depreciated	<u>\$33,226</u>	<u>\$34,197</u>	<u>\$0</u>	<u>\$67,423</u>

**REQUIRED SUPPLEMENTARY INFORMATION**

NEVADA STATE BOARD OF MASSAGE THERAPIST  
STATEMENT OF REVENUE & EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2015  
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30,2014)

	2015		2014	
	Original and Final Budget	Actual Amounts Budgetary Basis	Variance to Final Budget Favorable (Unfavorable)	Actual (Memo only)
<b>REVENUE</b>				
Fees and fines				
Administrative fines	\$ 20,000	\$ 41,100	\$ (21,100)	\$ 94,250
Renewal license fees	660,000	629,153	30,847	611,123
Application fees	50,000	65,000	(15,000)	59,560
Background investigation fees	62,500	61,959	541	56,225
Temporary license application fees	-	300	(300)	-
Temporary license	-	150	(150)	-
Verification and duplicate license	-	1,160	(1,160)	2,375
Late fees	10,000	28,775	(18,775)	25,930
Mailing list	2,000	2,400	(400)	2,000
Administrative fees	-	14,364	(14,364)	15,766
Investment income		337	(337)	377
Total revenue	<u>804,500</u>	<u>844,698</u>	<u>(40,198)</u>	<u>867,606</u>
<b>EXPENDITURES</b>				
Current				
Personnel services				
Board salaries	25,000	22,314	(2,686)	24,680
Group insurance (PEBS)	50,400	41,884	(8,516)	58,059
Workers comp insurance	4,500	4,392	(108)	4,137
Payroll expense	-	-	-	-
Payroll taxes	5,365	4,356	(1,009)	5,109
PERS retirement	94,013	68,325	(25,688)	91,604
Retired employees group insurance			-	-
Salaries	368,000	336,956	(31,044)	368,467
Temporary services	-	13,582	13,582	1,414
	<u>547,278</u>	<u>491,809</u>	<u>(55,469)</u>	<u>553,470</u>
Travel	<u>54,350</u>	<u>53,022</u>	<u>1,328</u>	<u>55,131</u>
Operating				
Advertising and promotion	5,000	57,542	(52,542)	26,303
Bank service charges		7,972	(7,972)	6,582
Computer equipment/software	112,750	38,992	73,758	24,924
Audit	5,000	4,900	100	4,900
Attorney general fees	24,000	9,529	14,471	19,613
Computer maintenance	500	72	428	-
Legislative council fees	1,500	-	1,500	-
Lobbyist	24,000	24,000	-	-
Data communication charges	2,000	1,569	431	1,853
Dues/registration	4,000	614	3,386	3,830
Training & seminars	5,000	4,635	365	5,983

See accompanying notes

NEVADA STATE BOARD OF MASSAGE THERAPIST  
 STATEMENT OF REVENUE & EXPENDITURES - BUDGET AND ACTUAL (CONTINUED)  
 FOR THE YEAR ENDED JUNE 30, 2015  
 (WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30,2014)

	2015		2014	
	Original and Final Budget	Actual Amounts Budgetary Basis	Variance to Final Budget Favorable (Unfavorable)	Actual (Memo only)
Equipment repair & rental	2,500	1,479	1,021	4,303
Fingerprint & background investigation	14,000	18,310	(4,310)	18,438
Hearing costs	-	2,173	(2,173)	2,803
Building rent	36,700	35,844	856	36,475
Office	14,000	13,536	464	15,102
Postage	13,000	16,520	(3,520)	13,579
Printing & reproduction	15,000	10,895	4,105	16,478
Professional fees	0	85	(85)	
Telephone	9,500	7,429	2,071	10,531
Tort fund expense	2,000	1,806	194	1,806
Fines	-	31,665	(31,665)	22,878
	<u>290,450</u>	<u>289,567</u>	<u>883</u>	<u>236,381</u>
Total current expenditures	892,078	834,398	(53,258)	844,982
Capital outlay				
Equipment & furniture	-	49,592	(49,592)	4,540
Total expenditures	<u>892,078</u>	<u>883,990</u>	<u>8,088</u>	<u>849,522</u>
Excess of expenditures over revenue	<u>(\$87,578)</u>	<u>(\$39,292)</u>	<u>(\$32,110)</u>	<u>\$18,084</u>

See accompanying notes

## REPORT ON INTERNAL CONTROL AND COMPLIANCE

**STRONG McPHERSON & COMPANY**  
Certified Public Accountants

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Members  
American Institute of Certified Public Accountants  
**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER  
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

CARSON CITY:  
Samuel T. Cook, CPA  
Michael L. Williams, CPA

901 East 2nd Street  
Carson City, NV 89701  
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To the Members of the Board  
Nevada State of Massage Therapists

We have audited the financial statements of the Nevada State Board of Therapists, as of and for the year ended June 30, 2015, and have issued our report thereon dated November 10, 2015. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Nevada State Board of Therapist's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Nevada State Board of Therapist's financial statements are free of material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Board members and management and is not intended to be and should not be used by anyone other than these specified parties.

Carson City, Nevada  
November 10, 2015

*Strong McPherson & Co*

# **Board Meeting**

**August 28, 2015**

## **ITEM: # 8 Fiscal Report Discuss/Review/Approve Budget and Budget Items (For Possible Action)**

- a. 2015 Year To Date Budget – Approve to send to Audit



NEVADA STATE BOARD OF  
MESSAGE THERAPISTS

2015 Actual Budget  
7/2014 to 6/2015

DESCRIPTION	FY 2014-2015 Approved	July-14 Actual	Aug-14 Actual	Sept-14 Actual	Oct-14 Actual	Nov-14 Actual	Dec-14 Actual	Jan-15 Actual	Feb-15 Actual	Mar-15 Actual	Apr-15 Actual	May-15 Actual	June-15 Actual	FY 2014 to 6/15 Actual	FY 2014 to 6/15 Variance
REVENUE	\$ 20,000.00	\$ 1,381.50	\$ 1,783.50	\$ 600.00	\$ 1,381.50	\$ 450.00	\$ 750.00	\$ 65.00	\$ 1,974.99	\$ 1,429.95	\$ 1,865.00	\$ 300.00	\$ 1,722.50	\$ 13,213.94	\$ (6,786.06)
ADMINISTRATIVE FEE	\$ -	\$ 3,750.00	\$ 8,300.00	\$ 2,100.00	\$ 2,300.00	\$ 300.00	\$ 1,950.00	\$ -	\$ 3,700.00	\$ 6,200.00	\$ 6,500.00	\$ 1,000.00	\$ 4,500.00	\$ 40,600.00	\$ 40,600.00
APPLICATION	\$ 50,000.00	\$ 8,540.00	\$ 8,295.00	\$ 3,120.00	\$ 3,650.00	\$ 3,995.00	\$ 5,115.00	\$ 5,115.00	\$ 4,635.00	\$ 7,660.00	\$ 4,665.00	\$ 4,560.00	\$ 6,305.00	\$ 65,000.00	\$ 15,000.00
BACKGROUND INVESTIGATION FEES	\$ 62,500.00	\$ 9,345.01	\$ 8,100.00	\$ 3,750.00	\$ 2,500.00	\$ 4,198.00	\$ 5,098.00	\$ 5,250.00	\$ 3,875.00	\$ 7,250.00	\$ 2,625.00	\$ 4,065.01	\$ 5,875.00	\$ 61,860.02	\$ (1,640.98)
DUPLICATE LICENSE FEE	\$ -	\$ 180.00	\$ 355.00	\$ 90.00	\$ 225.00	\$ 45.00	\$ 45.00	\$ 90.00	\$ 45.00	\$ 180.00	\$ 45.00	\$ 315.00	\$ 90.00	\$ 1,705.00	\$ 1,705.00
LATE FEES	\$ 10,000.00	\$ 2,350.00	\$ 2,525.00	\$ 1,625.00	\$ 3,275.00	\$ 1,450.00	\$ 2,125.00	\$ 2,175.00	\$ 2,100.00	\$ 3,075.00	\$ 3,300.00	\$ 3,000.00	\$ 1,975.00	\$ 28,775.00	\$ 18,775.00
LICENSE FEE	\$ 650,000.00	\$ 67,935.00	\$ 59,100.00	\$ 32,100.00	\$ 45,300.00	\$ 28,350.00	\$ 47,250.00	\$ 45,450.00	\$ 48,150.00	\$ 62,250.00	\$ 74,700.00	\$ 55,050.00	\$ 85,975.00	\$ 651,810.00	\$ (8,390.00)
MAILING LIST	\$ 2,000.00	\$ 100.00	\$ 400.00	\$ -	\$ -	\$ 400.00	\$ 200.00	\$ -	\$ 200.00	\$ 200.00	\$ -	\$ 100.00	\$ 200.00	\$ 2,400.00	\$ 400.00
TEMP LICENSE APP FEE	\$ -	\$ 50.00	\$ 50.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ -	\$ 200.00	\$ 300.00
TEMP LICENSE FEE	\$ -	\$ 60.00	\$ 170.00	\$ 70.00	\$ 150.00	\$ 80.00	\$ 70.00	\$ 80.00	\$ 50.00	\$ 100.00	\$ -	\$ 50.00	\$ 100.00	\$ 150.00	\$ 150.00
VERIFICATION FEE	\$ -	\$ 25.00	\$ 25.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50.00	\$ 150.00	\$ 100.00	\$ 110.00	\$ 70.00	\$ 1,160.00	\$ 1,160.00
RETURNED CHECK FEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE/INCOME	\$ 804,500.00	\$ 94,118.51	\$ 89,000.50	\$ 43,455.00	\$ 58,781.50	\$ 39,288.00	\$ 62,548.00	\$ 59,225.00	\$ 64,779.99	\$ 88,294.95	\$ 97,800.00	\$ 68,960.01	\$ 105,922.50	\$ 656,822.96	\$ (16,727.99)

**NEVADA STATE BOARD OF  
MESSAGE THERAPISTS**

2015 Actual Budget  
7/2014 to 6/2015

<b>DESCRIPTION</b>	<b>FY 2014 to 6/2015 Approved</b>	<b>Jul-14 Actual</b>	<b>Aug-14 Actual</b>	<b>Sep-14 Actual</b>	<b>Oct-14 Actual</b>	<b>Nov-14 Actual</b>	<b>Dec-14 Actual</b>	<b>Jan-15 Actual</b>	<b>Feb-15 Actual</b>	<b>Mar-15 Actual</b>	<b>Apr-15 Actual</b>	<b>May-15 Actual</b>	<b>Jun-15 Actual</b>	<b>FY 7/14 to 6/15 Actual</b>	<b>FY 7/14 to 6/15 Variance</b>
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**EXPENSE**

DESCRIPTION	FY 2014 to 6/2015 Approved	Jul-14 Actual	Aug-14 Actual	Sep-14 Actual	Oct-14 Actual	Nov-14 Actual	Dec-14 Actual	Jan-15 Actual	Feb-15 Actual	Mar-15 Actual	Apr-15 Actual	May-15 Actual	Jun-15 Actual	FY 7/14 to 6/15 Actual	FY 7/14 to 6/15 Variance
OPERATING	\$ 10,407.00	\$ 5,662.00	\$ 36.00	\$ 1,600.00	\$ 4,123.00	\$ 9,542.00	\$ 4,172.00	\$ 737.12	\$ 706.56	\$ 875.53	\$ 7,976.96	\$ 7,976.96	\$ 7,976.96	\$ 57,542.00	\$ 67,542.00
ADVERTISING & PROMOTIONS	5,000.00	815.85	1,200.41	602.43	601.15	398.08	350.82	464.74	637.27	560.16	737.12	875.53	706.56	7,976.96	12,976.96
BANK SERVICE CHARGES	112,750.00	23,415.81	14,084.98	1,403.50	-	-	-	-	180.00	180.00	7,232.49	5,496.00	7,976.96	60,029.74	52,729.26
COMPUTER EQUIPMENT/SOFTWARE	5,000.00	-	-	-	-	-	-	-	4,000.00	-	-	-	-	9,000.00	100.00
CONTRACT SERVICES - A (Audit)	21,000.00	1,518.20	-	949.87	775.42	611.25	611.25	-	-	2,886.40	203.75	1,230.39	-	4,471.30	14,471.30
CONTRACT SERVICES - C (AG)	500.00	-	-	-	-	-	-	-	-	-	-	-	-	72.15	427.65
CONTRACT SERVICES - D (Camp Manj)	1,500.00	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500.00
CONTRACT SERVICES - E (CI)	24,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CONTRACT SERVICES - F (LOBBYIST)	2,000.00	169.20	252.34	1,132.45	60.83	60.83	71.82	77.90	43.76	43.76	43.76	39.83	24,000.00	24,000.00	
DATA COMM. CHARGES	4,000.00	99.00	-	-	-	-	-	-	-	-	-	-	43.76	43.76	4,143.76
DATA TELEPHONE & DATA WIR.	5,000.00	240.00	-	-	-	-	-	-	-	-	-	-	614.00	3,386.00	
DUES/REGISTRATION	2,500.00	92.00	3,200.00	-	-	-	-	-	600.00	-	-	295.00	-	4,487.00	1,001.50
EDUCATIONAL TRAINING & SEMINARS	14,000.00	525.00	3,022.75	2,211.00	2,059.25	3,201.50	1,496.50	946.00	2,441.98	1,853.50	1,853.50	1,381.50	18,529.73	14,309.73	
EQUIPMENT REPAIR & RENTAL	2,000.00	-	277.20	614.85	311.50	-	-	65.00	40.00	1,002.20	-	-	82.50	2,173.26	12,173.26
FINGERPRINT AND BACKGROUND INV	2,000.00	-	-	1,805.70	-	-	-	-	-	-	-	-	-	1,805.70	194.30
INSURANCE EXPENSE STATE (ORT FUND)	36,700.00	3,048.95	6,301.90	4,821.15	3,048.95	3,048.95	3,048.95	3,332.10	3,048.95	3,480.15	3,048.95	3,048.95	34,800.00	34,800.00	
NON-STATE OWNED BLDG	7,000.00	133.74	984.54	943.63	1,224.73	1,744.12	159.81	224.28	307.85	355.12	1,066.23	334.03	1,000.44	7,893.32	1,893.32
OFFICE EXPENSE	7,000.00	1,162.53	1,328.83	585.25	384.72	1,199.50	287.58	3,590.93	55.86	355.12	1,066.23	334.03	1,000.44	8,863.32	1,863.32
OFFICE SUPPLIES	13,000.00	973.01	601.55	2,123.88	3,774.11	1,818.00	360.51	2,715.64	1,283.36	786.42	1,629.59	1,629.59	16,520.39	13,520.39	
POSTAGE & DELIVERY	15,000.00	-	267.04	881.39	1,730.03	1,965.69	560.88	849.89	1,426.32	1,810.56	-	710.42	672.49	10,894.69	4,105.31
PRINTING AND REPRODUCTION	9,500.00	403.06	81.53	1,822.55	664.36	426.70	633.22	789.00	583.67	695.58	541.39	289.01	654.63	7,428.83	2,071.17
TELEPHONE	280,000.00	43,000.00	12,977.00	19,773.00	18,977.00	20,000.00	20,000.00	19,773.00	20,000.00	20,000.00	20,000.00	19,773.00	19,773.00	200,000.00	200,000.00
<b>TOTAL OPERATING EXPENSES</b>	<b>280,697.00</b>	<b>43,000.00</b>	<b>20,774.27</b>	<b>19,773.00</b>	<b>18,977.00</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>19,773.00</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>19,773.00</b>	<b>19,773.00</b>	<b>200,000.00</b>	<b>200,000.00</b>
SALARIES	25,000.00	1,430.00	3,960.00	2,100.00	910.00	2,100.00	600.00	3,093.75	2,250.00	1,200.00	2,850.00	600.00	1,200.00	22,313.75	2,686.25
BOARD SALARIES	50,400.00	3,473.42	2,916.19	2,781.44	4,016.30	2,086.08	4,011.50	2,086.08	2,086.08	2,086.08	5,300.97	4,172.16	4,172.16	41,893.82	8,506.18
PERB - 1/100 Pk month (see attach)	4,500.00	-	1,244.44	-	-	-	-	270.36	288.68	286.71	2,004.02	297.29	-	4,391.50	108.50
WORKERS COMP - 1.18% per \$100.00 emp (\$36,000.00)	5,365.00	417.52	359.43	389.92	431.17	383.42	270.51	358.15	333.78	368.91	345.36	361.50	351.62	4,354.09	1,008.91
MEDICARE (0.145 Board Cost)	368,000.00	29,806.12	25,547.58	28,196.04	30,473.32	19,472.01	32,791.92	23,600.92	26,353.89	24,875.61	30,891.13	30,891.13	25,574.67	328,383.21	39,616.69
SALARIES	94,013.40	6,311.77	6,311.77	6,260.77	6,804.55	6,930.25	6,564.17	4,870.31	5,872.80	5,651.85	6,315.25	6,300.30	6,363.52	68,925.42	25,688.16
RETIREMENT (PFRS) 25.75% of gross salary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TEMP. SERVICES	-	-	-	-	-	-	-	682.29	1,795.59	4,933.54	723.35	1,539.71	3,100.54	13,582.39	119,582.39
LONGEVITY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VACATION BUY-OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SICK PAY BUY-OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL SALARIES</b>	<b>317,278.40</b>	<b>43,000.00</b>	<b>34,000.00</b>	<b>29,673.21</b>	<b>29,777.85</b>	<b>30,930.24</b>	<b>29,977.94</b>	<b>29,673.21</b>	<b>30,000.00</b>	<b>29,773.00</b>	<b>29,977.94</b>	<b>29,673.21</b>	<b>29,673.21</b>	<b>300,000.00</b>	<b>300,000.00</b>
IN-STATE TRAVEL	10,000.00	1,370.00	2,477.50	446.40	728.40	1,557.40	920.40	1,687.90	1,054.80	1,268.61	1,943.81	1,480.80	1,064.00	13,581.45	13,581.45
AIRFARE	2,500.00	-	-	201.80	215.67	211.85	50.80	335.13	378.05	-	140.80	-	-	1,543.11	956.89
CAR RENTAL	100.00	-	-	-	-	-	-	-	-	-	-	-	-	100.00	100.00
GAS	6,000.00	76.00	587.60	2,297.75	1,035.68	246.75	1,848.27	316.00	545.62	494.26	280.96	280.96	230.43	10,485.29	4,485.29
HOTEL	8,000.00	107.40	29.92	4,864.75	1,168.85	292.68	1,725.54	1,001.16	368.67	267.97	200.65	81.28	318.01	6,546.36	1,453.65
MEALS	7,000.00	17.00	12.00	672.65	397.20	1,364.16	822.07	159.94	84.63	96.24	200.65	40.00	467.57	5,775.55	1,220.45
MILEAGE	500.00	-	-	137.00	-	38.00	98.00	19.00	-	82.00	40.00	40.00	66.00	533.00	133.00
PARKING	5,000.00	158.00	1,154.00	935.42	-	526.00	189.00	973.50	573.80	578.76	956.51	159.75	284.00	6,488.74	1,488.74
PER DIEM	200.00	-	-	-	-	-	-	-	-	-	-	-	-	200.00	200.00
TAXI	280,000.00	1,785.40	4,729.18	12,682.37	1,178.12	3,868.70	3,298.61	4,089.07	3,360.71	2,660.93	3,109.08	3,444.60	4,472.84	44,861.49	44,861.49
<b>TOTAL IN-STATE TRAVEL</b>	<b>280,800.00</b>	<b>1,785.40</b>	<b>4,729.18</b>	<b>12,682.37</b>	<b>1,178.12</b>	<b>3,868.70</b>	<b>3,298.61</b>	<b>4,089.07</b>	<b>3,360.71</b>	<b>2,660.93</b>	<b>3,109.08</b>	<b>3,444.60</b>	<b>4,472.84</b>	<b>44,861.49</b>	<b>44,861.49</b>
OUT-OF-STATE TRAVEL	4,000.00	-	2,278.50	706.70	-	-	-	-	-	-	-	-	1,719.82	3,265.52	714.38
AIRFARE	150.00	-	-	-	-	-	-	-	-	-	-	-	-	150.00	150.00
CAR RENTAL	6,000.00	-	3,296.32	-	-	-	-	-	-	-	-	-	-	3,296.32	2,783.68
HOTEL	1,000.00	-	214.48	-	-	-	-	-	-	-	-	-	-	214.48	785.52
MEALS	3,500.00	-	955.00	-	-	-	-	-	-	-	-	-	-	955.00	2,545.00
PER DIEM	400.00	-	178.00	20.00	-	-	-	-	-	-	-	-	-	376.00	24.00
TAXI	15,000.00	-	3,907.20	-	-	-	-	-	-	-	-	-	-	3,907.20	3,907.20
<b>TOTAL OUT-OF-STATE TRAVEL</b>	<b>15,000.00</b>	<b>-</b>	<b>3,907.20</b>	<b>280.70</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,719.82</b>	<b>3,087.82</b>	<b>3,087.82</b>

STIP 00146

NEVADA STATE BOARD OF  
MESSAGE THERAPISTS

2015 Actual Budget  
7/20/14 to 6/30/15

DESCRIPTION	FY 2014 to 2015 Approved	July-14 Actual	Aug-14 Actual	Sep-14 Actual	Oct-14 Actual	Nov-14 Actual	Dec-14 Actual	Jan-15 Actual	Feb-15 Actual	Mar-15 Actual	Apr-15 Actual	May-15 Actual	Jun-15 Actual	FY 2014 to 2015 Actual	FY 2014 to 2015 Variance
TOTAL REVENUE	\$ 804,300.00	\$ 84,118.51	\$ 89,009.85	\$ 43,245.50	\$ 83,707.50	\$ 79,268.00	\$ 72,248.07	\$ 93,229.50	\$ 84,729.59	\$ 88,094.95	\$ 93,990.05	\$ 89,980.01	\$ 108,729.50	\$ 898,922.56	\$ 98,622.56
TOTAL EXPENDITURES	\$ 892,078.40	\$ 88,307.28	\$ 75,896.68	\$ 73,867.82	\$ 63,850.38	\$ 68,402.13	\$ 69,047.70	\$ 75,248.15	\$ 85,794.89	\$ 70,189.83	\$ 72,827.70	\$ 69,243.17	\$ 59,722.99	\$ 849,847.76	\$ 45,230.70
INES ORDERED BY THE BOARD	\$	\$ 160.00	\$ 1,541.67	\$ 3,078.36	\$ 2,423.33	\$ 2,960.00	\$ 3,169.98	\$ 1,383.33	\$ 2,278.34	\$ 7,470.00	\$ 2,950.00	\$ 4,250.00	\$	\$	\$ 31,665.01
INTEREST INCOME	\$	\$ 30.43	\$ 28.47	\$ 31.41	\$ 36.44	\$ 27.50	\$ 32.40	\$ 28.23	\$ 23.67	\$ 27.05	\$ 25.36	\$ 24.51	\$ 27.06	\$	\$ 306.53
NET INCOME	\$	\$ 8,809.66	\$ 13,035.31	\$ (30,276.41)	\$ (5,018.44)	\$ (27,108.62)	\$ (6,467.30)	\$ (17,694.92)	\$ (1,041.03)	\$ 17,932.47	\$ 20,998.26	\$ 2,155.35	\$ 46,157.46	\$	\$ 1,841,179

BALANCE ON ACCOUNTS

CITY NATIONAL BANK - CHECKING	\$ 151,752.78
CITY NATIONAL BANK - DEBIT	\$ 4,038.11
CITY NATIONAL BANK - MONEY MARKET	\$ 308,601.91
<b>INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS</b>	<b>\$ 464,392.80</b>

## Nevada Board of Massage Therapists

## Profit &amp; Loss

11/02/17

July 2014 through June 2015

Accrual Basis

Jul '14 - Jun 15

## Ordinary Income/Expense

## Income

Administrative Fee	14,034.44
Administrative Fine	38,600.00
APPLICATION FEE	65,000.00
BACKGROUND INVESTIGATION FEES	61,959.02
Duplicate License Fee	1,705.00
LATE FEE	28,800.00
LICENSE FEE	651,610.00
Mailing List	2,400.00
Returned Check Charges	50.00
TEMP LICENSE APP FEE	300.00
TEMP LICENSE FEE	150.00
Verificaton Fee	1,160.00

Total Income 865,768.46

Gross Profit 865,768.46

## Expense

## EXPENSE

Advertising & Promotions	57,542.00
Bank Service Charges	7,971.92
CONTRACT SERVICE	
A - ATTORNEY	9,528.70
B - AUDIT	4,900.00
C - Software	60,029.74
D - COMPUTER MAINT.	72.15
F - Lobbyist	24,000.00

Total CONTRACT SERVICE 98,530.59

DEPRECIATION	15,395.00
DUES / REGISTRATION	614.00
EDUCATION TRAINING & SEMINARS	4,635.00
EITS DATA COM. CHARGES	1,569.70
EQUIPMENT REPAIR & RENTAL	1,478.50
FINGERPRINT AND BACKGROUND INV	18,309.73
Hearing Cost	2,173.26
INSURANCE EXPENSE TORT FUND	1,805.70
NON-STATE OWNED BLDG	35,843.99
OFFICE EXPENSE	7,609.05
OFFICE SUPPLIES	7,909.33
POSTAGE & DELIVERY	16,520.39
PRINTING & REPRODUCTION	10,894.69
PROFESSIONAL FEES	85.00

TELEPHONE 7,428.83

Total EXPENSE 296,316.68

FINE ORDERED BY THE BOARD 31,015.01

## IN-STATE TRAVEL

AIRFARE	13,475.42
CAR RENTAL	1,649.14
HOTEL	10,485.29
MEALS & ENTERTAINMENT	6,546.35
MILEAGE	6,310.86
PARKING	533.00
PER DIEM	5,957.43

IN-STATE TRAVEL - Other 0.00

Total IN-STATE TRAVEL 44,957.49

## Nevada Board of Massage Therapists

## Profit &amp; Loss

11/02/17

July 2014 through June 2015

Accrual Basis

---

	Jul '14 - Jun 15
<b>OUT OF STATE TRAVEL</b>	
Airfare	3,285.62
HOTEL	3,236.32
MEALS & ENTERTAINMENT	214.48
PER DIEM	955.00
TAXI	376.00
<b>Total OUT OF STATE TRAVEL</b>	8,067.42
<b>SALARIES</b>	
BOARD SALARIES	21,713.75
GROUP INSURANCE (PEBS)	41,883.82
INDUSTRIAL INSURANCE	4,391.50
MEDICARE	4,356.09
PAYROLL EXPENSE	328,383.31
PERS	4,870.01
RETIREMENT (PERS)	63,455.23
TEMP SERVICES	13,582.39
<b>Total SALARIES</b>	482,636.10
<b>Total Expense</b>	862,992.70
<b>Net Ordinary Income</b>	2,775.76
<b>Other Income/Expense</b>	
Other Income	
Interest Income	336.53
<b>Total Other Income</b>	336.53
<b>Net Other Income</b>	336.53
<b>Net Income</b>	<b>3,112.29</b>

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**Nevada State Board of Massage Therapists  
FINANCIAL STATEMENTS  
June 30, 2016**

**Nevada State Board of Massage Therapists  
June 30, 2016  
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# STRONG McPHERSON & COMPANY

## Certified Public Accountants

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### INDEPENDENT AUDITOR'S REPORT

To The Members of the Board  
Nevada State Board of Massage Therapist  
Reno, Nevada

We have audited the accompanying financial statements of Nevada State Board of Massage Therapist as of June 30, 2016 as listed in the table of contents.

#### **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 and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Controller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 Massage Therapist as of June 30, 2016 and the respective changes in the financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.



**Other Matters**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary statements are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to underlying account and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material aspects in relation to the financial statements as a whole.

*Strong McPherson & Co*

Carson City, Nevada  
November 18, 2016

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the Nevada State Board of Massage Therapists (Board) financial condition and activities for the fiscal year ended June 30, 2016 is presented in conjunction with the audited financial statements.

### Financial Highlights

- The Board's net assets increased by \$125,429 during the current fiscal year from the changes in financial position from the prior year.
- Revenue for the year was approximately \$921,079 representing an increase over fiscal year 2014/2015 primarily from licensing, background investigations and collection of Administrative Fees.

### Overview of Annual Financial Report

Management's Discussion and Analysis (MD&A) serves as an introduction to, and should be read in conjunction with, the basic audited financial statements and supplementary information. The MD&A represents management's examination and analysis of the Board's financial condition and performance. Summary financial statement data, key financial and operational indicators used in the Board's strategic plan, budget, and other management tools were used for this analysis.

The Board uses, the modified accrual basis of accounting for financial statement reporting. The financial statements have been prepared in accordance with generally accepted accounting principles as it applies to governmental units. The financial statements include a balance sheet, a statement of revenues, expenditures budget and actual, and changes in fund balance, and notes to the financial statements.

The Statement of Net Assets and Governmental Balance Sheet presents the financial position of the Board on both modified accrual basis under general fund and the full accrual historical cost basis as net assets. This statement provides information on the Board's assets and liabilities, with the difference reported as net assets. Overtime, increases and decreases in net assets are one indicator of whether the financial position of the board is improving or deteriorating.

While the Statement of Assets and Governmental Balance Sheet provides information about the nature and amount of resources and obligations at year-end, the Statement of Activities and Governmental Fund Revenue, Expenditures and Changes in Fund Balance presents the results of the activities over the course of this fiscal year and information as to how the fund balance and net assets changed during the year.

The fund balance changes under the modified accrual method when revenue is received or the expenditure is made, while changes in net assets under the full accrual method are recorded as soon as the underlying events giving rise to the change occurs, regardless of the timing of the related cash flows.

This statement also provides certain information about the Board's recovery of its costs.

The Notes to financial statements provide required disclosures and other information that are essential to a full understanding of material data provided in the statements. The notes present information about the Board's accounting policies, significant account balances and activities, material risks, obligations, commitments, contingencies and subsequent events, if any.

The financial statements were prepared by the Board's staff from the detailed books and records of the Board. The financial statements were audited and adjusted, if material, during the independent external audit process.

### Summary of Organization and Business

The Nevada State Board of Massage Therapists was created and obtained statutory authority in 2005. The board is regulated by Nevada Revised Statutes, which also specify the authorized activities of the Board. The Board is the licensing and regulatory agency for the practice of Massage Therapy in the State of Nevada.

Effective July 1, 2001, Chapter 353 of the Nevada Revised Statutes (NRS) was amended to exempt certain professional and occupational board from the state budget act and the provisions governing the administration of state funding. The provisions of Chapter 353 do not apply to boards created pursuant to chapters 623 to 625A, inclusive, 628, 630 to 640A inclusive, 641 to 644, inclusive, 654 and 656 of the NRS and the officers and employees thereof. Accordingly, the Board's budgeting and accounting practices and procedures have been removed from the oversight of the Department of Administration.

The Board's financial statements are not included in the general-purpose financial statements of the State of Nevada since the State does not exercise financial or administrative control over the Board. This presentation is in conformance with GASB codification Section 2100 Defining the Government Reporting Entity.

### Financial Analysis

The following comparative condensed financial statements and other selected information serve as the key financial data for management's monitoring and planning. Comments regarding budget-to-actual variances and year-to-year variances are included in each section by the name of the statement or account.

### Financial Condition

The Board's financial condition remains strong at year-end with adequate liquid assets. The current financial condition and staff capabilities are sufficient to meet anticipated operating expenses.

## Results of Operations

**Revenues:** The revenue received by the Board is generated through the registration, renewal and licensure of Massage Therapists. Total revenue received by the Board for fiscal year 2015/2016 was \$921,079 representing a \$76,381 increase from the prior fiscal year.

The Board realized an increase within the application and license fees attributed primarily to the continued growth in the volume of licensees for fiscal year 2015/2016. It is anticipated that revenue will continue to grow in the area of licensure renewal and applications as economic recovery continues and service industries see growth through their support of an increased workforce throughout the State.

**Expenses:** Operating expense for fiscal year 2015/2016 was \$779,614 representing a \$1,598 decrease over fiscal year 2014/2015.

## Final Comments

The Board is charged with and given statutory authority to provide public protection through the licensure and regulation of Massage Therapists. The Board provides direction of staff actions towards its mission of public protection through licensure and disciplinary measures.

The Board continues implementing improvements to efficiently carry out the duties necessary to ensure the primary function throughout the state is maintained. The staff has been directed to seeking areas in which operating expenses can be reduced while enhancing customer service to both the licensees and the public.

The Board has specifically addressed the streamlining of operations and procedures during 2016 to improve efficiencies and enhance overall performance with the primary goal of working to protect the health, safety and welfare of the public. Continued long and short-term planning information maintained through Board review of the annual and monthly budgetary performance, strategic planning, and continual reassessment allows the Board to evaluate effective practices and ensure public safety within the industry is provided through the regulatory process.

**NEVADA STATE BOARD OF MASSAGE THERAPY  
CONDENSED NET ASSETS  
June 30, 2016 and 2015**

	2016 Actual Government Wide	2015 Actual Government Wide
<b>ASSETS</b>		
Cash	\$ 589,515	\$ 451,949
Accounts receivable	131,535	132,833
Prepaid expense	1,508	1,508
Capital assets, net of accumulated depreciation	57,946	67,423
Total assets	\$ 780,504	\$ 653,713
<b>LIABILITIES</b>		
Current liabilities	\$ 429,619	\$ 428,290
<b>NET ASSETS</b>		
Net assets		
Invested in capital assets	57,946	67,423
Unrestricted	292,939	158,000
Total net assets	\$ 780,504	\$ 653,713

**NEVADA STATE BOARD OF MASSAGE THERAPY  
CONDENSED CHANGES IN NET ASSETS  
FOR THE YEARS ENDED JUNE 30, 2016 and 2015**

	<b>2016</b>	<b>2015</b>
	<b>Actual</b>	<b>Actual</b>
	<b>Government</b>	<b>Government</b>
	<b>Wide</b>	<b>Wide</b>
	<u>          </u>	<u>          </u>
<b>EXPENDITURES</b>		
Operations	\$ 231,265	\$ 304,962
Personnel	527,157	491,809
Travel	37,544	53,022
Total expenditures	<u>795,966</u>	<u>849,793</u>
 <b>PROGRAM REVENUE</b>		
Fees, licensing and permits	921,079	844,361
Other operating revenue	-	-
Total operating revenue	<u>921,079</u>	<u>844,361</u>
 <b>GENERAL REVENUE</b>		
Investment income	349	337
Total revenue	<u>921,428</u>	<u>844,698</u>
 Changes in net assets	125,462	(5,095)
 <b>NET ASSETS</b>		
Beginning of year	225,423	230,518
End of year	<u>\$ 350,885</u>	<u>\$ 225,423</u>

**BASIC FINANCIAL STATEMENTS**



Nevada State Board of Massage Therapists  
**STATEMENT OF NET ASSETS AND GOVERNMENTAL FUND BALANCE SHEET**  
 June 30, 2016

ASSETS	General Fund	Adjustments (Note 8)	Statement of Net Assets
Cash	\$ 589,515	\$ 0	\$ 589,515
Accounts receivable	131,535	0	131,535
Prepaid rent	1,508	0	1,508
Capital assets, net of accumulated depreciation		0	
		57,946	57,946
<b>Total assets</b>	<b>\$ <u>722,558</u></b>	<b><u>57,946</u></b>	<b><u>780,504</u></b>
<b>LIABILITIES</b>			
Accrued compensated absences	8,888	0	8,888
Accrued payroll taxes	8,804	0	8,804
Accounts payable	6,577	0	6,577
Deferred revenue	405,350	0	405,350
<b>Total liabilities</b>	<b><u>429,619</u></b>	<b><u>0</u></b>	<b><u>429,619</u></b>
<b>FUND BALANCE / NET ASSETS</b>			
Fund balance			
Unreserved, undesignated	292,939	292,939	0
<b>Total liabilities and fund balance</b>	<b>\$ <u>722,558</u></b>		
<b>Net assets</b>			
Invested in capital assets		57,946	57,946
Unrestricted			292,939
<b>Total net assets</b>		<b>\$ <u>57,946</u></b>	<b><u>350,885</u></b>

The accompanying notes are an integral part of the financial statements

Nevada State Board of Massage Therapists  
**STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUE, EXPENDITURES,  
AND CHANGES IN FUND BALANCE**  
For the Year Ended June 30, 2016

EXPENDITURES	General Fund	Adjustments	Statement of Net Assets
Massage board operation	\$ 779,614	\$ 16,352	\$ 795,966
Capital outlay	6,875	(6,875)	0
Total expenditures	<u>786,489</u>	<u>9,477</u>	<u>795,966</u>
PROGRAM REVENUE			
Charges for services	921,079	0	921,079
Net program expenses	<u>134,590</u>	<u>(9,477)</u>	<u>125,113</u>
GENERAL REVENUE			
Investment income	349	0	349
Excess of revenue over expenditures	<u>134,939</u>	<u>(9,477)</u>	<u>125,462</u>
Change in net assets	134,939	(9,477)	125,462
FUND BALANCE / NET ASSETS			
Beginning of year	<u>158,000</u>	<u>67,423</u>	<u>225,423</u>
End of year	<u>\$ 292,939</u>	<u>\$ 57,946</u>	<u>\$ 350,885</u>

The accompanying notes are an integral part of the financial statements

**NOTES TO FINANCIAL STATEMENTS**

Nevada State Board of Massage Therapists  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

**NOTE 1 - REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Nevada State Board of Massage Therapists (the Board) obtained statutory authority in 2005. The Board is regulated by the Nevada Revised Statutes, which also specify the authorized activities of the Board. The Board is the licensing and regulatory agency for the practice of massage therapy in the State of Nevada.

The financial statements of the Board have been prepared in accordance with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board (GASS) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The following is a summary of the more significant accounting policies.

**Reporting Entity**

Effective July 1, 2001, Chapter 353 of the Nevada Revised Statutes (NRS) were amended to exempt certain professional and occupational boards from the state budget act and the provisions governing the administration of state funding. The provisions of Chapter 353 do not apply to boards created pursuant to chapters 623 to 625A, inclusive, 628, 630 to 640A inclusive, 641 to 644, inclusive, 654 and 656 of the NRS and the officers and employees thereof. Accordingly, the Board's budgeting and accounting practices and procedures have been removed from the oversight of the Department of Administration.

The Board's financial statements are not included in the financial statements of the State of Nevada since the State does not exercise financial or administrative control over the Board. This is in conformance with GASS codification Section 2100, *Defining the Government Reporting Entity*.

**Basis of Presentation**

The Board is defined as a single-program special-purpose entity under GASS Statement No. 14, paragraph 131 as amended by GASB Statement No. 39. This classification allows for the preparation of GASB 34 financial statements under an optional reporting method which combines the fund and government-wide statements into a single presentation. Under standard GASB 34 methodology, the government-wide statement of net assets and statement of activities are presented independently from the respective fund balance sheet and statement of revenues, expenditures, and fund balance. A reconciliation of adjustments provided on the modified financial statements demonstrates the changes from the fund financial statements to the government-wide financial statements in order to assist the reader in evaluating these statements. The Board has utilized this optional method of presentation.

**Fund Accounting**

The general fund of the Board is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures to be used solely for the Board's benefit. The net assets of the general fund are restricted solely to be used by the Board to meet its obligation of licensing and regulating the practice of massage therapy in the state of Nevada.

**Basis of Accounting**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Nevada State Board of Massage Therapists  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2016

NOTE 1 - REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(Continued)

Basis of Accounting (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as they are both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectable within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

The Board has only governmental fund types.

Budget Data

The Board prepares an annual budget. The budget is prepared on a basis similar to generally accepted accounting principles under the modified accrual basis of accounting. All annual appropriations lapse at fiscal year end.

Cash and Cash Equivalents

Cash is maintained in one commercial bank in Reno, Nevada. The Board does have a deposit policy related to custodial credit risk.

Capital Assets

Capital assets, which include furniture, fixtures, and equipment are reported in the net asset column in the government-wide financial statements. Capital assets are defined by the Board as assets with an initial, individual cost of \$1,000 and an estimated useful life of at least one year. Such assets are recorded at historical cost. Donated assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are expensed as incurred. Capital assets are depreciated using the straight-line method over three to five years.

Under the modified accrual basis of accounting, acquisitions are considered expenditures in the year purchased.

Compensated Absences

It is the Board's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. No liability is reported for unpaid accumulated sick leave on the general fund balance sheet. Vacation pay is accrued when incurred and reported as a fund liability.

Deferred Revenue

By provisions of statute, the Board administers its licensing registration on a calendar year basis. Deferred revenue represents revenue from the calendar year renewals that relates ratably over the next fiscal year.

Nevada State Board Massage Therapists  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2016

NOTE 2 - CASH

The Board maintains its checking and money market accounts in one major commercial bank. The accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 in the aggregate per bank for the checking accounts and \$250,000 for the savings accounts.

By provisions of statutes, the Board is authorized to deposit all money in banks or savings and loan associations located in the State of Nevada.

NOTE 3 – OPERATING LEASES

The Board currently leases office space in Reno, Nevada. The lease term began September 14, 2011, and expires September 30, 2016 and renewed for 5 years effective October 1, 2016. The monthly rental payment is \$2,341.25 with annual escalation rate of 3%. The following is a schedule by years of future minimum rental payments:

Year ended June 30:

2017	\$28,095.00
2018	\$28,994.04
2019	\$29,893.08
2020	\$30,792.12
2021	\$31,691.16

Effective August 1, 2015, the Board started leasing office space in Las Vegas, NV. The lease term began August 1, 2015 and expires July 31, 2018. The monthly rental payment is \$895. with minimal escalation clauses as detailed in the lease. The following is a schedule by years of future minimal rental payments:

Year ended June 30:

2017	\$11,100.48
2018	\$11,458.60

Nevada State Board of Massage Therapists  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2016

**NOTE 4 - DEFINED BENEFIT PENSION PLAN**

Plan Description. The Nevada State Board of Massage Therapists contributes to the Public Employees Retirement System of the State of Nevada (PERS), a cost-sharing, multiple-employer defined benefit pension plan administered by the Public Employees Retirement System of the State of Nevada. PERS provides retirement, disability, and death benefits, including annual cost-of-living adjustments, to plan members and their beneficiaries. Chapter 286 of the Nevada Revised Statutes establishes the benefit provisions provided to the participants of PERS. These benefit provisions may only be amended through legislation. PERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Public Employees Retirement System of the State of Nevada, 693 West Nye Lane, Carson City, Nevada 89703-1599 or by calling (775) 687-4200.

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 ending June 30, 2016, was 28.00%. The Board contributed \$68,325 for FYE June 30, 2016.

**NOTE 5 - POST EMPLOYMENT HEALTH INSURANCE BENEFITS**

Legislation affords public employees of the state of Nevada (State) the opportunity to enroll, upon their retirement, in the Public Employees Benefit Program (PEBP) health insurance plan. The legislation obligates the State for a portion of the medical premiums for those retired employees who elect to enroll in the PEBP health insurance plan. The state is charging an annual fee to the Board based on a rate determined by the State and the budgeted salaries of the Board. During the year ended June 30, 2016, the Board paid the State \$41,884 for this benefit. This annual cost is expected to continue and possibly increase based on future decisions by the State to allocate post employment retirement benefits to the Board. The amount of such liability cannot be reasonably estimated at this time.

**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 - CONVERSION TO GOVERNMENT-WIDE FINANCIAL STATEMENTS**

Adjustments on the face of the financial statements were made to the fund balance sheet and statement of revenue, expenditures, and changes in fund balance in order to reconcile the fund financial statements to the government-wide statements of net assets and activities. These adjustments detail the effect of the capitalization of fixed assets of \$152,300, of which \$6,875 were current year additions and current year deletions of \$25,000, accumulated depreciation of \$94,354 and depreciation expense of \$16,352.

**NOTE 8 - NEW ACCOUNTING PRONOUNCEMENTS**

The Governmental Accounting Standards Board has issued new standards relating to other post employment benefits which the Board has not yet implemented. Implementation is required for the year ended June 30, 2016. At that time, the Board is expected to obtain the required information necessary to implement the new standards from the State of Nevada Public Employees Benefits Program.

Nevada State Board of Massage Therapists  
 SUPPLEMENTAL SCHEDULE OF ASSETS  
 JUNE 30, 2016

NOTE 9 – CAPITAL ASSETS

The Board has custodial responsibilities to the State of Nevada for furniture, fixtures and equipment acquired with resources of the Board. The balance of furniture, fixtures and equipment at June 30 is:

	<u>2015</u>	<u>Increases</u>	<u>Decreases</u>	<u>2016</u>
Capital assets not being depreciated	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Capital assets being depreciated:				
Office furniture and computers				
Computers/office	\$145,425	\$6,875	\$0	\$152,300
Computer software	<u>24,999</u>	<u>-</u>	<u>24,999</u>	<u>0</u>
	170,424	6,875	24,999	152,300
Less accumulated depreciation	<u>103,001</u>	<u>16,352</u>	<u>24,999</u>	<u>94,354</u>
Total assets being depreciated	<u>\$67,423</u>	<u>\$(9,477)</u>	<u>\$0</u>	<u>\$57,946</u>



**REQUIRED SUPPLEMENTARY INFORMATION**

NEVADA STATE BOARD OF MASSAGE THERAPIST  
STATEMENT OF REVENUE & EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2016  
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30,2015)

	2016		2015	
	Original and Final Budget	Actual Amounts Budgetary Basis	Variance to Final Budget Favorable (Unfavorable)	Actual (Memo only)
<b>REVENUE</b>				
Fees and fines				
Administrative fines	\$ -	\$ 33,800	\$ 33,800	\$ 41,100
Renewal license fees	660,000	655,849	(4,151)	629,153
Application fees	50,000	81,035	31,035	65,000
Background investigation fees	62,500	96,020	33,520	61,959
Temporary license application fees	-	200	200	300
Temporary license	-	100	100	150
Verification and duplicate license	-	2,820	2,820	1,160
Late fees	10,000	34,850	24,850	28,775
Mailing list	2,000	3,400	1,400	2,400
Administrative fees	10,000	13,005	3,005	14,364
Investment income	-	349	349	337
Total revenue	794,500	921,428	126,928	844,698
<b>EXPENDITURES</b>				
Current				
Personnel services				
Board salaries	28,000	21,271	6,729	22,314
Group insurance (PEBS)	58,800	48,511	10,289	41,884
Workers comp insurance	4,900	4,816	84	4,392
Payroll expense	-	-	-	-
Payroll taxes	5,510	4,841	669	4,356
PERS retirement	102,200	93,300	8,900	68,325
Retired employees group insurance	-	-	-	-
Salaries	380,000	349,119	30,881	336,956
Temporary services	-	5,299	(5,299)	13,582
	579,410	527,157	52,253	491,809
Travel	57,612	37,544	20,068	53,022
Operating				
Advertising and promotion	-	-	-	57,542
Bank service charges	7,000	6,576	424	7,972
Computer equipment/software	63,000	8,994	54,006	38,992
Audit	5,000	4,900	100	4,900
Attorney general fees	20,000	11,823	8,177	9,529
Computer maintenance	500	2,595	(2,095)	72
Legislative council fees	1,500	-	1,500	-
Lobbyist	12,000	13,000	(1,000)	24,000
Data communication charges	19,500	13,706	5,794	1,569
Dues/registration	2,000	1,099	901	614
Training & seminars	4,000	1,720	2,280	4,635

NEVADA STATE BOARD OF MASSAGE THERAPIST  
STATEMENT OF REVENUE & EXPENDITURES - BUDGET AND ACTUAL (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2016  
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2015)

	2016		2015	
	Original and Final Budget	Actual Amounts Budgetary Basis	Variance to Final Budget Favorable (Unfavorable)	Actual (Memo only)
Equipment repair & rental	2,000	1,924	76	1,479
Fingerprint & background investigation	14,000	23,408	(9,408)	18,310
Hearing costs	-	1,325	(1,325)	2,173
Building rent	36,700	39,730	(3,030)	35,844
Office	16,000	11,205	4,795	13,536
Postage	12,000	16,851	(4,851)	16,520
Printing & reproduction	15,000	11,985	3,015	10,895
Professional fees	-	300	(300)	85
Telephone	12,000	15,179	(3,179)	7,429
Tort fund expense	2,000	1,735	265	1,806
Fines	-	26,858	(26,858)	31,665
	<u>244,200</u>	<u>214,913</u>	<u>29,287</u>	<u>236,381</u>
Total current expenditures	881,222	779,614	101,608	781,212
<b>Capital outlay</b>				
Equipment & furniture	-	6,875	(6,875)	49,592
Total expenditures	<u>881,222</u>	<u>786,489</u>	<u>94,733</u>	<u>830,804</u>
Excess of expenditures over revenue	<u>(\$86,722)</u>	<u>\$134,939</u>	<u>\$221,661</u>	<u>\$13,894</u>

**REPORT ON INTERNAL CONTROL AND COMPLIANCE**

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Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER  
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Members of the Board  
State Board of Massage Therapists

We have audited the financial statements of the Nevada State Board of Massage Therapists, as of and for the year ended June 30, 2016, and have issued our report thereon dated November 18, 2016. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Nevada State Board of Massage Therapist's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Nevada State Board of Massage Therapist's financial statements are free of material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Board members and management and is not intended to be and should not be used by anyone other than these specified parties.

Carson City, Nevada  
November 18, 2016

*Strong McPherson & Co*

**NEVADA STATE BOARD OF  
MESSAGE THERAPISTS  
FY 2016 Budget vs. Actual**

**NSBMT FY 2016 Budget vs. Actual**

8/13/2016

REVENUE	Budget FY 2016	Actual												Total	Projected Variance
		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun		
ADMINISTRATIVE FEE	10,000.00	192.50	1,532.50	750.00		1,700.00	1,982.50	932.50	250.00	1,932.50	150.00	3,000.00	582.50	13,005.00	(3,005.00)
ADMINISTRATIVE FINE	-	500.00	5,350.00			4,150.00	1,350.00	3,200.00		6,300.00	600.00	10,850.00	1,500.00	33,800.00	(33,800.00)
APPLICATION	50,000.00	3,490.00	4,515.00	1,830.00	7,320.00	8,850.00	10,290.00	7,215.00	5,140.00	8,270.00	3,145.00	13,415.00	7,555.00	81,035.00	(31,035.00)
BACKGROUND INVESTIGATION FEES	62,500.00	3,595.01	3,725.00	1,825.00	8,125.00	10,875.00	12,750.00	9,250.00	6,250.00	10,375.00	3,750.00	16,125.00	9,375.00	96,020.01	(33,520.01)
DUPLICATE LICENSE FEE	-	45.00	90.00	45.00	90.00	45.00	90.00		90.00	225.00	45.00	180.00	135.00	1,080.00	(1,080.00)
LATE FEES	10,000.00	2,350.00	3,875.00	2,950.00	1,950.00	2,625.00	2,325.00	2,875.00	2,850.00	4,625.00	3,550.00	1,100.00	3,750.00	34,825.00	(24,825.00)
LICENSE FEE	660,000.00	53,550.00	52,200.00	36,900.00	46,350.00	43,200.00	50,850.00	51,450.00	56,100.00	73,800.00	62,400.00	71,100.00	84,150.00	682,050.00	(22,050.00)
MAILING LIST	2,000.00	200.00	400.00	400.00	400.00		200.00	400.00	200.00	400.00	600.00		200.00	3,400.00	(1,400.00)
TEMP LICENSE APP FEE	-					100.00							100.00	200.00	(200.00)
TEMP LICENSE FEE	-					50.00							50.00	100.00	(100.00)
VERIFICATION FEE	-	150.00	100.00	60.00	170.00	100.00	80.00	50.00	140.00	150.00	110.00	90.00	140.00	1,340.00	(1,340.00)
RETURNED CHECK FEE						400.00							-	400.00	(400.00)
INTEREST	-	26.21	26.22	25.37	25.68	26.65	26.81	27.32	31.27	31.29	29.29	34.65	38.35	349.11	(349.11)
<b>TOTAL REVENUE/INCOME</b>	<b>794,500.00</b>	<b>64,098.72</b>	<b>71,813.72</b>	<b>44,785.37</b>	<b>64,430.68</b>	<b>72,121.65</b>	<b>79,944.31</b>	<b>75,399.82</b>	<b>71,051.27</b>	<b>106,108.79</b>	<b>74,379.29</b>	<b>115,894.65</b>	<b>107,575.85</b>	<b>947,604.12</b>	<b>(153,104.12)</b>

EXPENSES	Budget FY 2016	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total	Projected Variance
<b>OPERATING</b>															
ADVERSING & PROMOTIONS															
ATTORNEY GENERAL													29.07	29.07	(29.07)
BANK SERVICE CHARGES	7,000.00	750.41	274.20	568.64	744.09	402.21	338.22	365.76	438.48	495.32	1,165.76	162.61	870.28	6,575.98	424.02
COMPUTER EQUIPMENT/SOFTWARE	63,000.00													-	63,000.00
CONTRACT SERVICES - A (Attorney)	20,000.00	1,222.47	654.12		206.96		609.89	1,770.00	1,240.00	2,460.00	2,210.00	780.00	669.31	11,822.75	8,177.25
CONTRACT SERVICES - B (Audit)	5,000.00						4,900.00							4,900.00	100.00
CONTRACT SERVICES - C (Software)		7,580.52	269.99	180.00	180.00	180.00	201.50		401.99					8,994.00	(8,994.00)
CONTRACT SERVICES - D (Comp. Maint)	500.00					2,295.64					299.06			2,594.70	(2,094.70)
CONTRACT SERVICES - E (LCB)	1,500.00													-	1,500.00
CONTRACT SERVICES - F (LOBBYIST)	12,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	2,000.00	1,000.00	1,000.00	13,000.00	(1,000.00)
DoIT DATA COMM. CHARGES	19,500.00	242.04		2,237.74	1,365.33	1,225.14	1,321.75	1,067.55	1,349.81	1,208.68	1,212.16	1,215.64	1,260.17	13,706.01	5,793.99
DoIT TELEPHONE & DATA WIR	-													-	-
DUES/REGISTRATION	2,000.00	99.00					275.00	475.00			250.00			1,099.00	901.00
EDUCATIONAL TRAINING & SEMINARS	4,000.00		1,485.00									235.00		1,720.00	2,280.00
EQUIPMENT REPAIR & RENTAL	2,000.00	217.49	368.24		302.50	300.00	55.00			598.50	82.50			1,924.23	75.77
FINGERPRINT AND BACKGROUND INV	14,000.00	1,588.75	1,593.25	1,027.50	952.00	1,885.75	1,751.00	1,336.50	3,000.25	1,793.00	2,534.50	2,753.00	3,192.75	23,408.25	(9,408.25)
HEARING COST	-	32.50	32.50	225.00			32.50	533.50			436.20		32.50	1,324.70	(1,324.70)
INSURANCE EXPENSE STATE TORT FUND	2,000.00				1,735.05									1,735.05	264.95
NON-STATE OWNED BLDG	36,700.00	3,048.95	3,048.95	3,474.11	2,210.14	3,149.89	3,050.39	3,050.39	3,170.89	3,105.34	6,210.68	3,105.34	3,105.34	39,730.41	(3,030.41)
OFFICE EXPENSE	8,000.00	(719.24)	548.24	1,451.66	2,771.38	1,706.22	317.21	407.56	842.32	2,205.57	865.53	1,777.94	2,161.12	14,335.51	(6,335.51)
OFFICE SUPPLIES	8,000.00	801.45	352.34	1,420.12	675.54	195.69	4,414.01	321.45	66.66	242.66	374.69	500.93	318.01	9,683.55	(1,683.55)
POSTAGE & DELIVERY	12,000.00	567.11	542.77	1,508.60	1,491.72	767.56	1,587.94	1,400.50	675.78	51.88	4,581.76	2,461.60	1,213.37	16,850.59	(4,850.59)
PRINTING AND REPRODUCTION	15,000.00	1,153.85	605.02	357.88	1,353.34	1,314.62	574.27	2,271.06	260.92	563.16	1,176.91	1,184.73	1,169.60	11,985.36	3,014.64
PROFESSIONAL FEES	-												300.00	300.00	(300.00)
TELEPHONE	12,000.00	625.03	559.02	820.82	646.72	855.26	587.38	747.80	593.94	632.86	807.43	698.02	1,028.19	8,602.47	3,397.53
<b>TOTAL OPERATING EXPENSES</b>	<b>244,200.00</b>	<b>18,210.33</b>	<b>11,333.64</b>	<b>14,272.07</b>	<b>15,634.77</b>	<b>15,277.98</b>	<b>21,016.06</b>	<b>14,747.07</b>	<b>13,041.04</b>	<b>14,356.97</b>	<b>24,207.18</b>	<b>15,874.81</b>	<b>16,349.71</b>	<b>194,321.63</b>	<b>49,878.37</b>
ADMINISTRATIVE FINES TRANSFERRED TO GENERAL FUND		2,000.00	3,200.00	100.00	1,150.00	2,408.37	700.00	2,100.00	3,600.00	-	3,750.00	3,850.00	4,000.00	26,858.37	(26,858.37)

**NEVADA STATE BOARD OF  
MESSAGE THERAPISTS  
FY 2016 Budget vs. Actual**

**NSBMT FY 2016 Budget vs. Actual**

8/13/2016

SALARIES	Budget FY 2016	Actual												Total	Projected Variance
		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun		
BOARD SALARIES	28,000.00	1,500.00	2,250.00	300.00	2,400.00	846.00	3,450.00		4,650.00	25.00	2,550.00	300.00	2,700.00	20,971.00	7,029.00
PEBP Employer Portion - (\$700.00 Per month, per employee)	58,800.00	4,953.21	2,147.06	2,497.92	2,848.78	2,848.78	2,848.78	7,254.64	4,210.32	5,262.94	5,217.76	4,210.32	4,210.32	48,510.83	10,289.17
INDUSTRIAL INSURANCE/WORKERS COMP.	4,900.00	347.43	342.64	244.03	208.70	325.79	293.98	342.88	318.09	319.60	1,778.00		294.93	4,816.07	83.93
MEDICARE (.0145 Board Cost)	5,510.00	405.83	284.84	352.03	384.36	346.07	401.13	367.55	369.41	782.27	379.93	382.51	385.21	4,841.14	668.86
SALARIES	380,000.00	29,198.94	20,631.21	25,406.63	27,950.17	27,439.72	30,442.39	27,065.48	32,093.95	31,224.06	30,601.68	28,147.60	28,230.79	338,432.62	41,567.38
RETIREMENT (PERS) 28.0% of gross salary	102,200.00	6,505.24	7,778.65	5,364.43	6,647.57	7,572.64	6,517.81	7,558.30	14,995.64	15,341.36		7,342.67	7,675.30	93,299.61	8,900.39
TEMP. SERVICES	-	1,551.77	2,586.28			905.20			255.93					5,299.18	(5,299.18)
LONGEVITY	-													-	-
EMPLOYEE LEAVE BUY-OUT	-									24,702.46				24,702.46	(24,702.46)
<b>TOTAL SALARIES</b>	<b>579,410.00</b>	<b>44,462.42</b>	<b>36,020.68</b>	<b>34,165.04</b>	<b>40,439.58</b>	<b>40,284.20</b>	<b>43,954.09</b>	<b>42,588.85</b>	<b>56,893.34</b>	<b>77,657.69</b>	<b>40,527.37</b>	<b>40,383.10</b>	<b>43,496.55</b>	<b>540,872.91</b>	<b>38,537.09</b>
<b>IN-STATE TRAVEL</b>															
AIRFARE	16,000.00	480.20	1,295.34	2,104.40	2,014.70	707.76	615.92	359.72	2,343.80	1,366.41	899.25	360.95		12,548.45	3,451.55
CAR RENTAL	2,500.00	-	39.20	112.31	104.65	220.44			34.24	115.06	37.49	230.39	310.32	1,204.10	1,295.90
GAS	80.00	-	-											-	80.00
HOTEL	7,000.00	489.22	446.95	74.36	839.55	552.39			248.36		392.95	465.58		3,509.36	3,490.64
MEALS	7,000.00	109.60	190.29	200.00	256.00	132.17	2,134.87	58.51	426.51	130.21	272.50		216.57	4,127.23	2,872.77
MILEAGE	9,000.00	497.41	219.92	649.15	82.91	68.86	46.46	335.83	374.16	518.36	1,102.78	434.05	1,354.22	5,684.11	3,315.89
PARKING	732.00	11.00	48.00	23.00	91.00			11.00	42.00	14.00	55.00	39.00		334.00	398.00
PER DIEM	6,000.00	106.50	259.50	106.50	1,413.55	308.52	300.00		288.00		176.00	459.50	68.00	3,486.07	2,513.93
TAXI	200.00	-	-											-	200.00
<b>TOTAL IN-STATE TRAVEL</b>	<b>48,512.00</b>	<b>1,693.93</b>	<b>2,499.20</b>	<b>3,269.72</b>	<b>4,802.36</b>	<b>1,990.14</b>	<b>3,097.25</b>	<b>765.06</b>	<b>3,757.07</b>	<b>2,144.04</b>	<b>2,935.97</b>	<b>1,989.47</b>	<b>1,949.11</b>	<b>30,893.32</b>	<b>17,618.68</b>
<b>OUT-OF-STATE TRAVEL</b>															
AIRFARE	1,800.00	-												-	1,800.00
CAR RENTAL		-												-	-
HOTEL	6,000.00	-		1,981.73	685.05							2,571.10		5,237.88	762.12
MEALS		-												-	-
PER DIEM	1,000.00	-		639.00										639.00	361.00
TAXI	300.00	-	165.20	80.00										245.20	54.80
<b>TOTAL OUT-OF-STATE TRAVEL</b>	<b>9,100.00</b>	<b>-</b>	<b>165.20</b>	<b>2,700.73</b>	<b>685.05</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,571.10</b>	<b>-</b>	<b>6,122.08</b>	<b>2,977.92</b>
<b>TOTAL REVENUE/INCOME</b>	<b>794,500.00</b>	<b>64,098.72</b>	<b>71,813.72</b>	<b>44,785.37</b>	<b>64,430.68</b>	<b>72,121.65</b>	<b>79,944.31</b>	<b>75,399.82</b>	<b>71,051.27</b>	<b>106,108.79</b>	<b>74,379.29</b>	<b>115,894.65</b>	<b>107,575.85</b>	<b>947,604.12</b>	<b>(153,104.12)</b>
<b>TOTAL EXPENDITURES</b>	<b>881,222.00</b>	<b>66,366.68</b>	<b>53,218.72</b>	<b>54,507.56</b>	<b>62,711.76</b>	<b>59,960.69</b>	<b>68,767.40</b>	<b>60,200.98</b>	<b>77,291.45</b>	<b>94,158.70</b>	<b>71,420.52</b>	<b>64,668.48</b>	<b>65,795.37</b>	<b>799,068.31</b>	<b>82,153.69</b>
<b>NET PROFIT/(LOSS)</b>	<b>(86,722.00)</b>	<b>(2,267.96)</b>	<b>18,595.00</b>	<b>(9,722.19)</b>	<b>1,718.92</b>	<b>12,160.96</b>	<b>11,176.91</b>	<b>15,198.84</b>	<b>(6,240.18)</b>	<b>11,950.09</b>	<b>2,958.77</b>	<b>51,226.17</b>	<b>41,780.48</b>	<b>148,535.81</b>	
<b>UNRESTRICTED ASSETS - RECONCILED THROUGH 6/30/16</b>	<b>Beginning</b>	<b>July</b>	<b>Aug</b>	<b>Sept</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Total</b>	<b>Projected Variance</b>
CITY BANK - CHECKING	151,752.78	143,948.96	149,471.96	149,427.75	147,405.17	164,003.71	166,346.58	118,974.28	126,986.83	143,366.16	128,728.72	100,986.14	74,533.47	74,533.47	
CITY BANK - DEBIT	4,038.11	2,200.46	10,628.62	5,640.26	5,514.14	3,038.81	5,837.48	4,161.23	4,586.05	6,592.29	5,045.62	10,341.59	8,727.35	8,727.35	
CITY BANK - MONEY MARKET	308,628.97	308,655.18	308,681.40	308,706.77	313,732.45	313,759.10	316,261.24	366,288.56	368,519.83	368,551.12	368,581.41	436,635.06	506,623.41	506,623.41	
PETTY CASH - LV											161.71	161.71	161.71	161.71	
<b>TOTAL UNRESTRICTED ASSETS</b>	<b>464,419.86</b>	<b>454,804.60</b>	<b>468,781.98</b>	<b>463,774.78</b>	<b>466,651.76</b>	<b>480,801.62</b>	<b>488,445.30</b>	<b>489,424.07</b>	<b>500,092.71</b>	<b>518,509.57</b>	<b>502,517.46</b>	<b>548,124.50</b>	<b>590,045.94</b>	<b>590,045.94</b>	
<b>NET INCREASE/(DECREASE) IN CASH</b>		<b>(9,615.26)</b>	<b>13,977.38</b>	<b>(5,007.20)</b>	<b>2,876.98</b>	<b>14,149.86</b>	<b>7,643.68</b>	<b>978.77</b>	<b>10,668.64</b>	<b>18,416.86</b>	<b>(15,992.11)</b>	<b>45,607.04</b>	<b>41,921.44</b>	<b>125,626.08</b>	

**Nevada Board of Massage Therapists**  
**Profit & Loss**  
 July 2015 through June 2016

Jul '15 - Jun 16

## Ordinary Income/Expense

## Income

Administrative Fee	13,005.00
Administrative Fine	33,800.00
APPLICATION FEE	81,035.00
BACKGROUND INVESTIGATION FEES	96,020.01
Duplicate License Fee	1,080.00
LATE FEE	34,850.00
LICENSE FEE	682,050.00
Mailing List	3,400.00
Returned Check Charges	400.00
TEMP LICENSE APP FEE	200.00
TEMP LICENSE FEE	100.00
Verificaton Fee	1,340.00

Total Income	947,280.01
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Gross Profit	947,280.01
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## Expense

## EXPENSE

Attorney General	29.07
Bank Service Charges	6,575.98
CONTRACT SERVICE	
A - ATTORNEY	11,822.75
B - AUDIT	4,900.00
C - Software	8,994.00
D - COMPUTER MAINT.	2,594.70
F - Lobbyist	13,000.00

Total CONTRACT SERVICE	41,311.45
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DUES / REGISTRATION	1,099.00
EDUCATION TRAINING & SEMINARS	1,720.00
EITS DATA COM. CHARGES	13,706.01
EQUIPMENT REPAIR & RENTAL	1,924.23
FINGERPRINT AND BACKGROUND INV	23,408.25
Hearing Cost	1,324.70
INSURANCE EXPENSE TORT FUND	1,735.05
NON-STATE OWNED BLDG	39,730.41
OFFICE EXPENSE	14,335.51
OFFICE SUPPLIES	9,683.55
POSTAGE & DELIVERY	16,850.59
PRINTING & REPRODUCTION	11,985.36
PROFESSIONAL FEES	300.00



**Nevada Board of Massage Therapists**  
**Profit & Loss**  
 July 2015 through June 2016

	Jul '15 - Jun 16
TELEPHONE	8,602.47
<b>Total EXPENSE</b>	<b>194,321.63</b>
<b>FINE ORDERED BY THE BOARD</b>	<b>26,858.37</b>
<b>IN-STATE TRAVEL</b>	
AIRFARE	12,548.45
CAR RENTAL	1,204.10
HOTEL	3,509.36
MEALS & ENTERTAINMENT	4,127.23
MILEAGE	6,158.23
PARKING	334.00
PER DIEM	3,542.07
<b>Total IN-STATE TRAVEL</b>	<b>31,423.44</b>
<b>OUT OF STATE TRAVEL</b>	
HOTEL	5,237.88
PER DIEM	639.00
TAXI	245.20
<b>Total OUT OF STATE TRAVEL</b>	<b>6,122.08</b>
<b>SALARIES</b>	
BOARD SALARIES	21,271.00
GROUP INSURANCE (PEBS)	48,510.83
INDUSTRIAL INSURANCE	4,816.07
MEDICARE	4,841.14
PAYROLL EXPENSE	363,135.08
PERS	0.00
RETIREMENT (PERS)	93,299.61
TEMP SERVICES	5,299.18
SALARIES - Other	-300.00
<b>Total SALARIES</b>	<b>540,872.91</b>
<b>Total Expense</b>	<b>799,598.43</b>
<b>Net Ordinary Income</b>	<b>147,681.58</b>
<b>Other Income/Expense</b>	
<b>Other Income</b>	
Interest Income	349.11
<b>Total Other Income</b>	<b>349.11</b>
<b>Net Other Income</b>	<b>349.11</b>
<b>Net Income</b>	<b><u>148,030.69</u></b>

## Nevada Board of Massage Therapists

## Balance Sheet

As of June 30, 2017

Jun 30, 17

## ASSETS

## Current Assets

## Checking/Savings

CitiNational Money Market 489,270.77

City National CD 200,020.82

City National Checking 85,674.38

Petty Cash 35.50

Total Checking/Savings 775,001.47

## Accounts Receivable

Accounts Receivable 132,402.48

Total Accounts Receivable 132,402.48

Total Current Assets 907,403.95

## Fixed Assets

## COMPUTER EQUIPMENT

Depreciation Computer Equipment -45,866.00

COMPUTER EQUIPMENT - Other 86,544.87

Total COMPUTER EQUIPMENT 40,678.87

## FURNITURE &amp; FIXTURES

Depreciation Office Furniture -35,864.00

FURNITURE &amp; FIXTURES - Other 56,332.18

Total FURNITURE &amp; FIXTURES 20,468.18

Total Fixed Assets 61,147.05

## Other Assets

Prepaid Rent 1,508.00

Total Other Assets 1,508.00

TOTAL ASSETS 970,059.00

## LIABILITIES &amp; EQUITY

## Liabilities

## Current Liabilities

## Accounts Payable

Accounts Payable 12.97

Total Accounts Payable 12.97

## Other Current Liabilities

Direct Deposit Liabilities -4,116.99

## Payroll Liabilities

941 4,434.45

Health Insurance 8,312.54

Life Insurance -377.08

PEBP - Employee paid -1,235.76

Payroll Liabilities - Other 6,801.44

Total Payroll Liabilities 17,935.59

Total Other Current Liabilities 13,818.60

Total Current Liabilities 13,831.57

Total Liabilities 13,831.57

## Equity

Retained Earnings 774,857.18

Net Income 181,370.25

Total Equity 956,227.43

TOTAL LIABILITIES & EQUITY 970,059.00

NEVADA STATE BOARD OF MASSAGE THERAPISTS

2017 Budget

NSBMT FY 2017 Budget

9/13/2017

REVENUE	Budget FY 2017	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Total	Projected Variance
ADMINISTRATIVE FEE	10,000.00	1,695.00	1,698.50	2,397.50	2,000.00	4,914.86	1,650.00	120.00	750.00			125.00	100.00	15,450.86	5,450.86
ADMINISTRATIVE FINE	-	1,650.00	1,800.00	7,900.00	3,800.00	11,200.00	6,000.00		2,750.00					35,100.00	35,100.00
APPLICATION	50,000.00	7,135.00	8,145.00	8,505.00	5,570.00	4,515.00	7,350.00	5,670.00	4,510.00	9,555.00	7,035.00	7,350.00	8,820.00	84,160.00	34,160.00
BACKGROUND INVESTIGATION FEES	62,500.00	8,750.00	10,125.00	10,250.00	7,000.00	5,375.00	8,750.00	6,750.00	5,375.00	11,375.00	8,500.00	9,125.00	10,625.00	102,000.00	39,500.00
DUPLICATE LICENSE FEE	675.00	-	315.00	135.00	225.00	135.00	45.00	90.00	90.00	135.00	45.00	90.00	180.00	1,485.00	810.00
LATE FEES	15,000.00	4,200.00	2,600.00	1,800.00	1,275.00	1,200.00	2,625.00	1,875.00	3,550.00	3,625.00	2,550.00	4,400.00	3,200.00	32,900.00	17,900.00
LICENSE FEE	669,900.00	63,150.00	56,250.00	46,025.00	45,600.00	38,850.00	46,500.00	47,550.00	56,700.00	74,250.00	68,550.00	71,251.00	83,700.00	698,376.00	28,476.00
MAILING LIST	600.00	400.00	200.00											600.00	-
TEMP LICENSE APP FEE	-	-	-	-	200.00	-	-	-	100.00	-	-	-	-	300.00	300.00
TEMP LICENSE FEE	-	-	-	-	50.00	-	-	-	50.00	-	-	-	-	100.00	100.00
VERIFICATION FEE	1,000.00	110.00	130.00	120.00	60.00	40.00	90.00	80.00	20.00	110.00	100.00	110.00	110.00	1,080.00	80.00
RETURNED CHECK FEE	-	-	12.00	-	-	-	-	-	-	-	-	-	-	12.00	12.00
UNCATAGORIZED INCOME	-	0.72												0.72	0.72
INTEREST	360.00	20.48	25.11	29.18	22.62	24.63	37.72	36.45	25.96	41.81	29.31	12.00	11.45	316.72	(43.28)
<b>TOTAL REVENUE/INCOME</b>	<b>810,035.00</b>	<b>87,111.20</b>	<b>81,300.61</b>	<b>77,161.68</b>	<b>65,802.62</b>	<b>66,254.49</b>	<b>73,047.72</b>	<b>62,171.45</b>	<b>73,920.96</b>	<b>99,091.81</b>	<b>86,809.31</b>	<b>92,463.00</b>	<b>106,746.45</b>	<b>971,881.30</b>	<b>161,846.30</b>

EXPENSES	Budget FY 2017	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Total	Projected Variance
<b>OPERATING</b>															
ADVERTISING & PROMOTIONS															
ATTORNEY GENERAL \$154.36 per hour						30.87		46.31		524.83			602.00	1,204.01	1,204.01
BANK SERVICE CHARGES	7,000.00	893.68	1,287.01	890.40	802.56	1,001.97	831.11	1,054.52	1,049.26	1,070.47	1,353.15	1,668.86	1,545.41	13,448.40	6,448.40
CONTRACT SERVICES - A (Attorney)	20,000.00		1,137.97	3,060.00	451.29	2,400.00	6,030.00	1,725.00	810.00	1,330.00	1,080.00	240.00	2,060.00	20,324.26	324.26
CONTRACT SERVICES - B (Audit)	5,000.00						4,900.00							4,900.00	(100.00)
CONTRACT SERVICES - C (Software) + \$9350 from 2016 +\$4	3,000.00													-	(3,000.00)
CONTRACT SERVICES - D (Comp. Maint)	2,400.00	55.00	275.00		82.50		110.00	420.00						942.50	(1,457.50)
CONTRACT SERVICES - E (LCB)	1,500.00													-	(1,500.00)
CONTRACT SERVICES - F (Lobbyist)	12,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00		11,000.00	(1,000.00)
CONTRACT SERVICES - G (Private Investigators)	2,400.00													-	(2,400.00)
DoIT DATA COMM. CHARGES	19,500.00	1,029.98	1,514.37	1,098.30	1,514.37	1,098.30	1,098.30	1,102.12	1,087.98	1,091.80	1,504.05	1,084.16	2,584.39	15,808.12	(3,691.88)
DoIT TELEPHONE & DATA WIR	-								142.17	142.36	141.99	142.01	296.55	865.08	865.08
DUES/REGISTRATION	1,000.00		150.00			275.00	280.00				250.00	2,270.40	120.00	3,345.40	2,345.40
EDUCATIONAL TRAINING & SEMINARS + FARB \$5,250 CLEAR \$1,050 from 2016	4,800.00	900.00	6,065.00											6,965.00	2,165.00
EQUIPMENT REPAIR & RENTAL	2,000.00							440.00	1,665.00				715.76	2,820.76	820.76
FINGERPRINT AND BACKGROUND INV	21,000.00		1,422.00	1,217.25	3,570.00	2,214.00	3,025.50	1,031.50	1,675.75	2,275.00	2,199.75	3,585.50	4,323.75	26,540.00	5,540.00
HEARING COST	1,200.00	167.16	574.00	977.18	97.50	416.77	32.50							2,265.11	1,065.11
INSURANCE EXPENSE STATE TORT FUND	2,000.00	-		1,792.89		-								1,792.89	(207.11)
NON-STATE OWNED BLDG	38,909.80	3,135.18	3,242.83	3,135.18	4,446.71	3,266.29	3,266.29	3,266.29	3,266.29	3,266.29	3,266.29	3,266.29	3,572.32	40,396.25	1,486.45
OFFICE EXPENSE	28,178.00	785.93	9,230.94	788.73	4,801.06	1,668.49	723.80	1,829.69	1,674.37	1,181.54	1,723.04	493.94	519.49	25,421.02	(2,756.98)
OFFICE SUPPLIES	8,600.00	4.29	284.40	3,464.70	373.94		331.08	550.54	1,217.41	87.96	201.68	267.67	155.51	6,939.18	(1,660.82)
POSTAGE & DELIVERY	12,000.00	877.94	1,120.08	1,235.52	777.29	(206.62)	2,051.77	1,805.83	67.15	1,412.18	426.58	1,612.40	2,504.36	13,684.48	1,684.48
PRINTING AND REPRODUCTION	12,000.00		618.01		1,187.16	776.66	1,250.30	1,046.84	603.95	631.98	1,055.76	652.29	704.11	8,527.06	(3,472.94)
PROFESSIONAL FEES	-													-	-
TELEPHONE	10,800.00	557.44	785.97	726.29	913.22	505.15	932.21	784.21	655.95	655.95	478.92	437.11	(349.66)	7,082.76	(3,717.24)
<b>TOTAL OPERATING EXPENSES</b>	<b>215,287.80</b>	<b>9,406.60</b>	<b>28,707.58</b>	<b>19,386.44</b>	<b>20,017.60</b>	<b>14,446.88</b>	<b>25,862.86</b>	<b>16,102.85</b>	<b>14,915.28</b>	<b>14,670.36</b>	<b>14,681.21</b>	<b>16,720.63</b>	<b>19,353.99</b>	<b>214,272.28</b>	<b>(1,015.52)</b>
ADMINISTRATIVE FINES PAID TO GENERAL FUND	-	2,000.00	2,050.00	1,000.00	3,200.00	4,750.00	11,016.00	-	1,000.00	-	800.00	2,000.00	-	27,816.00	27,816.00

NEVADA STATE BOARD OF MASSAGE THERAPISTS

2017 Budget

NSBMT FY 2017 Budget

9/13/2017

SALARIES	Budget FY 2017	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Total	Projected Variance
BOARD SALARIES	31,800.00	1,050.00	3,450.00	1,350.00	6,024.50	3,150.00	150.00	2,400.00	2,700.00	300.00	450.00	2,550.00		23,574.50	(8,225.50)
PEBP Employer Portion - (\$705.00 Per month, per employee	67,680.00	6,965.86	4,123.50	3,476.62	3,445.70	3,401.66	3,421.69	3,432.48	3,429.48	3,404.92	3,451.99	3,397.77	3,135.57	45,087.24	(22,592.76)
INDUSTRIAL INSURANCE/WORKERS COMP.	4,910.00	375.22	349.04	707.93		388.66	681.30		352.76	348.04	341.87	317.41	374.63	4,236.86	(673.14)
MEDICARE (.0145 Board Cost)	5,160.08	407.77	452.71	380.03	461.64	420.93	384.34	417.49	411.76	404.11	374.07	444.41	371.22	4,930.48	(229.60)
PAYROLL EXPENSES	354,817.40	28,727.09	29,561.55	26,129.27	27,645.01	27,298.49	28,719.11	27,758.55	27,094.33	28,815.30	26,606.90	29,512.97	26,497.18	334,365.75	(20,451.65)
RETIREMENT (PERS) 28.0% of gross salary	97,430.92	7,706.62	15,809.42	7,247.00		7,182.53	14,970.99		7,513.79	7,222.01	7,781.23	7,137.08	7,794.29	90,364.96	(7,065.96)
TEMP. SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LONGEVITY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VACATION BUY-OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SICK PAY BUY-OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL SALARIES</b>	<b>561,798.40</b>	<b>45,232.56</b>	<b>53,746.22</b>	<b>39,290.85</b>	<b>37,576.85</b>	<b>41,842.27</b>	<b>48,327.43</b>	<b>34,008.52</b>	<b>41,502.12</b>	<b>40,494.38</b>	<b>39,006.06</b>	<b>43,359.64</b>	<b>38,172.89</b>	<b>502,559.79</b>	<b>(59,238.61)</b>
<b>IN-STATE TRAVEL</b>															-
AIRFARE	12,406.00	60.25	1,491.28	439.67		3,504.73	1,251.76		1,963.57		1,372.30	474.35	1,952.96	12,510.87	104.87
CAR RENTAL (Inspectors 129 days @ \$38 = \$4,902)	7,442.00		196.38	147.08	113.65	246.95	80.04	463.18	102.52		131.04	152.85	771.53	2,405.22	(5,036.78)
GAS		-												-	-
HOTEL	7,680.56	240.24	493.19	362.54			1,468.88		274.75	241.14	242.01	80.67	1,259.73	4,663.15	(3,017.41)
MEALS	7,352.00	56.57	727.29		441.54	1,180.21		436.58	184.68			187.40		3,214.27	(4,137.73)
MILEAGE	9,660.00		417.42	220.32	156.60	312.55	638.82		945.49	694.44	358.56	731.16	277.28	4,752.64	(4,907.36)
PARKING	1,484.00	100.00	26.00				195.00	35.00	29.00	37.00	62.00	15.00	138.00	637.00	(847.00)
PER DIEM	7,100.00	169.00	237.76	176.00			2,009.00		422.72	148.00	212.00	43.00	736.00	4,153.48	(2,946.52)
TAXI/SHUTTLE	-	-	-	-	-	-	43.57	-	-	-	-	-	-	43.57	43.57
<b>TOTAL IN-STATE TRAVEL</b>	<b>53,124.56</b>	<b>626.06</b>	<b>3,589.32</b>	<b>1,345.61</b>	<b>711.79</b>	<b>5,244.44</b>	<b>5,687.07</b>	<b>934.76</b>	<b>3,922.73</b>	<b>1,120.58</b>	<b>2,377.91</b>	<b>1,684.43</b>	<b>5,135.50</b>	<b>32,380.20</b>	<b>(20,744.36)</b>
<b>OUT-OF-STATE TRAVEL</b>															-
AIRFARE (FARB & CLEAR from 2016 \$4,256)	6,096.00	-	3,744.08											3,744.08	(2,351.92)
CAR RENTAL		-												-	-
HOTEL	9,142.48	-		1,629.24	3,085.32									4,714.56	(4,427.92)
MEALS		-												-	-
PARKING				58.00	115.00									173.00	173.00
PER DIEM	2,483.00	-		746.00	937.50									1,683.50	(799.50)
TAXI/SHUTTLE	560.00	-		254.00	43.75									297.75	(262.25)
<b>TOTAL OUT-OF-STATE TRAVEL</b>	<b>18,281.48</b>	<b>-</b>	<b>3,744.08</b>	<b>2,687.24</b>	<b>4,181.57</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,612.89</b>	<b>(7,668.59)</b>
<b>TOTAL REVENUE/INCOME</b>	<b>810,035.00</b>	<b>87,111.20</b>	<b>81,300.61</b>	<b>77,161.68</b>	<b>65,802.62</b>	<b>66,254.49</b>	<b>73,047.72</b>	<b>62,171.45</b>	<b>73,920.96</b>	<b>99,091.81</b>	<b>86,809.31</b>	<b>92,463.00</b>	<b>106,746.45</b>	<b>971,881.30</b>	<b>161,846.30</b>
<b>LESS TOTAL EXPENDITURES</b>	<b>848,492.24</b>	<b>57,265.22</b>	<b>91,837.20</b>	<b>63,710.14</b>	<b>65,687.81</b>	<b>66,283.59</b>	<b>90,893.36</b>	<b>51,046.13</b>	<b>61,340.13</b>	<b>56,285.32</b>	<b>56,865.18</b>	<b>63,764.70</b>	<b>62,662.38</b>	<b>787,641.16</b>	<b>(60,851.08)</b>
<b>NET PROFIT/(LOSS)</b>	<b>(38,457.24)</b>	<b>29,845.98</b>	<b>(10,536.59)</b>	<b>13,451.54</b>	<b>114.81</b>	<b>(29.10)</b>	<b>(17,845.64)</b>	<b>11,125.32</b>	<b>12,580.83</b>	<b>42,806.49</b>	<b>29,944.13</b>	<b>28,698.30</b>	<b>44,084.07</b>	<b>184,240.14</b>	<b>222,697.38</b>
<b>UNRESTRICTED ASSETS - RECONCILED THROUGH 06/30/17</b>	<b>Beginning</b>	<b>Actual July</b>	<b>Actual August</b>	<b>Actual September</b>	<b>Actual October</b>	<b>Actual November</b>	<b>Actual December</b>	<b>Actual January</b>	<b>Actual February</b>	<b>Actual March</b>	<b>Actual April</b>	<b>Actual May</b>	<b>Actual June</b>	<b>Total</b>	<b>Projected Variance</b>
CITY BANK - CHECKING	74,533.47	68,087.07	48,912.48	93,368.90	74,058.14	138,420.19	120,469.13	74,088.61	60,281.26	58,551.65	61,511.41	73,085.80	85,144.26		
CITY BANK - DEBIT	8,727.35	7,046.10	2,719.49	587.19	587.19	5,587.19	5,587.19	5,497.98	5,497.98	5,497.98	5,497.98				
CITY BANK - MONEY MARKET	506,623.41	546,618.89	561,413.89	523,382.35	553,169.88	474,977.52	474,977.52	333,422.86	366,240.03	404,996.84	436,776.15	459,314.32	489,270.77		
CITY BANK - CD								200,010.82	200,010.82	200,010.82	200,010.82	200,020.82	200,020.82		
PETTY CASH	161.71	119.25	119.25	52.56	53.10	53.10	53.10	53.10	53.10	53.10	53.10	53.10	35.50		
<b>TOTAL UNRESTRICTED ASSETS</b>	<b>590,045.94</b>	<b>621,871.31</b>	<b>613,165.11</b>	<b>617,391.00</b>	<b>627,868.31</b>	<b>619,038.00</b>	<b>601,086.94</b>	<b>613,073.37</b>	<b>632,083.19</b>	<b>669,110.39</b>	<b>703,849.46</b>	<b>732,474.04</b>	<b>774,471.35</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/(DECREASE) IN CASH</b>		<b>31,825.37</b>	<b>(8,706.20)</b>	<b>4,225.89</b>	<b>10,477.31</b>	<b>(8,830.31)</b>	<b>(17,951.06)</b>	<b>11,986.43</b>	<b>19,009.82</b>	<b>37,027.20</b>	<b>34,739.07</b>	<b>28,624.58</b>	<b>41,997.31</b>	<b>184,425.41</b>	<b>-</b>

## Nevada Board of Massage Therapists

## Profit &amp; Loss

11/02/17

July 2016 through June 2017

Accrual Basis

Jul '16 - Jun 17

## Ordinary Income/Expense

## Income

Administrative Fee	14,700.86
Administrative Fine	32,350.00
APPLICATION FEE	84,160.00
BACKGROUND INVESTIGATION FEES	102,000.00
Duplicate License Fee	1,485.00
LATE FEE	32,900.00
LICENSE FEE	698,376.00
Mailing List	600.00
Returned Check Charges	12.00
TEMP LICENSE APP FEE	300.00
TEMP LICENSE FEE	100.00
Uncategorized Income	0.72
Verificaton Fee	1,080.00

Total Income 968,064.58

Gross Profit 968,064.58

## Expense

## EXPENSE

Attorney General	1,204.01
Bank Service Charges	13,448.40
CONTRACT SERVICE	
A - ATTORNEY	20,324.26
B - AUDIT	4,900.00
D - COMPUTER MAINT.	942.50
F - Lobbyist	11,000.00

Total CONTRACT SERVICE 37,166.76

DUES / REGISTRATION	3,345.40
EDUCATION TRAINING & SEMINARS	6,965.00
EITS DATA COM. CHARGES	15,808.12
EITS TELEPHONE CHARGES	865.08
EQUIPMENT REPAIR & RENTAL	2,820.76
FINGERPRINT AND BACKGROUND INV	26,540.00
Hearing Cost	2,265.11
INSURANCE EXPENSE TORT FUND	1,792.89
NON-STATE OWNED BLDG	40,396.25
OFFICE EXPENSE	25,321.03
OFFICE SUPPLIES	6,939.18
POSTAGE & DELIVERY	13,684.48
PRINTING & REPRODUCTION	8,527.06
TELEPHONE	7,082.76

Total EXPENSE 214,172.29

## FINE ORDERED BY THE BOARD

27,816.00

## IN-STATE TRAVEL

AIRFARE	12,510.87
CAR RENTAL	2,405.22
HOTEL	4,663.15
MEALS & ENTERTAINMENT	3,214.27
MILEAGE	4,278.52
PARKING	637.00
PER DIEM	4,097.48
TAXI	43.57

Total IN-STATE TRAVEL 31,850.08

## Nevada Board of Massage Therapists

## Profit &amp; Loss

11/02/17

July 2016 through June 2017

Accrual Basis

	Jul '16 - Jun 17
<b>OUT OF STATE TRAVEL</b>	
Airfare	3,744.08
HOTEL	4,714.56
Parking	173.00
PER DIEM	1,683.50
TAXI	297.75
<b>Total OUT OF STATE TRAVEL</b>	10,612.89
Reconciliation Discrepancies	0.00
<b>SALARIES</b>	
BOARD SALARIES	23,574.50
FWIT	1,149.63
GROUP INSURANCE (PEBS)	45,087.24
INDUSTRIAL INSURANCE	4,236.86
MEDICARE	4,930.48
PAYROLL EXPENSE	333,216.12
PERS	0.00
RETIREMENT (PERS)	90,364.96
<b>Total SALARIES</b>	502,559.79
<b>Total Expense</b>	787,011.05
<b>Net Ordinary Income</b>	181,053.53
<b>Other Income/Expense</b>	
Other Income	
Interest Income	316.72
<b>Total Other Income</b>	316.72
<b>Net Other Income</b>	316.72
<b>Net Income</b>	<b>181,370.25</b>

## **Fiscal Year 2018 Budget Narrative by Line Item**

### **Revenue Accounts**

**Administrative Fees** – Charged by the Board for processing fines ordered by the Board, Administrative Fees are not projected to avoid the appearance of setting quotas for citations in the field. It is not the Board's position that goals of this type should be set; however, if individuals are cited by the Board or the inspection/investigation staff, the Board would experience revenue in this category.

**Administrative Fees – Hearing Costs** – This new revenue account will be used for tracking hearing fees as they are paid and will be used as an offset account to Hearing Fees.

**Administrative Fines** – Fines assessed by the Board as part of the discipline process or for practicing massage without a license are transferred to the State's general fund. These funds while tracked in a revenue category have an offset account Fines Assessed by the Board and are transferred to the controller for deposit into the General Fund. There are no budget amounts in this category; however, the Board does anticipate experiencing revenue for fines assessed.

**Application Fees** – Assessed to individuals applying for a license to practice massage, the application fee for FY 2018 is \$105 per application. The estimated number of applicants per month is based on an average of the applicants licensed in FY 2017 of 45 applicants per month. The budget which includes passage of AB 179 reflects application fees for reflexologies after the regulatory process is complete. AB 179 mandates compliance by July 1, 2018.

**Background Investigation Fees** - Assessed to individuals who apply for a license to practice massage therapy and to some individuals on probation, background investigation fees cover the cost of the LiveScan fingerprint processing and background investigation with both the State of Nevada and the Federal Bureau of Investigation as well as the costs of subpoenaing additional information for individuals that have positive background checks and additional investigations carried out by Board staff to insure the safety of the public. The budget which includes passage of AB 179 reflects background investigation fees for reflexologies after the regulatory process is complete. AB 179 mandates compliance by July 1, 2018.

**Duplicate License Fees** – On average the Board receives 2 requests per month for duplicate licenses. The cost to process a duplicate license is \$45.

**Late Fees** - Assessed at a rate of \$25 per month up to a maximum of \$500, late fees were calculated based on averaging and allowing for a 50% reduction over FY 2017.

**License Fees** – Composed of both, new licenses and renewals, amounts for this category are based on the trend for FY 2017 of approximately 45 new licensees per month and the renewal of existing licensees less a 20% expired/inactive status change experienced for each month. The budget which includes passage of AB 179 reflects application fees for reflexologies after the regulatory process is complete. AB 179 mandates compliance by July 1, 2018. One of the amendments to AB 179 requires

the Board to evaluating the earning potential of the different license types and assessing the possibility of different licensing fees for each licensing type. Based on this information the budgeted license fee for the reflexologist has been reduced to \$125 per calendar year for budgetary purposes. The actual amount of the licensing fees will need to be part of the regulatory process.

**Temporary License App Fees and Temporary License Fees** – No budgeted allocation was made for this category since the average revenue in this category remained minimal over the past two fiscal years. The Board may experience some revenue in these two categories but not in amounts significant to the budget calculations.

**Verification Fees** – Licensees wishing to license in other states or jurisdictions are required to provide verification of licensure. The rate per verification is \$10. The average experienced from FY 2016 and FY 2017 reflects approximately 8 verifications per month.

**Returned Check Charges** - No budget allocation was made for this category as the occurrence of returned money orders or certified checks is negligible.

**Uncategorized Income** – Income in this category allows for the receipt of review from public records requests where printed documentation rather than electronic documentation has been requested based on the Board's cost analysis for the reproduction of documentation and the associated cost based on a per page.

**Interest Income** – This income category reflects revenue earned on both the Money Market and Certificate of Deposit accounts held by the Board. The amounts reflected in this category are an average of the current interest rates and balances held in these reserve accounts. The interest rate for the Money Market is variable and based on prime. The annual percentage rate for the Certificate of Deposit is 1% accrued monthly and payable upon maturity.

## **Expense Accounts**

### **Operating**

**Advertising & Promotions** – Costs for advertising and promotions include expenses for brochures and handouts provided by the Board.

**Attorney General** – These expenses are allocated for representation by the Chief Deputy Attorney General for Boards and Commissions or his designee at each Board meeting and all hearings. Additional expenses may arise periodically. The current billable rate per hour is \$154.36.

**Bank Service Charges** – These service charges are for the checking account as well as processing fees for all credit card transactions. As the Board continues to move towards paperless transactions the Bank Service Charges have increased. With the increase in licensee use of the online system and payments made using credit cards, this category will continue to increase. Adjustments have been made to the types of accounts the Board has to reduce these fees and an assessment of several other banks was



conducted in 2016 validating that the current banking arrangement is still the most cost effective for the Board.

**Contract Services – A (Attorney)** – This contract is for legal services provided by Platt Law Group. Colleen Platt and other attorney’s working through this firm advise the Board and staff on an ongoing bases by providing services including drafting legal documents, prosecuting cases before the Board, representing the Board at working groups and committee meetings, and interfacing with LCB on legal matters.

**Contract Services – B (Audit)** – The contract for the mandated annual audit of the Board’s financial documents provides for compliance with the statutory requirements and a review of the fiscal transactions by the December 1, 2017 deadline.

**Contract Services – C (Software)** – This category provides for budgetary allocations necessary for the continuation of the Board’s database and compliance with regulatory changes mandated though the 79<sup>th</sup> Session of the Nevada State Legislature. The amounts in this category reflect the changes presented to staff for fiscal notes and additional changes anticipated by the passing of AB 179.

**Contract Services – D (Computer Maintenance)** – This contract is a good of the state contract arranged by State Purchasing with Computer Technology Services. The amounts are reflective of averages over the past two years and anticipated changes and upgrades to current systems.

**Contract Services – E (LCB)** – Although budgeted for in FY 2017, there were no expenses incurred in this category; therefore, no allocations were made for FY 2018.

**Contract Services – F (Lobbyist)** – The Board retains a lobbyist to assist with navigating the legislative system and interacting with legislators during the session. Lobbyist may be retained during just the months of the session or paid on a retainer basis. The Board practice has been to pay Kathleen Laxalt and her team a retainer of \$1,000 per month for these services.

**Contract Services – G (Private Investigators)** – From time-to-time the Board operates investigations using private investigators. During FY 2017 no new investigations were handled in this way. Instead the staff worked with the Las Vegas Metropolitan Police Department and the business licensing divisions of the cities to conduct investigations. In addition, Inspector Brunner completed the advanced training through the CLEAR organization to better qualify her for the position of investigator. Inspector Haynes has begun this training as well and will continue to work towards additional certification.

**Contract Services – H (Shredding and Scanning)** – As documents require being archived the Board experiences costs for scanning and shredding. Originally these tasks were performed by staff; however, a cost analysis revealed a substantial cost savings in contracting these services out.

**Dues/Registrations** –The Board participates in three organizations which require annual dues and the Executive Director may have memberships in other organizations that provide networking opportunities or training which will be evaluated on an annual basis. These additional membership fees will be paid out of this account, but will be offset by reductions in spending in the Office Expenses category.

- The Federation of State Massage Therapy Boards (FSMTB) which provides multiple services to the member boards including a national exam (MBLEx) has a flat rate of \$500 and a per licensee rate of \$0.40 with a cap of \$2,800 which is due on July 1, 2017. Since this amount was not built into the FY 2017 budget the fees will be paid in July of 2017 and well as June of 2018. For budgetary purposes the amount is based on 4,500 licensees.
- Attendance at the FSMTB Annual Meeting for 1 delegate is covered by the Board's membership in the organization. The budget allows for 2 additional attendees with registration fees of \$350 per attendee which includes the welcome reception and meals provided to the delegates.
- The Federation of Associations of Regulatory Boards (FARB) which provides training and tracking of issues as they pertain to regulatory boards has an annual fee of \$150.
- The Council on Licensure, Enforcement and Regulation (CLEAR) which provides training and certification for the inspection staff and Board members at an annual cost of \$250.

**Education, Training & Seminars** – The Board's policy to provide education and training for both Board members and staff includes participation in training provided by multiple organizations and reimbursement for expenses incurred by staff for training necessary to perform job duties successfully. During Fiscal Year 2018 Board members and the Executive Director will participate in trainings and seminars offered by multiple organizations including FARB and FSMTB.

- FARB Law Seminar in Savannah, Georgia October 5-8, 2017. The budget allows for 3 attendees to be determined by the Board at a cost of \$800 per attendee.
- Members of staff will be taking classes to improve their skill levels. Reimbursement will occur upon completion with a C or higher.

**EITS Data Communication Charges** – These charges are for email accounts, website, applications, and database storage on the State of Nevada Department of Administration Enterprise Information Technology Services (EITS) server.

**EITS Telephone & Data Wire** – Charges paid to the Department of Administration for state backbone telephone services previously were included in the EITS Data Communication Charges account. For FY 2018 these charges are being separated out and tracked independently from the data charges.

**Equipment Repair & Rental** – For prior years equipment rental has been reflected in the area of usage. For example, copier costs were under Printing and Reproduction and the postage meter rental was under Postage and Delivery. The standard for most state agencies is to reflect equipment rental in a separate general ledger account; therefore, beginning with FY 2018 equipment rental will be in budgeted for and entered into this account. The equipment that the Board rents at this time includes copiers and postage machines in both the Reno and Las Vegas offices. The only maintenance contract the Board has is with REMI group for maintenance of the identification card printer.

**Fingerprint and Background Investigations** – Expenses in this category include the LiveScan vouchers processed by multiple companies statewide as well as manual fingerprint checks run through the Department of Public Safety. The budgeted amount is based on the average number of applications

received as opposed to the number of new licenses issues since some individuals apply for licensure prior to passing the required examinations or meeting other qualifying criteria. Additional costs for reflexologist are anticipated to begin after the completion of the regulatory process as certified reflexologists seek licensure prior to the compliance date.

**Hearing Costs** – In affect hearing costs should be offset by the fees assessed to the individual brought before the Board; therefore, no budget numbers are present in this category. The attorney costs for hearings will be deducted from Contract Services – A (Attorney) and Attorney General as appropriate for FY 2018.

**Insurance Expense – State Tort Fund** – The Attorney General’s Office assesses each agency within the state \$98.57 per full-time employee (FTE) for the Tort Claims Fund Assessment. This amount may change during the legislative process, but for now we are paying based on 15.50 FTEs which includes all of our board member.

**Insurance Expense – Board Members** - Leeds and York provides management liability and professional liability coverage for the Board. This policy is payable annually.

**Non-State Owned Building Rent** – The Board maintains office space in both Reno and Las Vegas. The Reno office lease was just renewed in October of 2016. The Las Vegas office lease is good through July 31, 2018.

**Office Expenses** – These expenses are for miscellaneous office expenses excluding office supplies. Periodic replacements of equipment, unexpected expenses for the operation of the Board offices and meetings, as well as additional expenses are lumped into this account. Based on the estimated numbers of reflexologists to be added to the licensee base Office Expenses were increased by 20%.

**Office Supplies** – Supplies used in the day to day operation of the Board offices. Based on the estimated number of reflexologists to be added to the licensee base Office Supplies were increased by 20%.

**Postage and Delivery** – Expenses in this account are for standard mail, mandatory certified mailing, and overnight express delivery services. Based on the estimated number of reflexologists to be added to the licensee base this expense category was increased by 20%.

**Printing and Reproduction** – Per page copying costs as well as other reproduction costs combine in this account with documents printed by LCB Printing including NRS/NAC handbooks. Once the Board has completed the regulatory process and updated the NACs, the printing of new NRS/NAC books will impact this category. The cost per book will be between \$1 and \$2.50 depending on the final thickness. For budgetary purposes this expense has been estimated at 2,500 copies at the higher cost printable in January of 2018. Based on the increase in licensees as a result of AB 179 this category was increased by 20%.

**Telephone and Data Lines** – The Board utilizes the state backbone for individual telephone lines. In addition, the Board has a dedicated fax line in both the Las Vegas and Reno offices and cell phones for the inspectors, investigator and Executive Director. Data lines provide connectivity to the State EITS and

internet access. We may have increased costs in this category once the database software is updated and the new platform is working. When this happens there will be additional tablets for the inspectors, investigator, and Executive Director.

**In-State Travel** – Travel within the state for the staff members and occasionally for Board members. The estimate is that staff may need to travel to Las Vegas twice per month and for Board meetings. On average a 4 day trip for the ED to Las Vegas costs under \$1,200.

**Out-of-State Travel** – Travel estimates include trips for the ED and 2 Board members to attend the Annual FSMTB meeting, the FARB Law Seminar.

**Board Salaries** – Board Salaries expenses are based on the estimated number of meetings and hearings to be held during FY 2018. As part of AB 179 two (2) additional Board members will be appointed by the Governor during FY 2019.

**PEBP Employer Portion** – Several members of the staff participate in the Public Employees Benefits Program. The Board pays a portion of their insurance coverage, and the Board pays all of the long-term disability coverage offered as part of this benefit package.

**Industrial Insurance** – The Board maintains workers' compensation insurance on all the members of the Board and staff.

**Medicare** – The Board pays the Medicare employer amount on each employee and the Board members.

**Social Security** – The Board pays the Social Security employer amount on part-time employees and the Board members.

**Payroll Expenses** – Predominately wages and salaries, this category occasional has other payroll expenses added to the total.

**Retirement PERS** – The Board pays into the Public Employees Retirement System for employees that participate in the plan.

2018 Expenses - Operating

	Actual FY 2017	Budget FY 2018	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total	Variance
Expenses																
Operating															-	-
Advertising & Promotions	-	2,000.00	1,000.00	500.00	500.00										2,000.00	-
Attorney General \$154.36 per hour	2,546.94	11,113.92	2,469.76	1,234.88	2,469.76		1,234.88			1,234.88		1,234.88		1,234.88	11,113.92	-
Bank Service Charges	9,677.90	14,400.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	14,400.00	-
Contract Services - A (Attorney)	22,280.94	30,000.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	30,000.00	-
Contract Services - B (Audit)	4,900.00	5,000.00					5,000.00								5,000.00	-
Contract Services - C (Software)	5,650.00	9,600.00	5,000.00		4,600.00										9,600.00	-
Contract Services - C (Software) AB 179		10,400.00	1,200.00	1,200.00	4,000.00	4,000.00									10,400.00	
Contract Services - D (Computer Maintenance)	1,942.50	2,400.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	2,400.00	-
Contract Services - E (LCB)	625.00	-													-	-
Contract Services - F (Lobbyist)	12,000.00	12,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	12,000.00	-
Contract Services - G (Private Investigators)	1,000.00	-													-	-
Contract Services - H (Shredding & Scanning)	3,000.00	3,000.00	750.00			750.00			750.00			750.00			3,000.00	-
Dues/Registrations	855.00	7,800.00													7,800.00	-
CLEAR Annual Dues													250.00			
FARB Membership				150.00												
FARB Forum 3 attendees							2,100.00									
FSMTB Annual Dues \$500+\$0.04 per licensee			2,300.00											2,300.00		
FSMTB Additional Attendees at Annual Mtg				700.00												
Education, Training & Seminars	10,715.00	5,505.00													5,505.00	-
CLEAR NCIT Sandy			365.00													
CLEAR NCIT Arianna			365.00													
CLEAR NCIT Advanced Moses			435.00													
FARB Law Seminar 3 attendees			2,400.00													
Employee Mandated Training				485.00				970.00					485.00			
EITS Data Communication Charges	16,580.74	14,170.92													14,170.92	-
Email Service \$3.82 per increased to \$14.57			131.13	131.13	131.13	131.13	131.13	131.13	131.13	131.13	131.13	131.13	131.13	131.13		
Web Services T4			192.60	192.60	192.60	192.60	192.60	192.60	192.60	192.60	192.60	192.60	192.60	192.60		
Virtual Server - Apps			428.59	428.59	428.59	428.59	428.59	428.59	428.59	428.59	428.59	428.59	428.59	428.59		
Virtual Server - Database			428.59	428.59	428.59	428.59	428.59	428.59	428.59	428.59	428.59	428.59	428.59	428.59		
EITS Telephone & Data Wire		1,847.52													1,847.52	-
Long Distance			25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00		
State Phone Line			107.84	107.84	107.84	107.84	107.84	107.84	107.84	107.84	107.84	107.84	107.84	107.84		
Voice Mail			21.12	21.12	21.12	21.12	21.12	21.12	21.12	21.12	21.12	21.12	21.12	21.12		
Equipment Repair & Rental	2,806.68	12,840.80													12,840.80	-
REMI Group - Card Printer Maintenance										1,665.00						
Pitney Bowes - Postage Machine LV			263.00			263.00			263.00			263.00				
Pitney Bowes - Postage Machine Reno					888.45			888.45			888.45			888.45		
Xerox - Copier LV			189.62	189.62	189.62	189.62	189.62	189.62	189.62	189.62	189.62	189.62	189.62	189.62		
Xerox - Copier Reno			357.88	357.88	357.88	357.88	357.88	357.88	357.88	357.88	357.88	357.88	357.88	357.88		
Fingerprint and Background Investigations	21,230.25	26,712.00	2,226.00	2,226.00	2,226.00	2,226.00	2,226.00	2,226.00	2,226.00	2,226.00	2,226.00	2,226.00	2,226.00	2,226.00	26,712.00	-
Fingerprint and Background Reflexology		43,750.00							1,250.00	1,250.00	3,750.00	12,500.00	12,500.00	12,500.00	43,750.00	
Hearing Costs	2,765.11	-													-	-
Insurance Expense - State Tort Fund	1,792.89	1,527.84		1,527.84											1,527.84	-
Insurance Expense - State Contents 1.2cents per sq foot		377.14	31.43	31.43	31.43	31.43	31.43	31.43	31.43	31.43	31.43	31.43	31.43	31.43	377.14	0.00
Insurance Expense - Board Members		1,800.00										1,800.00			1,800.00	-
Non-State Owned Building Rent	40,090.22	40,198.00													40,198.00	-
Reno Office			2,341.25	2,341.25	2,341.25	2,416.17	2,416.17	2,416.17	2,416.17	2,416.17	2,416.17	2,416.17	2,416.17	2,416.17		-
Las Vegas Office			925.04	954.88	954.88	954.88	954.88	954.88	954.88	954.88	954.88	954.88	954.88	954.88		-
Office Expenses	28,073.64	12,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	12,000.00	-
20% increase for Reflexology		1,200.00							200.00	200.00	200.00	200.00	200.00	200.00	1,200.00	-
Office Supplies	8,592.30	8,725.00	750.00	725.00	725.00	725.00	725.00	725.00	725.00	725.00	725.00	725.00	725.00	725.00	8,725.00	-
ID Card Printing Supplies		7,000.00					3,500.00						3,500.00		7,000.00	-
20% increase for Reflexology		2,270.00					700.00		145.00	145.00	145.00	145.00	845.00	145.00	2,270.00	-
Postage and Delivery	12,661.81	7,200.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	7,200.00	-
20% increase for Reflexology		1,300.00					580.00		120.00	120.00	120.00	120.00	120.00	120.00	1,300.00	-
Printing and Reproduction	9,878.97	9,861.56													9,861.56	-

**2018 Expenses - Operating**

	Actual FY 2017	Budget FY 2018	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total	Variance
State Printing - Business Cards & Envelopes			50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00		
State Printing - NRS/NAC Books													6,250.00			
Xerox LV			130.00	130.00	130.00	130.00	130.00	130.00	130.00	130.00	130.00	130.00	130.00	130.00		
Xerox Reno			363.00			362.56			363.00			363.00				
20% increase for Reflexology		451.20					150.00		98.60	26.00	26.00	98.60	26.00	26.00	451.20	
Telephone and Data Lines	9,704.49	14,680.32													14,680.32	-
AT&T Data Line 131 252-8453 088 8 Reno			649.00	649.00	649.00	649.00	649.00	649.00	649.00	649.00	649.00	649.00	649.00	649.00		
AT&T Data Line 131 252-8403 260 4 LV			135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00		
AT&T Fax 775-786-4264 787 2			135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00		
AT&T Phone Line Reno 775 688-1888 555 4			61.00	61.00	61.00	61.00	61.00	61.00	61.00	61.00	61.00	61.00	61.00	61.00		
Centry Link 309482709 LV			35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00		
Verizon - Inspector and ED Cell Phones			208.36	208.36	208.36	208.36	208.36	208.36	208.36	208.36	208.36	208.36	208.36	208.36		
<b>Total Operating Expenses</b>	<b>229,370.38</b>	<b>321,131.22</b>	<b>32,970.21</b>	<b>21,862.00</b>	<b>28,522.50</b>	<b>21,514.77</b>	<b>29,404.09</b>	<b>17,997.66</b>	<b>19,328.81</b>	<b>20,780.09</b>	<b>21,268.66</b>	<b>33,613.69</b>	<b>40,315.21</b>	<b>33,553.54</b>	<b>321,131.21</b>	<b>0.00</b>

Reflexology		59,371.20	1,200.00	1,200.00	4,000.00	4,000.00	1,430.00	-	1,813.60	1,741.00	4,241.00	13,063.60	13,691.00	12,991.00	59,371.20	
Establishment Certificate Fees		-													-	
<b>Without Reflexology</b>		<b>261,760.02</b>	<b>31,770.21</b>	<b>20,662.00</b>	<b>24,522.50</b>	<b>17,514.77</b>	<b>27,974.09</b>	<b>17,997.66</b>	<b>17,515.21</b>	<b>19,039.09</b>	<b>17,027.66</b>	<b>20,550.09</b>	<b>26,624.21</b>	<b>20,562.54</b>	<b>261,760.01</b>	

Adjustments for Board meeting July 12th  
 Adjustment - Verizon rate adjusted to \$52.09 per line  
 Adjustment - T1 line 8403 no longer in use  
 Adjustment - AT&T line 688-1888 disconnected  
 Added State Contents coverage at 1.2 cents per square foot  
 Monthly email increased to \$14.57 per account

Nevada State Board of Massage Therapists Budget Fiscal Year 2018 with Passage of AB 179

4/24/2017

Accounts added or affected by AB 179	FY 2017 Projected	Budget FY 2018	Jul 2017	Aug 2017	Sept 2017	Oct 2017	Nov 2017	Dec 2017	Jan 2018	Feb 2018	Mar 2018	Apr 2018	May 2018	Jun 2018	Total	Variance
<b>Revenue</b>																
Administrative Fees	15,225.86	0.00													0.00	0.00
Administrative Fees - Hearing Costs		0.00													0.00	0.00
Administrative Fines	35,100.00	0.00													0.00	0.00
Application Fees	74,643.34	56,700.00	4,725.00	4,725.00	4,725.00	4,725.00	4,725.00	4,725.00	4,725.00	4,725.00	4,725.00	4,725.00	4,725.00	4,725.00	56,700.00	0.00
Application \$105 per Reflexology		36,750.00	0.00	0.00	0.00	0.00	0.00	0.00	1,050.00	1,050.00	3,150.00	10,500.00	10,500.00	10,500.00	36,750.00	0.00
Background Investigation Fees \$125 per	90,541.66	67,500.00	5,625.00	5,625.00	5,625.00	5,625.00	5,625.00	5,625.00	5,625.00	5,625.00	5,625.00	5,625.00	5,625.00	5,625.00	67,500.00	0.00
Background Investigation Fees \$125 per Reflexology		43,750.00	0.00	0.00	0.00	0.00	0.00	0.00	1,250.00	1,250.00	3,750.00	12,500.00	12,500.00	12,500.00	43,750.00	0.00
Duplicate License Fees	1,350.00	1,080.00	90.00	90.00	90.00	90.00	90.00	90.00	90.00	90.00	90.00	90.00	90.00	90.00	1,080.00	0.00
Establishment Certificate Fees		3,337.50	0.00	0.00	0.00	0.00	0.00	0.00	556.25	556.25	556.25	556.25	556.25	556.25	3,337.50	0.00
Late Fees	27,525.00	15,000.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	15,000.00	0.00
License Fees - Massage	694,775.00	673,110.00	57,105.00	55,080.00	44,820.00	51,570.00	42,525.00	43,200.00	45,360.00	55,890.00	56,970.00	71,280.00	61,425.00	87,885.00	673,110.00	0.00
License Fees \$250 - Reflexology		87,500.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	2,500.00	7,500.00	25,000.00	25,000.00	25,000.00	87,500.00	0.00
Temporary License App Fees	300.00	0.00													0.00	0.00
Temporary License Fees	100.00	0.00													0.00	0.00
Verification Fees	1,006.66	960.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	960.00	0.00
Returned Check Charges	12.00	0.00													0.00	0.00
Uncategorized Income	0.72	0.00													0.00	0.00
Interest Income	343.96	2,361.25	30.00	30.00	30.00	30.00	30.00	30.00	2,031.25	30.00	30.00	30.00	30.00	30.00	2,361.25	0.00
<b>Total Revenue</b>	<b>940,924.20</b>	<b>988,048.75</b>	<b>68,905.00</b>	<b>66,880.00</b>	<b>56,620.00</b>	<b>63,370.00</b>	<b>54,325.00</b>	<b>55,000.00</b>	<b>64,517.50</b>	<b>73,046.25</b>	<b>83,726.25</b>	<b>131,636.25</b>	<b>121,781.25</b>	<b>148,241.25</b>	<b>988,048.75</b>	<b>0.00</b>

<b>Expenses - Operating</b>																
Advertising & Promotions	0.00	2,000.00	1,000.00	500.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00
Attorney General \$154.36 per hour	2,145.61	11,113.92	2,469.76	1,234.88	2,469.76	0.00	1,234.88	0.00	0.00	1,234.88	0.00	1,234.88	0.00	1,234.88	11,113.92	0.00
Bank Service Charges	10,630.97	14,400.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	14,400.00	0.00
Contract Services - A (Attorney) Colleen Platt	21,357.60	30,000.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	30,000.00	0.00
Contract Services - B (Audit)	4,900.00	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00
Contract Services - C (Software)	4,900.00	9,600.00	5,000.00	0.00	4,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,600.00	0.00
Contract Services - C (Software) with AB 179]		10,400.00	1,200.00	1,200.00	4,000.00	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,400.00	0.00
Contract Services - D (Computer Maintenance)	1,542.50	2,400.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	2,400.00	0.00
Contract Services - E (LCB)	375.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contract Services - F (Lobbyist)	12,000.00	12,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	12,000.00	0.00
Contract Services - G (Private Investigators)	600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contract Services - H (Shredding & Scanning)		3,000.00	750.00	0.00	0.00	750.00	0.00	0.00	750.00	0.00	0.00	750.00	0.00	0.00	3,000.00	0.00
Dues/Registrations	1,105.00	7,800.00	2,300.00	850.00	0.00	0.00	2,100.00	0.00	0.00	0.00	0.00	0.00	250.00	2,300.00	7,800.00	0.00
Education, Training & Seminars	11,115.00	5,505.00	3,565.00	485.00	0.00	0.00	0.00	970.00	0.00	0.00	0.00	0.00	485.00	0.00	5,505.00	0.00
EITS Data Communication Charges	16,038.57	13,009.92	1,084.16	1,084.16	1,084.16	1,084.16	1,084.16	1,084.16	1,084.16	1,084.16	1,084.16	1,084.16	1,084.16	1,084.16	13,009.92	0.00
EITS Telephone & Data Wire	426.52	1,847.52	153.96	153.96	153.96	153.96	153.96	153.96	153.96	153.96	153.96	153.96	153.96	153.96	1,847.52	(0.00)
Equipment Repair & Rental	2,605.01	12,840.80	810.50	547.50	1,435.95	810.50	547.50	1,435.95	810.50	2,212.50	1,435.95	810.50	547.50	1,435.95	12,840.80	(0.00)
Fingerprint and Background Investigations	22,130.75	26,712.00	2,226.00	2,226.00	2,226.00	2,226.00	2,226.00	2,226.00	2,226.00	2,226.00	2,226.00	2,226.00	2,226.00	2,226.00	26,712.00	0.00
Fingerprint and Background Reflexology		43,750.00							1,250.00	1,250.00	3,750.00	12,500.00	12,500.00	12,500.00	43,750.00	0.00
Hearing Costs	2,465.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance Expense - State Tort Fund	1,792.89	1,527.84	0.00	1,527.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,527.84	0.00
Insurance Expense - Board Members		1,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,800.00	0.00	0.00	1,800.00	0.00
Non-State Owned Building Rent	40,090.22	40,198.00	3,266.29	3,296.13	3,296.13	3,371.05	3,371.05	3,371.05	3,371.05	3,371.05	3,371.05	3,371.05	3,371.05	3,371.05	40,198.00	(0.00)
Office Expenses increased by 20%	27,631.55	13,200.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	13,200.00	0.00
Office Supplies increased by 20%	8,464.33	17,995.00	750.00	725.00	725.00	725.00	4,925.00	725.00	870.00	870.00	870.00	870.00	5,070.00	870.00	17,995.00	0.00
Postage and Delivery increased by 20%	12,141.14	8,500.00	600.00	600.00	600.00	600.00	1,180.00	600.00	720.00	720.00	720.00	720.00	720.00	720.00	8,500.00	0.00
Printing and Reproduction increased by 20%	9,170.66	10,312.76	543.00	180.00	180.00	542.56	330.00	180.00	641.60	206.00	206.00	641.60	6,456.00	206.00	10,312.76	0.00
Telephone and Data Lines	9,216.72	14,628.00	1,219.00	1,219.00	1,219.00	1,219.00	1,219.00	1,219.00	1,219.00	1,219.00	1,219.00	1,219.00	1,219.00	1,219.00	14,628.00	0.00
<b>Total Operating Expenses</b>	<b>222,845.15</b>	<b>319,540.76</b>	<b>32,837.67</b>	<b>21,729.47</b>	<b>28,389.96</b>	<b>21,382.23</b>	<b>29,271.55</b>	<b>17,865.12</b>	<b>19,196.27</b>	<b>20,647.55</b>	<b>21,136.12</b>	<b>33,481.15</b>	<b>40,182.67</b>	<b>33,421.00</b>	<b>319,540.76</b>	<b>0.00</b>
<b>Expenses - Administrative Fines to General Fund</b>	<b>25,816.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expenses - In-State Travel</b>															<b>0.00</b>	<b>0.00</b>
Airfare	11,069.26	13,246.00	1,074.00	716.00	3,580.00	716.00	1,074.00	716.00	716.00	1,074.00	716.00	1,074.00	716.00	1,074.00	13,246.00	0.00
Car Rental	3,145.30	7,960.00	608.00	608.00	1,072.00	608.00	608.00	608.00	608.00	608.00	608.00	608.00	808.00	608.00	7,960.00	0.00
Hotel	4,024.03	13,512.96	612.00	612.00	6,780.96	612.00	612.00	612.00	612.00	612.00	612.00	612.00	612.00	612.00	13,512.96	0.00
Meals	3,826.87	5,600.00	800.00	400.00	800.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	5,600.00	0.00
Mileage	5,284.20	9,720.00	810.00	810.00	810.00	810.00	810.00	810.00	810.00	810.00	810.00	810.00	810.00	810.00	9,720.00	0.00
Parking	684.00	2,016.00	126.00	126.00	630.00	126.00	126.00	126.00	126.00	126.00	126.00	126.00	126.00	126.00	2,016.00	0.00
Per Diem	3,712.48	10,661.00	576.00	512.00	4,197.00	1,024.00	576.00	512.00	512.00	576.00	512.00	576.00	512.00	576.00	10,661.00	0.00
Taxi/Shuttle	43.57	0.00	0.00</													

Nevada State Board of Massage Therapists Budget Fiscal Year 2018 with Passage of AB 179

4/24/2017

Accounts added or affected by AB 179	FY 2017 Projected	Budget FY 2018	Jul 2017	Aug 2017	Sept 2017	Oct 2017	Nov 2017	Dec 2017	Jan 2018	Feb 2018	Mar 2018	Apr 2018	May 2018	Jun 2018	Total	Variance
Car Rental		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Hotel	5,114.56	4,725.00	0.00	0.00	1,890.00	2,835.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,725.00	0.00
Meals		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Parking	245.00	410.00	0.00	0.00	0.00	410.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	410.00	0.00
Per Diem	1,979.50	1,215.00	0.00	0.00	330.00	885.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,215.00	0.00
Taxi/Shuttle	397.75	250.00	0.00	0.00	100.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00	0.00
Total Out-of-State Travel	13,820.89	9,100.00	0.00	2,500.00	2,320.00	4,280.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,100.00	0.00
<b>Expenses - Payroll and Benefits</b>															0.00	0.00
Board Salaries	24,924.50	35,400.00	4,650.00	2,550.00	4,650.00	5,250.00	2,550.00	450.00	2,550.00	2,550.00	2,550.00	2,550.00	2,550.00	2,550.00	35,400.00	0.00
PEBP Employer Portion	52,021.91	41,946.96	3,500.87	3,463.53	3,480.85	3,480.05	3,485.57	3,484.62	3,484.62	3,490.41	3,484.62	3,526.92	3,533.55	3,531.34	41,946.96	0.00
Industrial Insurance/Workers Comp.	4,363.16	12,609.50	1,112.96	993.51	1,086.26	1,103.02	1,024.52	953.59	1,021.63	1,032.84	1,023.50	1,081.51	1,088.74	1,087.42	12,609.50	0.00
Medicare	5,065.10	5,643.14	498.09	444.63	486.14	493.64	458.50	426.76	457.21	462.23	458.05	484.01	487.24	486.65	5,643.14	0.00
Social Security for part-time staff		1,005.14	83.82	80.72	83.82	80.72	83.82	80.72	80.72	87.40	84.30	87.40	84.30	87.40	1,005.14	0.00
Payroll Expenses	334,390.12	353,782.24	29,700.71	28,113.98	28,876.57	28,793.86	29,070.97	28,981.78	28,981.78	29,327.83	29,039.38	30,829.99	31,053.10	31,012.27	353,782.24	0.00
Retirement PERS 28%	100,558.67	94,519.67	7,937.64	7,507.35	7,706.88	7,697.72	7,761.31	7,750.34	7,750.34	7,817.11	7,750.34	8,237.71	8,314.18	8,288.75	94,519.67	0.00
Temp. Services															0.00	0.00
Vacation Buy-Out															0.00	0.00
Sick Pay Buy-Out															0.00	0.00
Total Salaries, Wages and Benefits	521,323.46	544,906.65	47,484.10	43,153.73	46,370.52	46,899.01	44,434.71	42,127.81	44,326.30	44,767.82	44,390.17	46,797.54	47,111.11	47,043.83	544,906.65	0.00
<b>Total Revenue and Income</b>	940,924.20	988,048.75	68,905.00	66,880.00	56,620.00	63,370.00	54,325.00	55,000.00	64,517.50	73,046.25	83,726.25	131,636.25	121,781.25	148,241.25	988,048.75	0.00
<b>Less Total Expenses</b>	815,595.21	936,263.36	84,927.77	71,167.19	94,950.44	76,857.24	77,912.26	63,776.93	67,306.57	69,621.37	69,310.29	84,484.69	91,277.78	84,670.83	936,263.36	0.00
<b>Net Profit/(Loss)</b>	125,328.99	51,785.39	(16,022.77)	(4,287.19)	(38,330.44)	(13,487.24)	(23,587.26)	(8,776.93)	(2,789.07)	3,424.88	14,415.96	47,151.56	30,503.47	63,570.42	51,785.39	(0.00)

Possible Increases to Expenses

Staff Cost of Living 2% for all staff		10,190.13	856.68	812.07	834.41	832.98	837.69	833.56	835.53	844.36	836.80	884.95	891.22	889.88	10,190.13	
Cost of Living 2% excluding ED		8,530.14	709.17	709.17	709.17	709.17	709.17	709.17	709.17	709.17	709.17	709.17	709.17	709.17	8,510.04	
		41,595.25														

Possible Decreases to Expenses

Less Out-of-State Travel		9,100.00	0.00	2,500.00	2,320.00	4,280.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,100.00	
Less Out-of-State Travel Board Salaries		2,700.00	0.00	0.00	0.00	2,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,700.00	
		63,585.39														

<b>Unrestricted Assets - Reconciled through 4/27/17</b>																
City Bank - Checking	51,811.73															
City Bank - Debit Card	5,497.98															
City Bank - Money Market Account	430,271.84															
City Bank - Certificate of Deposit	200,010.82															
Petty Cash - Reno	53.10															
Petty Cash - Las Vegas	0.00															
Total Unrestricted Assets	687,645.47															
Net Increase/(Decrease)																





Nevada State Board of Massage Therapists Budget Fiscal Year 2018

4/10/2017

	FY 2017 Projected	Budget FY 2018	Jul 2017	Aug 2017	Sept 2017	Oct 2017	Nov 2017	Dec 2017	Jan 2018	Feb 2018	Mar 2018	Apr 2018	May 2018	Jun 2018	Total	Variance
PEBP Employer Portion	52,021.91	41,946.96	3,500.87	3,463.53	3,480.85	3,480.05	3,485.57	3,484.62	3,484.62	3,490.41	3,484.62	3,526.92	3,533.55	3,531.34	41,946.96	0.00
Industrial Insurance/Workers Comp.	4,363.16	12,609.50	1,112.96	993.51	1,086.26	1,103.02	1,024.52	953.59	1,021.63	1,032.84	1,023.50	1,081.51	1,088.74	1,087.42	12,609.50	0.00
Medicare	5,065.10	5,643.14	498.09	444.63	486.14	493.64	458.50	426.76	457.21	462.23	458.05	484.01	487.24	486.65	5,643.14	0.00
Social Security for part-time staff		1,005.14	83.82	80.72	83.82	80.72	83.82	80.72	80.72	87.40	84.30	87.40	84.30	87.40	1,005.14	0.00
Payroll Expenses	334,390.12	353,782.24	29,700.71	28,113.98	28,876.57	28,793.86	29,070.97	28,981.78	28,981.78	29,327.83	29,039.38	30,829.99	31,053.10	31,012.27	353,782.24	0.00
Retirement PERS 28%	100,558.67	94,519.67	7,937.64	7,507.35	7,706.88	7,697.72	7,761.31	7,750.34	7,750.34	7,817.11	7,750.34	8,237.71	8,314.18	8,288.75	94,519.67	0.00
Temp. Services															0.00	0.00
Vacation Buy-Out															0.00	0.00
Sick Pay Buy-Out															0.00	0.00
<b>Total Salaries, Wages and Benefits</b>	<b>521,323.46</b>	<b>544,906.65</b>	<b>47,484.10</b>	<b>43,153.73</b>	<b>46,370.52</b>	<b>46,899.01</b>	<b>44,434.71</b>	<b>42,127.81</b>	<b>44,326.30</b>	<b>44,767.82</b>	<b>44,390.17</b>	<b>46,797.54</b>	<b>47,111.11</b>	<b>47,043.83</b>	<b>544,906.65</b>	<b>0.00</b>

<b>Total Revenue and Income</b>	941,224.20	816,711.25	68,905.00	66,880.00	56,620.00	63,370.00	54,325.00	55,000.00	59,161.25	67,690.00	68,770.00	83,080.00	73,225.00	99,685.00	816,711.25	0.00
<b>Less Total Expenses</b>	815,595.21	876,892.16	83,727.77	69,967.19	90,950.44	72,857.24	76,482.26	63,776.93	65,492.97	67,880.37	65,069.29	71,421.09	77,586.78	71,679.83	876,892.16	0.00
<b>Net Profit/(Loss)</b>	125,628.99	(60,180.91)	(14,822.77)	(3,087.19)	(34,330.44)	(9,487.24)	(22,157.26)	(8,776.93)	(6,331.72)	(190.37)	3,700.71	11,658.91	(4,361.78)	28,005.17	(60,180.91)	0.00

Possible Increases to Expenses

Staff Cost of Living 2% for all staff		10,190.13	856.68	812.07	834.41	832.98	837.69	833.56	835.53	844.36	836.80	884.95	891.22	889.88	10,190.13	
Cost of Living 2% excluding ED		8,530.14	709.17	709.17	709.17	709.17	709.17	709.17	709.17	709.17	709.17	709.17	709.17	709.17	8,510.04	
		(70,371.05)														

Possible Decreases to Expenses

Less Out-of-State Travel		9,100.00	0.00	2,500.00	2,320.00	4,280.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,100.00	
Less Out-of-State Travel Board Salaries		2,700.00	0.00	0.00	0.00	2,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,700.00	
		(48,380.91)														

<b>Unrestricted Assets - Reconciled through 4/27/17</b>																
City Bank - Checking	51,811.73															
City Bank - Debit Card	5,497.98															
City Bank - Money Market Account	430,271.84															
City Bank - Certificate of Deposit	200,010.82															
Petty Cash - Reno	53.10															
Petty Cash - Las Vegas	0.00															
<b>Total Unrestricted Assets</b>	<b>687,645.47</b>															
<b>Net Increase/(Decrease)</b>																

# Tips for updating QuickBooks

You can export a report, change certain format

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## QuickBooks will update and keep these changes

- 1 Renamed report titles
- 2 Font, Fill, and Number formatting  
(in row & column headers only)
- 3 Resized columns
- 4 Renamed column & row headers
- 5 Inserted rows & columns  
You must enter text or a formula in the row to preserve it.
- 6 New Excel formulas  
The updated report must contain the row associated with y
- 7 Inserted text  
Make your new text always appear next to a particular row  
the text as a formula (e.g. ="inserted text")

**QuickBooks will NOT support these changes:**

- Font formatting in r
- Inserted rows that o
- Moved data cells

# reports in Excel

...ing or add new formulas, and then update it with new QuickBooks data

is:

	A	B	C	D	E	F	G	H
1						<b>My Company P&amp;L</b>		
2						<b>Profit &amp; Loss</b>		
3						July through August 2012		
4							07/16/12	Aug 16
5						Ordinary Income/Expense		
6						<b>MONEY IN (aka Income)</b>		
7						40100 - Construction Income		
8						40110 - Design Income	3,054.02	3,900.00
9						40199 - Less Discounts given	0.00	-48.35
10						<b>Total 40100 - Construction Income</b>	3,054.02	3,751.65
11						40500 - Reimbursement Income		
12						40520 - Permit Reimbursement Income	0.00	487.00
13						<b>Total 40500 - Reimbursement Income</b>	0.00	487.00
14						<b>Total Income</b>	3,054.02	29,197.65
15						* Labor Income less Design Income	3,054.02	13,227.00
16						Cost of Goods Sold		

your formula

r by entering

non-header cells\*  
are left empty

- Renamed date columns
- Deleted columns
- Sorted columns

- Inserted columns in between QuickBooks row headers

- User-defined supported in updated to t

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I	J
<b>TOTAL</b>	
6,954.02	
-48.35	*
6,905.67	
487.00	
487.00	
46,343.45	
21,596.71	Labor Diff

7

formulas may not be collapsed reports when the same excel sheet

**Nevada Board of Massage Therapists**  
**All Transactions for Keith Marcher**  
**All Transactions**

Legal Fees - In-house Counsel Keith Marcher

<u>Transaction Type</u>	<u>Date</u>	<u>Account</u>	<u>Amount</u>	
Paycheck	08/15/2017	City National Checking	0.00	
Paycheck	10/31/2016	City National Checking	1,040.20	2,464.75
Check	10/31/2016	City National Checking	262.00	
Paycheck	09/30/2016	City National Checking	0.00	
Paycheck	08/31/2016	City National Checking	369.40	
Paycheck	07/29/2016	City National Checking	793.15	
Paycheck	06/30/2016	City National Checking	546.10	2,005.70
Paycheck	05/31/2016	City National Checking	184.70	
Paycheck	05/11/2016	City National Checking	184.70	
Paycheck	04/29/2016	City National Checking	461.75	
Paycheck	03/07/2016	City National Checking	628.45	
<b>Total</b>			<b><u>4,470.45</u></b>	

# Tips for updating QuickBooks

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- 5 Inserted rows & columns  
You must enter text or a formula in the row to preserve it.
- 6 New Excel formulas  
The updated report must contain the row associated with y
- 7 Inserted text  
Make your new text always appear next to a particular row  
the text as a formula (e.g. ="inserted text")

**QuickBooks will NOT support these changes:**

- Font formatting in r
- Inserted rows that o
- Moved data cells

# reports in Excel

adding or add new formulas, and then update it with new QuickBooks data

is:

	A	B	C	D	E	F	G	H
1						<b>My Company P&amp;L</b>		
2						<b>Profit &amp; Loss</b>		
3						July through August 2012		
4							07/16/12	Aug 16
5						Ordinary Income/Expense		
6						<b>MONEY IN (aka Income)</b>		
7						40100 - Construction Income		
8						40110 - Design Income	3,054.02	3,900.00
9						40199 - Less Discounts given	0.00	-48.35
10						<b>Total 40100 - Construction Income</b>	3,054.02	3,751.65
11						40500 - Reimbursement Income		
12						40520 - Permit Reimbursement Income	0.00	487.00
13						<b>Total 40500 - Reimbursement Income</b>	0.00	487.00
14						<b>Total Income</b>	3,054.02	29,197.65
15						* Labor Income less Design Income	3,054.02	13,227.00
16						Cost of Goods Sold		

your formula

r by entering

non-header cells\*  
are left empty

- Renamed date columns
- Deleted columns
- Sorted columns

- Inserted columns in between QuickBooks row headers

- User-defined supported in updated to t



a.

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I	J
<b>TOTAL</b>	
6,954.02	
-48.35	*
6,905.67	
487.00	
487.00	
46,343.45	
21,596.71	Labor Diff

7

Formulas may not be collapsed reports when the same excel sheet

## Nevada Board of Massage Therapists All Transactions for Louis A Ling All Transactions

In-house Counsel Louis Ling

Transaction Type	Date	Account	Amount	
Paycheck	12/30/2015	City National Checking	1,574.87	6,162.27
Paycheck	11/25/2015	City National Checking	1,250.00	
Paycheck	10/29/2015	City National Checking	1,296.41	
Paycheck	09/30/2015	City National Checking	1,128.95	
Paycheck	08/26/2015	City National Checking	88.64	
Paycheck	07/31/2015	City National Checking	823.40	
Paycheck	06/26/2015	City National Checking	121.91	7,967.23
Paycheck	05/29/2015	City National Checking	77.57	
Paycheck	04/30/2015	City National Checking	793.15	
Paycheck	03/26/2015	City National Checking	1,230.84	
Paycheck	02/26/2015	City National Checking	1,250.00	
Paycheck	01/30/2015	City National Checking	675.17	
Paycheck	12/31/2014	City National Checking	188.39	
Paycheck	12/24/2014	City National Checking	0.00	
Paycheck	11/26/2014	City National Checking	1,219.77	
Paycheck	10/31/2014	City National Checking	0.00	
Paycheck	10/30/2014	City National Checking	144.07	
Paycheck	10/15/2014	City National Checking	1,823.08	
Paycheck	08/29/2014	City National Checking	177.32	
Paycheck	07/31/2014	City National Checking	265.96	
Paycheck	06/30/2014	City National Checking	1,238.93	10,001.18
Paycheck	05/30/2014	City National Checking	515.85	
Paycheck	04/30/2014	City National Checking	891.97	
Paycheck	03/31/2014	City National Checking	772.99	
Paycheck	02/28/2014	City National Checking	387.87	
Paycheck	01/31/2014	City National Checking	881.88	
Paycheck	12/31/2013	City National Checking	44.32	
Paycheck	11/29/2013	City National Checking	870.81	
Paycheck	10/31/2013	City National Checking	860.72	
Paycheck	09/30/2013	City National Checking	1,551.71	
Paycheck	08/23/2013	City National Checking	1,029.13	
Paycheck	07/31/2013	City National Checking	955.00	
Paycheck	06/28/2013	City National Checking	313.99	
Paycheck	05/31/2013	City National Checking	0.00	
Paycheck	04/30/2013	City National Checking	0.00	
Paycheck	03/22/2013	City National Checking	0.00	
Paycheck	02/28/2013	City National Checking	0.00	
Paycheck	01/31/2013	City National Checking	0.00	
Paycheck	12/31/2012	City National Checking	0.00	
Paycheck	11/21/2012	City National Checking	0.00	
Paycheck	10/22/2012	City National Checking	0.00	
Paycheck	09/21/2012	City National Checking	0.00	

# Nevada Board of Massage Therapists All Transactions for Louis A Ling

## All Transactions

<u>Transaction Type</u>	<u>Date</u>	<u>Account</u>	<u>Amount</u>
Paycheck	08/22/2012	City National Checking	0.00
Paycheck	07/20/2012	City National Checking	0.00
Paycheck	06/22/2012	City National Checking	0.00
Paycheck	05/22/2012	City National Checking	0.00
Paycheck	04/23/2012	City National Checking	0.00
Paycheck	03/22/2012	City National Checking	0.00
Paycheck	02/22/2012	City National Checking	0.00
Paycheck	01/20/2012	City National Checking	0.00
Paycheck	12/22/2011	City National Checking	0.00
Paycheck	11/22/2011	City National Checking	0.00
Paycheck	10/21/2011	City National Checking	866.20
Paycheck	09/22/2011	City National Checking	0.00
Paycheck	08/22/2011	City National Checking	0.00
Paycheck	07/22/2011	City National Checking	0.00
Paycheck	05/20/2011	City National Checking	198.14
Paycheck	04/22/2011	City National Checking	1,258.07
Paycheck	02/23/2011	City National Checking	689.06
Paycheck	01/21/2011	City National Checking	188.70
Paycheck	12/23/2010	City National Checking	618.74
Paycheck	10/22/2010	City National Checking	748.04
Paycheck	09/23/2010	City National Checking	772.74
Paycheck	08/23/2010	City National Checking	434.04
Paycheck	07/23/2010	City National Checking	221.64
<b>Total</b>			<b><u>30,440.04</u></b>

**OFFICER TITLE:** CHAIRPERSON  
**RESPONSIBLE TO:** THE BOARD MEMBERS  
**SUPERVISORY RESPONSIBILITY:** NONE

**DEFINITION AND SUMMARY**

Acts as presiding officer of the Board

**ASSIGNED RESPONSIBILITIES:**

1. Serves as Chairperson of the Board;
2. Serves as spokesperson for the Board;
3. Serves as liaison between the Board Members and the Executive Director
4. Serves as sole intermediary with the media and with the exception of matters of public record;
5. Certifies and signs orders of the Board;
6. Acts for the Board in ruling on motions in disciplinary actions after consultation with legal counsel;
7. Reviews credentials of renewal, continuing education and approves or denies and advises for Board appeal.
8. Appoints members to ad hoc committees as necessary and appropriate unless specified otherwise in statute or regulations;
9. Appoints voting representative of the Board to represent the Board at conferences and Regional Meetings of other organizations when the Board has a vote based on rank order of attendees, i.e., Chairperson then Vice Chair, then Secretary-Treasurer, and then senior member based on appointment to the Board;
10. Signs all licenses issued by the Board;
11. Petitions the District Court for an order of the court compelling compliance with the subpoena (see NRS 640C.750);
12. Is a signer on checks per statute;
13. Consults with the Board's attorney and determines when an appeal should be filed by the Board in any legal matter and order the filing of such appeal;
14. Performs other duties as deemed necessary and appropriate or required by statute or regulation.

APPROVED 1/11/08  
REVISED: 6/13/08

OFFICER TITLE: VICE CHAIRPERSON  
RESPONSIBLE TO: THE CHAIRPERSON AND THE BOARD  
SUPERVISORY RESPONSIBILITY: NONE

**DEFINITION AND SUMMARY**

Fulfills duties of the Chairperson when the Chairperson is unavailable or when the Chairperson delegates that responsibility.

**ASSIGNED RESPONSIBILITIES:**

1. Acts for the Chairperson when the Chairperson is unavailable or when the Chairperson delegates that responsibility; (See Chairperson responsibilities)
2. Performs other duties as deemed necessary and appropriate or required by statute or regulation.

APPROVED: 1/11/08  
REVISED: 2/8/08

OFFICER TITLE: SECRETARY-TREASURER  
RESPONSIBLE TO: THE CHAIRPERSON AND THE BOARD  
SUPERVISORY RESPONSIBILITY: NONE

**DEFINITION AND SUMMARY**

Fulfills statutory responsibilities of the Nevada State Board of  
Massage Therapists as delegated by the Board

**ASSIGNED RESPONSIBILITIES:**

1. Serves as Chief Financial Officer of the Board;
2. Oversees turnover of the investments and recommends the Board's budget to the Board for approval; reviews finances;
3. Oversees the Board's budget to the Board and makes recommendations to the Board concerning necessary fiscal adjustments during the biennium;
4. At each meeting of the Board, presents a financial statement reflecting the Board's income and expenditures, and current financial status;
5. Applies to any court of competent jurisdiction for Injunctive Relief (see NRS 640C.900);
6. Approves expense reports ;
7. A co-signer on checks;
8. Works in conjunction with the Executive Director to fulfill the administrative duties of the Secretary.
9. Performs other duties as deemed necessary and appropriate or required by statute or regulation.

APPROVED: 1/11/08  
REVISED: 2/8/08

**JOB TITLE :** EXECUTIVE DIRECTOR  
**RECEIVES DIRECTIVES FROM** CHAIRPERSON AND THE BOARD  
**SUPERVISORY RESPONSIBILITY:** STAFF

**DEFINITION AND SUMMARY**

Under general direction of the Board, administers the day-to-day operations of the Nevada State Board of Massage Therapists. Provides information and advice as required by the Board.

**ASSIGNED RESPONSIBILITIES:**

1. Oversee the management of the Board office consistent with Board policy and directives;
2. Assist the Secretary-Treasurer in the preparation of the biennial budget; administer the biennial budget as approved by the Board; recommend budget adjustments to the Secretary-Treasurer;
3. Recruit, screen, hire, discipline employees; assign, train, supervise and evaluate staff; approve all staff travel;
4. Schedule, coordinate, and attend Board and Committee Meetings;
5. Maintain records and confidential files, arrange for Administrative Hearings, report disciplinary actions to requesting entities, and maintain records of such reports;
6. Provide necessary information to the Board and committees of the Board; report progress and needs and recommend necessary actions concerning operation of the Board office;
7. Research and recommend revision in statutes or regulations;
8. Research and recommend purchases of major equipment items;
9. Coordinate the activities of the Board with other Boards and agencies as necessary
10. Attend meetings of professional organizations as approved by the Board;
11. Provide public information to the public as directed;
12. Review credentials of applicants for licensure and recommend licensure or Board action on the applications;
13. Manage office computer hardware, software and network, and serve as central point of contact within office regarding all computer matters;
14. Assist the Board's auditor with year-end closing of books and audit;
15. Oversee the records of employee vacation, compensatory time, and sick leave balances;
16. Process travel claims for Board Members;
17. Perform and coordinate all payroll functions with respect to Board employee salaries and payments due to Board Members, etc.;
18. Coordinate Board and staff insurance matters with the State of Nevada Office of Risk Management;
19. Assist the Attorney General's office in drafting Legislative Bills and Administrative Regulations and revisions as required by the Board;
20. Direct the investigation of all complaints and disciplinary matters and operationally supervise the investigative staff;
21. Has the authority to delegate any duties as sees fit;
22. Works with the Chairperson and legal counsel to get the Agenda out timely;
23. Oversees the preparation and distribution of the Agenda and copies to the Board Members and all interested person's mailing lists;
24. Distribute any necessary information to all Board Members;
25. Performs other duties as deemed necessary and appropriate or required by statute or regulation.

**EXECUTIVE DIRECTOR Cont'd**

**MINIMUM QUALIFICATIONS:**

**SALARY LEVEL**

**\$62,000.00 TO \$95,000.00**

**KNOWLEDGE, SKILLS AND ABILITIES:**

**TRAINING AND EXPERIENCE:**

**LICENSES AND CERTIFICATES:**

**APPROVED: 2/8/08**

**REVISED: \_\_\_\_\_**



### CONTRACT SUMMARY

(This form must accompany all contracts submitted to the Board of Examiners (BOE) for review and approval)

#### I. DESCRIPTION OF CONTRACT

1. Contract Number: 16180

Agency Name: **BDC LICENSING BOARDS & COMMISSIONS**  
Agency Code: **BDC**  
Appropriation Unit: **B036 - All Categories**  
Is budget authority available?: **Yes**  
If "No" please explain: **Not Applicable**

Legal Entity Name: **Kathleen Laxalt**  
Contractor Name: **Kathleen Laxalt**  
Address: **P.O. Box 19058**  
City/State/Zip: **Reno, NV 89511**  
Contact/Phone: **Kathleen Laxalt 775-762-1864**  
Vendor No.:  
NV Business ID: **NV20101366023**  
**2015**

To what State Fiscal Year(s) will the contract be charged?

What is the source of funds that will be used to pay the contractor? Indicate the percentage of each funding source if the contractor will be paid by multiple funding sources.

General Funds	0.00 %	Fees	0.00 %
Federal Funds	0.00 %	Bonds	0.00 %
Highway Funds	0.00 %	<input checked="" type="checkbox"/> Other funding	<b>100.00 % Agency Funds</b>

Agency Reference #: 2014-02

2. Contract start date:

a. Effective upon Board of Examiner's approval? **No** or b. other effective date **12/15/2014**

Anticipated BOE meeting date **12/2014**

Retroactive? **No**

If "Yes", please explain

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DEPARTMENT OF ADMINISTRATION  
OFFICE OF THE DIRECTOR  
BUREAU DIVISION

3. Termination Date: **06/30/2015**

Contract term: **196 days**

4. Type of contract: **Provider Agreement**

Contract description: **Legislative Services**

5. Purpose of contract:

**New contract for legislative services through the 2015 Legislative session.**

6. NEW CONTRACT

The maximum amount of the contract for the term of the contract is: **\$24,000.00**

Payment for services will be made at the rate of \$4,000.00 per month

#### II. JUSTIFICATION

7. What conditions require that this work be done?

**The Board requires legislative services, consultation, and reporting throughout the 2015 Legislative session.**

8. Explain why State employees in your agency or other State agencies are not able to do this work:

**Lack of expertise, knowledge, experience, and ability to daily attend the Legislative session.**

9. Were quotes or proposals solicited?

Yes

Was the solicitation (RFP) done by the Purchasing Division?

No

a. List the names of vendors that were solicited to submit proposals (include at least three):

**Carrara Nevada  
Paula Berkley  
Kathleen Laxalt**

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b. Solicitation Waiver: **Not Applicable**

c. Why was this contractor chosen preference to other?

Best combination of knowledge, skills, experience, and cost.

d. Last bid date:

Anticipated re-bid date:

10. Does the contract contain any IT components? No

III. OTHER INFORMATION

11. a. Is the contractor a current employee of the State of Nevada or will the contracted services be performed by a current employee of the State of Nevada?

No

b. Was the contractor formerly employed by the State of Nevada within the last 24 months or will the contracted services be performed by someone formerly employed by the State of Nevada within the last 24 months?

No

c. Is the contractor employed by any of Nevada's political subdivisions or by any other government?

No If "Yes", please explain

Not Applicable

12. Has the contractor ever been engaged under contract by any State agency?

Yes If "Yes", specify when and for which agency and indicate if the quality of service provided to the identified agency has been verified as satisfactory:

Nevada State Board of Veterinary Medical Examiners, Nevada State Liquefied Petroleum Gas Board, and Nevada State Board of Massage Therapists - all verified that vendor was satisfactory

13. Is the contractor currently involved in litigation with the State of Nevada?

No If "Yes", please provide details of the litigation and facts supporting approval of the contract:

Not Applicable

14. The contractor is not registered with the Nevada Secretary of State's Office because the legal entity is a: Sole Proprietor

15. a. Is the Contractor Name the same as the legal Entity Name?

Yes

16. a. Does the contractor have a current Nevada State Business License (SBL)?

Yes

17. Not Applicable

18. Agency Field Contract Monitor:

19. Contract Status:

Contract Approvals:

Approval Level	User	Signature Date
Budget Account Approval	55443282	10/31/2014 11:52:41 AM
Division Approval	55443282	10/31/2014 11:52:45 AM
Department Approval	55443282	10/31/2014 11:52:49 AM
Contract Manager Approval	55443282	10/31/2014 11:52:52 AM
Budget Analyst Approval	Pending	
BOE Agenda Approval	Pending	
BOE Final Approval	Pending	

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# CONTRACT FOR SERVICES OF INDEPENDENT CONTRACTOR

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

Nevada Board of Massage Therapy  
1755 E. Plumb Lane, Suite 252  
Reno, Nevada 89502  
(775) 688-1888  
Fax: (775) 786-4264

And

Kathleen Laxalt  
P.O. 19058  
Reno, Nevada 89511  
(775) 762-1864

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.

3. CONTRACT TERM. This Contract shall be effective from December 15, 2014 to June 15, 2014, 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 default, or 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 the scope of work shall be specifically described. This Contract incorporates the following attachments in descending order of constructive precedence:

ATTACHMENT AA: STATEMENT OF SCOPE AND PURPOSE FOR INDEPENDENT CONTRACTOR SERVICES;

ATTACHMENT BB: INSURANCE SCHEDULE;

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 six (6) at a cost of \$4,000 per month with the total Contract or installments payable not to exceed \$24,000.00. The State does not agree to reimburse

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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. TIMELINESS OF BILLING SUBMISSION. 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 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

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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.

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

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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?	_____	_____ <i>X</i>
2.	Will the Contracting Agency be providing training to the independent contractor?	_____	_____ <i>X</i>
3.	Will the Contracting Agency be furnishing the independent contractor with worker's space, equipment, tools, supplies or travel expenses?	_____	_____ <i>X</i>
4.	Are any of the workers who assist the independent contractor in performance of his/her duties employees of the State of Nevada?	_____	_____ <i>X</i>
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)?	_____	_____ <i>X</i>
6.	Will the State of Nevada incur an employment liability if the independent contractor is terminated for failure to perform?	_____	_____ <i>X</i>
7.	Is the independent contractor restricted from offering his/her services to the general public while engaged in this work relationship with the State?	_____	_____ <i>X</i>

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

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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 the general liability insurance policy evidenced by Contractor, 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 Underlyer 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.

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**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 "Indemnitee") 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 Indemnitee shall, in all instances, except for claims arising solely from the negligent or willful acts or omissions of the Indemnitee, 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. **Automobile Liability**

Bodily Injury and Property Damage for any owned, hired, and non-owned vehicles used in the performance of this Contract.

Combined Single Limit (CSL) \$1,000,000

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- 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, including automobiles owned, leased, hired or borrowed by the Contractor".

**3. 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.

**4. 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, Board of Massage Therapists 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 Lisa Cooper, Executive Director, Nevada State Board of Massage Therapists, 1755 E. Plumb Lane, Suite 252, Reno, Nevada 89502.

**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 Agency 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.

- 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 Risk Management Division or the Attorney General's Office, whose decision shall be final. Such action will not require a formal Contract amendment, but may be made by administrative action.

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 nor 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 offeror for employment because of race, national origin, creed, color, sex, religion, age, disability or handicap condition (including AIDS and AIDS-related conditions.)

25. 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. This warranty includes, without limitation, century recognition, calculations that accommodate same century and multi-century formulas and data values and date data interface values that reflect the century.

26. 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.

27. 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-law 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.

28. 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.

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IN WITNESS WHEREOF, the parties hereto have caused this Contract to be signed and intend to be legally bound thereby.

*Katherine Lercari*  
Independent Contractor's Signature

*Yobryust*  
Independent's Contractor's Title

*Sha O Cooper* 10/29/14  
Signature Date

*Executive Director*  
Title

Signature Date

Title

Signature Date

Title

*[Signature]* for Julia Teska  
Signature - Board of Examiners

APPROVED BY BOARD OF EXAMINERS

Approved as to form by:

On *11/5/14*  
(Date)

*[Signature]*  
Deputy Attorney General for Attorney General

On *11/4/14*  
(Date)

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**ATTACHMENT AA**  
**STATEMENT OF SCOPE AND PURPOSE FOR**  
**INDEPENDENT CONTRACTOR SERVICES**

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**Received**

**KATHLEEN LAXALT  
P.O. Box 19058  
Reno, Nevada 89511  
Telephone: (775) 762-1864**

**SCOPE AND PURPOSE FOR INDEPENDENT CONTRACTOR SERVICES  
LEGISLATIVE SERVICES**

Kathleen "Neena" Laxalt agrees to provide to the Nevada State Board of Massage Therapists (hereinafter "Board") certain goods and services for which the Board will timely compensate Ms. Laxalt. The goods and services Ms. Laxalt will provide to the Board will include:

(1) Advice and counsel, in writing and orally, regarding legislative and regulatory issues that effect or could potentially effect the Board, the Board's practice act and regulations, and issues related to massage therapy in Nevada.

(2) Drafting of and assisting the Board's staff with the drafting of legislative and regulatory language for presentation to the appropriate legislative or executive branch personnel, committees, or other agents, which will include any necessary incidental services such as performing and providing to the Board's staff legislative research, meeting with appropriate legislators or their staffs, and meeting with the Board, its staff, and any committees of the Board.

(3) Producing occasional written communications and formal reports to the Board and its staff detailing her efforts on the Board's behalf.

(4) Performing such other related duties as may be assigned to her by the Board's Executive Director, committees of the Board, or the Board itself.

(5) Maintaining and enhancing the Board's reputation and standing through honest and fair dealing on the Board's behalf in her communications and interactions with those with whom she will be dealing on the Board's business.

(6) Notifying the Board or any potential conflicts of interest that may arise between her representation of the Board and her representation of any other present or potential client.

(7) Maintaining the confidentiality of any confidential or proprietary information or communications between herself and the Board, any of its individual members, or the Board's staff.

For her goods and services as described above, the Board will compensate Ms. Laxalt at the \$3,428.57 per month for goods and services performed beginning December 1, 2014 (or after the approval by the Board of Examiners) until June 30, 2015. The Board

will reimburse Ms. Laxalt for any reasonable expenses incurred in her performance and provision of the goods and services set out in herein, which may include meals during business conducted on behalf of the Board, necessary travel (except for travel to the Legislature), and preparation of documents and materials. Expenses, to be reimbursed, must be pre-approved by the Board's Executive Director. Reimbursable expenses will not include office overhead, ordinary meals, or travel to and from the Legislature.

Ms. Laxalt will not be an employee of the Board and will be, instead, an independent contractor.

**ATTACHMENT BB  
INSURANCE SCHEDULE**

**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 "Indemnitee") 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 Indemnitee shall, in all instances, except for claims arising solely from the negligent or willful acts or omissions of the Indemnitee, 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. **Automobile Liability**

Bodily Injury and Property Damage for any owned, hired, and non-owned vehicles used in the performance of this Contract.

Combined Single Limit (CSL) \$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

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performed by, or on behalf of the Contractor, including automobiles owned, leased, hired or borrowed by the Contractor".

3. **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.

5. **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

- b. 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 Nevada State Board of Massage Therapists 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 Lisa Cooper, Executive Director, Nevada State Board of Massage Therapists, 1755 E. Plumb Lane, Suite 252, Reno, Nevada, 89502.

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.


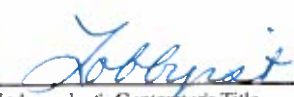

Each insurance policy required by this Contract must be in effect at or prior to commencement of work under this Contract and remain in effect for the duration of the project. Failure to maintain the insurance policies as required by this Contract or to provide evidence of renewal is a material breach of contract.

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STIP 00225

All certificates required by this Contract shall be sent directly to (Lisa Cooper, Executive Director, Nevada State Board of Massage Therapists, 1755 E. Plumb Lane, Suite 252, Reno, Nevada, 89502. 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.

- 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 Risk Management Division or the Attorney General's Office, whose decision shall be final. Such action will not require a formal Contract amendment, but may be made by administrative action.

IN WITNESS WHEREOF, the parties hereto have caused this Contract to be signed and intend to be legally bound thereby.

 Independent Contractor's Signature	<u>10/29/14</u> Date	 Independent's Contractor's Title	_____
 Signature- State of Nevada	<u>10/29/14</u> Date	<u>Executive Director</u> Title	_____

RMIns rev 03/08

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STIP 00226



**STATE OF NEVADA  
GOVERNOR'S FINANCE OFFICE  
Division of Internal Audits**

209 E. Musser Street, Suite 302 | Carson City, NV 89701-4298  
Phone: (775) 684-0222 | <http://iaudits.nv.gov> | Fax: (775) 687-0145

October 10, 2017

Sandy Anderson, Executive Director  
Nevada State Board of Massage Therapy  
1755 E. Plumb Lane, Suite 252  
Reno, NV 89502

Dear Ms. Anderson:

At the direction of the Executive Branch Audit Committee, we are conducting an audit of Nevada's Boards and Commissions that have the authority to regulate an occupation or profession. The Nevada State Board of Massage Therapy (the Board) falls within the scope of our audit. In order to assist us with our audit, please provide the following items; softcopy, electronic files are preferred:

Financial:

1. A copy of the audited financial statements, if applicable, required to be submitted under NRS 218G.400 for the past four fiscal years (2014 - 2017). Note: An internal draft of the financial statements is acceptable for fiscal 2017 if not already submitted.
2. A copy of the balance sheets, if applicable, required to be submitted under NRS 218G.400 for the past four fiscal years (2014 - 2017). In addition, a copy of the internal Statement of Revenues and Expenses in support of the balance sheet for the same fiscal years.
3. A copy of the Board's budgets, including any narrative or supplementary information, for the past four fiscal years (2014 - 2017).
4. A list of any internal or external reports produced by the Board and utilized by the members or management to administer the Board. Please provide an example of each report and the frequency of its issuance.
5. A copy of the Board's licensing fee structure in effect for the past four fiscal years (2014 - 2017).

Personnel:

6. An organizational chart(s) or listing showing the authorized positions (full or part-time) for the Board for the past four fiscal years (2014 - 2017).
7. A copy of the job description for each authorized position.

8. A schedule showing the current rate of pay for each authorized position.
9. A schedule showing the salary history of the executive director (or other title as applicable) for the past four fiscal years (2014 - 2017).
10. A copy of the Board's compensation and performance review policies and procedures in effect for the past four fiscal years (2014 - 2017).
11. A copy of any compensation studies conducted by or on behalf of the Board for the past four fiscal years (2014 - 2017).
12. A description of the Board's employee benefits, by category, in effect for the past four fiscal years (2014 - 2017). The categories should include: holiday, vacation and sick leave; group insurance; worker's compensation; retirement plans and; incentive/bonus programs.

Professional Fees/Services:

13. A copy of any contract in effect for the past four fiscal years (2014 - 2017) for professional services, including but not limited to: legal, accounting/audit, investigators, lobbyists or other outside consultants.
14. A schedule(s) of legal costs for the past four fiscal years (2014 - 2017) for:
  - a. In-house Counsel – Total hours worked and salary/wages paid.
  - b. Attorney General's Office – Total hours and dollars billed for staff and total other legal costs billed.
  - c. Outside Counsel – Total hours and dollars billed for staff and total other legal costs billed.

Administrative:

15. A list of Nevada Revised Statutes, Nevada Administrative Code and State Administrative Manual sections applicable to the Board.
16. A list of the legislation that passed during the 2017 session that impacted the Board.

We would appreciate receiving the above information by **November 3, 2017**.

If you have any questions please contact Executive Branch Auditor Mark Richards at 687-0147 or Executive Branch Audit Manager Warren Lowman at 687-0125.

Sincerely,



Steve Weinberger  
Administrator

cc: Mike Willden, Governor's Chief of Staff  
James R. Wells, CPA, Director, Governor's Finance Office  
Ketan Bhirud, General Counsel, Attorney General's Office

**STATE OF NEVADA  
BOARD OF  
MASSAGE THERAPY**



**EMPLOYEE MANUAL**

# Welcome

Thank you for joining the staff of the State of Nevada, Board of Massage Therapists (NSBMT). We hope you agree that you have a great contribution to make to the community and the industry by way of the Massage Board, and that you will find your employment with us a rewarding experience. We look forward to the opportunity of working together to create a more successful Board. We also want you to feel that your employment with the Massage Board will be a mutually beneficial and gratifying one.

You have joined an organization that has established an outstanding reputation for quality. Credit for this goes to everyone in the organization. We hope you will find satisfaction and take pride in your work here. As a member of the Massage Board team, you will be expected to contribute your talents and energies to further improve the environment and quality of the Board.

This Employee Manual may provide answers to most of the questions you have about NSBMT's Benefit Programs, as well as Board Policies and Procedures. You are responsible for reading and understanding this Employee Manual. If anything is unclear, please discuss the matter with your Supervisor or the Executive Director.

I extend to you my personal best wishes for your success and happiness at NSBMT.

Sincerely,

Sandra J. Anderson  
Executive Director

# Notice

This Employee Manual has been prepared to inform you of the Massage Board's history, philosophy, employment practices and policies, and the benefits provided to you as a valued employee.

## Some Things You Must Understand

- The policies in this Employee Manual are to be considered as guidelines.
- The Massage Board, at its option, may change, delete, suspend or discontinue any part or parts of the policies in this Employee Manual at any time without prior notice as business, employment, legislation, and/or economic conditions dictate.
- Any such action shall apply to existing as well as to future employees.
- Employees may not accrue eligibility for pay until they have actually spent the time at work.
- Employees shall not accrue eligibility for any benefits, rights, or privileges beyond the last day worked.
- No one other than the Executive Director or the Massage Board may alter or modify any of the policies in this Employee Manual. Any alteration or modification of the policies in this Employee Manual must be in writing and dated.
- No statement or promise by a supervisor, manager, or department head, past or present, may be interpreted as a change in policy, nor will it constitute an agreement with an employee.
- Neither this Employee Manual, nor any other rule, policy, nor procedure, written or oral, constitutes or implies a contract of employment. No statement, rule, policy, or procedure, whether or not contained in this Employee Manual, is intended to be an expressed or implied promise, guarantee, or contract regarding the duration or term of employment, or any other term or condition of employment.
- Should any provision in this Employee Manual be found to be unenforceable and invalid, such finding does not invalidate the entire Employee Manual, but only that particular provision.
- This Employee Manual replaces any and all other previous Massage Therapy Board Employee Manuals, or other Massage Therapy Board Policies, whether written or oral.

**Receipt and Acknowledgment**  
**Nevada State Board of Massage Therapy**  
**Employee Manual**

**Board of Massage Therapy Copy**

Please read the following statements, sign below and return to your supervisor or the Executive Director.

**Understanding and Acknowledging Receipt of the Massage Board Employee Manual**

I have received and read a copy of the Massage Board Employee Manual. I understand that the policies and benefits described in it are subject to change at the sole discretion of the Massage Board at any time.

**At-Will Employment**

**I further understand that my employment is at-will**, and neither the Massage Board nor I have entered into a contract regarding the duration of my employment. I am free to terminate my employment with the Massage Board at any time, with or without reason. Likewise, the Massage Board has the right to terminate my employment, or otherwise discipline, transfer, or demote me at any time, with or without reason, at the discretion of the Massage Board. No employee of the Massage Board can enter into an employment contract for a specified period of time, or make any agreement contrary to this policy without written approval from the Executive Director.

**Confidential Information**

I am aware that during the course of my employment, confidential information will be made available to me. I understand that this information is private and confidential and critical to the success of the Massage Board and must not be given out or used outside of the Massage Board's premises or with non-Massage Board employees. In the event of termination of employment, whether voluntary or involuntary, I hereby agree not to utilize or exploit this information with any other individual or Board for any reason at any time.

\_\_\_\_\_  
Employee's Printed Name

\_\_\_\_\_  
Position

\_\_\_\_\_  
Employee's Signature

\_\_\_\_\_  
Date

**Return To Executive Director**



**Receipt and Acknowledgment**  
**Nevada State Board of Massage Therapy**  
**Employee Manual**

**Employee Copy**

Please read the following statements, sign below and return to your supervisor or the Executive Director.

**Understanding and Acknowledging Receipt of The Massage Board Employee Manual**

I have received and read a copy of the Massage Board Employee Manual. I understand that the policies and benefits described in it are subject to change at the sole discretion of the Massage Board at any time.

**At-Will Employment**

**I further understand that my employment is at-will**, and neither the Massage Board nor I have entered into a contract regarding the duration of my employment. I am free to terminate my employment with the Massage Board at any time, with or without reason. Likewise, the Massage Board has the right to terminate my employment, or otherwise discipline, transfer, or demote me at any time, with or without reason, at the discretion of the Massage Board. No employee of the Massage Board can enter into an employment contract for a specified period of time, or make any agreement contrary to this policy without written approval from the Executive Director.

**Confidential Information**

I am aware that during the course of my employment, confidential information will be made available to me. I understand that this information is private and confidential and critical to the success of the Massage Board and must not be given out or used outside of the Massage Board's premises or with non-Massage Board employees. In the event of termination of employment, whether voluntary or involuntary, I hereby agree not to utilize or exploit this information with any other individual or Board for any reason at any time.

\_\_\_\_\_  
Employee's Printed Name

\_\_\_\_\_  
Position

\_\_\_\_\_  
Employee's Signature

\_\_\_\_\_  
Date

**Keep For Your Records**

# **POLICY STATEMENT**

## **ALCOHOL/DRUG FREE WORKPLACE**

Alcohol and drug abuse and the use of alcohol and drugs in the workplace are issues of concern to the State of Nevada. It is the policy of this State to ensure that its employees do not: report for work in an impaired condition resulting from the use of alcohol or drugs; consume alcohol while on duty; or unlawfully possess or consume any drugs while on duty, at a work site or on State property. Any employee who violates this policy is subject to disciplinary action. The specifics of the policy follow:

1. As provided by statute, any State employee who is under the influence of alcohol or drugs while on duty or who applies for a position approved by the Personnel Commission as affecting public safety is subject to a screening test for alcohol, drugs, or both.
2. Emphasis will be on rehabilitation and referral to an employee assistance program when an employee is under the influence of alcohol or drugs while on duty. The appointing authority shall, however, take into consideration the circumstances and actions of the employee in determining appropriate disciplinary action.
3. Any State employee who is convicted of violating a Federal or State law prohibiting the sale of a controlled substance must be terminated as required by NRS 193.105, regardless of where the incident occurred.
4. Any State employee who is convicted of driving under the influence in violation of NRS 484.379 or of any other offense for which driving under the influence is an element of the offense is subject to discipline, up to and including termination, if the offense occurred while he was driving a State vehicle or a privately owned vehicle on State business.
5. The unlawful manufacture, distribution, dispensing, possession or use of a controlled substance in the workplace is prohibited. Any State employee who is convicted of unlawfully giving or transferring a controlled substance to another person or who is convicted of unlawfully manufacturing or using a controlled substance while on duty or on the premises of a State agency will be subject to discipline, up to and including termination.
6. The term, "controlled substance" means any drug defined as such under the regulations adopted pursuant to NRS 453.146. Many of these drugs have a high potential for abuse. Such drugs include, but are not limited to, heroin, marijuana, cocaine, PCP, and "crack". They also include "legal drugs" which are not prescribed by a licensed physician.
7. Each State employee is required to inform his or her employer in writing within five days after he or she is convicted for violation of any Federal or State criminal drug statute when such violation occurred while on duty or on the employer's premises.
8. Any agency receiving a Federal contract or grant must notify the Federal agency which authorized the contract or grant within ten (10) days after receiving notice that an employee of the agency was convicted within the meaning used in paragraph 7, above.

This policy is applicable to all classified and unclassified employees of agencies in State government. Specific Federal guidelines, statutory provisions and regulations applicable to this policy are set down in the Drug Free Workplace Act and Chapter 284 of the Nevada Revised Statutes and Nevada Administrative Code.

The policy does not restrict agencies from augmenting the provisions of this policy with additional policies and procedures which are necessary to carry out the regulatory requirements of the Drug Free Workplace Act.

In accordance with the *Governor's Alcohol and Drug-Free Workplace Policy*, all new employees must receive a copy of this policy. They are required to sign a form acknowledging receipt of the policy for inclusion in their personnel file. A copy of the *Governor's Alcohol and Drug-Free Workplace Policy* should be posted at the employee's worksite.

# Alcohol/Drug Free Workplace Acknowledgment

I, \_\_\_\_\_ hereby certify that I have received a copy of the State's policy regarding the maintenance of an alcohol/drug free workplace and I acknowledge this policy as a condition of employment with the State of Nevada.

Nevada State Board of Massage Therapists  
**Department Division**

\_\_\_\_\_  
**Name** (*Print*)

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Signature**

✂-----

\_\_\_\_\_  
**Witness' Signature** (*Required if employee refuses to sign*)

\_\_\_\_\_  
**Title of Witness**

Acknowledging the employee received the alcohol/drug-free workplace policy and employee refuses to sign.

## Return to Executive Director

## **Anti-Nepotism Statement Board of Massage Therapy Copy**

Nevada State Board of Massage Therapy has an anti-nepotism policy. In order to be in compliance with this policy, we need to know if you are related to anyone in this department.

**Please list all persons in the department that are related by blood or marriage to you (example; spouse, child, sibling, etc):**

\_\_\_\_\_

NAME

\_\_\_\_\_

RELATIONSHIP

\_\_\_\_\_

NAME

\_\_\_\_\_

RELATIONSHIP

\_\_\_\_\_

NAME

\_\_\_\_\_

RELATIONSHIP

**I am not related to anyone at Nevada State Board of Massage Therapy.**

YOUR NAME: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_

DEPARTMENT: \_\_\_\_\_

DATE: \_\_\_\_\_

**Return to Executive Director**



**Email:** [nvmassagebd@state.nv.us](mailto:nvmassagebd@state.nv.us)  
**Website:** <http://massagetherapy.nv.gov>

**Nevada State Board  
of Massage Therapists**  
1755 E. Plumb Lane Suite 252  
Reno, NV 89502  
Reno Phone (775) 687-9955  
Las Vegas Phone (702) 486-2212  
Fax (775) 786-4264

## EMPLOYEE CONTACT FORM

NAME: \_\_\_\_\_  
MAILING ADDRESS: \_\_\_\_\_  
\_\_\_\_\_  
HOME PHONE: \_\_\_\_\_  
CELL PHONE: \_\_\_\_\_

### EMERGENCY CONTACT

THIS INFORMATION WILL BE USED IN CASE OF AN  
EMERGENCY ONLY.

#### PRIMARY

EMG CT NAME: \_\_\_\_\_  
CONTACT PHONE # \_\_\_\_\_

#### SECONDARY

EMG CT NAME: \_\_\_\_\_  
CONTACT PHONE# \_\_\_\_\_

#### PRIMARY CARE PHYSICIAN

NAME: \_\_\_\_\_  
PHONE # \_\_\_\_\_

REVISED DATE: \_\_\_\_\_

**Return to Executive Director**

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## **What You Can Expect from the Staff of the Board of Massage Therapy**

The Massage Board believes in creating a harmonious working relationship between all employees. In pursuit of this goal, the Massage Board has created the following employee relations objectives:

1. Provide an exciting, challenging, and rewarding workplace and experience.
2. Select people on the basis of skill, training, ability, attitude, and character without discrimination with regard to age, sex, color, race, creed, national origin, religious persuasion, marital status, political belief, or a disability that does not prohibit performance of essential job functions.
3. Compensate all employees according to their effort and contribution to the success of our organization.
4. Review wages, employee benefits and working conditions regularly with the objective of being competitive in these areas consistent with sound business practices.
5. Provide paid time off and holidays to all eligible employees.
6. Provide eligible employees with health and retirement benefits.
7. Assure employees, after talking with their Manager, have an opportunity to discuss any issue or problem with the Executive Director of the Massage Board. If the issue is not resolved, then the person may discuss the issue with the Massage Board by being placed on the next available Agenda.
8. Take prompt and fair action of any complaint that may arise in the everyday conduct of our business, to the extent that is practicable.
9. Respect individual rights, and treat all employees with courtesy and consideration.
10. Maintain mutual respect in our working relationship.
11. Provide buildings and offices that are comfortable, orderly, and safe.
12. Promote employees on the basis of their ability and merit.
13. Make promotions or fill vacancies from within the Massage Board when practical and when the current employees are qualified to fill the vacant position.

## **What the Board of Massage Therapy Expects From You**

The Massage Board needs your help in making each working day enjoyable and rewarding. Your first responsibility is to know your own duties and how to do them promptly, correctly and pleasantly. Secondly, you are expected to cooperate with management and your fellow employees and to maintain a good team attitude.

How you interact with fellow employees and those whom the Massage Board serves and how you accept direction, can affect the success of your department. In turn, the performance of one department can impact the entire service offered by the Massage Board. Consequently, whatever your position, you have an important assignment: perform every task to the very best of your ability every time and at all times.

You are encouraged to grasp opportunities for personal development offered to you. This manual offers insight on how you can perform positively and to the best of your ability to meet and exceed expectations.

We strongly believe you should have the right to make your own choices in matters that concern and control your life. The Massage Board believes in direct access to management. We are dedicated to making the Massage Board an organization where you can approach your Manager, or any member of management, to discuss any problem or question. We expect you to voice your opinions and contribute your suggestions to improve the quality of the Massage Board. We are all human, so please communicate with each other and with management.

Remember, you help create the pleasant and safe working conditions that the Massage Board intends for you. The result will be better performance for the office overall, and personal satisfaction for you.

### **Open Communication Policy**

The Massage Board encourages you to discuss any issue you may have with a co-worker directly with that person. If a resolution is not reached, please arrange a meeting with your supervisor or a designated representative to discuss any concern, problem, or issue that arises during the course of your employment. Any information discussed in an Open Communication Meeting is considered confidential. Retaliation against any employee for appropriate usage of open communication channels is unacceptable. Please remember it is counterproductive to a harmonious workplace for employees to create or repeat rumors or office gossip. It is more constructive for an employee to consult his/her supervisor or Executive Director immediately with any questions.

## **Employment**

### **At-Will Employment**

Your employment with the Massage Board is at-will. This means that neither you nor the Massage Board has entered into a contract regarding the duration of your employment. You are free to terminate your employment with the Massage Board at any time, with or without reason. Likewise, the Massage Board has the right to terminate your employment, or otherwise discipline, transfer, or demote you at any time, with or without reason, at the discretion of the Massage Board. You are not in the classified or unclassified service of the State of Nevada and the State's rules regarding classified or unclassified employment do not apply to the Massage Board's employees.



No employee of the Massage Board can enter into an employment contract for a specified period of time, or make any agreement contrary to this policy without written approval from the Executive Director.

### **New Employee Orientation**

On your first working day, you will be asked to complete employment paperwork. Depending on your department's workload, your supervisor will introduce you to your co-workers and office layout. Please feel free to ask your colleagues any questions not answered during your orientation.

### **New Hire**

When you initially accept a position with the Massage Board, you are considered a new hire. As a new hire, you will be required to serve a probationary period of either six (6) months or one (1) year as determined by the Executive Director.

### **Probationary Period/Status of Employment**

As a new hire, your status of employment is “probationary.” After you have successfully completed a full probationary period, you are considered a “permanent” employee. If you are promoted to a new position after you become a “permanent” employee, your status of employment is “trial period.”

During the probationary period, your conduct and job performance is reviewed more frequently. Dismissals or demotions may be made at any time during the probationary period. Once you have successfully completed the probationary period, you will attain permanent status.

### **Anniversary Date**

The first day you report to work is your official anniversary date. Your anniversary date is used to compute various conditions and benefits described in this [Employee Manual](#).

### **Customer Relations**

The success of the Massage Board depends upon the quality of the relationships between the Massage Board, our employees, licensees, applicants, and the general public. People’s impression of the Massage Board and their interest and willingness to continue to deal with us is greatly formed by the people who serve them. In a sense, regardless of your position, you are the Massage Board’s ambassador. The more goodwill you promote, the more people will respect and appreciate you, the Massage Board and our services.

Below are several things you can do to help give people a good impression of the Massage Board. These are the building blocks for our continued success.

1. Always act competently and deal with everyone in a courteous and respectful manner.
2. Communicate pleasantly and respectfully with other employees at all times.
3. Follow up on orders and questions promptly, provide businesslike replies to inquiries and requests, and perform all duties in an orderly manner.
4. Document and record by initial and date when appropriate follow-ups have been completed.
5. Take great pride in your work and enjoy doing your very best.
6. Help co-workers and supervisors when needed or when asked.

These policies apply to all areas of employment, including recruitment, hiring, training and development, promotion, transfer, termination, layoff, compensation benefits, and all other conditions and privileges of employment in accordance with applicable Federal, State, and local laws.

### **Equal Employment Opportunity**

The Massage Board is an Equal Employment Opportunity Employer. Employment decisions are based on merit and business needs, and not on race, color, citizenship status, national origin, ancestry, gender, sexual orientation, age, religion, creed, physical or mental disability, marital status, veteran status, political affiliation, or any other factor protected by law. The Massage Board complies with the law regarding reasonable accommodation for handicapped and disabled employees.

### **ADA Policy Statement**

It is the policy of the Massage Board to comply with all the relevant and applicable provisions of the Americans with Disabilities Act (ADA). The Massage Board will not discriminate against any qualified employee or job applicant with respect to any terms, privileges, or conditions of employment because of a person's physical or mental disability. The Massage Board will make reasonable accommodations wherever necessary for all employees or applicants with disabilities, provided that the individual is otherwise qualified to safely perform the essential duties and assignments connected with the job and provided that any accommodations made do not impose an undue hardship on the Massage Board.

Equal Employment Opportunity notices are posted near employee gathering places as required by law. These notices summarize the rights of employees to equal opportunity in employment and list the names and addresses of the various government agencies that may be contacted in the event that any person believes he or she has been discriminated against.

Management is primarily responsible for seeing that the Massage Board's Equal Employment Opportunity Policies are implemented, but all members of the staff share in the responsibility for assuring that by their personal actions the policies are effective and apply uniformly to everyone.

Any and all employees, without exception, involved in discriminatory practices will be subject to termination.

### **Harassment Policy**

The Massage Board intends to provide a work environment that is pleasant, professional, and free from intimidation, hostility or other offenses that might interfere with work performance. Harassment of any sort - verbal, physical, and/or visual - will not be tolerated, particularly against employees in protected classes. These classes include, but are not necessarily limited to; race, color, religion, sex, age, sexual orientation, national origin or ancestry, disability, medical condition, marital status, veteran status, or any other protected status defined by law.

### **What Is Harassment?**

Workplace harassment can take many forms. It may be, but is not limited to, words, signs, offensive jokes, cartoons, pictures, posters, e-mail jokes or statements, pranks, intimidation, physical assaults or contact, or violence. Harassment is not necessarily sexual in nature. It may take the form of other vocal activity including derogatory statements not directed to the targeted individual but taking place within their hearing. Other prohibited conduct includes written

material such as notes, photographs, cartoons, articles of a harassing or offensive nature, and taking retaliatory action against an employee for discussing or making a harassment complaint.

### **Responsibility**

All of the Massage Board's employees, and particularly managers, have a responsibility for keeping our work environment free of harassment. Any employee who becomes aware of an incident of harassment, whether by witnessing the incident or being told of it, must report it to their immediate supervisor or the Executive Director. When management becomes aware of the existence of harassment, it is obligated by law to take prompt and appropriate action, whether or not the victim wants the Board to do so.

### **Reporting Harassment**

While the Massage Board encourages you to communicate directly with the alleged harasser, and make it clear that the harasser's behavior is unacceptable, offensive or inappropriate, it is not required that you do so. It is essential, however, to notify your supervisor or the Executive Director immediately, even if you are not sure the offending behavior is considered harassment. Appropriate investigation and disciplinary action will be taken. All reports will be promptly investigated with due regard for the privacy of everyone involved. However, confidentiality cannot be guaranteed. Any employee found to have harassed a fellow employee or subordinate will be subject to severe disciplinary action up to and including termination. The Massage Board will take any additional action necessary to appropriately remedy the situation. Retaliation of any sort will not be permitted. No adverse employment action will be taken for any employee making a good faith report of alleged harassment.

The Massage Board accepts no liability for harassment of one employee by another employee. The individual who makes unwelcome advances, threatens or in any way harasses another employee is personally liable for such actions and their consequences. The Massage Board may or may not provide legal, financial or any other assistance to an individual accused of harassment if a legal complaint is filed.

### **Sexual Harassment and Discrimination Policy**

Sexual harassment is a form of discrimination that is unlawful under State and Federal statutes. The State of Nevada regards it as a very serious offense that, under certain conditions, can lead to termination even on the first occurrence. "Sexual harassment" means unwelcome sexual advances, requests for sexual favors, or any conduct of a sexual nature when:

1. Submission to such speech or conduct is made either explicitly or implicitly a term or condition of a person's employment; or
2. Submission to or rejection of such speech or conduct by a person is used as the basis for employment decisions affecting that person; or
3. Such speech or conduct has the purpose of or effect of unreasonably interfering with a person's work performance or creating an intimidating, hostile or offensive working environment.

Employees have the right to raise the issue of sexual harassment or discrimination without reprisal. Employees who believe they have been a victim of sexual harassment or discrimination are encouraged to advise the person believed to have engaged in sexual harassment or discrimination that the conduct is unwelcome, undesirable, or offensive. If the employee elects not to confront the alleged harasser or if the conduct persists after an objection, the employee should inform their supervisor, next level of authority or Human

Resources. If you experience or witness sexual harassment or discrimination you must do one of the following:

- Report the incident(s) to your agency coordinator;
- File a complaint with the Board Attorney at: [cplatt@plattlawgrouppreno.com](mailto:cplatt@plattlawgrouppreno.com)
- Complete the form Sexual Harassment or Discrimination Complaint Form located in the Employee Forms Section.
- Employees are entitled to file a complaint with the Equal Employment Opportunity Commission, the Nevada Equal Rights Commission or consult with an attorney.

The State's policy prohibits retaliation against employees who bring sexual harassment or discrimination charges or assist in investigating charges. Any employee bringing a sexual harassment or discrimination complaint or assisting in the investigation of such a complaint will not be adversely affected in terms and conditions of employment, nor discriminated against or discharged because of the complaint. Failure to participate in any investigation of alleged discrimination, including an investigation concerning sexual harassment, may lead to disciplinary action.

### **Anti-Nepotism Policy**

The employment of relatives in the same area of an organization may cause serious conflicts and problems with favoritism and employee morale. In addition to claims of partiality in treatment at work, personal conflicts from outside the work environment can be carried into day-to-day working relationships.

Relatives of persons currently employed by the Massage Board may be hired only if they will not be supervising a relative, not working directly with nor working directly for a relative. In other cases where a conflict or the potential for conflict arises, even if there is no supervisory relationship involved, the parties may be separated by reassignment or termination of employment.

For purposes of this policy, a relative is any person who is related by blood or marriage, or whose relationship with the employee is similar to that of persons who are related by blood or marriage.

### **Standards of Conduct**

Whenever people gather together to achieve goals, some rules of conduct are needed to help everyone work together efficiently, effectively, and harmoniously. By accepting employment with us, you have a responsibility to the Massage Board and to your fellow employees to adhere to certain rules of behavior and conduct. The purposes of these rules are not to restrict your rights, but rather to be certain that you understand what conduct is expected and necessary. When each person is aware that she/he can fully depend upon fellow workers to follow the rules of conduct, our organization will be a better place to work for everyone.

### **Unacceptable Activities**

Generally speaking, we expect each person to act in a mature and responsible way at all times. If you have any questions concerning any work or safety rules, or any of the unacceptable activities listed below, please see your supervisor or the Executive Director for an explanation.

Note that the following list of Unacceptable Activities does not include all types of conduct that can result in disciplinary action, up to and including termination. Nothing in this list alters the at-

will nature of your employment; either you or the Massage Board may terminate the employment relationship with or without reason, and in the absence of any violation of these rules.

1. Violation of any Board rule; any action that is detrimental to the Massage Board's efforts to operate in the public interest.
2. Violation of security or safety rules, failure to observe safety rules or the Massage Board's safety practices; failure to wear required safety equipment; tampering with the Massage Board's equipment or safety equipment.
3. Negligence or any careless action that endangers the life or safety of another person.
4. Being intoxicated or under the influence of alcohol or a controlled substance while at work; use, possession or sale of alcohol or a controlled substance in any quantity while on Board premises is prohibited, except medications prescribed by a physician which do not impair work performance.
5. Unauthorized possession of dangerous or illegal firearms, weapons or explosives on Board property or while on duty.
6. Engaging in criminal conduct or acts of violence, or making threats of violence toward anyone on Board premises or when representing the Massage Board; fighting, or provoking a fight on Board property, or negligent damage of property.
7. Insubordination or refusing to obey instructions properly issued by your supervisor pertaining to your work; refusal or failure to help out on a special assignment.
8. Threatening, intimidating or coercing fellow employees on or off the premises at any time, for any purpose.
9. Engaging in an act of sabotage; negligently causing the destruction or damage of Board property, or the property of fellow employees, licensees, applicants, or visitors in any manner.
10. Theft or unauthorized possession of Board property or the property of fellow employees; unauthorized possession or removal of any Board property, including documents, from the premises without prior permission from management; unauthorized use of Board equipment or property for personal reasons; using Board equipment for profit.
11. Dishonesty; falsification or misrepresentation on your application for employment or other work records; lying about sick or personal leave; falsifying reason for a leave of absence or other data requested by the Massage Board; alteration of Board records or other Board documents.
12. Spreading malicious gossip and/or rumors; engaging in behavior which creates discord and lack of harmony; interfering with another employee on the job; restricting work output or encouraging others to do the same.
13. Indecency on Board property.
14. Unsatisfactory or careless work; failure to meet production or quality standards as explained to you by your supervisor
15. Any act of harassment, sexual, racial or other; telling sexist or racist jokes; making racial or ethnic slurs on or off the premises at any time, for any purpose.
16. Leaving work before the end of a workday or not being ready to work at the start of a workday without approval from your supervisor; stopping work before time specified for such purposes. (Refer to # 26)
17. Sleeping or loitering during working hours.
18. Excessive use of telephone for personal calls while on duty.
19. Smoking in restricted areas or at non-designated times, as specified by department rules.
20. Creating, contributing or not correcting unsanitary conditions.
21. Posting, removing or altering notices on any bulletin board on Board property without the permission of an officer of the Massage Board.

22. Failure to report an absence or late arrival; excessive absence or lateness.
23. Obscene or abusive language toward any manager, employee or customer; indifference or rudeness towards a customer or fellow employee; any disorderly/antagonistic conduct on Board premises.
24. Speeding or careless driving of Board vehicles or of personal vehicles while on Board time.
25. Failure to immediately report damage to, or an accident involving, Board equipment.
26. Failure to use your timesheet; alteration of your own timesheet or records or attendance documents; punching or altering another employee's timesheet or records, or causing someone to alter your timesheet or records.

### **Disciplinary Actions**

This Disciplinary Actions Policy applies to all regular employees who have completed the Introductory Period.

This policy pertains to matters of conduct as well as the employee's competence. However, an employee who does not display satisfactory performance and accomplishment on the job may be dismissed, in certain cases, without resorting to the steps set forth in this policy.

Under normal circumstances, supervisors are expected to follow the procedure outlined below. There may be particular situations, however, in which the seriousness of the offense justifies the omission of one or more of the steps in the procedure. Likewise, there may be times when the Board may decide to repeat a disciplinary step.

### **Discipline Procedure**

Unacceptable behavior that does not lead to an immediate dismissal may be dealt with in the following manner:

1. Oral Reminder and Oral Warning
2. Written Warning
3. Written Warning with Administrative Leave
4. Termination

To insure that the Massage Board's business is conducted properly and efficiently, you must conform to certain standards of attendance, conduct, work performance and other work rules and regulations. When a problem in these areas does arise, your supervisor will coach and counsel you in mutually developing an effective solution. However, if you fail to respond to coaching or counseling, or an incident occurs requiring formal discipline, the following procedures occur.

#### **Step One: Oral Reminder and Oral Warning**

Your supervisor will meet with you to discuss the problem or violations, making sure that you understand the nature of the problem or violation and the expected remedy. The purpose of this conversation is to remind you of exactly what the rule or performance expectation is and also to remind you that it is your responsibility to meet the Massage Board's expectations.

You will be informed that the Oral Reminder and Oral Warning is the first step of the discipline procedure. Your supervisor will fully document the Oral Reminder, which will remain in effect for three (3) months. Documentation of the incident will remain in your personnel record in the event another disciplinary event occurs.

### **Step Two: Written Warning**

If your performance does not improve within the three (3) month period, or if you are again in violation of the Massage Board's practices, rules or standards of conduct, your supervisor will discuss the problem with you, emphasizing the seriousness of the issue and the need for you to immediately remedy the problem. Your supervisor will advise you that you are now at the second formal level of disciplinary action. After the meeting your supervisor will write a memo to you summarizing the discussion and your agreement to change. A copy of the memo will go in your personnel file.

The Written Warning will remain in your personnel file for six (6) months.

### **Step Three: Written Warning with Administrative Leave**

If your performance does not improve within the six (6) month period following the Written Warning, or if you are again in violation of the Massage Board's practices, rules or standards of conduct, you may be terminated or placed on Administrative Leave. The Administrative Leave is the third and final step of the Massage Board's disciplinary process.

Administrative Leave is an unpaid, one (1) day disciplinary suspension. Employees on Administrative Leave will spend the following day away from work deciding whether to commit to correcting the immediate problem and to conform to all of the Board's practices, rules and standards of conduct, or to quit and terminate their employment with the Massage Board.

If your decision following the Administrative Leave is to return to work and abide by the Massage Board's practices, rules and standards of conduct, your supervisor will write a letter to you explaining your commitment and the consequences of failing to meet this commitment. You will be required to sign the letter to acknowledge receipt. A copy will be placed in your personnel file.

You will be allowed to return to work with the understanding that if a positive change in behavior does not occur, or if another disciplinary problem occurs within the next six (6) months, you will be terminated.

If you are unwilling to make such a commitment, you may either resign or be terminated.

### **Crisis Suspension**

If you commit any of the actions listed below, or any other action not specified but similarly serious, you will be suspended without pay pending an investigation of the situation. Following the investigation you may be terminated without any previous disciplinary action having been taken.

1. Theft, including falsification of time records.
2. Falsification of the Massage Board's records.
3. Failure to follow safety practices.
4. Breach of Confidentiality Agreement.
5. Threaten to, or the act of, doing bodily harm to a customer, client, fellow employee, or supervisor.
6. Willful or negligent destruction of the Massage Board's property or the property of its clients.
7. Sale, use and/or possession of intoxicants, drugs or narcotics.
8. Willful neglect of duty.

9. Unauthorized possession of lethal weapons on the Massage Board's property.
10. Insubordination - Disobedient to authority.

The provision of this Disciplinary Policy is not a guarantee of its use. The Massage Board reserves the right to terminate employment at any time, with or without reason. Additionally, the Massage Board reserves the right to prosecute any employee for any of the above infractions that may be in violation of State or Federal law.

### **Grievance Procedure**

It is the policy of the Massage Board that employees may appeal a disciplinary action to the next higher appropriate authority.

The chain of appeal shall advance from the immediate supervisor through the Executive Director.

An appeal of a disciplinary action must be filed in writing with the immediate supervisor not later than ten (10) working days from the date of the action.

If the employee does not accept the written decision of the immediate supervisor, the employee may, within five (5) working days, appeal to the Executive Director, in writing.

The decision of the Executive Director shall be final and binding.

This section does not give any additional rights; all employees are still at-will employees.

### **Immigration Law Compliance**

All offers of employment are contingent on verification of your right to work in the United States. On your first day of work you will be asked to provide original documents verifying your right to work and, as required by Federal law, to sign Federal Form I-9, Employment Eligibility Verification Form. If you at any time cannot verify your right to work in the United States, the Massage Board shall be obliged to terminate your employment.

### **Work Schedule**

#### **Business Hours – Effective January 1, 2007**

Operating hours are from 8:30 a.m. to 4:30 p.m. Monday through Friday with a half hour lunch.

All employees are to report to work at the location they are scheduled to work from, on their scheduled days, each morning and at the end of each workday, unless extenuating circumstances arise. The Executive Director will approve extenuating circumstances on a case-by-case basis only.

Your particular hours of work and the scheduling of your meal period will be determined and assigned by your supervisor. Most employees are assigned to work a forty (40) hour workweek. You are required to take a ½ hour paid lunch break each day. Optional hours may apply at the discretion of the Executive Director and the Massage Board. Should you have any questions concerning your work schedule, please ask your supervisor.



## **Attendance**

The Massage Board would like you to be ready to work at the beginning of your assigned daily work hours, and to reasonably complete your projects by the end of your assigned work hours. Please let your supervisor know if you will be away from your workstation for an extended period of time and when you expect to return.

## **Absence or Lateness**

From time-to-time, it may be necessary for you to be absent from work. The Massage Board is aware that emergencies, illnesses, or pressing personal business that cannot be scheduled outside your work hours may arise. If you are unable to report to work, or if you will arrive late, you must contact your supervisor immediately. If you know in advance that you will need to be absent, please request this time off in writing directly from your supervisor.

When you call in to inform the Massage Board of an unexpected absence or late arrival, call your supervisor. If you're arriving to work late, please let your supervisor know when you expect to arrive for work. If you are unable to call in yourself because of an illness, emergency or for some other reason, be sure to have someone call for you.

Absence from work without notifying your supervisor or the Executive Director will be considered a voluntary resignation.

If you are absent because of an illness for three (3) or more successive days, you must submit to your supervisor written documentation from your doctor stating you are able to resume normal work duties before you will be allowed to return to work.

A consistent pattern of questionable absences can be considered excessive, and may be cause for concern. In addition, excessive lateness or leaving early without letting your supervisor know will be considered a "lateness pattern" and may carry the same weight as an absence. Other factors, like the degree and reason for the lateness, will be taken into consideration.

Your supervisor will make a note of any absence or lateness and the reasons in your personnel file. Be aware that excessive absences, lateness or leaving early may lead to disciplinary action, including possible dismissal.

**Note:** Information on the types of leaves offered and their qualification criteria are included in the "Leaves" section of this [Employee Manual](#).

## **Meal and Break Periods**

You are entitled to two (2) fifteen (15) minute paid breaks each workday. Normally these breaks will be scheduled at two different intervals, one prior to your meal period and one after your meal period. These breaks should be scheduled with your supervisor. If you work in a department where breaks are not directly assigned, please coordinate with your co-workers to maintain adequate coverage at all times. Break and lunch periods should be taken away from your desk.

Meal period and break periods may not be combined to extend a scheduled meal period. All meal periods must be taken prior to 2:00 pm on any given day, unless approved by your supervisor.

If you work longer than four (4) hours, you will be given a paid meal period. You are requested not to perform any work during your regularly scheduled meal period. It is important to return to work on time at the end of your meal period.

## **Employment Classifications**

At the time you are hired, you are classified full-time, part-time or temporary. In addition, you are classified as either non-exempt or exempt. All other policies described in this Employee Manual and communicated by the Massage Board apply to all employees, with the exception of certain wage, salary and time off limitations applying only to non-exempt employees. If you are unsure of which job classification your position fits into, please ask your supervisor.

### **Regular Employees**

Employees hired to work on a regular basis for an indefinite period of time are classified as regular employees. Such employees may be either full or part-time.

### **Regular Full-Time Employees**

An employee who has successfully completed his or her introductory period (see the Introductory Period Policy for a specific definition) and who works at least thirty-two (32) hours or more per week is considered a regular full-time employee.

Unless otherwise specified, the benefits described in this Employee Manual apply only to full-time employees.

If you were a full-time employee and have been on an approved leave of absence, upon return you will be considered a full-time employee, provided you return to work as agreed in the provisions of your leave.

### **Regular Part-Time Employees**

Employees who are not assigned to a temporary or introductory status and who are regularly scheduled to work less than the full-time work schedule, but at least thirty (30) hours per week are classified as regular part-time employees and are eligible for some benefits sponsored by the Massage Board, subject to the terms, conditions and limitations of each benefit program.

### **Temporary Employees**

From time-to-time, the Massage Board may hire employees for specific periods of time or for the completion of a specific project. An employee hired under these conditions will be considered a temporary employee. The job assignment, work schedule and duration of the position will be determined on an individual basis.

Normally, a temporary position will not exceed six (6) months in duration, unless specifically extended by a written agreement. Summer employees, interns and seasonal employees are considered temporary employees, but not limited to.

A temporary employee does not become a regular employee by virtue of being employed longer than the agreed upon specified period.

Temporary employees are not eligible for benefits described in this Employee Manual, except as granted on occasion, or to the extent required by provision of State and Federal laws. Those

temporary employees classified as non-exempt (see the section titled "Non-Exempt and Exempt Employees" below) who work more than forty (40) hours during any workweek will receive overtime pay.

### **Non-Exempt and Exempt Employees**

At the time you are hired, you will be classified as either exempt or non-exempt. This is necessary because, by law, employees in certain types of jobs are entitled to overtime pay for hours worked in excess of forty (40) hours per workweek. These employees are referred to as non-exempt in this Employee Manual. This means that they are not exempt from (and therefore should receive) overtime pay or compensatory time.

**Note:** See Wage and Salary Policies in the section of this Employee Manual titled "Compensation" for a full description of overtime payment policies.

Exempt employees are managers, executives, professional staff, technical staff, Board Members and others whose duties and responsibilities allow them to be exempt from overtime pay provisions as provided by the Federal Fair Labor Standards Act (FLSA) and any applicable State laws. If you are an exempt employee, you will be advised that you are in this classification at the time you are hired, transferred or promoted.

### **Personnel Records and Administration**

The task of handling personnel records and related personnel administration functions at the Massage Board has been assigned to the Executive Director. Questions regarding insurance, wages, and interpretation of policies may be directed to your supervisor in writing.

### **Your Personnel File**

Keeping your personnel file up-to-date can be important to you with regard to pay, deductions, benefits and other matters. If you have a change in any of the items listed below, please be sure to notify the Executive Director as soon as possible.

1. Legal name
2. Home address
3. Home telephone number
4. Person to call in case of emergency
5. Number of dependents
6. Marital status
7. Change of beneficiary
8. Driving record or status of driver's license.
9. Exemptions on your W-4 tax form
10. Training Certificates
11. Professional License
12. Payroll deductions, mandatory, automatic or court ordered garnishments.

Upon experiencing a family status change, please notify the Executive Director within 31 days for benefit modifications, if necessary.

You may see information that is kept in your own personnel file if you wish, and you may request and receive copies of all documents you have signed. Please make arrangements with the Executive Director.

## Compensation

The goal of the Massage Board's Compensation Program is to attract potential employees, meet the needs of all current employees, and encourage well-performing employees to stay with our organization. With this in mind, our Compensation Program is built to balance both the employee's and the Massage Board's needs.

### Compensation Philosophy

It is the Massage Board's desire to pay all regular employees wages and salaries that will be motivational, fair, and equitable. Compensation may vary with individual and Board performance and in compliance with all applicable statutory requirements.

The Massage Board applies the same principles of fairness to all employees, regardless of organizational level, race, color, citizenship status, national origin, ancestry, gender, sexual orientation, age, religion, creed, physical or mental disability, marital status, veteran status, political affiliation, or any other factor protected by law.

### Basis for Determining Pay

Several factors may influence your rate of pay. Some of the items the Massage Board considers are the nature and scope of your job, what other employers pay their employees for comparable jobs (external equity), what the Massage Board pays their employees in comparable positions (internal equity), and individual as well as the Massage Board performance. It is the Massage Board's goal to have a current Job Description on hand that broadly defines your job responsibilities.

### Pay Cycle

Payday is normally on the 15<sup>th</sup> and the last day of every month. In most instances, if the payday falls on Saturday or Sunday, you will be paid the preceding Friday. The semi-monthly pay schedule is made up of twenty-four (24) pay periods per year.

Changes will be made and announced in advance whenever the Massage Board's holidays or closings interfere with the normal pay schedule.

### Computing Pay

The Massage Board will compute your time on the basis of a forty (40) hour workweek. (Exempt Employee's hourly wage will be computed as such – 40 hours in a work week x 52 weeks = 2,080 hours per year)

**Longevity Pay** When you have completed eight years of continuous service with the State and have standard or better performance, you will be entitled to longevity pay based upon the following schedule:

No. Of Years of Cont Svc	Semi-Ann Pmt	No. of Years of Cont Svc	Semi-Ann Pmt	No. of Yrs of Cont Svc	Semi-Ann Pmt
8	\$75.00	16	\$325.00	24	\$725.00
9	\$100.00	17	\$375.00	25	\$800.00
10	\$125.00	18	\$425.00	26	\$875.00
11	\$150.00	19	\$475.00	27	\$950.00

12	\$175.00	20	\$525.00	28	\$1,025.00
13	\$200.00	21	\$575.00	29	\$1,100.00
14	\$225.00	22	\$625.00	30 or more years	\$1,175.00
15	\$275.00	23	\$675.00		

Eligible full-time or part-time employees who work less than full-time for a portion of the six (6) month qualifying period are entitled to a prorated amount based on the semi-annual payment. Longevity payments are issued in July and December. The dates when employees become eligible for the semi-annual payments are December 31 and June 30. Employees who are eligible and who have not been separated from State service as of these dates will receive longevity pay.

### **Mandatory Deductions from Paycheck**

The Massage Board is required by law to make certain deductions from your paycheck each time one is prepared. Among these are your Federal Income Taxes as required by law. These deductions will be itemized on your check stub. The amount of the deductions will depend on your earnings and the information you furnish on your W-4 Form regarding the number of exemptions you claim. If you wish to modify this number, please request a new W-4 Form from the Executive Director immediately. Your W-4 Form may be modified by you, no exceptions. Verbal or written instructions are not sufficient to modify withholding allowances. We advise you to check your pay stub to ensure that it reflects the proper number of withholdings.

The W-2 Form you receive annually reflects how much of your earnings were deducted for these purposes.

In addition, the Massage Board may make deductions for State Pension Plans. Any other mandatory deductions to be made from your paycheck, such as court-ordered garnishments, will be explained whenever the Massage Board is ordered to make such deductions.

**Note:** Please see "Wage Garnishments" later in this section for further information.

### **Direct Payroll Deposit**

Direct payroll deposit is the automatic deposit of your pay into the financial institution account of your choice.

### **Payroll Advance**

It is the policy of the Massage Board to refuse all salary advances to employees for any reason.

### **Error in Pay**

Every effort is made to avoid errors in your paycheck. If you believe an error has been made, tell your supervisor immediately. He/she will take the necessary steps to research the problem and to assure that any necessary correction is made promptly.

### **Overtime Pay**

If you are a non-exempt employee, you will be eligible to receive overtime pay of one and one-half (1 1/2) times your regular hourly wage for approved hours worked over forty (40) hours in one (1) week. If, during that week, you were away from the job because of a job-related injury, paid holiday, jury duty, or vacation day, those hours not worked will not be counted as hours worked for the purpose of computing eligibility for overtime pay.

No overtime shall be worked unless your supervisor has given prior written approval.

Employees designated as exempt under the provision of the Fair Labor Standards Act and the Nevada Revised Statutes are not entitled to compensation for overtime. (NRS 284.148)

### **Work Performed on Board Holidays**

Full-time "non-exempt" employees are eligible for overtime pay in accordance with the Fair Labor Standards Act. Employees who work on a State holiday are considered to have worked overtime on that day and will be paid regular pay plus overtime for hours worked, regardless of the number of hours worked during that same work week.

### **Compensatory Time**

Exempt employees do not receive overtime. Compensatory time off shall be granted to supervisors for hours worked beyond forty (40) hours in one week (except where the work week is an extended one of more than 40 hours). Compensatory time will only be granted for hours worked of at least four (4) hours. Compensatory time will be granted at the convenience of the Board considering workload, available staffing and any other circumstances affecting productivity.

At no time are employees paid in cash for the compensatory hours worked. If an employee terminates with compensatory time on the books there is no compensation for the compensatory time earned.

### **Time Records**

By law, we are obligated to keep accurate records of the time worked by employees. You are responsible for accurately recording your time. No one may clock in or out hours worked on another's timecard or timesheet. Tampering with another's time record is cause for disciplinary action, up to and including termination, of both employees. In the event of an error in recording your time, please report the matter to your supervisor immediately.

If changes to a time sheet are necessary, the correction should be made so that both the initial entry and the changes are legible and identifiable. Any such changes should be initialed by both the employee and the supervisor (next to the change). Time sheets containing erasures or whiteout will be returned to the employee.

**Time sheets not complying with this policy will be returned, and the employee will not be paid until a time sheet complying with the requirements has been completed.**

## **Performance and Compensation Reviews**

### **Performance Reviews**

Because we want you to grow and succeed in your job, the Massage Board may conduct a Formal Performance Review after ninety (90) days on the job, then after one (1) year, and annually thereafter for each employee. New employees may be reviewed near the end of their introductory period. A review may be conducted in the event of a promotion or change in duties and responsibilities.

During a Formal Performance Review your supervisor may cover the following areas:

- The quality and quantity of your work
- Strengths and areas for improvement
- Attitude and willingness to work
- Initiative and teamwork
- Attendance
- Customer service orientation
- Problem solving skills
- Ongoing professional growth and development

Additional areas may also be reviewed as they relate to your specific job.

Your review provides a golden opportunity for collaborative, two-way communication between you and your supervisor. Your supervisor can answer any questions you may have about the Performance Review process.

### **Compensation Reviews**

The Massage Board's Compensation Reviews are given with Performance Reviews. The Board may set a cost of living increase each year based on the change in the State of Nevada Salary Grades. Merit increases may be considered based on employee performance. All salary increases will depend on the Massage Board's income and ability to pay all expenses. Any applicable compensation increase will appear in the pay period ending after the date granted. Compensation increases may be retroactive in the case of late reviews. Having your compensation reviewed does not necessarily mean that you will be given a pay increase due to individual and/or Board performance.

An individual's pay will depend on how consistently he/she performs over a given period of time. During the review, significant performance events that occurred throughout the year will be discussed.

Higher levels of performance, as documented at the time of a Performance Review, may earn a higher level of salary increase. In addition to individual job performance reviews, the Massage Board periodically may conduct a review of job descriptions to insure that we are fully aware of any changes in the duties and responsibilities of each position and that such changes are recognized.

### **Benefits**

The Massage Board is committed to sponsoring a Comprehensive Benefits Program for all eligible employees. In addition to receiving an equitable salary and having an equal opportunity for professional development and advancement, you may be eligible to enjoy other benefits that will enhance your job satisfaction. We are certain you will agree the benefits program described in this Employee Manual represents a very large investment by the Massage Board.

A good benefits program is a solid investment in the Massage Board's employees. The Massage Board will periodically review the benefits program and will make modifications as appropriate to the Board's condition. The Massage Board reserves the right to modify, add or delete the benefits it offers.

## **Eligibility for Benefits**

If you are a full-time employee, after ninety (90) days of employment (completion of your introductory period) you will enjoy all of the benefits described in this Employee Manual as soon as you meet the eligibility requirements for each particular benefit. Coverage is available to you and your dependents as defined in the Benefit Summary Plan descriptions.

If you are a part-time employee, you will enjoy only those benefits specifically required by law, provided that you meet the minimum requirements set forth by law and in the benefit plan(s).

Temporary employees are not eligible for benefits.

## **Insurance Coverage**

### **Group Insurance**

The Massage Board is dedicated to the health and well being of both you and your family. A comprehensive, quality insurance program is available to you and your family through the Public Employees Benefit Program (PEBP). You become eligible for coverage on the first of the month following your ninetieth (90<sup>th</sup>) day of employment (after the completion of your introductory period). In order to be covered you must complete the enrollment packet.

Upon enrolling, you will obtain summary plan descriptions describing your benefits in detail.

You may enroll yourself and your dependents in one of the available PEBP plans. The Massage Board provides a subsidy for each employee based on the plan and tier of coverage selected. The employee's share of the cost of insurance is made through monthly pre-tax payroll deductions.

Applicable employee contributions will be automatically deducted from your paycheck.

According to the Federal Consolidated Omnibus Budget Reconciliation Act (COBRA) of 1985, in the event of your termination of employment with the Massage Board or loss of eligibility to remain covered under the PEBP program, you and your eligible dependents may have the right to continued coverage under our health insurance program for a limited period of time at your own expense. Consult the health insurance provider directly.

### **Basic Life and Long-Term Disability Insurance**

Effective July 1, 2014, State employees enrolled in a PEBP medical plan receive \$25,000 Basic Life and Long-Term Disability (LTD) Insurance. The terms of such insurance are controlled by PEBP, and information regarding each is available upon request.

## **Government Required Coverage**

### **Workers' Compensation**

All employees are entitled to Workers' Compensation benefits. This coverage is automatic and immediate and protects you from an on-the-job injury. An on-the-job injury is defined as an accidental injury suffered in the course of your work, or an illness that is directly related to performing your assigned job duties. The Massage Board pays for this job-injury insurance. If you cannot work due to a job-related injury or illness, Workers' Compensation Insurance pays your medical bills and provides a portion of your income until you can return to work.



All injuries or illnesses arising out of the scope of your employment must be reported to your supervisor immediately. Prompt reporting is the key to prompt benefits. Benefits are automatic, but nothing can happen until your employer knows about the injury. Insure your right to benefits by reporting every injury, no matter how slight.

Employees returning to work after being absent due to a work-related injury must report to their supervisor prior to beginning work and must bring a doctor's clearance for returning to work.

### **Unemployment Compensation**

Depending upon the circumstances, employees may be eligible for Unemployment Compensation upon termination of employment with the Massage Board. The Department of Employment, Training and Rehabilitation determines eligibility for unemployment compensation. The Massage Board pays the entire cost of this insurance program.

Unemployment compensation is designed to provide you with a temporary income when you are out of work through no fault of your own. For your claim to be valid, you must have a minimum amount of earnings determined by the State, and you must be willing and able to work. You should apply for benefits through the local State Unemployment Office as soon as you become unemployed.

### **Public Employee Retirement System (PERS)**

**Employee/Employer Pay Contribution Plan (EEs/ERs):** The employee and employer share equally in the contribution to PERS, currently 14.5% each for regular members and 20.75% for police/fire members. Employee contributions are subject to withholding for Federal Income Taxes.

The employee's share of the contribution is refundable upon termination. A refund of member contributions cancels membership in the system and any and all rights to a monthly benefit earned. If you elect the employee/employer-pay plan, you may switch at any time to the employer-paid plan.

**Employer Pay Contribution Plan (EPC):** Employees may voluntarily choose to participate under the EPC Plan. Employees who elect this plan pay their portion of the contribution by way of a salary reduction equal to approximately ½ of the contribution rate on a pre-tax basis. The employer then pays the contribution to PERS, 28% for regular members and 40.50% for police/fire members. Contributions made by the employer under EPC are not deposited to an individual member's account and are not available for refund upon termination of employment. Once you select the EPC, you cannot later choose or go back to the EEs/ERs.

### **Paid Leaves**

Both paid and unpaid time off may be granted to eligible employees, according to the following leave policies. Please consult your supervisor for further information.

### **Annual Leave**

If you are a new employee working a full-time schedule, you will earn ten (10) hours (1¼ working days) of annual (vacation) leave for each month of continuous full-time service. You will have accrued seven and one half (7½) working days of annual leave after six (6) months of full-time service and will be eligible to use leave at this time. Your appointing supervisor must pre-approve annual leave.

If you are a part-time employee, you will earn a prorated amount of annual leave based on full-time equivalent service.

After ten (10) years of continuous service, you will earn up to a maximum of twelve (12) hours (1½ working days) of annual leave per month and, with fifteen (15) years of service, up to fourteen (14) hours (1¾ working days) per month.

If you separate from State service and have worked at least six (6) months, you will be paid for any unused annual leave you have accumulated.

### **Notification Requirement for Annual Leave**

1. Advance Notice – When foreseeable, employees shall give at least thirty (30) calendar days advance notice to their supervisor of their request to use annual leave.
2. Advance Notice Not Possible – When advance notice is not possible, notice by the employee should be provided as soon as practicable.
3. Written Notice – All vacation requests to use annual leave must be submitted on the “Leave Request Form” and submitted to their supervisor and approved by the Executive Director.

### **Sick Leave**

If you are a full-time employee, you earn ten (10) hours (1¼ working days) of sick leave for each month of full-time service. Part-time employees earn a prorated amount based on full-time equivalent service. Sick leave can be used as soon as it is accrued.

Sick leave may be used only for authorized reasons. Sick leave can be used if you are unable to work because of illness or injury, incapacity due to pregnancy or childbirth, for medical and dental appointments, family illness (subject to some limitations) and a death (typically up to five (5) working days) in your immediate family.

Nonexempt employees must report any sick leave taken, even if it is for an appointment or part of the day.

### **Recognized Holidays**

The holiday schedule for Massage Board employees is as follows for regular full-time employees:

January 1	New Year’s Day
Third Monday in January	Martin Luther King Jr.’s Birthday
Third Monday in February	Presidents Day
Last Monday in May	Memorial Day
July 4	Independence Day
First Monday in September	Labor Day
Last Friday in October	Nevada Day
November 11	Veterans’ Day
Fourth Thursday in November	Thanksgiving Day
Friday following the fourth Thursday in November	Family Day
December 25	Christmas Day

**Holiday Policy**

All national holidays are scheduled on the day designated by common business practice at the rate of eight (8) hours per day. In order to qualify for holiday pay, you must work the scheduled workday immediately before and after the holiday unless prior written approval has been granted.

You are not eligible to receive holiday pay when you are on an unpaid leave of absence.

**Other Paid Leaves****Jury Duty**

It is your civic duty as a citizen to report for jury duty whenever called. If you are called for jury duty, you must notify your supervisor within forty-eight (48) hours of receipt of the jury summons and present a copy of the jury summons.

If you are required to serve as a juror for a case in which you have no personal financial/legal interest or liability and you are a full-time employee who has completed ninety (90) days of work, the staff of the Massage Board will pay the difference between jury duty compensation received and your regular wages. Whenever possible, you are expected to report to work before or after jury duty sessions, according to your normally scheduled working hours.

Once you have received your pay voucher for any time served, the original voucher must be presented to the Massage Board in order to receive regular pay. The Massage Board will pay the difference between your regular wages and the jury duty pay received. The Massage Board will reimburse you up to eight (8) hours of wages per day for a maximum of three (3) days of service per year.

This policy shall not apply to persons whose appearance in court is the result of their status as defendants in a criminal proceeding or to persons called or appearing as a party in a civil proceeding where they are the charging party or plaintiff.

**Voter Leave**

Employees who do not have sufficient time to vote may take between one (1) and three (3) hours leave, depending on the distance between the workplace and polling place, to vote. Employees must apply for leave before Election Day on a "Leave Request Form." Your supervisor may specify the time during the day that leave can be taken and the employee must submit a copy of his or her voters receipt the following business day.

**Unpaid Leaves**

Occasionally, for medical, personal, or other reasons, you may need to be temporarily released from the duties of your job with the Massage Board. It is the policy of the Massage Board to allow its eligible employees to apply for and be considered for certain specific leaves of absence.

Time off for any reason during a working day will count first against your allotted Paid Time Off (PTO) as appropriate, in hourly, quarter-day, half-day or full-day increments. Once you have used all of your PTO, any time off will be without pay.

Failure to return to work as scheduled from an approved leave of absence or to inform your supervisor of an acceptable reason for not returning as scheduled will be considered a voluntary resignation of employment.

All requests for leaves of absence shall be submitted in writing to your supervisor. Each request shall provide sufficient detail such as the reason for the leave, the expected duration of the leave, and the relationship of family members, if applicable.

There are several types of unpaid leaves for which you may be eligible.

### **Disability Leave of Absence (Illness, Family Illness)**

The Massage Board may grant an unpaid leave of absence for illness, disability or pregnancy. To request a disability leave of absence from your supervisor, you should submit, or have someone submit for you, a statement of ill health or disability from your doctor. An approved disability leave without pay may be granted for up to ninety (90) days. Whenever possible, you are required to give as much notice as possible of your pending need for a disability leave of absence.

At the time the disability leave begins, any PTO will be used. These benefits do not continue to accrue during a leave of more than thirty (30) days. This policy applies to all employees. Your group insurance booklet should be reviewed to determine your insurance coverage during a leave of absence.

Employees who must remain away from work for more than the period of time allowed above will be considered terminated from employment. They are welcome to re-apply subject to the Massage Board's usual hiring policies.

Employees who develop an illness or physical condition which requires medical treatment or restrictions and precautions will be required to submit a physician's statement. This statement must give approval that continued full-time employment in his/her present position would not jeopardize his/her health or the safety of others, in the event she/he continues to work. A similar statement is required upon return from a disability leave.

Should your attendance or job performance suffer during the period preceding and/or following a disability leave, we will accommodate you to the extent provided by law.

### **Maternity Leave**

Maternity leave is not a special type of leave, but may consist of a combination of sick leave, annual leave, compensatory time, and leave without pay. If you are eligible for the protections under the Family and Medical Leave Act (FMLA), you will be required to use your FMLA entitlement concurrently with applicable leave types, unless you are receiving Short Term Disability Benefits. For more information regarding the FMLA as it applies to State employees, a Family and Medical Leave Act (FMLA) Overview document is available by request from the Division of Human Resource Management.

### **Family Illness**

If there is an illness or a medical, optometric or dental service or examination in your immediate family requiring your attendance, you may use your accumulated sick leave not to exceed one hundred and twenty (120) hours in any one calendar year. The appointing authority may approve an exception to the 120 hour limit; however, the request must be in writing and accompanied by

a certification from a health care provider that verifies the need. Immediate family (with regard to family illness) is defined as an employee's parents, spouse, children (regardless of age), brothers, sisters, grandparents, great-grandparents, uncles, aunts, nephews, grandchildren, nieces, great-grandchildren and stepparents; and, if they are living in the employee's household, the employee's father-in-law, mother-in-law, son-in-law, daughter-in-law, grandfather-in-law, grandmother-in-law, great-grandfather-in-law, great-grandmother-in-law, uncle-in-law, aunt-in-law, brother-in-law, sister-in-law, grandson-in-law, granddaughter-in-law, nephew-in-law, niece-in-law, great-grandson-in-law, and great-granddaughter-in-law.

### **Death in the Family**

If a member of your immediate family dies, you may use your accumulated sick leave not to exceed ten (10) working days for each death. The appointing authority may approve additional time in instances where extended travel is involved. Immediate family (with regard to a death in the family) is defined as an employee's parents, spouse, children, brothers, sisters, grandparents, great-grandparents, uncles, aunts, nephews, grandchildren, nieces, great-grandchildren, father-in-law, mother-in-law, son-in-law, daughter-in-law, grandfather-in-law, grandmother-in-law, great-grandfather-in-law, great-grandmother-in-law, uncle-in-law, aunt-in-law, brother-in-law, sister in-law, grandson-in-law, granddaughter-in-law, nephew-in-law, niece-in-law, great-grandson-in-law, great-granddaughter-in-law, step-parents and step-children.

### **Military Leave of Absence**

If you are a full-time employee and are inducted into the U.S. Armed Forces, you will be eligible for re-employment after completing military service, provided:

1. You show your orders to your supervisor as soon as you receive them.
2. You satisfactorily complete your active duty service.
3. You enter the military service directly from your employment with the Massage Board.
4. You apply for and are available for re-employment within ninety (90) days after discharge from active duty. If you are returning from up to six (6) months of active duty for training, you must apply within thirty (30) days after discharge.

### **Military Reserves or National Guard Leave of Absence**

Employees who serve in U.S. military organizations or state militia groups may take the necessary time off without pay to fulfill this obligation, and will retain all of their legal rights for continued employment under existing laws. These employees may apply Paid Time Off (PTO) to the leave if they wish, however, they are not obliged to do so.

You are expected to notify your supervisor as soon as you are aware of the dates you will be on duty so that arrangements can be made for replacement during this absence.

### **Personal Leave of Absence**

In special circumstances, the Massage Board may grant a leave for a personal reason, but never for taking employment elsewhere or going into business for yourself. You should request an unpaid personal leave of absence from your supervisor. A personal leave of absence must not interfere with the operations of your department or the Massage Board. Your supervisor will submit your request to the appropriate member of management for final approval.

A personal leave of absence may be granted for up to thirty (30) days at the option of the Board and at its discretion. Consult your group insurance booklet to determine your insurance coverage

during a leave of absence. Failure to return from a leave at the time agreed will result in termination of employment.

### **Accepting Other Employment or Establishing/Entering Into Business While on Leave of Absence**

If you accept any employment or enter into a business venture while on a leave of absence from the Massage Board, you will be considered to have voluntarily resigned from employment with the Massage Board as of the day on which you began your leave of absence.

### **Insurance Premium Payment During Leaves of Absence**

The Massage Board will continue to pay its share of insurance premiums for employee coverage for a maximum of thirty (30) days while you are on a disability leave of absence.

While you are on any type of unpaid leave of absence from the Massage Board, you will be responsible for paying the total premiums for your coverage and that of your dependents after thirty (30) days on the subsequent pay period. Failure to do so may result in loss of coverage and possible refusal by the insurance carrier to allow your coverage to be reinstated. Please consult with the Executive Director to set up a payment schedule.

### **Per Diem and Travel**

Many State employees must travel in connection with official duties. If you travel on official business, you will receive an allowance for meals and lodging. If you have been employed by the State for at least six (6) months, a State sponsored credit card may be issued for use in covering travel advances and expenses. Travel should be made by the least expensive method available.

### **Use of Private Automobile**

If, in the course of official duties, you are directed by your agency to use your own personal vehicle, reimbursement will be made at the current rate authorized by the State Department of Administration and published in the *State Administrative Manual*. This rate is adjusted periodically to reflect the allowable Federal rate. If you prefer to use your private automobile for personal convenience when conducting State business, you may receive one-half of the authorized rate.

### **Fleet Services**

It is the policy of the State that employees use Fleet Services vehicles rather than private automobiles whenever possible. Only State employees are authorized to drive State-owned vehicles and only persons traveling on State business are authorized to ride in these vehicles. Drivers of State vehicles must hold a valid driver's license and complete a driver's safety course sponsored by the Division of Risk Management. Fleet Services also requires a completed Vehicle Requisition Form signed by an authorized agency head. Fleet Services is available to all agencies in Carson City, Reno, and Las Vegas.

### **Safety**

#### **General Employee Safety**

The Massage Board is committed to the safety and health of all employees and recognizes the need to comply with regulations governing injury and accident prevention and employee safety. Maintaining a safe work environment, however, requires the continuous cooperation of all employees.

The Massage Board will maintain safety and health practices consistent with the needs of our industry. If you are ever in doubt about how to safely perform a job, it is your responsibility to ask your supervisor for assistance. Any suspected unsafe conditions and all injuries that occur on the job must be reported immediately. Compliance with these safety rules is considered a condition of employment. Therefore, it is a requirement that each supervisor make the safety of employees an integral part of her/his regular management functions. It is the responsibility of each employee to accept and follow established safety regulations and procedures.

The Massage Board encourages you to communicate with your supervisor regarding safety issues.

### **Reporting Safety Issues**

All accidents, injuries, potential safety hazards, safety suggestions and health and safety related issues must be reported immediately to your supervisor. If you or another employee is injured, you should contact outside emergency response agencies, if needed. If an injury does not require medical attention, a supervisor and Employee Report of Accident Form must still be completed in case medical treatment is later needed and to insure that any existing safety hazards are corrected. The Employee's Claim for Worker's Compensation Benefits Form must be completed in all cases in which an injury requiring medical attention has occurred.

Federal law (Occupational Safety and Health Administration) requires that we keep records of all illnesses and accidents that occur during the workday. The Nevada Workers' Compensation Act also requires that you report any workplace illness or injury, no matter how slight. If you fail to report an injury, you may jeopardize your right to collect Workers' Compensation payments as well as health benefits. OSHA also provides for your right to know about any health hazards that might be present on the job. Should you have any questions or concerns, contact your supervisor for more information.

### **Weapons**

The Massage Board believes it is important to establish a clear policy that addresses weapons in the workplace. Specifically, the Massage Board prohibits all persons who enter Board property from carrying a handgun, firearm, knife, or other prohibited weapon of any kind regardless of whether the person is licensed to carry the weapon or not.

Any and every employee disregarding this policy will be subject to immediate termination.

### **Security**

Maintaining the security of the Massage Board's buildings and vehicles is every employee's responsibility. Develop habits that insure security as a matter of course. For example:

- Always keep cash properly secured. If you are aware that cash is insecurely stored, immediately inform the person responsible.
- Know the location of all alarms and fire extinguishers, and familiarize yourself with the proper procedure for using them, should the need arise.
- When you leave the Massage Board's premises make sure that all entrances are properly locked and secured.

## **Smoking Policy**

State law prohibits smoking in a public building (NRS 202.2491). This policy applies to buildings that are either owned or leased by the State and are managed by the State Public Works Division's Buildings & Grounds unit. Contact your Agency Personnel Representative for information regarding smoking policies that may apply specifically to the building in which you work. Smoking is prohibited in, near, or adjacent to any entrance or exit of any public building. The "no smoking zone" is a minimum of 30 feet, and a smoking location must be far enough away from the entrance or exit of any public building so that no smoke will drift or travel into the building or be smelled by any person entering or exiting the building. Authorized smoking locations must be outdoors in an area that is safe and free from any hazardous chemicals, materials, or conditions.

## **Separation of Employment**

### **Termination of Your Employment**

The Massage Board operates under the principle of at-will employment. This means that neither you nor the Massage Board has entered into a contract regarding the duration of your employment. You are free to terminate your employment with the Massage Board at any time, with or without reason. Likewise, the Massage Board has the right to terminate your employment, or otherwise discipline, transfer, or demote you at any time, with or without reason, at the discretion of the Massage Board.

The Massage Board will consider you to have voluntarily terminated your employment if you do any of the following:

1. Resign as a staff member of the Massage Board, either orally or in writing.
2. Fail to return from an approved leave of absence on the date specified by the Massage Board, or
3. Fail to report to work or call in for one (1) or more consecutive workdays.

The Massage Board expects that you will give at least two (2) weeks notice in the event of your resignation.

### **Lump Sum Payment**

An employee who separates from the Massage Board through resignation or termination is entitled to a lump sum payment for accrued and unused annual leave when:

1. The employee has six (6) months of continuous benefits or eligible State employment prior to separation and
2. The lump sum payment is processed as of the date of separation in accordance with State law.
3. The payment is based on the employee's rate of pay at the time of separation.

## **Insurance Conversion Privileges**

### **COBRA Coverage**

According to the Federal Consolidated Omnibus Budget Reconciliation Act (COBRA) of 1985, in the event of your termination of employment with the Massage Board or loss of eligibility to remain covered under our group health insurance program, you and your eligible dependents may



have the right to continued coverage under our health insurance program for a limited period of time at your own expense. Upon termination, you will learn how you can continue your insurance coverage and any other benefits you currently have as an employee who is eligible for continuation. Consult your supervisor for additional details.

### **Return of Board Property**

Any Massage Therapy Board property issued to you must be returned to the Massage Board at the time of your termination. You will be responsible for any lost or damaged items. The value of any property issued and not returned may be deducted from your paycheck, and you may be required to sign a Wage Deduction Authorization Form for this purpose.

### **Former Employees**

Depending on the circumstances, the Massage Board may consider a former employee for re-employment. Such applicants are subject to the Massage Board's usual pre-employment procedures. To be considered, an applicant must have been in good standing at the time of their previous termination of employment with the Massage Board.

### **Workplace Policies**

This Employee Manual is designed to answer many of your questions about the practices and policies of the Massage Board. Feel free to consult with your supervisor for help concerning anything you don't understand.

### **Communications**

Successful working conditions and relationships depend upon successful communication. Not only do you need to stay aware of changes in procedures, policies and general information, you also need to communicate your ideas, suggestions, personal goals or problems as they affect your work.

In addition to the exchanges of information and expressions of ideas and attitudes which occur daily, make certain you are aware of and utilize all of the Massage Board's methods of communication, including this Employee Manual, bulletin boards, discussions with your supervisor, memoranda, staff meetings, newsletters, training sessions, Board e-mail and intranet.

You will receive other information booklets, such as your insurance booklets, from time to time. You may take these booklets home so that your family may know more about your job and your benefits.

### **Computer Software (Unauthorized Copying)**

The Massage Board does not condone the illegal duplication of software. The copyright law is clear. The copyright holder is given certain exclusive rights, including the right to make and distribute copies. Title 17 of the U.S. Code states that "it is illegal to make or distribute copies of copyrighted material without authorization" (Section 106). The only exception is the user's right to make a backup copy for archival purposes (Section 117).

The law protects the exclusive rights of the copyright holder and does not give users the right to copy software unless the manufacturer does not provide a backup copy. Unauthorized duplication of software is a Federal crime. Penalties include fines up to and including \$250,000, and jail terms of up to five (5) years.

Furthermore, the users of unlawful copies suffer from their own illegal actions. They receive no documentation, no customer support and no information about product updates.

1. The Massage Board licenses the use of computer software from a variety of outside companies. The Massage Board does not own this software or its related documentation and, unless authorized by the software manufacturer, does not have the right to reproduce it.
2. With regard to use on local area networks or on multiple machines, the Massage Board's employees shall use the software only in accordance with the software publisher's license agreement.
3. The Massage Board's employees learning of any misuse of software or related documentation within the Board must notify their supervisor or the Massage Board's Executive Director immediately.
4. According to the U.S. Copyright Law, illegal reproduction of software can be subject to civil damages and criminal penalties, including fines and imprisonment. The Massage Board's employees who make, acquire or use unauthorized copies of computer software shall be disciplined as appropriate under the circumstances. Such discipline may include termination.

### **Computers, Electronic Mail, and Voice Mail Usage Policy**

The Massage Board makes every effort to provide the best available technology to those performing services for the Massage Board. In this regard, the Massage Board has installed, at substantial expense, equipment such as computers, electronic mail, and voice mail. This policy is to advise those who use our business equipment on the subject of access to and disclosure of computer-stored information, voice mail messages and electronic mail messages created, sent or received by the Massage Board's employees with the use of the Massage Board's equipment.

This policy also sets forth policies on the proper use of the computer, voice mail, and electronic mail systems provided by the Massage Board.

The Massage Board's property, including computers, electronic mail and voice mail, should only be used for conducting Board business.

Incidental and occasional personal use of Board computers and our voice mail and electronic mail systems is permitted, but information and messages stored in these systems will be treated no differently from other business-related information and messages, as described below.

The use of the electronic mail system may not be used to solicit for commercial ventures, religious or political causes, outside organizations, or other non-job related solicitations. Furthermore, the electronic mail system is not to be used to create any offensive or disruptive messages. Among those which are considered offensive, are any messages which contain sexual implications (including, but not limited to, pornography), racial slurs, gender-specific comments, or any other comments that offensively address someone's age, sexual orientation, religious or political beliefs, national origin, or disability. In addition, the electronic mail system shall not be

used to send (upload) or receive (download) copyrighted materials, trade secrets, proprietary financial information, or similar materials without prior authorization.

Although the Message Board provides certain codes to restrict access to computers, voice mail and electronic mail to protect these systems against external parties or entities obtaining unauthorized access, employees should understand that these systems are intended for business use, and all computer information, voice mail and electronic mail messages are Board records.

The Message Board also needs to be able to respond to proper requests resulting from legal proceedings that call for electronically stored evidence. Therefore, the Message Board must, and does, maintain the right and the ability to enter into any of these systems and to inspect and review any and all data recorded in those systems. Because the Message Board reserves the right to obtain access to all voice mail and electronic mail messages left on or transmitted over these systems, employees should not assume that such messages are private and confidential or that the Message Board or its designated representatives will not have a need to access and review this information. Individuals using the Message Board's business equipment should also have no expectation that any information stored on their computer - whether the information is contained on a computer hard drive, computer disks or in any other manner - will be private.

The Message Board has the right to, but does not regularly monitor, voice mail or electronic mail messages. The Message Board will, however, inspect the contents of computers, voice mail or electronic mail in the course of an investigation triggered by indications of unacceptable behavior or as necessary to locate needed information that is not more readily available by some other less intrusive means.

The Message Board, if necessary within or outside of the Message Board, may disclose the contents of computers, voice mail, and electronic mail, properly obtained for some legitimate business purpose.

Given the Message Board's right to retrieve and read any electronic mail messages, such messages should be treated as confidential by other employees and accessed only by the intended recipient.

The Message Board's Executive Director will review any request for access to the contents of an individual's computer, voice mail, or electronic mail prior to access being made without the individual's consent.

Any employee who violates this policy or uses the electronic communication systems for improper purposes may be subject to discipline, up to and including termination.

Employee passwords are to be maintained by the Executive Director.

### **Dress Code and Personal Appearance**

Please understand that you are expected to dress and groom yourself in accordance with accepted social and business standards, particularly if your job involves dealing with customers or visitors in person.

1. Employees are expected at all times to present a professional, businesslike image to customers, prospects, and the public. Acceptable personal appearance, like proper

maintenance of work areas, is an ongoing requirement of employment with the Massage Board. Radical departures from conventional dress or personal grooming and hygiene standards are not permitted.

2. Office workers and any employees who have regular contact with the public must comply with the following personal appearance standards:
  - a. Employees are expected to dress in a manner that is normally acceptable in similar business establishments. Employees should not wear suggestive attire, jeans, athletic clothing, shorts, sandals, T-shirts, novelty buttons, baseball hats, and similar items of casual attire that do not present a businesslike appearance.
  - b. Hair should be clean, combed, and neatly trimmed or arranged. Shaggy, unkempt hair is not permissible regardless of length.
  - c. Sideburns, moustaches, and beards should be neatly trimmed.
  - d. Tattoos and body piercing (other than earrings) should not be visible.
3. Certain employees may be required to meet special dress, grooming, and hygiene standards, such as wearing uniforms, depending on the nature of their job.
4. At its discretion, the Executive Director may allow employees to dress in a more casual fashion than is normally required. On these occasions, employees are still expected to present a neat appearance and are not permitted to wear ripped or disheveled clothing, athletic wear, or similarly inappropriate clothing.
5. Any employee who does not meet the standards of this policy will be required to take corrective action, which may include leaving the premises. Nonexempt employees (those employees subject to the minimum wage and overtime requirements of the Fair Labor Standards Act) will not be compensated for any work time missed because of failure to comply with this policy. Violations of this policy will result in disciplinary action.

#### **Appropriate Attire**

Slacks  
Skirts (at the knee or 1 inch above)  
Blouses  
Jackets/Blazers  
Vests  
Sweaters

#### **Inappropriate Attire**

Jeans (except casual Friday)  
Cargo Pants  
Sweat Pants  
Flip Flops (except causal Friday)  
Tennis Shoes  
Shorts  
Skorts  
Sweat Shirts  
T-Shirts  
Tank Tops  
Halter Tops

Employees are encouraged to use their best judgment in their attire. Management reserves the right to determine what is and isn't appropriate business attire.

### **Alcohol and Drug-Free Workplace**

The State of Nevada has a zero tolerance for employees who consume alcohol or drugs while on duty, report to work in an impaired condition, or unlawfully possess drugs while on duty, at a work site, or on State property. Included in the State's policy are provisions for pre-employment drug testing of applicants for designated positions effecting public safety and the testing of employees when there is reasonable suspicion (i.e. objective evidence) that an employee may be under the influence of alcohol and/or drugs, following certain types of accidents, and before returning to work following a positive test result. The State's allowable concentration of alcohol in the blood and/or breath is 0.02 for employees on duty. This is a more stringent standard than those used by law enforcement for the general population. This standard was established to ensure that employees have the ability to safely and efficiently perform their assigned duties. An employee who violates this policy is subject to disciplinary action. An employee who tests positive for the first time in a screening test, and has committed no other acts for which he or she is subject to termination during the course of conduct giving rise to the screening test, must be referred to an employee assistance program for consultation. If an employee has been convicted of driving under the influence while on State business, he or she will be subject to disciplinary action up to and including termination.

### **Expense Reimbursement**

You must have your supervisor's written authorization (usually by way of a requisition or purchase order) prior to incurring an expense on behalf of the Massage Board. To be reimbursed for all authorized expenses, you must submit an expense report or voucher accompanied by receipts, and it must be approved by your supervisor. Please submit your expense report or voucher each month, as you incur authorized reimbursable expenses. In order for the Massage Board to keep records and accounting accurate and current, expense reports or vouchers older than two (2) months may not be honored.

### **Gifts**

Employees are not permitted to give or accept unauthorized gifts to or from licensees, applicants, or members of the public.

### **Personal Use of Board Property**

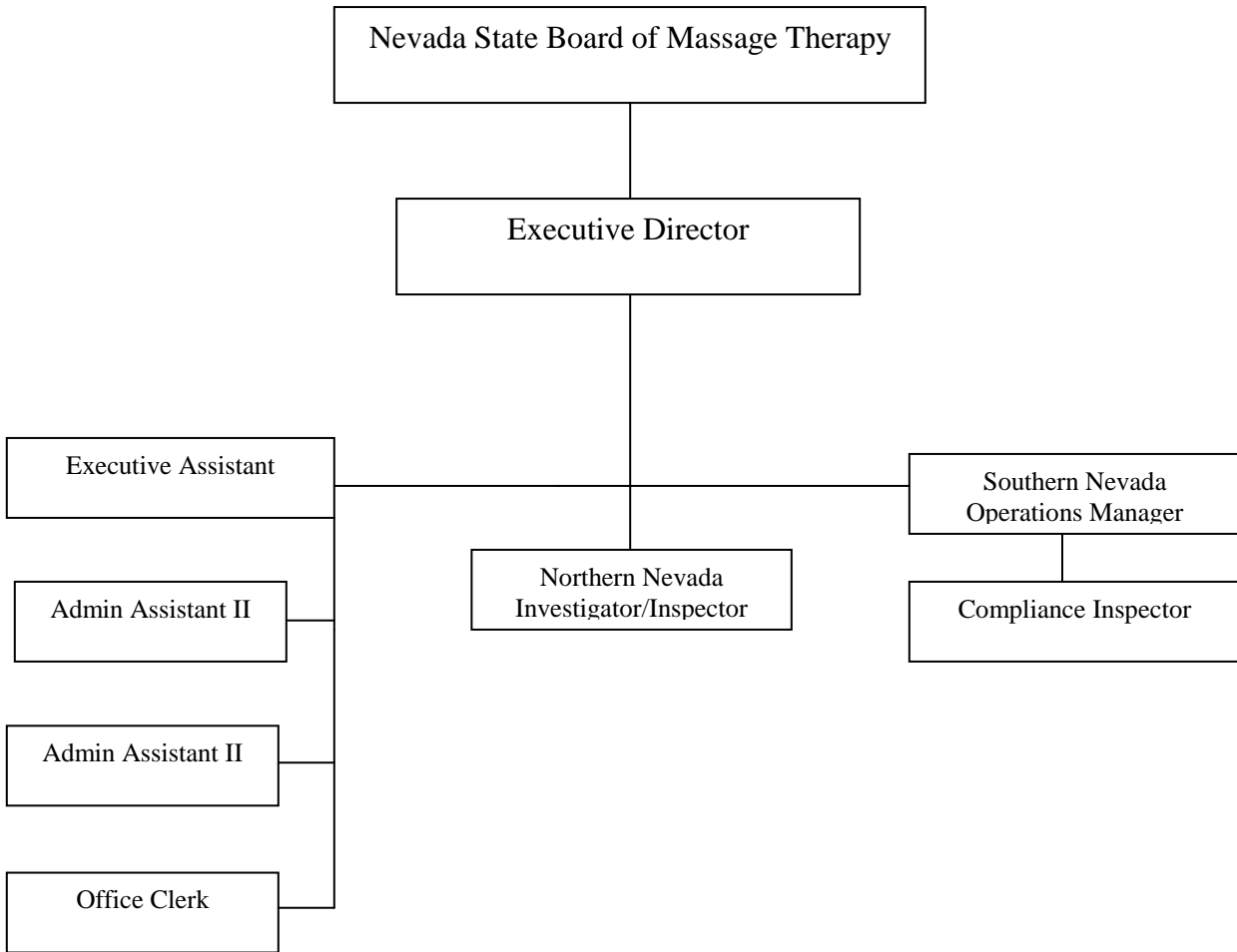
In some instances, employees may be allowed to borrow certain Massage Board tools or equipment for their own personal use while on our premises. In no instance may this be done off our premises, nor without prior management approval. You understand and agree that the Massage Board is not liable for personal injury incurred during the use of Board property for personal projects. As a Massage Board employee, you accept full responsibility for any and all liabilities for injuries and/or losses that occur, or for the malfunction of equipment. You are responsible for returning the equipment or tools in good condition, and you agree that you are required to pay for any damages that occur while using the equipment or tools for personal projects.

### **Violence in the Workplace Policy**

The personal safety and health of each employee is of primary importance. It is the responsibility of all employees to support safety and health programs by reporting any threats received or

restraining orders granted against a disgruntled spouse, domestic partner or acquaintance. All incidents of direct or indirect threats and actual violent events must be reported to a supervisor, and will be treated seriously. A direct or indirect threat and/or actual violence will be documented and reported to both the Attorney General's office and the Department of Administration, Risk Management Division, using the report form found under Employee Forms. All incidents will be immediately investigated and appropriate action taken.

**Organizational Chart**  
**Revised 10/2/2017**



OFFICER TITLE: CHAIRPERSON  
RESPONSIBLE TO: THE BOARD MEMBERS  
SUPERVISORY RESPONSIBILITY: NONE

DEFINITION AND SUMMARY

Acts as presiding officer of the Board

ASSIGNED RESPONSIBILITIES:

1. Serves as Chairperson of the Board;
2. Serves as spokesperson for the Board;
3. Serves as liaison between the Board Members and the Executive Director
4. Serves as sole intermediary with the media and with the exception of matters of public record;
5. Certifies and signs orders of the Board;
6. Acts for the Board in ruling on motions in disciplinary actions after consultation with legal counsel;
7. Reviews credentials of renewal, continuing education and approves or denies and advises for Board appeal.
8. Appoints members to ad hoc committees as necessary and appropriate unless specified otherwise in statute or regulations;
9. Appoints voting representative of the Board to represent the Board at conferences and Regional Meetings of other organizations when the Board has a vote based on rank order of attendees, i.e., Chairperson then Vice Chair, then Secretary-Treasurer, and then senior member based on appointment to the Board;
10. Signs all licenses issued by the Board;
11. Petitions the District Court for an order of the court compelling compliance with the subpoena (see NRS 640C.750);
12. Is a signer on checks per statute;
13. Consults with the Board's attorney and determines when an appeal should be filed by the Board in any legal matter and order the filing of such appeal;
14. Performs other duties as deemed necessary and appropriate or required by statute or regulation.

APPROVED 1/11/08  
REVISED: 6/13/08



OFFICER TITLE: VICE CHAIRPERSON  
RESPONSIBLE TO: THE CHAIRPERSON AND THE BOARD  
SUPERVISORY RESPONSIBILITY: NONE

DEFINITION AND SUMMARY

Fulfills duties of the Chairperson when the Chairperson is unavailable or when the Chairperson delegates that responsibility.

ASSIGNED RESPONSIBILITIES:

1. Acts for the Chairperson when the Chairperson is unavailable or when the Chairperson delegates that responsibility; (See Chairperson responsibilities)
2. Performs other duties as deemed necessary and appropriate or required by statute or regulation.

APPROVED: 1/11/08  
REVISED: 2/8/08

OFFICER TITLE: SECRETARY-TREASURER  
RESPONSIBLE TO: THE CHAIRPERSON AND THE BOARD  
SUPERVISORY RESPONSIBILITY: NONE

DEFINITION AND SUMMARY

Fulfills statutory responsibilities of the Nevada State Board of  
Massage Therapists as delegated by the Board

ASSIGNED RESPONSIBILITIES:

1. Serves as Chief Financial Officer of the Board;
2. Oversees turnover of the investments and recommends the Board's budget to the Board for approval; reviews finances;
3. Oversees the Board's budget to the Board and makes recommendations to the Board concerning necessary fiscal adjustments during the biennium;
4. At each meeting of the Board, presents a financial statement reflecting the Board's income and expenditures, and current financial status;
5. Applies to any court of competent jurisdiction for Injunctive Relief (see NRS 640C.900);
6. Approves expense reports ;
7. A co-signer on checks;
8. Works in conjunction with the Executive Director to fulfill the administrative duties of the Secretary.
9. Performs other duties as deemed necessary and appropriate or required by statute or regulation.

APPROVED: 1/11/08  
REVISED: 2/8/08

JOB TITLE : EXECUTIVE DIRECTOR  
RECEIVES DIRECTIVES FROM CHAIRPERSON AND THE BOARD  
SUPERVISORY RESPONSIBILITY: STAFF

#### DEFINITION AND SUMMARY

Under general direction of the Board, administers the day-to-day operations of the Nevada State Board of Massage Therapists. Provides information and advice as required by the Board.

#### ASSIGNED RESPONSIBILITIES:

1. Oversee the management of the Board office consistent with Board policy and directives;
2. Assist the Secretary-Treasurer in the preparation of the biennial budget; administer the biennial budget as approved by the Board; recommend budget adjustments to the Secretary-Treasurer;
3. Recruit, screen, hire, discipline employees; assign, train, supervise and evaluate staff; approve all staff travel;
4. Schedule, coordinate, and attend Board and Committee Meetings;
5. Maintain records and confidential files, arrange for Administrative Hearings, report disciplinary actions to requesting entities, and maintain records of such reports;
6. Provide necessary information to the Board and committees of the Board; report progress and needs and recommend necessary actions concerning operation of the Board office;
7. Research and recommend revision in statutes or regulations;
8. Research and recommend purchases of major equipment items;
9. Coordinate the activities of the Board with other Boards and agencies as necessary
10. Attend meetings of professional organizations as approved by the Board;
11. Provide public information to the public as directed;
12. Review credentials of applicants for licensure and recommend licensure or Board action on the applications;
13. Manage office computer hardware, software and network, and serve as central point of contact within office regarding all computer matters;
14. Assist the Board's auditor with year-end closing of books and audit;
15. Oversee the records of employee vacation, compensatory time, and sick leave balances;
16. Process travel claims for Board Members;
17. Perform and coordinate all payroll functions with respect to Board employee salaries and payments due to Board Members, etc.;
18. Coordinate Board and staff insurance matters with the State of Nevada Office of Risk Management;
19. Assist the Attorney General's office in drafting Legislative Bills and Administrative Regulations and revisions as required by the Board;
20. Direct the investigation of all complaints and disciplinary matters and operationally supervise the investigative staff;
21. Has the authority to delegate any duties as sees fit;
22. Works with the Chairperson and legal counsel to get the Agenda out timely;
23. Oversees the preparation and distribution of the Agenda and copies to the Board Members and all interested person's mailing lists;
24. Distribute any necessary information to all Board Members;
25. Performs other duties as deemed necessary and appropriate or required by statute or regulation.

EXECUTIVE DIRECTOR Cont'd

MINIMUM QUALIFICATIONS:

SALARY LEVEL

\$62,000.00 TO \$95,000.00

KNOWLEDGE, SKILLS AND ABILITIES:

TRAINING AND EXPERIENCE:

LICENSES AND CERTIFICATES:

APPROVED: 2/8/08

REVISED: \_\_\_\_\_

## EMPLOYEE FORMS

Harassment Form	49-52
Compensatory Time Request	53-54
Time Off Request Form	55-56

**STATE BOARD OF MASSAGE THERAPISTS**



**Sexual Harassment or Discrimination Complaint Form**

**Sexual harassment and discrimination based on race, color, national origin, religion, sex, age, disability, pregnancy, sexual orientation, gender identity or genetic information in any term, condition or privilege of employment are violations of State and Federal law.**

**(This form may be completed by the complainant or person receiving the complaint)**

Date of Complaint:

For more efficient processing, submit this complaint online in the NEATS system.

Please answer the questions completely and use as many additional sheets as necessary.

**If you do not use the NEATS online system, then submit this completed form to your agency coordinator or Board Counsel The Platt Law Group, c/o Colleen Platt, 1575 Delucchi Lane, Suite 115-105F, Reno, NV 89502 or email to cplatt@plattlawgroupreno.com.**

Complainant Name:

Title:

Immediate Supervisor:

Department:

Division:

Section/Unit:

Work Location:

Work Phone:

Home Address:

Home Phone:

**1. Type of Complaint:**

**Check the type of discrimination or harassment that relates to this complaint:**

- |                           |                          |                          |                          |                                |                          |
|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------------|--------------------------|
| Sexual Harassment         | <input type="checkbox"/> | Sex Discrimination       | <input type="checkbox"/> | Racial Discrimination          | <input type="checkbox"/> |
| Age Discrimination        | <input type="checkbox"/> | Religious Discrimination | <input type="checkbox"/> | National Origin Discrimination | <input type="checkbox"/> |
| Disability Discrimination | <input type="checkbox"/> | Pregnancy Discrimination | <input type="checkbox"/> | Color Discrimination           | <input type="checkbox"/> |
| Sexual Orientation        | <input type="checkbox"/> | Gender Identity          | <input type="checkbox"/> | Genetic Information            | <input type="checkbox"/> |

- \*Hostile Work Environment  \*Hostile Work Environment and Retaliation must be based  
 \*Retaliation  on one of the protected groups listed above. Check if appropriate.

If you make a complaint of sexual harassment/discrimination it will be investigated. Please initial \_\_\_\_\_

2. Who or what do you believe was responsible for the alleged sexual harassment or discrimination incident(s)?

3. Accused Name

4. Title

5. Relationship to the Complainant (i.e. supervisor, co-worker, subordinate, etc.)

6. Department

7. Division

8. Section/Unit

9. Work Location

10. Work Phone

11. Home Phone (or other)

12. Describe the alleged sexual harassment or discrimination incident(s). Please specify location(s), date(s) and time(s) of each occurrence. Use as much detail as possible. Attach additional sheets, if necessary.

13. Did you inform the alleged offender(s) their behavior was unacceptable?

YES  NO

If yes, please describe.

14. Were there any witnesses to the alleged sexual harassment or discrimination incident(s)?

YES  NO

If yes, please provide the name(s), address(es), and phone number(s).

15. Have you reported this incident to anyone else?

YES  NO

If yes, please provide the name(s), address(es), and phone number(s).

16. What remedy are you seeking?



NOTE: Please attach any supporting documentation to this form.

I, \_\_\_\_\_ certify this statement is true and factual.  
*(complainant name)*

\_\_\_\_\_  
Complainant Signature

\_\_\_\_\_  
Date

\*\*\*\*\*

<b>Note:</b> Complaints of sexual harassment and discrimination may also be filed with:	
Nevada Equal Rights Commission 1675 East Prater Way, Suite 103 Sparks, NV 89434 (775) 823-6690	Nevada Equal Rights Commission 555 E. Washington Ave., Suite 4000 Las Vegas, NV 89101 (702) 486-7161
Equal Employment Opportunity Commission (800) 669-4000	
Northern Nevada Counties 350 The Embarcadero, Suite 500 San Francisco, CA 94105-1260 (415) 625-5600	Southern Nevada Counties 333 Las Vegas Blvd., Suite 8112 Las Vegas, NV 89101 (702) 388-5099

\*\*\*\*\*

**INTAKE SECTION (Completed by agency coordinator or other person receiving the complaint)**

17. Comments	
18. Has the complainant been asked to file this complaint online in NEATS? <input type="checkbox"/> Yes <input type="checkbox"/> No   If not, please explain.	
19. Name and phone number of person completing this form.	20. Date and time when form is sent to investigative unit.

**ORIGINAL TO INVESTIGATOR**

## **INSTRUCTIONS FOR REQUESTING COMPENSATORY TIME**

**When to use this form:** Anytime an employee needs to deviate from the normal work schedule of Monday through Friday – 8:30 am to 4:30 pm to get an investigation done.

1. Enter name and date of request
2. Position held with organization
3. Date of requested comp time
4. Number of hours requested to complete investigation
5. Give a brief description as to why the comp time is necessary

**Compensatory Time** must be approved a minimum of two weeks prior to working the hours.

**Overtime** must be approved a minimum of two weeks prior to working the hours.



**Email:** nvmessagebd@state.nv.us  
**Website:** <http://massagetherapy.nv.gov>

**Nevada State Board  
of Massage Therapists**  
1755 E. Plumb Lane Suite 255  
Reno, NV 89502  
Reno Phone (775) 687-9955  
Las Vegas Phone (702) 486-2212  
Fax (775) 786-4264

## COMPENSATORY/OVERTIME REQUEST FORM

EMPLOYEE: \_\_\_\_\_ DATE: \_\_\_\_\_

POSITION: \_\_\_\_\_

DATE REQUESTED FOR COMP TIME \_\_\_\_\_

# OF HOURS REQUESTED \_\_\_\_\_

## REASON FOR TIME

Give a brief description for the reason to request additional time.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

APPROVED

DENIED

EMPLOYEE'S SIGNATURE \_\_\_\_\_

DATE \_\_\_\_\_

SUPERVISOR'S SIGNATURE \_\_\_\_\_

DATE \_\_\_\_\_

## INSTRUCTIONS FOR TIME OFF REQUEST

**When to use this form:** Anytime an employee needs to deviate from the normal work schedule of Monday through Friday.

1. Enter name and date of request
2. Position held with organization
3. Date or Dates of requested time off
4. Number of hours requested off. A two hour minimum is required (this section needs to be completed only if taking off hours from a day)
  - a. Example: I am taking off for an appointment. I need to leave one hour early: apply for two hours of sick time. You cannot skip your lunch and take it for an early out.
5. Reason for time out - check one

**Note:**

- a. **Notice of Jury Duty** does not require any type of time to use. The Board allows time off for this without any effect on your time off balances.
  - b. **FMLA** must be taken from Sick Time then Vacation Time. Once this time has expired it is considered Leave Without Pay.
6. Type of time employee is requesting to be used for Time Off Request.
    - a. Available Balance is the balance that is on your check stub.
    - b. Ending Balance is the balance after the requested time is subtracted.

**Sick Time** must be submitted as soon as possible after return of day off.

**Vacation Time** must be requested a minimum of two weeks in advance.

**Comp Time** must be approved prior to working the hours.

**Make-up Time within week** must be approved prior to change of schedule.

**Leave Without Pay** can be used at any time.



**Nevada State Board  
of Massage Therapists**  
1755 E. Plumb Lane Suite 255  
Reno, NV 89502  
Reno Phone (775) 687-9955  
Las Vegas Phone (702) 486-2212  
Fax (775) 786-4264

**Email:** [nvmassagebd@state.nv.us](mailto:nvmassagebd@state.nv.us)  
**Website:** <http://massagetherapy.nv.gov>

## TIME OFF REQUEST FORM

EMPLOYEE: \_\_\_\_\_ DATE: \_\_\_\_\_

POSITION: \_\_\_\_\_

DATE/DATES REQUESTED OFF \_\_\_\_\_ TO \_\_\_\_\_

# OF HOURS REQUESTED OFF - 2 HOUR INCREMENT MINIMUM  
\_\_\_\_\_

DATE/TIME RETURN TO WORK \_\_\_\_\_

REASON FOR TIME OFF
<input type="checkbox"/> APPOINTMENT
<input type="checkbox"/> SICK
<input type="checkbox"/> VACATION
<input type="checkbox"/> UNPAID TIME OFF
<input type="checkbox"/> NOTICE OF JURY DUTY
<input type="checkbox"/> F.M.L.A.

TYPE OF TIME TO USE
<input type="checkbox"/> SICK TIME <input type="checkbox"/> VACATION TIME <input type="checkbox"/> COMP TIME
<input type="checkbox"/> MAKE UP TIME WITHIN WEEK <input type="checkbox"/> LEAVE W/O PAY
<input type="checkbox"/> FLOATING HOLIDAY
AVAILABLE BALANCE _____
ENDING BALANCE: _____

APPROVED  DENIED

EMPLOYEE'S SIGNATURE _____	DATE _____
SUPERVISOR'S SIGNATURE _____	DATE _____

SEMI-MONTHLY TIME SHEET  
CAN BE FOUND ON THE SHARED DRIVE  
UNDER YOUR EMPLOYEE FOLDER

# STRONG McPHERSON & COMPANY

Certified Public Accountants

## RENO:

Danny R. Strong, CPA  
Edna K. Helmers, CPA

5865 Tyron e Road Suite 102  
Reno, NV 89502  
Tele. (775) 826-9400  
Fax (775) 826-9266

Members

American Institute of Certified Public Accountants

## CARSON CITY:

Samuel T. Cook, CPA  
Michael L. Williams, CPA

202 South Pratt Avenue  
Carson City, NV 89701  
Tele. (775) 882-4460  
Fax (775) 882-4531

September 23, 2013

Nevada State Board of Massage Therapists  
1755 E. Plumb Lane, Suite 252  
Reno, NV 89502

We are pleased to confirm our understanding of the services we are to provide for Nevada State Board of Massage Therapists for the year ended June 30, 2013.

We will audit the statement of financial position of Nevada State Board of Massage Therapists as of June 30, 2013, and the related statements of activities, functional expenses, and budget analysis for the year then ended June 30, 2013.

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit will be conducted in accordance with U.S. generally accepted auditing standards and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. If our opinion is other than unqualified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report as a result of this engagement.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization.

Because an audit is designed to provide reasonable, but not absolute, assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our audit will include obtaining an understanding of the Organization and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

NSBMT

SEP 24 2013

Received

You are responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of financial position, changes in net assets, and cash flows in conformity with U.S. generally accepted accounting principles. You are also responsible for management decisions and functions; for designating a management-level individual with suitable skill, knowledge, or experience to oversee the tax services and any other nonattest services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

You are responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring the Organization complies with applicable laws and regulations and for taking timely and appropriate steps to remedy any fraud, illegal acts, or violations of contracts or grant agreements that we may report.

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

We estimate that our fees for these services will be \$4,900.00 for the audit. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,  
STRONG MCPHERSON & COMPANY

*Michael Williams CPA*

Michael L. Williams, CPA

RESPONSE: This letter correctly sets forth the understanding of Nevada State Board of

Massage Therapists

Officer signature: *Asia O. Coon*

Title: *Executive Director*

Date:

NSBMT  
SEP 24 2013  
Received



# STRONG McPHERSON & COMPANY

Certified Public Accountants

## RENO:

Danny R. Strong, CPA  
Edna K. Helmers, CPA

5865 Tyrone Road Suite 102  
Reno, NV 89502

Tele. (775) 826-9400

Fax (775) 826-9266

June 16, 2014

Nevada State Board of Massage Therapists  
1755 E. Plumb Lane, Suite 252  
Reno, NV 89502

Members  
American Institute of Certified Public Accountants

CARSON CITY:  
Samuel T. Cook, CPA  
Michael L. Williams, CPA

202 South Pratt Avenue  
Carson City, NV 89701  
Tele. (775) 882-4460  
Fax (775) 882-4531

We are pleased to confirm our understanding of the services we are to provide for Nevada State Board of Massage Therapists for the year ended June 30, 2014.

We will audit the statement of financial position of Nevada State Board of Massage Therapists as of June 30, 2014, and the related statements of activities, functional expenses, and budget analysis for the year then ended.

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit will be conducted in accordance with U.S. generally accepted auditing standards and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. If our opinion is other than unqualified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report as a result of this engagement.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization.

Because an audit is designed to provide reasonable, but not absolute, assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our audit will include obtaining an understanding of the Organization and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

NSBMT

JUN 18 2014

Received

danny@strongmcperson.com  
edna@strongmcperson.com

Website: [www.strongmcperson.com](http://www.strongmcperson.com)

sam@strongmcperson.com  
mike@strongmcperson.com

STIP 00289

You are responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of financial position, changes in net assets, and cash flows in conformity with U.S. generally accepted accounting principles. You are also responsible for management decisions and functions; for designating a management-level individual with suitable skill, knowledge, or experience to oversee the tax services and any other nonattest services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

You are responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring the Organization complies with applicable laws and regulations and for taking timely and appropriate steps to remedy any fraud, illegal acts, or violations of contracts or grant agreements that we may report.

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

We estimate that our fees for these services will be \$4,900.00 for the audit. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,  
STRONG MCPHERSON & COMPANY

*M Williams CPA*

Michael L. Williams, CPA

RESPONSE: This letter correctly sets forth the understanding of Nevada State Board of

Massage Therapists.

Officer signature: *Ann O'Connor*

Title: *Executive Director*

Date:

NSBMT

JUN 18 2014

Received

STIP 00290

**STRONG McPHERSON & COMPANY**  
Certified Public Accountants

RENO:

Danny R. Strong, CPA  
Edna K. Helmers, CPA

5865 Tyrone Rd., Suite 102

Reno, NV 89502

Tele. (775) 826-9400

Fax (775) 826-9400

June 24, 2015

Nevada State Board of Massage Therapists  
1755 E. Plumb Lane, Suite 252  
Reno, NV 89502

Members

American Institute of Certified Public Accountants

CARSON CITY:

Samuel T. Cook, CPA  
Michael L. Williams, CPA

901 East 2nd Street

Carson City, NV 89701

Tele. (775) 882-4460

Fax (775) 882-4531

We are pleased to confirm our understanding of the services we are to provide for Nevada State Board of Massage Therapists for the year ended June 30, 2015.

We will audit the statement of financial position of Nevada State Board of Massage Therapists as of June 30, 2015, and the related statements of activities, functional expenses, and budget analysis for the year then ended.

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit will be conducted in accordance with U.S. generally accepted auditing standards and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. If our opinion is other than unqualified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report as a result of this engagement.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization.

Because an audit is designed to provide reasonable, but not absolute, assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our audit will include obtaining an understanding of the Organization and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

**NSBMT**

**JUN 29 2015**

**Received**

danny@strongmcperson.com  
edna@strongmcperson.com

sam@strongmcperson.com  
mike@strongmcperson.com  
STIP 00291

You are responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of financial position, changes in net assets, and cash flows in conformity with U.S. generally accepted accounting principles. You are also responsible for management decisions and functions; for designating a management-level individual with suitable skill, knowledge, or experience to oversee the tax services and any other nonattest services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

You are responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring the Organization complies with applicable laws and regulations and for taking timely and appropriate steps to remedy any fraud, illegal acts, or violations of contracts or grant agreements that we may report.

We estimate that our fees for these services will be \$4,900.00 for the audit. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,  
STRONG MCPHERSON & COMPANY

*M Williams CPA*

Michael L. Williams, CPA

RESPONSE: This letter correctly sets forth the understanding of Nevada State Board of  
Massage Therapists.

Officer signature: *Pia O'Connell*

Title: *Executive Director*

Date: *July 1, 2015*

**NSBMT**  
**JUN 29 2015**  
**Received**

**STRONG McPHERSON & COMPANY**  
Certified Public Accountants

RENO:  
Danny R. Strong, CPA  
Edna K. Helms, CPA

Members  
American Institute of Certified Public Accountants

CARSON CITY:  
Samuel T. Cook, CPA  
Michael L. Williams, CPA

5865 Tyrone Rd., Suite 102  
Reno, NV 89502  
Tele. (775) 826-9400  
Fax (775) 826-9266

901 East 2nd Street  
Carson City, NV 89701  
Tele. (775) 882-4460  
Fax (775) 882-4531

**June 20, 2016**  
**Board of Directors**  
**Nevada State Board of Massage Therapists**

We are pleased to confirm our understanding of the services we are to provide for Nevada State Board of Massage Therapists for the year ended June 30, 2016.

We will audit the financial statements of Nevada State Board of Massage Therapists, which comprise the statement of financial position as of June 30, 2016, the related statement of activities, functional expenses, cash flows and budget analysis for the year then ended, and the related notes to the financial statements. Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, in accordance with accounting standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole.

**Audit Objective**

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented in all material respects in conformity with U.S. generally accepted accounting principles. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our audit of Nevada State Board of Massage Therapists' financial statements. Our report will be addressed to the board of directors of the Nevada State Board of Massage Therapists. We cannot provide reassurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add an emphasis-of-matter or other-matter paragraph. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to perform or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement.

**Audit Procedures**

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts. We may also request written representations from the organization's attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Our audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the organization or to acts by management or employees acting on behalf of the organization.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, our audit is not designed to detect a material misstatement or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our audit will include obtaining an understanding of the organization and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Our audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

#### **Management Responsibilities**

You are responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with the US generally accepted accounting principles. You are also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons with the organization from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material statements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving (1) management, (2) employees who have significant roles and internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the organization received in

**NSBMT**

**JUN 23 2016**

STIP-00294  
**Received**

communications from employees, former employees, grantors, regulator's, or others. In addition, you are responsible for identifying and ensuring the organization complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information and any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.

You agreed to assume all management responsibilities for the tax services, financial statement preparation services, and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and except responsibility for them.

**Engagement Administration, Fees, and Other**

We will understand that your employees will prepare accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

Michael Williams is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. Our fees for the audit will be \$4,900. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

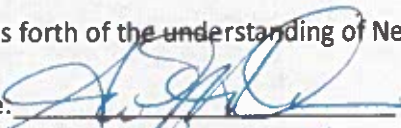
Sincerely,

Michael Williams CPA

STRONG MCPHERSON & COMPANY, CPA'S

RESPONSE:

This letter correctly sets forth of the understanding of Nevada State Board of Massage Therapists.

Management signature: 

Title: Executive Director

NSBMT  
JUN 23 2016  
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