



# Nevada State Board of Landscape Architecture

## 2017 Board Members

Dale Doerr  
Reno  
*Board President*

Ryan Hansen  
Reno  
*Board Secretary*

Stanton Southwick  
Las Vegas  
*CLARB Representative*

Amie Wojtech  
Las Vegas

Melinda Gustin  
Reno  
*Public Member*

Ellis L. Antuñez  
*Executive Director*

To: Rocky Cooper, CPA, Legislative Auditor  
James Wells, Director, Budget Division

From: Ellis L. Antuñez, Executive Director  
Nevada State Board of Landscape Architecture

Subject: Board Audit/Balance Sheet

Date: November 14, 2017

Pursuant to NRS 622.100, the Nevada State Board of Landscape Architecture has prepared a balance sheet for the fiscal year 2016-2017. Assembly Bill 328 raised the revenue threshold to \$200,000, as per your July 12, 2017 letter.

Upon a review of the accounts, the following items were observed:

- 1) The fund balance at the beginning of the fiscal year was off by \$30. Due to a journal entry of the 940 FUTA monies mistakenly taken out of the Deputy Executive Director's payroll. This has been corrected.
- 2) A \$12 addition mistake in FYE 6/30/16 total expenses reported in previous year's audit.
- 3) Total adjustment was \$30.00

Please, see the attached balance sheet and supplemental paperwork as requested.

If you have any questions, please, contact me at (775) 671-3242 or email: [landscapeboard@nsbla.nv.gov](mailto:landscapeboard@nsbla.nv.gov)

*The Board welcomes  
contributions,  
questions and comments;  
please direct all  
correspondence to:*

P. O. Box 34143  
Reno, NV 89533

E-mail  
[LandscapeBoard@  
Nsbla.nv.gov](mailto:LandscapeBoard@Nsbla.nv.gov)

Visit us at  
[www.nsbla.state.nv.us](http://www.nsbla.state.nv.us)

Phone: 775-671-3242

**RECEIVED**

**NOV 15, 2017  
LCB AUDIT**

Agenda Item IV B (SUNSET)  
Meeting Date: 02-21-18

**NEVADA STATE BOARDS  
BALANCE SHEET  
June 30, 2017**

**ASSETS**

1. Cash – Checking Account	\$ <u>38,308.97</u>
2. Cash – Savings Account	<u>64,779.65</u>
3. Short-term Investments (See instructions) CD	<u>33,153.73</u>
4. Other Assets (Attach schedule)	<u>                    </u>
5. TOTAL ASSETS	\$ <u><u>136,242</u></u>

**LIABILITIES AND FUND BALANCE**

6. Accounts Payable		\$ <u>0</u>
7. Other Liabilities (Attach schedule)	<div style="display: inline-block; text-align: right; margin-right: 10px;"> 59,485.00 Deferred Income  2,533.31 Payroll Liabilities  <u>62,018.31</u> </div>	<u>62,018</u>
8. TOTAL LIABILITIES		<div style="display: inline-block; text-align: right; margin-right: 10px;"> 69,976  30 *  <u>\$ 70,006</u> </div> <u>62,018</u>
* 9. Fund Balance: Beginning of Year		
9a. Revenue (Attach schedule)	<div style="display: inline-block; text-align: right; margin-right: 10px;"> 78,027.00 Revenue  25.37 Interest  <u>78,052.37</u> </div>	<u>78,052.37</u>
9b. Expenditures (Attach schedule)		<u>73,834.87</u>
10. Fund Balance: End of Year		<u>74,224</u>
11. TOTAL LIABILITIES AND FUND BALANCE		\$ <u><u>136,242</u></u>

Board Name: NV State Bd of Landscape Architecture Date: November 14, 2017

Form Completed by: Ann E. Rodewald Title: Bookkeeper

Signature: Ann E. Rodewald

  
Executive Director

Please submit a copy of this form, applicable schedules, the June 30 bank statement(s), and the year end bank reconciliation to the Legislative Auditor and the Chief of the Budget Division of the Office of Finance on or before December 1. Retain all originals for your files.

\* Note: Fund Balance: Beginning of year was off by \$30 from previous year audit (see explanation in cover letter).

**Nevada State Board of Landscape Architecture**  
**Balance Sheet**  
As of June 30, 2017

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	<u>Jun 30, 17</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
CD 5219 - B of A	33,153.73
Checking 4998 - B of A	38,308.97
Savings 8524 - B of A	64,779.65
Total Checking/Savings	<u>136,242.35</u>
Total Current Assets	<u>136,242.35</u>
<b>TOTAL ASSETS</b>	<b><u>136,242.35</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Deferred Income	59,485.00
Payroll Liabilities	2,533.31
Total Other Current Liabilities	<u>62,018.31</u>
Total Current Liabilities	<u>62,018.31</u>
Total Liabilities	62,018.31
Equity	
Opening Bal Equity	32,224.00
Retained Earnings	37,782.62
Net Income	4,217.42
Total Equity	<u>74,224.04</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>136,242.35</u></b>

# Nevada State Board of Landscape Architecture

## Profit & Loss

### July 2016 through June 2017

	Jul '16 - Jun 17
<b>Income</b>	
001 · Application Fees	
002 · LAIT (\$50)	100.00
003 · LARE (\$175)	350.00
004 · Reciprocity (\$100)	1,700.00
<b>Total 001 · Application Fees</b>	2,150.00
010 · Exam Fees	
015 · Nevada Specific Exam (\$75)	1,400.00
<b>Total 010 · Exam Fees</b>	1,400.00
020 · Interest Income	25.37
030 · New Registration Fees	
031 · New Certificate Fee (\$25)	475.00
032 · New License Fee - LARE (\$200)	2,000.00
033 · New License Fee - Recipr (\$200)	1,600.00
034 · New Stamp Fee (\$25)	475.00
<b>Total 030 · New Registration Fees</b>	4,550.00
040 · Registration Renewal Fees	
042 · Renewal Delinquency Fee (\$50)	900.00
043 · Renewal Fee LA (\$200)	68,467.00
<b>Total 040 · Registration Renewal Fees</b>	69,367.00
050 · Other Income	
051 · Address Change (\$10)	460.00
053 · Electronic/Replacemt Stamp(\$25)	50.00
056 · Duplicate License Fee (\$25)	50.00
<b>Total 050 · Other Income</b>	560.00
<b>Total Income</b>	78,052.37
<b>Gross Profit</b>	78,052.37
<b>Expense</b>	
060 · Bank Charges	57.15
070 · Board Expenses	
071 · Board Member Mtg Fee (\$130)	2,470.00
072 · Meals - Board Meetings	680.16
073 · Travel - Board Meetings	1,851.97
<b>Total 070 · Board Expenses</b>	5,002.13
080 · CLARB Affiliation Dues	5,485.00
090 · CLARB Annual Meeting Expenses	
091 · Board Member Per Diem (\$130)	390.00
093 · Annual Meeting Registration	1,425.00
094 · Travel	851.92
095 · Meals	48.89
097 · Lodging	1,587.00
<b>Total 090 · CLARB Annual Meeting Expenses</b>	4,302.81
100 · Education & Training	
102 · Meals	21.20
<b>Total 100 · Education &amp; Training</b>	21.20
105 · FARB	
109 · Travel	486.68
108 · Meals	209.12
107 · Lodging	929.34
106 · Registration	750.00
<b>Total 105 · FARB</b>	2,375.14

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11/13/17

Cash Basis

**Nevada State Board of Landscape Architecture**  
**Profit & Loss**  
**July 2016 through June 2017**

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	<u>Jul '16 - Jun 17</u>
<b>130 · Office Expenses</b>	
132 · DoIT Email & Web	1,752.45
133 · Miscellaneous Office Expense	131.34
134 · NSBLA Stamp	863.99
135 · Computer Updates & Maint	473.93
136 · Office Rent	4,550.00
137 · Office Supplies	654.94
138 · Post Office Box Rent	160.00
139 · Postage & Delivery	246.55
141 · Telephone Service	690.39
	<hr/>
<b>Total 130 · Office Expenses</b>	9,523.59
<b>150 · Payroll Expenses</b>	
152 · Executive Director	30,000.00
154 · Mileage	1,205.20
157 · Payroll Taxes	3,166.59
159 · Payroll Service	420.00
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<b>Total 150 · Payroll Expenses</b>	34,791.79
<b>160 · Professional Fees</b>	
161 · Accountant	4,300.00
162 · Bookkeeping	2,781.25
163 · Deputy Attorney General	4,500.87
167 · Liability Insurance	694.02
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<b>Total 160 · Professional Fees</b>	12,276.14
<b>Total Expense</b>	<hr/> 73,834.95 <hr/>
<b>Net Income</b>	<hr/> <b>4,217.42</b> <hr/>