



# NEVADA SYSTEM OF HIGHER EDUCATION

## 2012-13 ACCOUNTABILITY REPORT

Comparison of the Board of Regents Approved Budget to Actual Expenditures



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System Administration · University of Nevada, Reno · University of Nevada, Las Vegas · College of Southern Nevada · Great Basin College ·  
Truckee Meadows Community College · Western Nevada College · Desert Research Institute · Nevada State College

# NEVADA SYSTEM OF HIGHER EDUCATION

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Document Prepared by the Finance Department  
Office of the Chancellor

## NEVADA SYSTEM OF HIGHER EDUCATION

### NSHE Accountability Report

#### Comparison of the Regents Approved 2012-13 Operating Budget to Actual Revenues

#### 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 BUDGET AND ACTUAL
<u>Revenue by Source</u>	\$	\$	\$	\$	\$	
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	-	
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		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)	

NSHE ACCOUNTABILITY REPORT															
COMPARISON OF THE REGENTS APPROVED 2012-13 OPERATING BUDGET TO ACTUAL EXPENDITURES															
NEVADA SYSTEM OF HIGHER EDUCATION															
FUNCTION	Budgeted		2012-13 Operating Budget	IFC Augmentation		2012-13 State Adjustment	Adjusted Board Approved			2012-13 Actual		2012-13 Actual Expenditure	Difference		Over (Under)
	Professional FTE	Classified FTE	\$	Professional FTE	Classified FTE	\$	Professional FTE	Classified FTE	Board App. \$	Professional FTE	Classified FTE	\$	Professional FTE	Classified 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)

**SYSTEM ADMINISTRATION**

**NSHE Accountability Report**

**Comparison of the Regents Approved 2012-13 Operating Budget to Actual Revenues**

**REVENUE BY SOURCE**

	<b>FY 2012-13 Operating Budget</b>	<b>FY 2012-13 IFC Augmentation</b>	<b>FY 2012-13 State Adjusted Budget</b>	<b>FY 2012-13 Actual Revenue</b>	<b>Difference Over (Under)</b>	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
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						
Discretionary Funds	111,460		111,460	111,460	-	
Total Other Revenue Sources	111,460	-	111,460	111,460	-	
TOTAL REVENUE	5,091,560	-	5,091,560	5,091,560	-	
Less Funds Reverted to State					-	
ADJUSTED TOTAL REVENUE	5,091,560		5,091,560	5,091,560		

**NSHE ACCOUNTABILITY REPORT  
COMPARISON OF THE REGENTS APPROVED 2012-13 OPERATING BUDGET TO ACTUAL EXPENDITURES**

FUNCTION	Budgeted		2012-13 Operating Budget \$	IFC Augmentation		2012-13 State Adjustment \$	Adjusted Board Approved		2012-13 Ad Board App. \$	Actual		2012-13 Actual Expenditure \$	Difference		Over (Under) Difference \$	Explanation of : Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas
	Professional FTE	Classified FTE		Professional FTE	Classified FTE		Professional FTE	Classified FTE		Professional FTE	Classified FTE		Professional FTE	Classified FTE				
INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
RESEARCH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
PUBLIC SERVICE	5.98	1.00	715,015	-	-	-	5.98	1.00	715,015	5.98	1.00	720,265	-	-	5,250			
ACADEMIC SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
STUDENT SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
INSTITUTIONAL SUPPORT	21.23	4.00	4,076,884	-	-	-	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	-	-	(246,775)	LV Office Lease moved to Self Supporting Budget		
SCHOLARSHIPS	-	-	2,050	-	-	-	-	-	2,050	-	-	4,247	-	-	2,197			
RESERVES	-	-	(154,417)	-	-	-	-	-	(154,417)	-	-	-	-	-	154,417	Vacancy and Furlough savings		
APPROPRIATION AREA TOTAL	27.21	5.00	5,091,560	-	-	-	27.21	5.00	5,091,560	27.21	5.00	5,091,560	-	-	-			



**SPECIAL PROJECTS**

**NSHE Accountability Report**

**Comparison of the Regents Approved 2011-12 Operating Budget to Actual Revenues**

**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 BUDGET AND ACTUAL
<u>Revenue by Source</u>	\$	\$	\$	\$	\$	
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	-	-	



**NSHE ACCOUNTABILITY REPORT**

**COMPARISON OF THE REGENTS APPROVED 2012-13 OPERATING BUDGET TO ACTUAL EXPENDITURES**

**SPECIAL PROJECTS**

FUNCTION	Budgeted		2012-13	IFC		2012-13	Adjusted Board Approved		2012-13	Actual		2012-13	Difference		Over	Significant Differences between Budget and Actual	Explanation of : Positions Added or Eliminated	Transfers Between Functional Areas
	Professional	Classified	Operating Budget	Professional	Classified	State Adjustment	Professional	Classified	Board App.	Professional	Classified	Actual Expenditure	Professional	Classified	(Under)			
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$			
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						-	-	-	-				-	-	-			
STUDENT SERVICES						-	-	-	-				-	-	-			
INSTITUTIONAL SUPPORT							-	-	-				-	-	-			
O&M OF PLANT						-	-	-	-				-	-	-			
SCHOLARSHIPS						-	-	-	-				-	-	-			
RESERVES			(12,462)				-	-	(12,462)	-	-	-	-	-	12,462	Furlough and Vacancy 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	-	-	-			
															-			

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2012-13							
APPROPRIATION: Special Projects							
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
None							

## SYSTEM COMPUTING SERVICES

### NSHE Accountability Report

#### Comparison of the Regents Approved 2012-13 Operating Budget to Actual Revenues

#### 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)	
<u>Revenue by Source</u>	\$	\$	\$	\$	\$	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
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)	

**NSHE ACCOUNTABILITY REPORT  
COMPARISON OF THE REGENTS APPROVED 2012-13 OPERATING BUDGET TO ACTUAL EXPENDITURES**

**SYSTEM COMPUTING SERVICES**

FUNCTION	Budgeted		2012-13	IFC		2012-13	Adjusted Board Approved		2012-13	Actual		2012-13		Over (Under) Difference	Significant Difference between Budget and Actual	Explanation of :			
	Professional	Classified	Operating Budget	Professional	Classified	State Adjustment	Professional	Classified	Adj. Board App.	Professional	Classified	Professional	Classified			Professional	Classified	Positions Added or Eliminated	Transfers * Between Functional Areas
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	FTE	FTE			FTE	FTE		
INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
RESEARCH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
PUBLIC SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
ACADEMIC SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
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			
APPROPRIATION AREA TOTAL	68.00	30.00	16,669,848	-	-	-	68.00	30.00	16,669,848	80.00	18.00	16,669,301	12.00	(12.00)	(547)	Reversion			
Note 1: Allocation of furlough saving/unpaid leave/vacancy savings Note 2: Actual expenses lower than original projection Note 3: Lower than projected staff/faculty grant-in-aid expenditure Note 4: Allocation of Reserves Note 5: Positions realigned based on change in duties and function.																			



**WICHE**

**NSHE Accountability Report**

**Comparison of the Regents Approved 2012-13 Operating Budget to Actual Revenues**

**REVENUE BY SOURCE**

	<b>FY 2012-13 Operating Budget</b>	<b>FY 2012-13 IFC Augmentation</b>	<b>FY 2012-13 State Adjusted Budget</b>	<b>FY 2012-13 Actual Revenue</b>	<b>Difference Over (Under)</b>	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
STATE APPROPRIATION						
General Fund	878,241		878,241	878,241	-	
					-	
					-	
					-	
Total State Appropriation	878,241	-	878,241	878,241	-	
OTHER REVENUE SOURCES						
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	487,375	-	487,375	369,145	(118,230)	
TOTAL REVENUE	1,365,616	-	1,365,616	1,247,386	(118,230)	
Less Funds Reverted to State				(2,985)	(2,985)	
ADJUSTED TOTAL REVENUE	1,365,616		1,365,616	1,244,401	(121,215)	

**NSHE ACCOUNTABILITY REPORT**

**COMPARISON OF THE REGENTS APPROVED 2012-13 OPERATING BUDGET TO ACTUAL EXPENDITURES**

**WICHE**

FUNCTION	Budgeted		2012-13	IFC		2012-13	Adjusted Board Approved		2012-13	Actual		2012-13	Difference		Over	Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas
	Professional	Classified	Operating	Professional	Classified	State	Professional	Classified	Adj	Professional	Classified	Actual	Professional	Classified	(Under)			
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$			
INSTRUCTION						-	-	-	-				-	-	-			
RESEARCH													-	-	-			
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)			

NSHE ACCOUNTABILITY REPORT							
Fiscal Year 2012-13							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
APPROPRIATION: WICHE							
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
<b>NONE</b>							



**UNIVERSITY OF NEVADA, RENO**

**NSHE Accountability Report**

**Comparison of the Regents Approved 2012-13 Operating Budget to Actual Revenues**

**REVENUE BY SOURCE**

	<b>FY 2012-13 Operating Budget</b>	<b>FY 2012-13 IFC Augmentation</b>	<b>FY 2012-13 State Adjusted Budget</b>	<b>FY 2012-13 Actual Revenue</b>	<b>Difference Over (Under)</b>	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
<b>STATE APPROPRIATION</b>						
General Fund	118,298,596	(4,539,082)	113,759,514	113,759,514	-	
			-		-	
			-		-	
		-	-		-	
		-	-		-	
<b>Total State Appropriation</b>	<b>118,298,596</b>	<b>(4,539,082)</b>	<b>113,759,514</b>	<b>113,759,514</b>	<b>-</b>	
<b>OTHER REVENUE SOURCES</b>						
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 significantly, 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			-		-	
			-		-	
		-	-		-	
<b>Total Other Revenue Sources</b>	<b>64,354,493</b>	<b>10,526,113</b>	<b>74,880,606</b>	<b>74,570,702</b>	<b>(309,904)</b>	.00414 variance from projection
<b>TOTAL REVENUE</b>	<b>182,653,089</b>	<b>5,987,031</b>	<b>188,640,120</b>	<b>188,330,216</b>	<b>(309,904)</b>	
Less Funds Reverted to State				(36,746)	(36,746)	
<b>ADJUSTED TOTAL REVENUE</b>	<b>182,653,089</b>	<b>5,987,031</b>	<b>188,640,120</b>	<b>188,293,470</b>	<b>(346,650)</b>	

**NSHE ACCOUNTABILITY REPORT**

**COMPARISON OF THE REGENTS APPROVED 2012-13 OPERATING BUDGET TO ACTUAL EXPENDITURES**

**UNIVERSITY OF NEVADA, RENO**

FUNCTION	Budgeted		2012-13 Operating Budget \$	IFC Augmentation		2012-13 State Adjustment \$	Adjusted Board Approved		2012-13 Adj Board App. \$	Actual		2012-13 Actual Expenditure \$	Difference		Over (Under) Difference \$	Explanation of Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas
	Professional FTE	Classified FTE		Professional FTE	Classified FTE		Professional FTE	Classified FTE		Professional FTE	Classified FTE		Professional FTE	Classified FTE				
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		
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)	Furlough Savings, reduced Public Service expenses consistent with actual federal revenue collections		
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			(4,723,671)			2,339,645	-	-	(2,384,026)	-	-	-	-	-	2,384,026			
APPROPRIATION AREA TOTAL	911.37	530.66	178,114,007	-	-	10,526,113	911.37	513.94	188,640,120	911.37	513.94	188,293,470	-	-	(346,650)			

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2012-13							
APPROPRIATION: University of Nevada Reno							
FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
	none						

**SCHOOL OF MEDICINE**

**NSHE Accountability Report**

**Comparison of the Regents Approved 2012-13 Operating Budget to Actual Revenues**

**REVENUE BY SOURCE**

	<b>FY 2012-13 Operating Budget</b>	<b>FY 2012-13 IFC Augmentation</b>	<b>FY 2012-13 State Adjusted Budget</b>	<b>FY 2012-13 Actual Revenue</b>	<b>Difference Over (Under)</b>	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
STATE APPROPRIATION						
General Fund	26,886,018	4,539,082	31,425,100	31,425,100	-	
			-		-	
			-		-	
			-		-	
			-		-	
	-		-	-	-	
<b>Total State Appropriation</b>	<b>26,886,018</b>	<b>4,539,082</b>	<b>31,425,100</b>	<b>31,425,100</b>	<b>-</b>	
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			-		-	
<b>Total Other Revenue Sources</b>	<b>4,443,159</b>	<b>31,812</b>	<b>4,474,971</b>	<b>4,427,907</b>	<b>(47,064)</b>	
Less Funds Reverted to State					-	
<b>TOTAL REVENUE</b>	<b>31,329,177</b>	<b>4,570,894</b>	<b>35,900,071</b>	<b>35,853,007</b>	<b>(47,064)</b>	

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2012-13 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
MEDICAL SCHOOL																		
																	Explanation of :	
FUNCTION	Budgeted		2012-13	IFC		2012-13	Adjusted Board Approved			2012-13		2012-13		Over		Significant Differences between Budget and Actual	Positions Added or Eliminate	Transfers Between Functional Areas
	Professional	Classified	Operating Budget	Professional	Classified	State Adjustment	Professional	Classified	Board App.	Professional	Classified	Actual Expenditure	Professional	Classified	Difference			
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$			
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		
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)			
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)			
O&M OF PLANT			3,578,483	-	-	-	-	-	3,578,483	-	-	3,578,483	-	-				
SCHOLARSHIPS			125,000	-	-	31,812	-	-	156,812	-	-	132,280	-	-	(24,532)	Scholarship expenses did not meet level anticipated in the IFC adjustment		
RESERVES			(464,078)	-	-		-	-	(464,078)	-	-	-	-	-	464,078			
APPROPRIATION AREA TOTAL	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)			

<b>NSHE ACCOUNTABILITY REPORT</b>							
<b>Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget</b>							
Fiscal Year 2012-13							
<b>APPROPRIATION: Medical School</b>							
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
<b>NONE</b>							

**UNIVERSITY OF NEVADA, LAS VEGAS**

**NSHE Accountability Report**

**Comparison of the Regents Approved 2012-13 Operating Budget to Actual Revenues**

**REVENUE BY SOURCE**

	<b>FY 2012-13</b>	<b>FY 2012-13</b>	<b>FY 2012-13</b>	<b>FY 2012-13</b>	<b>Difference</b>	
	<b>Operating</b>	<b>IFC Augmentation</b>	<b>State Adjusted</b>	<b>Actual</b>	<b>Over</b>	<b>EXPLANATION OF</b>
	<b>Budget</b>		<b>Budget</b>	<b>Revenue</b>	<b>(Under)</b>	<b>SIGNIFICANT DIFFERENCES BETWEEN</b>
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>BUDGET AND ACTUAL</b>
STATE APPROPRIATION						
General Fund	135,911,945	-	135,911,945	135,911,945	-	
			-		-	
			-		-	
			-		-	
			-		-	
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 budgeted.						
FY13 Budgeted SSFTE = 19,636; FY13 Actual SSFTE = 18,499.						
FY13 Budgeted Non-Res FT HC = 1,811; FY13 Actual Non-Res FT HC = 1,643.						

**NSHE ACCOUNTABILITY REPORT  
COMPARISON OF THE REGENTS APPROVED 2012-13 OPERATING BUDGET TO ACTUAL EXPENDITURES**

**UNIVERSITY OF NEVADA, LAS VEGAS**

FUNCTION	Budgeted		2012-13	IFC		2012-13	Adjusted Board Approved		2012-13	Actual		2012-13	Difference		Over	Explanation of :		
	Professional	Classified	Operating	Professional	Classified	State	Professional	Classified	Adj	Professional	Classified	Actual	Professional	Classified	(Under)	Significant Differences	Positions	
	FTE	FTE	Budget	FTE	FTE	Adjustment	FTE	FTE	Board App.	FTE	FTE	Expenditure	FTE	FTE	Difference	between Budget	Added	Transfers
			\$			\$			\$			\$			\$	and Actual	or	Between
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		
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		
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		
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: Enrollments were lower than budgeted, so expenditures were limited to the amount of revenue collected.  
 Note 2: Distribution of mandated vacancy savings and unpaid leave.  
 Note 3: Reallocated to provide additional support of Undergraduate financial aid.



NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2012-13							
APPROPRIATION: University of Nevada Las Vegas							
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
NONE							

## LAW SCHOOL

### NSHE Accountability Report

#### Comparison of the Regents Approved 2012-13 Operating Budget to Actual Revenues

#### 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 BUDGET AND ACTUAL
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
STATE APPROPRIATION						
General Fund	6,570,754		6,570,754	6,570,754	-	
			-		-	
			-		-	
			-	-	-	
<b>Total State Appropriation</b>	6,570,754	-	6,570,754	6,570,754	-	
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	-		-		-	
		-	-	-	-	
<b>Total Other Revenue Sources</b>	5,342,881	-	5,342,881	5,065,193	(277,688)	
			-	-	-	
<b>TOTAL REVENUE</b>	11,913,635	-	11,913,635	11,635,947	(277,688)	
Less Funds Reverted to State					-	
<b>ADJUSTED TOTAL REVENUE</b>	11,913,635	-	11,913,635	11,635,947	(277,688)	
Note 1: Enrollments were lower than budgeted.						
FY13 Budgeted FT HC = 271; FY13 Actual FT HC = 262.						
FY13 Budgeted Non-Res FT HC = 42; FY13 Actual Non-Res FT HC = 35.						

**NSHE ACCOUNTABILITY REPORT**

**COMPARISON OF THE REGENTS APPROVED 2012-13 OPERATING BUDGET TO ACTUAL EXPENDITURES**

**LAW SCHOOL**

FUNCTION	Budgeted		2012-13	IFC		2012-13	Adjusted Board Approved		2012-13	Actual		2012-13	Difference		Over	Explanation of :		
	Professional	Classified	Operating	Professional	Classified	State	Professional	Classified	Adj	Professional	Classified	Actual	Professional	Classified	(Under)	Significant Differences	Positions	Transfers
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	between Budget and Actual	Added or Eliminated	Between Functional 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 than budgeted, so expenditures were limited to the amount of revenue collected.																		
Note 2: Distribution of mandated vacancy savings and unpaid leave.																		

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2012-13							
APPROPRIATION: Law School							
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
			NONE				

## DENTAL SCHOOL

### NSHE Accountability Report

#### Comparison of the Regents Approved 2012-13 Operating Budget to Actual Revenues

#### 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 BUDGET AND ACTUAL
<u>Revenue by Source</u>	\$	\$	\$	\$	\$	
<b>STATE APPROPRIATION</b>						
General Fund	6,404,551	-	6,404,551	6,404,551	-	
			-		-	
			-		-	
			-		-	
			-		-	
Total State Appropriation	6,404,551	-	6,404,551	6,404,551	-	
<b>OTHER REVENUE SOURCES</b>						
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			-		-	
Total Other Revenue Sources	8,030,844	126,718	8,157,562	8,084,023	(73,539)	
<b>TOTAL REVENUE</b>	<b>14,435,395</b>	<b>126,718</b>	<b>14,562,113</b>	<b>14,488,574</b>	<b>(73,539)</b>	
Less: Funds reverted to the State					-	
Adjusted Total Revenue	14,435,395	126,718	14,562,113	14,488,574	(73,539)	
<b>Note 1: Credit Card Fees.</b>						
FY13 Budgeted Total FT HC = 309; FY13 IFC Request Total FT HC = 309; FY13 Actual Total FT HC = 306.						
4 students were enrolled as PT.						

**NSHE ACCOUNTABILITY REPORT**

**COMPARISON OF THE REGENTS APPROVED 2012-13 OPERATING BUDGET TO ACTUAL EXPENDITURES**

**DENTAL SCHOOL**

Explanation of :																		
FUNCTION	Budgeted		2012-13	IFC		2012-13	Adjusted Board Approved		2012-13	Actual		2012-13	Difference		Over	Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas
	Professional	Classified	Operating Budget	Professional	Classified	State Adjustment	Professional	Classified	Board App.	Professional	Classified	Actual Expenditure	Professional	Classified	(Under) Difference			
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$			
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 vacancy savings and unpaid leave.

**NSHE ACCOUNTABILITY REPORT**

**Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget**

**Fiscal Year 2012-13**

**APPROPRIATION: Dental School**

GRADE

FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
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**NONE**

**COLLEGE OF SOUTHERN NEVADA**

**NSHE Accountability Report**

**Comparison of the Regents Approved 2012-13 Operating Budget to Actual Revenues**

**REVENUE BY SOURCE**

	<b>FY 2012-13 Operating Budget</b>	<b>FY 2012-13 Augmenta</b>	<b>FY 2012-13 State Adjusted Budget</b>	<b>FY 2012-13 Actual Revenue</b>	<b>Difference Over (Under)</b>	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
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						
Registration Fees	36,131,365		36,131,365	32,260,626	(3,870,739)	Due to decline in enrollment, Registration Fees realized were less than initial operating budget.
Surcharge	4,446,190		4,446,190	4,322,150	(124,040)	Due to decline in enrollment, Surcharge realized 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.
Miscellaneous Student Fees	469,896		469,896	334,283	(135,613)	Misc Student Fees realized were less than initial Operating Budget.
Investment Income	299,472		299,472	161,224	(138,248)	Investment Income was less than initial Operating Budget.
Total Other Revenue Sources	47,442,229	-	47,442,229	42,950,659	(4,491,570)	
<b>TOTAL REVENUE</b>	<b>125,030,093</b>	<b>-</b>	<b>125,030,093</b>	<b>120,538,523</b>	<b>(4,491,570)</b>	
Less Funds Reverted to State						
<b>TOTAL ADJUSTED REVENUE</b>	<b>125,030,093</b>	<b>-</b>	<b>125,030,093</b>	<b>120,538,523</b>	<b>(4,491,570)</b>	



**NSHE ACCOUNTABILITY REPORT  
COMPARISON OF THE REGENTS APPROVED 2012-13 OPERATING BUDGET TO ACTUAL EXPENDITURES**

**COLLEGE OF SOUTHERN NEVADA**

FUNCTION	Budgeted		2012-13		IFC		2012-13		2012-13		Actual		2012-13		Over	Explanation of :		
	Professional	Classified	Operating	Augmentation	State	Adjusted Board	Approved	Adj	Professional	Classified	Actual	Difference	Classified	(Under)	Significant Differences	Positions	Transfers	
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	and Actual	Added or Eliminated	Between Functional 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		
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 responsibilities.	2.50	81,939
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 of Personnel Assessment, reduction to part-time instruction, furlough, reduction in fees resulted in decreased operating expenses. Transferred position to Academic Support to more accurately reflect functional responsibilities.	(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			
APPROPRIATION AREA TOTAL	1,151.39	448.33	125,030,093	-	-	-	1,151.39	448.33	125,030,093	1,133.39	447.33	120,538,523	(18.00)	(1.00)	(4,491,570)		(19.00)	-

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2012-13							
APPROPRIATION College of Southern Nevada							
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
<b>INSTRUCTION</b>							
<i>Professional</i>							
	PART-TIME INSTRUCTORS	(20.50)		\$ (553,500)	\$ (55,073)	\$ (608,573)	Decline in enrollment.
11144	CC PROFESSOR	(1.00)	04-19	(80,479.43)	(22,695.44)	\$ (103,175)	Position abolished.
<i>Total Professional</i>		(21.50)		(633,979.43)	(77,768.69)	(711,748.12)	
<i>Total Instruction</i>		(21.50)		(633,979.43)	(77,768.69)	(711,748.12)	
<b>ACADEMIC SUPPORT</b>							
<i>Professional</i>							
17093	ASSISTANT DIRECTOR	1.00	0000	65,426	27,263	92,689	Position transferred from Institutional Support.
17013	EXECUTIVE DIRECTOR	0.5	0000	51,082	17,819	68,901	Reallocation of funding.
<i>Total Professional</i>		1.50		116,508	45,081	161,590	
<i>Classified</i>							
37073	ADMINISTRATIVE ASSIST IV	1.00	29-01	\$ 34,598	\$ 15,291	\$ 49,889	Reallocation of funding.
<i>Total Classified</i>		1.00		34,598.16	15,291.16	49,889.32	
<i>Total Academic Support</i>		2.50	-	151,106.60	60,372.48	211,479.08	

FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
<b>STUDENT SERVICES</b>							
<i>Professional</i>							
12007	ASSISTANT DIRECTOR	(1.00)	0000	\$ (41,925)	\$ (16,299)	\$ (58,224)	Position abolished and funding reallocated.
<i>Total Professional</i>		(1.00)		(41,925.00)	(16,299.36)	(58,224.36)	
<i>Classified</i>							
32083	ADMISSIONS/RECORDS ASST. I	1.00	27-04	\$ 35,997	\$ 15,553	\$ 51,551	Reallocation of funding.
<i>Total Classified</i>		1.00		35,997.12	15,553.46	51,550.58	
<i>Total Student Services</i>		-		(5,927.88)	(745.90)	(6,673.78)	
<b>INSTITUTIONAL SUPPORT</b>							
<i>Professional</i>							
13101	ASSISTANT DIRECTOR	(1.00)	0000	\$ (65,426)	\$ (27,263)	\$ (92,689)	Position transferred to Academic Support.
13102	COORDINATOR	1.00	0000	\$ 60,450	\$ 19,373	\$ 79,823	Position abolished and funding reallocated.
<i>Total Professional</i>		-		(4,976.24)	(7,890.12)	(12,866.36)	
<i>Classified</i>							
31073	PERSONNEL ANALYST II	(1.00)	34-01	\$ (42,553)	\$ (16,684)	\$ (59,238)	Reallocation of funding.
<i>Total Classified</i>		(1.00)		(42,553.44)	(16,684.47)	(59,237.91)	

FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
<i>Total Institutional Support</i>		(1.00)	-	(47,529.68)	(24,574.59)	(72,104.27)	
<b>OPERATIONS &amp; MAINTENANCE</b>							
<i>Professional</i>							
18030	SENIOR SPECIALIST	1.00	0000	\$ 51,675	\$ 17,917	\$ 69,592	Reallocation of funding.
18031	DIRECTOR	1.00	0000	\$ 81,105	\$ 22,799	\$ 103,905	Reallocation of funding.
18032	PROJECT MANAGER	1.00	0000	\$ 80,479	\$ 22,695	\$ 103,175	Reallocation of funding.
<i>Total Professional</i>		3.00		213,259.81	63,411.70	276,671.51	
<i>Classified</i>							
38104	CUSTODIAL WORKER I	(1.00)	21-01	\$ (25,265)	\$ (13,541)	\$ (38,806)	Position abolished and funding reallocated.
38121	HVACR SPECIALIST 4	(1.00)	36-09	\$ (67,438)	\$ (20,977)	\$ (88,416)	Position abolished and funding reallocated.
		(2.00)		(92,703.28)	(34,518.21)	(127,221.49)	
<i>Total Operations &amp; Maintenance</i>		1.00		120,556.53	28,893.49	149,450.02	
<i>Total CSN</i>		(19.00)		(415,773.86)	(13,823.21)	443,740.81	

**GREAT BASIN COLLEGE**

**NSHE Accountability Report**

**Comparison of the Regents Approved 2012-13 Operating Budget to Actual Revenues**

**REVENUE BY SOURCE**

	<b>FY 2012-13 Operating Budget</b>	<b>FY 2012-13 IFC Augmentation</b>	<b>FY 2012-13 State Adjusted Budget</b>	<b>FY 2012-13 Actual Revenue</b>	<b>Difference Over (Under)</b>	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
STATE APPROPRIATION						
General Fund	14,031,554		14,031,554	14,031,554	-	
			-		-	
			-		-	
			-		-	
			-		-	
Total State Appropriation	14,031,554	-	14,031,554	14,031,554	-	
OTHER REVENUE SOURCES						
Registration Fees	3,244,574		3,244,574	2,745,827	(498,747)	Student enrollment 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 enrollment 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)	

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2012-13 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
GREAT BASIN COLLEGE																		
																	Explanation of :	
FUNCTION	Budgeted		2012-13	IFC		2012-13	Adjusted Board Approved			2012-13		2012-13		Over		Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas
	Professional	Classified	Operating Budget	Professional	Classified	State Adjustment	Professional	Classified	Board App.	Professional	Classified	Actual Expenditure	Professional	Classified	Difference			
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$			
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)	due to lower enrollment, student fees available to spend were less		
RESEARCH							-	-	-				-	-	-			
PUBLIC SERVICE							-	-	-				-	-	-			
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)	due to lower enrollment, student fees available to spend were less		
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)	due to lower enrollment, student fees available to spend were less		
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)	due to lower enrollment, student fees available to spend were less		
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)	due to lower enrollment, student fees available to spend 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)			

**NSHE ACCOUNTABILITY REPORT**

**Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget**

**Fiscal Year 2012-13**

**APPROPRIATION Great Basin College**

		GRADE					
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
	N/A						

**TRUCKEE MEADOWS COMMUNITY COLLEGE**

**NSHE Accountability Report**

**Comparison of the Regents Approved 2012-13 Operating Budget to Actual Revenues**

**REVENUE BY SOURCE**

	<b>FY 2012-13 Operating Budget</b>	<b>FY 2012-13 IFC Augmentation</b>	<b>FY 2012-13 State Adjusted Budget</b>	<b>FY 2012-13 Actual Revenue</b>	<b>Difference Over (Under)</b>	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
STATE APPROPRIATION						
General Fund	30,603,292		30,603,292	30,603,292	-	
			-	-	-	
			-	-	-	
			-	-	-	
			-	-	-	
Total State Appropriation	30,603,292	-	30,603,292	30,603,292	-	
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)	Investment 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	(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)	



NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2012-13 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
TRUCKEE MEADOWS COMMUNITY COLLEGE																		
																	Explanation of :	
FUNCTION	Budgeted		2012-13	IFC		2012-13	Adjusted Board Approved	2012-13	2012-13	2012-13		2012-13	Difference		Over	Significant Differences between Budget and Actual	Positions	Transfers
	Professional FTE	Classified FTE	Operating Budget \$	Professional FTE	Classified FTE	State Adjustment \$				Board App. \$	Actual Professional FTE		Actual Classified FTE	Actual Expenditure \$	Professional FTE		Classified FTE	Difference \$
INSTRUCTION	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		
RESEARCH				-	-	-	-	-	-				-	-	-			
PUBLIC SERVICE				-	-	-	-	-	-				-	-	-			
ACADEMIC SUPPORT	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		
STUDENT SERVICES	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		
INSTITUTIONAL SUPPORT	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			
O&M OF PLANT	2.00	45.00	5,772,663	-	-	-	2.00	45.00	5,772,663	2.00	45.00	5,199,386	-	-	(573,277)	Utility cost savings; allocation of negative reserves		
SCHOLARSHIPS			696,703	-	-	-	-	-	696,703			885,632	-	-	188,929	Internship pilot program; Regents GIA		
RESERVES			(1,235,522)	-	-	-	-	-	(1,235,522)				-	-	1,235,522	Allocate reserves to functions above		
APPROPRIATION AREA TOTAL	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)			

**NSHE ACCOUNTABILITY REPORT**

**Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget**

**Fiscal Year 2012-13**

**APPROPRIATION: TRUCKEE MEADOWS COMMUNITY COLLEGE**

FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
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**NONE**

# WESTERN NEVADA COLLEGE

## NSHE Accountability Report

### Comparison of the Regents Approved 2012-13 Operating Budget to Actual Revenues

#### 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)	
<u>Revenue by Source</u>	\$	\$	\$	\$	\$	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
STATE APPROPRIATION						
General Fund	15,029,964	-	15,029,964	15,029,964	-	
			-		-	
			-		-	
			-		-	
			-		-	
<b>Total State Appropriation</b>	<b>15,029,964</b>	<b>-</b>	<b>15,029,964</b>	<b>15,029,964</b>	<b>-</b>	
OTHER REVENUE						
Registration Fees	4,603,748		4,603,748	3,805,514	(798,234)	Variance due to actual collections coming in below State Adjusted Budget
Surcharge	600,075		600,075	512,071	(88,004)	Variance due to actual collections coming in below State Adjusted Budget
Non-Resident Tuition	504,918		504,918	306,529	(198,389)	Variance due to actual collections coming in below State 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
<b>Total Other Revenue Sources</b>	<b>5,778,430</b>	<b>-</b>	<b>5,778,430</b>	<b>4,666,418</b>	<b>(1,112,012)</b>	
<b>TOTAL REVENUE</b>	<b>20,808,394</b>	<b>-</b>	<b>20,808,394</b>	<b>19,696,382</b>	<b>(1,112,012)</b>	
Less Funds Reverted to State					-	
<b>ADJUSTED TOTAL REVENUE</b>	<b>20,808,394</b>	<b>-</b>	<b>20,808,394</b>	<b>19,696,382</b>	<b>(1,112,012)</b>	Variance due to actual collections coming in below State Adjusted Budget

**NSHE ACCOUNTABILITY REPORT**

**COMPARISON OF THE REGENTS APPROVED 2012-13 OPERATING BUDGET TO ACTUAL EXPENDITURES**

**WESTERN NEVADA COLLEGE**

FUNCTION	Budgeted		2012-13 Operating Budget \$	IFC Augmentation		2012-13 State Adjustment \$	Adjusted Board Approved		2012-13 Adj. Board App. \$	Actual		Difference		Over (Under) Difference \$	Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas
	Professional FTE	Classified FTE		Professional FTE	Classified FTE		Professional FTE	Classified FTE		Professional FTE	Classified FTE	Professional FTE	Classified FTE				
INSTRUCTION	113.68	5.00	7,597,279	-	-	-	113.68	5.00	7,597,279	113.68	5.00	7,684,262	-	86,983	Adjustment made to meet instructional needs		Use of other budget savings to meet instructional needs.
RESEARCH (N/A)															n/a		
PUBLIC SERVICE (N/A)															n/a		
ACADEMIC SUPPORT	13.65	3.00	1,699,853	-	-	-	13.65	3.00	1,699,853	13.65	3.00	1,665,203	-	(34,650)	Adjustments made to incorporate revenue shortfall		Revenue shortfall required institutional adjustments to operational costs.
STUDENT SERVICES	13.19	9.00	2,377,862	-	-	-	13.19	9.00	2,377,862	13.29	9.00	2,320,544	0.10	(57,318)	Adjustments made to incorporate revenue shortfall	.10 of position funding was moved from non-state to state	Revenue shortfall required institutional adjustments to personnel and operational costs.
INSTITUTIONAL SUPPORT	24.43	18.36	5,256,231	-	-	-	24.43	18.36	5,256,231	24.43	18.36	5,071,107	-	(185,124)	Adjustments made to incorporate revenue shortfall		Revenue shortfall required institutional adjustments to operational costs.
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)	Adjustments made to incorporate revenue shortfall		Revenue shortfall required institutional adjustments to operational costs.
SCHOLARSHIPS			87,660	-	-	-	-	-	87,660	0.00	0.00	92,547	-	4,887			Use of reserves and other budget savings to meet scholarship needs.
RESERVES			-	-	-	-	-	-	-	0.00	0.00	-	-	-			
APPROPRIATION AREA TOTAL	166.95	56.86	20,808,394	-	-	-	166.95	56.86	20,808,394	167.05	56.86	19,696,382	0.10	(1,112,012)		0.00	-

**NSHE ACCOUNTABILITY REPORT**

**Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget**

**Fiscal Year 2012-13**

**APPROPRIATION : Western Nevada College**

FUNCTION	TITLE	FTE	POSTION	SALARY	FRINGE	TOTAL	FUNDING	COMMENTS
			CONTROL				SOURCE	
<b>STUDENT SERVICES</b>								
<b>Professional</b>	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		
	<b>GRAND TOTAL</b>	<b>1.00</b>		<b>55,253</b>	<b>19,131</b>	<b>74,384</b>		

## STATE FUNDED PERKINS LOANS

### NSHE Accountability Report

#### Comparison of the Regents Approved 2012-13 Operating Budget to Actual 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
<u>Revenue by Source</u>	<u>Budget</u>		<u>Budget</u>	<u>Revenue</u>	<u>(Under)</u>	<u>SIGNIFICANT DIFFERENCES BETWEEN</u>
	\$	\$	\$	\$	\$	<u>BUDGET AND ACTUAL</u>
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	-				-	
<b>ADJUSTED TOTAL REVENUE</b>	<b>35,793</b>	<b>-</b>	<b>35,793</b>	<b>35,793</b>	<b>-</b>	

**NSHE ACCOUNTABILITY REPORT  
COMPARISON OF THE REGENTS APPROVED 2012-13 OPERATING BUDGET TO ACTUAL EXPENDITURES**

**STATE FUNDED PERKINS LOANS**

FUNCTION	Budgeted		2012-13 Operating Budget \$	IFC Augmentation		2012-13 State Adjustment \$	Adjusted Board Approved		2012-13 Adj. Board App. \$	Actual		2012-13 Actual Expenditure \$	Difference		Over (Under) Difference \$	Explanation of :		
	Professional	Classified		Professional	Classified		Professional	Classified		Professional	Classified		Professional	Classified		Professional	Classified	Significant Differences between Budget and Actual
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
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	-	-	-			

NSHE ACCOUNTABILITY REPORT							
Fiscal Year 2012-13							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
APPROPRIATION: State Funded Perkins Loans							
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
<b>NONE</b>							



**DESERT RESEARCH INSTITUTE**

**NSHE Accountability Report**

**Comparison of the Regents Approved 2012-13 Operating Budget to Actual Revenues**

**REVENUE BY SOURCE**

	<b>FY 2012-13 Operating Budget</b>	<b>FY 2012-13 IFC Augmentation</b>	<b>FY 2012-13 State Adjusted Budget</b>	<b>FY 2012-13 Actual Revenue</b>	<b>Difference Over (Under)</b>	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
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 ACCOUNTABILITY REPORT  
COMPARISON OF THE REGENTS APPROVED 2012-13 OPERATING BUDGET TO ACTUAL EXPENDITURES**

**DESERT RESEARCH INSTITUTE**

FUNCTION	Budgeted		2012-13	IFC		2012-13	Adjusted Board Approved		2012-13		2012-13		Difference		Over	Explanation of :	Positions Added or Eliminated	Transfers Between Functional Areas	
	Professional	Classified	Operating	Professional	Classified	State	Professional	Classified	Professional	Classified	Actual	Actual	Professional	Classified	(Under)				Significant Differences between Budget and Actual
	FTE	FTE	Budget	FTE	FTE	Adjustment	FTE	FTE	FTE	FTE	Expenditure	FTE	FTE	Difference	Difference				
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 furlough and vacancy	-		
PUBLIC SERVICE					-	-	-	-	-				-	-	-		-		
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 Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2012-13							
APPROPRIATION: Desert Research Institute							
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
	None						

# NEVADA STATE COLLEGE

## NSHE Accountability Report

### Comparison of the Regents Approved 2012-13 Operating Budget to Actual Revenues

#### REVENUE BY SOURCE

	FY 2012-13 Operating Budget	FY 2012-13 FC Augmentation	FY 2012-13 State Adjusted Budget	FY 2012-13 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
<b>STATE APPROPRIATION</b>						
General Fund	9,111,439		9,111,439	9,111,439	-	
			-		-	
			-		-	
			-		-	
			-		-	
<b>Total State Appropriation</b>	9,111,439	-	9,111,439	9,111,439	-	
<b>OTHER REVENUE SOURCES</b>						
Registration Fees	4,143,103	492,319	4,635,422	4,592,088	(43,334)	Student enrollment was less than anticipated
Non-Resident Tuition	348,327	82,024	430,351	408,454	(21,897)	Student enrollment was less than anticipated
Miscellaneous Student Fees	114,433	-	114,433	104,099	(10,334)	Student enrollment was less than anticipated
Registration Fees Surcharge	727,688	53,338	781,026	763,691	(17,335)	Student enrollment was less than anticipated
Investment Income	56,708	-	56,708	17,477	(39,231)	Student enrollment was less than anticipated
<b>Total Other Revenue Sources</b>	5,390,259	627,681	6,017,940	5,885,808	(132,132)	
<b>TOTAL REVENUE</b>	14,501,698	627,681	15,129,379	14,997,247	(132,132)	
Less Funds Reverted to State			-		-	
<b>TOTAL ADJUSTED REVENUE</b>	14,501,698	627,681	15,129,379	14,997,247	(132,132)	

**NSHE ACCOUNTABILITY REPORT**

**COMPARISON OF THE REGENTS APPROVED 2012-13 OPERATING BUDGET TO ACTUAL EXPENDITURES**

**NEVADA STATE COLLEGE**

FUNCTION	Budgeted		2012-13	IFC		2012-13	Adjusted Board Approved		2012-13	Actual		2012-13		Over (Under) Difference	Explanation of : Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas	
	Professional	Classified	Operating Budget	Professional	Classified	State Adjustment	Professional	Classified	Board App.	Professional	Classified	Professional	Classified					Actual Expenditure
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	FTE	FTE					\$
INSTRUCTION	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	-	
RESEARCH				-	-	-							-	-	-			
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	-	
INSTITUTIONAL 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	-	
O&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	-	
SCHOLARSHIPS			415,840	-	-	-	-	-	415,840			461,261	-	-	45,421			
RESERVES			(283,254)	-	-	-	-	-	(283,254)	-	-	-	-	-	283,254	Allocate reserves to functions		
APPROPRIATION AREA TOTAL	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)		-	

