



Nevada System of Higher Education



2006—07 Accountability Report

Comparison of the Board of Regents Approved Budget to Actual Expenditures

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

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NEVADA SYSTEM OF HIGHER EDUCATION

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Document Prepared by the Finance Department
Office of the Chancellor

NEVADA SYSTEM OF HIGHER EDUCATION

2006-07 STATE SUPPORTED OPERATING BUDGET ACCOUNTABILITY

Budget to Actual Comparison

REVENUE BY SOURCE

	2006-07 Operating Budget	2006-07 IFC Augmentation	2006-07 State Adjusted Budget	2006-07 Actual Revenue	Difference Over (Under)
Revenue by Source	\$	\$	\$	\$	\$
STATE APPROPRIATION					
General Fund	566,824,976	-	566,824,976	566,824,976	0
Professional COLA	21,634,354	-	21,634,354	21,024,023	(610,331)
Classified COLA	9,393,517	-	9,393,517	7,898,786	(1,494,731)
	-	-	-	-	-
	-	-	-	-	-
Total State Appropriation	597,852,847	-	597,852,847	595,747,785	(2,105,062)
OTHER REVENUE SOURCES					
Registration Fees	115,041,696	789,644	115,831,340	105,863,024	(9,968,316)
Non-resident Tuition	48,598,019	352,532	48,950,551	43,836,147	(5,114,404)
Miscellaneous Student Fees	1,369,507	34,233	1,403,740	2,014,594	610,854
Indirect Cost Recovery	1,260,317	-	1,260,317	1,255,317	(5,000)
Operating Capital Investments	2,621,105	-	2,621,105	2,678,143	57,038
Miscellaneous Revenue	9,177,185	-	9,177,185	9,154,953	(22,232)
Discretionary Funds	230,560	-	230,560	223,300	(7,260)
Federal Funds	2,497,454	-	2,497,454	2,494,686	-
County Funds	627,608	-	627,608	627,608	-
	-	-	-	-	-
Total Other Revenue Sources	181,423,451	1,176,409	182,599,860	168,147,772	(14,452,088)
TOTAL REVENUE	779,276,298	1,176,409	780,452,707	763,895,557	(16,557,150)
Less Funds Reverted to State				(1,972,066)	(1,972,066)
ADJUSTED TOTAL REVENUE	779,276,298	1,176,409	780,452,707	761,923,491	(18,529,216)

NSHE ACCOUNTABILITY REPORT

COMPARISON OF THE REGENTS APPROVED 2006-07 OPERATING BUDGET TO ACTUAL EXPENDITURES

TOTAL ALL INSTITUTIONS

FUNCTION	Budgeted		2006-07	IFC		2006-07	Adjusted Board Approved		2006-07	Actual		2006-07	Difference		Over
	Professional	Classified	Operating	Augmentation		State	Professional	Classified	Adj	Professional	Classified	Actual	Professional	Classified	(Under)
	FTE	FTE	Budget	FTE	FTE	Adjustment	FTE	FTE	Board App.	FTE	FTE	Expenditure	FTE	FTE	Difference
			\$			\$			\$			\$			\$
INSTRUCTION	3,226.40	539.60	348,629,575	-	-	834,631	3,226.40	539.60	349,464,206	3,229.88	544.05	353,344,312	3.48	4.45	3,880,106
RESEARCH	117.73	73.37	26,446,079	-	-	-	117.73	73.37	26,446,079	119.73	71.37	26,884,635	2.00	(2.00)	438,556
PUBLIC SERVICE	117.81	63.99	17,258,492	-	-	-	117.81	63.99	17,258,492	116.81	63.99	17,082,701	(1.00)	-	(175,791)
ACADEMIC SUPPORT	401.56	348.99	89,869,160	-	-	132,770	401.56	348.99	90,001,930	414.56	345.24	84,158,727	13.00	(3.75)	(5,843,203)
STUDENT SERVICES	404.28	248.63	54,957,796	-	-	39,013	404.28	248.63	54,996,809	413.73	244.10	53,400,362	9.45	(4.53)	(1,596,447)
INSTITUTIONAL SUPPORT	503.70	483.08	116,057,327	-	-	-	503.70	483.08	116,057,327	511.80	486.83	104,764,331	8.10		(11,292,996)
O&M OF PLANT	77.64	871.46	110,125,872	-	-	-	77.64	871.46	110,125,872	80.64	869.71	106,817,575	3.00		(3,308,297)
SCHOLARSHIPS	-	-	15,078,609	-	-	169,995	-	-	15,248,604	-	-	15,470,848	-	-	222,244
RESERVES	-	-	853,388	-	-	-	-	-	853,388	-	-	-	-	-	(853,388)
APPROPRIATION AREA TOTAL	4,849.12	2,629.12	779,276,298	-	-	1,176,409	4,849.12	2,629.12	780,452,707	4,887.15	2,625.29	761,923,491	38.03	(5.83)	(18,529,216)

SYSTEM ADMINISTRATION

2006-07 STATE SUPPORTED OPERATING BUDGET

Budget to Actual Comparison

REVENUE BY SOURCE

	2006-07	2006-07	2006-07	2006-07	Difference	
	Operating	IFC Augmentation	State Adjusted	Actual	Over	EXPLANATION OF
Revenue by Source	Budget		Budget	Revenue	(Under)	SIGNIFICANT DIFFERENCES BETWEEN
	\$	\$	\$	\$	\$	BUDGET AND ACTUAL
STATE APPROPRIATION						
General Fund	4,555,582		4,555,582	4,555,582	-	
Professional COLA	149,877		149,877	101,174	(48,703)	Un-justified COLA
Classified COLA	42,306		42,306	22,552	(19,754)	Un-justified COLA
					-	
					-	
Total State Appropriation	4,747,765	-	4,747,765	4,679,308	(68,457)	
OTHER REVENUE SOURCES						
Discretionary Funds	111,460		111,460	111,460	-	
Total Other Revenue Sources	111,460	-	111,460	111,460	-	
TOTAL REVENUE	4,859,225	-	4,859,225	4,790,768	(68,457)	
Less Funds Reverted to State				(1,189)	(1,189)	FICA Alternative Reversion
ADJUSTED TOTAL REVENUE	4,859,225		4,859,225	4,789,579	(69,646)	

**NSHE ACCOUNTABILITY REPORT
COMPARISON OF THE REGENTS APPROVED 2006-07 OPERATING BUDGET TO ACTUAL EXPENDITURES**

SYSTEM ADMINISTRATION

FUNCTION	Budgeted		2006-07 Operating Budget \$	IFC Augmentation		2006-07 State Adjustment \$	2006-07			Actual		2006-07 Actual Expenditure \$	Difference		Over (Under) Difference \$	Significant Differences between Budget and Actual	Explanation of :			
	Professional	Classified		Professional	Classified		Adjusted	Board Approved	Adj	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	FTE		
INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
RESEARCH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
PUBLIC SERVICE	5.50	-	560,291	-	-	-	5.50	-	560,291	5.50	-	559,291	-	-	(1,000)	MAP GBC Sub Award	None	None		
ACADEMIC SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
STUDENT SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
INSTITUTIONAL SUPPORT	20.33	9.00	4,171,160	-	-	-	20.33	9.00	4,171,160	20.33	9.00	3,922,271	-	-	(248,889)	Mandated Salary Savings Un-Justified COLA, FICA Alternative	None	Mandated Salary Saving from Reserves		
O&M OF PLANT	-	-	308,081	-	-	-	-	-	308,081	-	-	305,967	-	-	(2,114)	Janitorial Services				
SCHOLARSHIPS	-	-	2,050	-	-	-	-	-	2,050	-	-	2,050	-	-	-					
RESERVES	-	-	(182,357)	-	-	-	-	-	(182,357)	-	-	-	-	-	182,357			Mandated Salary Saving to Institutional Support		
APPROPRIATION AREA TOTAL	25.83	9.00	4,859,225	-	-	-	25.83	9.00	4,859,225	25.83	9.00	4,789,579	-	-	(69,646)					

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2006-07							
APPROPRIATION: System Administration							
FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
NONE							

SPECIAL PROJECTS						
2006-07 STATE SUPPORTED OPERATING BUDGET						
Budget to Actual Comparison						
REVENUE BY SOURCE						
	2006-07 Operating Budget	2006-07 IFC Augmentation	2006-07 State Adjusted Budget	2006-07 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
Revenue by Source	\$	\$	\$	\$	\$	
STATE APPROPRIATION						Award Funding Balance Forward into FY06
General Fund	2,366,543		2,366,543	2,366,543	-	
Professional COLA	313,055		313,055	281,803	(31,252)	Un-justified COLA
Classified COLA	51,243		51,243	51,243	-	
			-	-	-	
			-	-	-	
			-	-	-	
Total State Appropriation	2,730,841	-	2,730,841	2,699,589	(31,252)	
OTHER REVENUE SOURCES						
Operating Capital Investments	-				-	
Total Other Revenue Sources	-	-	-	-	-	
TOTAL REVENUE	2,730,841	-	2,730,841	2,699,589	(31,252)	
Less: Reverted to State					-	
ADJUSTED TOTAL REVENUE	2,730,841	-	2,730,841	2,699,589	(31,252)	

**NSHE ACCOUNTABILITY REPORT
COMPARISON OF THE REGENTS APPROVED 2006-07 OPERATING BUDGET TO ACTUAL EXPENDITURES**

SPECIAL PROJECTS																		
FUNCTION	Budgeted		2006-07 Operating Budget \$	IFC Augmentation		2006-07 State Adjustment \$	Adjusted Board Approved		2006-07 Adj Board App. \$	Actual		2006-07 Actual Expenditure \$	Difference		Over (Under) Difference \$	Significant Differences between Budget and Actual	Explanation of : 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	1.00	2.00	2,717,856				1.00	2.00	2,717,856	1.00	2.00	2,699,154	-	-	(18,702)	\$ <31,252> un-justified COLA	None	\$6,321 fm I/S for REGIA \$248 fm I/S for Matching Funds \$5,981 fm I/S for Matching Funds
PUBLIC SERVICE																		
ACADEMIC SUPPORT																		
STUDENT SERVICES																		
INSTITUTIONAL SUPPORT			12,985						12,985			435			(12,550)	\$-6,321 REGIA paid as a fringe benefit in the RESEARCH Function \$-248 Insurance Savings	None	\$6,321 tr to RESEARCH for REGIA \$248 tr to RESEARCH for Matching Funds \$5,981 tr to RESEARCH for Matching Funds
O&M OF PLANT																		
SCHOLARSHIPS																		
RESERVES																		
APPROPRIATION AREA TOTAL	1.00	2.00	2,730,841	-	-	-	1.00	2.00	2,730,841	1.00	2.00	2,699,589	-	-	(31,252)			

SYSTEM COMPUTING SERVICES						
2006-07 STATE SUPPORTED OPERATING BUDGET						
Budget to Actual Comparison						
REVENUE BY SOURCE						
	2006-07 Operating Budget	2006-07 IFC Augmentation	2006-07 State Adjusted Budget	2006-07 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
<u>Revenue by Source</u>	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
General Fund	21,659,261		21,659,261	21,659,261	-	
Professional COLA	432,954		432,954	0	(432,954)	Un-Justified COLA
Classified COLA	191,278		191,278	0	(191,278)	Un-Justified COLA
					-	
					-	
Total State Appropriation	22,283,493	-	22,283,493	21,659,261	(624,232)	
TOTAL REVENUE	22,283,493	-	22,283,493	21,659,261	(624,232)	
Less Funds Reverted to State				(37,187)	(37,187)	FICA Alternative
ADJUSTED TOTAL REVENUE	22,283,493	-	22,283,493	21,622,074	(661,419)	

NSHE ACCOUNTABILITY REPORT																			
COMPARISON OF THE REGENTS APPROVED 2006-07 OPERATING BUDGET TO ACTUAL EXPENDITURES																			
SYSTEM COMPUTING SERVICES																			
FUNCTION	Budgeted		2006-07	IFC		2006-07	Adjusted Board Approved		2006-07	Actual		2006-07	Difference		Over	Explanation of :		Transfers *	
	Professional	Classified	Operating	Professional	Classified	State	Professional	Classified	Board App.	Professional	Classified	Actual	Professional	Classified	(Under)	Significant Differenc	Positions	Between	
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	between Budget	Added	Functional	Areas
INSTRUCTION	-	-								-	-	-	-	-	-				
RESEARCH	-	-								-	-	-	-	-	-				
PUBLIC SERVICE	-	-								-	-	-	-	-	-				
ACADEMIC SUPPORT	-	-								-	-	-	-	-	-				
STUDENT SERVICES	-	-								-	-	-	-	-	-				
INSTITUTIONAL SUPPORT	86.00	39.00	22,072,649						22,072,649	86.00	39.00	21,098,364	86.00	39.00	(974,285)	*See Below			
O&M OF PLANT			409,948			-			409,948			494,467	-	-	84,519				
SCHOLARSHIPS			26,257						26,257			29,243	-	-	2,986				
RESERVES			(225,361)						(225,361)				-	-	225,361				
APPROPRIATION AREA TOTAL	86.00	39.00	22,283,493	-	-	-	-	-	22,283,493	86.00	39.00	21,622,074	86.00	39.00	(661,419)				
*Variance in budget to actual:																			
Vacancy savings dollars available to absorb professional/classified COLA - \$624,232																			
Transfer between functions: State mandated salary savings dollars to reserves - \$225,361;																			
Increased amount of grant-in-aid costs incurred in scholarships - \$2,986;																			
O&M costs for LV center for bldg. upgrades to include replacement of heat pumps, air compressors, bldg. thermostats, ups batteries; heat, elec. & water studies; surveillance cameras; heat exchanger maintenance - \$84,519																			

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2006-07							
APPROPRIATION: System Computing Services							
FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
Institutional	Project Manager	(1.00)		-76,378	-19,100	-95,478	State Appropriation
" " "	Systems Analyst	(1.00)		-62,885	-17,476	-80,361	State Appropriation
" " "	Customer Relations Spec.	(1.00)		-61,302	-16	-61,318	State Appropriation
" " "	Administrative Asst. III	1.00	27-03	33,450	12,004	45,454	State Appropriation
" " "	Administrative Asst. III	1.00	27-03	33,450	12,004	45,454	State Appropriation
" " "	Administrative Asst. III	1.00	27-03	33,450	12,004	45,454	State Appropriation

UNIVERSITY PRESS

2006-07 STATE SUPPORTED OPERATING BUDGET

Budget to Actual Comparison

REVENUE BY SOURCE

	2006-07 Operating Budget	2006-07 IFC Augmentation	2006-07 State Adjusted Budget	2006-07 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
Revenue by Source	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
General Fund	785,102	-	785,102	785,102	-	
Professional COLA	30,590		30,590	30,524	(66)	COLA not funded by BOE
Classified COLA	4,075		4,075	4,075	-	
			-		-	
			-		-	
Total State Appropriation	819,767	-	819,767	819,701	(66)	
TOTAL REVENUE	819,767	-	819,767	819,701	(66)	
Less Funds Reverted to State				(683)	(683)	FICA Alternative
ADJUSTED TOTAL REVENUE	819,767	-	819,767	819,018	(749)	

NSHE ACCOUNTABILITY REPORT																												
COMPARISON OF THE REGENTS APPROVED 2006-07 OPERATING BUDGET TO ACTUAL EXPENDITURES																												
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																	Explanation of :											
Budgeted		2006-07		IFC		2006-07		Adjusted Board Approved		2006-07		Actual		2006-07		Over		Positions	Transfers									
Professional		Classified		Operating		Augmentation		State		Board App.		Actual		Difference		(Under)		Significant Differences	Added									
FTE		FTE		Budget		Professional		Classified		Adjustment		Professional		Classified		Expenditure		Professional		Classified		Difference		between Budget	or	Functional		
				\$		FTE		FTE		\$		FTE		FTE		\$		FTE		FTE		\$		and Actual	Eliminated	Areas		
INSTRUCTION	-	-	-																									
RESEARCH	-	-	-																									
PUBLIC SERVICE	6.00	2.00	763,117			-			6.00	2.00	763,117	6.00	2.00	771,933	-	-	8,816									FICA Alternative		
ACADEMIC SUPPORT									-	-	-				-	-	-											
STUDENT SERVICES									-	-	-				-	-	-											
INSTITUTIONAL SUPPORT			18,253						-	-	18,253			8,689	-	-	(9,564)										REGIA Public Service	
Op&M OF PLANT			38,397						-	-	38,397			38,396	-	-	(1)											
SCHOLARSHIPS	-	-	-						-	-	-			-	-	-												
RESERVES	-	-							-	-	-			-	-	-												
APPROPRIATION AREA TOTAL	6.00	2.00	819,767	-	-	-			6.00	2.00	819,767	6.00	2.00	819,018	-	-	(749)											

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2006-07							
APPROPRIATION: University Press							
FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
NONE							

UNIVERSITY OF NEVADA, RENO

2006-07 STATE SUPPORTED OPERATING BUDGET
Budget to Actual Comparison

REVENUE BY SOURCE

	2006-07 Operating Budget	2006-07 IFC Augmentation	2006-07 State Adjusted Budget	2006-07 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
Revenue by Source	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
General Fund	123,939,366	-	123,939,366	123,939,366	-	
Professional COLA	4,874,181		4,874,181	4,874,181	-	
Classified COLA	2,293,068		2,293,068	2,039,827	(253,241)	Un-justified COLA
		-	-	-	-	
		-	-	-	-	
Total State Appropriation	131,106,615	-	131,106,615	130,853,374	(253,241)	
OTHER REVENUE SOURCES						
Registration Fees	26,395,238	-	26,395,238	23,918,344	(2,476,894)	Student fee revenue was lower than projected
Non-resident Tuition	9,714,776	-	9,714,776	8,663,545	(1,051,231)	Student fee revenue was lower than projected
Miscellaneous Student Fees	385,973	-	385,973	420,566	34,593	Slight increase in new students
Indirect Cost Recovery	500,000	-	500,000	500,000	-	
Operating Capital Investments	750,000	-	750,000	895,757	145,757	Cash flow and interest rates were more favorable than projected
Discretionary Funds	65,000	-	65,000	57,740	(7,260)	
Miscellaneous Revenue Funds	7,085,610	-	7,085,610	7,071,737	(13,873)	
		-	-	-	-	
Total Other Revenue Sources	44,896,597	-	44,896,597	41,527,689	(3,368,908)	
TOTAL REVENUE	176,003,212	-	176,003,212	172,381,063	(3,622,149)	
Less Funds Reverted to State				(137,456)	(137,456)	FICA alternative and unspent budget authority
ADJUSTED TOTAL REVENUE	176,003,212	-	176,003,212	172,243,607	(3,759,605)	

NSHE ACCOUNTABILITY REPORT

COMPARISON OF THE REGENTS APPROVED 2006-07 OPERATING BUDGET TO ACTUAL EXPENDITURES

UNIVERSITY OF NEVADA, RENO

FUNCTION	Budgeted		2006-07	IFC		2006-07	2006-07		2006-07	2006-07		2006-07		Difference	Over (Under)	Explanation of : Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas	
	Professional	Classified	Operating Budget	Professional	Classified	State Adjustment	Adjusted Professional	Board Approved Classified	Board App.	Professional	Classified	Actual Expenditure	Professional						Classified
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE						FTE
INSTRUCTION	580.76	108.27	76,748,882			-	580.76	108.27	76,748,882	580.76	108.27	80,339,292	-	-	3,590,410	LOA Faculty		3,590,410	
RESEARCH	4.49	4.00	1,522,209			-	4.49	4.00	1,522,209	4.49	4.00	1,559,453	-	-	37,244	Salary savings for revenue shortfall, COLA and REGIA		0	
PUBLIC SERVICE	0.35	2.00	105,739			-	0.35	2.00	105,739	0.35	2.00	84,268	-	-	(21,471)	Salary savings for revenue shortfall, COLA and REGIA		0	
ACADEMIC SUPPORT	109.41	89.77	25,775,105			-	109.41	89.77	25,775,105	109.41	89.77	22,088,152	-	-	(3,686,953)	Salary savings for revenue shortfall, COLA and REGIA		(839,926)	
STUDENT SERVICES	57.63	49.32	9,086,804			-	57.63	49.32	9,086,804	57.63	49.32	8,407,176	-	-	(679,628)	Salary savings for revenue shortfall, COLA and REGIA		(679,628)	
INSTITUTIONAL SUPPORT	114.89	114.87	24,835,175			-	114.89	114.87	24,835,175	114.89	114.87	21,262,404	-	-	(3,572,771)	Salary savings for revenue shortfall, COLA and REGIA		(3,572,771)	
O&M OF PLANT	25.64	276.73	34,228,308			-	25.64	276.73	34,228,308	25.64	276.73	32,764,224	-	-	(1,464,084)	Salary savings for revenue shortfall, COLA and REGIA		(1,464,084.00)	
SCHOLARSHIPS			5,528,249			-	-	-	5,528,249	-	-	5,738,638	-	-	210,389	Increased number of awards		210,389	
RESERVES			(1,827,259)			-	-	-	(1,827,259)	-	-	-	-	-	1,827,259	Covered with salary savings from other functions		1,827,259	
APPROPRIATION AREA TOTAL	893.17	644.96	176,003,212	-	-	-	893.17	644.96	176,003,212	893.17	644.96	172,243,607	-	-	(3,759,605)				

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2006-07							
APPROPRIATION: University of Nevada Reno							
FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
NONE							

SCHOOL OF MEDICINE

2006-07 STATE SUPPORTED OPERATING BUDGET

Budget to Actual Comparison

REVENUE BY SOURCE

	2006-07 Operating Budget	2006-07 IFC Augmentation	2006-07 State Adjusted Budget	2006-07 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
<u>Revenue by Source</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	
STATE APPROPRIATION						
General Fund	30,705,592		30,705,592	30,705,592	-	
Professional COLA	1,006,893		1,006,893	1,004,379	(2,514)	COLA not Funded by BOE
Classified COLA	186,661		186,661	186,661	-	
			-	-	-	
			-	-	-	
	-		-	-	-	
Total State Appropriation	31,899,146	-	31,899,146	31,896,632	(2,514)	
OTHER REVENUE SOURCES						
Registration Fees	2,022,056	125,220	2,147,276	2,119,683	(27,593)	
Non-resident Tuition	67,690	43,510	111,200	111,200	-	
Miscellaneous Student Fees		1,265	1,265	6,265	5,000	
Miscellaneous	5,000	-	5,000	11,160	6,160	
Total Other Revenue Sources	2,094,746	169,995	2,264,741	2,248,308	(16,433)	
Less Funds Reverted to State				(764,550)	(764,550)	FICA Alternative and unspend budget authority
TOTAL REVENUE	33,993,892	169,995	34,163,887	33,380,390	(783,497)	

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2006-07 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
MEDICAL SCHOOL																		
																	Explanation of :	
FUNCTION	Budgeted		2006-07	IFC		2006-07	Adjusted	Board	2006-07	Actual		2006-07	Difference		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	(Under) Difference \$			
	FTE	FTE		FTE	FTE		FTE	FTE		FTE	FTE		FTE	FTE				
INSTRUCTION	129.95	31.43	22,885,407	-	-	-	129.95	31.43	22,885,407	129.95	31.43	23,090,615	-	-	205,208	Operating was greater than expected		205,208
RESEARCH					-	-	-		-	-		-	-	-				
PUBLIC SERVICE	5.92	1.00	1,110,531	-	-		5.92	1.00	1,110,531	5.92	1.00	1,155,503	-	-	44,972	Operating was greater than expected		44,972
ACADEMIC SUPPORT	17.50	23.75	6,537,429	-	-	-	17.50	23.75	6,537,429	17.50	23.75	5,682,599	-	-	(854,830)	Fidelity/Liability insurance less than expected		(89,679)
STUDENT SERVICES	2.58	8.00	784,397	-	-	-	2.58	8.00	784,397	2.58	8.00	762,657	-	-	(21,740)	Salary savings for COLA, REGIA and transfer to other functions		(21,740)
INSTITUTIONAL SUPPORT	0.50	1.70	554,040	-	-		0.50	1.70	554,040	0.50	1.70	197,387	-	-	(356,653)	REGIA budget transferred to other functions where REGIA is paid		(356,653)
O&M OF PLANT			2,339,608	-	-	-	-	-	2,339,608	-	-	2,284,040	-	-	(55,568)	Operating transferred to other functions to fund COLA and REGIA		(55,568)
SCHOLARSHIPS			39,000	-	-	169,995	-	-	208,995	-	-	207,589	-	-	(1,406)	Increased number of awards		(1,406)
RESERVES			(256,520)	-	-	-	-	-	(256,520)	-	-	-	-	-	256,520			256,520
APPROPRIATION AREA TOTAL	156.45	65.88	33,993,892	-	-	169,995	156.45	65.88	34,163,887	156.45	65.88	33,380,390	-	-	(783,497)			

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2006-07							
APPROPRIATION: Medical School							
FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
NONE							

INTERCOLLEGIATE ATHLETICS, UNR						
2006-07 STATE SUPPORTED OPERATING BUDGET						
Budget to Actual Comparison						
REVENUE BY SOURCE						
	2006-07 Operating Budget	2006-07 IFC Augmentation	2006-07 State Adjusted Budget	2006-07 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
Revenue by Source	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
General Fund	5,457,948	-	5,457,948	5,457,948	-	
Professional COLA	113,088		113,088	112,843	(245)	COLA not funded by BOE
Classified COLA	21,285		21,285	21,285	-	
			-		-	
			-		-	
Total State Appropriation	5,592,321	-	5,592,321	5,592,076	(245)	
OTHER REVENUE SOURCES						
Estate Tax Credit	-		-	-	-	
Total Other Revenue Sources	-	-	-	-	-	
TOTAL REVENUE	5,592,321	-	5,592,321	5,592,076	(245)	
Less Funds Reverted to State				(2,924)	(2,924)	FICA Alternative
ADJUSTED TOTAL REVENUE	5,592,321	-	5,592,321	5,589,152	(3,169)	

**NSHE ACCOUNTABILITY REPORT
COMPARISON OF THE REGENTS APPROVED 2006-07 OPERATING BUDGET TO ACTUAL EXPENDITURES**

INTERCOLLEGIATE ATHLETICS - UNR

FUNCTION	Budgeted		2006-07 Operating	IFC Augmentation		2006-07 State	Adjusted Board Approved		2006-07 Adj	Actual		2006-07 Actual	Difference		Over (Under)	Explanation of :		
	Professional	Classified	Budget \$	Professional	Classified	Adjustment \$	Professional	Classified	Board App. \$	Professional	Classified	Expenditure \$	Professional	Classified	Difference \$	Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas
	FTE	FTE		FTE	FTE		FTE	FTE		FTE	FTE		FTE	FTE				
INSTRUCTION	-	-	-															
RESEARCH	-	-	-															
PUBLIC SERVICE	-	-	-															
ACADEMIC SUPPORT	-	-	-															
STUDENT SERVICES	26.86	7.24	3,125,368	-			26.86	7.24	3,125,368	26.86	7.24	3,153,375	-	-	28,007	REGIA covered by budget transfer from Inst'l Sppt		28,007
INSTITUTIONAL SUPPORT	0.50		91,043	-			0.50	-	91,043	0.50	-	49,462	-	-	(41,581)	Budget transfer to cover reserves and REGIA in student services		(41,581)
O&M OF PLANT			1,117,982						1,117,982			1,117,982						
SCHOLARSHIPS	-	-	1,268,333						1,268,333			1,268,333						
RESERVES	-	-	(10,405)						(10,405)						10,405	Covered by budget transfer from Inst'l Sppt		13,574
APPROPRIATION AREA TOTAL	27.36	7.24	5,592,321	-	-		27.36	7.24	5,592,321	27.36	7.24	5,589,152	-	-	(3,169)			

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2006-07							
APPROPRIATION: Intercollegiate Athletics UNR							
FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
NONE							

STATEWIDE PROGRAMS, UNR						
2006-07 STATE SUPPORTED OPERATING BUDGET						
Budget to Actual Comparison						
REVENUE BY SOURCE						
	2006-07 Operating Budget	2006-07 IFC Augmentation	2006-07 State Adjusted Budget	2006-07 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
Revenue by Source	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
General Fund	7,473,392	-	7,473,392	7,473,392	-	
Professional COLA	247,392		247,392	178,603	(68,789)	Un-justified COLA
Classified COLA	127,553		127,553	127,553	-	
			-		-	
			-		-	
Total State Appropriation	7,848,337	-	7,848,337	7,779,548	(68,789)	
TOTAL REVENUE	7,848,337	-	7,848,337	7,779,548	(68,789)	
Less Funds Reverted to State	-	-	-	(5,447)	(5,447)	FICA Alternative and unspent budget authority
ADJUSTED TOTAL REVENUE	7,848,337	-	7,848,337	7,774,101	(74,236)	

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2006-07 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
STATEWIDE PROGRAMS - UNR																		
																	Explanation of :	
FUNCTION	Budgeted		2006-07	IFC		2006-07	Adjusted Board Approved		2006-07	Actual		2006-07	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)			
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$			
INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
RESEARCH	28.32	17.60	4,789,147	-	-	-	28.32	17.60	4,789,147	28.32	17.60	4,754,550	-	-	(34,597)	Salary savings used for Professional COLA, FICA alternative, and reversion.		0
PUBLIC SERVICE	14.40	7.80	2,035,729	-	-	-	14.40	7.80	2,035,729	14.40	7.80	2,016,917	-	-	(18,812)	Salary savings used for Professional COLA, FICA alternative, and reversion.		0
ACADEMIC SUPPORT		3.75	302,003	-	-	-	-	3.75	302,003	-	3.75	245,950	-	-	(56,053)	Salary savings used for Professional COLA, FICA alternative, reversion, and transfers to other functions.		(35,226)
STUDENT SERVICES				-	-	-	-	-	-	-	-	-	-	-	-			
INSTITUTIONAL SUPPORT			118,935	-	-	-	-	-	118,935	-	-	20,077	-	-	(98,858)	REGIA budget transferred to other functions to cover REGIA		(98,858)
O&M OF PLANT			736,607	-	-	-	-	-	736,607	-	-	736,607	-	-	-			0
SCHOLARSHIPS				-	-	-	-	-	-	-	-	-	-	-	-			0
RESERVES			(134,084)	-	-	-	-	-	(134,084)	-	-	-	-	-	134,084	Covered with salary savings from other functions		134,084
APPROPRIATION AREA TOTAL	42.72	29.15	7,848,337	-	-	-	42.72	29.15	7,848,337	42.72	29.15	7,774,101	-	-	(74,236)			

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2006-07							
APPROPRIATION: STATE WIDE PROGRAMS - UNR							
FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
none							

COOPERATIVE EXTENSION SERVICE						
2006-07 STATE SUPPORTED OPERATING BUDGET						
Budget to Actual Comparison						
REVENUE BY SOURCE						
	2006-07 Operating Budget	2006-07 IFC Augmentation	2006-07 State Adjusted Budget	2006-07 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
Revenue by Source	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
General Fund	7,958,662	-	7,958,662	7,958,662	-	
Professional COLA	427,505		427,505	426,743	(762)	COLA not funded by BOE
Classified COLA	107,133		107,133	107,133	-	
			-		-	
			-		-	
Total State Appropriation	8,493,300	-	8,493,300	8,492,538	(762)	
OTHER REVENUE SOURCES						
Federal Funds	1,214,924		1,214,924	1,212,156		
County Funds	627,608	-	627,608	627,608	-	
Total Other Revenue Sources	1,842,532	-	1,842,532	1,839,764	(2,768)	
TOTAL REVENUE	10,335,832	-	10,335,832	10,332,302	(3,530)	
Less Funds Reverted to State				(22,400)	(22,400)	FICA alternative and unspend budget authority
ADJUSTED TOTAL REVENUE	10,335,832	-	10,335,832	10,309,902	(25,930)	

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2006-07 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
COOPERATIVE EXTENSION SERVICE																		
															Explanation of :			
FUNCTION	Budgeted		2006-07	IFC		2006-07	Adjusted Board Approved		2006-07	Actual		2006-07	Difference		Over	Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas
	Professional FTE	Classified FTE	Operating Budget \$	Professional FTE	Classified FTE	State Adjustment \$	Professional FTE	Classified FTE	Adj Board App. \$	Professional FTE	Classified FTE	Actual Expenditure \$	Professional FTE	Classified FTE	(Under) Difference \$			
INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
RESEARCH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
PUBLIC SERVICE	72.41	28.44	9,705,542	-	-	-	72.41	28.44	9,705,542	72.41	28.44	9,623,931	-	-	(81,611)	Salary savings used for Professional COLA, FICA alternative, revenue shortfall, and transfer to other departments		(55,681)
ACADEMIC SUPPORT				-	-	-	-	-	-	-	-	-	-	-	-			
STUDENT SERVICES				-	-	-	-	-	-	-	-	-	-	-	-			
INSTITUTIONAL SUPPORT	0.50		211,378	-	-	-	0.50	-	211,378	0.50	-	70,565	-	-	(140,813)	Salary savings transferred to other functions		(140,813)
O&M OF PLANT			615,406	-	-	-	-	-	615,406	-	-	615,406	-	-	-			
SCHOLARSHIPS				-	-	-	-	-	-	-	-	-	-	-	-			
RESERVES			(196,494)	-	-	-	-	-	(196,494)	-	-	-	-	-	196,494			196,494
APPROPRIATION AREA TOTAL	72.91	28.44	10,335,832	-	-	-	72.91	28.44	10,335,832	72.91	28.44	10,309,902	-	-	(25,930)			

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2006-07							
APPROPRIATION: Cooperative Extension Service							
FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
None							

AGRICULTURAL EXPERIMENT STATION

2006-07 STATE SUPPORTED OPERATING BUDGET

Budget to Actual Comparison

REVENUE BY SOURCE

	2006-07 Operating Budget	2006-07 IFC Augmentation	2006-07 State Adjusted Budget	2006-07 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
Revenue by Source	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
General Fund	8,058,015	-	8,058,015	8,058,015	-	
Professional COLA	352,889		352,889	352,564	(325)	COLA not funded by BOE
Classified COLA	126,120		126,120	126,120	-	
			-		-	
			-		-	
Total State Appropriation	8,537,024	-	8,537,024	8,536,699	(325)	
					-	
OTHER REVENUE SOURCES					-	
Federal Funds	1,282,530			1,282,530	1,282,530	
					-	
Total Other Revenue Sources	1,282,530	-	-	1,282,530	1,282,530	
					-	
Less Funds Reverted to State	-	-		(9,967)	(9,967)	FICA alternative and unspent budget authority
ADJUSTED TOTAL REVENUE	9,819,554	-	9,819,554	9,809,262	(10,292)	

**NSHE ACCOUNTABILITY REPORT
COMPARISON OF THE REGENTS APPROVED 2006-07 OPERATING BUDGET TO ACTUAL EXPENDITURES**

AGRICULTURAL EXPERIMENT STATION

FUNCTION	Budgeted		2006-07	IFC		2006-07	Adjusted Board Approved		2006-07	Actual		2006-07	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	Budget	FTE	FTE	Adjustment	FTE	FTE	Board App.	FTE	FTE	Expenditure	FTE	FTE	Difference	between Budget	Added	Between
		\$			\$			\$			\$			\$	and Actual	or	Functional	
																Eliminated	Areas	
INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
RESEARCH	44.62	26.01	9,319,978	-	-	-	44.62	26.01	9,319,978	44.62	26.01	9,273,618	-	-	(46,360)	Salary savings transferred to other functions and to cover FICA alternative		(46,360)
PUBLIC SERVICE																		
ACADEMIC SUPPORT																		
STUDENT SERVICES																		
INSTITUTIONAL SUPPORT	0.50		218,043	-	-		0.50	-	218,043	0.50	-	78,195	-	-	(139,848)	Salary savings transferred to other functions		(139,848)
O&M OF PLANT			457,449	-	-	-	-	-	457,449	-	-	457,449	-	-	-			
SCHOLARSHIPS																		
RESERVES			(175,916)	-	-	-	-	-	(175,916)	-	-	-	-	-	175,916			175,916
APPROPRIATION AREA TOTAL	45.12	26.01	9,819,554	-	-	-	45.12	26.01	9,819,554	45.12	26.01	9,809,262	-	-	(10,292)			

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2006-07							
APPROPRIATION: Agricultural Experiment Station							
FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
None							

STATE HEALTH LAB

2006-07 STATE SUPPORTED OPERATING BUDGET

Budget to Actual Comparison

REVENUE BY SOURCE

	2006-07 Operating Budget	2006-07 IFC Augmentation	2006-07 State Adjusted Budget	2006-07 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
Revenue by Source	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
General Fund	1,806,750	-	1,806,750	1,806,750	-	
Professional COLA	23,457		23,457	23,457	-	
Classified COLA	98,564		98,564	98,564	-	
	-		-		-	
	-		-	-	-	
Total State Appropriation	1,928,771	-	1,928,771	1,928,771	-	
OTHER REVENUE SOURCES						
Miscellaneous		-	-		-	
			-			
Total Other Revenue Sources	-	-	-	-	-	
TOTAL REVENUE	1,928,771	-	1,928,771	1,928,771	-	
Less Funds Reverted to State		-	-	(105)	(105)	FICA alternative
ADJUSTED TOTAL REVENUE	1,928,771	-	1,928,771	1,928,666	(105)	

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2006-07 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
STATE HEALTH LAB																		
																Explanation of :		
FUNCTION	Budgeted		2006-07 Operating	IFC Augmentation		2006-07 State	Adjusted Board Approved		2006-07 Adj	Actual		2006-07 Actual	Difference		Over (Under)	Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas
	Professional	Classified	Budget	Professional	Classified	Adjustment	Professional	Classified	Board App.	Professional	Classified	Expenditure	Professional	Classified	Difference			
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$			
INSTRUCTION	-	-	-				-	-	-	-	-	-	-	-	-			
RESEARCH	-	-	-				-	-	-	-	-	-	-	-	-			
PUBLIC SERVICE	1.87	19.00	1,802,680			-	1.87	19.00	1,802,680	1.87	19.00	1,779,478	-	-	(23,202)	Salary savings transferred to other functions		(23,097)
ACADEMIC SUPPORT						-	-	-	-	-	-	-	-	-	-			
STUDENT SERVICES						-	-	-	-	-	-	-	-	-	-			
INSTITUTIONAL SUPPORT			35,239			-	-	-	35,239	-	-	11,764	-	-	(23,475)	Salary savings transferred to other functions		(23,475)
O&M OF PLANT			137,424			-	-	-	137,424	-	-	137,424	-	-	-			
SCHOLARSHIPS						-	-	-	-	-	-	-	-	-	-			
RESERVES			(46,572)			-	-	-	(46,572)	-	-	-	-	-	46,572			46,572
APPROPRIATION AREA TOTAL	1.87	19.00	1,928,771	-	-	-	1.87	19.00	1,928,771	1.87	19.00	1,928,666	-	-	(105)			

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2006-07							
APPROPRIATION: State Health Lab							
FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
NONE							

UNIVERSITY OF NEVADA, LAS VEGAS

Budget to Actual Comparison

REVENUE BY SOURCE

	2006-07	2006-07	2006-07	2006-07	Difference	
	Operating	IFC Augmentation	State Adjusted	Actual	Over	EXPLANATION OF
Revenue by Source	Budget		Budget	Revenue	(Under)	SIGNIFICANT DIFFERENCES BETWEEN
	\$	\$	\$	\$	\$	BUDGET AND ACTUAL
STATE APPROPRIATION						
General Fund	149,886,957	-	149,886,957	149,886,957	-	
Professional COLA	7,063,730		7,063,730	7,063,730	-	
Classified COLA	2,982,740		2,982,740	2,982,740	-	
			-		-	
			-		-	
Total State Appropriation	159,933,427	-	159,933,427	159,933,427	-	
OTHER REVENUE SOURCES						
Registration Fees	44,433,318	-	44,433,318	39,219,099	(5,214,219)	Note 1
Non-Resident Tuition	32,067,119		32,067,119	27,437,987	(4,629,132)	Note 2
Miscellaneous Student Fees	550,843		550,843	1,112,486	561,643	Note 3
Indirect Cost Recovery	755,317		755,317	755,317	-	
Operating Capital Investment	966,592		966,592	1,056,440	89,848	Note 4
Miscellaneous	1,992,189		1,992,189	1,977,670	(14,519)	Note 5
Total Other Revenue Sources	80,765,378	-	80,765,378	71,558,999	(9,206,379)	
TOTAL REVENUE	240,698,805	-	240,698,805	231,492,426	(9,206,379)	
Less: Funds reverted to the State			-	(213,248)	(213,248)	Reversion to State for FICA Alternative
Adjusted Total Revenue	240,698,805	-	240,698,805	231,279,178	(9,419,627)	

Note 1: Actual enrollments were less than budgeted. FY07 Actual AAFTE = 19,638; FY07 Budgeted AAFTE = 22,769.

Note 2: Actual enrollments were less than budgeted. FY07 Actual FT Headcount = 2,463; FY07 Budgeted FT Headcount = 3,064.

Note 3: Student Late Fees actual were more than budgeted. FY07 Actual = \$722,080; FY07 Budget = \$195,846.

Note 4: Investment earnings related to state appropriated funds were higher than budgeted

Note 5: Space leased by EPA was determined not to be maintained with state funds, so budgeted lease payments were not distributed to the state appropriation

**NSHE ACCOUNTABILITY REPORT
COMPARISON OF THE REGENTS APPROVED 2006-07 OPERATING BUDGET TO ACTUAL EXPENDITURES**

UNIVERSITY OF NEVADA, LAS VEGAS

FUNCTION	Budgeted		2006-07	IFC		2006-07	Adjusted Board Approved		2006-07	Actual		2006-07	Difference		Over	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	Actual Expenditure \$	Professional	Classified	(Under) \$			
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$			
INSTRUCTION	924.20	146.28	124,282,930				924.20	146.28	124,282,930	925.70	144.78	124,370,978	1.50	(1.50)	88,048	Notes 3 and 5		1,364,349
RESEARCH	25.12	10.51	4,246,398			-	25.12	10.51	4,246,398	26.12	9.51	4,830,954	1.00	(1.00)	584,556	Note 1		730,332
PUBLIC SERVICE	3.00	1.00	304,306			-	3.00	1.00	304,306	2.00	1.00	185,021	(1.00)	-	(119,285)	Note 5		(75,976)
ACADEMIC SUPPORT	136.50	131.09	30,728,130			-	136.50	131.09	30,728,130	145.00	122.59	29,986,823	8.50	(8.50)	(741,307)	Note 2		789,292
STUDENT SERVICES	115.15	64.90	13,984,223			-	115.15	64.90	13,984,223	120.15	59.90	13,789,339	5.00	(5.00)	(194,884)	Note 2		27,843
INSTITUTIONAL SUPPORT	91.33	120.65	21,904,373				91.33	120.65	21,904,373	95.33	117.65	19,230,498	4.00	(3.00)	(2,673,875)	Notes 1, 2, and 3		(2,496,473)
O&M OF PLANT	29.50	292.74	33,899,239			-	29.50	292.74	33,899,239	30.50	291.74	33,758,616	1.00	(1.00)	(140,623)	Note 2		20,640
SCHOLARSHIPS			5,126,995				-	-	5,126,995			5,126,949	-	-	(46)	Note 4		-
RESERVES			6,222,211				-	-	6,222,211				-	-	(6,222,211)	Note 2		(360,007)
APPROPRIATION AREA TOTAL	1,324.80	767.17	240,698,805	-	-	-	1,324.80	767.17	240,698,805	1,344.80	747.17	231,279,178	20.00	(20.00)	(9,419,627)			-
Note 1: Expenses in excess of budget relate to President's Research Awards program for the campus to help initiate more success in competitive research activities. Primarily funded by a transfer of institutional support and academic support funds.																		
Note 2: Expenditures were less than budget due to \$9.2 million revenue shortfall																		
Note 3: REGIA (Retired Employees Group Insurance Assessment) was budgeted to Institutional Support operating but expensed as a fringe benefit across all functions through payroll																		
Note 4: Scholarship variance was related to FICA alternative reversion to the state																		
Note 5: Program for Older Citizens activities were shifted from Public Service function via consolidation to Gerontology within instruction function																		

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2006-07							
APPROPRIATION: University of Nevada, Las Vegas							
FUNCTION	TITLE	FTE	GRADE	SALARY	FRINGE	TOTAL	FUNDING SOURCE
Instruction	EXEC ASST	(0.50)	31-10	(24,575)	(8,081)	(32,656)	Converted to P005105
Instruction	MANAGER	0.50		24,575	8,081	32,656	Converted from C001805
Instruction	ADMIN ASST III	(1.00)	27-06	(39,463)	(11,337)	(50,800)	Converted to P005128
Instruction	SPEC (INFO)	1.00		39,463	11,337	50,800	Converted from C002384
Instruction	PROG/PROJ COORD	1.00		63,530	14,261	77,791	Moved from Public Service P003245
Instruction	EXEC ASST	(1.00)		(64,480)	(14,377)	(78,857)	Moved to Academic Support P004895 #VALUE!
		-		(950)	(116)	(1,066)	
	ADMIN ASST IV	(1.00)	29-06	(45,042)	(11,768)	(56,810)	Converted to P005216
Research	PROG/PROJ DIR	1.00		45,042	11,768	56,810	Converted from C004190
		-		-	-	-	
Public Service	PROG/PROJ COORD	(1.00)		(63,530)	(14,261)	(77,791)	Moved to Instruction P003245
		(1.00)		(63,530)	(14,261)	(77,791)	
Academic Support	ADM/REC AST III	(1.00)	27-10	(45,267)	(12,036)	(57,303)	Converted to P005239
Academic Support	ASSOC DIRECTOR	1.00		45,267	12,036	57,303	Converted from C001218
Academic Support	ADM/REC AST III	(1.00)	27-10	(41,562)	(14,814)	(56,376)	Converted to P005274
Academic Support	ASSOC DIRECTOR	1.00		41,562	14,814	56,376	Converted from C001518
Academic Support	EXEC ASST	(1.00)	31-10	(51,083)	(16,567)	(67,650)	Converted from C001775
Academic Support	MANAGER	1.00		51,083	16,567	67,650	Converted to P005232
Academic Support	LIB SUPVR II	(1.00)	31-10	(51,000)	(16,717)	(67,717)	Converted to P005306
Academic Support	SPEC (COMPUTER)	1.00		51,000	16,717	67,717	Converted from C001864
Academic Support	CMP NTWK TC II	(1.00)	35-08	(64,118)	(13,972)	(78,090)	Converted to P005319
Academic Support	SPEC (COMPUTER)	1.00		64,118	13,972	78,090	Converted from C003241
Academic Support	DB MGMT SPEC II	(1.00)	37-06	(48,859)	(12,225)	(61,084)	Converted to P005054
Academic Support	SYSTEMS ANALYST	1.00		48,859	12,225	61,084	Converted from C003619
Academic Support	CMP NTWK TC II	(1.00)	35-03	(51,156)	(12,479)	(63,635)	Converted to P005108
Academic Support	SPEC (COMPUTER)	1.00		51,156	12,479	63,635	Converted from C003747
Academic Support	INF SYS SPC I	(1.00)	34-06	(58,538)	(13,362)	(71,900)	Converted to P005231
Academic Support	SYSTEMS ANALYST	1.00		58,538	13,362	71,900	Converted from C004392
Academic Support	EXEC ASST	(0.50)	31-10	(24,575)	(8,081)	(32,656)	Converted to P005105
Academic Support	MANAGER	0.50		24,575	8,081	32,656	Converted from C001805
Academic Support	EXEC ASST	1.00		64,480	14,377	78,857	Moved from Instruction P004895
		1.00		64,480	14,377	78,857	
Student Services	PROG OFFCR II	(1.00)	33-10	(54,052)	(17,306)	(71,358)	Converted to P005055
Student Services	DIRECTOR	1.00		54,052	17,306	71,358	Converted from C001599
Student Services	EXEC ASST	(1.00)	31-05	(46,771)	(11,997)	(58,768)	Converted to P005080
Student Services	EXEC ASST	1.00		46,771	11,997	58,768	Converted from C001920
Student Services	ADMIN AID	(1.00)	21-01	(26,309)	(9,451)	(35,760)	Converted to P005235
Student Services	PROG/PROJ COORD	1.00		26,309	9,451	35,760	Converted from C002066
Student Services	ADMIN ASST IV	(1.00)	29-06	(40,862)	(14,353)	(55,215)	Converted to P005137
Student Services	MANAGER	1.00		40,862	14,353	55,215	Converted from C002987
Student Services	AUD VIS TECH II	(1.00)	27-04	(36,331)	(10,962)	(47,293)	Converted to P005023
Student Services	SPEC (COMPUTER)	1.00		36,331	10,962	47,293	Converted from C003204

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2006-07							
APPROPRIATION: University of Nevada, Las Vegas							
FUNCTION	TITLE	FTE	GRADE	SALARY	FRINGE	TOTAL	FUNDING SOURCE
		-		-	-	-	
Institutional Support	PROG OFFCR I	(1.00)	31-07	(46,637)	(15,415)	(62,052)	Converted to P005220
Institutional Support	MANAGER	1.00		46,637	15,415	62,052	Converted from C001144
Institutional Support	PROG OFFCR II	(1.00)	33-02	(44,892)	(11,768)	(56,660)	Converted to P005013
Institutional Support	DIRECTOR	1.00		44,892	11,768	56,660	Converted from C001492
Institutional Support	SR PHOTOGRAPHER	(1.00)	31-04	(44,892)	(11,874)	(56,766)	Converted to P005227
Institutional Support	ARTIST/DESIGNER	1.00		44,892	11,874	56,766	Converted from C004103
		-		-	-	-	
O&M of Plant	SUPPLY TECH II	(1.00)	27-10	(41,862)	(14,874)	(56,736)	Converted to P005142
O&M of Plant	ANALYST	1.00		41,862	14,874	56,736	Converted from C001634

INTERCOLLEGIATE ATHLETICS, UNLV						
2006-07 STATE SUPPORTED OPERATING BUDGET						
Budget to Actual Comparison						
REVENUE BY SOURCE						
	2006-07 Operating Budget	2006-07 IFC Augmentation	2006-07 State Adjusted Budget	2006-07 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
Revenue by Source	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
General Fund	4,777,527		4,777,527	4,777,527	-	
Professional COLA	128,352		128,352	128,103	(249)	COLA denied by State Board of Examiners
Classified COLA	20,873		20,873	20,873	-	
			-		-	
			-		-	
Total State Appropriation	4,926,752	-	4,926,752	4,926,503	(249)	
Less: Funds reverted to the State				(16,521)	(16,521)	Reversion to State for unused portion of Athletic Fee Waiver allocation
Adjusted Total Revenue	4,926,752	-	4,926,752	4,909,982	(16,770)	

**NSHE ACCOUNTABILITY REPORT
COMPARISON OF THE REGENTS APPROVED 2006-07 OPERATING BUDGET TO ACTUAL EXPENDITURES**

INTERCOLLEGIATE ATHLETICS - UNLV

FUNCTION	Budgeted		2006-07	IFC		2006-07	Adjusted Board		2006-07	Actual		2006-07	Difference		Over	Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas
	Prof	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	28.00	5.00	4,931,688			-	28.00	5.00	4,931,688	28.00	5.00	4,904,032	-	-	27,656	Note 1 and 2		42,984
INSTITUTIONAL SUPPORT			48,935				-	-	48,935			5,950	-	-	42,985	Note 2		(42,984)
O&M OF PLANT							-	-	-	-	-	-	-	-	-			
SCHOLARSHIPS							-	-	-	-	-	-	-	-	-			
RESERVES			(53,871)				-	-	(53,871)	-	-	-	-	-	(53,871)	Note 1		
APPROPRIATION AREA TOTAL	28.00	5.00	4,926,752	-	-	-	28.00	5.00	4,926,752	28.00	5.00	4,909,982	-	-	16,770	Note 3		-
Note 1: Application of Mandated Vacancy Savings																		
Note 2: REGIA (Retired Employees Group Insurance Assessment) was budgeted to Institutional Support operating but expensed as a fringe benefit through Payroll activity in the student services function																		
Note 3: Reversion to the State for unused portion of Athletic Fee Waiver allocation + State Board of Examiners denial of COLA for \$249																		

NSHE ACCOUNTABILITY REPORT

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

Fiscal Year 2006-07

APPROPRIATION: Intercollegiate Athletics Las Vegas

FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
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Nothing to report

LAW SCHOOL						
2006-07 STATE SUPPORTED OPERATING BUDGET						
Budget to Actual Comparison						
REVENUE BY SOURCE						
	2006-07 Operating Budget	2006-07 IFC Augmentation	2006-07 State Adjusted Budget	2006-07 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
Revenue by Source	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
General Fund	8,153,772		8,153,772	8,153,772	-	
Professional COLA	377,865		377,865	355,376	(22,489)	Salary savings prevented full COLA justification
Classified COLA	80,244		80,244	80,244	-	
			-	-	-	
Total State Appropriation	8,611,881	-	8,611,881	8,589,392	(22,489)	
OTHER REVENUE SOURCES						
Registration Fees	2,771,767	31,227	2,802,994	2,727,653	(75,341)	Note 1
Non-Resident Tuition	300,698	207,588	508,286	459,335	(48,951)	Note 2
Miscellaneous Student Fees	92,000	18,000	110,000	81,587	(28,413)	Note 3
		-	-	-	-	
Total Other Revenue Sources	3,164,465	256,815	3,421,280	3,268,575	(152,705)	
			-	-	-	
TOTAL REVENUE	11,776,346	256,815	12,033,161	11,857,967	(175,194)	
Less Funds Reverted to State				(7,757)	(7,757)	Reversion to State for FICA Alternative
ADJUSTED TOTAL REVENUE	11,776,346	256,815	12,033,161	11,850,210	(182,951)	
Note 1: Actual Spring 07 enrollments were less than budgeted. Actual Spring 07 headcount = 435; Budget = 449						
Note 2: Actual Spring 07 Non-Resident enrollments were less than budgeted. Actual Spring 07 headcount = 53; Budget = 62						
Note 3: FY07 actual applications = 1632; Budget = 2200						

NSHE ACCOUNTABILITY REPORT

COMPARISON OF THE REGENTS APPROVED 2006-07 OPERATING BUDGET TO ACTUAL EXPENDITURES

LAW SCHOOL

FUNCTION	Budgeted		2006-07 Operating Budget \$	IFC Augmentation		2006-07 State Adjustment \$	Adjusted Board Approved		2006-07 Adj. Board App. \$	Actual		2006-07 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				
	Professional FTE	Classified FTE	Professional FTE	Classified FTE	Professional FTE	Classified FTE	Professional FTE	Classified FTE	Professional FTE	Classified FTE	Professional FTE	Classified FTE	Professional FTE	Classified FTE				
INSTRUCTION	41.51	9.00	6,122,002	-	-	124,045	41.51	9.00	6,246,047	41.51	9.00	6,237,129	-	-	(8,918)	Note 3 and 4		40,000
RESEARCH																		
PUBLIC SERVICE																		
ACADEMIC SUPPORT	16.00	8.00	3,605,911	-	-	132,770	16.00	8.00	3,738,681	16.00	8.00	3,592,329	-	-	(146,352)	Note 3 and 4		79,062
STUDENT SERVICES	5.00	4.00	766,560	-	-		5.00	4.00	766,560	5.00	4.00	767,997	-	-	1,437	Note 3		5,000
INSTITUTIONAL SUPPORT	1.00	1.00	291,511	-	-		1.00	1.00	291,511	1.00	1.00	158,772	-	-	(132,739)	Note 3		(124,062)
O&M OF PLANT			1,093,983	-	-				1,093,983			1,093,983	-	-	-			
SCHOLARSHIPS				-	-								-	-	-			
RESERVES			(103,621)	-	-				(103,621)				-	-	103,621	Note 2		
APPROPRIATION AREA TOTAL	63.51	22.00	11,776,346	-	-	256,815	63.51	22.00	12,033,161	63.51	22.00	11,850,210	-	-	(182,951)	Note 1		-

Note 1: Enrollments were less than projections indicated, so expenditures were limited to the amount of revenue collected

Note 2: Application of mandated vacancy savings

Note 3: REGIA (Retired Employees Group Insurance Assessment) was budgeted to Institutional Support operating but expensed as a fringe benefit across all functions through payroll

Note 4: Excess student fees projection for IFC submission = \$256,815, actual excess student fees collected = \$104,110.
Expenditures were limited to the amount of revenue collected, so expense was less than the augmented budget.

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2006-07							
APPROPRIATION: Law School							
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
Nothing to Report							

STATEWIDE PROGRAMS, UNLV						
2006-07 STATE SUPPORTED OPERATING BUDGET						
<i>Budget to Actual Comparison</i>						
REVENUE BY SOURCE						
	2006-07 Operating Budget	2006-07 IFC Augmentation	2006-07 State Adjusted Budget	2006-07 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
<u>Revenue by Source</u>	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
General Fund	1,306,109	-	1,306,109	1,306,109	-	
Professional COLA	47,441	-	47,441	47,338	(103)	COLA denied by State Board of Examiners
Classified COLA	11,053	-	11,053	11,053	-	
		-	-		-	
		-	-		-	
Total State Appropriation	1,364,603	-	1,364,603	1,364,500	(103)	
Less Funds Reverted to State				(98)	(98)	Reversion to State for FICA Alternative
TOTAL REVENUE	1,364,603	-	1,364,603	1,364,402	(201)	

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2006-07 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
STATEWIDE PROGRAMS - UNLV																		
																	Explanation of :	
FUNCTION	Budgeted		2006-07	IFC		2006-07	Adjusted Board Approved		2006-07	Actual		Difference		Over	Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas	
	Professional FTE	Classified FTE	Operating Budget \$	Professional FTE	Classified FTE	State Adjustment \$	Professional FTE	Classified FTE	Board App. \$	Professional FTE	Classified FTE	Actual Expenditure \$	Professional FTE	Classified FTE				(Under) Difference \$
INSTRUCTION	-	-	-															
RESEARCH	2.85	1.00	553,812			-	2.85	1.00	553,812	3.85		516,311	1.00	(1.00)	(37,501)	Notes 1, 2, 3	(30,022)	
PUBLIC SERVICE	7.76	2.25	811,000			-	7.76	2.25	811,000	7.76	2.25	845,254	-	-	34,254	Notes 1, 2, 3	48,925	
ACADEMIC SUPPORT																		
STUDENT SERVICES																		
INSTITUTIONAL SUPPORT			21,739						21,739			2,837			(18,902)	Note 2	(18,903)	
O&M OF PLANT																		
SCHOLARSHIPS																		
RESERVES			(21,948)						(21,948)						21,948	Note 3		
APPROPRIATION AREA TOTAL	10.61	3.25	1,364,603	-	-	-	10.61	3.25	1,364,603	11.61	2.25	1,364,402	1.00	(1.00)	(201)	Note 4	-	
Note 1: Classified salary allocation was transferred from Research function to Public Service related to COLA justification																		
Note 2: REGIA (Retired Employees Group Insurance Assessment) was budgeted to Institutional Support operating but expensed as a fringe benefit across all functions through payroll																		
Note 3: Application of mandated vacancy savings																		
Note 4: Expenditures were limited to the amount of revenue collected.																		
General fund revenue was less than budget due to FICA alternative reversion and COLA denial by the State Board of Examiners																		

DENTAL SCHOOL						
2006-07 STATE SUPPORTED OPERATING BUDGET						
<i>Budget to Actual Comparison</i>						
REVENUE BY SOURCE						
	2006-07 Operating Budget	2006-07 IFC Augmentation	2006-07 State Adjusted Budget	2006-07 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
Revenue by Source	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
General Fund	7,558,066	-	7,558,066	7,558,066	-	
Professional COLA	351,821		351,821	350,653	(1,168)	COLA denied by State Board of Examiners
Classified COLA	104,085		104,085	104,085	-	
			-		-	
			-		-	
Total State Appropriation	8,013,972	-	8,013,972	8,012,804	(1,168)	
OTHER REVENUE SOURCES						
Registration Fees	3,868,942	401,968	4,270,910	4,256,682	(14,228)	Collections were less than projected in the IFC request
Non-Resident Tuition	417,015	(25,431)	391,584	391,584	-	
Total Other Revenue Sources	4,285,957	376,537	4,662,494	4,648,266	(14,228)	
TOTAL REVENUE	12,299,929	376,537	12,676,466	12,661,070	(15,396)	
Less: Funds reverted to the State				(17,478)	(17,478)	Reversion to State for FICA Alternative
Adjusted Total Revenue	12,299,929	376,537	12,676,466	12,643,592	(32,874)	

**NSHE ACCOUNTABILITY REPORT
COMPARISON OF THE REGENTS APPROVED 2006-07 OPERATING BUDGET TO ACTUAL EXPENDITURES**

DENTAL SCHOOL

FUNCTION	Budgeted		2006-07	IFC		2006-07	Adjusted Board Approved		2006-07	Actual		2006-07	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	50.50	47.00	9,353,777			376,537	50.50	47.00	9,730,314	50.50	47.00	9,557,607	-	-	(172,707)	Note 1 and 2		(21,605)	
RESEARCH							-		-				-	-	-				
PUBLIC SERVICE							-		-				-	-	-				
ACADEMIC SUPPORT	4.00	5.50	1,178,288				4.00	5.50	1,178,288	4.00	5.50	1,293,664	-	-	115,376	Note 3		116,544	
STUDENT SERVICES	2.00	3.00	484,612				2.00	3.00	484,612	2.00	3.00	501,683	-	-	17,071	Note 3		17,071	
INSTITUTIONAL SUPPORT	3.00	3.00	570,131				3.00	3.00	570,131	3.00	3.00	458,122	-	-	(112,009)	Note 3		(112,010)	
O&M OF PLANT			832,516				-		832,516			832,516	-	-	-				
SCHOLARSHIPS							-		-				-	-	-				
RESERVES			(119,395)				-		(119,395)	-		-	-	-	119,395	Note 2			
APPROPRIATION AREA TOTAL	59.50	58.50	12,299,929	-	-	376,537	59.50	58.50	12,676,466	59.50	58.50	12,643,592	-	-	(32,874)				
Note 1: Registration fee collections were less than projected in the IFC request by \$14,228, so IFC expenditures were reduced by the same amount. General fund revenue was short due to \$1,168 COLA denial by the State Board of Examiners and \$17,478 FICA alternative reversion. Allocation was transferred from instruction function to academic support for \$21,605.																			

COLLEGE OF SOUTHERN NEVADA						
2006-07 STATE SUPPORTED OPERATING BUDGET						
Budget to Actual Comparison						
REVENUE BY SOURCE						
	2006-07 Operating Budget	2006-07 IFC Augmentation	2006-07 State Adjusted Budget	2006-07 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
Revenue by Source	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
General Fund	89,256,692	-	89,256,692	89,256,692	0	
Professional COLA	2,985,110		2,985,110	2,985,110	-	
Classified COLA	1,444,981		1,444,981	444,690	(1,000,291)	Inability to draw full COLA.
		-	-	-	-	
		-	-	-	-	
Total State Appropriation	93,686,783	-	93,686,783	92,686,492	(1,000,291)	
OTHER REVENUE SOURCES						
Registration Fees	22,133,823		22,133,823	20,730,113	(1,403,710)	Actual enrollments less than projected budgetary levels.
Non-Resident Tuition	4,371,402		4,371,402	5,167,989	796,587	Increase in non-resident enrollment.
Miscellaneous Student Fees	191,655		191,655	227,656	36,001	Actual fee receipts in excess of budgetary projections
Indirect Cost Recovery	5,000	-	5,000	-	(5,000)	No Indirect Cost Recovery
Operating Capital Investment	567,000	-	567,000	432,515	(134,485)	Allocation to State funds was lower than anticipated
Total Other Revenue Sources	27,268,880	-	27,268,880	26,558,273	(710,607)	
TOTAL REVENUE	120,955,663	-	120,955,663	119,244,765	(1,710,898)	
Less Funds Reverted to State			-	(271,137)	(271,137)	Reversion of funding due to savings generated as part of FICA Alternative Plan
TOTAL ADJUSTED REVENUE	120,955,663	-	120,955,663	118,973,628	(1,982,035)	

**NSHE ACCOUNTABILITY REPORT
COMPARISON OF THE REGENTS APPROVED 2006-07 OPERATING BUDGET TO ACTUAL EXPENDITURES**

COLLEGE OF SOUTHERN NEVADA

FUNCTION	Budgeted		2006-07	IFC		2006-07	Adjusted Board Approved		2006-07	Actual		Difference		Over	Explanation of :			
	Professional	Classified	Operating	Professional	Classified	State	Professional	Classified	Adj	Professional	Classified	Professional	Classified	(Under)	Significant	Positions	Transfers	
	FTE	FTE	Budget	FTE	FTE	Adjustment	FTE	FTE	Board App.	FTE	FTE	Expenditure	FTE	FTE	Difference	Differences	Added	Between
		\$			\$			\$			\$			\$	between Budget	or	Functional	
															and Actual	Eliminated	Areas	
INSTRUCTION	925.81	130.10	65,939,930	-	-		925.81	130.10	65,939,930	926.21	129.10	66,359,235	0.40	(1.00)	419,305	Reallocation of REGIA; adj to accommodate actual revenue receipts and reversion of FICA Alternative funds	See Form 1	
RESEARCH																		
PUBLIC SERVICE	0.60	0.50	59,557	-	-		0.60	0.50	59,557	0.60	0.50	61,105	-	-	1,548	Reclassification of Classified Position and reallocation of REGIA	N/A	
ACADEMIC SUPPORT	51.40	40.75	11,467,556	-	-		51.40	40.75	11,467,556	56.90	45.00	11,170,962	5.50	4.25	(296,594)	Reallocation of REGIA, mandated salary savings and to address revenue shortfall	See Form 1	
STUDENT SERVICES	86.24	57.00	11,686,379	-	-		86.24	57.00	11,686,379	89.74	57.00	11,135,804	3.50	-	(550,575)	Reallocation of REGIA, mandated salary savings and to address revenue shortfall	See Form 1	
INSTITUTIONAL SUPPORT	55.40	73.52	15,651,709	-	-		55.40	73.52	15,651,709	58.00	80.02	13,849,737	2.60	6.50	(1,801,972)	Reallocation of REGIA and adj to accommodate actual revenue receipts	See Form 1	
O&M OF PLANT	12.00	159.39	15,667,497	-	-		12.00	159.39	15,667,497	14.00	158.39	14,734,541	2.00	(1.00)	(932,956)	Reallocation of REGIA, mandated salary savings and to address revenue shortfall	See Form 1	
SCHOLARSHIPS			1,684,295	-	-		-	-	1,684,295	-	-	1,662,244	-	-	(22,051)	address rev shortfall	N/A	
RESERVES			(1,201,260)	-	-		-	-	(1,201,260)	-	-	-	-	-	1,201,260	meet mandated salary savings		
APPROPRIATION AREA TOTAL	1,131.45	461.26	120,955,663	-	-		1,131.45	461.26	120,955,663	1,145.45	470.01	118,973,628	14.00	8.75	(1,982,035)			

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the UCCSN Operating Budget							
Fiscal Year 2006-2007							
APPROPRIATION College of Southern Nevada							
FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
<i>Professional</i>							
11006	CC PROFESSOR	0.40	0520	27,962	7,469	\$ 35,431	Result of Reorganization.
11391	CC INSTRUCTOR	1.00	0000	53,982	14,283	\$ 68,265	Result of Programmatic Changes
11392	CC INSTRUCTOR	1.00	0315	50,232	13,746	\$ 63,978	Result of Programmatic Changes
11859	CC INSTRUCTOR	(1.00)	0503	(39,491)	-13103	\$ (52,594)	Result of Programmatic Changes
11886	CC INSTRUCTOR	(1.00)	0410	(49,726)	(12,586)	\$ (62,312)	Result of Reorganization.
		0.40		42,959	9,809	52,768	
<i>Classified</i>							
33494	ADMINISTRATIVE ASSIST I	(1.00)	2301	(26,309)	(9,596)	\$ (35,905)	Result of Reorganization.
33495	ADMINISTRATIVE ASSIST I	(1.00)	2301	(26,309)	(9,596)	\$ (35,905)	Result of Reorganization.
34609	CLERICAL TRAINEE	1.00	2001	23,810	9,774	\$ 33,584	Result of Reorganization.
<i>Total Classified</i>		(1.00)		(28,808)	(9,418)	(38,225)	
TOTAL INSTRUCTION		(0.60)		14,151	391	14,542	
ACADEMIC SUPPORT							
<i>Professional</i>							
11006	CC PROFESSOR	(0.40)	0520	(28,162)	(7,522)	\$ (35,684)	Result of Reorganization.
13051	CHIEF OF POLICE	0.40	0000	43,680	9,205	\$ 52,885	Result of Reorganization.
17036	COORDINATOR	1.00	0000	54,566	14,367	\$ 68,933	Result of Programmatic Changes
17037	MANAGER	1.00	0000	59,803	15,118	\$ 74,921	Result of Reorganization.
17060	COORDINATOR	1.00	0000	46,000	13,139	\$ 59,139	Result of Reorganization.
17088	COORDINATOR	0.50	0000	21,500	5,661	\$ 27,161	Result of Programmatic Changes
17092	COORDINATOR	1.00	0000	43,000	12,709	\$ 55,709	Conversion of Classified Position
17093	ASSISTANT DIRECTOR	1.00	0000	57,285	20,056	\$ 77,341	Result of Reorganization.
<i>Total Professional</i>		5.50		297,672	82,732	380,404	
<i>Classified</i>							
37038	ADMINISTRATIVE ASSIST II	(1.00)	2506	(36,209)	(10,956)	\$ (47,165)	Converted to Professional Position
37044	ADMINISTRATIVE ASSIST III	1.00	2706	37,943	11,983	\$ 49,926	Result of Programmatic Changes
37045	ADMINISTRATIVE ASSIST I	1.00	2301	27,138	10,301	\$ 37,439	Result of Reorganization.
37046	ADMINISTRATIVE ASSIST II	1.00	2510	38,509	15,627	\$ 54,135	Result of Reorganization.
37047	CLERICAL TRAINEE	1.00	2001	23,692	9,755	\$ 33,447	Result of Programmatic Changes
37910	LIBRARY ASSISTANT II	0.25	2305	7,700	3,095	\$ 10,795	Result of Programmatic Changes
37923	LIBRARY ASSISTANT I	1.00	2101	24,643	9,906	\$ 34,549	Result of Programmatic Changes
<i>Total Classified</i>		4.25		123,415	49,711	173,126	
TOTAL ACADEMIC SUPPORT		9.75		421,087	132,443	553,530	

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the UCCSN Operating Budget							
Fiscal Year 2006-2007							
APPROPRIATION College of Southern Nevada							
FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
STUDENT SERVICES							
<i>Professional</i>							
12075	CC PROF/COUNSELOR/DIRECTOR	1.00	0000	77,927	17,717	\$ 95,644	Result of Programmatic Changes
12106	MANAGER	1.00	0000	59,802	15,118	\$ 74,920	Result of Programmatic Changes
12107	OPERATIONS COORDINATOR	0.50	0000	25,553	7,049	\$ 32,601	Result of Programmatic Changes
12108	RECRUITMENT/RETENTION SPEC	1.00	0000	41,000	12,422	\$ 53,422	Result of Programmatic Changes
12109	RECRUITMENT/RETENTION SPEC	1.00	0000	41,000	12,422	\$ 53,422	Result of Programmatic Changes
17037	MANAGER	(1.00)	0000	(59,803)	(15,118)	\$ (74,921)	Result of Reorganization.
<i>Total Professional</i>		3.50		185,479	49,610	235,088	
<i>Classified</i>							
<i>Total Classified</i>		-		-	-	\$ -	
TOTAL STUDENT SERVICES		3.50		185,479	49,610	235,088	
INSTITUTIONAL SUPPORT							
<i>Professional</i>							
13051	CHIEF OF POLICE	(0.40)	0000	(43,680)	(9,205)	\$ (52,885)	Result of Reorganization.
13076	ANALYST	1.00	0000	51,500	13,928	\$ 65,428	Result of Programmatic Changes
13078	DEVELOPER	1.00	0000	60,000	15,146	\$ 75,146	Result of Programmatic Changes
13079	FINANCIAL ACCOUNTANT	1.00	0000	45,000	12,995	\$ 57,995	Result of Programmatic Changes
<i>Total Professional</i>		2.60		112,820	32,865	198,569	
<i>Classified</i>							
31086	ACCOUNTING ASSISTANT	1.00	2302	27,503	10,359	\$ 37,862	Result of Programmatic Changes
31087	ACCOUNTANT TECHNICIAN I	1.00	3010	46,500	17,512	\$ 64,011	Result of Programmatic Changes
31089	ADMINISTRATIVE ASSIST III	0.50	2709	22,436	6,555	\$ 28,991	Result of Reorganization.
31091	PERSONNEL ANALYST I	1.00	3201	35,577	14,929	\$ 50,506	Result of Programmatic Changes
31093	GRAPHIC DESIGNER	1.00	2903	36,869	11,829	\$ 48,698	Result of Programmatic Changes
33819	UNIVERSITY POLICE OFFICER I	1.00	3403	45,780	13,107	\$ 58,887	Result of Programmatic Changes
33820	UNIVERSITY POLICE OFFICER I	1.00	3403	45,780	13,107	\$ 58,887	Result of Programmatic Changes
<i>Total Classified</i>		6.50		260,444	87,398	347,843	
TOTAL INSTITUTIONAL SUPPORT		9.10		373,264	120,263	546,412	
OPERATIONS & MAINTENANCE							
<i>Professional</i>							
18022	MANAGER	1.00	0000	51,000	13,856	\$ 64,856	Result of Programmatic Changes
18023	DESIGNER	1.00	0000	55,000	14,429	\$ 69,429	Conversion of Classified position
<i>Total Professional</i>		2.00		106,000	28,285	134,285	
<i>Classified</i>							
38012	ARCHITECTURAL DRAFTER III	(1.00)	3109	(51,943)	(13,891)	\$ (65,834)	Converted to Professional position
<i>Total Classified</i>		(1.00)		(51,943)	(13,891)	(65,834)	
TOTAL OPERATIONS & MAINTENANCE		1.00		54,057	14,395	68,452	

GREAT BASIN COLLEGE

2006-07 STATE SUPPORTED OPERATING BUDGET

Budget to Actual Comparison

REVENUE BY SOURCE

	2006-07 Operating Budget	2006-07 IFC Augmentation	2006-07 State Adjusted Budget	2006-07 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
Revenue by Source	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
General Fund	14,079,872	-	14,079,872	14,079,872	-	
Professional COLA	455,010		455,010	454,925	(85)	BOE COLA not funded
Classified COLA	251,761		251,761	251,761	-	
			-		-	
			-		-	
Total State Appropriation	14,786,643	-	14,786,643	14,786,558	(85)	
OTHER REVENUE SOURCES						
Registration Fees	1,645,340	231,229	1,876,569	1,863,033	(13,536)	Contract training classes had less students than estimated in late spring.
Non-Resident Tuition	37,449	16,293	53,742	53,729	(13)	
Miscellaneous Student Fees	33,173	21,443	54,616	54,572	(44)	
Operating Capital Investment	52,146		52,146	23,814	(28,332)	Deficit cash balances in State Fund due to receipt of COLA payments in July
Total Other Revenue Sources	1,768,108	268,965	2,037,073	1,995,148	(41,925)	
TOTAL REVENUE	16,554,751	268,965	16,823,716	16,781,706	(42,010)	
Less Funds Reverted to State	-		-	(52,867)	(52,867)	FICA Alternative
ADJUSTED TOTAL REVENUE	16,554,751	268,965	16,823,716	16,728,839	(94,877)	

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2006-07 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
GREAT BASIN COLLEGE																		
																Explanation of :		
FUNCTION	Budgeted		2006-07 Operating Budget \$	IFC Augmentation		2006-07 State Adjustment \$	Adjusted Board Approved		2006-07 Adj Board App. \$	Actual		2006-07 Actual Expenditure \$	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	102.98	18.85	7,386,742			268,965	102.98	18.85	7,655,707	102.98	18.85	7,591,719	-	-	(63,988)	Salary savings for mandated reserves		(38,000)
RESEARCH							-		-				-	-	-	Faculty overload		67,500
																Operating expense		13,000
PUBLIC SERVICE							-	-	-				-	-	-			
ACADEMIC SUPPORT	17.75	7.95	2,160,625			-	17.75	7.95	2,160,625	17.75	7.95	1,987,717	-	-	(172,908)	Salary savings for mandated reserves		(73,729)
																Vacancy savings		(67,500)
																Operating expense		(13,000)
STUDENT SERVICES	14.40	8.95	1,635,100			-	14.40	8.95	1,635,100	14.40	8.95	1,607,341	-	-	(27,759)	Salary savings for mandated reserves		(25,000)
INSTITUTIONAL SUPPORT	13.75	10.35	2,446,020				13.75	10.35	2,446,020	13.75	10.35	2,466,431	-	-	20,411			
OR&M OF PLANT	2.50	33.93	2,952,224			-	2.50	33.93	2,952,224	2.50	33.93	2,903,850	-	-	(48,374)	Salary savings for mandated reserves		(61,012)
SCHOLARSHIPS			171,781				-	-	171,781			171,781	-	-	-			
RESERVES			(197,741)				-	-	(197,741)				-	-	197,741	Mandated reserves		197,741
APPROPRIATION AREA TOTAL	151.38	80.03	16,554,751	-	-	268,965	151.38	80.03	16,823,716	151.38	80.03	16,728,839	-	-	(94,877)			

TRUCKEE MEADOWS COMMUNITY COLLEGE

2006-07 STATE SUPPORTED OPERATING BUDGET

Budget to Actual Comparison

REVENUE BY SOURCE

	2006-07 Operating Budget	2006-07 IFC Augmentation	2006-07 State Adjusted Budget	2006-07 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
Revenue by Source	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
General Fund	36,604,794		36,604,794	36,604,794	-	
Professional COLA	1,147,380		1,147,380	1,147,380	-	
Classified COLA	669,599		669,599	652,147	(17,452)	Salary savings caused inability to draw all Classified COLA.
			-		-	
			-		-	
Total State Appropriation	38,421,773	-	38,421,773	38,404,321	(17,452)	
OTHER REVENUE SOURCES						
Registration Fees	7,256,370		7,256,370	6,653,646	(602,724)	Actual enrollment less than budgeted levels.
Non-Resident Tuition	1,334,657	-	1,334,657	1,195,971	(138,686)	Decrease in non-resident enrollment.
Misc. Student Fees	97,103	-	97,103	94,281	(2,822)	
Operating Capital Investment	146,041		146,041	132,592	(13,449)	Investment earnings were less than budgeted.
Total Other Revenue Sources	8,834,171	-	8,834,171	8,076,490	(757,681)	
TOTAL REVENUE	47,255,944	-	47,255,944	46,480,811	(775,133)	
Less Funds Reverted to State	-		-	(318,027)	(318,027)	FICA Alternative and unspent Budget Authority
ADJUSTED TOTAL REVENUE	47,255,944	-	47,255,944	46,162,784	(1,093,160)	

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2006-07 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
TRUCKEE MEADOWS COMMUNITY COLLEGE																		
FUNCTION	Budgeted		2006-07 Operating Budget \$	IFC Augmentation		2006-07 State Adjustment \$	Adjusted Board Professional FTE	Board Approved Classified FTE	2006-07 Adj Board App. \$	Actual		2006-07 Actual Expenditure \$	Difference		Over (Under) Difference \$	Significant Differences between Budget and Actual	Explanation of : Positions Added or Eliminated	Transfers Between Functional Areas
	Professional FTE	Classified FTE		Professional FTE	Classified FTE					Professional FTE	Classified FTE		Professional FTE	Classified FTE				
INSTRUCTION	272.78	32.53	21,107,400	-	-	-	272.78	32.53	21,107,400	272.78	32.53	20,860,597	-	-	(246,803)	See notes 1 & 2.		
RESEARCH				-	-	-	-	-	-				-	-	-			
PUBLIC SERVICE				-	-	-	-	-	-				-	-	-			
ACADEMIC SUPPORT	27.30	22.15	4,341,312	-	-	-	27.30	22.15	4,341,312	27.30	22.15	4,422,179	-	-	80,867	See note 1.		
STUDENT SERVICES	40.67	26.89	5,300,281	-	-	-	40.67	26.89	5,300,281	40.67	26.89	4,945,040	-	-	(355,241)	See note 1.		
INSTITUTIONAL SUPPORT	41.70	38.93	8,149,523	-	-	-	41.70	38.93	8,149,523	41.70	38.93	7,762,788	-	-	(386,735)	See note 1.		
O&M OF PLANT	3.00	60.00	8,174,037	-	-	-	3.00	60.00	8,174,037	3.00	60.00	7,465,408	-	-	(708,629)	See note 1.		
SCHOLARSHIPS			696,702	-	-	-	-	-	696,702			706,772	-	-	10,070			
RESERVES			(513,311)	-	-	-	-	-	(513,311)				-	-	513,311	See note 3.		
APPROPRIATION AREA TOTAL	385.45	180.50	47,255,944	-	-	-	385.45	180.50	47,255,944	385.45	180.50	46,162,784	-	-	(1,093,160)			

Note 1: Revenue expectations were not met due to actual enrollment less than budgeted levels. Expenditures were reduced to remain within the amount of available revenue.

Note 2: Reversion for FICA alternative.

Note 3: Mandated salary savings allocated to functions.

NSHE ACCOUNTABILITY REPORT

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

Fiscal Year 2006-07

APPROPRIATION: TRUCKEE MEADOWS COMMUNITY COLLEGE

FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
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NONE

WESTERN NEVADA COLLEGE

2006-07 STATE SUPPORTED OPERATING BUDGET

Budget to Actual Comparison

REVENUE BY SOURCE

	2005-06 Operating Budget	2005-06 IFC Augmentation	2005-06 State Adjusted Budget	2005-06 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
<u>Revenue by Source</u>	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
General Fund	18,756,858	-	18,756,858	18,756,858	-	
Professional COLA	620,933		620,933	620,933	-	
Classified COLA	338,374		338,374	338,374	-	
			-		-	
			-		-	
Total State Appropriation	19,716,165	-	19,716,165	19,716,165	-	
OTHER REVENUE						
Registration Fees	2,645,617		2,645,617	2,599,898	(45,719)	Unrealized Revenue
Non-Resident Tuition	111,748	110,572	222,320	200,439	(21,881)	Unrealized Revenue
Miscellaneous Student Fees	18,760	(6,475)	12,285	17,181	4,896	Fewer Application Fees
Operating Capital Investment	94,117		94,117	91,816	(2,301)	Unrealized Revenue
Total Other Revenue Sources	2,870,242	104,097	2,974,339	2,909,334	(65,005)	
TOTAL REVENUE	22,586,407	104,097	22,690,504	22,625,499	(65,005)	
Less Funds Reverted to State				(55,285)	(55,285)	FICA Alternative
ADJUSTED TOTAL REVENUE	22,586,407	104,097	22,690,504	22,570,214	(120,290)	

**NSHE ACCOUNTABILITY REPORT
COMPARISON OF THE REGENTS APPROVED 2006-07 OPERATING BUDGET TO ACTUAL EXPENDITURES**

WESTERN NEVADA COLLEGE

FUNCTION	Budgeted		2006-07 Operating Budget \$	IFC Augmentation		2006-07 State Adjustment \$	Adjusted Board Professional FTE	Approved Classified FTE	2006-07 Adj Board App. \$	Actual		2006-07 Actual Expenditure \$	Difference		Over (Under) Difference \$	Significant Differences between Budget and Actual	Explanation of : 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
INSTRUCTION	139.41	12.14	9,506,758	-	-	65,084	139.41	12.14	9,571,842	138.89	12.59	9,619,213	(0.52)	0.45	47,371	Regia Reallocation	Part Time Instruction Processed as Contract & Classified Staff Adj in Continuing Education	Regia & FICA Alt Reallocation	
RESEARCH																			
PUBLIC SERVICE																			
ACADEMIC SUPPORT	13.70	15.28	2,474,653	-	-		13.70	15.28	2,474,653	13.70	15.28	2,506,963	-	-	32,310	Regia Reallocation		Regia & FICA Alt Reallocation	
STUDENT SERVICES	14.75	11.33	2,140,921	-	-	39,013	14.75	11.33	2,179,934	13.70	10.80	2,170,357	(1.05)	(0.53)	(9,577)	Regia Reallocation	Professional vacancies in the Counseling Department	Regia & FICA Alt Reallocation	
INSTITUTIONAL SUPPORT	24.05	27.78	4,923,916	-	-		24.05	27.78	4,923,916	24.05	28.03	4,749,736	-	0.25	(174,180)	Funds established to pay for Regia distributed into fringe benefits categories.	Temporary vacancy in Information Services	Regia Reallocated to Functional Areas from Fringe	
O&M OF PLANT	2.00	30.28	3,089,940	-	-		2.00	30.28	3,089,940	2.00	30.53	3,139,853	-	0.25	49,913	Regia Reallocation. Repair of Cedar Building.	Temporary increase of off- campus custodial assistance	Regia & FICA Alt Reallocation	
SCHOLARSHIPS			370,703	-	-				370,703			384,092	-	-	13,389	Fund Fica Alternative Expenses and to fund additional scholarships.		Fica Alternative	
RESERVES			79,516	-	-				79,516				-	-	(79,516)	Fica Alternative from Functional Areas to fund remittance to the state and Bad Debt Allowance.		Fica Alternative from Functional Areas to fund remittance to the state and Bad Debt Allowance.	
APPROPRIATION AREA TOTAL	193.91	96.81	22,586,407	-	-	104,097	193.91	96.81	22,690,504	192.34	97.23	22,570,214	(1.57)	0.42	(120,290)				

UCCSN ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the UCCSN Operating Budget							
Fiscal Year 2006-07							
APPROPRIATION : Western Nevada College							
FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
Instruction	Instructor - CA	(1.00)	02/31	(60,901)	(19,636)	(80,537)	Retired, not replaced
	Instructor - MTT	-	02/23	(11,231)	(7,941)	(19,172)	New hire salary
	Instructor - English	(0.33)	03/25	13,510	(2,386)	11,124	Sabbatical Leave
	Instructor - Pre-Engineering	-	05/15	13,403	243	13,646	Market adjustment on new hire salary
		(1.33)		(58,622)	(29,962)	(88,584)	
Instruction	P55398	1.24	00/00	78,061	7,299	85,360	Funding base for P-T increased
		1.24		78,061	7,299	85,360	
Academic Support	Coordinator Fernley	0.70	06/00	7,846	1,071	8,917	LOA to .70 professional
	Coordinator LRC	-	04/00	(5,342)	(260)	(5,602)	Title change new hire
		0.70		2,504	811	3,315	
Student Services	Counselor	0.53	03/17	16,732	5,457	22,188	New position
		0.53		16,732	5,457	22,188	
Institutional Sppt	IR Director	(0.20)	04/00	(8,260)	-	(8,260)	Phase-in retirement
	IR Analyst	0.96	05/00	45,413	16,167	61,580	New position
		0.76		37,153	16,167	53,320	
	Total Full-Time Professionals	1.90		75,828	(229)	75,599	
Instruction	Administrative Asst	(0.20)	27/01	(12,936)	(11,790)	(24,726)	New hire on EPEE Reduced FTE
	Administrative Asst	(0.53)	23/01	(14,785)	(5,554)	(20,339)	Removed position
	Administrative Asst	(0.25)	25/04	(2,246)	(978)	(3,224)	Reduced FTE
	Administrative Asst	0.53	25/06	18,086	8,209	26,295	New position
	Administrative Asst	(0.24)	25/02	(1,706)	(948)	(2,654)	Reduced FTE
	Administrative Asst	0.22	25/01	5,032	1,749	6,781	Increase Computer Lab to 1.0 FTE
	Clerical Trainee	(0.25)	20/01	(6,201)	(580)	(6,781)	Removed position
		(0.72)		(14,756)	(9,893)	(24,649)	
Academic Support	Audio Visual Asst	0.53	23/03	14,712	8,010	22,722	New position
	Administrative Asst	0.28	23/01	7,593	3,902	11,495	Increased FTE
	Admin Assist III	0.20	27/01	4,347	1,262	5,609	Increased FTE
		1.01		26,652	13,174	39,826	

BUSINESS CENTER NORTH

2006-07 STATE SUPPORTED OPERATING BUDGET

Budget to Actual Comparison

REVENUE BY SOURCE

	2006-07 Operating Budget	2006-07 IFC Augmentation	2006-07 State Adjusted Budget	2006-07 Actual Revenue	Difference Over (Under)		EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
Revenue by Source	\$	\$	\$	\$	\$		
STATE APPROPRIATION							
General Fund	2,225,024	-	2,225,024	2,225,024	-		
Professional COLA	36,605		36,605	36,605	-		
Classified COLA	113,473		113,473	113,473	-		
			-		-		
			-		-		
Total State Appropriation	2,375,102	-	2,375,102	2,375,102	-		
Less Funds Reverted to State	-			-	-		
TOTAL REVENUE	2,375,102	-	2,375,102	2,375,102	-		

NSHE ACCOUNTABILITY REPORT

COMPARISON OF THE REGENTS APPROVED 2006-07 OPERATING BUDGET TO ACTUAL EXPENDITURES

BUSINESS CENTER NORTH

Explanation of :																			
FUNCTION	Budgeted		2006-07	IFC		2006-07	Adjusted Board Approved			2006-07		2006-07	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	(Under)
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE				\$	\$
INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
RESEARCH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
PUBLIC SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
ACADEMIC SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
STUDENT SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
INSTITUTIONAL SUPPORT	5.62	26.20	2,432,735	-	-	-	5.62	26.20	2,432,735	5.62	26.20	2,375,102	-	-	(57,633)	Mandated Salary Savings transferred to Institutional support			
O&M OF PLANT				-	-	-	-	-	-	-	-	-	-	-	-				
SCHOLARSHIPS				-	-	-	-	-	-	-	-	-	-	-	-				
RESERVES			(57,633)	-	-	-	-	-	(57,633)	-	-	-	-	-	57,633				
APPROPRIATION AREA TOTAL	5.62	26.20	2,375,102	-	-	-	5.62	26.20	2,375,102	5.62	26.20	2,375,102	-	-	-				

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2006-07							
APPROPRIATION: Business Center North							
FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
NONE							

BUSINESS CENTER SOUTH						
2006-07 STATE SUPPORTED OPERATING BUDGET						
<i>Budget to Actual Comparison</i>						
REVENUE BY SOURCE						
	2006-07 Operating Budget	2006-07 IFC Augmentation	2006-07 State Adjusted Budget	2006-07 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
Revenue by Source	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
General Fund	1,896,828	-	1,896,828	1,896,828	-	
Professional COLA	62,925		62,925	62,925	-	
Classified COLA	60,661		60,661	60,661	-	
			-		-	
			-		-	
Total State Appropriation	2,020,414	-	2,020,414	2,020,414	-	
TOTAL REVENUE	2,020,414	-	2,020,414	2,020,414	-	

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2006-07 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
BUSINESS CENTER SOUTH																		
FUNCTION	Budgeted		2006-07 Operating Budget \$	IFC Augmentation		2006-07 State Adjustment \$	Adjusted Professional FTE	Board Classified FTE	Approved Adj Board App. \$	Actual		2006-07 Actual Expenditure \$	Difference		Over (Under) Difference \$	Explanation of :		
	Professional FTE	Classified FTE		Professional FTE	Classified FTE					Professional FTE	Classified FTE		Professional FTE	Classified FTE		Professional FTE	Classified FTE	Significant Differences between Budget and Actual
INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
RESEARCH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
PUBLIC SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
ACADEMIC SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
STUDENT SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
INSTITUTIONAL SUPPORT	14.63	11.08	2,065,554	-	-	-	14.63	11.08	2,065,554	15.63	10.08	2,020,414	1.00	(1.00)	(45,140)			
O&M OF PLANT				-	-	-	-	-	-				-	-	-			
SCHOLARSHIPS				-	-	-	-	-	-				-	-	-			
RESERVES			(45,140)	-	-	-	-	-	(45,140)				-	-	45,140	Mandated salary savings transferred to Institutional support		
APPROPRIATION AREA TOTAL	14.63	11.08	2,020,414	-	-	-	14.63	11.08	2,020,414	15.63	10.08	2,020,414	1.00	(1.00)	-			

NSHE ACCOUNTABILITY REPORT

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

Fiscal Year 2006-07

APPROPRIATION							
	Business Center South						
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
Institutional Support	Buyer	(1.00)	34-10	(63,320)	(13,317)	(76,637)	Converted to P005226
Institutional Support	Purchasing Agent	1.00		63,320	13,317	76,637	Converted from C001915

NATIONAL DIRECT STUDENT LOANS

2006-07 STATE SUPPORTED OPERATING BUDGET

Budget to Actual Comparison

REVENUE BY SOURCE

	2006-07 Operating Budget	2006-07 IFC Augmentation	2006-07 State Adjusted Budget	2006-07 Actual Revenue	Difference Over (Under)		EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
Revenue by Source	\$	\$	\$	\$	\$		
STATE APPROPRIATION							
General Fund	50,904		50,904	50,904	-		
Balance Forward							
Total State Appropriation	50,904	-	50,904	50,904	-		
	50,904	-	50,904	50,904	-		
Less Funds Reverted to the State	-				-		
ADJUSTED TOTAL REVENUE	50,904	-	50,904	50,904	-		

NSHE ACCOUNTABILITY REPORT

COMPARISON OF THE REGENTS APPROVED 2006-07 OPERATING BUDGET TO ACTUAL EXPENDITURES

NATIONAL DIRECT STUDENT LOAN

FUNCTION	Budgeted		2006-07 Operating Budget \$	IFC Augmentation		2006-07 State Adjustment \$	2006-07 Adjusted Board Approved		2006-07 Adj Board App. \$	Actual		2006-07 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
ACADEMIC SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
STUDENT SERVICES	-	-	50,904	-	-	-	-	-	50,904	-	-	50,904	-	-	-			
INSTITUTIONAL SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
O&M OF PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
SCHOLARSHIPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
RESERVES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
APPROPRIATION AREA TOTAL	-	-	50,904	-	-	-	-	-	50,904	-	-	50,904	-	-	-			

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2006-07							
APPROPRIATION National Direct Student Loan							
FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
None							

DESERT RESEARCH INSTITUTE

2006-07 STATE SUPPORTED OPERATING BUDGET

Budget to Actual Comparison

REVENUE BY SOURCE

	2006-07 Operating Budget	2006-07 IFC Augmentation	2006-07 State Adjusted Budget	2006-07 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
Revenue by Source	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
General Fund	7,940,225		7,940,225	7,940,225	-	
Professional COLA	213,873		213,873	213,873	-	
Classified COLA	47,486		47,486	34,771	(12,715)	COLA not Funded by BOE
IFC Allocation	-		-	-	-	
Total State Appropriation	8,201,584	-	8,201,584	8,188,869	(12,715)	
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	8,350,070	-	8,350,070	8,337,355	(12,715)	
Less: Funds Reverted to State	-		-	(678)	(678)	FICA Alternative
ADJUSTED TOTAL REVENUE	8,350,070	-	8,350,070	8,336,677	(13,393)	

**NSHE ACCOUNTABILITY REPORT
COMPARISON OF THE REGENTS APPROVED 2006-07 OPERATING BUDGET TO ACTUAL EXPENDITURES**

DESERT RESEARCH INSTITUTE

FUNCTION	Budgeted		2006-07 Operating Budget \$	IFC Augmentation		2006-07 State Adjustment \$	Adjusted Board Approved		2006-07 Adj Board App. \$	Actual		2006-07 Actual Expenditure \$	Difference		Over (Under) Difference \$	Significant Differences between Budget and Actual	Explanation of : Positions Added or Eliminated	Transfers Between Functional Areas		
	Professional	Classified		Professional	Classified		Professional	Classified		Professional	Classified		Professional	Classified					Professional	Classified
	FTE	FTE		FTE	FTE		FTE	FTE		FTE	FTE		FTE	FTE					FTE	FTE
INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
RESEARCH	11.33	12.25	3,296,679				11.33	12.25	3,296,679	11.33	12.25	3,250,595	-	-	(46,084)	apply reserves/cloudseed	-			
PUBLIC SERVICE				-	-	-	-	-	-	-	-	-	-	-	-					
PUBLIC SERVICE	1.00	1.00	315,313	-	-	-	1.00	1.00	315,313	1.00	1.00	311,784	-	-	(3,529)	apply reserves	-			
STUDENT SERVICES				-	-	-	-	-	-	-	-	-	-	-	-					
INSTITUTIONAL SUPPORT	14.50	2.00	2,126,807	-	-	-	14.50	2.00	2,126,807	14.50	2.00	2,115,275	-	-	(11,532)	apply reserves				
O&M OF PLANT	3.00	16.39	2,690,722	-	-	-	3.00	16.39	2,690,722	3.00	16.39	2,659,023	-	-	(31,699)	apply reserves				
SCHOLARSHIPS				-	-	-	-	-	-	-	-	-	-	-	-					
RESERVES			(79,451)	-	-	-	-	-	(79,451)	-	-	-	-	-	79,451					
APPROPRIATION AREA TOTAL	29.83	31.64	8,350,070	-	-	-	29.83	31.64	8,350,070	29.83	31.64	8,336,677	-	-	(13,393)	\$678 Fica Alternative, \$12,715 COLA not funded by BOE				

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2006-07							
APPROPRIATION: Desert Research Institute							
FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
NONE							

NEVADA STATE COLLEGE

2006-07 STATE SUPPORTED OPERATING BUDGET

Budget to Actual Comparison

REVENUE BY SOURCE

	2006-07 Operating Budget	2006-07 IFC Augmentation	2006-07 State Adjusted Budget	2006-07 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
Revenue by Source	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
General Fund	9,565,135		9,565,135	9,565,135	-	
Professional COLA	171,428		171,428	170,801	(627)	COLA not Funded by BOE
Classified COLA	18,901		18,901	18,901	-	
			-		-	
			-		-	
Total State Appropriation	9,755,464	-	9,755,464	9,754,837	(627)	
OTHER REVENUE SOURCES						
Registration Fees	1,869,225		1,869,225	1,774,873	(94,352)	
Non-Resident Tuition	175,465		175,465	154,368	(21,097)	
Miscellaneous Student Fees			-		-	
Operating Capital Investment	45,209		45,209	45,209	-	
Total Other Revenue Sources	2,089,899	-	2,089,899	1,974,450	(115,449)	
TOTAL REVENUE	11,845,363	-	11,845,363	11,729,287	(116,076)	FICA Alternative
Less Funds Reverted to State			-	(37,062)	(37,062)	
TOTAL ADJUSTED REVENUE	11,845,363	-	11,845,363	11,692,225	(153,138)	

**NSHE ACCOUNTABILITY REPORT
COMPARISON OF THE REGENTS APPROVED 2006-07 OPERATING BUDGET TO ACTUAL EXPENDITURES**

NEVADA STATE COLLEGE

FUNCTION	Budgeted		2006-07 Operating Budget \$	IFC Augmentation		2006-07 State Adjustment \$	Adjusted Board Approved		2006-07 Adj Board App. \$	Actual		2006-07 Actual Expenditure \$	Difference		Over (Under) Difference \$	Significant Differences between Budget and Actual	Explanation of :		
	Professional FTE	Classified FTE		Professional FTE	Classified FTE		Professional FTE	Classified FTE		Professional FTE	Classified FTE		Professional FTE	Classified FTE			Professional FTE	Classified FTE	Positions Added or Eliminated
INSTRUCTION	58.50	4.00	5,295,747	-	-		58.50	4.00	5,295,747	60.60	10.50	5,317,927	2.10	6.50	22,180	Additional funding and positions required for part-time faculty and classifi			
RESEARCH																			
PUBLIC SERVICE																			
ACADEMIC SUPPORT	7.00		982,835	-	-		7.00	-	982,835	6.00	0.50	869,605	(1.00)	0.50	(113,230)	Funds and positions transferred to meet part-time faculty needs and student			
STUDENT SERVICES	11.00	3.00	980,559	-	-		11.00	3.00	980,559	13.00	4.00	1,204,657	2.00	1.00	224,098	Additional funding and positions required for student support needed in fin			
INSTITUTIONAL SUPPORT	15.50	4.00	3,085,474	-	-		15.50	4.00	3,085,474	16.00	5.00	2,849,056	0.50	1.00	(236,418)	Funds transferred to meet part-time faculty needs and student retention nee			
O&M OF PLANT		2.00	1,336,504	-	-			2.00	1,336,504		2.00	1,277,823	-	-	(58,681)	Reflection of reduced student fee revenue and transfer of funds to address s			
SCHOLARSHIPS			164,244	-	-				164,244			173,157	-	-	8,913	Increased student demand			
RESERVES																			
APPROPRIATION AREA TOTAL	92.00	13.00	11,845,363	-	-		92.00	13.00	11,845,363	95.60	22.00	11,692,225	3.60	9.00	(153,138)				

NSHE ACCOUNTABILITY REPORT								
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget								
Fiscal Year 2006-07								
APPROPRIATION: Nevada State College								
FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE	
Instruction	Clerical Trainee	0.50	20-1	\$ 8,034.44	\$ 3,412.22	\$ 11,446.66	State Appropriation	
Instruction	Administrative Aid II	1.00	25-1	19,137.85	6,649.58	25,787.43	State Appropriation	
Instruction	Administrative Aid II	1.00	25-1	16,733.22	7,801.84	24,535.06	State Appropriation	
Instruction	Administrative Aid II	1.00	25-1	18,314.39	6,514.12	24,828.51	State Appropriation	
Instruction	Administrative Aid II	1.00	25-5	29,370.57	10,833.86	40,204.43	State Appropriation	
Instruction	Administrative Aid II	1.00	25-1	15,040.88	2,124.31	17,165.19	State Appropriation	
Instruction	Administrative Aid II	1.00	25-1	20,785.00	6,920.53	27,705.53	State Appropriation	
	Lecturer	1.00		31,249.98	8,141.82	39,391.80	State Appropriation	
	Lecturer	1.00		31,249.98	8,141.82	39,391.80	State Appropriation	
Instruction	Administrative Coordinator	(0.50)		(27,496.98)	(10,525.65)	(38,022.63)	State Appropriation	
Instruction	Associate Professor	0.60		58,742.52	15,665.55	74,408.07	State Appropriation	
	Total Instruction	8.60		221,161.85	65,680.00	286,841.85		
Academic Support	Library Assistant I	0.50	21-1	7,788.48	2,964.42	10,752.90	State Appropriation	
Academic Support	Administrative Coordinator	(1.00)		(39,068.00)	(12,429.09)	(51,497.09)	State Appropriation	
	Total Academic Support	(0.50)		(31,279.52)	(9,464.67)	(40,744.19)		
Student Services	Administrative Aid II	1.00	25-1	28,530.28	9,185.90	37,716.18	State Appropriation	
Student Services	Analyst	1.00		36,666.26	10,033.26	46,699.52	State Appropriation	
Student Services	Director	1.00		63,066.00	22,210.36	85,276.36	State Appropriation	
	Total Student Services	3.00		128,262.54	41,429.52	169,692.06		
Institutional Support	Business Manager	1.00		13,605.75	3,783.75	17,389.50	State Appropriation	
Institutional Support	Administrative Aid II	(1.00)		(27,374.00)	(10,505.42)	(37,879.42)	State Appropriation	
Institutional Support	Computer Network Technician	1.00		42,559.39	14,604.43	57,163.82	State Appropriation	
Institutional Support	Computer Network Technician	1.00		10,264.52	3,689.31	13,953.83	State Appropriation	
Institutional Support	Trainee	(0.50)	Error in original FTE(posn # 00078 initially reported as 1.5 FTE)					State Appropriation
	Total Institutional Support	1.50		39,055.66	11,572.07	50,627.73		
O & M	Note: The positions in O & M were always budgeted as classified.							
	Grand Total	12.60		\$ 357,200.53	\$ 109,216.92	\$ 466,417.45		