



# **2013 SUMMER SCHOOL/ CALENDAR YEAR**

## **Budget to Actual Comparison**

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

## BOARD OF REGENTS

Mr. Kevin J. Page, Chair  
Mr. Rick Trachok, Vice Chair

Dr. Andrea Anderson  
Mr. Cedric Crear  
Dr. Jason Geddes  
Mr. James Dean Leavitt  
Dr. Jack Lund Schofield

Mr. Robert Blakely  
Dr. Mark W. Doubrava  
Mr. Ron Knecht  
Mr. Kevin C. Melcher  
Ms. Allison Stephens

Mr. Michael B. Wixom

Mr. Scott Wasserman, Chief Executive Officer and Special Counsel to the Board of Regents

## OFFICERS OF THE NEVADA SYSTEM OF HIGHER EDUCATION

Mr. Daniel J. Klaich, Chancellor  
Nevada System of Higher Education

Dr. Marc Johnson, President  
University of Nevada, Reno

Mr. Donald Snyder, President  
University of Nevada, Las Vegas

Dr. Michael D. Richards, President  
College of Southern Nevada

Dr. Mark A. Curtis, President  
Great Basin College

Dr. Maria Sheehan, President  
Truckee Meadows Community College

Mr. Chester Burton, President  
Western Nevada College

Dr. Stephen G. Wells, President  
Desert Research Institute

Mr. Bart Patterson, President  
Nevada State College



## **NEVADA SYSTEM OF HIGHER EDUCATION**

### **2013 Summer School/ Calendar Year Budget to Actual**

#### Introduction

Board of Regents policy requires that all non-state accounts exceeding \$25,000 of projected annual expenditure activity will 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.2 as well as State appropriation restrictions.

This report presents the 2013 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 will equal its expense budgets.

<This page intentionally blank>

**2013 SUMMER SCHOOL/CALENDAR YEAR**  
**BUDGET TO ACTUAL**

**Table of Contents**

<b>NSHE Summary Budget to Actual Comparison.....</b>	<b>7</b>
<b>Source and Use of Funds by Appropriation Area.....</b>	<b>9</b>
<b>University of Nevada, Reno.....</b>	<b>11</b>
<b>Cooperative Extension Service .....</b>	<b>16</b>
<b>University of Nevada, Las Vegas.....</b>	<b>17</b>
<b>College of Southern Nevada.....</b>	<b>18</b>
<b>Great Basin College.....</b>	<b>18</b>
<b>Truckee Meadows Community College.....</b>	<b>19</b>
<b>Western Nevada College.....</b>	<b>20</b>
<b>Nevada State College.....</b>	<b>20</b>

**<This page intentionally blank>**

**NEVADA SYSTEM OF HIGHER EDUCATION**  
**2013 SUMMER SCHOOL/ CALENDAR YEAR BUDGETS**  
 Budget to Actual Comparison  
 Sources and Uses of Funds  
**NSHE SUMMARY**

	Summer/CY 2013 <i>Operating Budget</i>		Summer/CY 2013 <i>Actual</i>		Summer/CY 2013 <i>Difference</i>	
	FTE	\$	FTE	\$	FTE	\$
<b>Opening Balance</b>		1,265,920		946,746		-319,174
<b>SOURCES</b>						
Student Fees		28,560,860		26,890,042		-1,670,818
Sales and Service		3,000		3,675		675
Misc		319,173		320,415		1,242
Transfers From Other Accounts		264,662		301,440		36,778
<b>Total</b>		29,147,695		27,515,572		-1,632,123
<b>USES</b>						
Professional	3.65	13,864,404	3.65	12,446,118	0.00	-1,418,286
Graduate		18,700		16,243		-2,457
Classified	5.00	306,561	5.00	332,484	0.00	25,923
Wages		117,400		126,800		9,400
Fringe		884,246		677,158		-207,088
Operating		1,641,128		1,454,684		-186,444
Travel		114,184		61,701		-52,483
Transfer to Other Accounts		12,556,316		12,554,527		-1,789
<b>Total</b>	8.65	29,502,939	8.65	27,669,715	0.00	-1,833,224
<b>Net Increase/Decrease in Fund</b>		-355,244		-154,143		201,101
<b>Ending Balance</b>		910,676		792,603		-118,073

- This page intentionally blank -

**NEVADA SYSTEM OF HIGHER EDUCATION  
2013 SUMMER SCHOOL/ CALENDAR YEAR BUDGET**

*Actuals*

**SOURCE AND USE OF FUNDS BY APPROPRIATION AREA**

Appropriation Area	2013 Opening Account Balance \$	2013 Actual Revenue \$	2013 Actual Expenditures \$	2013 Ending Account Balance \$	Net Increase (Decrease) In Funds \$
University of Nevada, Reno	0	6,072,887	6,072,887	0	0
Cooperative Extension Service	0	320,415	320,415	0	0
University of Nevada, Las Vegas	805,909	13,346,631	13,420,562	731,978	-73,931
College of Southern Nevada	78,925	5,336,542	5,365,467	50,000	-28,925
Great Basin College	89,273	168,700	121,090	136,883	47,610
Truckee Meadows Community Colle	113,740	1,458,560	1,458,840	113,460	-280
Western Nevada College	86,993	213,251	213,895	86,349	-644
Nevada State College	-228,094	598,586	696,559	-326,067	-97,973
<b>NSHE TOTAL</b>	946,746	27,515,572	27,669,715	792,603	-154,143

- This page intentionally blank -

**University of Nevada, Reno**

Summer School / Calendar Year Budgets  
Budget to Actual Comparison

**Sources and Uses of Funds**

	Summer/CY 2013 Operating Budget		Summer/CY 2013 Actual		Summer/CY 2013 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b>INSTRUCTION</b>						
<b>ART DEPT TRAVEL PROGRAMS</b>			1208	120	R804	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		46,000		38,371		-7,629
<b>Total</b>		46,000		38,371		-7,629
<b>USES</b>						
Professional	0.00	5,970	0.00	5,970	0.00	0
Fringe		224		100		-124
Operating		500		1,423		923
Travel		31,206		22,803		-8,403
Transfer to Other Accounts		8,100		8,075		-25
<b>Total</b>	0.00	46,000	0.00	38,371	0.00	-7,629
<b>Net Increase/Decrease in Funds</b>		0		0		0
<b>Ending Balance</b>		0		0		0
<b>FOOTBALL</b>						
<b>Opening Balance</b>		0		0		0
<b>SOURCES</b>						
Student Fees		275,000		175,616		-99,384
Transfers From Other Accounts		0		11,202		11,202
<b>Total</b>		275,000		186,818		-88,182
<b>USES</b>						
Professional	0.00	95,000	0.00	44,935	0.00	-50,065
Wages		5,000		2,630		-2,370
Fringe		4,029		1,136		-2,893
Operating		136,050		108,420		-27,630
Travel		100		1,051		951
Transfer to Other Accounts		34,821		28,646		-6,175
<b>Total</b>	0.00	275,000	0.00	186,818	0.00	-88,182
<b>Net Increase/Decrease in Funds</b>		0		0		0
<b>Ending Balance</b>		0		0		0

**University of Nevada, Reno**

Summer School / Calendar Year Budgets  
Budget to Actual Comparison

**Sources and Uses of Funds**

	Summer/CY 2013 Operating Budget		Summer/CY 2013 Actual		Summer/CY 2013 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b>GAMING IHTR -ON SITE</b>						
			1208	120	R807	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		70,584		21,234		-49,350
<b>Total</b>		70,584		21,234		-49,350
<b>USES</b>						
Professional	0.00	17,850	0.00	0	0.00	-17,850
Fringe		929		0		-929
Operating		8,607		6,990		-1,617
Travel		12,028		2,773		-9,255
Transfer to Other Accounts		31,170		11,471		-19,699
<b>Total</b>	0.00	70,584	0.00	21,234	0.00	-49,350
<b>Net Increase/Decrease in Funds</b>		0		0		0
<b>Ending Balance</b>		0		0		0
<b>GAMING ROAD -OFF SITE</b>						
<b>Opening Balance</b>		0		0		0
<b>SOURCES</b>						
Student Fees		70,000		0		-70,000
<b>Total</b>		70,000		0		-70,000
<b>USES</b>						
Professional	0.00	5,000	0.00	0	0.00	-5,000
Fringe		260		0		-260
Operating		17,825		0		-17,825
Travel		6,000		0		-6,000
Transfer to Other Accounts		40,915		0		-40,915
<b>Total</b>	0.00	70,000	0.00	0	0.00	-70,000
<b>Net Increase/Decrease in Funds</b>		0		0		0
<b>Ending Balance</b>		0		0		0

**University of Nevada, Reno**

Summer School / Calendar Year Budgets  
Budget to Actual Comparison

**Sources and Uses of Funds**

	Summer/CY 2013 Operating Budget		Summer/CY 2013 Actual		Summer/CY 2013 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b>GEOLOGY FIELD CAMP</b>			1208	114	060E	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		81,600		70,521		-11,079
Transfers From Other Accounts		12,407		12,407		0
<b>Total</b>		94,007		82,928		-11,079
<b>USES</b>						
Professional	0.00	40,000	0.00	22,420	0.00	-17,580
Graduate		14,000		9,315		-4,685
Wages		13,600		12,669		-931
Fringe		2,876		1,350		-1,526
Operating		16,992		10,070		-6,922
Transfer to Other Accounts		0		27,104		27,104
<b>Total</b>	0.00	87,468	0.00	82,928	0.00	-4,540
<b>Net Increase/Decrease in Funds</b>		6,539		0		-6,539
<b>Ending Balance</b>		6,539		0		-6,539
<b>KIDS UNIVERSITY</b>			1208	120	R104	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		350,000		332,444		-17,556
<b>Total</b>		350,000		332,444		-17,556
<b>USES</b>						
Professional	0.00	56,000	0.00	58,007	0.00	2,007
Wages		59,000		65,485		6,485
Fringe		3,783		3,702		-81
Operating		43,786		39,692		-4,094
Transfer to Other Accounts		187,431		165,558		-21,873
<b>Total</b>	0.00	350,000	0.00	332,444	0.00	-17,556
<b>Net Increase/Decrease in Funds</b>		0		0		0
<b>Ending Balance</b>		0		0		0

**University of Nevada, Reno**

Summer School / Calendar Year Budgets  
Budget to Actual Comparison

**Sources and Uses of Funds**

	Summer/CY 2013 Operating Budget		Summer/CY 2013 Actual		Summer/CY 2013 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b>LAKE TAHOE MUSIC CAMP</b>			1208	120	R124	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		108,000		98,660		-9,340
<b>Total</b>		108,000		98,660		-9,340
<b>USES</b>						
Professional	0.00	18,000	0.00	17,765	0.00	-235
Fringe		878		648		-230
Operating		62,840		60,377		-2,463
Travel		200		136		-64
Transfer to Other Accounts		26,082		19,734		-6,348
<b>Total</b>	0.00	108,000	0.00	98,660	0.00	-9,340
<b>Net Increase/Decrease in Funds</b>		0		0		0
<b>Ending Balance</b>		0		0		0
<b>MENS BASKETBALL</b>			1208	120	R115	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		50,000		47,472		-2,528
<b>Total</b>		50,000		47,472		-2,528
<b>USES</b>						
Professional	0.00	13,000	0.00	13,540	0.00	540
Wages		2,500		4,815		2,315
Fringe		714		409		-305
Operating		28,250		20,316		-7,934
Travel		0		8		8
Transfer to Other Accounts		5,536		8,384		2,848
<b>Total</b>	0.00	50,000	0.00	47,472	0.00	-2,528
<b>Net Increase/Decrease in Funds</b>		0		0		0
<b>Ending Balance</b>		0		0		0

**University of Nevada, Reno**

Summer School / Calendar Year Budgets  
Budget to Actual Comparison

**Sources and Uses of Funds**

	Summer/CY 2013 Operating Budget		Summer/CY 2013 Actual		Summer/CY 2013 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b>NEVADA WOLFPACK SOCCER CAMP</b>			1208	120	R117	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		48,000		51,615		3,615
Transfers From Other Accounts		0		318		318
<b>Total</b>		48,000		51,933		3,933
<b>USES</b>						
Professional	0.00	25,000	0.00	30,777	0.00	5,777
Wages		5,000		5,157		157
Fringe		1,143		806		-337
Operating		6,350		10,538		4,188
Travel		0		6		6
Transfer to Other Accounts		10,507		4,649		-5,858
<b>Total</b>	0.00	48,000	0.00	51,933	0.00	3,933
Net Increase/Decrease in Funds		0		0		0
<b>Ending Balance</b>		0		0		0
<b>RENO JAZZ FESTIVAL</b>			1208	120	R155	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		199,225		188,241		-10,984
Sales and Service		3,000		3,675		675
<b>Total</b>		202,225		191,916		-10,309
<b>USES</b>						
Professional	0.00	11,000	0.00	11,872	0.00	872
Wages		1,300		374		-926
Fringe		534		1,389		855
Operating		174,391		166,628		-7,763
Travel		2,000		125		-1,875
Transfer to Other Accounts		13,000		11,528		-1,472
<b>Total</b>	0.00	202,225	0.00	191,916	0.00	-10,309
Net Increase/Decrease in Funds		0		0		0
<b>Ending Balance</b>		0		0		0

**University of Nevada, Reno**

Summer School / Calendar Year Budgets  
Budget to Actual Comparison

**Sources and Uses of Funds**

	Summer/CY 2013 Operating Budget		Summer/CY 2013 Actual		Summer/CY 2013 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b>SS CONT DISTANCE ED</b>			1208	120	R108	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		132,738		99,050		-33,688
Transfers From Other Accounts		500		0		-500
<b>Total</b>		133,238		99,050		-34,188
<b>USES</b>						
Professional	0.00	26,808	0.00	22,660	0.00	-4,148
Fringe		1,143		465		-678
Operating		1,550		137		-1,413
Travel		30		0		-30
Transfer to Other Accounts		103,707		75,788		-27,919
<b>Total</b>	0.00	133,238	0.00	99,050	0.00	-34,188
Net Increase/Decrease in Funds		0		0		0
<b>Ending Balance</b>		0		0		0
<b>SUMMER COBA PROGRAMS</b>			1208	120	R160	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		135,000		137,810		2,810
<b>Total</b>		135,000		137,810		2,810
<b>USES</b>						
Professional	0.00	19,000	0.00	6,000	0.00	-13,000
Fringe		785		126		-659
Operating		72,250		85,984		13,734
Travel		20,000		17,393		-2,607
Transfer to Other Accounts		22,965		28,307		5,342
<b>Total</b>	0.00	135,000	0.00	137,810	0.00	2,810
Net Increase/Decrease in Funds		0		0		0
<b>Ending Balance</b>		0		0		0

**University of Nevada, Reno**

Summer School / Calendar Year Budgets  
Budget to Actual Comparison

**Sources and Uses of Funds**

	Summer/CY 2013 Operating Budget		Summer/CY 2013 Actual		Summer/CY 2013 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b>SUMMER CONFERENCES</b>			1208	120	R118	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		41,000		30,190		-10,810
Transfers From Other Accounts		0		500		500
<b>Total</b>		41,000		30,690		-10,310
<b>USES</b>						
Operating		35,400		25,358		-10,042
Travel		1,000		24		-976
Transfer to Other Accounts		4,600		5,308		708
<b>Total</b>		41,000		30,690		-10,310
Net Increase/Decrease in Funds		0		0		0
Ending Balance		0		0		0
<b>SUMMER GAMING MGMT RES SERIES</b>			1208	120	R159	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		190,292		57,631		-132,661
<b>Total</b>		190,292		57,631		-132,661
<b>USES</b>						
Professional	0.00	17,325	0.00	7,050	0.00	-10,275
Fringe		901		244		-657
Operating		35,553		20,656		-14,897
Travel		5,000		2,916		-2,084
Transfer to Other Accounts		131,513		26,765		-104,748
<b>Total</b>	0.00	190,292	0.00	57,631	0.00	-132,661
Net Increase/Decrease in Funds		0		0		0
Ending Balance		0		0		0

**University of Nevada, Reno**

Summer School / Calendar Year Budgets  
Budget to Actual Comparison

**Sources and Uses of Funds**

	Summer/CY 2013 Operating Budget		Summer/CY 2013 Actual		Summer/CY 2013 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b>SUMMER SESSION</b>			1208	120	R101	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		3,970,685		4,414,176		443,491
Transfers From Other Accounts		250,555		254,185		3,630
<b>Total</b>		4,221,240		4,668,361		447,121
<b>USES</b>						
Professional	0.00	1,724,354	0.00	1,783,771	0.00	59,417
Wages		15,000		15,000		0
Fringe		77,514		63,422		-14,092
Operating		82,650		107,136		24,486
Travel		10,000		9,096		-904
Transfer to Other Accounts		2,311,722		2,689,936		378,214
<b>Total</b>	0.00	4,221,240	0.00	4,668,361	0.00	447,121
Net Increase/Decrease in Funds		0		0		0
Ending Balance		0		0		0
<b>WOMENS BASKETBALL</b>			1208	120	R116	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		29,000		26,401		-2,599
Transfers From Other Accounts		1,200		1,168		-32
<b>Total</b>		30,200		27,569		-2,631
<b>USES</b>						
Professional	0.00	8,920	0.00	6,920	0.00	-2,000
Wages		5,500		5,459		-41
Fringe		314		228		-86
Operating		10,700		10,597		-103
Transfer to Other Accounts		4,766		4,365		-401
<b>Total</b>	0.00	30,200	0.00	27,569	0.00	-2,631
Net Increase/Decrease in Funds		0		0		0
Ending Balance		0		0		0

**University of Nevada, Reno**

**Summer School / Calendar Year Budgets**

**Budget to Actual Comparison**

**Sources and Uses of Funds**

	Summer/CY 2013 <i>Operating Budget</i>		Summer/CY 2013 <i>Actual</i>		Summer/CY 2013 <i>Difference</i>	
	FTE	\$	FTE	\$	FTE	\$
<b><u>INSTRUCTION TOTAL</u></b>						
<b>Opening Balance</b>		0		0		0
<b>SOURCES</b>						
Student Fees		5,797,124		5,789,432		-7,692
Sales and Service		3,000		3,675		675
Transfers From Other Accounts		264,662		279,780		15,118
<b>Total</b>		6,064,786		6,072,887		8,101
<b>USES</b>						
Professional	0.00	2,083,227	0.00	2,031,687	0.00	-51,540
Graduate		14,000		9,315		-4,685
Wages		106,900		111,589		4,689
Fringe		96,027		74,025		-22,002
Operating		733,694		674,322		-59,372
Travel		87,564		56,331		-31,233
Transfer to Other Accounts		2,936,835		3,115,618		178,783
<b>Total</b>	0.00	6,058,247	0.00	6,072,887	0.00	14,640
<b>Net Increase/Decrease in Funds</b>		6,539		0		-6,539
<b>Ending Balance</b>		6,539		0		-6,539

**University of Nevada, Reno**

**Summer School / Calendar Year Budgets**

**Budget to Actual Comparison**

**Sources and Uses of Funds**

	Summer/CY 2013 <i>Operating Budget</i>		Summer/CY 2013 <i>Actual</i>		Summer/CY 2013 <i>Difference</i>	
	FTE	\$	FTE	\$	FTE	\$
<b><u>UNR TOTAL</u></b>						
<b>Opening Balance</b>		0		0		0
<b>SOURCES</b>						
Student Fees		5,797,124		5,789,432		-7,692
Sales and Service		3,000		3,675		675
Transfers From Other Accounts		264,662		279,780		15,118
<b>Total</b>		6,064,786		6,072,887		8,101
<b>USES</b>						
Professional	0.00	2,083,227	0.00	2,031,687	0.00	-51,540
Graduate		14,000		9,315		-4,685
Wages		106,900		111,589		4,689
Fringe		96,027		74,025		-22,002
Operating		733,694		674,322		-59,372
Travel		87,564		56,331		-31,233
Transfer to Other Accounts		2,936,835		3,115,618		178,783
<b>Total</b>	0.00	6,058,247	0.00	6,072,887	0.00	14,640
<b>Net Increase/Decrease in Funds</b>		6,539		0		-6,539
<b>Ending Balance</b>		6,539		0		-6,539

### Cooperative Extension Service

Summer School / Calendar Year Budgets  
Budget to Actual Comparison

#### Sources and Uses of Funds

	Summer/CY 2013 Operating Budget		Summer/CY 2013 Actual		Summer/CY 2013 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b>PUBLIC SERVICE</b>						
<b>EXPANDED FOOD/NUTRITION ED PROG</b>						
Opening Balance		0		0		0
<b>SOURCES</b>						
Misc		273,046		272,489		-557
Total		273,046		272,489		-557
<b>USES</b>						
Professional	0.00	0	0.00	434	0.00	434
Classified	0.00	133,800	0.00	186,614	0.00	52,814
Fringe		55,100		76,205		21,105
Operating		64,146		3,866		-60,280
Travel		20,000		5,370		-14,630
Total	0.00	273,046	0.00	272,489	0.00	-557
Net Increase/Decrease in Funds		0		0		0

Ending Balance 0 0 0

#### PUBLIC SERVICE

##### RREA FFY 2011

		1505 151		00R2		
Opening Balance		0		0		0
<b>SOURCES</b>						
Misc		46,127		47,926		1,799
Total		46,127		47,926		1,799
<b>USES</b>						
Professional	0.00	30,993	0.00	38,570	0.00	7,577
Fringe		8,447		8,921		474
Operating		1,667		435		-1,232
Travel		5,020		0		-5,020
Total	0.00	46,127	0.00	47,926	0.00	1,799
Net Increase/Decrease in Funds		0		0		0

Ending Balance 0 0 0

### Cooperative Extension Service

Summer School / Calendar Year Budgets  
Budget to Actual Comparison

#### Sources and Uses of Funds

	Summer/CY 2013 Operating Budget		Summer/CY 2013 Actual		Summer/CY 2013 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b>PUBLIC SERVICE TOTAL</b>						
Opening Balance		0		0		0
<b>SOURCES</b>						
Misc		319,173		320,415		1,242
Total		319,173		320,415		1,242
<b>USES</b>						
Professional	0.00	30,993	0.00	39,004	0.00	8,011
Classified	0.00	133,800	0.00	186,614	0.00	52,814
Fringe		63,547		85,126		21,579
Operating		65,813		4,301		-61,512
Travel		25,020		5,370		-19,650
Total	0.00	319,173	0.00	320,415	0.00	1,242
Net Increase/Decrease in Funds		0		0		0

Ending Balance 0 0 0

#### COOP TOTAL

Opening Balance		0		0		0
<b>SOURCES</b>						
Misc		319,173		320,415		1,242
Total		319,173		320,415		1,242
<b>USES</b>						
Professional	0.00	30,993	0.00	39,004	0.00	8,011
Classified	0.00	133,800	0.00	186,614	0.00	52,814
Fringe		63,547		85,126		21,579
Operating		65,813		4,301		-61,512
Travel		25,020		5,370		-19,650
Total	0.00	319,173	0.00	320,415	0.00	1,242
Net Increase/Decrease in Funds		0		0		0

Ending Balance 0 0 0

**University of Nevada, Las Vegas**

**Summer School / Calendar Year Budgets**

**Budget to Actual Comparison**

**Sources and Uses of Funds**

	Summer/CY 2013 Operating Budget		Summer/CY 2013 Actual		Summer/CY 2013 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b>INSTRUCTION</b>						
<b>SUMMER SCHOOL</b>						
Opening Balance		805,909		805,909		0
<b>SOURCES</b>						
Student Fees		14,606,887		13,346,631		-1,260,256
<b>Total</b>		14,606,887		13,346,631		-1,260,256
<b>USES</b>						
Professional	3.00	6,689,509	3.00	5,799,654	0.00	-889,855
Classified	4.00	140,898	4.00	131,781	0.00	-9,117
Wages		5,000		8,401		3,401
Fringe		482,523		386,613		-95,910
Operating		816,471		763,233		-53,238
Travel		1,000		0		-1,000
Transfer to Other Accounts		6,928,163		6,330,880		-597,283
<b>Total</b>	7.00	15,063,564	7.00	13,420,562	0.00	-1,643,002
<b>Net Increase/Decrease in Funds</b>		-456,677		-73,931		382,746
<b>Ending Balance</b>		349,232		731,978		382,746

**University of Nevada, Las Vegas**

**Summer School / Calendar Year Budgets**

**Budget to Actual Comparison**

**Sources and Uses of Funds**

	Summer/CY 2013 Operating Budget		Summer/CY 2013 Actual		Summer/CY 2013 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b>UNLV TOTAL</b>						
Opening Balance		805,909		805,909		0
<b>SOURCES</b>						
Student Fees		14,606,887		13,346,631		-1,260,256
<b>Total</b>		14,606,887		13,346,631		-1,260,256
<b>USES</b>						
Professional	3.00	6,689,509	3.00	5,799,654	0.00	-889,855
Classified	4.00	140,898	4.00	131,781	0.00	-9,117
Wages		5,000		8,401		3,401
Fringe		482,523		386,613		-95,910
Operating		816,471		763,233		-53,238
Travel		1,000		0		-1,000
Transfer to Other Accounts		6,928,163		6,330,880		-597,283
<b>Total</b>	7.00	15,063,564	7.00	13,420,562	0.00	-1,643,002
<b>Net Increase/Decrease in Funds</b>		-456,677		-73,931		382,746
<b>Ending Balance</b>		349,232		731,978		382,746

## College of Southern Nevada

Summer School / Calendar Year Budgets  
Budget to Actual Comparison

### Sources and Uses of Funds

	Summer/CY 2013 Operating Budget		Summer/CY 2013 Actual		Summer/CY 2013 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b><u>INSTRUCTION</u></b>						
<b>SUMMER SCHOOL</b>						
			8225	800	0065	
Opening Balance		78,925		78,925		0
<b>SOURCES</b>						
Student Fees		5,265,000		5,336,542		71,542
Total		5,265,000		5,336,542		71,542
<b>USES</b>						
Professional	0.00	3,420,000	0.00	3,187,947	0.00	-232,053
Fringe		119,633		77,916		-41,717
Operating		0		4,230		4,230
Transfer to Other Accounts		1,750,000		2,095,374		345,374
Total	0.00	5,289,633	0.00	5,365,467	0.00	75,834
Net Increase/Decrease in Funds		-24,633		-28,925		-4,292
Ending Balance		54,292		50,000		-4,292
<b><u>CSN TOTAL</u></b>						
Opening Balance		78,925		78,925		0
<b>SOURCES</b>						
Student Fees		5,265,000		5,336,542		71,542
Total		5,265,000		5,336,542		71,542
<b>USES</b>						
Professional	0.00	3,420,000	0.00	3,187,947	0.00	-232,053
Fringe		119,633		77,916		-41,717
Operating		0		4,230		4,230
Transfer to Other Accounts		1,750,000		2,095,374		345,374
Total	0.00	5,289,633	0.00	5,365,467	0.00	75,834
Net Increase/Decrease in Funds		-24,633		-28,925		-4,292
Ending Balance		54,292		50,000		-4,292

## Great Basin College

Summer School / Calendar Year Budgets  
Budget to Actual Comparison

### Sources and Uses of Funds

	Summer/CY 2013 Operating Budget		Summer/CY 2013 Actual		Summer/CY 2013 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b><u>INSTRUCTION</u></b>						
<b>SUMMER SCHOOL</b>						
			0222	030	9222	
Opening Balance		89,273		89,273		0
<b>SOURCES</b>						
Student Fees		150,000		168,700		18,700
Total		150,000		168,700		18,700
<b>USES</b>						
Professional	0.65	90,000	0.65	117,107	0.00	27,107
Fringe		7,000		3,983		-3,017
Operating		1,000		0		-1,000
Total	0.65	98,000	0.65	121,090	0.00	23,090
Net Increase/Decrease in Funds		52,000		47,610		-4,390
Ending Balance		141,273		136,883		-4,390
<b><u>GBC TOTAL</u></b>						
Opening Balance		89,273		89,273		0
<b>SOURCES</b>						
Student Fees		150,000		168,700		18,700
Total		150,000		168,700		18,700
<b>USES</b>						
Professional	0.65	90,000	0.65	117,107	0.00	27,107
Fringe		7,000		3,983		-3,017
Operating		1,000		0		-1,000
Total	0.65	98,000	0.65	121,090	0.00	23,090
Net Increase/Decrease in Funds		52,000		47,610		-4,390
Ending Balance		141,273		136,883		-4,390

## Truckee Meadows Community College

### Summer School / Calendar Year Budgets Budget to Actual Comparison

#### Sources and Uses of Funds

	Summer/CY 2013 Operating Budget		Summer/CY 2013 Actual		Summer/CY 2013 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b><u>INSTRUCTION</u></b>						
<b><u>SUMMER SCHOOL 13</u></b>						
Opening Balance		114,024		113,740		-284
<b>SOURCES</b>						
Student Fees		1,286,422		1,436,900		150,478
Transfers From Other Accounts		0		21,660		21,660
Total		1,286,422		1,458,560		172,138
<b>USES</b>						
Professional	0.00	850,675	0.00	760,746	0.00	-89,929
Graduate		4,700		6,928		2,228
Classified	1.00	31,863	1.00	14,089	0.00	-17,774
Wages		5,500		6,810		1,310
Fringe		50,316		27,049		-23,267
Operating		14,150		8,598		-5,552
Transfer to Other Accounts		329,218		634,620		305,402
Total	1.00	1,286,422	1.00	1,458,840	0.00	172,418
<b>Net Increase/Decrease in Funds</b>		0		-280		-280
<b>Ending Balance</b>		114,024		113,460		-564

## Truckee Meadows Community College

### Summer School / Calendar Year Budgets Budget to Actual Comparison

#### Sources and Uses of Funds

	Summer/CY 2013 Operating Budget		Summer/CY 2013 Actual		Summer/CY 2013 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b><u>TMCC TOTAL</u></b>						
Opening Balance		114,024		113,740		-284
<b>SOURCES</b>						
Student Fees		1,286,422		1,436,900		150,478
Transfers From Other Accounts		0		21,660		21,660
Total		1,286,422		1,458,560		172,138
<b>USES</b>						
Professional	0.00	850,675	0.00	760,746	0.00	-89,929
Graduate		4,700		6,928		2,228
Classified	1.00	31,863	1.00	14,089	0.00	-17,774
Wages		5,500		6,810		1,310
Fringe		50,316		27,049		-23,267
Operating		14,150		8,598		-5,552
Transfer to Other Accounts		329,218		634,620		305,402
Total	1.00	1,286,422	1.00	1,458,840	0.00	172,418
<b>Net Increase/Decrease in Funds</b>		0		-280		-280
<b>Ending Balance</b>		114,024		113,460		-564

**Western Nevada College**

Summer School / Calendar Year Budgets  
Budget to Actual Comparison

**Sources and Uses of Funds**

	Summer/CY 2013 Operating Budget		Summer/CY 2013 Actual		Summer/CY 2013 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b><u>INSTRUCTION</u></b>						
<b>SUMMER SCHOOL</b>						
Opening Balance		86,993	9222 988	86,993	0803	0
<b>SOURCES</b>						
Student Fees		255,427		213,251		-42,176
Total		255,427		213,251		-42,176
<b>USES</b>						
Professional	0.00	200,000	0.00	175,183	0.00	-24,817
Fringe		15,200		6,724		-8,476
Travel		600		0		-600
Transfer to Other Accounts		12,100		31,988		19,888
Total	0.00	227,900	0.00	213,895	0.00	-14,005
Net Increase/Decrease in Funds		27,527		-644		-28,171
Ending Balance		114,520		86,349		-28,171
<b><u>WNC TOTAL</u></b>						
Opening Balance		86,993		86,993		0
<b>SOURCES</b>						
Student Fees		255,427		213,251		-42,176
Total		255,427		213,251		-42,176
<b>USES</b>						
Professional	0.00	200,000	0.00	175,183	0.00	-24,817
Fringe		15,200		6,724		-8,476
Travel		600		0		-600
Transfer to Other Accounts		12,100		31,988		19,888
Total	0.00	227,900	0.00	213,895	0.00	-14,005
Net Increase/Decrease in Funds		27,527		-644		-28,171
Ending Balance		114,520		86,349		-28,171

**Nevada State College**

Summer School / Calendar Year Budgets  
Budget to Actual Comparison

**Sources and Uses of Funds**

	Summer/CY 2013 Operating Budget		Summer/CY 2013 Actual		Summer/CY 2013 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b><u>INSTRUCTION</u></b>						
<b>SUMMER SCHOOL</b>						
Opening Balance		90,796	5222 560	-228,094	2000	-318,890
<b>SOURCES</b>						
Student Fees		1,200,000		598,586		-601,414
Total		1,200,000		598,586		-601,414
<b>USES</b>						
Professional	0.00	500,000	0.00	334,790	0.00	-165,210
Fringe		50,000		15,722		-34,278
Operating		10,000		0		-10,000
Transfer to Other Accounts		600,000		346,047		-253,953
Total	0.00	1,160,000	0.00	696,559	0.00	-463,441
Net Increase/Decrease in Funds		40,000		-97,973		-137,973
Ending Balance		130,796		-326,067		-456,863
<b><u>NSC TOTAL</u></b>						
Opening Balance		90,796		-228,094		-318,890
<b>SOURCES</b>						
Student Fees		1,200,000		598,586		-601,414
Total		1,200,000		598,586		-601,414
<b>USES</b>						
Professional	0.00	500,000	0.00	334,790	0.00	-165,210
Fringe		50,000		15,722		-34,278
Operating		10,000		0		-10,000
Transfer to Other Accounts		600,000		346,047		-253,953
Total	0.00	1,160,000	0.00	696,559	0.00	-463,441
Net Increase/Decrease in Funds		40,000		-97,973		-137,973
Ending Balance		130,796		-326,067		-456,863