

Nevada System of Higher Education

FY 2022

Self-Supporting

Budget to Actual



System Administration • 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
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NEVADA SYSTEM OF HIGHER EDUCATION

2022 Fiscal Year Self-Supporting Budget to Actual

Introduction

The Board of Regent's policy (Title 4, Chapter 9) requires System Administration to include all self-supporting budget exceeding \$250,000 or projected annual expenditure activity in the annual budget process. Fund transfers will not be included in determining whether a self-supporting budget meets the \$250,000 threshold for inclusion in the annual budget process. Excluded from this requirement are grants and contracts, plant, loan, endowment, and scholarship funds. The policy also requires System Administration to develop a report that compares the original budget to actual revenues and expenditures for Self-Supporting Budgets (as defined above). The report will summarize and highlight those activities that vary from the original budget by \$250,000 or 10%.

At the December 2021 Board meeting, the Business, Finance and Facilities Committee requested a change in the format of both the Self-Supporting Budget and the Self-Supporting Budget to Actual reports. The Committee specifically requested that we summarize the numerical financial data at a higher level and provide a narrative around each budget. The Budget Officers and Business Officers from each institution worked together to develop the revised report format and written guidance to ensure this new version of the report is as consistent as possible given the diversity among NSHE institutions. The sample template and guidance were presented to the Business, Finance, and Facilities Committee at the September 2022 meeting, and the proposed new format and guidance was accepted.

The following report provides a summary for each institution of the self-supporting budget and corresponding actuals that meet the criteria outlined above (budget exceeding \$250,000 in expenditures excluding transfers). The narrative portion should include: a discussion of any budgets that had variances from the original FY 2022 budget of greater than \$250,000 or 10%; any new and expired programs; areas or programs of concern; and any other items the institution believes relevant to the Committee and the Board. The institution narratives are all very different as to be expected with the great diversity in the institutions, not only in size, but also in complexity in funding and programs. As always, we welcome feedback to improve this document to better meet stakeholder needs.

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Self-Supporting Budget-to-Actual Report

FY 2022

NSHE Summary

| | FY 2022 Budget | FY 2022 Actuals | Difference (over/(under) budget) |
|-------------------------------------|-----------------------|-----------------------|--|
| Sources | | | |
| Revenues | | | |
| Student Tuition and Fees | \$ 186,511,681 | \$ 188,220,118 | \$ 1,708,437 |
| Sales and Service | \$ 224,966,615 | \$ 217,373,299 | \$ (7,593,316) |
| Facilities & Administration Revenue | \$ 17,740,851 | \$ 31,045,079 | \$ 13,304,228 |
| Investment/Endowment Income | \$ 4,526,982 | \$ 17,417,643 | \$ 12,890,661 |
| Gifts | \$ 12,399,108 | \$ 8,085,289 | \$ (4,313,819) |
| Other Revenue | \$ 26,690,655 | \$ 22,177,909 | \$ (4,512,746) |
| Total Revenue | \$ 472,835,892 | \$ 484,319,337 | \$ 11,483,445 |
| Transfers In | \$ 104,956,463 | \$ 118,628,850 | \$ 13,672,387 |
| Beginning Balance | \$ 240,914,359 | \$ 255,959,919 | \$ 15,045,559 |
| Total Sources | \$ 818,706,714 | \$ 858,908,105 | \$ 40,201,391 |
| Uses | | | |
| Expenditures | | | |
| Instruction | \$ 166,564,881 | \$ 127,853,641 | \$ (38,711,240) |
| Research | \$ 25,694,910 | \$ 13,735,187 | \$ (11,959,723) |
| Public Service | \$ 20,107,727 | \$ 13,367,832 | \$ (6,739,895) |
| Academic Support | \$ 62,030,408 | \$ 44,873,572 | \$ (17,156,836) |
| Student Services | \$ 99,150,855 | \$ 88,185,762 | \$ (10,965,093) |
| Institutional Support | \$ 60,781,354 | \$ 37,360,762 | \$ (23,420,592) |
| O & M of Plant | \$ 11,960,235 | \$ 9,239,907 | \$ (2,720,328) |
| Auxiliary | \$ 81,810,859 | \$ 81,757,101 | \$ (53,758) |
| Scholarships | \$ 56,515,464 | \$ 57,581,929 | \$ 1,066,465 |
| Total Expenditures | \$ 584,616,693 | \$ 473,955,693 | \$ (110,661,000) |
| Transfers Out | \$ 52,054,161 | \$ 52,122,796 | \$ 68,635 |
| Total Uses | \$ 636,670,854 | \$ 526,078,489 | \$ (110,592,364) |
| Reserves/Ending Balance | \$ 182,035,861 | \$ 332,829,616 | |

Self-Supporting Budget-to-Actual Report

FY 2022

NSHE Summary

| | FY 2022 Budget | FY 2022 Actuals | Difference (over/(under) budget) |
|-------------------------------------|-----------------------|-----------------------|--|
| Sources | | | |
| Revenues | | | |
| Student Tuition and Fees | \$ 186,511,681 | \$ 188,220,118 | \$ 1,708,437 |
| Sales and Service | \$ 224,966,615 | \$ 217,373,299 | \$ (7,593,316) |
| Facilities & Administration Revenue | \$ 17,740,851 | \$ 31,045,079 | \$ 13,304,228 |
| Investment/Endowment Income | \$ 4,526,982 | \$ 17,417,643 | \$ 12,890,661 |
| Gifts | \$ 12,399,108 | \$ 8,085,289 | \$ (4,313,819) |
| Other Revenue | \$ 26,690,655 | \$ 22,177,909 | \$ (4,512,746) |
| Total Revenue | \$ 472,835,892 | \$ 484,319,337 | \$ 11,483,445 |
| Transfers In | \$ 104,956,463 | \$ 118,628,850 | \$ 13,672,387 |
| Beginning Balance | \$ 240,914,359 | \$ 255,959,919 | \$ 15,045,559 |
| Total Sources | \$ 818,706,714 | \$ 858,908,105 | \$ 40,201,391 |
| Uses | | | |
| Expenditures | | | |
| Personnel | | | |
| Professional Salaries | \$ 194,514,745 | \$ 153,656,135 | \$ (40,858,610) |
| Graduate Assistants | \$ 4,365,263 | \$ 3,296,798 | \$ (1,068,465) |
| Classified & Technologist Salaries | \$ 33,442,724 | \$ 25,115,322 | \$ (8,327,402) |
| Wages | \$ 17,235,605 | \$ 16,117,458 | \$ (1,118,147) |
| Fringe | \$ 70,319,022 | \$ 52,612,084 | \$ (17,706,938) |
| Scholarships | \$ 42,965,454 | \$ 44,687,178 | \$ 1,721,724 |
| Operating | \$ 221,773,880 | \$ 178,470,720 | \$ (43,303,160) |
| Total Expenditures | \$ 584,616,693 | \$ 473,955,694 | \$ (110,660,999) |
| Transfers Out | \$ 52,054,161 | \$ 52,122,796 | \$ 68,635 |
| Total Uses | \$ 636,670,854 | \$ 526,078,490 | \$ (110,592,363) |
| Reserves/Ending Balance | \$ 182,035,861 | \$ 332,829,615 | |

Self-Supporting Budget-to-Actual Report
FY 2022
System Administration

| | FY 2022 Budget | FY 2022 Actuals | Difference (over/(under) budget) |
|-------------------------------------|---------------------|---------------------|--|
| Sources | | | |
| Revenues | | | |
| Student Tuition and Fees | \$ - | \$ - | \$ - |
| Sales and Service | \$ 2,447,252 | \$ 2,447,252 | \$ - |
| Facilities & Administration Revenue | \$ - | \$ - | \$ - |
| Investment/Endowment Income | \$ 650,000 | \$ 677,767 | \$ 27,767 |
| Gifts | \$ - | \$ - | \$ - |
| Other Revenue | \$ 30,000 | \$ 38,500 | \$ 8,500 |
| Total Revenue | \$ 3,127,252 | \$ 3,163,519 | \$ 36,267 |
| Transfers In | \$ 351,186 | \$ 351,186 | \$ - |
| Beginning Balance | \$ 3,513,954 | \$ 3,513,954 | \$ - |
| Total Sources | \$ 6,992,392 | \$ 7,028,659 | \$ 36,267 |
| Uses | | | |
| Expenditures | | | |
| Instruction | \$ - | \$ - | \$ - |
| Research | \$ - | \$ - | \$ - |
| Public Service | \$ 28,577 | \$ 514 | \$ (28,063) |
| Academic Support | \$ - | \$ - | \$ - |
| Student Services | \$ - | \$ - | \$ - |
| Institutional Support | \$ 4,659,333 | \$ 4,281,263 | \$ (378,070) |
| O & M of Plant | \$ - | \$ - | \$ - |
| Auxiliary | \$ - | \$ - | \$ - |
| Scholarships | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 4,687,910 | \$ 4,281,777 | \$ (406,133) |
| Transfers Out | \$ 165,021 | \$ 724,825 | \$ 559,804 |
| Total Uses | \$ 4,852,931 | \$ 5,006,602 | \$ 153,671 |
| Reserves/Ending Balance | \$ 2,139,461 | \$ 2,022,057 | |

Self-Supporting Budget-to-Actual Report
FY 2022
System Administration

| | FY 2022 Budget | FY 2022 Actuals | Difference (over/(under) budget) |
|-------------------------------------|---------------------|---------------------|--|
| Sources | | | |
| Revenues | | | |
| Student Tuition and Fees | \$ - | \$ - | \$ - |
| Sales and Service | \$ 2,447,252 | \$ 2,447,252 | \$ - |
| Facilities & Administration Revenue | \$ - | \$ - | \$ - |
| Investment/Endowment Income | \$ 650,000 | \$ 677,767 | \$ 27,767 |
| Gifts | \$ - | \$ - | \$ - |
| Other Revenue | \$ 30,000 | \$ 38,500 | \$ 8,500 |
| Total Revenue | \$ 3,127,252 | \$ 3,163,519 | \$ 36,267 |
| Transfers In | \$ 351,186 | \$ 351,186 | \$ - |
| Beginning Balance | \$ 3,513,954 | \$ 3,513,954 | \$ - |
| Total Sources | \$ 6,992,392 | \$ 7,028,659 | \$ 36,267 |
| Uses | | | |
| Expenditures | | | |
| Personnel | | | |
| Professional Salaries | \$ 2,280,989 | \$ 2,512,295 | \$ 231,306 |
| Graduate Assistants | \$ - | \$ - | \$ - |
| Classified & Technologist Salaries | \$ - | \$ - | \$ - |
| Wages | \$ 60,000 | \$ 47,668 | \$ (12,332) |
| Fringe | \$ 837,914 | \$ 587,497 | \$ (250,417) |
| Scholarships | \$ - | \$ - | \$ - |
| Operating | \$ 1,509,007 | \$ 1,134,317 | \$ (374,690) |
| Total Expenditures | \$ 4,687,910 | \$ 4,281,777 | \$ (406,133) |
| Transfers Out | \$ 165,021 | \$ 724,825 | \$ 559,804 |
| Total Uses | \$ 4,852,931 | \$ 5,006,602 | \$ 153,671 |
| Reserves/Ending Balance | \$ 2,139,461 | \$ 2,022,057 | |

Self-Supporting Budget-to-Actual Report
FY 2022
System Administration

The System Administration Self-Supporting account suffered some significant unbudgeted expenses related to the turnover in leadership in fiscal year 2022. However; despite these obstacles which total more than \$700,000 in expenses, overall spending exceeded the original budget by only \$153,671. By holding off on filling some positions until the financial picture brighten a bit and reducing the use of some contracts, System Administration was able to maintain a five month cash reserve heading into the new fiscal year.

Self-Supporting Budget-to-Actual Report
FY 2022
System Computing Services

| | FY 2022 Budget | FY 2022 Actuals | Difference (over/(under) budget) |
|-------------------------------------|---------------------|---------------------|--|
| Sources | | | |
| Revenues | | | |
| Student Tuition and Fees | \$ - | \$ - | \$ - |
| Sales and Service | \$ - | \$ - | \$ - |
| Facilities & Administration Revenue | \$ - | \$ - | \$ - |
| Investment/Endowment Income | \$ - | \$ - | \$ - |
| Gifts | \$ - | \$ - | \$ - |
| Other Revenue | \$ 311,708 | \$ 303,523 | \$ (8,185) |
| Total Revenue | \$ 311,708 | \$ 303,523 | \$ (8,185) |
| Transfers In | | | \$ - |
| Beginning Balance | \$ 2,951,436 | \$ 2,951,436 | \$ - |
| Total Sources | \$ 3,263,144 | \$ 3,254,959 | \$ (8,185) |
| Uses | | | |
| Expenditures | | | |
| Instruction | \$ - | \$ - | \$ - |
| Research | \$ - | \$ - | \$ - |
| Public Service | \$ - | \$ - | \$ - |
| Academic Support | \$ - | \$ - | \$ - |
| Student Services | \$ - | \$ - | \$ - |
| Institutional Support | \$ 2,268,490 | \$ 230,347 | \$ (2,038,143) |
| O & M of Plant | \$ - | \$ - | \$ - |
| Auxiliary | \$ - | \$ - | \$ - |
| Scholarships | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 2,268,490 | \$ 230,347 | \$ (2,038,143) |
| Transfers Out | \$ - | \$ 550,000 | \$ 550,000 |
| Total Uses | \$ 2,268,490 | \$ 780,347 | \$ (1,488,143) |
| Reserves/Ending Balance | \$ 994,654 | \$ 2,474,612 | |

Self-Supporting Budget-to-Actual Report
FY 2022
System Computing Services

| | FY 2022 Budget | FY 2022 Actuals | Difference (over/(under) budget) |
|-------------------------------------|---------------------|---------------------|--|
| Sources | | | |
| Revenues | | | |
| Student Tuition and Fees | \$ - | \$ - | \$ - |
| Sales and Service | \$ - | \$ - | \$ - |
| Facilities & Administration Revenue | \$ - | \$ - | \$ - |
| Investment/Endowment Income | \$ - | \$ - | \$ - |
| Gifts | \$ - | \$ - | \$ - |
| Other Revenue | \$ 311,708 | \$ 303,523 | \$ (8,185) |
| Total Revenue | \$ 311,708 | \$ 303,523 | \$ (8,185) |
| Transfers In | \$ - | \$ - | \$ - |
| Beginning Balance | \$ 2,951,436 | \$ 2,951,436 | \$ - |
| Total Sources | \$ 3,263,144 | \$ 3,254,959 | \$ (8,185) |
| Uses | | | |
| Expenditures | | | |
| Personnel | | | |
| Professional Salaries | \$ - | \$ - | \$ - |
| Graduate Assistants | \$ - | \$ - | \$ - |
| Classified & Technologist Salaries | \$ - | \$ - | \$ - |
| Wages | \$ - | \$ - | \$ - |
| Fringe | \$ - | \$ - | \$ - |
| Scholarships | \$ - | \$ - | \$ - |
| Operating | \$ 2,268,490 | \$ 230,347 | \$ (2,038,143) |
| Total Expenditures | \$ 2,268,490 | \$ 230,347 | \$ (2,038,143) |
| Transfers Out | | \$ 550,000 | \$ 550,000 |
| Total Uses | \$ 2,268,490 | \$ 780,347 | \$ (1,488,143) |
| Reserves/Ending Balance | \$ 994,654 | \$ 2,474,612 | |

Self-Supporting Budget-to-Actual Report
FY 2022
System Computing Services

Consistent with the presentation of the FY 2022 Budget, FY 2022 Actuals include all self-supporting programs (accounts), not just programs with differences at or above the \$250,000 threshold.

SCS received \$303,523 in reimbursement from a limited number of State of Nevada agencies and the Washoe County School District for networking and colocation related expenses, respectively, which was reflected as Other Revenue. When this reimbursement is combined with the \$2,951,436 Beginning Balance, Total Sources were \$3,254,959.

Institutional Support/Operating expenses are reported net of reimbursement (recharge) from the NSHE institutions. Total budgeted operating expenses of \$7,152,934 were reduced by \$6,922,587 in reimbursement from NSHE institutions, resulting in a net Institutional Support/Operating expense of \$230,347. Additionally, \$550,000 originally budgeted as an Operating expense for work to be performed at the SCS Las Vegas Data Center, was Transferred Out to a project/plant account for the same purpose. When net Institutional Support/Operating expense are combined with the Transfer Out, Total Uses increased to \$780,347. When Total Sources is reduced by Total Uses, Ending Balance was \$2,474,612.

The \$1,488,143, difference between the Budgeted Total Uses and Actual Total Uses was primarily attributable to supply chain interruptions limiting anticipated acquisitions, and one-time savings achieved in the state funds budget, which allowed select expenses to be processed on state funds rather than self-supporting funds.

The following programs experienced budgeted expense differences above the \$250,000 threshold:

- PG05791 Network Services Self-Supporting: \$512,190
- PG07269 Network Services, State Joint Projects: \$523,452
- PG20317 SCS Systems Engineering Self-Supporting: \$400,000

Self-Supporting Budget-to-Actual Report
FY 2022
University of Nevada, Reno

| | FY 2022 Budget | FY 2022 Actuals | Difference (over/(under) budget) |
|-------------------------------------|-----------------------|-----------------------|--|
| Sources | | | |
| Revenues | | | |
| Student Tuition and Fees | \$ 56,828,212 | \$ 56,857,971 | \$ 29,759 |
| Sales and Service | \$ 78,615,893 | \$ 76,312,157 | \$ (2,303,736) |
| Facilities & Administration Revenue | \$ 2,067,897 | \$ 2,784,543 | \$ 716,646 |
| Investment/Endowment Income | \$ 2,710,000 | \$ 13,185,461 | \$ 10,475,461 |
| Gifts | \$ - | \$ - | \$ - |
| Other Revenue | \$ 21,279,136 | \$ 15,846,362 | \$ (5,432,774) |
| Total Revenue | \$ 161,501,138 | \$ 164,986,494 | \$ 3,485,356 |
| Transfers In | \$ 47,262,466 | \$ 49,053,957 | \$ 1,791,491 |
| Beginning Balance | \$ 68,418,194 | \$ 59,084,693 | \$ (9,333,501) |
| Total Sources | \$ 277,181,798 | \$ 273,125,144 | \$ (4,056,654) |
| Uses | | | |
| Expenditures | | | |
| Instruction | \$ 51,992,369 | \$ 40,099,710 | \$ (11,892,659) |
| Research | \$ 15,474,508 | \$ 5,860,341 | \$ (9,614,167) |
| Public Service | \$ 17,764,179 | \$ 12,463,513 | \$ (5,300,666) |
| Academic Support | \$ 14,483,813 | \$ 11,079,691 | \$ (3,404,122) |
| Student Services | \$ 37,092,106 | \$ 35,934,831 | \$ (1,157,275) |
| Institutional Support | \$ 13,405,352 | \$ 11,234,415 | \$ (2,170,937) |
| O & M of Plant | \$ (50,000) | \$ 2,275,977 | \$ 2,325,977 |
| Auxiliary | \$ 36,626,112 | \$ 39,216,152 | \$ 2,590,040 |
| Scholarships | \$ 14,721,168 | \$ 15,250,418 | \$ 529,250 |
| Total Expenditures | \$ 201,509,607 | \$ 173,415,049 | \$ (28,094,558) |
| Transfers Out | \$ 15,549,476 | \$ 4,393,481 | \$ (11,155,995) |
| Total Uses | \$ 217,059,083 | \$ 177,808,530 | \$ (39,250,553) |
| Reserves/Ending Balance | \$ 60,122,715 | \$ 95,316,615 | |

Self-Supporting Budget-to-Actual Report
FY 2022
University of Nevada, Reno

| | FY 2022 Budget | FY 2022 Actuals | Difference (over/(under) budget) |
|-------------------------------------|-----------------------|-----------------------|--|
| Sources | | | |
| Revenues | | | |
| Student Tuition and Fees | \$ 56,828,212 | \$ 56,857,971 | \$ 29,759 |
| Sales and Service | \$ 78,615,893 | \$ 76,312,157 | \$ (2,303,736) |
| Facilities & Administration Revenue | \$ 2,067,897 | \$ 2,784,543 | \$ 716,646 |
| Investment/Endowment Income | \$ 2,710,000 | \$ 13,185,461 | \$ 10,475,461 |
| Gifts | \$ - | \$ - | \$ - |
| Other Revenue | \$ 21,279,136 | \$ 15,846,362 | \$ (5,432,774) |
| Total Revenue | \$ 161,501,138 | \$ 164,986,494 | \$ 3,485,356 |
| Transfers In | \$ 47,262,466 | \$ 49,053,957 | \$ 1,791,491 |
| Beginning Balance | \$ 68,418,194 | \$ 59,084,693 | \$ (9,333,501) |
| Total Sources | \$ 277,181,798 | \$ 273,125,144 | \$ (4,056,654) |
| Uses | | | |
| Expenditures | | | |
| Personnel | | | |
| Professional Salaries | \$ 59,820,287 | \$ 46,733,729 | \$ (13,086,558) |
| Graduate Assistants | \$ 2,122,613 | \$ 1,745,658 | \$ (376,955) |
| Classified & Technologist Salaries | \$ 13,876,127 | \$ 11,181,433 | \$ (2,694,694) |
| Wages | \$ 4,989,605 | \$ 4,030,200 | \$ (959,405) |
| Fringe | \$ 24,109,337 | \$ 18,902,754 | \$ (5,206,583) |
| Scholarships | \$ - | \$ - | \$ - |
| Operating | \$ 96,591,638 | \$ 90,821,274 | \$ (5,770,364) |
| Total Expenditures | \$ 201,509,607 | \$ 173,415,049 | \$ (28,094,558) |
| Transfers Out | \$ 15,549,476 | \$ 4,393,481 | \$ (11,155,995) |
| Total Uses | \$ 217,059,083 | \$ 177,808,530 | \$ (39,250,553) |
| Reserves/Ending Balance | \$ 60,122,715 | \$ 95,316,615 | |

Self-Supporting Budget-to-Actual Report
FY 2022
University of Nevada, Reno

Reporting Notes:

- Grants and contracts are excluded from this reporting.
- Foundation gift funds are under Foundation's governance, so they are excluded here.
- Sales and Services Recharges are excluded from expenditure reporting.
- No clearing accounts, plant, loan, endowment, and scholarship funds.

Variance notes:

Revenue:

- Sales and Service: FY22 actual was \$2.3M lower than the budget, mainly due to the start of the Medical School's partnership with Renown.

- Facilities & Administration Revenue: the actual was \$716K higher than the budget (34.66%) due to increased actual research expenditure under the 2017 F&R rate, which is 4% higher than the 2022 new rate.

- Investment/Endowment Income: the actual was \$10.5M higher than the budget due to the one-time operating pool reserve.

Expenditures:

Personnel Salaries

- UNR professional salaries were lower than budget by 13.0M. The variance comprises \$7.3M in staff turnover and hiring challenges and \$5.7M in transferring clinical salaries based on the Renown partnership with the School of Medicine.

- The remaining \$9.2M salaries (Graduate assistants, classified, wages, fringe) variance relates to higher than normal staff turnover and hiring challenges.

Operating

- Research Start-up accounts are fully budgeted every year with the understanding that the faculty members have the flexibility to spend over three years. In FY2022, the faculty captured more grant and contract funding, resulting in an underspending of \$7.5M.

- Nevada Cooperative Extension was lower than the budget expenditure by \$2.3M related to the County revenue projections and the delay on the sheep ranch capital improvement project.

- Student Services operating cost was over budget by \$5.6M, primarily due to the reconstruction of Nye & Argenta Hall.

Self-Supporting Budget-to-Actual Report
FY 2022
University of Nevada, Las Vegas

| | FY 2022 Budget | FY 2022 Actuals | Difference (over/(under) budget) |
|-------------------------------------|-----------------------|-----------------------|--|
| Sources | | | |
| Revenues | | | |
| Student Tuition and Fees | \$ 111,165,519 | \$ 111,943,723 | \$ 778,204 |
| Sales and Service | \$ 138,993,215 | \$ 131,003,860 | \$ (7,989,355) |
| Facilities & Administration Revenue | \$ 5,990,205 | \$ 17,016,062 | \$ 11,025,857 |
| Investment/Endowment Income | \$ 1,016,982 | \$ 920,439 | \$ (96,543) |
| Gifts | \$ 12,399,108 | \$ 7,246,626 | \$ (5,152,482) |
| Other Revenue | \$ 4,125,509 | \$ 4,608,919 | \$ 483,410 |
| Total Revenue | \$ 273,690,538 | \$ 272,739,629 | \$ (950,909) |
| Transfers In | \$ 31,242,211 | \$ 44,073,405 | \$ 12,831,194 |
| Beginning Balance | \$ 130,494,067 | \$ 154,314,886 | \$ 23,820,819 |
| Total Sources | \$ 435,426,816 | \$ 471,127,921 | \$ 35,701,105 |
| Uses | | | |
| Expenditures | | | |
| Instruction | \$ 97,888,188 | \$ 76,665,832 | \$ (21,222,356) |
| Research | \$ 6,109,209 | \$ 4,812,803 | \$ (1,296,406) |
| Public Service | \$ 1,543,854 | \$ 859,635 | \$ (684,219) |
| Academic Support | \$ 37,909,010 | \$ 27,797,613 | \$ (10,111,397) |
| Student Services | \$ 55,019,950 | \$ 47,148,179 | \$ (7,871,771) |
| Institutional Support | \$ 20,246,105 | \$ 11,176,430 | \$ (9,069,675) |
| O & M of Plant | \$ 9,377,789 | \$ 5,387,626 | \$ (3,990,163) |
| Auxiliary | \$ 41,163,826 | \$ 40,431,046 | \$ (732,780) |
| Scholarships | \$ 32,504,000 | \$ 32,864,615 | \$ 360,615 |
| Total Expenditures | \$ 301,761,931 | \$ 247,143,777 | \$ (54,618,154) |
| Transfers Out | \$ 24,571,166 | \$ 30,091,856 | \$ 5,520,690 |
| Total Uses | \$ 326,333,097 | \$ 277,235,633 | \$ (49,097,464) |
| Reserves/Ending Balance | \$ 109,093,719 | \$ 193,892,288 | |

Self-Supporting Budget-to-Actual Report
FY 2022
University of Nevada, Las Vegas

| | FY 2022 Budget | FY 2022 Actuals | Difference (over/(under) budget) |
|-------------------------------------|-----------------------|-----------------------|--|
| Sources | | | |
| Revenues | | | |
| Student Tuition and Fees | \$ 111,165,519 | \$ 111,943,723 | \$ 778,204 |
| Sales and Service | \$ 138,993,215 | \$ 131,003,860 | \$ (7,989,355) |
| Facilities & Administration Revenue | \$ 5,990,205 | \$ 17,016,062 | \$ 11,025,857 |
| Investment/Endowment Income | \$ 1,016,982 | \$ 920,439 | \$ (96,543) |
| Gifts | \$ 12,399,108 | \$ 7,246,626 | \$ (5,152,482) |
| Other Revenue | \$ 4,125,509 | \$ 4,608,919 | \$ 483,410 |
| Total Revenue | \$ 273,690,538 | \$ 272,739,629 | \$ (950,909) |
| Transfers In | \$ 31,242,211 | \$ 44,073,405 | \$ 12,831,194 |
| Beginning Balance | \$ 130,494,067 | \$ 154,314,886 | \$ 23,820,819 |
| Total Sources | \$ 435,426,816 | \$ 471,127,921 | \$ 35,701,105 |
| Uses | | | |
| Expenditures | | | |
| Personnel | | | |
| Professional Salaries | \$ 119,565,037 | \$ 94,174,036 | \$ (25,391,001) |
| Graduate Assistants | \$ 2,190,733 | \$ 1,485,036 | \$ (705,697) |
| Classified & Technologist Salaries | \$ 15,734,146 | \$ 10,958,306 | \$ (4,775,840) |
| Wages | \$ 9,432,798 | \$ 9,629,277 | \$ 196,479 |
| Fringe | \$ 39,673,759 | \$ 28,459,513 | \$ (11,214,246) |
| Scholarship | \$ 33,667,158 | \$ 35,237,870 | \$ 1,570,712 |
| Operating | \$ 81,498,300 | \$ 67,199,739 | \$ (14,298,561) |
| Total Expenditures | \$ 301,761,931 | \$ 247,143,777 | \$ (54,618,154) |
| Transfers Out | \$ 24,571,166 | \$ 30,091,856 | \$ 5,520,690 |
| Total Uses | \$ 326,333,097 | \$ 277,235,633 | \$ (49,097,464) |
| Reserves/Ending Balance | \$ 109,093,719 | \$ 193,892,288 | |

Self-Supporting Budget-to-Actual Report
FY 2022
University of Nevada, Las Vegas

The uncertainty of the Pandemic is the overarching factor attributed to the variances for both higher revenue and lower expenses. While there are a few reasons for the variances that are not Pandemic related, the highest commonality was uncertainty of activity and how FY21 was going to end and activity not rebounding as projected. These are evidenced by the much higher amount rolled over than expected, while Sales & Service revenue was much lower, combined with positions not filled as expected and general operations activity not at the level projected. Given the affect of the Pandemic at all levels, expenditures in all Functions but Scholarship shows a resulting decrease compared to budget - Scholarships show \$360k increase over planned activity. While Professional Salaries was the expenditure category with the highest variance, only the functions of Instruction, Student Services, Institutional Support and Auxiliary Enterprises had Professional Salaries as the category with the highest variance. Research, Public Service, Academic Support and Operation and Maintenance had the highest variances under Operating (which includes Hosting, Travel, etc.)

REVENUE DETAILS

Beginning Balance - The increase over the revenue budget of \$35.7m comes mostly from the \$25.5m Beginning Budget increase. The higher actual beginning balance was due to FY21 projections, completed as part of the FY22 Budget process, not accounting for activity that materially impacted the cash rolled over.

Higher revenue accounts for approximately \$15.0m, lower expenses account for \$8.8m from the following various situations:

- 1.) Transfer of CARES grant funding to cover revenue lost due to Covid closures was approved and posted after budgets finalized
- 2.) Additional revenue received over projections, mainly for Faculties & Administration, Student Tuition and Fees, and Transfers from other sources
- 3.) Projected expenses were lower mainly for Personnel expenses, due to positions either not filled in expected timeframe or becoming vacant
- 4.) Projected expenses were also lower for General Operations and Financial Aid due to projections not accounting for decrease in activity or projections not posted within fiscal year

Student Tuition and Fees - overall is relatively flat between Budget and Actuals at 0.7% variance (\$778k difference on a budget of \$111m).

Twelve (12) accounts reported actuals over budget amounting to \$5.2m, with the majority of the variance from the accounts listed below:

PG11939 DISTANCE EDUCATION FEE (UNLV) - over by \$2.1m due to budgeting conservatively combined with expansion of online course offerings and sustained interest in online course delivery resulted in higher enrollments

PG12258 MENTAL HEALTH SERVICES - over by \$1.4m due to budgeting lower based on pandemic expectations and not including the approved increase for the Mental Health Fee

PG04160 Ed Outreach Non-Credit Courses - over by \$735k due to new programs launched with a new vendor that generated more revenue than expected

PG12275 SCF NURSING - over by 372k due to change in structure for collecting revenue made mid-year

The offset comes from forty-five (45) fee revenue accounts reporting under actuals under budget due to lower enrollments as colleges work to rebound from the pandemic.

Sales and Service - the accounts that are the primarily driving force for the variance are lower due to lasting affects of the pandemic.

PG01195 Residential Life Facilities - lower room and board occupancy

UNLVSOM Faculty Practice Plans - lower medical services provided so less reimbursements needed

Facilities & Administration Revenue - Fourteen (14) accounts make up the variance of \$11m over budget, with three (3) accounts making up the majority of the variance due to distributions from higher Grant activity resulting from expenditures against CARES grant funding.

PG07715 Idcr Provost - higher by \$8m due to increase in overall grant activity combined with Provost area receiving 100% F&A allocation of HEERF/CRRSSA

PG08948 Idcr Vp Research - higher by \$1.6m due to growth in grant activity

PG00199 Idcr-D Col Science - higher by \$562k due to growth in grant activity and the moving of Nevada Institute of Personalized Medicine to the College of Sciences"

Other Revenue - Five (5) accounts make up the variance of \$480k due to budgeting conservatively, but activity is higher than projected.

Gifts - Ten (10) accounts primarily account for the actuals lower than budget, making up \$5.1m of the variance. The overall general reason for the lower revenue in all the accounts is a result of lower expenses from decreases in planned activity as well as lower personnel expenses from delayed hiring.

GF00097 Brookings Mt West Metro Policy (493,263)

GF01067 Lv Sands Prof Education Gift (135,886)

GF04022 Law School Gift (171,057)

GF04976 RUNNIN REBELS CLUB (100,000)

GF05410 Fund for Innovation and Research in Education - Ending FY22 (101,000)

GF05583 UNLV Foundation - Starting FY20 (1,500,000)

GF06030 San Manuel Native American Gaming Law and Governance (300,000)

GF06142 UNLV ATHLETICS STUDENT-ATHLETE EXCELLENCE CENTER (350,000)

PG18476 UNLV Capital Campaign - Starting FY20 (500,000)

Athletics Appropriation (1,494,496)

EXPENSE DETAILS

As personnel expenses represent the highest portion overall of budgets for reportable accounts, the categories of Professional and Classified Salaries and Fringe, account for the majority of the variance below budget. While the variance is mostly due to the high number of vacancies - approximately 240.00 FTE that were vacant for the full fiscal year and another 186.00 FTE that were partially vacant for FY22 - it was offset some by positions with higher salaries than budgeted, approximately \$5.5m.

| Function | Professionals | Classified | Fringe |
|---|-------------------|------------------|-------------------|
| FN10 Instruction | 12,505,597 | 1,850,520 | 4,698,201 |
| FN20 Research | 171,568 | (7,341) | 75,450 |
| FN30 Public Service | 208,563 | (16,506) | 76,531 |
| FN40 Academic Support | 3,513,063 | 423,657 | 1,658,479 |
| FN50 Student Services | 4,201,283 | 402,914 | 1,761,432 |
| FN60 Institutional Support | 3,572,217 | 1,042,202 | 1,653,846 |
| FN70 Operation and Maintenance of Plant | 116,371 | 600,366 | 317,061 |
| FN80 Scholarships and Fellowships | - | - | 182,882 |
| FN90 Auxiliary Enterprises | 1,102,338 | 480,029 | 790,365 |
| Total Variance | 25,391,001 | 4,775,840 | 11,214,246 |

Operating expenditure activity was lowest within Academic Support, followed by Operation and Maintenance of Plant, Institutional Support and then Instruction - accounting for \$12.7m of the total \$14.3m variance. Variances among all functions is largely due to:

- 1.) Continued restrictions on travel and conferences not coming back as projected
- 2.) Departments utilizing Grant or State funding as appropriate for operational activities
- 3.) Operational activity to support students and employees not needed due to vacant positions
- 4.) Lower enrollment for in-person instruction
- 5.) Limited operations due to remaining Pandemic affects

| Function | Operating |
|---|-------------------|
| FN10 Instruction | 1,856,638 |
| FN20 Research | 991,130 |
| FN30 Public Service | 400,407 |
| FN40 Academic Support | 3,825,977 |
| FN50 Student Services | 1,713,574 |
| FN60 Institutional Support | 2,504,674 |
| FN70 Operation and Maintenance of Plant | 2,755,017 |
| FN80 Scholarships and Fellowships | (51,961) |
| FN90 Auxiliary Enterprises | 303,103 |
| Total Variance | 14,298,561 |

The majority of accounts with Scholarship expenditures budgeted are Differential Fees and Access Fee accounts, where revenue is driven by enrollments. Scholarship expenditures were over budget by \$1.6m due to PG11710 UNLV Student Access - Undergraduate over budget by \$2.9m, offset by the majority of other accounts reporting under budget by \$1.3m. PG11710 UNLV Student Access - Undergraduate had higher than budgeted activity due to focus on providing assistance to Undergraduate students from Pandemic related issues. The other Access Fee accounts, that reported under budget activity, were for the Graduate Schools - Law, Dental and Medical.

University of Nevada, Las Vegas School of Medicine

UNLV SOM Faculty Practice Plan (FPP) accounts (10 accounts) comprises a variance within Sales of Service of \$11.8m. As the nature of these accounts is for reimbursement of FPP activity managed by UNLV SOM, the variance is primarily due to offsetting variance for expenses, approximately \$12.7m.

Lower expenses are related to Professional Salaries under budget by \$8.6m due to vacancies, and changes in faculty responsibilities that resulted in changes to salary split between FPP and State, combined with lower General Operations of \$4.1m due to support from UNLVSOM in covering items like lease payments for FY22 to provide assistance to FPP.

Instruction - \$8m related to Salaries/Fringe

Academic Support - \$2.0m (\$600k related to Salaries/Fringe and \$1.4m related to General Operations)

O&M - \$2.7m related to General Operating variance from Lease payments covered by State funds

UNLVSOM GME Billing accounts (6 accounts) and GME Resident accounts (15 accounts) operate as reimbursement for activity related to Residents performing work at contracted hospitals, including salaries, fringe, and operating expenses. GME Billing accounts show \$520k under budget in Sales & Service variance. As the Sales & Service is driven by the expenses to the account, salaries and fringe were below budget by \$1.2m, General Operations were below budget by \$868k and Transfers Out were higher than budget by \$100k. Salaries and Fringe is below budget due to changes with Residents as budgets are prepared well in advance of finalizing Residents decision to attend. General Operations variance is due to lower activity within PG12216 UNLVSOM GME BILLING VA HOSP.

UNLVSOM supporting accounts (PG11503 UNLVSOM Medical Ed Transition Southern Nevada, PG12163 UNLVSOM TRANSITION GME TEACH, PG12521 UNLVSOM UMC MISSION SUPPORT), accounts that were set up to provide unrestricted resources for other activities not appropriate for State funds but needed to benefit the School. Expenses were under budget by \$1.3m due to Professional and Letter of Appointment positions remaining vacant, somewhat offset by higher General Operations from contracted services to handle interpretation services.

Athletics

In FY22 UNLV Intercollegiate Athletics maintained conservative operations and started the year with a low Opening Balance due to the pandemic. While Donor Services continued to be impacted by the effects of COVID and its influence on charitable giving, Athletics was able to close the year with a higher ending balance due to significant increases in football and men's basketball ticket sales and increased conference distributions. In alignment with its focus on lean operations and anticipation for the increase in expenses in support of Sports Medicine's transition to a medical model, adjustments to spending were made throughout the year to cut operating costs as needed.

**Self-Supporting Budget-to-Actual Report
FY 2022
Desert Research Institute**

| | FY 2022 Budget | FY 2022 Actuals | Difference (over/(under) budget) |
|-------------------------------------|----------------------|----------------------|--|
| Sources | | | |
| Revenues | | | |
| Student Tuition and Fees | \$ - | \$ - | \$ - |
| Sales and Service | \$ - | \$ 2,278,805 | \$ 2,278,805 |
| Facilities & Administration Revenue | \$ 9,682,749 | \$ 11,244,473 | \$ 1,561,724 |
| Investment/Endowment Income | \$ - | \$ 2,171,121 | \$ 2,171,121 |
| Gifts | \$ - | \$ - | \$ - |
| Other Revenue | \$ - | \$ 422,141 | \$ 422,141 |
| Total Revenue | \$ 9,682,749 | \$ 16,116,540 | \$ 6,433,791 |
| Transfers In | \$ - | \$ 962,311 | \$ 962,311 |
| Beginning Balance | \$ 13,470,342 | \$ 13,470,342 | \$ - |
| Total Sources | \$ 23,153,091 | \$ 30,549,193 | \$ 7,396,102 |
| Uses | | | |
| Expenditures | | | |
| Instruction | \$ 47,960 | \$ 184,810 | \$ 136,850 |
| Research | \$ 4,111,193 | \$ 3,062,043 | \$ (1,049,150) |
| Public Service | \$ 771,117 | \$ 44,170 | \$ (726,947) |
| Academic Support | \$ 380,601 | \$ 331,853 | \$ (48,748) |
| Student Services | \$ - | \$ - | \$ - |
| Institutional Support | \$ 16,174,100 | \$ 7,534,271 | \$ (8,639,829) |
| O & M of Plant | \$ 1,519,634 | \$ 660,449 | \$ (859,185) |
| Auxiliary | \$ - | \$ - | \$ - |
| Scholarships | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 23,004,605 | \$ 11,817,596 | \$ (11,187,009) |
| Transfers Out | \$ 148,486 | \$ 2,786,740 | \$ 2,638,254 |
| Total Uses | \$ 23,153,091 | \$ 14,604,336 | \$ (8,548,755) |
| Reserves/Ending Balance | \$ - | \$ 15,944,856 | |

Self-Supporting Budget-to-Actual Report
FY 2022
Desert Research Institute

| | FY 2022 Budget | FY 2022 Actuals | Difference (over/(under) budget) |
|-------------------------------------|----------------------|----------------------|--|
| Sources | | | |
| Revenues | | | |
| Student Tuition and Fees | \$ - | \$ - | \$ - |
| Sales and Service | \$ - | \$ 2,278,805 | \$ 2,278,805 |
| Facilities & Administration Revenue | \$ 9,682,749 | \$ 11,244,473 | \$ 1,561,724 |
| Investment/Endowment Income | \$ - | \$ 2,171,121 | \$ 2,171,121 |
| Gifts | \$ - | \$ - | |
| Other Revenue | \$ - | \$ 422,141 | \$ 422,141 |
| Total Revenue | \$ 9,682,749 | \$ 16,116,540 | \$ 6,433,791 |
| Transfers In | \$ - | \$ 962,311 | \$ 962,311 |
| Beginning Balance | \$ 13,470,342 | \$ 13,470,342 | \$ - |
| Total Sources | \$ 23,153,091 | \$ 30,549,193 | \$ 7,396,102 |
| Uses | | | |
| Expenditures | | | |
| Personnel | | | |
| Professional Salaries | \$ 3,391,623 | \$ 4,399,644 | \$ 1,008,021 |
| Graduate Assistants | \$ 51,917 | \$ 66,104 | \$ 14,187 |
| Classified & Technologist Salaries | \$ 819,937 | \$ 997,328 | \$ 177,391 |
| Wages | \$ 78,726 | \$ 201,244 | \$ 122,518 |
| Fringe | \$ 1,895,204 | \$ 2,507,114 | \$ 611,910 |
| Scholarships | \$ - | \$ - | \$ - |
| Operating | \$ 16,767,198 | \$ 3,646,162 | \$ (13,121,036) |
| Total Expenditures | \$ 23,004,605 | \$ 11,817,596 | \$ (11,187,009) |
| Transfers Out | \$ 148,486 | \$ 2,786,740 | \$ 2,638,254 |
| Total Uses | \$ 23,153,091 | \$ 14,604,336 | \$ (8,548,755) |
| Reserves/Ending Balance | \$ - | \$ 15,944,856 | |

**Self-Supporting Budget-to-Actual Report
FY 2022
Desert Research Institute**

The Desert Research Institute's self-supporting budget is comprised and managed with two uniquely separate funds.

| | |
|-------------------------|--------------|
| Self-Supporting : ICR | \$11,564,712 |
| Self-Supporting : Other | \$11,588,379 |
| Self-Supporting : Total | \$23,153,091 |

Self-Supporting : ICR

The primary funding source for these accounts is Indirect Cost Recovery generated by grants and contracts expenditures, as well as a planned transfer-in from our regular investment income distribution from the NSHE operating pool.

These accounts are further divided into four primary divisions:

- Administration (ADMIN)
- Division of Atmospheric Sciences (DAS)
- Division of Earth & Ecosystem Sciences (DEES)
- Division of Hydrologic Sciences (DHS)

Each division is monitored and managed independently by monitoring individual programs and balancing the net position of the units at the end of year reconciling over/under recovery.

The Facilities & Administration Revenue generated by DRI for FY2022 significantly exceeded our conservative estimate of 9.68M. The 1.56M in over recovery was seen in all three of our scientific divisions. The annual net position for each division is reconciled at year-end and transferred to/from a divisional reserve account for future operating capital when required.

Within the total ICR Budget there were no other accounts over \$250k that exceeded the threshold for reporting.

Self-Supporting : Other

The primary funding source for these accounts are beginning account balances, planned distributions from the Indirect Cost Recovery budget, residuals from grants and contracts and investment income distributions. DRI budgets all known sources for the fiscal year and then prepares budget amendments throughout the year for any other revenue received throughout the year, keeping both revenue and expenditures balanced.

It should be noted that the variance identified in Sales and Service revenue actuals as revenue is generated by our recharge service centers (primarily laboratories) who bill a small percentage to outside customers with the remainder billed to grants and contracts who use these services. Recharge centers are designed to break-even and the 2.27M in recharge revenue directly offsets personnel and operating costs shown in the actual expenditure lines of this report.

Other Revenue is primarily comprised of the 3% regular distribution typical of the operating pool (882k) as well as a >8% distribution that was received in FY22 (1.29M) per Board of Regents Policy. Other revenue also includes a system distribution for Environmental Health and Safety (150k) with the remainder coming from miscellaneous sources.

Another significant variance in our report is the operating line item budget. The variance can be explained by understanding that DRI budgets all funds in our self-supporting budget as operating if the specific expenditures have not been identified, regardless of amount. This practice is clear when looking at the actual spending under the variance in the operating expenditure category.

Within the total Self-Supporting : Other Budget there were no other accounts over \$250k that exceeded the threshold for reporting.

**Self-Supporting Budget-to-Actual Report
FY 2022
Truckee Meadows Community College**

| | FY 2022 Budget | FY 2022 Actuals | Difference (over/(under) budget) |
|-------------------------------------|----------------------|----------------------|--|
| Sources | | | |
| Revenues | | | |
| Student Tuition and Fees | \$ 833,477 | \$ 942,805 | \$ 109,328 |
| Sales and Service | \$ 1,666,631 | \$ 1,681,959 | \$ 15,328 |
| Facilities & Administration Revenue | \$ - | \$ - | \$ - |
| Investment/Endowment Income | \$ - | \$ - | \$ - |
| Gifts | \$ - | \$ - | \$ - |
| Other Revenue | \$ 1,500 | \$ 1,950 | \$ 450 |
| Total Revenue | \$ 2,501,608 | \$ 2,626,715 | \$ 125,107 |
| Transfers In | \$ 3,521,890 | \$ 3,752,135 | \$ 230,246 |
| Beginning Balance | \$ 4,475,754 | \$ 4,600,431 | \$ 124,677 |
| Total Sources | \$ 10,499,251 | \$ 10,979,281 | \$ 480,030 |
| Uses | | | |
| Expenditures | | | |
| Instruction | \$ 1,179,112 | \$ 964,215 | \$ (214,897) |
| Research | \$ - | \$ - | \$ - |
| Public Service | \$ - | \$ - | \$ - |
| Academic Support | \$ 1,208,812 | \$ 790,713 | \$ (418,099) |
| Student Services | \$ 1,447,059 | \$ 1,403,410 | \$ (43,649) |
| Institutional Support | \$ 646,660 | \$ 213,556 | \$ (433,104) |
| O & M of Plant | \$ - | \$ - | \$ - |
| Auxiliary | \$ 2,397,732 | \$ 1,316,105 | \$ (1,081,628) |
| Scholarships | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 6,879,375 | \$ 4,687,999 | \$ (2,191,377) |
| Transfers Out | \$ 239,573 | \$ 543,357 | \$ 303,784 |
| Total Uses | \$ 7,118,948 | \$ 5,231,356 | \$ (1,887,592) |
| Reserves/Ending Balance | \$ 3,380,303 | \$ 5,747,925 | |

**Self-Supporting Budget-to-Actual Report
FY 2022
Truckee Meadows Community College**

| | FY 2022 Budget | FY 2022 Actuals | Difference (over/(under) budget) |
|-------------------------------------|----------------------|----------------------|--|
| Sources | | | |
| Revenues | | | |
| Student Tuition and Fees | \$ 833,477 | \$ 942,805 | \$ 109,328 |
| Sales and Service | \$ 1,666,631 | \$ 1,681,959 | \$ 15,328 |
| Facilities & Administration Revenue | \$ - | \$ - | \$ - |
| Investment/Endowment Income | \$ - | \$ - | \$ - |
| Gifts | \$ - | \$ - | \$ - |
| Other Revenue | \$ 1,500 | \$ 1,950 | \$ 450 |
| Total Revenue | \$ 2,501,608 | \$ 2,626,715 | \$ 125,107 |
| Transfers In | \$ 3,521,890 | \$ 3,752,135 | \$ 230,246 |
| Beginning Balance | \$ 4,475,754 | \$ 4,600,431 | \$ 124,677 |
| Total Sources | \$ 10,499,251 | \$ 10,979,281 | \$ 480,030 |
| Uses | | | |
| Expenditures | | | |
| Personnel | | | |
| Professional Salaries | \$ 919,843 | \$ 634,360 | \$ (285,483) |
| Graduate Assistants | \$ - | \$ - | \$ - |
| Classified & Technologist Salaries | \$ 411,029 | \$ 337,734 | \$ (73,296) |
| Wages | \$ 617,168 | \$ 484,781 | \$ (132,387) |
| Fringe | \$ 448,343 | \$ 287,596 | \$ (160,747) |
| Scholarships | \$ - | \$ - | \$ - |
| Operating | \$ 4,482,992 | \$ 2,943,529 | \$ (1,539,463) |
| Total Expenditures | \$ 6,879,375 | \$ 4,687,999 | \$ (2,191,377) |
| Transfers Out | \$ 239,573 | \$ 543,357 | \$ 303,784 |
| Total Uses | \$ 7,118,948 | \$ 5,231,356 | \$ (1,887,592) |
| Reserves/Ending Balance | \$ 3,380,303 | \$ 5,747,925 | |

**Self-Supporting Budget-to-Actual Report
FY 2022
Truckee Meadows Community College**

The college has approximately eleven self-supporting budget accounts that reach the threshold for expenditures on an annual basis.

FY22 Actual Revenue was \$125,107 higher than Budget due to Student Tuition and Fees in the DE Distance Education Lab Fees program. These fees came in higher than Budgeted due to increased demand for Distance Education classes.

FY22 Actual Expenses were (\$2,191,377) lower than budgeted due to the Auxiliary Services function which includes programs such as the Child Care Center, Vending Auxiliary, and Cafe Services. Expenses were lower primarily in the Personnel categories including Professional and Classified due to multiple vacancies across the college.

Given the increased revenue and decreased expenses in FY22, the Reserves/Ending balance closes the year higher than expected.

Programs that vary from the budget by more than \$250,000 or 10% are due to decreased personnel expenses due to difficulty filling salaried and hourly positions.

Self-Supporting Budget-to-Actual Report
FY 2022
College of Southern Nevada

| | FY 2022 Budget | FY 2022 Actuals | Difference (over/(under) budget) |
|-------------------------------------|----------------------|----------------------|--|
| Sources | | | |
| Revenues | | | |
| Student Tuition and Fees | \$ 10,881,898 | \$ 11,118,941 | \$ 237,043 |
| Sales and Service | \$ 2,028,835 | \$ 2,406,349 | \$ 377,514 |
| Facilities & Administration Revenue | \$ - | \$ - | \$ - |
| Investment/Endowment Income | \$ - | \$ - | \$ - |
| Gifts | \$ - | \$ 26,760 | \$ 26,760 |
| Other Revenue | \$ 792,802 | \$ 808,084 | \$ 15,282 |
| Total Revenue | \$ 13,703,535 | \$ 14,360,134 | \$ 656,599 |
| Transfers In | \$ 19,629,038 | \$ 17,965,169 | \$ (1,663,870) |
| Beginning Balance | \$ 13,935,555 | \$ 13,935,555 | \$ - |
| Total Sources | \$ 47,268,129 | \$ 46,260,858 | \$ (1,007,271) |
| Uses | | | |
| Expenditures | | | |
| Instruction | \$ 11,299,505 | \$ 7,762,160 | \$ (3,537,345) |
| Research | \$ - | \$ - | \$ - |
| Public Service | \$ - | \$ - | \$ - |
| Academic Support | \$ 6,569,943 | \$ 4,215,877 | \$ (2,354,066) |
| Student Services | \$ 4,944,191 | \$ 3,374,845 | \$ (1,569,346) |
| Institutional Support | \$ 1,707,052 | \$ 957,022 | \$ (750,030) |
| O & M of Plant | \$ 1,052,812 | \$ 773,376 | \$ (279,436) |
| Auxiliary | \$ - | \$ - | \$ - |
| Scholarships | \$ 5,869,021 | \$ 5,833,586 | \$ (35,435) |
| Total Expenditures | \$ 31,442,523 | \$ 22,916,866 | \$ (8,525,657) |
| Transfers Out | \$ 10,784,607 | \$ 12,532,152 | \$ 1,747,545 |
| Total Uses | \$ 42,227,130 | \$ 35,449,018 | \$ (6,778,112) |
| Reserves/Ending Balance | \$ 5,040,998 | \$ 10,811,839 | |

Self-Supporting Budget-to-Actual Report
FY 2022
College of Southern Nevada

| | FY 2022 Budget | FY 2022 Actuals | Difference (over/(under) budget) |
|-------------------------------------|----------------------|----------------------|--|
| Sources | | | |
| Revenues | | | |
| Student Tuition and Fees | \$ 10,881,898 | \$ 11,118,941 | \$ 237,043 |
| Sales and Service | \$ 2,028,835 | \$ 2,406,349 | \$ 377,514 |
| Facilities & Administration Revenue | \$ - | \$ - | \$ - |
| Investment/Endowment Income | \$ - | \$ - | \$ - |
| Gifts | \$ - | \$ 26,760 | \$ 26,760 |
| Other Revenue | \$ 792,802 | \$ 808,084 | \$ 15,282 |
| Total Revenue | \$ 13,703,535 | \$ 14,360,134 | \$ 656,599 |
| Transfers In | \$ 19,629,038 | \$ 17,965,169 | \$ (1,663,870) |
| Beginning Balance | \$ 13,935,555 | \$ 13,935,555 | \$ - |
| Total Sources | \$ 47,268,129 | \$ 46,260,858 | \$ (1,007,271) |
| Uses | | | |
| Expenditures | | | |
| Personnel | | | |
| Professional Salaries | \$ 5,541,321 | \$ 4,084,073 | \$ (1,457,248) |
| Graduate Assistants | \$ - | \$ - | \$ - |
| Classified & Technologist Salaries | \$ 1,688,388 | \$ 1,004,307 | \$ (684,081) |
| Wages | \$ 1,313,919 | \$ 1,274,037 | \$ (39,882) |
| Fringe | \$ 2,249,227 | \$ 1,254,017 | \$ (995,210) |
| Scholarships | \$ 5,877,021 | \$ 5,837,120 | \$ (39,900) |
| Operating | \$ 14,772,648 | \$ 9,463,313 | \$ (5,309,335) |
| Total Expenditures | \$ 31,442,523 | \$ 22,916,866 | \$ (8,525,657) |
| Transfers Out | \$ 10,784,607 | \$ 12,532,152 | \$ 1,747,545 |
| Total Uses | \$ 42,227,130 | \$ 35,449,018 | \$ (6,778,112) |
| Reserves/Ending Balance | \$ 5,040,998 | \$ 10,811,839 | |

Self-Supporting Budget-to-Actual Report
FY 2022
College of Southern Nevada

The College of Southern Nevada (CSN) has reported 34 budgeted accounts for FY22 which exceeded \$250,000 of projected and actual annual expenditure activity, with the following exceptions: grants and contracts; plant; loan; endowment and scholarship funds; and clearing accounts.

Revenues:

Sales and Services revenue was higher than budgeted for FY22 due to the HEERF allocation that was booked to account for lost revenue in FY20 and FY21. Allocations were received by areas including Early Childhood Education, Division of Workforce and Economic Development, and the Dental Faculty Practice. Transfers-in were below budget due to reductions in associated expenses, as indicated below.

Expenditures:

Unfilled positions resulted in a reduction to expenses of nearly \$2,600,000 in the following areas within the College, including, the Division of Workforce and Economic Development, Diversity, Early Childhood Education, and Advising. An additional \$100,000 in personnel costs for Early Childhood Education was reallocated to funding attained through two separate grants. Budgeted funds were set aside for one-time equipment purchases; however, nearly \$1,240,000 were unexpended due to a reduction in the number of equipment requests during FY22, as well as, a delay in the receipt of goods, causing expenditures to post in FY23. Annual computer and smart classroom rotation costs were lower than anticipated by approximately \$1,500,000 due to a combination of factors, including delays in receiving goods, caused by supply chain issues. Actual software expenses were lower than anticipated by nearly \$315,000. In addition, CSN had the opportunity to utilize HEERF for more than \$1,740,000 in budgeted technology costs; allowing the college to retain technology funding for future use. And finally, Environmental Health and Safety expended approximately \$280,000 less than budgeted, more than half of which was eligible for and funded through HEERF. Unused balances will be utilized during FY23.

Self-Supporting Budget-to-Actual Report
FY 2022
Western Nevada College

| | FY 2022 Budget | FY 2022 Actuals | Difference (over/(under) budget) |
|-------------------------------------|---------------------|---------------------|--|
| Sources | | | |
| Revenues | | | |
| Student Tuition and Fees | \$ 12,000 | \$ 570,103 | \$ 558,103 |
| Sales and Service | \$ 854,789 | \$ 891,222 | \$ 36,433 |
| Facilities & Administration Revenue | \$ - | \$ - | \$ - |
| Investment/Endowment Income | \$ - | \$ - | \$ - |
| Gifts | \$ - | \$ 811,903 | \$ 811,903 |
| Other Revenue | \$ - | \$ - | \$ - |
| Total Revenue | \$ 866,789 | \$ 2,273,228 | \$ 1,406,439 |
| Transfers In | \$ - | \$ 630 | \$ 630 |
| Beginning Balance | \$ 189,700 | \$ 302,426 | \$ 112,726 |
| Total Sources | \$ 1,056,489 | \$ 2,576,284 | \$ 1,519,795 |
| Uses | | | |
| Expenditures | | | |
| Instruction | \$ - | \$ - | \$ - |
| Research | \$ - | \$ - | \$ - |
| Public Service | \$ - | \$ - | \$ - |
| Academic Support | \$ - | \$ - | \$ - |
| Student Services | \$ - | \$ - | \$ - |
| Institutional Support | \$ - | \$ 811,903 | \$ 811,903 |
| O & M of Plant | \$ - | \$ - | \$ - |
| Auxiliary | \$ 908,689 | \$ 294,515 | \$ (614,174) |
| Scholarships | \$ - | \$ 537,917 | \$ 537,917 |
| Total Expenditures | \$ 908,689 | \$ 1,644,334 | \$ 735,645 |
| Transfers Out | \$ - | \$ 28,179 | \$ 28,179 |
| Total Uses | \$ 908,689 | \$ 1,672,514 | \$ 763,825 |
| Reserves/Ending Balance | \$ 147,800 | \$ 903,770 | |

Self-Supporting Budget-to-Actual Report
FY 2022
Western Nevada College

| | FY 2022 Budget | FY 2022 Actuals | Difference (over/(under) budget) |
|-------------------------------------|---------------------|---------------------|--|
| Sources | | | |
| Revenues | | | |
| Student Tuition and Fees | \$ 12,000 | \$ 570,103 | \$ 558,103 |
| Sales and Service | \$ 854,789 | \$ 891,222 | \$ 36,433 |
| Facilities & Administration Revenue | \$ - | \$ - | \$ - |
| Investment/Endowment Income | \$ - | \$ - | \$ - |
| Gifts | \$ - | \$ 811,903 | \$ 811,903 |
| Other Revenue | \$ - | \$ - | \$ - |
| Total Revenue | \$ 866,789 | \$ 2,273,228 | \$ 1,406,439 |
| Transfers In | \$ - | \$ 630 | \$ 630 |
| Beginning Balance | \$ 189,700 | \$ 302,426 | \$ 112,726 |
| Total Sources | \$ 1,056,489 | \$ 2,576,284 | \$ 1,519,795 |
| Uses | | | |
| Expenditures | | | |
| Personnel | | | |
| Professional Salaries | \$ 308,308 | \$ 126,033 | \$ (182,275) |
| Graduate Assistants | \$ - | \$ - | \$ - |
| Classified & Technologist Salaries | \$ 306,132 | \$ 47,130 | \$ (259,002) |
| Wages | \$ 55,930 | \$ 26,679 | \$ (29,251) |
| Fringe | \$ 166,819 | \$ 33,044 | \$ (133,775) |
| Scholarships | \$ - | \$ 537,917 | \$ 537,917 |
| Operating | \$ 71,500 | \$ 873,533 | \$ 802,033 |
| Total Expenditures | \$ 908,689 | \$ 1,644,334 | \$ 735,645 |
| Transfers Out | \$ - | \$ 28,179 | \$ 28,179 |
| Total Uses | \$ 908,689 | \$ 1,672,514 | \$ 763,825 |
| Reserves/Ending Balance | \$ 147,800 | \$ 903,770 | |

**Self-Supporting Budget-to-Actual Report
FY 2022
Western Nevada College**

Revenues

Student Tuition & Fees: \$558k increase

In FY22 and in past years, the student access fee had never been budgeted, which results in a large budget to actual variance. The WNC Budget Office will implement a revenue budget in Workday for student access fees in FY23 for better reporting in future years.

Gifts: \$812k increase

In FY22, the WNC Foundation received a large gift to remodel the Fallon Science lab. The biology/chemistry laboratory had not been updated since 1992 and the HVAC laboratory had not been updated since 1982. These funds were used to purchase state-of-the-art equipment, design and additional space. These renovations will provide students with a safe and effective learning environment in the HVAC, science and health fields.

Expenditures

Institutional Support: \$812k increase

In FY22, the WNC Foundation received a large gift to remodel the Fallon Science lab. See additional information above.

Auxiliary: \$614k decrease

The Child Development Center(CDC) incurred less expenditures in FY22 due to receiving several large grants that supported staffing costs, pay increases and tuition for the center. This results in a large balance forward for the center to allow the continuation of the increased wages and to hire additional employees without raising tuition for parents. Once this reserve has been depleted, the center will then evaluate the possibility of increasing tuition for sustainability of the center and to continue to hire quality employees.

Scholarships: \$537k increase

This corresponds to the explanation above. Historically the student access fee has not been budgeted, however in FY23 WNC plans to implement an expenditure budget in Workday for better reporting.

Self-Supporting Budget-to-Actual Report
FY 2022
Great Basin College

| | FY 2022 Budget | FY 2022 Actuals | Difference (over/(under) budget) |
|-------------------------------------|---------------------|---------------------|--|
| Sources | | | |
| Revenues | | | |
| Student Tuition and Fees | \$ 1,775,000 | \$ 1,832,958 | \$ 57,958 |
| Sales and Service | \$ 360,000 | \$ 351,695 | \$ (8,305) |
| Facilities & Administration Revenue | \$ - | \$ - | \$ - |
| Investment/Endowment Income | \$ 150,000 | \$ 462,854 | \$ 312,854 |
| Gifts | \$ - | \$ - | \$ - |
| Other Revenue | \$ 150,000 | \$ 148,431 | \$ (1,569) |
| Total Revenue | \$ 2,435,000 | \$ 2,795,939 | \$ 360,939 |
| Transfers In | \$ 250,000 | \$ 265,105 | \$ 15,105 |
| Beginning Balance | \$ 1,965,000 | \$ 2,285,837 | \$ 320,837 |
| Total Sources | \$ 4,650,000 | \$ 5,346,881 | \$ 696,881 |
| Uses | | | |
| Expenditures | | | |
| Instruction | \$ - | \$ 187,583 | \$ 187,583 |
| Research | \$ - | \$ - | \$ - |
| Public Service | \$ - | \$ - | \$ - |
| Academic Support | \$ 1,026,500 | \$ 588,724 | \$ (437,776) |
| Student Services | \$ - | \$ - | \$ - |
| Institutional Support | \$ 675,500 | \$ 315,651 | \$ (359,849) |
| O & M of Plant | \$ - | \$ 54,021 | \$ 54,021 |
| Auxiliary | \$ 714,500 | \$ 499,283 | \$ (215,217) |
| Scholarships | \$ 1,020,000 | \$ 637,969 | \$ (382,031) |
| Total Expenditures | \$ 3,436,500 | \$ 2,283,230 | \$ (1,153,270) |
| Transfers Out | \$ 113,500 | \$ 82,834 | \$ (30,666) |
| Total Uses | \$ 3,550,000 | \$ 2,366,064 | \$ (1,183,936) |
| Reserves/Ending Balance | \$ 1,100,000 | \$ 2,980,816 | |

Self-Supporting Budget-to-Actual Report
FY 2022
Great Basin College

| | FY 2022 Budget | FY 2022 Actuals | Difference (over/(under) budget) |
|-------------------------------------|---------------------|---------------------|--|
| Sources | | | |
| Revenues | | | |
| Student Tuition and Fees | \$ 1,775,000 | \$ 1,832,958 | \$ 57,958 |
| Sales and Service | \$ 360,000 | \$ 351,695 | \$ (8,305) |
| Facilities & Administration Revenue | \$ - | \$ - | \$ - |
| Investment/Endowment Income | \$ 150,000 | \$ 462,854 | \$ 312,854 |
| Gifts | \$ - | \$ - | \$ - |
| Other Revenue | \$ 150,000 | \$ 148,431 | \$ (1,569) |
| Total Revenue | \$ 2,435,000 | \$ 2,795,939 | \$ 360,939 |
| Transfers In | \$ 250,000 | \$ 265,105 | \$ 15,105 |
| Beginning Balance | \$ 1,965,000 | \$ 2,285,837 | \$ 320,837 |
| Total Sources | \$ 4,650,000 | \$ 5,346,881 | \$ 696,881 |
| Uses | | | |
| Expenditures | | | |
| Personnel | | | |
| Professional Salaries | \$ 824,000 | \$ 208,989 | \$ (615,011) |
| Graduate Assistants | \$ - | \$ - | \$ - |
| Classified & Technologist Salaries | \$ 138,000 | \$ 128,920 | \$ (9,080) |
| Wages | \$ - | \$ 14,141 | \$ 14,141 |
| Fringe | \$ 247,000 | \$ 189,611 | \$ (57,389) |
| Scholarships | \$ 1,020,000 | \$ 637,969 | \$ (382,031) |
| Operating | \$ 1,207,500 | \$ 1,103,600 | \$ (103,900) |
| Total Expenditures | \$ 3,436,500 | \$ 2,283,230 | \$ (1,153,270) |
| Transfers Out | \$ 113,500 | \$ 82,834 | \$ (30,666) |
| Total Uses | \$ 3,550,000 | \$ 2,366,064 | \$ (1,183,936) |
| Reserves/Ending Balance | \$ 1,100,000 | \$ 2,980,816 | |

**Self-Supporting Budget-to-Actual Report
FY 2022
Great Basin College**

The college has approximately ten self-supporting budget accounts that reach the threshold for expenditures on an annual basis.

In FY2023, Great Basin College received \$284,393 in distributions from the operating pool reserve.

\$187,583 was spent related to distance/online education in FY2022. While this is below the \$250,000 threshold, GBC felt it was significant enough to report for actuals.

Due to the ongoing pandemic and other sources of funds available for technology infrastructure and fewer in person classes, GBC did not spend as much in technology and general improvement fees as anticipated.

With lower enrollment during FY2022, GBC did not spend as much in student access fees as budgeted.

Self-Supporting Budget-to-Actual Report
FY 2022
Nevada State College

| | FY 2022 Budget | FY 2022 Actuals | Difference (over/(under) budget) |
|-------------------------------------|---------------------|---------------------|--|
| Sources | | | |
| Revenues | | | |
| Student Tuition and Fees | \$ 5,015,575 | \$ 4,953,616 | \$ (61,959) |
| Sales and Service | \$ - | \$ - | \$ - |
| Facilities & Administration Revenue | \$ - | \$ - | \$ - |
| Investment/Endowment Income | \$ - | \$ - | \$ - |
| Gifts | \$ - | \$ - | \$ - |
| Other Revenue | \$ - | \$ - | \$ - |
| Total Revenue | \$ 5,015,575 | \$ 4,953,616 | \$ (61,959) |
| Transfers In | \$ 2,699,672 | \$ 2,204,951 | \$ (494,721) |
| Beginning Balance | \$ 1,500,358 | \$ 1,500,358 | \$ 0 |
| Total Sources | \$ 9,215,605 | \$ 8,658,925 | \$ (556,680) |
| Uses | | | |
| Expenditures | | | |
| Instruction | \$ 4,157,747 | \$ 1,989,331 | \$ (2,168,416) |
| Research | \$ - | \$ - | \$ - |
| Public Service | \$ - | \$ - | \$ - |
| Academic Support | \$ 451,729 | \$ 69,100 | \$ (382,629) |
| Student Services | \$ 647,549 | \$ 324,498 | \$ (323,051) |
| Institutional Support | \$ 998,762 | \$ 605,904 | \$ (392,858) |
| O & M of Plant | \$ 60,000 | \$ 88,459 | \$ 28,459 |
| Auxiliary | \$ - | \$ - | \$ - |
| Scholarships | \$ 2,401,275 | \$ 2,457,425 | \$ 56,150 |
| Total Expenditures | \$ 8,717,062 | \$ 5,534,718 | \$ (3,182,344) |
| Transfers Out | \$ 482,332 | \$ 389,371 | \$ (92,961) |
| Total Uses | \$ 9,199,394 | \$ 5,924,089 | \$ (3,275,305) |
| Reserves/Ending Balance | \$ 16,211 | \$ 2,734,836 | |

Self-Supporting Budget-to-Actual Report
FY 2022
Nevada State College

| | FY 2022 Budget | FY 2022 Actuals | Difference (over/(under) budget) |
|-------------------------------------|---------------------|---------------------|--|
| Sources | | | |
| Revenues | | | |
| Student Tuition and Fees | \$ 5,015,575 | \$ 4,953,616 | \$ (61,959) |
| Sales and Service | \$ - | \$ - | \$ - |
| Facilities & Administration Revenue | \$ - | \$ - | \$ - |
| Investment/Endowment Income | \$ - | \$ - | \$ - |
| Gifts | \$ - | \$ - | \$ - |
| Other Revenue | \$ - | \$ - | \$ - |
| Total Revenue | \$ 5,015,575 | \$ 4,953,616 | \$ (61,959) |
| Transfers In | \$ 2,699,672 | \$ 2,204,951 | \$ (494,721) |
| Beginning Balance | \$ 1,500,358 | \$ 1,500,358 | \$ 0 |
| Total Sources | \$ 9,215,605 | \$ 8,658,925 | \$ (556,680) |
| Uses | | | |
| Expenditures | | | |
| Personnel | | | |
| Professional Salaries | \$ 1,863,337 | \$ 782,977 | \$ (1,080,360) |
| Graduate Assistants | \$ - | \$ - | \$ - |
| Classified & Technologist Salaries | \$ 468,965 | \$ 460,165 | \$ (8,800) |
| Wages | \$ 687,459 | \$ 409,432 | \$ (278,027) |
| Fringe | \$ 691,419 | \$ 390,938 | \$ (300,481) |
| Scholarships | \$ 2,401,275 | \$ 2,436,302 | \$ 35,027 |
| Operating | \$ 2,604,607 | \$ 1,054,905 | \$ (1,549,703) |
| Total Expenditures | \$ 8,717,062 | \$ 5,534,718 | \$ (3,182,344) |
| Transfers Out | \$ 482,332 | \$ 389,371 | \$ (92,961) |
| Total Uses | \$ 9,199,394 | \$ 5,924,089 | \$ (3,275,305) |
| Reserves/Ending Balance | \$ 16,211 | \$ 2,734,836 | |

**Self-Supporting Budget-to-Actual Report
FY 2022
Nevada State College**

The Early Childhood Education Center was budgeted in FY2022 to begin operations in August 2021. Due to a number of factors, including the completion of the Christenson Education Building, hiring difficulties and marketing, the Center did not open until August 2022. Therefore, the Center incurred a year of expenses without any revenue. There is a recovery plan signed by all key employees to remove the current deficit by the end of FY2023.

The expenses for the Nursing Differential Fee include payments for a lease for \$1.477M in nursing simulation equipment approved by the Regents in December 2019. This lease will be fully paid at the end of FY2025.”

Due to hiring difficulties associated with the pandemic and other budgetary saving measures, the College had opportunities to cover many expenses that would normally be covered by self-supporting source with State Aided funds.

Appendix A

Self-Supporting Budget to Actual Guidance

- Each institution will complete the self-supporting budget to actual template using the following criteria:
 - Include the data for each budget (program) exceeding \$250,000 of projected annual expenditure activity
 - Expenditure activity for purposes of meeting the \$250,000 threshold does not include transfers out
 - To ensure we do not provide information that appears to be duplicative, transfers in and transfers out should only be reported if the transfer involves an account not otherwise included in this report (if account A is transferring funds to account B and both accounts already have their revenues and expenditures included in the report – adding the transfer in and transfer out would effectively double account for those funds. If on the other hand account A is a balance-controlled account and it is transferring funds to account B, then the transfer in should be reported for account B).
 - The following are excluded from the self-supporting reporting requirements:
 - Grant and contracts
 - Plant, loan, endowment, and scholarship funds (please do include Access funds since those are funded with student fees)
 - Clearing accounts
 - The expenditure portion of the template includes breaking the total reportable expenditures out by functional area and by expenditure category
 - There is also a narrative portion of the report. Institutions should use the narrative to highlight areas that would be of interest to the Board (either due to successes or challenges). Discuss overall financial status (include any unusual events, activities that impacted the year). Discuss significant programs within the self-supporting accounts (medical school, athletics, etc.)
 - The narrative also must address any program areas where the actual activity (revenues or expenditures) varies from the budget by more than \$250,000 or 10% of the approved budget (whichever is greater). For this portion of the report the variance is either positive or negative and the explanation should describe what factors lead to the variance, the current and future impact of the variance, and how the institution will address the variance going forward. The actual language from the handbook is:
 - “The report will summarize and highlight those activities that vary from the original budget by the greater of \$250,000 or 10%”