

Nevada State Board of Massage Therapy Budget vs. Actual Fiscal Year 2020

	FY 2019 Actual Reconciled as of 6/30/19	FY 2020 Budget	Actual Jul 2019	Actual Aug 2019	Actual Sept 2019	Actual Oct 2019	Actual Nov 2019	Actual Dec 2019	Actual Jan 2020	Actual Feb 2020	Actual Mar 2020	Actual Apr 2020	Actual May 2020	Actual June 2020	Total	Variance
Revenue																
Administrative Fees	11,877.69	0.00	132.50	875.00	582.50	712.50	500.00	150.00	680.00	950.00	850.00				5,432.50	(5,432.50)
Administrative Fees - Hearing Costs	0.00	0.00													0.00	0.00
Administrative Fines	50,755.03	0.00		14,700.00	3,200.00	6,000.00	2,000.00	1,000.00	44,500.00	3,000.00	6,000.00				80,400.00	(80,400.00)
Application Fees \$100	69,540.00	60,000.00	4,300.00	7,900.00	3,300.00	4,700.00	7,000.00	3,900.00	6,300.00	6,200.00	3,600.00	1,400.00	1,750.00	5,700.00	56,050.00	3,950.00
Application Fees \$100 Reflexology	7,900.00														0.00	0.00
Background Investigation Fees \$85 per	60,487.50	51,000.00	3,910.00	6,970.00	2,805.00	4,165.00	6,375.00	3,655.00	5,440.00	5,355.00	3,570.00	711.50	1,487.50	5,153.75	49,597.75	1,402.25
Background Investigation Fees \$85 per Reflexology	6,715.00														0.00	0.00
Duplicate License Fees	1,485.00	1,080.00	135.00	360.00	90.00	135.00	45.00	315.00	180.00	45.00	180.00		45.00	135.00	1,665.00	(585.00)
Establishment Certificate Fees	0.00	7,260.00													0.00	7,260.00
Late Fees	31,500.00	15,000.00	1,525.00	2,575.00	1,650.00	2,075.00	250.00	1,225.00	1,000.00	675.00		25.00	50.00	800.00	11,850.00	3,150.00
License Fees \$295 (New and Renewals)	1,274,435.00	342,908.00	18,290.00	28,325.00	12,685.00	16,520.00	21,830.00	12,835.00	19,765.00	20,635.00	11,505.00	20,355.00	45,282.50	126,260.00	354,287.50	(11,379.50)
License Fees \$295 - Reflexology	23,010.00	0.00													0.00	0.00
Temporary License App Fees	0.00	0.00													0.00	0.00
Temporary License Fees	0.00	0.00													0.00	0.00
Verification Fees	1,320.00	960.00	70.00	190.00	110.00	160.00	90.00	140.00	80.00	120.00	90.00	20.00	70.00	80.00	1,220.00	(260.00)
Returned Check Charges	0.00	0.00													0.00	0.00
Uncategorized Income	0.00	0.00													0.00	0.00
Interest Income	9,940.73	9,044.00	436.26	212.64	4,929.95	520.64	212.95	362.60	505.71	651.93	3,574.34	2,244.19	1,061.66	122.74	14,835.61	(5,791.61)
Total Revenue	1,548,965.95	487,252.00	28,798.76	62,107.64	29,352.45	34,988.14	38,302.95	23,582.60	78,450.71	37,631.93	29,369.34	24,755.69	49,746.66	138,251.49	575,338.36	(88,086.36)

Expenses - Operating																
Advertising & Promotions	1,050.00	8,000.00	2,099.68			780.00							156.21		3,035.89	4,964.11
Attorney General \$154.36 per hour	10,998.16	50,818.56	4,152.28	710.06	2,377.15	2,222.79	4,661.68	2,886.53	1,435.54	3,002.31	4,198.57		1,111.39	6,606.61	33,364.91	17,453.65
Litigation Randell Williams	0.00	15,000.00													0.00	15,000.00
Bank Service Charges	31,283.27	12,000.00	1,335.00	681.37	1,139.93	615.82	715.38	1,087.82	747.73	836.04	773.01	665.03	735.46	1,263.95	10,596.54	1,403.46
Contract Services - A (Attorney) Colleen Platt	15,383.31	0.00													0.00	0.00
Contract Services - B (Audit)	6,000.00	6,000.00						6,000.00							6,000.00	0.00
Contract Services - C (Software) carry over 2019	0.00	0.00	8,075.00							(8,075.00)					0.00	0.00
Contract Services - D (Database Maintenance)	11,875.72	19,788.00			4,845.00									3,810.30	8,655.30	11,132.70
Contract Services - E (LCB)	2,532.50	3,225.00			196.25	423.75		373.75		140.00					1,133.75	2,091.25
Contract Services - F (Lobbyist)	1,999.00	0.00													0.00	0.00
Contract Services - G (Private Investigators)	0.00	6,000.00													0.00	6,000.00
Contract Services - H (Shredding & Scanning)	1,134.15	0.00													0.00	0.00
Dues/Registrations	3,930.00	3,800.00		350.00		2,100.00			399.00		175.00				3,274.00	526.00
Education, Training & Seminars	4,612.91	7,145.00	1,390.00		385.00	1,150.00				500.00		(125.00)	(340.00)		2,960.00	4,185.00
EITS Data Communication Charges	11,636.98	25,398.54	847.43		1,509.52	1,012.10	459.36	1,012.10	942.68	1,885.36		942.68	942.68	1,913.02	11,466.93	13,931.61
EITS Telephone & Data Wire	1,435.99	1,835.16		143.33	130.82	131.11	123.62	121.34	124.76	130.66					1,263.93	571.23
Equipment Repair & Rental	13,177.20	13,100.12	786.50	734.78	1,463.00	650.27	187.28	1,500.15	2,517.21	399.49	399.49	450.28	399.49	1,500.15	10,988.09	2,112.03
Fingerprint and Background Investigations	25,511.50	24,150.00	3,053.50	2,005.50	1,851.50	2,052.75	1,408.75	2,495.50	1,932.00	2,415.00	2,254.00	241.50	1,368.50	416.50	21,495.00	2,655.00
Fingerprint and Background Reflexology	0.00	0.00													-	0.00
Hearing Costs:	1,695.50	0.00										75.00			75.00	(75.00)
Hearing Costs: Illegal Activity Fund (Allocated \$20K)	8,771.08	13,999.92	487.24		102.00	155.70		1,146.01	547.00	570.07					3,008.02	10,991.90
Insurance Expense - State Tort Fund	1,700.79	1,527.84			1,498.53										1,498.53	29.30
Insurance Expense - State Contents 1.2cents per sq.	11.63	720.00	3.58		37.62			28.52							69.72	650.28
Insurance Expense - Board Members	1,840.00	1,840.00											2,250.00		2,250.00	(410.00)
Non-State Owned Building Rent	43,845.31	50,531.46	4,107.14	4,107.14	4,107.14	4,182.06	4,182.06	4,182.06	4,182.06	4,299.00	4,182.06	4,182.06	4,182.06	3,336.03	49,230.87	1,300.59
Office Expenses - Las Vegas	11,722.02	8,700.00		8.48	1,744.83	11.95	75.71	1,530.70	0.00	0.00	38.70	1,162.77	40.71	1,204.95	5,818.80	2,881.20
Office Expenses - Reno	11,463.03	23,627.88			114.95	207.48	176.22	241.13	57.25	121.62	101.65	3,817.19	2,605.07	7,442.56	16,185.32	
Office Supplies	5,437.11	20,700.00	459.39		505.13	9.99		148.85		153.12	3,116.10	102.04		4,494.62	16,205.38	
Postage and Delivery	6,961.71	21,670.00	1,088.71		155.74	1,422.42	1,087.79	35.22	32.00	37.15	49.72	57.23	157.08	2,055.07	6,178.13	15,491.87
Printing and Reproduction	4,390.46	10,350.00	461.05	256.00		320.89	322.18	197.00	116.81	343.88	5,219.12	111.58	81.35	132.97	7,562.83	2,787.17
Telephone and Data Lines	14,733.50	23,536.92	989.22	1,046.31	1,903.64	773.90	1,268.43	2,072.54	1,378.53	1,406.60	919.10	2,232.15	1,489.08	3,666.86	19,146.36	4,390.56
Total Operating Expenses	255,132.83	373,464.40	29,335.72	10,042.97	24,067.75	14,962.99	17,928.45	24,669.24	14,745.30	7,947.81	18,558.51	12,521.93	17,494.15	28,734.96	221,009.78	152,454.62
Expenses - Administrative Fines to General Fund	29,342.25	0.00			1,200.00	1,000.00	3,000.00	3,500.00		2,000.00	80.50		0.00	2,000.00	12,780.50	(12,780.50)
Expenses - In-State Travel															0.00	0.00
Airfare	17,441.46	20,405.00	1,488.10		265.96	853.82	285.98		1,475.47	737.88	532.98				5,640.19	14,764.81
Car Rental	8,729.38	9,786.50	898.06	939.75	957.55	1,002.35	930.15		1,929.02	891.55			828.95	828.55	10,673.23	(886.73)
Hotel	5,303.36	8,424.00	1,287.50	304.67	1,668.33	120.71		442.02	480.83	642.03					4,946.09	3,477.91
Meals	2,324.27	2,484.00	222.25	492.80		220.87	211.50		271.35			61.98		124.18	1,604.93	879.07
Mileage	2,817.67	1,860.00		117.17			496.48	32.48	434.14						1,080.27	779.73
Parking	830.00	2,025.00	56.00	81.00	119.00	8.00	138.00		67.00	68.00	14.00	68.00			619.00	1,406.00
Per Diem	5,666.98	9,636.00	235.00	266.00	776.99		762.00		230.00	272.00	42.00	263.00			2,846.99	6,789.01
Taxi/ Shuttle	164.08	0.00	0.00						0.00						0.00	0.00
Total In-State Travel	43,277.20	54,620.50	4,186.91	2,201.39	3,787.83	2,085.04	2,944.82	474.50	4,887.81	2,611.46	650.96	1,159.95	828.55	1,591.48	27,410.70	27,209.80
Expenses - Out-of-State Travel															0.00	0.00
Airfare	2,993.28	4,544.00	0.00	619.50		372.11	718.77								1,710.38	2,833.62
Car Rental	0.00	300.00	0.00												0.00	300.00
Hotel	2,144.06	6,385.06	0.00			614.2										

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Parking	30.00	530.00	0.00			56.00			53.00						109.00	421.00
Per Diem	531.00	1,872.00	279.00			109.00	264.00		199.00	143.00					994.00	878.00
Taxi/Shuttle	168.22	390.00	22.77			47.83	95.91								166.51	223.49
Total Out-of-State Travel	5,866.56	14,021.06	301.77	619.50	0.00	1,199.16	1,977.40		1,328.28	143.00	0.00	0.00	0.00	0.00	5,569.11	8,451.95

A 2 year renewal period requires that the Board maintain reserves equivalent to 12 months of the average monthly expenses. For calculating this, both FY 2019 and FY 2020 numbers were used.

Unrestricted Assets - Reconciled through June 30, 2020	June 2019	July 2019	Aug 2019	Sept 2019	Oct 2019	Nov 2019	Dec 2019	Jan 2020	Feb 2020	Mar 2020	Apr 2020	May 2020	June 2020	
City Bank - Checking	445,661.05	409,800.93	337,517.44	276,653.75	238,046.30	199,362.57	137,825.87	91,356.85	45,132.32	54,903.80	19,625.65	59,156.72	99,630.09	
City Bank - Money Market Account	743,520.76	756,253.14	773,432.55	780,062.02	789,254.36	797,144.16	803,880.64	809,697.92	820,965.42	771,224.00	771,255.70	721,285.24	721,316.86	
City Bank - Certificates of Deposit	409,256.65	409,461.98	409,529.72	414,225.70	414,592.74	414,660.89	414,716.01	415,064.44	415,064.44	419,032.13	421,244.62	422,276.74	422,367.86	
Petty Cash - Reno	193.80	300.00	160.52	160.52	300.00	125.05	300.00	300.00	300.00	295.75	295.75	184.60	174.87	
Petty Cash - Las Vegas	183.34	200.00	200.00	191.35	175.70	175.70	175.70	160.70	160.70	160.70	160.70	160.70	160.70	
Total Unrestricted Assets	1,598,815.60	1,576,016.05	1,520,840.23	1,471,293.34	1,442,369.10	1,411,468.37	1,356,898.22	1,316,579.91	1,281,622.88	1,245,616.38	1,212,582.42	1,203,064.00	1,243,650.38	(355,165.22)
Net Increase/(Decrease)		(22,799.55)	(55,175.82)	(49,546.89)	(28,924.24)	(30,900.73)	(54,570.15)	(40,318.31)	(34,957.03)	(36,006.50)	(33,033.96)	(9,518.42)	40,586.38	(355,165.22)

Required Reserve Balance as of June 30, 2020	1,015,326.56	Calculated based on averaging FY 2019 Actuals with projected FY 2020
Reserve Balance - Combined Liquid Assets	1,243,650.38	
Projected net available beyond reserves (owed to reserves)	228,323.82	
FY 2020 net profit/(loss) for remaining months	0.00	
FY 2020 gain (shortfall)	228,323.82	

Adjustments/Notes

Adjustments will be made to EITS and PEBS expenses at the end of session.
 AB 542 Section 3 provides for a 3% cost of living increase to all unclassified state employees
 Legislature increased the fee for background checks to \$40.25 an increase of \$1.25 per background check above the anticipated increase.
 Fingerprint and background investigations costs increased by DPS effective 7/1/19 \$40.25 - no adjustment made to the budget
 10/30/19 Education was increased by \$2,100 and Out-of-State Travel was increased by \$4,100 to send Liz and Sandy to the FARB Forum
 \$64K of fines not received or transferred to the General Fund as of February 29, 2020
 inLumon checks for deliverables not completed as of 2/28/20 were voided resulting in \$8,075 credit to be used in the next few months once a new contract is issued in FY 2021 for the same deliverables.