



# Nevada System of Higher Education

## Budget to Actual Comparison 2016 Summer School/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

### 2016 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 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 2016 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 equals its expense budgets.

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**2016 SUMMER SCHOOL/CALENDAR YEAR**  
**BUDGET TO ACTUAL**

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**NEVADA SYSTEM OF HIGHER EDUCATION**  
**2016 SUMMER SCHOOL/ CALENDAR YEAR BUDGETS**  
 Budget to Actual Comparison  
 Sources and Uses of Funds  
**NSHE SUMMARY**

	Summer/CY 2016 <i>Operating Budget</i>		Summer/CY 2016 <i>Actual</i>		Summer/CY 2016 <i>Difference</i>	
	FTE	\$	FTE	\$	FTE	\$
<b>Opening Balance</b>		1,485,551		1,522,164		36,613
<b>SOURCES</b>						
Student Fees		31,906,509		30,874,250		-1,032,259
Sales and Service		5,500		2,571		-2,929
Transfers From Other Accounts		292,180		918,851		626,671
<b>Total</b>		32,204,189		31,795,672		-408,517
<b>USES</b>						
Professional	3.60	15,156,335	3.60	13,969,840	0.00	-1,186,495
Graduate		19,800		13,395		-6,405
Classified	5.00	170,843	5.30	111,304	0.30	-59,539
Wages		127,820		118,333		-9,487
Fringe		807,017		713,752		-93,265
Operating		1,515,160		1,808,289		293,129
Travel		114,775		67,161		-47,614
Transfer to Other Accounts		14,293,723		14,279,003		-14,720
<b>Total</b>	8.60	32,205,473	8.90	31,081,077	0.30	-1,124,396
<b>Net Increase/Decrease in Fund</b>		-1,284		714,595		715,879
<b>Ending Balance</b>		1,484,268		2,236,760		752,493

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**NEVADA SYSTEM OF HIGHER EDUCATION  
2016 SUMMER SCHOOL/ CALENDAR YEAR BUDGET**

*Actuals*

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

<b>Appropriation Area</b>	<b>2016 Opening Account Balance \$</b>	<b>2016 Actual Revenue \$</b>	<b>2016 Actual Expenditures \$</b>	<b>2016 Ending Account Balance \$</b>	<b>Net Increase (Decrease) In Funds \$</b>
<b>University of Nevada, Reno</b>	0	7,278,256	7,278,256	0	0
<b>University of Nevada, Las Vegas</b>	816,349	15,752,582	15,668,013	900,918	84,569
<b>College of Southern Nevada</b>	160,868	5,584,993	5,548,992	196,869	36,001
<b>Great Basin College</b>	238,965	276,232	155,195	360,002	121,037
<b>Truckee Meadows Community Colle</b>	115,000	1,532,259	1,532,259	115,000	0
<b>Western Nevada College</b>	127,415	194,331	161,174	160,572	33,157
<b>Nevada State College</b>	63,567	1,177,019	737,188	503,399	439,832
<b>NSHE TOTAL</b>	1,522,164	31,795,672	31,081,077	2,236,760	714,596

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**University of Nevada, Reno**

Summer School / Calendar Year Budgets  
Budget to Actual Comparison

**Sources and Uses of Funds**

	Summer/CY 2016 Operating Budget		Summer/CY 2016 Actual		Summer/CY 2016 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b>Instruction</b>						
<b>365 TESTING LAB RENOVATION</b>			1208	120	U120	
Opening Balance		0		0		0
<b>SOURCES</b>						
Transfers From Other Accounts		0		600,000		600,000
<b>Total</b>		0		600,000		600,000
<b>USES</b>						
Operating		0		446,761		446,761
Transfer to Other Accounts		0		153,239		153,239
<b>Total</b>		0		600,000		600,000
<b>Net Increase/Decrease in Funds</b>		0		0		0
<b>Ending Balance</b>		0		0		0
<b>ACADEMIC TRAVEL PROG</b>						
			1208	120	U814	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		112,000		70,226		-41,774
Transfers From Other Accounts		0		1,475		1,475
<b>Total</b>		112,000		71,701		-40,299
<b>USES</b>						
Professional	0.00	10,890	0.00	0	0.00	-10,890
Fringe		395		0		-395
Operating		12,830		4,500		-8,330
Travel		78,000		40,939		-37,061
Transfer to Other Accounts		9,885		26,262		16,377
<b>Total</b>	0.00	112,000	0.00	71,701	0.00	-40,299
<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 2016 Operating Budget		Summer/CY 2016 Actual		Summer/CY 2016 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b>BASEBALL CAMP</b>						
			1208	120	U170	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		73,000		0		-73,000
Transfers From Other Accounts		0		298		298
<b>Total</b>		73,000		298		-72,702
<b>USES</b>						
Professional	0.00	30,000	0.00	0	0.00	-30,000
Wages		10,000		0		-10,000
Fringe		1,374		0		-1,374
Operating		12,914		0		-12,914
Travel		150		0		-150
Transfer to Other Accounts		18,562		298		-18,264
<b>Total</b>	0.00	73,000	0.00	298	0.00	-72,702
<b>Net Increase/Decrease in Funds</b>		0		0		0
<b>Ending Balance</b>		0		0		0
<b>GEOLOGY FIELD CAMP 2016</b>						
			1208	114	060H	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		52,000		33,643		-18,357
Transfers From Other Accounts		24,560		30,179		5,619
<b>Total</b>		76,560		63,822		-12,738
<b>USES</b>						
Professional	0.00	22,500	0.00	28,117	0.00	5,617
Graduate		15,000		13,395		-1,605
Fringe		3,440		2,547		-893
Operating		14,849		11,660		-3,189
Travel		4,600		3,542		-1,058
Transfer to Other Accounts		16,171		4,561		-11,610
<b>Total</b>	0.00	76,560	0.00	63,822	0.00	-12,738
<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 2016 Operating Budget		Summer/CY 2016 Actual		Summer/CY 2016 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b>KIDS UNIVERSITY</b>			1208	120	U104	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		325,225		289,065		-36,160
<b>Total</b>		325,225		289,065		-36,160
<b>USES</b>						
Professional	0.00	65,000	0.00	38,251	0.00	-26,749
Wages		65,000		76,025		11,025
Fringe		3,627		3,266		-361
Operating		41,275		34,891		-6,384
Travel		0		654		654
Transfer to Other Accounts		150,323		135,978		-14,345
<b>Total</b>	0.00	325,225	0.00	289,065	0.00	-36,160
<b>Net Increase/Decrease in Funds</b>		0		0		0
<b>Ending Balance</b>		0		0		0
<b>LAKE TAHOE MUSIC CAMP</b>			1208	120	U124	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		106,000		99,612		-6,388
<b>Total</b>		106,000		99,612		-6,388
<b>USES</b>						
Professional	0.00	15,500	0.00	11,884	0.00	-3,616
Fringe		1,400		606		-794
Operating		61,334		68,850		7,516
Travel		300		188		-112
Transfer to Other Accounts		27,466		18,084		-9,382
<b>Total</b>	0.00	106,000	0.00	99,612	0.00	-6,388
<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 2016 Operating Budget		Summer/CY 2016 Actual		Summer/CY 2016 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b>MENS BASKETBALL</b>			1208	120	U115	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		36,000		0		-36,000
Transfers From Other Accounts		128		127		-1
<b>Total</b>		36,128		127		-36,001
<b>USES</b>						
Professional	0.00	8,500	0.00	0	0.00	-8,500
Wages		5,000		0		-5,000
Fringe		395		0		-395
Operating		19,325		0		-19,325
Transfer to Other Accounts		2,908		127		-2,781
<b>Total</b>	0.00	36,128	0.00	127	0.00	-36,001
<b>Net Increase/Decrease in Funds</b>		0		0		0
<b>Ending Balance</b>		0		0		0
<b>NEVADA WOLFPACK SOCCER</b>			1208	120	U117	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		71,000		0		-71,000
Transfers From Other Accounts		3,101		2,604		-497
<b>Total</b>		74,101		2,604		-71,497
<b>USES</b>						
Professional	0.00	43,000	0.00	0	0.00	-43,000
Wages		5,000		0		-5,000
Fringe		1,505		0		-1,505
Operating		12,800		0		-12,800
Travel		200		0		-200
Transfer to Other Accounts		11,596		2,604		-8,992
<b>Total</b>	0.00	74,101	0.00	2,604	0.00	-71,497
<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 2016 Operating Budget		Summer/CY 2016 Actual		Summer/CY 2016 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b>RENO JAZZ FESTIVAL</b>			1208	120	U155	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		244,000		223,214		-20,786
Sales and Service		5,500		2,571		-2,929
Transfers From Other Accounts		0		12,128		12,128
<b>Total</b>		249,500		237,913		-11,587
<b>USES</b>						
Professional	0.00	14,400	0.00	10,551	0.00	-3,849
Classified	0.00	1,000	0.00	346	0.00	-654
Wages		2,400		1,840		-560
Fringe		1,620		1,131		-489
Operating		210,186		218,518		8,332
Travel		0		16		16
Transfer to Other Accounts		19,894		5,511		-14,383
<b>Total</b>	0.00	249,500	0.00	237,913	0.00	-11,587
<b>Net Increase/Decrease in Funds</b>		0		0		0
<b>Ending Balance</b>		0		0		0
<b>SS CDE PROGRAMS ACAD</b>			1208	120	U108	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		144,470		263,706		119,236
<b>Total</b>		144,470		263,706		119,236
<b>USES</b>						
Professional	0.00	43,600	0.00	51,421	0.00	7,821
Fringe		1,574		1,239		-335
Operating		40		3		-37
Transfer to Other Accounts		99,256		211,043		111,787
<b>Total</b>	0.00	144,470	0.00	263,706	0.00	119,236
<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 2016 Operating Budget		Summer/CY 2016 Actual		Summer/CY 2016 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b>SUMMER GAMING MGMT</b>			1208	120	U159	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		150,000		83,970		-66,030
<b>Total</b>		150,000		83,970		-66,030
<b>USES</b>						
Professional	0.00	16,000	0.00	7,550	0.00	-8,450
Fringe		653		238		-415
Operating		64,075		32,183		-31,892
Travel		15,000		7,456		-7,544
Transfer to Other Accounts		54,272		36,543		-17,729
<b>Total</b>	0.00	150,000	0.00	83,970	0.00	-66,030
<b>Net Increase/Decrease in Funds</b>		0		0		0
<b>Ending Balance</b>		0		0		0
<b>SUMMER PUBLIC SECTOR TRAINING</b>			1208	120	U806	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		0		65,340		65,340
Transfers From Other Accounts		0		1,100		1,100
<b>Total</b>		0		66,440		66,440
<b>USES</b>						
Professional	0.00	0	0.00	20,500	0.00	20,500
Fringe		0		1,074		1,074
Operating		0		6,527		6,527
Travel		0		1,563		1,563
Transfer to Other Accounts		0		36,776		36,776
<b>Total</b>	0.00	0	0.00	66,440	0.00	66,440
<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 2016 Operating Budget		Summer/CY 2016 Actual		Summer/CY 2016 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b>SUMMER SESSION</b>			1208	120	U101	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		5,423,231		4,964,352		-458,879
Transfers From Other Accounts		250,107		257,809		7,702
<b>Total</b>		5,673,338		5,222,161		-451,177
<b>USES</b>						
Professional	0.00	2,429,367	0.00	2,155,681	0.00	-273,686
Wages		15,000		15,090		90
Fringe		87,882		81,822		-6,060
Operating		125,200		124,396		-804
Travel		10,000		10,000		0
Transfer to Other Accounts		3,005,889		2,835,172		-170,717
<b>Total</b>	0.00	5,673,338	0.00	5,222,161	0.00	-451,177
Net Increase/Decrease in Funds		0		0		0
Ending Balance		0		0		0
<b>VOLLEYBALL</b>			1208	120	U105	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		25,000		0		-25,000
Transfers From Other Accounts		12,242		10,263		-1,979
<b>Total</b>		37,242		10,263		-26,979
<b>USES</b>						
Professional	0.00	22,242	0.00	9,570	0.00	-12,672
Wages		4,500		0		-4,500
Fringe		768		212		-556
Operating		5,000		0		-5,000
Transfer to Other Accounts		4,732		481		-4,251
<b>Total</b>	0.00	37,242	0.00	10,263	0.00	-26,979
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 2016 Operating Budget		Summer/CY 2016 Actual		Summer/CY 2016 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b>WOLFPACK FOOTBALL</b>			1208	120	U128	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		50,000		0		-50,000
Transfers From Other Accounts		1,685		1,517		-168
<b>Total</b>		51,685		1,517		-50,168
<b>USES</b>						
Professional	0.00	27,000	0.00	0	0.00	-27,000
Wages		2,000		0		-2,000
Fringe		900		0		-900
Operating		13,710		0		-13,710
Travel		2,000		0		-2,000
Transfer to Other Accounts		6,075		1,517		-4,558
<b>Total</b>	0.00	51,685	0.00	1,517	0.00	-50,168
Net Increase/Decrease in Funds		0		0		0
Ending Balance		0		0		0
<b>WOMENS BASKETBALL</b>			1208	120	U116	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		37,000		0		-37,000
Transfers From Other Accounts		357		1,351		994
<b>Total</b>		37,357		1,351		-36,006
<b>USES</b>						
Professional	0.00	10,500	0.00	0	0.00	-10,500
Wages		6,500		0		-6,500
Fringe		457		0		-457
Operating		16,425		1,296		-15,129
Transfer to Other Accounts		3,475		55		-3,420
<b>Total</b>	0.00	37,357	0.00	1,351	0.00	-36,006
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 2016 Operating Budget		Summer/CY 2016 Actual		Summer/CY 2016 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b><u>Instruction TOTAL</u></b>						
<b>Opening Balance</b>		0		0		0
<b>SOURCES</b>						
Student Fees		6,993,396		6,356,834		-636,562
Sales and Service		5,500		2,571		-2,929
Transfers From Other Accounts		292,180		918,851		626,671
<b>Total</b>		7,291,076		7,278,256		-12,820
<b>USES</b>						
Professional	0.00	2,802,099	0.00	2,384,946	0.00	-417,153
Graduate		15,000		13,395		-1,605
Classified	0.00	1,000	0.00	346	0.00	-654
Wages		115,400		92,955		-22,445
Fringe		107,564		93,374		-14,190
Operating		610,003		949,588		339,585
Travel		110,250		64,358		-45,892
Transfer to Other Accounts		3,529,760		3,679,294		149,534
<b>Total</b>	0.00	7,291,076	0.00	7,278,256	0.00	-12,820
<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 2016 Operating Budget		Summer/CY 2016 Actual		Summer/CY 2016 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b><u>UNR TOTAL</u></b>						
<b>Opening Balance</b>		0		0		0
<b>SOURCES</b>						
Student Fees		6,993,396		6,356,834		-636,562
Sales and Service		5,500		2,571		-2,929
Transfers From Other Accounts		292,180		918,851		626,671
<b>Total</b>		7,291,076		7,278,256		-12,820
<b>USES</b>						
Professional	0.00	2,802,099	0.00	2,384,946	0.00	-417,153
Graduate		15,000		13,395		-1,605
Classified	0.00	1,000	0.00	346	0.00	-654
Wages		115,400		92,955		-22,445
Fringe		107,564		93,374		-14,190
Operating		610,003		949,588		339,585
Travel		110,250		64,358		-45,892
Transfer to Other Accounts		3,529,760		3,679,294		149,534
<b>Total</b>	0.00	7,291,076	0.00	7,278,256	0.00	-12,820
<b>Net Increase/Decrease in Funds</b>		0		0		0
<b>Ending Balance</b>		0		0		0

**University of Nevada, Las Vegas**

Summer School / Calendar Year Budgets

Budget to Actual Comparison

Sources and Uses of Funds

	Summer/CY 2016 Operating Budget		Summer/CY 2016 Actual		Summer/CY 2016 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b>INSTRUCTION</b>						
<b>SUMMER SCHOOL</b>						
Opening Balance		816,349		816,349		0
<b>SOURCES</b>						
Student Fees		16,137,970		15,752,582		-385,388
<b>Total</b>		16,137,970		15,752,582		-385,388
<b>USES</b>						
Professional	3.00	6,846,165	3.00	6,575,604	0.00	-270,561
Classified	4.00	135,788	4.00	104,651	0.00	-31,137
Wages		3,525		17,533		14,008
Fringe		483,404		502,626		19,222
Operating		884,157		856,240		-27,917
Travel		2,025		2,803		778
Transfer to Other Accounts		7,749,081		7,608,556		-140,525
<b>Total</b>	7.00	16,104,145	7.00	15,668,013	0.00	-436,132
<b>Net Increase/Decrease in Funds</b>		33,825		84,569		50,744
<b>Ending Balance</b>		850,174		900,918		50,744

**University of Nevada, Las Vegas**

Summer School / Calendar Year Budgets

Budget to Actual Comparison

Sources and Uses of Funds

	Summer/CY 2016 Operating Budget		Summer/CY 2016 Actual		Summer/CY 2016 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b>UNLV TOTAL</b>						
Opening Balance		816,349		816,349		0
<b>SOURCES</b>						
Student Fees		16,137,970		15,752,582		-385,388
<b>Total</b>		16,137,970		15,752,582		-385,388
<b>USES</b>						
Professional	3.00	6,846,165	3.00	6,575,604	0.00	-270,561
Classified	4.00	135,788	4.00	104,651	0.00	-31,137
Wages		3,525		17,533		14,008
Fringe		483,404		502,626		19,222
Operating		884,157		856,240		-27,917
Travel		2,025		2,803		778
Transfer to Other Accounts		7,749,081		7,608,556		-140,525
<b>Total</b>	7.00	16,104,145	7.00	15,668,013	0.00	-436,132
<b>Net Increase/Decrease in Funds</b>		33,825		84,569		50,744
<b>Ending Balance</b>		850,174		900,918		50,744

## College of Southern Nevada

Summer School / Calendar Year Budgets  
Budget to Actual Comparison

### Sources and Uses of Funds

	Summer/CY 2016 Operating Budget		Summer/CY 2016 Actual		Summer/CY 2016 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b><u>Instruction</u></b>						
<b>SUMMER SCHOOL</b>						
Opening Balance		160,868		160,868		0
<b>SOURCES</b>						
Student Fees		5,850,143		5,584,993		-265,150
<b>Total</b>		5,850,143		5,584,993		-265,150
<b>USES</b>						
Professional	0.00	3,856,071	0.00	3,501,678	0.00	-354,393
Fringe		86,073		73,416		-12,657
Transfer to Other Accounts		1,960,000		1,973,898		13,898
<b>Total</b>	0.00	5,902,144	0.00	5,548,992	0.00	-353,152
<b>Net Increase/Decrease in Funds</b>		-52,001		36,001		88,002
<b>Ending Balance</b>		108,867		196,869		88,002
<b><u>CSN TOTAL</u></b>						
Opening Balance		160,868		160,868		0
<b>SOURCES</b>						
Student Fees		5,850,143		5,584,993		-265,150
<b>Total</b>		5,850,143		5,584,993		-265,150
<b>USES</b>						
Professional	0.00	3,856,071	0.00	3,501,678	0.00	-354,393
Fringe		86,073		73,416		-12,657
Transfer to Other Accounts		1,960,000		1,973,898		13,898
<b>Total</b>	0.00	5,902,144	0.00	5,548,992	0.00	-353,152
<b>Net Increase/Decrease in Funds</b>		-52,001		36,001		88,002
<b>Ending Balance</b>		108,867		196,869		88,002

## Great Basin College

Summer School / Calendar Year Budgets  
Budget to Actual Comparison

### Sources and Uses of Funds

	Summer/CY 2016 Operating Budget		Summer/CY 2016 Actual		Summer/CY 2016 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b><u>Instruction</u></b>						
<b>SUMMER SCHOOL</b>						
Opening Balance		200,000		238,965		38,965
<b>SOURCES</b>						
Student Fees		215,000		276,232		61,232
<b>Total</b>		215,000		276,232		61,232
<b>USES</b>						
Professional	0.60	157,000	0.60	146,761	0.00	-10,239
Classified	0.00	0	0.30	4,959	0.30	4,959
Fringe		21,500		3,475		-18,025
Operating		1,000		0		-1,000
<b>Total</b>	0.60	179,500	0.90	155,195	0.30	-24,305
<b>Net Increase/Decrease in Funds</b>		35,500		121,037		85,537
<b>Ending Balance</b>		235,500		360,002		124,502
<b><u>GBC TOTAL</u></b>						
Opening Balance		200,000		238,965		38,965
<b>SOURCES</b>						
Student Fees		215,000		276,232		61,232
<b>Total</b>		215,000		276,232		61,232
<b>USES</b>						
Professional	0.60	157,000	0.60	146,761	0.00	-10,239
Classified	0.00	0	0.30	4,959	0.30	4,959
Fringe		21,500		3,475		-18,025
Operating		1,000		0		-1,000
<b>Total</b>	0.60	179,500	0.90	155,195	0.30	-24,305
<b>Net Increase/Decrease in Funds</b>		35,500		121,037		85,537
<b>Ending Balance</b>		235,500		360,002		124,502

## Truckee Meadows Community College

Summer School / Calendar Year Budgets  
Budget to Actual Comparison

### Sources and Uses of Funds

	Summer/CY 2016 Operating Budget		Summer/CY 2016 Actual		Summer/CY 2016 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b><u>INSTRUCTION</u></b>						
<b>SUMMER SCHOOL CY16</b>			7223 711 FB29			
<b>Opening Balance</b>		115,000		115,000		0
<b>SOURCES</b>						
Student Fees		1,400,000		1,532,259		132,259
<b>Total</b>		1,400,000		1,532,259		132,259
<b>USES</b>						
Professional	0.00	850,000	0.00	803,509	0.00	-46,491
Graduate		4,800		0		-4,800
Classified	1.00	34,055	1.00	1,348	0.00	-32,707
Wages		8,895		7,845		-1,050
Fringe		56,868		19,698		-37,170
Operating		20,000		2,461		-17,539
Travel		2,500		0		-2,500
Transfer to Other Accounts		422,882		697,398		274,516
<b>Total</b>	1.00	1,400,000	1.00	1,532,259	0.00	132,259
<b>Net Increase/Decrease in Funds</b>		0		0		0
<b>Ending Balance</b>		115,000		115,000		0

## Truckee Meadows Community College

Summer School / Calendar Year Budgets  
Budget to Actual Comparison

### Sources and Uses of Funds

	Summer/CY 2016 Operating Budget		Summer/CY 2016 Actual		Summer/CY 2016 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b><u>TMCC TOTAL</u></b>						
<b>Opening Balance</b>		115,000		115,000		0
<b>SOURCES</b>						
Student Fees		1,400,000		1,532,259		132,259
<b>Total</b>		1,400,000		1,532,259		132,259
<b>USES</b>						
Professional	0.00	850,000	0.00	803,509	0.00	-46,491
Graduate		4,800		0		-4,800
Classified	1.00	34,055	1.00	1,348	0.00	-32,707
Wages		8,895		7,845		-1,050
Fringe		56,868		19,698		-37,170
Operating		20,000		2,461		-17,539
Travel		2,500		0		-2,500
Transfer to Other Accounts		422,882		697,398		274,516
<b>Total</b>	1.00	1,400,000	1.00	1,532,259	0.00	132,259
<b>Net Increase/Decrease in Funds</b>		0		0		0
<b>Ending Balance</b>		115,000		115,000		0

## Western Nevada College

Summer School / Calendar Year Budgets  
Budget to Actual Comparison

### Sources and Uses of Funds

	Summer/CY 2016 Operating Budget		Summer/CY 2016 Actual		Summer/CY 2016 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b><u>Instruction</u></b>						
<b>SUMMER SCHOOL</b>			9222	988	0803	
Opening Balance		129,767		127,415		-2,352
<b>SOURCES</b>						
Student Fees		210,000		194,331		-15,669
<b>Total</b>		210,000		194,331		-15,669
<b>USES</b>						
Professional	0.00	150,000	0.00	127,520	0.00	-22,480
Fringe		5,325		4,145		-1,180
Transfer to Other Accounts		32,000		29,509		-2,491
<b>Total</b>	0.00	187,325	0.00	161,174	0.00	-26,151
<b>Net Increase/Decrease in Funds</b>		22,675		33,157		10,482
<b>Ending Balance</b>		152,442		160,572		8,130
<b><u>WNC TOTAL</u></b>						
Opening Balance		129,767		127,415		-2,352
<b>SOURCES</b>						
Student Fees		210,000		194,331		-15,669
<b>Total</b>		210,000		194,331		-15,669
<b>USES</b>						
Professional	0.00	150,000	0.00	127,520	0.00	-22,480
Fringe		5,325		4,145		-1,180
Transfer to Other Accounts		32,000		29,509		-2,491
<b>Total</b>	0.00	187,325	0.00	161,174	0.00	-26,151
<b>Net Increase/Decrease in Funds</b>		22,675		33,157		10,482
<b>Ending Balance</b>		152,442		160,572		8,130

## Nevada State College

Summer School / Calendar Year Budgets  
Budget to Actual Comparison

### Sources and Uses of Funds

	Summer/CY 2016 Operating Budget		Summer/CY 2016 Actual		Summer/CY 2016 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b><u>Instruction</u></b>						
<b>SUMMER SESSION</b>			5222	560	2000	
Opening Balance		63,567		63,567		0
<b>SOURCES</b>						
Student Fees		1,100,000		1,177,019		77,019
<b>Total</b>		1,100,000		1,177,019		77,019
<b>USES</b>						
Professional	0.00	495,000	0.00	429,822	0.00	-65,178
Fringe		46,283		17,018		-29,265
Transfer to Other Accounts		600,000		290,348		-309,652
<b>Total</b>	0.00	1,141,283	0.00	737,188	0.00	-404,095
<b>Net Increase/Decrease in Funds</b>		-41,283		439,831		481,114
<b>Ending Balance</b>		22,285		503,399		481,115
<b><u>NSC TOTAL</u></b>						
Opening Balance		63,567		63,567		0
<b>SOURCES</b>						
Student Fees		1,100,000		1,177,019		77,019
<b>Total</b>		1,100,000		1,177,019		77,019
<b>USES</b>						
Professional	0.00	495,000	0.00	429,822	0.00	-65,178
Fringe		46,283		17,018		-29,265
Transfer to Other Accounts		600,000		290,348		-309,652
<b>Total</b>	0.00	1,141,283	0.00	737,188	0.00	-404,095
<b>Net Increase/Decrease in Funds</b>		-41,283		439,831		481,114
<b>Ending Balance</b>		22,285		503,399		481,115