



Nevada System of Higher Education

Budget to Actual Comparison Calendar Year 2021 Summer Session



University of Nevada, Reno • University of Nevada, Las Vegas • College of Southern Nevada • Great Basin College
Truckee Meadows Community College • Western Nevada College • Desert Research Institute • Nevada State College

NEVADA SYSTEM OF HIGHER EDUCATION

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Document Prepared by the Finance Department
Office of the Chancellor



NEVADA SYSTEM OF HIGHER EDUCATION

Calendar Year 2021 Summer Session Budget to Actual

Introduction

This report presents the Calendar Year 2021 Summer Session Budget to Actual Comparison which includes activities that are primarily related to non-state funded Summer Session functions or other self-supporting functions that follow a calendar year rather than a fiscal year for reporting purposes. All NSHE instructional institutions provide Summer Session programs.

This report displays the data in a 'sources and uses of funds' format. This format projects or reports the cash flow from the account's opening balance at the beginning of the reporting period to the account's ending balance. Revenue budgets are established in NSHE's financial system based on the amounts reported for the opening balance on the account plus budgeted sources of funds. Expense budgets are established based on amounts reported for all uses of funds, including planned transfers out and budgeted ending balances. An account's revenue budgets equal its expense budgets.

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CALENDAR YEAR 2021 SUMMER SESSION

BUDGET TO ACTUAL

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Nevada System of Higher Education

Calendar Year 2021 Summer Session Budget to Actual Comparison

Ledger Account	Original Budget	Actuals	Remaining Balance
<i>Budget Sources</i>			
All Sources Total	\$ 54,167,974.42	\$ 47,088,215.38	\$ (7,079,759.04)
Budgeted Opening Balance	2,876,555.66	3,711,817.25	835,261.59
Student Tuition and Fees	48,258,706.60	36,246,501.47	(12,012,205.13)
Sales and Service	-	50,204.44	50,204.44
Other Revenue	-	(1,084.31)	(1,084.31)
Transfer In	3,032,712.16	7,080,776.53	4,048,064.37
<i>Budget Uses</i>			
All Uses Total	\$ 50,600,951.00	\$ 40,979,318.58	\$ (9,621,632.42)
Professional Salaries	18,492,143.00	16,111,094.26	(2,381,048.74)
Graduate Salaries	686,560.00	447,937.70	(238,622.30)
Classified and Technologist Salaries	200,704.00	159,628.62	(41,075.38)
Hourly Wages	154,627.08	65,447.72	(89,179.36)
Fringe Benefits	1,170,403.38	885,509.13	(284,894.25)
General Operations	1,286,308.52	627,250.12	(659,058.40)
Facilities & Administration Expenses	364,964.00	-	(364,964.00)
Participant Support	47,700.00	561.25	(47,138.75)
Travel	140,864.74	9,185.55	(131,679.19)
Financial Aid	-	1,700.00	1,700.00
Budget Reserves-Uses	2,967,576.69	-	(2,967,576.69)
Transfers Out	25,089,099.59	22,671,004.23	(2,418,095.36)
Net Budget/Balance	\$ 3,567,023.42	\$ 6,108,896.80	\$ 2,541,873.38

Balance Summary

CY Actual Beginning Balance	\$ 3,711,817.25
Year To Date Sources	\$ 43,376,398.13
Year To Date Uses	\$ 40,979,318.58
Ending Balance	\$ 6,108,896.80



Nevada System of Higher Education

Calendar Year 2021 Summer Session Sources and Uses by Appropriation Area

Appropriation Area	2021 Actual Opening Balance	2021 Actual Sources	2021 Actual Uses	2021 Actual Ending Balance	Net Increase (Decrease)
University of Nevada, Reno	17,352.25	13,652,928.53	11,659,310.86	2,010,969.92	1,993,617.67
University of Nevada, Las Vegas	1,116,733.24	19,283,984.23	19,134,707.90	1,266,009.57	149,276.33
College of Southern Nevada	445,083.02	6,352,937.03	6,188,230.61	609,789.44	164,706.42
Great Basin College	364,298.44	424,879.54	599,925.58	189,252.40	(175,046.04)
Truckee Meadows Community College	597,661.56	1,709,126.51	1,771,598.49	535,189.58	(62,471.98)
Western Nevada College	29,914.00	227,537.79	165,299.92	92,151.87	62,237.87
Nevada State College	1,140,774.74	1,725,004.50	1,460,245.22	1,405,534.02	264,759.28
<i>NSHE Total</i>	3,711,817.25	43,376,398.13	40,979,318.58	6,108,896.80	2,397,079.55



University of Nevada, Reno

Calendar Year 2021 Summer Session Budget to Actual Comparison

Ledger Account	Original Budget	Actuals	Remaining Balance
<i>Budget Sources</i>			
All Sources Total	\$ 22,978,259.40	\$ 13,670,280.78	\$ (9,307,978.62)
Budgeted Opening Balance	18,312.64	17,352.25	(960.39)
Student Tuition and Fees	19,927,234.60	6,947,952.88	(12,979,281.72)
Sales and Service	-	50,204.44	50,204.44
Other Revenue	-	(1,084.31)	(1,084.31)
Transfer In	3,032,712.16	6,655,855.52	3,623,143.36
<i>Budget Uses</i>			
All Uses Total	\$ 19,945,546.98	\$ 11,659,310.86	\$ (8,286,236.12)
Professional Salaries	4,672,625.00	2,363,919.57	(2,308,705.43)
Graduate Salaries	673,310.00	432,667.70	(240,642.30)
Classified and Technologist Salaries	8,589.00	8,487.09	(101.91)
Hourly Wages	111,377.08	39,641.67	(71,735.41)
Fringe Benefits	352,595.36	190,889.87	(161,705.49)
General Operations	934,509.52	160,116.04	(774,393.48)
Travel	138,864.74	9,185.55	(129,679.19)
Financial Aid	-	1,700.00	1,700.00
Participant Support	47,700.00	561.25	(47,138.75)
Budgeted Reserves-Uses	690,606.69	-	(690,606.69)
Transfer Out	12,315,369.59	8,452,142.12	(3,863,227.47)
Net Budget/Balance	\$ 3,032,712.42	\$ 2,010,969.92	\$ (1,021,742.50)

Balance Summary

CY Actual Beginning Balance	\$ 17,352.25
Year To Date Sources	\$ 13,652,928.53
Year To Date Uses	\$ 11,659,310.86
Ending Balance	\$ 2,010,969.92



University of Nevada, Las Vegas

Calendar Year 2021 Summer Session
Budget to Actual Comparison

Ledger Account	Original Budget	Actuals	Remaining Balance
Budget Sources			
All Sources Total	\$ 18,815,084.00	\$ 20,400,717.47	\$ 1,585,633.47
Budgeted Opening Balance	1,092,202.00	1,116,733.24	24,531.24
Student Tuition and Fees	17,722,882.00	19,283,984.23	1,561,102.23
Budget Uses			
All Uses Total	\$ 18,815,084.00	\$ 19,134,707.90	\$ 319,623.90
Professional Salaries	7,453,231.00	7,812,956.07	359,725.07
Graduate Salaries	13,250.00	15,270.00	2,020.00
Classified and Technologist Salaries	133,115.00	126,892.49	(6,222.51)
Hourly Wages	33,250.00	22,737.35	(10,512.65)
Fringe Benefits	321,045.00	373,819.93	52,774.93
General Operations	330,799.00	166,646.36	(164,152.64)
Travel	2,000.00	-	(2,000.00)
Budget Reserves-Uses	874,664.00	-	(874,664.00)
Transfers Out	9,653,730.00	10,616,385.70	962,655.70
Net Budget/Balance	\$ -	\$ 1,266,009.57	\$ 1,266,009.57

Balance Summary

CY Actual Beginning Balance	\$	1,116,733.24
Year To Date Sources	\$	19,283,984.23
Year To Date Uses	\$	19,134,707.90
Ending Balance	\$	1,266,009.57



College of Southern Nevada

Calendar Year 2021 Summer Session Budget to Actual Comparison

Ledger Account	Original Budget	Actuals	Remaining Balance
<i>Budget Sources</i>			
All Sources Total	\$ 7,456,033.02	\$ 6,798,020.05	\$ (658,012.97)
Budgeted Opening Balance	445,083.02	445,083.02	-
Student Tuition and Fees	7,010,950.00	6,352,937.03	(658,012.97)
<i>Budget Uses</i>			
All Uses Total	\$ 6,968,026.02	\$ 6,188,230.61	\$ (779,795.41)
Professional Salaries	4,429,287.00	4,170,467.16	(258,819.84)
Hourly Wages	-	3,068.70	3,068.70
Fringe Benefits	238,739.02	190,749.10	(47,989.92)
Transfers Out	2,300,000.00	1,823,945.65	(476,054.35)
Net Budget/Balance	\$ 488,007.00	\$ 609,789.44	\$ 121,782.44

Balance Summary

CY Actual Beginning Balance	\$ 445,083.02
Year To Date Sources	\$ 6,352,937.03
Year To Date Uses	\$ 6,188,230.61
Ending Balance	\$ 609,789.44



Great Basin College

Calendar Year 2021 Summer Session Budget to Actual Comparison

Ledger Account	Original Budget	Actuals	Remaining Balance
<i>Budget Sources</i>			
All Sources Total	\$ 635,000.00	\$ 789,177.98	\$ 154,177.98
Budgeted Opening Balance	150,000.00	364,298.44	214,298.44
Student Tuition and Fees	485,000.00	424,879.54	(60,120.46)
<i>Budget Uses</i>			
All Uses Total	\$ 635,000.00	\$ 599,925.58	\$ (35,074.42)
Professional Salaries	385,000.00	246,761.97	(138,238.03)
Classified and Technologist Salaries	25,000.00	24,249.04	(750.96)
Fringe Benefits	55,000.00	28,914.57	(26,085.43)
General Operations	2,000.00	300,000.00	298,000.00
Budgeted Reserves-Uses	168,000.00	-	(168,000.00)
Net Budget/Balance	\$ -	\$ 189,252.40	\$ 189,252.40

Balance Summary

CY Actual Beginning Balance	\$	364,298.44
Year To Date Sources	\$	424,879.54
Year To Date Uses	\$	599,925.58
Ending Balance	\$	189,252.40



Truckee Meadows Community College

Calendar Year 2021 Summer Session Budget to Actual Comparison

Ledger Account	Original Budget	Actuals	Remaining Balance
<i>Budget Sources</i>			
All Sources Total	\$ 1,500,450.00	\$ 1,881,867.06	\$ 381,417.06
Budgeted Opening Balance	-	597,661.56	597,661.56
Student Tuition and Fees	1,500,450.00	1,284,205.50	(216,244.50)
Transfer In	-	424,921.01	424,921.01
<i>Budget Uses</i>			
All Uses Total	\$ 1,500,450.00	\$ 1,771,598.49	\$ 271,148.49
Professional Salaries	760,000.00	699,852.57	(60,147.43)
Classified and Technologist Salaries	34,000.00	-	(34,000.00)
Hourly	10,000.00	-	(10,000.00)
Fringe Benefits	137,432.00	50,107.67	(87,324.33)
General Operations	19,000.00	487.72	(18,512.28)
Facilities & Administration Expenses	364,964.00	-	(364,964.00)
Budget Reserves-Uses	175,054.00	-	(175,054.00)
Transfers Out	-	1,021,150.53	1,021,150.53
Net Budget/Balance	\$ -	\$ 110,268.57	\$ 110,268.57

Balance Summary

CY Actual Beginning Balance	\$ 597,661.56
Year To Date Sources	\$ 1,709,126.51
Year To Date Uses	\$ 1,771,598.49
Ending Balance	\$ 535,189.58



Western Nevada College

Calendar Year 2021 Summer Session Budget to Actual Comparison

Ledger Account	Original Budget	Actuals	Remaining Balance
<i>Budget Sources</i>			
All Sources Total	\$ 242,104.00	\$ 257,451.79	\$ 15,347.79
Budgeted Opening Balance	29,914.00	29,914.00	-
Student Tuition and Fees	212,190.00	227,537.79	15,347.79
<i>Budget Uses</i>			
All Uses Total	\$ 195,800.00	\$ 165,299.92	\$ (30,500.08)
Professional Salaries	156,000.00	158,568.28	2,568.28
Fringe Benefits	19,800.00	6,731.64	(13,068.36)
Transfers Out	20,000.00	-	(20,000.00)
Net Budget/Balance	\$ 46,304.00	\$ 92,151.87	\$ 45,847.87

Balance Summary

CY Actual Beginning Balance	\$ 29,914.00
Year To Date Sources	\$ 227,537.79
Year To Date Uses	\$ 165,299.92
Ending Balance	\$ 92,151.87



Nevada State College

Calendar Year 2021 Summer Session Budget to Actual Comparison

Ledger Account	Original Budget	Actuals	Remaining Balance
<i>Budget Sources</i>			
All Sources Total	\$ 2,541,044.00	\$ 2,865,779.24	\$ 324,735.24
Budgeted Opening Balance	1,141,044.00	1,140,774.74	(269.26)
Student Tuition and Fees	1,400,000.00	1,725,004.50	325,004.50
<i>Budget Uses</i>			
All Uses Total	\$ 2,541,044.00	\$ 1,460,245.22	\$ (1,080,798.78)
Professional Salaries	636,000.00	658,568.64	22,568.64
Fringe Benefits	45,792.00	44,296.35	(1,495.65)
Budget Reserves-Uses	1,059,252.00	-	(1,059,252.00)
Transfers Out	800,000.00	757,380.23	(42,619.77)
Net Budget/Balance	\$ -	\$ 1,405,534.02	\$ 1,405,534.02

Balance Summary

CY Actual Beginning Balance	\$ 1,140,774.74
Year To Date Sources	\$ 1,725,004.50
Year To Date Uses	\$ 1,460,245.22
Ending Balance	\$ 1,405,534.02