



Nevada System of Higher Education

Budget to Actual Comparison 2022 Summer Session/Calendar Year



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

2022 Summer Session Calendar Year Budget to Actual

Introduction

Board of Regents policy requires that all non-state accounts exceeding \$250,000 of projected annual expenditure activity be included in the annual budget process, not including grants, contracts, plant, loan, and endowment funds. The institution presidents have authority to transfer funds into and out of each budget subject to policy guidelines in the Board of Regents Handbook, Title 4, Chapter 9, Section C.3 as well as State appropriation restrictions.

This report presents the 2022 Summer School/Calendar Year Budget to Actual Comparison which includes activities that are primarily related to non-state funded Summer School 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 School 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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**2022 SUMMER SESSION
CALENDAR YEAR BUDGET TO ACTUAL**

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Nevada System of Higher Education

Calendar Year 2022 Summer Session Sources and Uses by Appropriation Area

Appropriation Area	2022 Actual Opening Balance	2022 Actual Sources	2022 Actual Uses	2022 Actual Ending Balance	Net Increase (Decrease)
University of Nevada, Reno	\$ 2,005,236.71	\$ 8,207,165.81	\$ 7,170,827.27	\$ 3,041,575.25	\$ 1,036,338.54
University of Nevada, Las Vegas	1,266,009.57	18,348,440.71	18,223,374.73	1,391,075.55	125,065.98
College of Southern Nevada	609,789.44	5,531,393.60	5,544,905.64	596,277.40	(13,512.04)
Great Basin College	189,252.40	522,820.83	461,485.75	250,587.48	61,335.08
Truckee Meadows Community College	-	1,180,375.05	1,180,375.05	0.00	0.00
Western Nevada College	92,152.00	240,588.09	176,418.80	156,321.29	64,169.29
Nevada State College	1,405,534.00	1,492,602.50	1,595,802.36	1,302,334.14	(103,199.86)
NSHE Summary Total	\$ 5,567,974.12	\$ 35,523,386.59	\$ 34,353,189.60	\$ 6,738,171.11	\$ 1,170,196.99



Nevada System of Higher Education

Calendar Year 2022 Summer Session Budget to Actual Comparison

Ledger Account	Budget	Actuals	Net Increase (Decrease)
Sources			
All Sources Total	\$ 44,578,604.24	\$ 41,091,360.71	\$ (3,487,243.53)
Budgeted Opening Balance	5,568,721.72	5,567,974.12	(747.60)
Student Tuition and Fees	37,341,647.59	33,836,800.78	(3,504,846.81)
Transfer In	1,668,234.93	1,686,585.81	18,350.88
Uses			
All Uses Total	\$ 44,578,604.24	\$ 34,353,189.60	\$ (10,225,414.64)
Professional Salaries	17,008,121.35	16,101,807.63	(906,313.72)
Graduate Salaries	398,607.05	434,554.31	35,947.26
Classified and Technologist Salaries	162,796.00	156,918.10	(5,877.90)
Hourly Wages	114,791.67	80,759.15	(34,032.52)
Fringe Benefits	929,004.38	885,705.66	(43,298.72)
Operations	1,715,207.17	600,181.18	(1,115,025.99)
Travel	288,225.76	32,184.08	(256,041.68)
Reserves	4,124,275.06	-	(4,124,275.06)
Transfers Out	19,837,575.80	16,061,079.49	(3,776,496.31)
Net Balance	\$ -	\$ 6,738,171.11	\$ 6,738,171.11

Balance Summary

CY Actual Beginning Balance	\$ 5,567,974.12
Year To Date Sources	35,523,386.59
Year To Date Uses	34,353,189.60
Ending Balance	\$ 6,738,171.11



University of Nevada Reno

Calendar Year 2022 Summer Session Budget to Actual Comparison

Ledger Account	Budget	Actuals	Net Increase (Decrease)
Sources			
All Sources Total	\$ 11,569,342.23	\$ 8,207,165.81	\$ (3,362,176.42)
Budgeted Opening Balance	2,005,236.71	-	(2,005,236.71)
Student Tuition and Fees	7,895,870.59	6,520,580.00	(1,375,290.59)
Transfers In	1,668,234.93	1,686,585.81	18,350.88
Uses			
All Uses Total	\$ 11,569,342.23	\$ 7,170,827.27	\$ (4,398,514.96)
Professional Salaries	2,948,303.35	2,824,464.22	(123,839.13)
Classified Salaries	-	8,919.40	8,919.40
Graduate Salaries	381,907.05	410,413.31	28,506.26
Hourly Wages	75,541.67	56,705.62	(18,836.05)
Fringe Benefits	211,607.38	282,278.46	70,671.08
Operations	1,257,042.17	512,402.84	(744,639.33)
Travel	275,725.76	32,184.08	(243,541.68)
Reserves	1,143,041.05	-	(1,143,041.05)
Transfers Out	5,276,173.80	3,043,459.34	(2,232,714.46)
Net Balance	\$ -	\$ 1,036,338.54	\$ 1,036,338.54

Balance Summary

CY Actual Beginning Balance	\$ 2,005,236.71
YTD Sources	8,207,165.81
YTD Uses	7,170,827.27
Ending Balance	\$ 3,041,575.25



University of Nevada Las Vegas

Calendar Year 2022 Summer Session Budget to Actual Comparison

Ledger Account	Budget	Actuals	Net Increase (Decrease)
Sources			
All Sources Total	\$ 20,536,318.57	\$ 18,348,440.71	\$ (2,187,877.86)
Budgeted Opening Balance	1,266,009.57	-	(1,266,009.57)
Student Tuition and Fees	19,270,309.00	18,348,440.71	(921,868.29)
Uses			
All Uses Total	\$ 20,536,318.57	\$ 18,223,374.73	\$ (2,312,943.84)
Professional Salaries	7,909,926.00	7,640,651.56	(269,274.44)
Classified Salaries	137,796.00	136,273.22	(1,522.78)
Graduate Salaries	16,700.00	24,141.00	7,441.00
Hourly Wages	29,250.00	24,053.53	(5,196.47)
Fringe Benefits	318,553.00	412,081.75	93,528.75
Operations	99,165.00	86,848.26	(12,316.74)
Travel	2,500.00	-	(2,500.00)
Reserves	785,830.57	-	(785,830.57)
Transfers Out	11,236,598.00	9,899,325.41	(1,337,272.59)
Net Balance	\$ -	\$ 125,065.98	\$ 125,065.98

Balance Summary

CY Actual Beginning Balance	\$	1,266,009.57
YTD Sources		18,348,440.71
YTD Uses		18,223,374.73
Ending Balance	\$	1,391,075.55



College of Southern Nevada

Calendar Year 2022 Summer Session Budget to Actual Comparison

Ledger Account	Budget	Actuals	Net Increase (Decrease)
Sources			
All Sources Total	\$ 7,097,471.44	\$ 5,531,393.60	\$ (1,566,077.84)
Budgeted Opening Balance	609,789.44	-	(609,789.44)
Student Tuition and Fees	6,487,682.00	5,531,393.60	(956,288.40)
Uses			
All Uses Total	\$ 7,097,471.44	\$ 5,544,905.64	\$ (1,552,565.80)
Professional Salaries	4,250,151.00	3,880,617.23	(369,533.77)
Fringe Benefits	229,508.00	95,111.15	(134,396.85)
Reserves	517,812.44	-	(517,812.44)
Transfers Out	2,100,000.00	1,569,177.26	(530,822.74)
Net Balance	\$ -	\$ (13,512.04)	\$ (13,512.04)

Balance Summary

CY Actual Beginning Balance	\$	609,789.44
YTD Sources		5,531,393.60
YTD Uses		5,544,905.64
Ending Balance	\$	596,277.40



Great Basin College
Calendar Year 2022 Summer Session
Budget to Actual Comparison

Ledger Account	Budget	Actuals	Net Increase (Decrease)
Sources			
All Sources Total	\$ 650,000.00	\$ 522,820.83	\$ (127,179.17)
Budgeted Opening Balance	190,000.00	-	(190,000.00)
Student Tuition and Fees	460,000.00	522,820.83	62,820.83
Uses			
All Uses Total	\$ 650,000.00	\$ 461,485.75	\$ (188,514.25)
Professional Salaries	252,000.00	237,910.44	(14,089.56)
Classified Salaries	25,000.00	11,725.48	(13,274.52)
Fringe Benefits	33,000.00	11,849.83	(21,150.17)
Operations	340,000.00	-	(340,000.00)
Transfers Out	-	200,000.00	200,000.00
Net Balance	\$ -	\$ 61,335.08	\$ 61,335.08

Balance Summary			
CY Actual Beginning Balance		\$	189,252.40
YTD Sources			522,820.83
YTD Uses			461,485.75
Ending Balance		\$	250,587.48



Truckee Meadows Community College

Calendar Year 2022 Summer Session Budget to Actual Comparison

Ledger Account	Budget	Actuals	Net Increase (Decrease)
Sources			
All Sources Total	\$ 1,300,000.00	\$ 1,180,375.05	\$ (119,624.95)
Budgeted Opening Balance	-	-	-
Student Tuition and Fees	1,300,000.00	1,180,375.05	(119,624.95)
Uses			
All Uses Total	\$ 1,300,000.00	\$ 1,180,375.05	\$ (119,624.95)
Professional Salaries	760,000.00	639,271.95	(120,728.05)
Hourly Wages	10,000.00	-	(10,000.00)
Fringe Benefits	76,196.00	30,684.98	(45,511.02)
Operations	19,000.00	930.08	(18,069.92)
Travel	10,000.00	-	(10,000.00)
Transfers Out	424,804.00	509,488.04	84,684.04
Net Balance	\$ -	\$ -	\$ 0.00

Balance Summary

CY Actual Beginning Balance	\$	-
YTD Sources		1,180,375.05
YTD Uses		1,180,375.05
Ending Balance	\$	-



Western Nevada College

Calendar Year 2022 Summer Session Budget to Actual Comparison

Ledger Account	Budget	Actuals	Net Increase (Decrease)
Sources			
All Sources Total	\$ 314,342.00	\$ 240,588.09	\$ (73,753.91)
Budgeted Opening Balance	92,152.00	-	(92,152.00)
Student Tuition and Fees	222,190.00	240,588.09	18,398.09
Uses			
All Uses Total	\$ 314,342.00	\$ 176,418.80	\$ (137,923.20)
Professional Salaries	167,741.00	174,940.62	7,199.62
Fringe Benefits	8,300.00	1,478.18	(6,821.82)
Reserves	138,301.00	-	(138,301.00)
Net Balance	\$ -	\$ 64,169.29	\$ 64,169.29

Balance Summary

CY Actual Beginning Balance	\$	92,152.00
YTD Sources		240,588.09
YTD Uses		176,418.80
Ending Balance	\$	156,321.29



Nevada State College

Calendar Year 2022 Summer Session Budget to Actual Comparison

Ledger Account	Budget	Actuals	Net Increase (Decrease)
Sources			
All Sources Total	\$ 3,111,130.00	\$ 1,492,602.50	\$ (1,618,527.50)
Budgeted Opening Balance	1,405,534.00	-	(1,405,534.00)
Student Tuition and Fees	1,705,596.00	1,492,602.50	(212,993.50)
Uses			
All Uses Total	\$ 3,111,130.00	\$ 1,595,802.36	\$ (1,515,327.64)
Professional Salaries	720,000.00	703,951.61	(16,048.39)
Fringe Benefits	51,840.00	52,221.31	381.31
Reserves	1,539,290.00	-	(1,539,290.00)
Transfers Out	800,000.00	839,629.44	39,629.44
Net Balance	\$ -	\$ (103,199.86)	\$ (103,199.86)

Balance Summary

CY Actual Beginning Balance	\$	1,405,534.00
YTD Sources		1,492,602.50
YTD Uses		1,595,802.36
Ending Balance	\$	1,302,334.14