



# **2014 SUMMER SCHOOL/ CALENDAR YEAR**

## **Budget to Actual Comparison**

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

# NEVADA SYSTEM OF HIGHER EDUCATION

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## **NEVADA SYSTEM OF HIGHER EDUCATION**

### **2014 Summer School/ Calendar Year Budget to Actual**

#### Introduction

Board of Regents policy requires that all non-state accounts exceeding \$25,000 of projected annual expenditure activity will be included in the annual budget process, not including grants, contracts, plant, loan, and endowment funds. The institution presidents have authority to transfer funds into and out of each budget subject to policy guidelines in the Board of Regents Handbook, Title 4, Chapter 9, Section C.2 as well as State appropriation restrictions.

This report presents the 2014 Summer School/Calendar Year Budget to Actual Comparison which includes activities that are primarily related to non-state funded Summer School functions or other self-supporting functions that follow a calendar year rather than a fiscal year for reporting purposes. All NSHE instructional institutions provide Summer School programs.

This report displays the data in a 'sources and uses of funds' format. This format projects or reports the cash flow from the account's opening balance at the beginning of the reporting period to the account's ending balance. Revenue budgets are established in NSHE's financial system based on the amounts reported for the opening balance on the account plus budgeted sources of funds. Expense budgets are established based on amounts reported for all uses of funds, including planned transfers out and budgeted ending balances. An account's revenue budgets will equal its expense budgets.

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**2014 SUMMER SCHOOL/CALENDAR YEAR**  
**BUDGET TO ACTUAL**

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**NEVADA SYSTEM OF HIGHER EDUCATION**  
**2014 SUMMER SCHOOL/ CALENDAR YEAR BUDGETS**  
 Budget to Actual Comparison  
 Sources and Uses of Funds  
**NSHE SUMMARY**

	Summer/CY 2014 <i>Operating Budget</i>		Summer/CY 2014 <i>Actual</i>		Summer/CY 2014 <i>Difference</i>	
	FTE	\$	FTE	\$	FTE	\$
<b>Opening Balance</b>		792,604		792,603		-1
<b>SOURCES</b>						
Student Fees		27,048,071		27,695,707		647,636
Sales and Service		4,000		3,761		-239
Misc		319,173		320,686		1,513
Transfers From Other Accounts		278,755		427,352		148,597
<b>Total</b>		27,649,999		28,447,506		797,507
<b>USES</b>						
Professional	4.00	13,633,252	4.00	13,379,492	0.00	-253,760
Graduate		6,500		15,300		8,800
Classified	5.30	185,335	5.00	248,049	-0.30	62,714
Wages		104,566		112,721		8,155
Fringe		698,925		646,181		-52,744
Operating		1,664,365		1,478,214		-186,151
Travel		79,761		86,481		6,720
Transfer to Other Accounts		11,341,543		12,074,091		732,548
<b>Total</b>	9.30	27,714,247	9.00	28,040,529	-0.30	326,282
<b>Net Increase/Decrease in Fund</b>		-64,248		406,977		471,225
<b>Ending Balance</b>		728,356		1,199,580		471,224

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**NEVADA SYSTEM OF HIGHER EDUCATION  
2014 SUMMER SCHOOL/ CALENDAR YEAR BUDGET**

*Actuals*

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

<b>Appropriation Area</b>	<b>2014 Opening Account Balance \$</b>	<b>2014 Actual Revenue \$</b>	<b>2014 Actual Expenditures \$</b>	<b>2014 Ending Account Balance \$</b>	<b>Net Increase (Decrease) In Funds \$</b>
<b>University of Nevada, Reno</b>	0	6,219,641	6,219,641	0	0
<b>Cooperative Extension Service</b>	0	320,686	320,686	0	0
<b>University of Nevada, Las Vegas</b>	731,976	13,488,503	13,489,945	730,534	-1,442
<b>College of Southern Nevada</b>	50,000	5,561,933	5,541,933	70,000	20,000
<b>Great Basin College</b>	136,883	143,065	127,242	152,706	15,823
<b>Truckee Meadows Community Colle</b>	113,459	1,417,512	1,415,971	115,000	1,541
<b>Western Nevada College</b>	86,351	207,939	196,991	97,299	10,948
<b>Nevada State College</b>	-326,066	1,088,227	728,120	34,041	360,107
<b>NSHE TOTAL</b>	792,603	28,447,506	28,040,529	1,199,580	406,977

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**University of Nevada, Reno**

Summer School / Calendar Year Budgets

Budget to Actual Comparison

**Sources and Uses of Funds**

	Summer/CY 2014 Operating Budget		Summer/CY 2014 Actual		Summer/CY 2014 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b>Instruction</b>						
<b>ACADEMIC TRAVEL PROGRAMS</b>			1208	120	S814	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		90,000		79,640		-10,360
<b>Total</b>		90,000		79,640		-10,360
<b>USES</b>						
Professional	0.00	13,365	0.00	5,520	0.00	-7,845
Fringe		147		169		22
Operating		2,525		12,415		9,890
Travel		58,727		48,868		-9,859
Transfer to Other Accounts		15,236		12,668		-2,568
<b>Total</b>	0.00	90,000	0.00	79,640	0.00	-10,360
<b>Net Increase/Decrease in Funds</b>		0		0		0
<b>Ending Balance</b>		0		0		0
<b>BASEBALL CAMP</b>						
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		0		60,904		60,904
<b>Total</b>		0		60,904		60,904
<b>USES</b>						
Professional	0.00	0	0.00	50,044	0.00	50,044
Fringe		0		1,248		1,248
Operating		0		1,474		1,474
Transfer to Other Accounts		0		8,138		8,138
<b>Total</b>	0.00	0	0.00	60,904	0.00	60,904
<b>Net Increase/Decrease in Funds</b>		0		0		0
<b>Ending Balance</b>		0		0		0

**University of Nevada, Reno**

Summer School / Calendar Year Budgets

Budget to Actual Comparison

**Sources and Uses of Funds**

	Summer/CY 2014 Operating Budget		Summer/CY 2014 Actual		Summer/CY 2014 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b>FOOTBALL</b>						
			1208	120	S128	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		180,000		145,676		-34,324
Transfers From Other Accounts		7,723		6,786		-937
<b>Total</b>		187,723		152,462		-35,261
<b>USES</b>						
Professional	0.00	47,000	0.00	53,672	0.00	6,672
Fringe		1,869		1,093		-776
Operating		112,350		74,964		-37,386
Travel		1,500		1,861		361
Transfer to Other Accounts		25,004		20,872		-4,132
<b>Total</b>	0.00	187,723	0.00	152,462	0.00	-35,261
<b>Net Increase/Decrease in Funds</b>		0		0		0
<b>Ending Balance</b>		0		0		0
<b>GAMING CONTRACT (APR-SEPT)</b>						
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		0		48,494		48,494
<b>Total</b>		0		48,494		48,494
<b>USES</b>						
Operating		0		25,551		25,551
Travel		0		4,992		4,992
Transfer to Other Accounts		0		17,951		17,951
<b>Total</b>		0		48,494		48,494
<b>Net Increase/Decrease in Funds</b>		0		0		0
<b>Ending Balance</b>		0		0		0

**University of Nevada, Reno**

Summer School / Calendar Year Budgets  
Budget to Actual Comparison

**Sources and Uses of Funds**

	Summer/CY 2014 Operating Budget		Summer/CY 2014 Actual		Summer/CY 2014 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b><i>GEOLOGY FIELD CAMP 2014</i></b>			1208	114	060F	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		0		59,380		59,380
Transfers From Other Accounts		0		30,083		30,083
<b>Total</b>		0		89,463		89,463
<b>USES</b>						
Professional	0.00	0	0.00	24,404	0.00	24,404
Graduate		0		13,500		13,500
Wages		0		10,146		10,146
Fringe		0		1,098		1,098
Operating		0		19,491		19,491
Travel		0		1,593		1,593
Transfer to Other Accounts		0		19,231		19,231
<b>Total</b>	0.00	0	0.00	89,463	0.00	89,463
<b>Net Increase/Decrease in Funds</b>		0		0		0
<b>Ending Balance</b>		0		0		0
<b><i>GRAPHIC AND WEB DESIGN</i></b>			1208	120	S139	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		0		40,942		40,942
<b>Total</b>		0		40,942		40,942
<b>USES</b>						
Professional	0.00	0	0.00	14,758	0.00	14,758
Fringe		0		1,156		1,156
Operating		0		4,265		4,265
Travel		0		70		70
Transfer to Other Accounts		0		20,693		20,693
<b>Total</b>	0.00	0	0.00	40,942	0.00	40,942
<b>Net Increase/Decrease in Funds</b>		0		0		0
<b>Ending Balance</b>		0		0		0

**University of Nevada, Reno**

Summer School / Calendar Year Budgets  
Budget to Actual Comparison

**Sources and Uses of Funds**

	Summer/CY 2014 Operating Budget		Summer/CY 2014 Actual		Summer/CY 2014 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b><i>KIDS UNIVERSITY</i></b>			1208	120	S104	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		350,000		314,603		-35,397
<b>Total</b>		350,000		314,603		-35,397
<b>USES</b>						
Professional	0.00	60,000	0.00	60,040	0.00	40
Wages		65,065		64,129		-936
Fringe		4,343		3,641		-702
Operating		39,860		38,549		-1,311
Transfer to Other Accounts		180,732		148,244		-32,488
<b>Total</b>	0.00	350,000	0.00	314,603	0.00	-35,397
<b>Net Increase/Decrease in Funds</b>		0		0		0
<b>Ending Balance</b>		0		0		0
<b><i>LAKE TAHOE MUSIC CAMP</i></b>			1208	120	S124	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		102,000		102,580		580
<b>Total</b>		102,000		102,580		580
<b>USES</b>						
Professional	0.00	18,000	0.00	16,889	0.00	-1,111
Fringe		820		561		-259
Operating		61,050		58,034		-3,016
Travel		0		193		193
Transfer to Other Accounts		22,130		26,903		4,773
<b>Total</b>	0.00	102,000	0.00	102,580	0.00	580
<b>Net Increase/Decrease in Funds</b>		0		0		0
<b>Ending Balance</b>		0		0		0

**University of Nevada, Reno**

Summer School / Calendar Year Budgets  
Budget to Actual Comparison

**Sources and Uses of Funds**

	Summer/CY 2014 Operating Budget		Summer/CY 2014 Actual		Summer/CY 2014 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b>MENS BASKETBALL</b>			1208	120	S115	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		55,000		33,646		-21,354
Transfers From Other Accounts		438		438		0
<b>Total</b>		55,438		34,084		-21,354
<b>USES</b>						
Professional	0.00	16,000	0.00	12,405	0.00	-3,595
Wages		5,000		0		-5,000
Fringe		673		311		-362
Operating		24,600		16,434		-8,166
Travel		50		0		-50
Transfer to Other Accounts		9,115		4,934		-4,181
<b>Total</b>	0.00	55,438	0.00	34,084	0.00	-21,354
Net Increase/Decrease in Funds		0		0		0
<b>Ending Balance</b>		0		0		0
<b>NEVADA WOLF PACK SOCCER CAMP</b>			1208	120	S117	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		55,000		59,001		4,001
Transfers From Other Accounts		403		117		-286
<b>Total</b>		55,403		59,118		3,715
<b>USES</b>						
Professional	0.00	32,000	0.00	42,591	0.00	10,591
Wages		5,200		0		-5,200
Fringe		1,243		999		-244
Operating		11,570		10,411		-1,159
Travel		10		0		-10
Transfer to Other Accounts		5,380		5,117		-263
<b>Total</b>	0.00	55,403	0.00	59,118	0.00	3,715
Net Increase/Decrease in Funds		0		0		0
<b>Ending Balance</b>		0		0		0

**University of Nevada, Reno**

Summer School / Calendar Year Budgets  
Budget to Actual Comparison

**Sources and Uses of Funds**

	Summer/CY 2014 Operating Budget		Summer/CY 2014 Actual		Summer/CY 2014 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b>RENO JAZZ FESTIVAL</b>			1208	120	S155	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		200,000		194,199		-5,801
Sales and Service		4,000		3,761		-239
<b>Total</b>		204,000		197,960		-6,040
<b>USES</b>						
Professional	0.00	12,088	0.00	11,869	0.00	-219
Wages		400		906		506
Fringe		1,583		960		-623
Operating		174,650		167,720		-6,930
Travel		2,000		628		-1,372
Transfer to Other Accounts		13,279		15,877		2,598
<b>Total</b>	0.00	204,000	0.00	197,960	0.00	-6,040
Net Increase/Decrease in Funds		0		0		0
<b>Ending Balance</b>		0		0		0
<b>SUMMER CONFERENCES</b>			1208	120	S118	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		40,000		43,620		3,620
Transfers From Other Accounts		10,000		7,500		-2,500
<b>Total</b>		50,000		51,120		1,120
<b>USES</b>						
Professional	0.00	2,500	0.00	0	0.00	-2,500
Fringe		123		0		-123
Operating		29,255		40,763		11,508
Travel		50		0		-50
Transfer to Other Accounts		18,072		10,357		-7,715
<b>Total</b>	0.00	50,000	0.00	51,120	0.00	1,120
Net Increase/Decrease in Funds		0		0		0
<b>Ending Balance</b>		0		0		0

**University of Nevada, Reno**

Summer School / Calendar Year Budgets  
Budget to Actual Comparison

**Sources and Uses of Funds**

	Summer/CY 2014 Operating Budget		Summer/CY 2014 Actual		Summer/CY 2014 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b>SUMMER GAMING MGMT RES SERIES</b>			1208	120	S159	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		75,000		90,480		15,480
<b>Total</b>		75,000		90,480		15,480
<b>USES</b>						
Professional	0.00	8,460	0.00	11,170	0.00	2,710
Fringe		415		374		-41
Operating		24,480		24,681		201
Travel		2,000		2,631		631
Transfer to Other Accounts		39,645		51,624		11,979
<b>Total</b>	0.00	75,000	0.00	90,480	0.00	15,480
Net Increase/Decrease in Funds		0		0		0
Ending Balance		0		0		0
<b>SUMMER PARAMEDICAL PROGRAM</b>			1208	120	S182	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		0		28,946		28,946
<b>Total</b>		0		28,946		28,946
<b>USES</b>						
Operating		0		13,204		13,204
Transfer to Other Accounts		0		15,742		15,742
<b>Total</b>		0		28,946		28,946
Net Increase/Decrease in Funds		0		0		0
Ending Balance		0		0		0

**University of Nevada, Reno**

Summer School / Calendar Year Budgets  
Budget to Actual Comparison

**Sources and Uses of Funds**

	Summer/CY 2014 Operating Budget		Summer/CY 2014 Actual		Summer/CY 2014 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b>SUMMER SESSION</b>			1208	120	S101	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		4,634,885		4,287,753		-347,132
Transfers From Other Accounts		260,191		381,648		121,457
<b>Total</b>		4,895,076		4,669,401		-225,675
<b>USES</b>						
Professional	0.00	1,960,079	0.00	1,842,510	0.00	-117,569
Wages		15,000		15,000		0
Fringe		81,384		64,481		-16,903
Operating		120,250		109,657		-10,593
Travel		10,000		10,000		0
Transfer to Other Accounts		2,708,363		2,627,753		-80,610
<b>Total</b>	0.00	4,895,076	0.00	4,669,401	0.00	-225,675
Net Increase/Decrease in Funds		0		0		0
Ending Balance		0		0		0
<b>SUMMER SESSION CONT DIST ED ACAD</b>			1208	120	S108	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		115,000		163,504		48,504
<b>Total</b>		115,000		163,504		48,504
<b>USES</b>						
Professional	0.00	26,000	0.00	40,247	0.00	14,247
Fringe		995		926		-69
Operating		1,335		-124		-1,459
Travel		100		0		-100
Transfer to Other Accounts		86,570		122,455		35,885
<b>Total</b>	0.00	115,000	0.00	163,504	0.00	48,504
Net Increase/Decrease in Funds		0		0		0
Ending Balance		0		0		0

**University of Nevada, Reno**

Summer School / Calendar Year Budgets  
Budget to Actual Comparison

**Sources and Uses of Funds**

	Summer/CY 2014 Operating Budget		Summer/CY 2014 Actual		Summer/CY 2014 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b>WOMENS BASKETBALL</b>			1208	120	S116	
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		0		35,160		35,160
Transfers From Other Accounts		0		780		780
<b>Total</b>		0		35,940		35,940
<b>USES</b>						
Professional	0.00	0	0.00	16,150	0.00	16,150
Fringe		0		453		453
Operating		0		13,957		13,957
Transfer to Other Accounts		0		5,380		5,380
<b>Total</b>	0.00	0	0.00	35,940	0.00	35,940
<b>Net Increase/Decrease in Funds</b>		0		0		0
<b>Ending Balance</b>		0		0		0
<b><u>Instruction TOTAL</u></b>						
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		5,896,885		5,788,528		-108,357
Sales and Service		4,000		3,761		-239
Transfers From Other Accounts		278,755		427,352		148,597
<b>Total</b>		6,179,640		6,219,641		40,001
<b>USES</b>						
Professional	0.00	2,195,492	0.00	2,202,269	0.00	6,777
Graduate		0		13,500		13,500
Wages		90,665		90,181		-484
Fringe		93,595		77,470		-16,125
Operating		601,925		631,446		29,521
Travel		74,437		70,836		-3,601
Transfer to Other Accounts		3,123,526		3,133,939		10,413
<b>Total</b>	0.00	6,179,640	0.00	6,219,641	0.00	40,001
<b>Net Increase/Decrease in Funds</b>		0		0		0
<b>Ending Balance</b>		0		0		0

**University of Nevada, Reno**

Summer School / Calendar Year Budgets  
Budget to Actual Comparison

**Sources and Uses of Funds**

	Summer/CY 2014 Operating Budget		Summer/CY 2014 Actual		Summer/CY 2014 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b><u>UNR TOTAL</u></b>						
Opening Balance		0		0		0
<b>SOURCES</b>						
Student Fees		5,896,885		5,788,528		-108,357
Sales and Service		4,000		3,761		-239
Transfers From Other Accounts		278,755		427,352		148,597
<b>Total</b>		6,179,640		6,219,641		40,001
<b>USES</b>						
Professional	0.00	2,195,492	0.00	2,202,269	0.00	6,777
Graduate		0		13,500		13,500
Wages		90,665		90,181		-484
Fringe		93,595		77,470		-16,125
Operating		601,925		631,446		29,521
Travel		74,437		70,836		-3,601
Transfer to Other Accounts		3,123,526		3,133,939		10,413
<b>Total</b>	0.00	6,179,640	0.00	6,219,641	0.00	40,001
<b>Net Increase/Decrease in Funds</b>		0		0		0
<b>Ending Balance</b>		0		0		0

### Cooperative Extension Service

Summer School / Calendar Year Budgets  
Budget to Actual Comparison

#### Sources and Uses of Funds

	Summer/CY 2014 Operating Budget		Summer/CY 2014 Actual		Summer/CY 2014 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b>Public Service</b>						
<b>EFNEP FED 2012</b>						
Opening Balance		0		0		0
<b>SOURCES</b>						
Misc		273,046		271,015		-2,031
<b>Total</b>		273,046		271,015		-2,031
<b>USES</b>						
Professional	0.00	0	0.00	32,425	0.00	32,425
Classified	0.00	0	0.00	110,643	0.00	110,643
Wages		0		11,461		11,461
Fringe		0		53,260		53,260
Operating		273,046		52,830		-220,216
Travel		0		10,396		10,396
<b>Total</b>	0.00	273,046	0.00	271,015	0.00	-2,031
<b>Net Increase/Decrease in Funds</b>		0		0		0
<b>Ending Balance</b>		0		0		0
<b>Public Service</b>						
<b>RREA FED 2012</b>						
Opening Balance		0		0		0
<b>SOURCES</b>						
Misc		46,127		49,671		3,544
<b>Total</b>		46,127		49,671		3,544
<b>USES</b>						
Professional	0.00	34,806	0.00	38,141	0.00	3,335
Fringe		9,397		9,020		-377
Operating		200		740		540
Travel		1,724		1,770		46
<b>Total</b>	0.00	46,127	0.00	49,671	0.00	3,544
<b>Net Increase/Decrease in Funds</b>		0		0		0
<b>Ending Balance</b>		0		0		0

### Cooperative Extension Service

Summer School / Calendar Year Budgets  
Budget to Actual Comparison

#### Sources and Uses of Funds

	Summer/CY 2014 Operating Budget		Summer/CY 2014 Actual		Summer/CY 2014 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b>Public Service TOTAL</b>						
Opening Balance		0		0		0
<b>SOURCES</b>						
Misc		319,173		320,686		1,513
<b>Total</b>		319,173		320,686		1,513
<b>USES</b>						
Professional	0.00	34,806	0.00	70,566	0.00	35,760
Classified	0.00	0	0.00	110,643	0.00	110,643
Wages		0		11,461		11,461
Fringe		9,397		62,280		52,883
Operating		273,246		53,570		-219,676
Travel		1,724		12,166		10,442
<b>Total</b>	0.00	319,173	0.00	320,686	0.00	1,513
<b>Net Increase/Decrease in Funds</b>		0		0		0
<b>Ending Balance</b>		0		0		0
<b>COOP TOTAL</b>						
Opening Balance		0		0		0
<b>SOURCES</b>						
Misc		319,173		320,686		1,513
<b>Total</b>		319,173		320,686		1,513
<b>USES</b>						
Professional	0.00	34,806	0.00	70,566	0.00	35,760
Classified	0.00	0	0.00	110,643	0.00	110,643
Wages		0		11,461		11,461
Fringe		9,397		62,280		52,883
Operating		273,246		53,570		-219,676
Travel		1,724		12,166		10,442
<b>Total</b>	0.00	319,173	0.00	320,686	0.00	1,513
<b>Net Increase/Decrease in Funds</b>		0		0		0
<b>Ending Balance</b>		0		0		0



**University of Nevada, Las Vegas**

Summer School / Calendar Year Budgets  
Budget to Actual Comparison

**Sources and Uses of Funds**

	Summer/CY 2014 Operating Budget		Summer/CY 2014 Actual		Summer/CY 2014 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b><u>Instruction</u></b>						
<b>SUMMER SCHOOL</b>						
Opening Balance		731,978		731,976		-2
<b>SOURCES</b>						
Student Fees		13,363,366		13,488,503		125,137
<b>Total</b>		13,363,366		13,488,503		125,137
<b>USES</b>						
Professional	3.00	6,178,163	3.00	5,880,139	0.00	-298,024
Classified	4.00	140,335	4.00	122,805	0.00	-17,530
Wages		8,401		2,185		-6,216
Fringe		380,133		364,536		-15,597
Operating		768,044		771,611		3,567
Travel		1,000		1,479		479
Transfer to Other Accounts		6,330,880		6,347,190		16,310
<b>Total</b>	7.00	13,806,956	7.00	13,489,945	0.00	-317,011
<b>Net Increase/Decrease in Funds</b>		-443,590		-1,442		442,148
<b>Ending Balance</b>		288,388		730,534		442,146

**University of Nevada, Las Vegas**

Summer School / Calendar Year Budgets  
Budget to Actual Comparison

**Sources and Uses of Funds**

	Summer/CY 2014 Operating Budget		Summer/CY 2014 Actual		Summer/CY 2014 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b><u>UNLV TOTAL</u></b>						
Opening Balance		731,978		731,976		-2
<b>SOURCES</b>						
Student Fees		13,363,366		13,488,503		125,137
<b>Total</b>		13,363,366		13,488,503		125,137
<b>USES</b>						
Professional	3.00	6,178,163	3.00	5,880,139	0.00	-298,024
Classified	4.00	140,335	4.00	122,805	0.00	-17,530
Wages		8,401		2,185		-6,216
Fringe		380,133		364,536		-15,597
Operating		768,044		771,611		3,567
Travel		1,000		1,479		479
Transfer to Other Accounts		6,330,880		6,347,190		16,310
<b>Total</b>	7.00	13,806,956	7.00	13,489,945	0.00	-317,011
<b>Net Increase/Decrease in Funds</b>		-443,590		-1,442		442,148
<b>Ending Balance</b>		288,388		730,534		442,146

## College of Southern Nevada

Summer School / Calendar Year Budgets  
Budget to Actual Comparison

### Sources and Uses of Funds

	Summer/CY 2014 Operating Budget		Summer/CY 2014 Actual		Summer/CY 2014 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b><u>Instruction</u></b>						
<b>SUMMER SCHOOL</b>						
Opening Balance		50,000		50,000		0
<b>SOURCES</b>						
Student Fees		5,096,398		5,561,933		465,535
<b>Total</b>		5,096,398		5,561,933		465,535
<b>USES</b>						
Professional	0.00	3,615,116	0.00	3,679,006	0.00	63,890
Fringe		88,358		79,111		-9,247
Operating		5,000		3,060		-1,940
Transfer to Other Accounts		1,387,924		1,780,756		392,832
<b>Total</b>	0.00	5,096,398	0.00	5,541,933	0.00	445,535
<b>Net Increase/Decrease in Funds</b>		0		20,000		20,000
<b>Ending Balance</b>		50,000		70,000		20,000
<b><u>CSN TOTAL</u></b>						
Opening Balance		50,000		50,000		0
<b>SOURCES</b>						
Student Fees		5,096,398		5,561,933		465,535
<b>Total</b>		5,096,398		5,561,933		465,535
<b>USES</b>						
Professional	0.00	3,615,116	0.00	3,679,006	0.00	63,890
Fringe		88,358		79,111		-9,247
Operating		5,000		3,060		-1,940
Transfer to Other Accounts		1,387,924		1,780,756		392,832
<b>Total</b>	0.00	5,096,398	0.00	5,541,933	0.00	445,535
<b>Net Increase/Decrease in Funds</b>		0		20,000		20,000
<b>Ending Balance</b>		50,000		70,000		20,000

## Great Basin College

Summer School / Calendar Year Budgets  
Budget to Actual Comparison

### Sources and Uses of Funds

	Summer/CY 2014 Operating Budget		Summer/CY 2014 Actual		Summer/CY 2014 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b><u>Instruction</u></b>						
<b>SUMMER SCHOOL</b>						
Opening Balance		136,883		136,883		0
<b>SOURCES</b>						
Student Fees		170,000		143,065		-26,935
<b>Total</b>		170,000		143,065		-26,935
<b>USES</b>						
Professional	1.00	129,000	1.00	117,105	0.00	-11,895
Classified	0.30	11,100	0.00	0	-0.30	-11,100
Fringe		21,000		10,136		-10,864
Operating		2,000		1		-1,999
<b>Total</b>	1.30	163,100	1.00	127,242	-0.30	-35,858
<b>Net Increase/Decrease in Funds</b>		6,900		15,823		8,923
<b>Ending Balance</b>		143,783		152,706		8,923
<b><u>GBC TOTAL</u></b>						
Opening Balance		136,883		136,883		0
<b>SOURCES</b>						
Student Fees		170,000		143,065		-26,935
<b>Total</b>		170,000		143,065		-26,935
<b>USES</b>						
Professional	1.00	129,000	1.00	117,105	0.00	-11,895
Classified	0.30	11,100	0.00	0	-0.30	-11,100
Fringe		21,000		10,136		-10,864
Operating		2,000		1		-1,999
<b>Total</b>	1.30	163,100	1.00	127,242	-0.30	-35,858
<b>Net Increase/Decrease in Funds</b>		6,900		15,823		8,923
<b>Ending Balance</b>		143,783		152,706		8,923

**Truckee Meadows Community College**

Summer School / Calendar Year Budgets  
Budget to Actual Comparison

**Sources and Uses of Funds**

	Summer/CY 2014 Operating Budget		Summer/CY 2014 Actual		Summer/CY 2014 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b><u>Instruction</u></b>						
<b>SUMMER SCHOOL 2014</b>						
Opening Balance		113,460		113,459		-1
<b>SOURCES</b>						
Student Fees		1,286,422		1,417,512		131,090
<b>Total</b>		1,286,422		1,417,512		131,090
<b>USES</b>						
Professional	0.00	855,675	0.00	776,156	0.00	-79,519
Graduate		6,500		1,800		-4,700
Classified	1.00	33,900	1.00	14,601	0.00	-19,299
Wages		5,500		8,894		3,394
Fringe		51,484		25,940		-25,544
Operating		14,150		18,526		4,376
Travel		2,000		2,000		0
Transfer to Other Accounts		317,213		568,054		250,841
<b>Total</b>	1.00	1,286,422	1.00	1,415,971	0.00	129,549
<b>Net Increase/Decrease in Funds</b>		0		1,541		1,541
<b>Ending Balance</b>		113,460		115,000		1,540

**Truckee Meadows Community College**

Summer School / Calendar Year Budgets  
Budget to Actual Comparison

**Sources and Uses of Funds**

	Summer/CY 2014 Operating Budget		Summer/CY 2014 Actual		Summer/CY 2014 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b><u>TMCC TOTAL</u></b>						
Opening Balance		113,460		113,459		-1
<b>SOURCES</b>						
Student Fees		1,286,422		1,417,512		131,090
<b>Total</b>		1,286,422		1,417,512		131,090
<b>USES</b>						
Professional	0.00	855,675	0.00	776,156	0.00	-79,519
Graduate		6,500		1,800		-4,700
Classified	1.00	33,900	1.00	14,601	0.00	-19,299
Wages		5,500		8,894		3,394
Fringe		51,484		25,940		-25,544
Operating		14,150		18,526		4,376
Travel		2,000		2,000		0
Transfer to Other Accounts		317,213		568,054		250,841
<b>Total</b>	1.00	1,286,422	1.00	1,415,971	0.00	129,549
<b>Net Increase/Decrease in Funds</b>		0		1,541		1,541
<b>Ending Balance</b>		113,460		115,000		1,540

## Western Nevada College

Summer School / Calendar Year Budgets  
Budget to Actual Comparison

### Sources and Uses of Funds

	Summer/CY 2014 Operating Budget		Summer/CY 2014 Actual		Summer/CY 2014 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b><u>Instruction</u></b>						
<b>SUMMER SCHOOL</b>			9222	988	0803	
Opening Balance		86,349		86,351		2
<b>SOURCES</b>						
Student Fees		235,000		207,939		-27,061
<b>Total</b>		235,000		207,939		-27,061
<b>USES</b>						
Professional	0.00	175,000	0.00	159,603	0.00	-15,397
Fringe		12,883		5,400		-7,483
Travel		600		0		-600
Transfer to Other Accounts		32,000		31,988		-12
<b>Total</b>	0.00	220,483	0.00	196,991	0.00	-23,492
<b>Net Increase/Decrease in Funds</b>		14,517		10,948		-3,569
<b>Ending Balance</b>		100,866		97,299		-3,567
<b><u>WNC TOTAL</u></b>						
Opening Balance		86,349		86,351		2
<b>SOURCES</b>						
Student Fees		235,000		207,939		-27,061
<b>Total</b>		235,000		207,939		-27,061
<b>USES</b>						
Professional	0.00	175,000	0.00	159,603	0.00	-15,397
Fringe		12,883		5,400		-7,483
Travel		600		0		-600
Transfer to Other Accounts		32,000		31,988		-12
<b>Total</b>	0.00	220,483	0.00	196,991	0.00	-23,492
<b>Net Increase/Decrease in Funds</b>		14,517		10,948		-3,569
<b>Ending Balance</b>		100,866		97,299		-3,567

## Nevada State College

Summer School / Calendar Year Budgets  
Budget to Actual Comparison

### Sources and Uses of Funds

	Summer/CY 2014 Operating Budget		Summer/CY 2014 Actual		Summer/CY 2014 Difference	
	FTE	\$	FTE	\$	FTE	\$
<b><u>Instruction</u></b>						
<b>SUMMER SCHOOL</b>			5222	560	2000	
Opening Balance		-326,066		-326,066		0
<b>SOURCES</b>						
Student Fees		1,000,000		1,088,227		88,227
<b>Total</b>		1,000,000		1,088,227		88,227
<b>USES</b>						
Professional	0.00	450,000	0.00	494,648	0.00	44,648
Fringe		42,075		21,308		-20,767
Transfer to Other Accounts		150,000		212,164		62,164
<b>Total</b>	0.00	642,075	0.00	728,120	0.00	86,045
<b>Net Increase/Decrease in Funds</b>		357,925		360,107		2,182
<b>Ending Balance</b>		31,859		34,041		2,182
<b><u>NSC TOTAL</u></b>						
Opening Balance		-326,066		-326,066		0
<b>SOURCES</b>						
Student Fees		1,000,000		1,088,227		88,227
<b>Total</b>		1,000,000		1,088,227		88,227
<b>USES</b>						
Professional	0.00	450,000	0.00	494,648	0.00	44,648
Fringe		42,075		21,308		-20,767
Transfer to Other Accounts		150,000		212,164		62,164
<b>Total</b>	0.00	642,075	0.00	728,120	0.00	86,045
<b>Net Increase/Decrease in Funds</b>		357,925		360,107		2,182
<b>Ending Balance</b>		31,859		34,041		2,182