

NEVADA SYSTEM OF HIGHER EDUCATION

2012-13 ACCOUNTABILITY REPORT

Comparison of the Board of Regents Approved Budget to Actual Expenditures

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Summary Expenditures by Function		Dental School	
System Administration		College of Southern Nevada (CSN)	32
Special Projects		Great Basin College (GBC)	
System Computing Services		Truckee Meadows Community College (TMCC)	
WICHE		Western Nevada College	
University of Reno, Nevada (UNR)		State Funded Perkins Loans	
School of Medicine		Desert Research Institute (DRI)	49
University of Nevada, Las Vegas (UNLV)		Nevada State College	

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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		IVE V/ID/I	JIOIEM OI I	IIOIIER ED	COMMON	
			NSHE Accounta	bility Report		
	Comp	parison of the Regen			udget to Actual R	evenues
			REVENUE BY	SOURCE		
	FY 2012-13 Operating	FY 2012-13 IFC Augmentation	FY 2012-13 State Adjusted	FY 2012-13 Actual	Difference Over	EXPLANATION OF
Revenue by Source	Budget \$	\$	Budget \$	Revenue \$	(Under)	SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
Nevenue by Cource	Ψ	Ψ	Ψ	Ψ	Ψ	BODGET AND ACTUAL
STATE APPROPRIATION						
General Fund	472,368,017		472,368,017	472,368,017	-	
					- - -	
Total State Appropriation	472,368,017	-	472,368,017	472,368,017	<u> </u>	
OTHER REVENUE SOURCES						
Registration Fees	182,029,810	2,640,165	184,669,975	174,841,250	(9,828,725)	Student fee revenues collected less than authorized
Non-resident Tuition	48,909,384	9,206,586	58,115,970	54,408,653	(3,707,317)	due to over projecting and enrollments being less than
Miscellaneous Student Fees	2,737,509	7,481	2,744,990	2,360,574	(384,416)	budgeted.
Federal Funds	2,856,142	7,101	2,856,142	2,643,079	(213,063)	Cooperative Extension federal funds carryover to FY 15
Investment Income	1,731,198		1,731,198	1,249,196	(482,002)	Distribution of investment earnings less than projected
Discretionary Funds	165,560		165,560	165,560	-	
Miscellaneous Revenue Funds	161,386		161,386	169,582	8,196	
County Funds	581,632		581,632	560,131	(21,501)	County collections funded to levels of actual expenditures
Registration Surcharge	23,389,723	291,872	23,681,595	23,475,446	(206,149)	,
WICHE Loan Payment	176,208	,	176,208	88,902	(87,306)	Loan payments were less than budgeted
WICHE Stipend Repayments	147,996		147,996	50,412	(97,584)	Stipend payments were less than budgeted
WICHE Interest on Loans	132,121		132,121	188,450	56,329	Interest payment were more than budgeted
WICHE Fines	1,050		1,050	804	(246)	
WICHE Early Liana Repayment	30,000		30,000	36,936	6,936	
Balance forward FY 12			-	21,407	21,407	
Balance forward FY 13				(17,766)	(17,766)	
Total Other Revenue Sources	263,049,719	12,146,104	275,195,823	260,242,616	(14,956,848)	Revenues collected less than authorized
TOTAL REVENUE	735,417,736	12,146,104	747,563,840	732,610,633	(14,953,207)	
Less Funds Reverted to State				(40,278)	(40,278)	Unexpended general funds
ADJUSTED TOTAL REVENUE	735,417,736	12,146,104	747,563,840	732,570,355	(14,993,485)	

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			COMPARIS	ON OF THE					CET TO ACTI	IAL EXPENDIT	TIDES				
			COMIT AIRIS	ON OF THE	LGLINISA	TROVEDZ	DIZ-13 OF LIK	ATING BOD	GET TO ACTO	AL LAI LIIDI I	UKLS				
					NEV	ADA SYSTE	M OF HIGHE	R EDUCATION	N					L	
			2012-13	IF		2012-13			2012-13			2012-13			Over
	Budge	ted	Operating	Augme		State	Adjusted Boa	rd Approved	Adj	Actu	ıal	Actual	Differe	nce	(Under)
	Professional	Classified	Budget	Professional	Classified	Adjustment	Professional	Classified	Board App.	Professional	Classified	Expenditure	Professional	Classified	Difference
FUNCTION	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$
INSTRUCTION	3,075.56	455.53	359,398,313			2,438,534	3,075.56	455.53	361,836,847	3,052.06	455.53	342,587,771	(23.50)	-	(19,249,076)
RESEARCH	81.40	28.35	16,185,059			220,987	81.40	28.35	16,406,046	81.20	27.35	16,077,433	(0.20)	(1.00)	(328,613)
PUBLIC SERVICE	44.20	27.42	8,890,108			425,000	44.20	27.42	9,315,108	44.98	26.47	8,731,873	0.78	(0.95)	(583,235)
ACADEMIC SUPPORT	378.29	261.72	80,770,787				378.29	261.72	80,770,787	381.79	262.72	83,212,504	3.50	1.00	2,441,717
STUDENT SERVICES	355.07	216.18	54,048,131			-	355.07	216.18	54,048,131	354.17	217.18	49,405,533	(0.90)	1.00	(4,642,598)
INSTITUTIONAL SUPPORT	473.51	395.43	104,352,064			3,740,126	473.51	395.43	108,092,190	475.51	388.43	107,468,875	2.00	(7.00)	(623,315)
O&M OF PLANT	68.00	763.17	105,534,317			2,500,000	68.00	763.17	108,034,317	71.00	761.17	102,715,349	3.00	(2.00)	(5,318,968)
SCHOLARSHIPS	0.10		20,707,787			481,812	0.10	-	21,189,599			22,371,017	(0.10)	-	1,181,418
RESERVES			(14,468,830)			2,339,645	-	-	(12,129,185)			-	-	-	12,129,185
APPROPRIATION AREA TOTAL	4,476.13	2,147.80	735,417,736	-	-	12,146,104	4,476.13	2,147.80	747,563,840	4,460.71	2,138.85	732,570,355	(15.42)	(8.95)	(14,993,485)

		S'	YSTEM ADMI	NISTRATIO	ON	
	Comi	parison of the Regen	NSHE Account		Rudget to Actu	ral Pavanuas
	Com	danson of the Regen	ts Approved 2012	operating	Budget to Actu	lai Vevelines
			REVENUE B	SOURCE		
	FY 2012-13	FY 2012-13	FY 2012-13	FY 2012-13	Difference	
	Operating	IFC Augmentation	State Adjusted	Actual	Over	EXPLANATION OF
	Budget		Budget	Revenue	(Under)	SIGNIFICANT DIFFERENCES BETWEEN
Revenue by Source	\$	\$	\$	\$	\$	BUDGET AND ACTUAL
STATE APPROPRIATION						
General Fund	4,980,100		4,980,100	4,980,100	-	
					-	
					-	
					-	
Total State Appropriation	4,980,100	-	4,980,100	4,980,100	-	
OTHER REVENUE SOURCES	111 100		444.400	111 100		
Discretionary Funds	111,460		111,460	111,460		
Total Other Revenue Sources	111,460	-	111,460	111,460	-	
	,		,			
TOTAL DEVIENUE	5 004 500		5 004 500	5 004 500		
TOTAL REVENUE	5,091,560	-	5,091,560	5,091,560	-	
Less Funds Reverted to State					-	
AD HISTED TOTAL DEVENUE	E 004 E00		E 004 500	E 004 500		
ADJUSTED TOTAL REVENUE	5,091,560		5,091,560	5,091,560		

							NS	HE ACCOUN	NTABILITY	REPORT							; !	
		COI	MPARISON	OF THE REG	ENTS API	PROVED 201	2-13 OPER	ATING BUD	GET TO AC	TUAL EXPEN	DITURES					, ,		
			! ! !	; }	! ! !	. ;				<u> </u>		! ! !	¦ 					
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				/	<u> </u>	- i	/		; !							; ;	-	}
			2012 12	; I	<u> </u>	2012 12	 	 	i	i {		i			Over	Explanation		
	Budgete	d	Operating	IF(Augmer	tation	State	Adjusted Boa	ard Approved	2012-13 Ad	Actu	al	Actual	Differ	ence	(Under)	Significant Differences	Positions Added	Transfers Between
	Professional (Classified	Budget	Professional	Classified	Adjustment	Professional	Classified	Board App.	Professional	Classified	Expenditure	Professional	Classified	Difference	between Budget	or	Functional
FUNCTION	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	and Actual	Eliminated	Areas
INSTRUCTION	-	-	-		i 	- 		-	; [-	; 		i [
RESEARCH		-	 		 	 			-	<u> </u>		 		-				
PUBLIC SERVICE	5.98	1.00	715,015		i	 	5.98	1.00	715,015	5.98	1.00	720,265		-	5,250			
ACADEMIC SUPPORT			!			-		-	; - -			 		-				
STUDENT SERVICES			 		 	-	- -	-	! ! ! !	-	-	 	-	 	<u> </u>			
INSTITUTIONAL SUPPORT	21.23	4.00	4,076,884			ļ	21.23	4.00	4,076,884	21.23	4.00	4,161,795	-	- -	84,911			
O&M OF PLANT			452,028		 				452,028	}		205,253		i L	(246,775)	LV Office Lease moved to Self Supporting Budg	get	
SCHOLARSHIPS			2,050			-	-	-	2,050			4,247		-	2,197			
RESERVES			(154,417)		 	 	<u> </u>	i 	(154,417)	-				 	154,417	Vacancy and Furlough savings		
APPROPRIATION AREA TOTAL			į			-	27.21	5.00	i	27.21	5.00	5,091,560	-	i -				

		NSHE A	CCOUNT	ABILITY R	EPORT		
	Positions Crea	ted or Deleted Not Previou	ısly Identifi	ed Upon Co	mpletion	of the I	NSHE Operating Budget
	T		Fiscal Yea	ar 2012-13			T
		APPROPRIA	TION: Sy	/stem Ad	 minist	ration	
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
			NO	NE			

		SPE	CIAL PROJ	ECTS		
			IE Accountabilit			
	Comparisor	of the Regents App	roved 2011-12 O	perating Bud	get to Actual Rev	venues
		R	EVENUE BY SO	URCE		
	FY 2012-13 Operating Budget	FY 2012-13 IFC Augmentation	FY 2012-13 State Adjusted Budget	FY 2012-13 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN
Revenue by Source	\$	\$	\$	\$	\$	BUDGET AND ACTUAL
STATE APPROPRIATION	1,946,486		1,946,486			
	\		-		-	
			-		-	
Total State Appropriation	1,946,486	-	1,946,486	-	-	
OTHER REVENUE SOURCES						
	-				-	
Total Other Revenue Sources	-	-	-		-	
TOTAL REVENUE	1,946,486	-	1,946,486	-	-	
Less: Reverted to State					-	
ADJUSTED TOTAL REVENUE	1,946,486	-	1,946,486	-	-	

						NSI	HE ACCOUNT	TABILITY R	EPORT									
		COI	MPARISON	OF THE RE	GENTS APP	ROVED 201	2-13 OPERA	TING BUDG	ET TO ACT	UAL EXPEN	DITURES							
							SPECIAL	PROJECTS	3									
																E	Explanation of :	
			2012-13		FC	2012-13			2012-13			2012-13			Over		Positions	Transfers
	Budget		Operating		entation	State	Adjusted Boar		Adj	Actu		Actual	Differ		(Under)	Significant Differences	Added	Between
FUNCTION	Professional FTE	FTE	Budget	Professional FTE	Classified FTE	Adjustment	Professional FTE	FTE	Board App.	Professional FTE	Classified FTE	Expenditure	Professional FTE	Classified	Difference	between Budget and Actual	or Eliminated	Functional Areas
FUNCTION	FIE	FIE	Ψ	FIE	FIE	Φ	FIE	FIE	Φ	FIE	FIE	Φ	FIE	FIE	Φ	and Actual	Eliminated	Aleas
INSTRUCTION						-	-	-	-				-	-	-			
RESEARCH	4.68	3.00	1,958,948				4.68	3.00	1,958,948	4.68	3.00	1,946,486	-	-	(12,462)			
PUBLIC SERVICE							-	-	-				_	-	-			
ACADEMIC SUPPORT																		
ACADEMIC SUPPORT						-	-	-	-				-	-	-			
STUDENT SERVICES						-	-	-	-				-	-	-			
INSTITUTIONAL SUPPORT							-	-	-			-	-	-	-			
O&M OF PLANT						-	-	-	-				-	-	-			
SCHOLARSHIPS						-	-	-	-				-	-	-			
																Furlough and Vacancy		
RESERVES			(12,462)				-	-	(12,462)	-	-	-	-	-	12,462	Savings		
APPROPRIATION AREA TOTAL	4.68	3.00	1,946,486	-	-	-	4.68	3.00	1,946,486	4.68	3.00	1,946,486	-	-	-			
															_			

			N:	SHE ACCOUN	TABILITY REP	ORT	
	Positions Cr	eated or D	eleted Not P	reviously Ident	ified Upon Comp	oletion of the NS	SHE Operating Budget
				Fiscal Y	ear 2012-13		
			ΔΡΡΕ	ROPRIATIO	N: Special P	rojects	
			A 1 1		Tr. Opcolar i		
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
				N	lone		

		SY	STEM COMPUT	TING SERVIC	ES	
			No. 15 A			
			NSHE Accounta			
	C	omparison of the Reg	ents Approved 2012-	13 Operating Bud	get to Actual Re	venues
			REVENUE BY	SOURCE		
	FY 2012-13	FY 2012-13	FY 2012-13	FY 2012-13	Difference	
	Operating	IFC Augmentation	State Adjusted	Actual	Over	EXPLANATION OF
	Budget		Budget	Revenue	(Under)	SIGNIFICANT DIFFERENCES BETWEEN
Revenue by Source	\$	\$	\$	\$	\$	BUDGET AND ACTUAL
STATE APPROPRIATION						
General Fund	16,669,848		16,669,848	16,669,848	-	
			0		-	
					-	
					-	
Total State Appropriation	16,669,848	-	16,669,848	16,669,848	-	
TOTAL REVENUE	16,669,848	-	16,669,848	16,669,848	-	
Less Funds Reverted to State				(547)	(547)	Unspent State Funds
ADJUSTED TOTAL REVENUE	16,669,848	-	16,669,848	16,669,301	(547)	

		CO	MPARISON	OF THE REC	ENTS API	PROVED 20	NSHE		ABILITY RE		NDITURE	<u> </u>				}		
					LINIO AI I						NDII OIL					-	 	
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			<u> </u>			ļ				-		 	 		·	}		1
	,		}				·		}	}		! !				Ex	olanation of :	-L
			2012-13	IF())	2012-13	j}		2012-13			2012-13			Over		Positions	Transfers *
	Budg	eted	Operating	Augmer	ntation	State	Adjusted Boa		Adj	Actı	ual	Actual	Differe	nce	(Under)	Significant Differen	c Added	Between
FUNCTION	Professional		Budget	Professional	Classified	Adjustment	Professional	Classified	Board App.	Professional	Classified	Expenditure	Professional	Classified	Difference	between Budget	or Eliminated	Functional
FUNCTION	FIE	FTE	Ф	FTE	FTE	, 	FTE	FTE	Ф	FTE	FTE	Ф	FTE	FTE	φ	and Actual	Eliminated	Areas
INSTRUCTION	- 1	-					\ <u></u>		- -	-		-					;; 	
RESEARCH	-								-	-				-	-			
PUBLIC SERVICE	_	-										 		-				
ACADEMIC SUPPORT	-	-	<u> </u>				}			<u>-</u> }		; ; ; 						- - -
STUDENT SERVICES	 	-				 - - - -	}					-	-	-				-
INSTITUTIONAL SUPPORT	68.00	30.00	16,331,187			-	68.00	30.00	16,331,187	80.00	18.00	16,245,800	12.00	(12.00)	(85,387)	Note 1	Note 5	
O&M OF PLANT			474,892			-	}		474,892	}		391,985	-	-	(82,907)	Note 2		
SCHOLARSHIPS			50,000						50,000	-		31,516		- ;	(18.484)	Note 3		
RESERVES			(186,231)			. 			(186,231)						186,231	Note 4		
KLOLKVLO			(100,231)						(100,231,	<u>'</u>		 			100,231	Note 4	ļ	_
APPROPRIATION AREA TOTAL			16,669,848	-	<u> </u>	-	68.00	30.00	16,669,848	80.00		16,669,301	12.00	-		Reversion		-
Note 1: Allocation of furlough sa	aving/unpaid le	eave/vacancy	<u> </u>			¦ -¦			}								; ; ;	-
Note 2: Actual expenses lower t Note 3: Lower than projected st			enditure			 				-		 						- - -
Note 4: Allocation of Reserves Note 5: Positions realigned base	nd on change	in dutics ass	l function				!		-			! ! !	ļ				<u> </u>	
note 5. Positions realigned bas	eu on change	in duties and	i turiction.	<u> </u>		1	:		1	1		<u>'</u>	<u> </u>	<u> </u>		}	1	1

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	Positions Created or D	eleted	Not Previo	usly Identifi	ed Upon Co	ompletion of t	he NSHE Operating Budget
				Fiscal Yea	r 2012-13		
		APF	PROPRIAT	ION: Syste	em Compi	uting Service	es
			00405				
TIMOTION	TITI F	гтг	GRADE STEP	SALARY	EDINIOE	TOTAL	FUNDING SOURCE
UNCTION nstitutional		FTE -1.00		-44,412			State Appropriation
	Executive Assistant	-1.00		-40,110			State Appropriation
	IT Professional III	-1.00		-67,693			State Appropriation
	IT Technician III	-1.00		-40,110			State Appropriation
	IT Professional III	-1.00		-61,951	-19,474		State Appropriation
	IT Professional III	-1.00		-61,951	-19,474		State Appropriation
nstitutional	IT Professional III	-1.00		-54,894			State Appropriation
nstitutional	IT Professional III	-1.00	39-10	-81,140	·		State Appropriation
nstitutional	IT Professional II	-1.00	37-09	-70,804	-20,999	-91,803	State Appropriation
nstitutional	IT Professional III	-1.00	39-04	-54,894	-25,118	-80,012	State Appropriation
nstitutional	IT Professional III	-1.00	39-02	-56,627	-18,555	-75,182	State Appropriation
nstitutional	IT Manager III	-1.00	43-10	-97,593	-25,626	-123,219	State Appropriation
nstitutional	Application Administrate	1.00	7	46,069	22,501	68,570	State Appropriation
nstitutional	Network Analyst	1.00	7	61,000	19,316	80,316	State Appropriation
nstitutional	Network Analyst	1.00	7	67,652	20,483	88,135	State Appropriation
nstitutional	Application Administrate	1.00	7	60,000	19,144	79,144	State Appropriation
nstitutional	Network Analyst	1.00	7	54,168	18,139	72,307	State Appropriation
nstitutional	Network Analyst	1.00	7	60,000	19,144	79,144	State Appropriation
nstitutional	Network Analyst	1.00	7	54,854	25,114		State Appropriation
nstitutional	Systems Analyst Sr.	1.00	6	80,000	22,592	102,592	State Appropriation
nstitutional	Network Analyst	1.00	7	70,755	20,998	91,753	State Appropriation
nstitutional	Network Analyst	1.00	7	51,000	17,592		State Appropriation
	Network Analyst	1.00	7	50,133	23,709		State Appropriation
nstitutional	Network Analyst Sr.	1.00	6	97,593	25,625	123,218	State Appropriation
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				1			
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				1			

			WICHE			
			WIGHE			
		<u> </u>	ISHE Accountabili	tv Report		
	Compari	son of the Regents A			dget to Actual R	evenues
	_					
			REVENUE BY SO	DURCE		
	-	- 1/ 00 / 0	-	-		
	FY 2012-13	FY 2012-13	FY 2012-13	FY 2012-13 Actual	Difference Over	EXPLANATION OF
	Operating Budget	IFC Augmentation	State Adjusted Budget	Revenue	(Under)	SIGNIFICANT DIFFERENCES BETWEEN
Revenue by Source	\$	\$	\$	\$	\$	BUDGET AND ACTUAL
Nevenue by Gouloc	Ψ	Ψ	Ψ	Ψ	Ψ	BODGET AND AGTORE
STATE APPROPRIATION						
General Fund	878,241		878,241	878,241	-	
					-	
					-	
					-	
					-	
Total State Appropriation	878,241	_	878,241	878,241		
Total State Appropriation	0/0,241	-	0/0,241	070,241	-	
OTHER REVENUE SOURCES						
OTHER REVENUE GOORGEO						
WICHE LOAN PAYMENT	176,208		176,208	88,902	(87,306)	Loan Payments were less than budgeted
WICHE STIPEND REPAYMENT	147,996		147,996	50,412	(97,584)	Stipend payments were less than budgeted
WICHE INTEREST PAYMENTS	132,121		132,121	188,450	56,329	Interest payments were more than budgeted
WICHE FINES	1,050		1,050	804	(246)	
WICHE EARLY LOAN REPAYMENTS	30,000		30,000	36,936	6,936	
Balance forward				21,407	21,407	
Balance forward FY 14				(17,766)	(17,766)	
Total Other Revenue Sources	407 27F		407 275	260 145	(118,230)	
Total Other Revenue Sources	487,375	-	487,375	369,145	(110,230)	
TOTAL REVENUE	1,365,616	-	1,365,616	1,247,386	(118,230)	
	.,555,510		.,555,616	.,,=	(, _ 30)	
Less Funds Reverted to State				(2,985)	(2,985)	
ADJUSTED TOTAL REVENUE	1,365,616		1,365,616	1,244,401	(121,215)	

									LITY REPOR									
		C	OMPARISON	OF THE RE	GENTS APP	ROVED 2012	2-13 OPERAT	TING BUDG	SET TO ACT	JAL EXPEND	ITURES		I	I	T			
								WIOLIE	-									
								WICHE	<u>-</u>							I		
			001010			001010			001010			001010				Explanation of :		
	Budge	otod	2012-13 Operating	IF Augme		2012-13 State	Adjusted Boar	d Approved	2012-13	Actu	iol	2012-13 Actual	Differe	nno	Over (Under)	Significant Differences	Positions Added	Transfers Between
	Professional	Classified	Budget	Professional	Classified	Adjustment	Professional	Classified	Adj Board App.	Professional	Classified	Expenditure	Professional	Classified	Difference	between Budget	or	Functional
FUNCTION	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	and Actual	Eliminated	
INSTRUCTION						-	-	-	-				-	-	-			
RESEARCH							-		_				-	_	_			
TCOL/TCOT				-														
PUBLIC SERVICE							-	-	-				-	-	-			
ACADEMIC SUPPORT						-	-	-	-				-	-	-			
STUDENT SERVICES			1,045,500			-	-	-	1,045,500			927,270	-	-	(118,230)	Other Revenues were less than budgeted		
INSTITUTIONAL SUPPORT	1.20	1.00	324,129				1.20	1.00	324,129	1.20	1.00	317,131	-	-	(6,998)	Vacancy and Furlough Savings		
O&M OF PLANT						-	-	-	-				-	-	-			
SCHOLARSHIPS						-	-	-	-				-	-	-			
RESERVES			(4,013)				-	-	(4,013)	-	-	_	-	-	4.013	Vacancy and Furlough Savings		
APPROPRIATION AREA TOTAL	1.20	1.00	1,365,616		_	_	1.20	1.00	1,365,616	1.20	1.00	1,244,401		_	(121,215)			

		NSH	E ACCOU	NTABILIT	REPO	RT	T
				Year 2012-			
	Positions Created or	Deleted Not Pre	viously Ide	ntified Upor	Comple	tion of t	he NSHE Operating Budget
		AF	PROPR	IATION:	WICHI	E	
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRING	TOTAL	FUNDING SOURCE
				NONE			

		UNIV	ERSITY OF N	EVADA, RE	NO	
			NSHE Accountab			
	Com	parison of the Regen	ts Approved 2012-1	3 Operating Bud	get to Actual Rev	/enues
			REVENUE BY	SOURCE		
			REVENUE DI	SOURCE		
	FY 2012-13	FY 2012-13	FY 2012-13	FY 2012-13	Difference	
	Operating	IFC Augmentation	State Adjusted	Actual	Over	EXPLANATION OF
	Budget		Budget	Revenue	(Under)	SIGNIFICANT DIFFERENCES BETWEEN
Revenue by Source	\$	\$	\$	\$	\$	BUDGET AND ACTUAL
STATE APPROPRIATION	440,000,500	(4.500.000)	440 750 544	110 750 511		
General Fund	118,298,596	(4,539,082)	113,759,514	113,759,514		
			-			
		-	-			
		-	<u> </u>			
		_				
Total State Appropriation	118,298,596	(4,539,082)	113,759,514	113,759,514		
тем от предоставления	,	(1,000,000)				
OTHER REVENUE SOURCES						
Registration Fees	43,080,634	2,102,246	45,182,880	45,639,174	456,294	Registration fees exceeded expected collections
Non-resident Tuition	10,141,510	8,303,476	18,444,986	18,009,682	(435,304)	Non-resident fees increased signficantly, however actual collections were slightly less than the adjusted
						request
Miscellaneous Student Fees	450,000		450,000	319,183	(130,817)	
Misellaneous	67,000		67,000	75,196	8,196	
Registration Surcharge	6,677,532	120,391	6,797,923	6,963,577	165,654	
County Funds	581,632		581,632	560,131	(21,501)	County collections funded to level of actual expenditures
Federal Funds	2,856,142		2,856,142	2,643,079	(213,063)	Cooperative Extension Federal funds carryover to FY 15
Investment Income	500,043		500,043	360,681	(139,362)	
Discretionary Funds						
			-		-	
		-	-		-	
Total Other Revenue Sources	64,354,493	10,526,113	74,880,606	74,570,702	(309,904)	.00414 variance from projection
TOTAL REVENUE	182,653,089	5,987,031	188,640,120	188,330,216	(309,904)	
Less Funds Reverted to State				(36,746)	(36,746)	
ADJUSTED TOTAL REVENUE	182,653,089	5,987,031	188,640,120	188,293,470	(346,650)	

			COMP	ADISONOF	THE DECEM	ITE ADDDOVE			UNTABILITY R		ITUDES					· ,		· -
		 	COMP	ARISON OF	I HE KEGEN	NIS APPROVE	D 2012-13 OPER	ATING BU	DGET TO ACT	HAL EXPEND	IIUKES	 - -		}	· · · · · · · · · · · · · · · · · · ·		i 	<u> </u>
	L			·	<u>:</u> i	{			Y OF NEVADA.		.\		1		j	\$		
												1				}	- ,	
					·								; 		 	}		
		-		¦ 						<u> </u>			<u> </u>	}	<u> </u>	Ex	planation of :	
				IFC	<u> </u>				2012-13		}						4	Transfers
	i				1	State	Adjusted Board A	326121112	Adj	Actu	1	Actual	Differe				Added	Between
FUNCTION		Classified FTE	Budget ¢		Classified FTE	Adjustment ¢	Professional		Board App.	Professional	Classified FTE	Expenditure	Professional	Classified FTE	Difference	between Budget	or Eliminated	
FUNCTION	FTE	FIE	Φ	FTE	FIE	Φ	FTE	FTE	Φ	FTE	FIE	Ψ	FTE	FIE	Φ	and Actual		Aleas
INSTRUCTION	571.11	82.45	81,851,653			850,355	571.11	82.45	82,702,008	571.11	82.45	81,425,442	-	} 	(1,276,566)	Furlough Savings		
RESEARCH	43.87	16.72	8,914,353			220,987	43.87		9,135,340	43.87		9,011,421			(123,919)	Furlough Savings	-	
																Furlough Savings, reduced Public Service expenses consistent with actual federal		
PUBLIC SERVICE	26.60	7.73	4,415,017			425,000	26.60	7.73	4,840,017	26.60	7.73	4,313,758	-	-	(526,259)	revenue collections	ļ	<u> </u>
ACADEMIC SUPPORT	85.04	69.83	16,757,059				85.04	69.83	16,757,059	85.04	69.83	16,865,293		-	108,234			
STUDENT SERVICES	47.10	29.03	8,805,966			-	47.10	29.03	8,805,966	47.10	29.03	8,688,862		-	(117,104)	Furlough Savings		
INSTITUTIONAL SUPPORT	120.55	97.97	24,379,704			3,740,126	120.55	97.97	28,119,830	120.55	97.97	27,989,086	-		(130,744)	Furlough Savings		
O&M OF PLANT	17.00	226.93	27,596,199			2,500,000	17.00	226.93	30.096.199	17.00	226.93	29,600,797	_		(495,402)	Furlough Savings, reduced expenditures consistent with actual revenue collections		
SCHOLARSHIPS	0.10	-	10,117,727			450,000	0.10	-	10,567,727	0.10		10,398,811	-	-	(168,916)	Underspend on Faculty and Classified grant-in- aid, Athletics scholarships		
RESERVES	1		(4.723.671)			2,339,645		-	(2.384.026)	_	-		-	_	2,384,026			
APPROPRIATION AREA TOTA			178,114,007	<u> </u>			911.37			911.37		188,293,470			(346,650)		<u> </u>	

		NSHE A	ACCO	UNTABILI	TY REPOR	T		
	Positions Creat	ed or Deleted Not Previo	usly Id	entified Up	on Completi	on of the NS	HE Operation	ng Budget
			Fisca	l Year 201	2-13			
		APPROPRIA	TION:	University	y of Nevada	a Reno		
				GRADE				
FUNCTION	TITLE		FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
	none							

			SCHOOL O	F MEDICIN	E	
				ntability Report		
	C	omparison of the Re	gents Approved 201	2-13 Operating	Budget to Actu	ial Revenues
			REVENUE	BY SOURCE		
	FY 2012-13	FY 2012-13	FY 2012-13	FY 2012-13	Difference	
	Operating	IFC Augmentation	State Adjusted	Actual	Over	EXPLANATION OF
	Budget	ii o Auginemation	Budget	Revenue	(Under)	SIGNIFICANT DIFFERENCES BETWEEN
Revenue by Source	\$	\$	\$	\$	\$	BUDGET AND ACTUAL
	·			-		
STATE APPROPRIATION						
General Fund	26,886,018	4,539,082	31,425,100	31,425,100	-	
			-		-	
			-		-	
			-		-	
			-		-	
	-		-	-		
Total State Appropriation	26,886,018	4,539,082	31,425,100	31,425,100		
OTHER REVENUE SOURCES						
Registration Fees	3,988,731	31,812	4,020,543	3,988,507	(32,036)	
Non-resident Tuition	444,258		444,258	428,670	(15,588)	
Miscellaneous Student Fees	10,170		10,170	10,730		
Surcharge			-		-	
Total Other Revenue Sources	4,443,159	31,812	4,474,971	4,427,907	(47,064)	
Less Funds Reverted to State						
TOTAL REVENUE	31,329,177	4,570,894	35,900,071	35,853,007	(47,064)	

									ABILITY REI							1		
		COMP	ARISON OF	THE REGE	NTS APPE	ROVED 201	2-13 OPERA	TING BUDG	ET TO ACT	UAL EXPE	NDITURE	S			1			
								MEDICAL	SCHOOL									
								MILDIOAL	JOHOOL									
																Explanation	n of :	
			2012-13	IFO		2012-13			2012-13			2012-13			Over		Positions	Transfers
	Budge	eted	Operating	Augmer	ntation	State	Adjusted Boa	rd Approved	Adj	Acti	ual	Actual	Differe	nce	(Under)	Significant Differences	Added I	Between
	Professional	Classified	Budget	Professional	Classified	Adjustment	Professional	Classified	Board App.	Professional	Classified	Expenditure	Professional	Classified	Difference	between Budget	or I	unctional
FUNCTION	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	and Actual	Eliminate /	Areas
INSTRUCTION	67.08	23.86	18,798,720	-	-		67.08	23.86	18,798,720	67.08	23.86	18,287,010	-	-	(511,710)	Furlough savings		
25054204																		
RESEARCH					-	-	-		-	-			-	-	-			
PUBLIC SERVICE	4.06	1.40	3,101,102	_	_		4.06	1.40	3,101,102	4.06	1.40	3,091,263	_		(9,839)			
F OBLIC SLIVICE	4.00	1.40	3,101,102	-	-		4.00	1.40	3,101,102	4.00	1.40	3,091,263	-		(9,039)			
ACADEMIC SUPPORT	24.99	28.35	9,397,256	-	-	-	24.99	28.35	9,397,256	24.99	28.35	9,543,762	-	-	146,506	Increased allocations		
																primarily for Legal Counsel,		
																HR and Intergovernmental		
																Transfer netted against furloughs and vacancy		
																savings		
STUDENT SERVICES	5.00	8.50	1,106,264	-	-	-	5.00	8.50	1,106,264	5.00	8.50	999,565	-	-	(106,699)	furlough savings/vacancy		
																savings		
INSTITUTIONAL SUPPORT	0.50	1.70	225,512				0.50	1.70	225,512	0.50	1.70	220,644			(4,868)			
INSTITUTIONAL SUPPORT	0.50	1.70	220,012		-		0.50	1.70	220,012	0.50	1.70	220,044	-	-	(4,000)			
O&M OF PLANT			3,578,483	 	_	_	_		3,578,483	_	_	3,578,483	_	_	_			
OGEN OF FEMALE			0,010,700						0,070,400			0,070,400						
SCHOLARSHIPS			125,000	-	-	31,812	-	-	156,812	-	-	132,280			(24,532)	Scholarship expenses did		
																not meet level anticipated in		
													-	-		the IFC adjustment		
DECEDVEC			(404.070)						(404.070)						404.070			
RESERVES			(464,078)		-		-	-	(464,078)	-	-	-	-	-	464,078			
APPROPRIATION AREA TOTAL	L 101.63	63.81	35,868,259	_	_	31,812	101.63	63.81	35,900,071	101.63	63.81	38,944,270	_		(47,064)			
AFFINOFRIATION AREA TOTAL	կ 101.03	03.01	35,606,239		_	31,012	101.03	03.01	35,300,071	101.03	U3.01	30,344,270			(47,004)			

	NSHE A	ACCOUNTA	ABILITY RE	PORT		
Positions Created	or Deleted Not Previou	usly Identifie	ed Upon Co	mpletio	n of the N	ISHE Operating Budget
		Fiscal Yea	r 2012-13			
	APPRO	PRIATION	: Medical S	School		
		GRADE				
FUNCTION TITLE	FTE	STEP	SALARY	FRING	ETOTAL	FUNDING SOURCE
		NO	NE			

		UNIVE	RSITY OF NEVAD	A, LAS VEGAS		
			NSHE Accountabilit			
	Compari	son of the Regents A	Approved 2012-13 C	perating Budget to	Actual Revenues	
				upor		
			REVENUE BY SO	URCE		
	FY 2012-13	FY 2012-13	FY 2012-13	FY 2012-13	Difference	
	Operating	IFC Augmentation	State Adjusted	Actual	Over	EXPLANATION OF
	Budget		Budget	Revenue	(Under)	SIGNIFICANT DIFFERENCES BETWEEN
Revenue by Source	\$	\$	\$	\$	\$	BUDGET AND ACTUAL
STATE APPROPRIATION						
General Fund	135,911,945	-	135,911,945	135,911,945		
General Fund	133,911,943	-	133,911,943	133,911,945		
			-			
			-			
			-		-	
Total State Appropriation	135,911,945	-	135,911,945	135,911,945	-	
OTHER REVENUE SOURCES						
Registration Fees	64,068,602		64,068,602	60,760,271	(3,308,331)	Note 1
Non-Resident Tuition	28,492,835		28,492,835	26,082,186	(2,410,649)	Note 1
Miscellaneous Student Fees	1,274,557		1,274,557	1,247,538	(27,019)	
Registration Surcharge	9,188,595		9,188,595	9,122,659	(65,936)	Note 1
Investment Income	697,345		697,345	638,834	(58,511)	
Miscellaneous			-			
Total Other Revenue Sources	103,721,934	-	103,721,934	97,851,488	(5,870,446)	
TOTAL REVENUE	239,633,879	-	239,633,879	233,763,433	(5,870,446)	
Less: Funds reverted to the State			-		-	
Adjusted Total Revenue	239,633,879	-	239,633,879	233,763,433	(5,870,446)	
Note 1: Enrollments were less than b						
FY13 Budgeted SSFTE = 19,6			0 1010			
FY13 Budgeted Non-Res FT	HC = 1,811; FY13	Actual Non-Res FT H	C = 1,643.			

									NTABILITY F								Т	
		COMP	ARISON OF	THE REGEN	ITS APPR	OVED 201	2-13 OPERA	TING BU	IDGET TO A	CTUAL EXPI	ENDITUR	ES						
							UNIVER	SITY OF	NEVADA, L	AS VEGAS								
									,									
			0040.40	IFC		0040.40			0040.40			0040.40			0	Expla	nation of :	
	Budg	eted	2012-13 Operating	IFC Augmen		2012-13 State	Adjusted Board	Approved	2012-13 Adj	Actua	al	2012-13 Actual	Differe	nce	Over (Under)	Significant Differences	Positions Added	Transfers Between
	Professional		Budget	Professional		Adjustment	Professional		•	Professional		Expenditure	Professional		Difference	between Budget	or	Functional
FUNCTION	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	and Actual	Eliminated	
INSTRUCTION	798.52	122.62	126,323,890				798.52	122.62	126,323,890	798.52	122.62	117,916,572	-	-	(8,407,318)	Note 1		
DECEMBOLI	07.05	F 00	4 040 057				07.05	5.00	4 040 057	07.05	5.00	0.050.004			(450.070)	Note 0		
RESEARCH	27.35	5.63	4,013,357			-	27.35	5.63	4,013,357	27.35	5.63	3,859,684	-	-	(153,673)	Note 2		
PUBLIC SERVICE	5.00	2.00	600,648			-	5.00	2.00	600,648	5.00	2.00	596,651	-	-	(3,997)			
			,						,			,			· · · · · · ·			
ACADEMIC SUPPORT	146.75	88.00	29,543,692			-	146.75	88.00	29,543,692	146.75	88.00	32,601,707	-	-	3,058,015	Note 2		
STUDENT SERVICES	127.06	54.40	18,816,820			-	127.06	54.40	18,816,820	127.06	54.40	15,878,869	-	-	(2,937,951)	Note 2		
INSTITUTIONAL SUPPORT	92.45	88.98	18,985,830				92.45	88.98	18,985,830	92.45	88.98	19,525,312	_	-	539,482	Note 2		
INCTITOTIONAL CONTON	02.40	00.00	10,000,000				32.40	00.00	10,000,000	02.40	00.00	10,020,012			000,402	11010 2		
O&M OF PLANT	25.00	274.21	37,229,535			•	25.00	274.21	37,229,535	25.00	274.21	35,537,625	-	-	(1,691,910)	Note 2		
SCHOLARSHIPS			6,931,343				-	-	6,931,343	-	-	7,847,013	-	-	915,670	Note 3		
RESERVES			(2,811,236)				_	_	(2,811,236)	_	_		_	-	2,811,236	Note 2		
RESERVES			(2,011,230)				_		(2,011,230)	-	-		-	-	2,011,230	Note 2		
APPROPRIATION AREA TOTAL	1,222.13	635.84	239,633,879	-	-	-	1,222.13	635.84	239,633,879	1,222.13	635.84	233,763,433	-	-	(5,870,446)			-
Note 1. Enrollmente ware lawer to	on budgeted a	o ovoca ditua	aa wara limitad t	a the emailer	f roverse ==	llootod												
Note 1: Enrollments were lower the Note 2: Distribution of mandated v				o me amount o	i revenue co	mected.												
Note 3: Reallocated to provide add				id.														

		NSHE A	ACCOUNT	ABILITY REF	PORT		
	Positions Created	or Deleted Not Previou	ısly Identif	ied Upon Com	pletion of the N	ISHE Operating	g Budget
			Fiscal Ye	ar 2012-13			
		APPROPRIATION	I: Univer	sity of Nev	/ada Las Ve	gas	
			CDADE				
FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
			NC	NE			

			LAW SCHOO	<u> </u>		
			LAW SCHOOL	/ L		
		NS	SHE Accountability	Report		
	Comparis	on of the Regents Ap			to Actual Reve	nues
	•					
			REVENUE BY SOU	RCE		
	F)/ 00/10 / 0	EV 2010 10	E)/ 00/0 /0	E)/ 0040 40	D://	
	FY 2012-13 Operating	FY 2012-13 IFC Augmentation	FY 2012-13 State Adjusted	FY 2012-13 Actual	Difference Over	EXPLANATION OF
	Budget	irc Augmentation	Budget	Revenue	(Under)	SIGNIFICANT DIFFERENCES BETWEEN
Revenue by Source	\$	\$	\$	\$	\$	BUDGET AND ACTUAL
November by Course	•	•	•	•	*	D05021744574010742
STATE APPROPRIATION						
General Fund	6,570,754		6,570,754	6,570,754	-	
			-		-	
			-		-	
					-	
			-	-		
Total State Appropriation	6,570,754	_	6,570,754	6,570,754		
Total State Appropriation	0,570,754	_	0,570,754	0,570,754		
OTHER REVENUE SOURCES						
Registration Fees	4,657,729		4,657,729	4,598,635	(59,094)	Note 1
Non-Resident Tuition	599,292		599,292	423,796	(175,496)	Note 1
Miscellaneous Student Fees	85,860		85,860	42,762	(43,098)	Note 2
Surcharge	-		-		-	
		-	-	-	- (2== 222)	
Total Other Revenue Sources	5,342,881	-	5,342,881	5,065,193	(277,688)	
TOTAL REVENUE	11,913,635	-	11,913,635	11,635,947	(277,688)	
TOTAL REVENUE	11,913,033	-	11,913,033	11,035,947	(211,000)	
Less Funds Reverted to State					-	
ADJUSTED TOTAL REVENUE	11,913,635	-	11,913,635	11,635,947	(277,688)	
Note 1: Enrollments were lower th						
FY13 Budgeted FT HC = 2	271; FY13 Actual	FT HC = 262.	10 05			
FY13 Budgeted Non-Res	FIHC = 42; FY1;	3 Actual Non-Res FT F	HC = 35.			

							NSHE	ACCOUN	NTABILITY	REPORT								
				COMPAR	RISON OF	THE REGE	NTS APPRO	/ED 2012	-13 OPERA	TING BUDG	ET TO AC	TUAL EXPE	NDITURES			T		
								LAW	SCHOOL									
																Explan	ation of :	
			2012-13	IF(2012-13			2012-13			2012-13			Over		Positions	Transfers
	Budget		Operating	Augmei		State	Adjusted Board			Actu		Actual	Differe		(Under)	Significant Differences	Added	Between
	Professional		Budget	Professional		Adjustment	Professional		Board App.	Professional		Expenditure	Professional		Difference	between Budget	or	Functional
FUNCTION	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	and Actual	Eliminated	Areas
INSTRUCTION	39.00	7.00	6,864,482	-	-		39.00	7.00	6,864,482	39.00	7.00	6,097,804	-	-	(766,678)	Note 1, 2		
RESEARCH					-		-		-				-	-	-			
PUBLIC SERVICE				-	-		-	-	-				-	-	-			
ACADEMIC SUPPORT	13.00	9.00	3,618,809	-	-	-	13.00	9.00	3,618,809	13.00	9.00	3,401,708	-	-	(217,101)	Note 1, 2		
STUDENT SERVICES	2.00	4.00	555,308	-	-		2.00	4.00	555,308	2.00	4.00	801,927	-	-	246,619	Note 1, 2		
INSTITUTIONAL SUPPORT		1.00	94,985		-		-	1.00	94,985		1.00	180,813	-	-	85,828	Note 1, 2		
O&M OF PLANT			1,153,695	-	-		-	-	1,153,695			1,153,695	-	-	-			
SCHOLARSHIPS				-	-		-	-	-				-	-	-			
RESERVES			(373,644)	-	-		-	-	(373,644)			-	-	-	373,644	Note 2		
APPROPRIATION AREA TOTAL	54.00	21.00	11,913,635	-	-	-	54.00	21.00	11,913,635	54.00	21.00	11,635,947	-	-	(277,688)			
Note 1: Enrollments were lower that	an budgeted, so e	expenditures	were limited t	o the amount o	revenue coll	ected.												
Note 2: Distribution of mandated va	acancy savings a	nd unpaid le	ave.															

		NSHE ACC	OUNTABILI	TY REPORT			
	Positions Created of	or Deleted Not Previously I	dentified Up	on Completic	on of the NSH	E Operating	Budget
		Fisc	al Year 201	2-13			
		APPROPR	IATION: L	aw Schoo	ol		
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
			NONE				

			ENTAL SCHO	OL		
			HE Accountability F		•	
	Comparis	on of the Regents Ap	proved 2012-13 Ope	rating Budget t	o Actual Revenue	es
			DEVENUE DV COUE	0.05		
			REVENUE BY SOUR	KCE		
	FY 2012-13	FY 2012-13	FY 2012-13	FY 2012-13	Difference	
	Operating	IFC Augmentation	State Adjusted	Actual	Over	EXPLANATION OF
	Budget	o i aginomanon	Budget	Revenue	(Under)	SIGNIFICANT DIFFERENCES BETWEEN
Revenue by Source	\$	\$	\$	\$	\$	BUDGET AND ACTUAL
			-			
STATE APPROPRIATION						
General Fund	6,404,551	-	6,404,551	6,404,551	-	
			-			
			-		-	
			-		-	
			-		-	
Total State Appropriation	6,404,551	-	6,404,551	6,404,551	-	
OTHER REVENUE SOURCES						
Registration Fees	6,845,004	13,788	6,858,792	6,824,351	(34,441)	Note 1
Non-Resident Tuition	1,082,840	105,930	1,188,770	1,176,322	(12,448)	Note 1
Misc Student Fees	103,000	7,000	110,000	83,350	(26,650)	Note 2
Registration Surcharge	0.000.044	100.710	-	0.004.000	(70.500)	
Total Other Revenue Sources	8,030,844	126,718	8,157,562	8,084,023	(73,539)	
TOTAL DEVENUE	4440=00=	400 = 40	44.500.440	44.400.==4	(70, 700)	
TOTAL REVENUE	14,435,395	126,718	14,562,113	14,488,574	(73,539)	
Less: Funds reverted to the State					-	
Adjusted Total Revenue	14,435,395	126,718	14,562,113	14,488,574	(73,539)	
New A. Over Property						
Note 1: Credit Card Fees. FY13 Budgeted Total FT HC	_ 200: EV12 IFO	Poguest Total ET UC	_ 200: EV12 Actual T	otal ET UC = 20	16	
4 students were enrolled as F		Request Total FT HC	= 509, FTT3 ACTUAL I	0(a) F 1 HC = 30	υ.	
4 Students were enrolled as F	1.					

									UNTABILIT									
			T	COMPAR	ISON O	F THE REG	ENTS APPR	OVED 20	12-13 OPEF	RATING BUD	GET TO A	CTUAL EXP	ENDITURES	S				
								DEN	TAL SCHO))								
								DEN	TAL SCHOOL)_ 								
																Explar	ation of :	
			2012-13	IFC		2012-13			2012-13			2012-13			Over		Positions	Transfers
	Budget	ed	Operating	Augmenta		State	Adjusted Board	l Approved	Adj	Actu		Actual	Differ	1	(Under)	Significant Differences	Added	Between
	Professional		Budget	Professional C		Adjustment	Professional		Board App.	Professional		Expenditure	Professional		Difference	between Budget	or	Functional
FUNCTION	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	and Actual	Eliminated	Areas
INSTRUCTION	48.70	55.30	11,639,316			126,718	48.70	55.30	11,766,034	48.70	55.30	11,473,257	-	-	(292,777)	Note 1		
RESEARCH							-		-				-	-	-			
PUBLIC SERVICE							-	-	-				-	-	-			
ACADEMIC SUPPORT	2.50	5.00	849,921				2.50	5.00	849,921	2.50	5.00	717,516	-	-	(132,405)	Note 1		
STUDENT SERVICES	3.00	2.00	524,025				3.00	2.00	524,025	3.00	2.00	438,440	-	-	(85,585)	Note 1		
INSTITUTIONAL SUPPORT	4.00	8.42	1,174,828				4.00	8.42	1,174,828	4.00	8.42	1,061,833	-	-	(112,995)	Note 1		
O&M OF PLANT			797,528				-	-	797,528			797,528	-	-	-			
SCHOLARSHIPS							-	-	-				-	-	-			
RESERVES			(550,223)				-	-	(550,223)	-	-	-	-	-	550,223	Note 1		
APPROPRIATION AREA TOTAL	. 58.20	70.72	14,435,395	-	-	126,718	58.20	70.72	14,562,113	58.20	70.72	14,488,574	-	-	(73,539)			
Note 1: Distribution of mandated v	vacancy savings a	ınd unpaid l	eave.															

		NSHE ACC	COUNTABILITY REP	ORT		
	Positions Created or	Deleted Not Previously	Identified Upon Com	pletion of the NS	HE Operating	Budget
		Fis	scal Year 2012-13			
		APPROPRI	ATION: Dental S	School		
			GRADE			
FUNCTION	TITLE	FTE	STEP SALARY	FRINGE	TOTAL	FUNDING SOURCE
			NONE			

		COLLE	EGE OF SOU	ITHERN NE	VADA	
		COLLI	- OL OI 300		VADA	
			NSHE Account	ability Report		
	Comparison of	the Regent	s Approved 2012	-13 Operating E	Budget to Actua	al Revenues
			DEVENUE D	V COURCE		
			REVENUE B	1 SOURCE		
	FY 2012-13	FY 2012-13	FY 2012-13	FY 2012-13	Difference	
	Operating	Augmenta	State Adjusted	Actual	Over	EXPLANATION OF
	Budget		Budget	Revenue	(Under)	SIGNIFICANT DIFFERENCES BETWEEN
Revenue by Source	\$	\$	\$	\$	\$	BUDGET AND ACTUAL
STATE APPROPRIATION						
General Fund	77,587,864		77,587,864	77,587,864	-	
			-		-	
		_	-		-	
		-	-	-	-	
Total State Appropriation	77,587,864	-	77,587,864	77,587,864	-	
OTHER REVENUE SOURCES						
					,	Due to decline in enrollment, Registration Fees
Registration Fees	36,131,365		36,131,365	32,260,626	(3,870,739)	realized were less than initial operating budget. Due to decline in enrollment, Surcharge realized
Surcharge	4,446,190		4,446,190	4,322,150	(124,040)	was less than initial operating budget.
Non-Resident Tuition	6,095,306		6,095,306	5,872,376	(222,930)	Non-resident tuition was less than initial Operating Budget.
				0,072,070		Misc Student Fees realized were less than
Miscellaneous Student Fees	469,896		469,896	334,283	(135,613)	Investment Income was less than initial
Investment Income	299,472		299,472	161,224	(138,248)	Operating Budget.
Total Other Revenue Sources	47,442,229	-	47,442,229	42,950,659	(4,491,570)	
TOTAL REVENUE	125,030,093	_	125,030,093	120,538,523	(4,491,570)	
	5,000,000			,	(., ,)	
Less Funds Reverted to State			-		-	
TOTAL AD HIOTED DEVENIUS	405 000 000		405.000.000	400 500 500	(4.404.570)	
TOTAL ADJUSTED REVENUE	125,030,093	-	125,030,093	120,538,523	(4,491,570)	

							1			ı			1	ı		1	,	1
									****								1	
				COMP	ADISON	NE THE DE	NS GENTS APP		UNTABILITY		CET TO AC	TUAL EVDEN	IDITUDES					
				COMP	ARISON	THE KE	GENIS APP	ROVED 20	112-13 UPER	CATING BUD	GET TO AC	TUAL EXPE	NDITUKES		1	T		
						1	СО	LLEGE O	SOUTHER	N NEVADA			1				1	
																Explanat		1
**************************************	Budge	ted	2012-13 Operating	IF(Augmer		2012-13 State	Adjusted Board	Approved	2012-13 Adj	Acti	ıal	2012-13 Actual	Differe	nce	Over (Under)	Significant Differences	Positions Added	Transfers Between
	Professional	Classified	Budget	Professional	Classified	Adjustment		Classified	Board App.	Professional	Classified	Expenditure	Professional	Classified	Difference	between Budget	or	Functional
FUNCTION	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	and Actual	Eliminated	Areas
INSTRUCTION	940.88	98.55	68,037,636	-	-	-	940.88	98.55	68,037,636	919.38	98.55	63,542,195	(21.50)	-	(4,495,441	Reallocation of Personnel Assessment, reduction to part-time instruction, furlough, reduction in fees resulted in decreased operating expenses	(21.50)	(25,426)
RESEARCH					-	-	-		-				-	-	-			
PUBLIC SERVICE	0.75		58,326			-	0.75		58,326	0.75		9,936		_	(48,390	Partial-year expense		
T OBEIO CENTICE	0.73		30,320				0.75		30,320	0.73		3,300			(40,000			
ACADEMIC SUPPORT	50.35	43.25	11,364,146	_	-		50.35	43.25	11,364,146	51.85	44.25	10,701,091	1.50	1.00	(663,055	Reallocation of Personnel Assessment, reduction to part-time instruction, furlough, reduction in fees resulted in decreased operating expenses. Position transferred from Institutional Support to more accurately reflect functional presponsibilities.	2.50	81,939
															(2.2.2/2.2.2			
STUDENT SERVICES	86.50	70.00	13,208,458	-	-	-	86.50	70.00	13,208,458	85.50	71.00	11,991,149	(1.00)	1.00	(1,217,309	Reallocation of Personnel Assessment, reduction to part-time instruction, furlough, reduction in fees resulted in decreased operating expenses	-	(16,666
INSTITUTIONAL SUPPORT	57.91	87.00	17,012,354	-	-	_	57.91	87.00	17,012,354	57.91	86.00	16,453,357	-	(1.00)	(558,997	Reallocation or Personnel Assessment, reduction to part-time instruction, furfough, reduction in fees resulted in decreased operating expenses. Transferred position to Academic Support to more accurately reflect functional	(1.00)	(7,525)
O&M OF PLANT	15.00	149.53	16,186,410		-	-	15.00	149.53	16,186,410	18.00	147.53	15,516,051	3.00	(2.00)	(670,359	Reallocation of Personnel Assessment, reduction to part-time instruction, furlough, reduction in fees resulted in decreased operating expenses	1.00	(32,322
SCHOLARSHIPS			2,109,683	_	-	-	-	-	2,109,683	-	-	2,324,743	-	-	215,060	Additional scholarships awarded due to increased enrollment in the 2012 high school graduate cohort		
RESERVES			(2,946,920)	-	-		-	-	(2,946,920)	-	-		-	-	2,946,920			

	NSHE AC	CCOUNTA	BILITY	REPORT					
Positions	Created or Deleted Not Previous	ly Identifie	d Upon C	ompletion of th	e NS	HE Operatir	ng Bı	udget	
	_								
	F	iscal Yea	r 2012-1;	3					
APPROPRIAT	ION College of Southerr	่ า Nevada	 a						
			GRADE						
FUNCTION	TITLE	FTE	STEP	SALARY		FRINGE		TOTAL	FUNDING SOURCE
INSTRUCTION									
Professional									
	PART-TIME INSTRUCTORS	(20.50)		\$ (553,500)	\$	(55,073)	\$	(608,573)	Decline in enrollment.
11144	CC PROFESSOR	(1.00)	04-19	(80,479.43)	(2	22,695.44)	\$	(103,175)	Position abolished.
Total Professional		(21.50)		(633,979.43)	(7	77,768.69)	(711,748.12)	
Total Instruction		(21.50)		(633,979.43)	(7	77,768.69)	(711,748.12)	
ACADEMIC SUPPORT									
Professional									
17093	ASSISTANT DIRECTOR		0000	65,426		27,263		92,689	Position transferred from Institutional Support.
	EXECUTIVE DIRECTOR	0.5	0000	51,082		17,819		68,901	Reallocation of funding.
Total Professional		1.50		116,508		45,081		161,590	
Classified									
	ADMINISTRATIVE ASSIST IV	1.00	29-01	\$ 34,598	\$	15,291	\$	49,889	Reallocation of funding.
Total Classified		1.00		34,598.16		15,291.16		49,889.32	
Total Academic Support		2.50	-	151,106.60		60,372.48		211,479.08	

FUNCTION	TITLE	FTE	STEP		SALARY		FRINGE		TOTAL	FUNDING SOURCE
CTUDENT										
STUDENT SERVICES										
Professional										
12007	ASSISTANT DIRECTOR	(1.00)	0000	\$	(41,925)	\$	(16,299)	\$	(58,224)	Position abolished and funding reallocated.
Total										
Professional		(1.00)		(4	11,925.00)		(16,299.36)		(58,224.36)	
Classified										
32083	ADMISSIONS/RECORDS ASST. I	1.00	27-04	\$	35,997	\$	15,553	\$	51,551	Reallocation of funding.
Total Classified		1.00		3	35,997.12		15,553.46		51,550.58	
Total Student										
Services		-			(5,927.88)		(745.90)		(6,673.78)	
INSTITUTIONAL SUPPORT										
Professional										
13101	ASSISTANT DIRECTOR	(1.00)	0000	\$	(65,426)	\$	(27,263)	\$	(92,689)	Position transferred to Academic Support.
12102	COORDINATOR	1.00	0000	\$	60,450	۲	19,373	\$	70 922	Position abolished and funding reallocated.
Total	COORDINATOR	1.00	0000	Ą	00,430	Ą	13,3/3	Ą	13,023	reanocatea.
Professional		-			(4,976.24)		(7,890.12)		(12,866.36)	
Classified										
31073	PERSONNEL ANALYST II	(1.00)	34-01	\$	(42,553)	\$	(16,684)	\$	(59,238)	Reallocation of funding.
Total Classified		(1.00)		(4	12,553.44)		(16,684.47)		(59,237.91)	

FUNCTION	TITLE	FTE ST	ГЕР	SALARY	FRINGE	TOTAL	FUNDING SOURCE
Total							
Institutional							
Support		(1.00)	-	(47,529.68)	(24,574.59)	(72,104.27)	
OPERATIONS &							
MAINTENANCE							
Professional							
18030	SENIOR SPECIALIST	1.00 000	0	\$ 51,675	\$ 17,917	\$ 69,592	Reallocation of funding.
18031	DIRECTOR	1.00 000	0	\$ 81,105	\$ 22,799	\$ 103,905	Reallocation of funding.
18032	PROJECT MANAGER	1.00 000	0	\$ 80,479	\$ 22,695	\$ 103,175	Reallocation of funding.
Total Professiona	1	3.00		213,259.81	63,411.70	276,671.51	
Classified							
							Position abolished and funding
38104	CUSTODIAL WORKER I	(1.00) 21-0	01	\$ (25,265)	\$ (13,541)	\$ (38,806)	reallocated.
							Position abolished and funding
38121	HVACR SPECIALIST 4	(1.00) 36-0	ງ9	\$ (67,438)	\$ (20,977)	\$ (88,416)	reallocated.
		(2.00)		(92,703.28)	(34,518.21)	(127,221.49)	
Total Operations							
& Maintenance		1.00		120,556.53	28,893.49	149,450.02	
Total CSN		(19.00)		(415,773.86)	(13,823.21)	443,740.81	

			G	REAT BAS	SIN COLLE	EGE
				NSHE Accou	ntability Repo	rt
		Compa	rison of the Regents			ng Budget to Actual Revenues
				REVENUE	BY SOURCE	
	FY 2012-13	FY 2012-13	FY 2012-13	FY 2012-13	Difference	
		IFC Augmentation	State Adjusted	Actual	Over	EXPLANATION OF
	Budget		Budget	Revenue	(Under)	SIGNIFICANT DIFFERENCES BETWEEN
Revenue by Source	\$	\$	\$	\$	\$	BUDGET AND ACTUAL
STATE APPROPRIATION						
General Fund	14,031,554		14,031,554	14,031,554		
General Fund	14,031,554		14,031,554	14,031,554	-	
			-		-	
Total State Appropriation	14,031,554	_	14,031,554	14,031,554	_	
rotal otalor ippropriation	,00.,00.		,	,00.,00.		
OTHER REVENUE SOURCES	<u> </u>					
Registration Fees	3,244,574		3,244,574	2,745,827	(498,747)	Student enollment was less than anticipated
Non-Resident Tuition	116,541	100,610	217,151	211,720	(5,431)	
Miscellaneous Student Fee	97,098	481	97,579	105,552	7,973	
Investment Income	20,697		20,697	6	(20,691)	Cash available for investment in the state operating budget was less than anticipated
Registration Surcharge	400,874		400,874	380,431	(20,443)	Student enollment was less than anticipated
	•		•	,	, , , ,	
Total Other Revenue Sources	3,879,784	101,091	3,980,875	3,443,536	(537,339)	
TOTAL REVENUE	17,911,338	101,091	18,012,429	17,475,090	(537,339)	
Less Funds Reverted to St	-		-		-	
ADJUSTED TOTAL REVENUE	17,911,338	101,091	18,012,429	17,475,090	(537,339)	

									ACCOUNTABIL		· · · · · · · · · · · · · · · · · · ·							
		T			COMPA	RISON OF TH	IE REGENT	S APPROV	ED 2012-13 O	PERATING B	UDGET TO	O ACTUAL E	XPENDITU	JRES				T
								(GREAT BASIN C	OLLEGE								
																	Explanation of :	
			2012-13	ı	FC	2012-13			2012-13			2012-13			Over		Positions	Transfers
	Budge	eted	Operating		entation	State	Adjusted Boa	rd Approved	Adj	Actu	al	Actual	Diffe	rence	(Under)	Significant Differences		Between
				Professiona	1	Adjustment	Professional	Classified	Board App.	Professional	Classified			т	Difference		or	Functiona
FUNCTION	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	and Actual	Eliminated	Areas
			*															
																due to lower		
																enrollment, student fees available to spend		
INSTRUCTION	103.25	19.97	8,300,178			101,091	103.25	19.97	8,401,269	103.25	19.97	8,162,469	_	_	(238 800)) were less		
interrestricit	100.20	10.07	0,000,170			101,001	100.20	10.07	0,101,200	100.20	10.07	0,102,100			(200,000)) Were 1995		
RESEARCH							-		-				-	-	-			
PUBLIC SERVICE							-	-	-				-	-	-			
																due to lower		
																enrollment, student		
ACADEMIC SUPPORT	20.75	5.49	2,321,174				20.75	5.49	2,321,174	20.75	5.49	2,204,138	_	_	(117.036)	fees available to spend) were less		
ACABEMIC COLL CICL	20.13	0.40	2,021,174				20.73	3.43	2,021,174	20.73	0.40	2,204,100			(117,000)	Were ress		
																due to lower		
																enrollment, student		
OTUDENT OFFICE	45.04	7 75	4 045 000				45.04	7.75	4 045 000	45.04	7.75	4 700 057			(400 700)	fees available to spend		
STUDENT SERVICES	15.01	7.75	1,815,983				15.01	7.75	1,815,983	15.01	7.75	1,706,257	-	-	(109,726)) were less		
																due to lower		
																enrollment, student		
																fees available to spend		
INSTITUTIONAL SUPPORT	16.75	10.00	2,675,689				16.75	10.00	2,675,689	16.75	10.00	2,527,396	-	-	(148,293)) were less		
																due to levier		
																due to lower enrollment, student		
																fees available to spend		
O&M OF PLANT	2.00	30.00	3,113,511				2.00	30.00	3,113,511	2.00	30.00	2,681,862	-	-	(431,649)) were less		
SCHOLARSHIPS			171,781				-	-	171,781			192,968	-	-	21,187			
RESERVES			(486,978)				-	-	(486,978)			-	-	-	486,978			
									, , ,									
APPROPRIATION AREA TOTAL	157.76	73.21	17,911,338	-	-	101,091	157.76	73.21	18,012,429	157.76	73.21	17,475,090	-	-	(537,339))		
																1		

		NSHE ACC	COUNTAB	ILITY REP	ORT		
	Positions Created of	or Deleted Not Previously	/ Identified	Upon Com	pletion of t	he NSHE	Operating Budget
		Fis	scal Year 2	2012-13		Т	1
		ABBBBBBB	FIGNI O	-1 D '	0 - 11	_	
<u> </u>		APPROPRIAT	IION Gre	at Basin	College	e	1
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
	N/A						

		TRUCK	EE MEADO	WS COMM	IUNITY COL	LEGE
				Accountability		
		Comparison of the I	Regents Approv	ed 2012-13 Op	erating Budget to	Actual Revenues
			DEV	THUE BY COLU	DOE	
			KEVI	ENUE BY SOUI	RCE	
	FY 2012-13	FY 2012-13	FY 2012-13	FY 2012-13	Difference	
	Operating	IFC Augmentation			Over	EXPLANATION OF
	Budget		Budget	Revenue	(Under)	SIGNIFICANT DIFFERENCES BETWEEN
Revenue by Source	\$	\$	\$	\$	\$	BUDGET AND ACTUAL
STATE APPROPRIATION	00 000 000		00 000 000	00 000 000		
General Fund	30,603,292		30,603,292	30,603,292		
			-		-	
			-			
			-			
			-			
Total State Appropriation	30,603,292	_	30,603,292	30,603,292		
Total State Appropriation	00,000,202		00,000,202	00,000,202		
OTHER REVENUE SOURCES						
Registration Fees	11,266,320		11,266,320	9,626,259	(1,640,061)	Actual student FTE less than budgeted FTE
Non-Resident Tuition	1,083,557	614,546	1,698,103	1,488,919	(209,184)	Actual non-resident student FTE less than adjusted budgeted FTE
Misc. Student Fees	113,353		113,353	105,664	(7,689)	Actual student FTE less than budgeted FTE
Investment Income	106,386		106,386	36,083	(70,303)	linvestment in the state operating budget was less than budget
Registration Surcharge	1,348,769	118,143	1,466,912	1,410,867	(56,045)	Actual student FTE less than budgeted FTE
Total Other Revenue Sources	13,918,385	732,689	14,651,074	12,667,792	(4.002.202)	
Total Other Revenue Sources	13,910,385	132,089	14,051,074	12,007,792	(1,983,282)	
TOTAL REVENUE	44,521,677	732,689	45,254,366	43,271,084	(1,983,282)	
Less Funds Reverted to State	-		-		-	
ADJUSTED TOTAL REVENUE	44,521,677	732,689	45,254,366	43,271,084	(1,983,282)	

			COMP	ARISON	OF THE RE	GENTS APPR	OVED 20	112-13 OPER <i>A</i>	TING BUDG	ET TO AC	TUAL EXPE	ENDITURES					
						TRUCKE	E MEADO	WS COMMUN	IITY COLLEC	 BE							
															Evolonati	on of :	
		2012-13	IFC		2012-13			2012-13			2012-13			Over	Ехріанац		Transfers
Budge	ted	Operating		ation	State	Adjusted Board	Approved	Adj	Actua	al	Actual	Differ	ence	(Under)	Significant Differences	Added	Between
		Budget						Board App.						Difference	between Budget	or	Functional
FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	and Actual	Eliminated	Areas
298.20	29.78	22,990,485	-	-	732,689	298.20	29.78	23,723,174	296.20	29.78	20,643,204	(2.00)	-	(3,079,970)	allocation of negative reserves; use of part-time instructors for vacant budgeted positions		
				_	_	_						_	-				
			-	-	-	-	-	-				-	-	-			
26.23	15.80	3,978,450	-	-	-	26.23	15.80	3,978,450	28.23	15.80	4,296,108	2.00	-	317,658	Reorganization of two instructional deans to academic support function		
32.24	19.50	4,242,407	-	-	-	32.24	19.50	4,242,407	32.24	19.50	4,132,952	-	-	(109,455)	Positions vacant during the fiscal year; allocation of negative reserves		
38.99	35.00	8,076,491		-		38.99	35.00	8,076,491	39.99	34.00	8,113,802	1.00	(1.00)	37,311			
2.00	45.00	5,772,663	-	-	-	2.00	45.00	5,772,663	2.00	45.00	5,199,386	-	-	(573,277			
		696,703	-	-	-	-	-	696,703			885,632	-	-	188,929	Internship pilot program; Regents GIA		
		(1,235,522)	-	-	-	-	-	(1,235,522)				-	-	1,235,522		3	
397.66	145.08	44,521,677	-	-	732,689	397.66	145.08	45,254,366	398.66	144.08	43,271,084	1.00	(1.00)	(1,983,282)			
	298.20 298.20 26.23 32.24 38.99	298.20 29.78 26.23 15.80 32.24 19.50 38.99 35.00 2.00 45.00	Professional Classified Budget FTE \$ 298.20 29.78 22,990,485 26.23 15.80 3,978,450 32.24 19.50 4,242,407 38.99 35.00 8,076,491 2.00 45.00 5,772,663 696,703 (1,235,522)	2012-13 IFC Budgeted Operating Augments Professional Classified Budget Professional FTE FTE \$ FTE 298.20 29.78 22,990,485 - 26.23 15.80 3,978,450 - 32.24 19.50 4,242,407 - 38.99 35.00 8,076,491 2.00 45.00 5,772,663 - 696,703 - (1,235,522) -	2012-13 IFC		COMPARISON OF THE REGENTS APPR COMPARISON OF THE REGENTS APPR	COMPARISON OF THE REGENTS APPROVED 20	COMPARISON OF THE REGENTS APPROVED 2012-13 OPERA	Company Comp	COMPARISON OF THE REGENTS APPROVED 2012-13 OPERATING BUDGET TO ACC COMPANIAN COLLEGE	Company Comp	Companies Comp	Comparison Com	Companies Comp	Companies Comp	Composition Composition

			NSH	E ACCOUN	TABILITY R	EPORT	
	Posit	ions Created or Deleted I	Not Previo	ously Identi	ied Upon C	ompletion	of the NSHE Operating Budget
			1	Fiscal Ye	ear 2012-13		
		APPROPRI	ATION: T	RUCKEE M	EADOWS C	OMMUNIT	TY COLLEGE
FUNCTION	TITLE	FTE	GRADE	SALARY	FRINGE	TOTAL	FUNDING SOURCE
			STEP				
			T	N(ONE		

		l	WESTERN NE	VADA COLL	EGE	
			NSHE Accou	ntability Report		
	Com	parison of the Re	gents Approved 20		Budget to Actual	Revenues
			REVENUE	BY SOURCE		
	FY 2012-13 Operating	FY 2012-13 IFC	FY 2012-13 State Adjusted	FY 2012-13 Actual	Difference Over	EXPLANATION OF
Revenue by Source	Budget \$	Augmentation \$	Budget \$	Revenue \$	(Under)	SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
Nevertue by Source	Ψ	Ψ	Ψ	· ·	Ą	BODGET AND ACTUAL
STATE APPROPRIATION						
General Fund	15,029,964	-	15,029,964	15,029,964	-	
			-		-	
			-		-	
			-		-	
			-		-	
			-			
Total State Appropriation	15,029,964	-	15,029,964	15,029,964	-	
OTHER REVENUE						
OTHER REVENUE						Variance due to actual collections coming in below State
Registration Fees	4,603,748		4,603,748	3,805,514	(798,234)	Adjusted Budget
Surcharge	600,075		600,075	512,071	(88,004)	Variance due to actual collections coming in below State Adjusted Budget
Garonarge	000,010		000,010	0.12,0.1	(00,001)	Variance due to actual collections coming in below State
Non-Resident Tuition	504,918		504,918	306,529	(198,389)	Adjusted Budget
Miscellaneous Student Fees	19,142		19,142	7,413	(11,729)	Variance due to actual collections coming in below State Adjusted Budget
Investment Income	50,547		50,547	34,891	(15,656)	Variance due to actual collections coming in below State Adjusted Budget
	,				, , ,	, 3
Total Other Revenue Sources	5,778,430	-	5,778,430	4,666,418	(1,112,012)	
TOTAL REVENUE	20,808,394	-	20,808,394	19,696,382	(1,112,012)	
Less Funds Reverted to State						
ADJUSTED TOTAL REVENUE	20,808,394	-	20,808,394	19,696,382	(1,112,012)	Variance due to actual collections coming in below State Adjusted Budget

				:				NSHE	ACCOUN	ITABILIT	Y REP	ORT						
													THAL EVEEN					
				1 I		COMPARISO	NOFTHER	EGENIS AP	PROVED 201	2-13 OPERA	IING BUD	GET TO AC	I UAL EXPEN	DITUKES				
						<u> </u>	<u> </u>							<u> </u>		1		
								VVE	STERN N	EVADA C	OLLEGE	= 				·		
		!		1 1		 	 			1			- r					
		<u> </u>				 	<u> </u>						 					
	-		2012-13	iF/		2012-13	 	 	2012-13	<u> </u>		2012-13	-		Over	Significant	Explanation of : Positions	Transfers
	Budget	ed	Operating	Augmei	ntation	State Adjustment	Adjusted Boar	rd Approved	Adj	Actu	al	Actual	Differe	ence	(Under)	Differences	Added	Between
FUNCTION	FTE FTE	FTE	Budget \$	Professional FTE	FTE	Adjustment \$	FTE	FTE	Adj Board App. \$	Professional FTE	FTE	Expenditure \$	FTE	FTE	Difference \$	and Actual	or Eliminated	Functional Areas
	-					-							-			Adjustment made to meet		Lee of other hudget savings to
NSTRUCTION	113.68	5.00	7,597,279	-	-	<u> </u>	113.68	5.00	7,597,279	113.68	5.00	7,684,262		-	86,983	instructional needs		Use of other budget savings to meet instructional needs.
DECEADOLL (AVA)		-				<u> </u>		<u> </u>								n/o	-	
RESEARCH (N/A)		-					-		-		-	-			-		-	
PUBLIC SERVICE (N/A)		·		-	-		-	-	-	-	-		-	-		n/a		
													-				-	Revenue shortfall required
ACADEMIC SUPPORT	13.65	3.00	1,699,853	-	<u>-</u>	-	13.65	3.00	1,699,853	13.65	3.00	1,665,203		-	(34,650)	Adjustments made to incorporate revenue shortfall		institutional adjustments to operational costs.
						<u> </u>							-			A.P. storester or de to	.10 of position funding	Revenue shortfall required
STUDENT SEDVICES	12.10	0.00	0 077 060				12.10	0.00	2 277 962	12.20	0.00	2 220 544	0.10		/F7 240	Adjustments made to incorporate revenue shortfall	was moved from non-	institutional adjustments to
STUDENT SERVICES	13.19	9.00	2,377,862			<u> </u>	13.19	9.00	2,377,862	13.29	9.00	2,320,544	0.10		(57,318)	/	state to state	personnel and operational costs.
																Adjustments made to		Revenue shortfall required institutional adjustments to
NSTITUTIONAL SUPPORT	24.43	18.36	5,256,231	-	-	-	24.43	18.36	5,256,231	24.43	18.36	5,071,107		-	(185,124)	incorporate revenue shortfall		operational costs.
						<u> </u>							-				-	Revenue shortfall required
															4	Adjustments made to incorporate revenue shortfall		institutional adjustments to
O&M OF PLANT	2.00	21.50	3,789,509	-			2.00	21.50	3,789,509	2.00	21.50	2,862,719	-	-	(926,790))		operational costs.
SCHOLARSHIPS			87,660	-	_	-	-	-	87,660	0.00	0.00	92,547	_	_	4,887	-		- Use-വിഘടലില്ലാവുള്ള savings to meet scholarship
RESERVES		:	-	_		-	-	-	<u>-</u>	0.00	0.00	<u> </u>	-	-			-	
										3.33			-				-	
A DDD ODDIATION A DE A TOTAL																		
APPROPRIATION AREA TOTAL	166.95		20,808,394	-		-	166.95		20,808,394	167.05					(1,112,012		0.0	

				NSHE	ACCOU	NTABILI	TY REPO	PRT
	Positions	Created or I	Deleted No	ot Previo	usly Ider	tified Up	on Comp	pletion of the NSHE Operating Budget
			1	T	Fiscal `	Year 20	12-13	т.
						107		
			Al	YPROPR	IATION:	wester	n Nevada	College
			POSTION				FUNDING	<u> </u>
FUNCTION	TITLE	FTE	CONTROL	SALARY	FRINGE	TOTAL	SOURCE	COMMENTS
STUDENT SERVICES								
Professional	Coordinator	1.00	2001	55,253	19,131	74,384	State	.10 of position funding was moved from non-state to state
		1.00		55,253	19,131	74,384		
	GRAND TOTAL	1.00		55,253	19,131	74,384		

		STATE FUND	ED PERKIN	IS LOANS	3		
		NSHE A	countability Re	nort			
	Comparison of t	he Regents Approve			to Actual Rev	enues	
	·		_				
		REVE	NUE BY SOURC	E			
	FY 2012-13	FY 2012-13	FY 2012-13	FY 2012-13	Difference		
	Operating	IFC Augmentation	State Adjusted	Actual	Over	EXPLAI	NATION OF
	Budget		Budget	Revenue	(Under)		ERENCES BETWEEN
Revenue by Source	\$	\$	\$	\$	\$	BUDGET	AND ACTUAL
STATE APPROPRIATION						_	
General Fund	35,793		35,793	35,793	-		
			-		-		
Total State Appropriation	35,793	-	35,793	35,793	-		
	35,793	-	35,793	35,793	-		
Less Funds Reverted to the State	-				-		
ADJUSTED TOTAL REVENUE	35,793	-	35,793	35,793	-		

							NSF	IE ACCOU	NTABILITY	REPORT								
				COMPAR	ISON OF	THE REGE					GET TO A	CTUAL EX	PENDITURES	3				
		T	T			T	STA	TE FUNDE	D PERKIN	S LOANS		T		T	1		1	T
																Expla	nation of :	
			2012-13	IF		2012-13			2012-13			2012-13	5:4		Over	0	Positions	Transfers
	Budo Professional		Operating Budget	Augme	ntation Classified	State Adjustment	Adjusted Boa Professional	ard Approved Classified	Adj Board App	Actual Professional	Classified	Actual Expenditure	Differe Professional	ence Classified	(Under) Difference	Significant Differences between Budget	or	Between Functional
FUNCTION	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	and Actual	Eliminated	
INICTOLICTION																		
INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
RESEARCH	-	-	-	-	-	-	-		-	-	-	-	-	-	-			
PUBLIC SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
ACADEMIC SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
STUDENT SERVICES	-	-	35,793	-	-		-	-	35,793	-	-	35,793	-	-	-			
INSTITUTIONAL SUPPORT	-	-	-		-	-	-	-	-	-	-	-	-	-	-			
O&M OF PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
SCHOLARSHIPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
RESERVES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
APPROPRIATION AREA TOTAL	-	-	35,793	-	-	-	-	-	35,793	-	-	35,793	-	-	-			

		NSH	E ACCOUNTA	BILITY	REPOR	RT
			Fiscal Year			
	Positions Created or Deleted	Not Prev	viously Identified	d Upon	Comple	tion of the NSHE Operating Budget
	APPRO	PRIAT	TION: State	Fund	ed Per	rkins Loans
			GRADE			
FUNCTION	TITLE	FTE	STEP SAL	LARY	FRINGE	TOTAL FUNDING SOURCE
			NON	ΝE		

		DES	ERT RESEAR	CH INSTITU	JTE	
			NOUE Assessed	ilitu. Dan ant		
			NSHE Accountab			
	Co	emparison of the Regen	its Approved 2012-1	3 Operating Bu	idget to Actual Reve	enues
			REVENUE BY	SOURCE		
	FY 2012-13 Operating Budget	FY 2012-13 IFC Augmentation	FY 2012-13 State Adjusted Budget	FY 2012-13 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN
Revenue by Source	\$	\$	\$	\$	\$	BUDGET AND ACTUAL
STATE APPROPRIATION General Fund	7,421,572		7,421,572	7,421,572	-	
			-		-	
Total State Appropriation	7,421,572	-	7,421,572	7,421,572	-	
OTHER REVENUE SOURCES Discretionary Funds	54,100		54,100	54,100		
Miscellaneous	94,386		94,386	94,386		
Total Other Revenue Sources	148,486	-	148,486	148,486	-	
TOTAL REVENUE	7,570,058	-	7,570,058	7,570,058	-	
Less: Funds Reverted to State	-		-		-	
ADJUSTED TOTAL REVENUE	7,570,058	-	7,570,058	7,570,058	-	

							NSHE	ACCOU	NTABILITY	REPORT								
			COM	IPARISON	OF TH	E REGEN	TS APPROV	/ED 2012	2-13 OPER	ATING BUI	DGET T	O ACTUAL	EXPENDI	TURES				
				Т	T	T	DESE	ERT RES	EARCH INS	STITUTE			T	T	I	1	T	
																Explanation of :		
			2012-13	IF(2012-13			2012-13			2012-13			Over	Explanation of .	Positions	Transfers
	Budge	ted	Operating	Augme			djusted Boar	d Approve		Actua	al	Actual	Diffe	ence	(Under)	Significant Differences	Added	Between
	Professiona (Budget			d Adjustment	Professional		Board App.			Expenditure	Professiona		Difference	between Budget	or	Functional
FUNCTION	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	and Actual	Eliminated	Areas
INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
RESEARCH	5.50	3.00	1,298,401				5.50	3.00	1,298,401	5.50	3.00	1,259,840	-	-	(38,561)	Difference resulted from	-	
PUBLIC SERVICE					-	-	-	-	-				-	-	-	furlough and vacancy	-	
ACADEMIC SUPPORT				-	-	-	-	-	-				-	-	-		-	
STUDENT SERVICES				-	-	-	-	-	-				-	-	-		-	
INSTITUTIONAL SUPPORT	16.00	9.00	3,277,337	-	-		16.00	9.00	3,277,337	16.00	9.00	3,237,044	-	-	(40,293)		-	
O&M OF PLANT	4.00	15.00	3,230,501	-	-	-	4.00	15.00	3,230,501	4.00	15.00	3,073,174	-	-	(157,327)		-	
SCHOLARSHIPS				-	-	-	-	-	-				-	-	-		-	
RESERVES			(236,181)	-	-	-	-	-	(236,181)	-	-	-	-	-	236,181			
APPROPRIATION AREA TOTAL	25.50	27.00	7,570,058	-	-	-	25.50	27.00	7,570,058	25.50	27.00	7,570,058	-	-	-		-	

	Positions Cr	eated or Dele	ted Not Pr	eviously l	dentified U	pon Com	pletion of the NSHE Operating Budget
				Fisc	al Year 20)12-13	
		AP	PROPR	IATION	: Desert	Resea	rch Institute
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
	None						

		NE	VADA STAT	E COLLEGE	=							
			NSHE Accounta									
	Comparis	son of the Regents	Approved 2012-	13 Operating Bu	dget to Actual Re	evenues						
			REVENUE BY	SOURCE								
	FY 2012-13 FY 2012-13 FY 2012-13 Difference											
		IFC Augmentation		Actual	Over	EXPLANATION OF						
	Budget		Budget	Revenue	(Under)	SIGNIFICANT DIFFERENCES BETWEEN						
Revenue by Source	\$	\$	\$	\$	\$	BUDGET AND ACTUAL						
STATE APPROPRIATION												
General Fund	9,111,439		9,111,439	9,111,439	-							
			-		-							
			-									
			-		-							
			-		<u>-</u>							
Total State Appropriation	9,111,439	-	9,111,439	9,111,439								
OTHER REVENUE SOURCES												
Registration Fees	4,143,103	492,319	4,635,422	4,592,088	(43,334)	Student enollment was less than anticipated						
Non-Resident Tuition	348,327	82,024	430,351	408,454	(21,897)	Student enollment was less than anticipated						
Miscellaneous Student Fees	114,433	-	114,433	104,099	(10,334)	Student enollment was less than anticipated						
Registration Fees Surcharge	727,688	53,338	781,026	763,691	(17,335)	Student enollment was less than anticipated						
Investment Income	56,708	-	56,708	17,477	(39,231)	Student enollment was less than anticipated						
Total Other Revenue Sources	5,390,259	627,681	6,017,940	5,885,808	(132,132)							
Total Other Neverlue Sources	5,590,259	021,001	0,017,340	3,003,000	(132,132)							
TOTAL REVENUE	14,501,698	627,681	15,129,379	14,997,247	(132,132)							
Less Funds Reverted to State			-		_							
2000 Fariate Novembar to Glate												
TOTAL ADJUSTED REVENUE	14,501,698	627,681	15,129,379	14,997,247	(132,132)							

								NSHE A	CCOUNTA	BILITY REF	PORT							
		COMPA	RISON OF	THE REGEN	TS APPR	OVED 201	2-13 OPERA	TING BUD	GET TO AC	CTUAL EXP	PENDITU	RES						
								NEV	ADA STAT	E COLLEG	E							
																Explanation of :		
			2012-13	IFC	-	2012-13			2012-13			2012-13			Over	,	Positions	Transfers
	Budge		Operating	Augment		State	Adjusted Board		Adj	Actu		Actual	Differen		(Under)	Significant Differences	Added	Between
	Professional		Budget			Adjustment		Classified	Board App.			Expenditure			Difference	between Budget	or	Functional
FUNCTION	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	and Actual	Eliminated	Areas
NSTRUCTION	95.14	11.00	6,994,674	-	-	627,681	95.14	11.00	7,622,355	95.14	11.00	7,355,555	-	-	(266,800)	Adjustments made to incorporate revenue shortfall	-	
ESEARCH				-	-	-							-	-	-			
PUBLIC SERVICE				-	-	-							-	-	-			
ACADEMIC SUPPORT	6.50		1,240,427	-	-	-	6.50	-	1,240,427	6.50	-	1,215,975	-	-	(24,452)	Vacancy and Furlough Savings	-	
STUDENT SERVICES	12.50	6.00	1,513,745	-	-	-	12.50	6.00	1,513,745	12.50	6.00	1,483,905	-	-	(29,840)	Vacancy and Furlough Savings	-	
NSTITUTIONAL SUPPORT	11.50	3.00	2,460,903	-	-	-	11.50	3.00	2,460,903	11.50	3.00	2,363,756	-	-	(97,148)	Vacancy and Furlough Savings	-	
&M OF PLANT	1.00	1.00	2,159,363	-	-	-	1.00	1.00	2,159,363	1.00	1.00	2,116,796	-	-	(42,567)	Vacancy and Furlough Savings	-	
CHOLARSHIPS			415,840	-	-	-	-	-	415,840			461,261	-	-	45,421			
ESERVES			(283,254)	-	-	-	-	-	(283,254)	-	-	-	-	-	283,254	Allocate reserves to functions		
PPROPRIATION AREA TOTAL	l 126.64	21.00	14,501,698	-	-	627,681	126.64	21.00	15,129,379	126.64	21.00	14,997,247		-	(132,132)		-	

		NSHE ACC					
	Positions Cre	ated or Deleted Not Previously				NSHE Opera	ting Budget
		F'-		2010 10			
		FIS	cal Year 2	2012-13			
		APPROPRIATI	ON: Nev	⊥ vada State	- College		
		ATTIOTAL	J14. 146 V	daa Otati	Jounege		
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
			NONE				
			NONE	<u>:</u>			