

# Nevada System of Higher Education



## 2008—09 Accountability Report

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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

# NEVADA SYSTEM OF HIGHER EDUCATION

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Document Prepared by the Finance Department  
Office of the Chancellor

## NEVADA SYSTEM OF HIGHER EDUCATION

### NSHE Accountability Report

#### Comparison of the Regents Approved 2008-09 Operating Budget to Actual Revenues

#### REVENUE BY SOURCE

	2008-09 Operating Budget	2008-09 IFC Augmentation	2008-09 State Adjusted Budget	2008-09 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
Revenue by Source	\$	\$	\$	\$	\$	
<b>STATE APPROPRIATION</b>						
General Fund	646,148,558		646,148,558	591,883,821	(54,264,737)	General Fund reversions for Budget Cuts
COLA	33,620,638		33,620,638	31,472,991	(2,147,647)	Unjustified COLA
General Fund Salary Adjustment	12,585		12,585	12,585	-	
					-	
					-	
<b>Total State Appropriation</b>	<b>679,781,781</b>	<b>-</b>	<b>679,781,781</b>	<b>623,369,397</b>	<b>(56,412,384)</b>	
<b>OTHER REVENUE SOURCES</b>						
Registration Fees	129,378,929	4,898,684	134,277,613	132,463,225	(1,814,388)	Student fee revenue collected less than authorized
Non-resident Tuition	50,471,415	606,820	51,078,235	47,979,542	(3,098,693)	Tuition Revenue less than Authorized
Miscellaneous Student Fees	2,240,278	154,957	2,395,235	2,464,073	68,838	
Federal Funds	2,450,831		2,450,831	2,431,581	(19,250)	COOP - Federal funds not fully expended. Unexpended balance is available for expenditure in Fiscal 2010.
Operating Capital Investments	2,960,737		2,960,737	345,673	(2,615,064)	Board of Regents action to discontinue income distributions
Discretionary Funds	222,560		222,560	230,549	7,989	
Miscellaneous Revenue Funds	13,313,390		13,313,390	12,969,709	(343,681)	UNR Actual utility expense was less than budgeted
County Funds	660,024		660,024	660,024	-	
Registration Surcharge	4,036,796		4,036,796	3,570,704	(466,092)	Surcharge collected less than authorized
<b>Total Other Revenue Sources</b>	<b>205,734,960</b>	<b>5,660,461</b>	<b>211,395,421</b>	<b>203,115,080</b>	<b>(8,280,341)</b>	
<b>TOTAL REVENUE</b>	<b>885,516,741</b>	<b>5,660,461</b>	<b>891,177,202</b>	<b>826,484,477</b>	<b>(64,692,725)</b>	
Less Funds Reverted to State				(142,128)	(142,128)	Unexpended general funds returned to the State
<b>ADJUSTED TOTAL REVENUE</b>	<b>885,516,741</b>	<b>5,660,461</b>	<b>891,177,202</b>	<b>826,342,349</b>	<b>(64,834,853)</b>	

NSHE ACCOUNTABILITY REPORT															
COMPARISON OF THE REGENTS APPROVED 2008-09 OPERATING BUDGET TO ACTUAL EXPENDITURES															
NEVADA SYSTEM OF HIGHER EDUCATION															
FUNCTION	Budgeted		2008-09 Operating Budget	IFC Augmentation		2008-09 State Adjustment	Adjusted Board Approved		2008-09 Adj Board App.	Actual		2008-09 Actual Expenditure	Difference		Over (Under) Difference
	Professional FTE	Classified FTE	\$	Professional FTE	Classified FTE	\$	Professional FTE	Classified FTE	\$	Professional FTE	Classified FTE	\$	Professional FTE	Classified FTE	\$
INSTRUCTION	3,310.47	526.46	387,734,216			5,660,461	3,310.47	526.46	393,394,677	3,281.40	524.08	365,955,044	(29.07)	(2.38)	(27,439,633)
RESEARCH	117.28	67.98	27,434,595				117.28	67.98	27,434,595	116.75	67.23	25,052,038	(0.53)	(0.75)	(2,382,557)
PUBLIC SERVICE	110.20	62.30	19,572,044			-	110.20	62.30	19,572,044	108.50	62.30	18,012,110	(1.70)	-	(1,559,934)
ACADEMIC SUPPORT	446.54	353.88	100,248,336			-	446.54	353.88	100,248,336	442.54	349.88	98,166,004	(4.00)	(4.00)	(2,082,332)
STUDENT SERVICES	427.11	262.79	63,229,718			-	427.11	262.79	63,229,718	421.77	257.85	58,644,811	(5.34)	(4.94)	(4,584,907)
INSTITUTIONAL SUPPORT	520.56	504.06	123,572,996			-	520.56	504.06	123,572,996	515.09	498.95	116,185,704	(5.47)	(5.11)	(7,387,292)
O&M OF PLANT	90.39	969.86	138,184,568			-	90.39	969.86	138,184,568	86.09	959.86	127,290,796	(4.30)	(10.00)	(10,893,772)
SCHOLARSHIPS	-	-	16,546,169			-	-	-	16,546,169	-	-	17,035,842	-	-	489,673
RESERVES	-	-	8,994,099			-	-	-	8,994,099	-	-	-	-	-	(8,994,099)
APPROPRIATION AREA TOTAL	5,022.55	2,747.33	885,516,741	-	-	5,660,461	5,022.55	2,747.33	891,177,202	4,972.14	2,720.15	826,342,349	(50.41)	(27.18)	(64,834,853)

**SYSTEM ADMINISTRATION**

NSHE Accountability Report

Comparison of the Regents Approved 2008-09 Operating Budget to Actual Revenues

**REVENUE BY SOURCE**

	<b>2008-09 Operating Budget</b>	<b>2008-09 IFC Augmentation</b>	<b>2008-09 State Adjusted Budget</b>	<b>2008-09 Actual Revenue</b>	<b>Difference Over (Under)</b>	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
<b>STATE APPROPRIATION</b>						
General Fund	5,622,271		5,622,271	5,139,041	(483,230)	Budget Cuts
COLA	244,744		244,744	226,108	(18,636)	Unjustified COLA
					-	
					-	
					-	
<b>Total State Appropriation</b>	<b>5,867,015</b>	<b>-</b>	<b>5,867,015</b>	<b>5,365,149</b>	<b>(501,866)</b>	
<b>OTHER REVENUE SOURCES</b>						
Discretionary Funds	111,460		111,460	111,460	-	
<b>Total Other Revenue Sources</b>	<b>111,460</b>	<b>-</b>	<b>111,460</b>	<b>111,460</b>	<b>-</b>	
<b>TOTAL REVENUE</b>	<b>5,978,475</b>	<b>-</b>	<b>5,978,475</b>	<b>5,476,609</b>	<b>(501,866)</b>	
Less Funds Reverted to State				(111,354)	(111,354)	Unexpended excess liability insurance
<b>ADJUSTED TOTAL REVENUE</b>	<b>5,978,475</b>		<b>5,978,475</b>	<b>5,365,255</b>	<b>(613,220)</b>	

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2008-09 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
SYSTEM ADMINISTRATION																		
FUNCTION	Budgeted		2008-09 Operating Budget \$	IFC Augmentation		2008-09 State Adjustment \$	Adjusted Professional FTE	Board Approved Classified FTE	2008-09 Adj Board App. \$	Actual		2008-09 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				
INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
RESEARCH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
PUBLIC SERVICE	5.50		632,949				5.50	-	632,949	5.50		632,949	-	-	-			
ACADEMIC SUPPORT																		
STUDENT SERVICES																		
INSTITUTIONAL SUPPORT	20.33	9.00	4,922,529				20.33	9.00	4,922,529	20.33	9.00	4,380,807	-	-	(541,722)	Reversion of excess liability insurance. Salaries offloaded to self supporting budgets. REGIA and Health Insurance. savings, unexpended workstation funding. Reduction in state assessments.		
OR&M OF PLANT			349,449						349,449			349,449	-	-	-			
SCHOLARSHIPS			2,050						2,050			2,050	-	-	-			
RESERVES			71,498						71,498			-	-	-	(71,498)	Unexpended reserve created to meet State mandated budget cuts		
APPROPRIATION AREA TOTAL	25.83	9.00	5,978,475	-	-	-	25.83	9.00	5,978,475	25.83	9.00	5,365,255	-	-	(613,220)			

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2008-09							
APPROPRIATION: System Administration							
FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
<b>None</b>							

**SYSTEM COMPUTING SERVICES**

NSHE Accountability Report

Comparison of the Regents Approved 2008-09 Operating Budget to Actual Revenues

REVENUE BY SOURCE

	2008-09 Operating Budget	2008-09 IFC Augmentation	2008-09 State Adjusted Budget	2008-09 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
<u>Revenue by Source</u>	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
General Fund	23,162,289		23,162,289	21,523,460	(1,638,829)	*Note
COLA	676,061		676,061		(676,061)	COLA Funded with Salary Savings
					-	
					-	
					-	
Total State Appropriation	23,838,350	-	23,838,350	21,523,460	(2,314,890)	
TOTAL REVENUE	23,838,350	-	23,838,350	21,523,460	(2,314,890)	
Less Funds Reverted to State				(8,034)	(8,034)	
ADJUSTED TOTAL REVENUE	23,838,350	-	23,838,350	21,515,426	(2,322,924)	
*Note: General Fund budget reductions \$1,182,994; Deferred Merit \$87,831; REGIA/Health Ins. Rescissions \$299,365; Workmen's Comp. Rescission \$68,639						



**NSHE ACCOUNTABILITY REPORT  
COMPARISON OF THE REGENTS APPROVED 2008-09 OPERATING BUDGET TO ACTUAL EXPENDITURES**

**SYSTEM COMPUTING SERVICES**

FUNCTION	Budgeted		2008-09 Operating Budget \$	IFC Augmentation		2008-09 State Adjustment \$	Adjusted Board Approved		2008-09 Adj Board App. \$	Actual		2008-09 Actual Expenditure \$	Difference		Over (Under) Difference \$	Explanation of Significant Differenc 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				
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$			
INSTRUCTION	-	-							-	-	-	-	-	-				
RESEARCH	-	-							-	-	-	-	-	-				
PUBLIC SERVICE	-	-							-	-	-	-	-	-				
ACADEMIC SUPPORT	-	-							-	-	-	-	-	-				
STUDENT SERVICES	-	-							-	-	-	-	-	-				
INSTITUTIONAL SUPPORT	83.00	42.00	23,176,623			-	83.00	42.00	23,176,623	83.00	42.00	21,027,438	-	-	(2,149,185)	Note 1, 2, 3		
O&M OF PLANT			439,113			-			439,113			439,113	-	-	-			
SCHOLARSHIPS			26,257						26,257			48,875	-	-	22,618			
RESERVES			196,357						196,357			-	-	-	(196,357)	Note 2,4		
APPROPRIATION AREA TOTAL	83.00	42.00	23,838,350	-	-	-	83.00	42.00	23,838,350	83.00	42.00	21,515,426	-	-	(2,322,924)			
*Notes																		
(1) Vacancy savings available to absorb COLA draw																		
(2) Budget Reductions/Reversions																		
(3) Additional Staff Grant in Aid																		
(4) Allocation of mandated salary savings																		

**NSHE ACCOUNTABILITY REPORT**

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

**Fiscal Year 2008-09**

**APPROPRIATION: System Computing Services**

FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
	NONE						

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**NSHE Accountability Report**

**Comparison of the Regents Approved 2008-09 Operating Budget to Actual Revenues**

**REVENUE BY SOURCE**

	<b>2008-09 Operating Budget</b>	<b>2008-09 IFC Augmentation</b>	<b>2008-09 State Adjusted Budget</b>	<b>2008-09 Actual Revenue</b>	<b>Difference Over (Under)</b>	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
STATE APPROPRIATION						
General Fund	916,397	-	916,397	858,583	(57,814)	Budget Cuts
COLA	34,856		34,856	32,260	(2,596)	Unjustified COLA
			-		-	
			-		-	
			-		-	
Total State Appropriation	951,253	-	951,253	890,843	(60,410)	
<b>TOTAL REVENUE</b>	<b>951,253</b>	<b>-</b>	<b>951,253</b>	<b>890,843</b>	<b>(60,410)</b>	
Less Funds Reverted to State				(5,716)	(5,716)	
<b>ADJUSTED TOTAL REVENUE</b>	<b>951,253</b>	<b>-</b>	<b>951,253</b>	<b>885,127</b>	<b>(66,126)</b>	

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2008-09 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
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																Explanation of :		
2008-09		IFC		2008-09		2008-09		2008-09		2008-09		Over						
Budgeted		Operating		Augmentation		State		Adjusted Board Approved		Adj		Actual		Actual		Difference		Over
Professional		Classified		Professional		Classified		Professional		Classified		Professional		Classified		Professional		Classified
FTE		FTE		FTE		FTE		FTE		FTE		FTE		FTE		FTE		FTE
\$		\$		\$		\$		\$		\$		\$		\$		\$		\$
FUNCTION																		
INSTRUCTION	-	-	-					-	-	-	-	-	-	-	-			
RESEARCH	-	-	-					-	-	-	-	-	-	-	-			
PUBLIC SERVICE	6.00	2.00	891,177			-		6.00	2.00	891,177	6.00	2.00	838,508	-	-	(52,669)		Salaries and fringe savings to meet State mandated budget cuts
ACADEMIC SUPPORT								-	-	-				-	-	-		
STUDENT SERVICES								-	-	-				-	-	-		
INSTITUTIONAL SUPPORT			8,576					-	-	8,576			770	-	-	(7,806)		Unexpended workstations and State assessments
O&M OF PLANT			45,850					-	-	45,850			45,849	-	-	(1)		
SCHOLARSHIPS	-	-	-					-	-	-	-	-	-	-	-	-		
RESERVES	-	-	5,650					-	-	5,650	-	-	-	-	-	(5,650)		Unexpended reserve created to meet State mandated budget cuts
APPROPRIATION AREA TOTAL	6.00	2.00	951,253	-	-	-		6.00	2.00	951,253	6.00	2.00	885,127	-	-	(66,126)		
										-								



**SPECIAL PROJECTS**

**NSHE Accountability Report**

**Comparison of the Regents Approved 2008-09 Operating Budget to Actual Revenues**

**REVENUE BY SOURCE**

	<b>2008-09 Operating Budget</b>	<b>2008-09 IFC Augmentation</b>	<b>2008-09 State Adjusted Budget</b>	<b>2008-09 Actual Revenue</b>	<b>Difference Over (Under)</b>	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
STATE APPROPRIATION						
General Fund	2,751,729		2,751,729	2,547,714	(204,015)	Budget Cuts
COLA	13,805		13,805	13,103	(702)	Unjustified COLA
			-		-	
Total State Appropriation	2,765,534	-	2,765,534	2,560,817	(204,717)	
OTHER REVENUE SOURCES						
Operating Capital Investments	-				-	
Total Other Revenue Sources	-	-	-	-	-	
<b>TOTAL REVENUE</b>	<b>2,765,534</b>	<b>-</b>	<b>2,765,534</b>	<b>2,560,817</b>	<b>(204,717)</b>	
Less: Reverted to State					-	
<b>ADJUSTED TOTAL REVENUE</b>	<b>2,765,534</b>	<b>-</b>	<b>2,765,534</b>	<b>2,560,817</b>	<b>(204,717)</b>	

**NSHE ACCOUNTABILITY REPORT  
COMPARISON OF THE REGENTS APPROVED 2008-09 OPERATING BUDGET TO ACTUAL EXPENDITURES**

**SPECIAL PROJECTS**

FUNCTION	Budgeted		2008-09 Operating Budget \$	IFC Augmentation		2008-09 State Adjustment \$	Adjusted Board Approved		2008-09 Adj Board App. \$	Actual		2008-09 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	2,659,748				1.00		2,659,748	1.00	2.00	2,560,817	-	-	(98,931)	Fringe savings and grant matching fund reductions to meet State mandated budget cuts		
PUBLIC SERVICE													-	-				
ACADEMIC SUPPORT													-	-				
STUDENT SERVICES													-	-				
INSTITUTIONAL SUPPORT			2,919						2,919				-	-	(2,919)	unexpended workstations to meet State mandated budget cuts		
O&M OF PLANT													-	-				
SCHOLARSHIPS													-	-				
RESERVES			102,867						102,867				-	-	(102,867)	Unexpended reserve created to meet State mandated budget cuts		
APPROPRIATION AREA TOTAL	1.00	2.00	2,765,534	-	-	-	1.00	-	2,765,534	1.00	2.00	2,560,817	-	-	(204,717)			

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2008-09							
APPROPRIATION: Special Projects							
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
None							



**UNIVERSITY OF NEVADA, RENO**

**NSHE Accountability Report**

**Comparison of the Regents Approved 2008-09 Operating Budget to Actual Revenues**

**REVENUE BY SOURCE**

	<b>2008-09 Operating Budget</b>	<b>2008-09 IFC Augmentation</b>	<b>2008-09 State Adjusted Budget</b>	<b>2008-09 Actual Revenue</b>	<b>Difference Over (Under)</b>	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
<b>STATE APPROPRIATION</b>						
General Fund	135,004,971	-	135,004,971	123,418,916	(11,586,055)	State mandated general fund budget reductions Unjustified COLA
COLA	7,556,017		7,556,017	7,144,855	(411,162)	
General fund adjustment	5,948		5,948	5,948	-	
		-	-	-	-	
		-	-	-	-	
<b>Total State Appropriation</b>	<b>142,566,936</b>	<b>-</b>	<b>142,566,936</b>	<b>130,569,719</b>	<b>(11,997,217)</b>	
<b>OTHER REVENUE SOURCES</b>						
Registration Fees	31,168,206	-	31,168,206	30,944,371	(223,835)	The shortfall in non-resident revenue relates to a legislative decision not to backfill with general fund relating to NSHE action to extend reduced tuition to California students under the WUE program
Non-resident Tuition	11,203,935	-	11,203,935	9,682,901	(1,521,034)	
Miscellaneous Student Fees	450,000	-	450,000	403,451	(46,549)	
Indirect Cost Recovery		-	-		-	
Registration Surcharge	1,586,000		1,586,000	1,743,431	157,431	Declining value of investment pool resulted in Board decision to discontinue Investment Inc distributions
Operating Capital Investments	1,000,000	-	1,000,000	113,276	(886,724)	
Discretionary Funds	57,000	-	57,000	64,989	7,989	Actual utility expenses for residence halls were lower than budgeted. We bill based upon actual costs so recharge revenues received were less than budgeted.
Recharge Revenues	8,480,480	-	8,480,480	8,133,746	(346,734)	
		-	-	-	-	
<b>Total Other Revenue Sources</b>	<b>53,945,621</b>	<b>-</b>	<b>53,945,621</b>	<b>51,086,165</b>	<b>(2,859,456)</b>	
<b>TOTAL REVENUE</b>	<b>196,512,557</b>	<b>-</b>	<b>196,512,557</b>	<b>181,655,884</b>	<b>(14,856,673)</b>	
Less Funds Reverted to State				(85)	(85)	
<b>ADJUSTED TOTAL REVENUE</b>	<b>196,512,557</b>	<b>-</b>	<b>196,512,557</b>	<b>181,655,799</b>	<b>(14,856,758)</b>	

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2008-09 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
UNIVERSITY OF NEVADA, RENO																		
																Explanation of :		
FUNCTION	Budgeted		2008-09	IFC		2008-09	Adjusted Board Approved		2008-09	Actual		2008-09	Difference		Over	Significant Differences between Budget and Actual	Positions	Transfers
	Professional	Classified	Operating Budget	Professional	Classified	State Adjustment	Professional	Classified	Board App.	Professional	Classified	Actual Expenditure	Professional	Classified	(Under) Difference		Added or Eliminated	Between Functional Areas
INSTRUCTION	587.76	102.63	88,273,022			-	587.76	102.63	88,273,022	587.76	102.63	83,200,512	-	-	(5,072,510)	Campus-wide budget reductions	none	none
RESEARCH	3.60	5.00	1,031,633			-	3.60		1,031,633	3.60		960,233	-	-	(71,400)	Campus-wide budget reductions	none	none
PUBLIC SERVICE	0.35	2.00	122,256			-	0.35	2.00	122,256	0.35	2.00	79,806	-	-	(42,450)	Campus-wide budget reductions	none	none
ACADEMIC SUPPORT	111.46	88.51	25,043,772			-	111.46	88.51	25,043,772	111.46	88.51	23,127,570	-	-	(1,916,202)	Campus-wide budget reductions	none	none
STUDENT SERVICES	56.96	53.00	9,982,619			-	56.96	53.00	9,982,619	56.96	53.00	8,535,515	-	-	(1,447,104)	Campus-wide budget reductions	none	none
INSTITUTIONAL SUPPORT	121.76	108.01	25,046,053			-	121.76	108.01	25,046,053	121.76	108.01	22,305,111	-	-	(2,740,942)	Campus-wide budget reductions	none	none
O&M OF PLANT	25.39	314.60	40,647,466			-	25.39	314.60	40,647,466	25.39	314.60	37,241,257	-	-	(3,406,209)	Campus-wide budget reductions	none	none
SCHOLARSHIPS			5,942,623			-	-	-	5,942,623	-	-	6,205,795	-	-	263,172	Greater than anticipated costs associated with Graduate grants-in-aid	none	none
RESERVES			423,113			-	-	-	423,113	-	-	-	-	-	(423,113)			
APPROPRIATION AREA TOTAL	907.28	673.75	196,512,557	-	-	-	907.28	668.75	196,512,557	907.28	668.75	181,655,799	-	-	(14,856,758)			

**NSHE ACCOUNTABILITY REPORT**

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

**Fiscal Year 2008-09**

**APPROPRIATION: University of Nevada Reno**

FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
	none						

**SCHOOL OF MEDICINE**

**NSHE Accountability Report**

**Comparison of the Regents Approved 2008-09 Operating Budget to Actual Revenues**

**REVENUE BY SOURCE**

	<b>2008-09 Operating Budget</b>	<b>2008-09 IFC Augmentation</b>	<b>2008-09 State Adjusted Budget</b>	<b>2008-09 Actual Revenue</b>	<b>Difference Over (Under)</b>	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
<b>STATE APPROPRIATION</b>						
General Fund	34,753,277	-	34,753,277	31,204,138	(3,549,139)	State mandated general fund budget reductions
COLA	1,579,762		1,579,762	1,456,970	(122,792)	Unjustified COLA
			-		-	
			-		-	
			-		-	
			-		-	
<b>Total State Appropriation</b>	<b>36,333,039</b>	<b>-</b>	<b>36,333,039</b>	<b>32,661,108</b>	<b>(3,671,931)</b>	
<b>OTHER REVENUE SOURCES</b>						
Registration Fees	2,611,930	33,630	2,645,560	2,628,745	(16,815)	
Non-resident Tuition	101,824	40,731	142,555	142,555	-	
Miscellaneous Student Fees	11,250	21,150	32,400	29,340	(3,060)	
<b>Total Other Revenue Sources</b>	<b>2,725,004</b>	<b>95,511</b>	<b>2,820,515</b>	<b>2,800,640</b>	<b>(19,875)</b>	
Less Funds Reverted to State				(1,360)	(1,360)	
<b>TOTAL REVENUE</b>	<b>39,058,043</b>	<b>95,511</b>	<b>39,153,554</b>	<b>35,460,388</b>	<b>(3,693,166)</b>	

**NSHE ACCOUNTABILITY REPORT  
COMPARISON OF THE REGENTS APPROVED 2008-09 OPERATING BUDGET TO ACTUAL EXPENDITURES**

**MEDICAL SCHOOL**

FUNCTION	Budgeted		2008-09	IFC		2008-09	Adjusted Board Approved		2008-09	Actual		2008-09	Difference		Over	Significant Differences between Budget and Actual	Explanation of :	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)				
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$				
INSTRUCTION	90.06	35.36	23,538,437	-	-	95,511	90.06	35.36	23,633,948	90.06	35.36	20,465,803	-	-	(3,168,145)	Budget reductions			
RESEARCH																			
PUBLIC SERVICE	4.12	0.34	1,860,069	-	-		4.12	0.34	1,860,069	4.12	0.34	1,813,914	-	-	(46,155)	Budget reductions			
ACADEMIC SUPPORT	22.48	33.16	8,407,000	-	-	-	22.48	33.16	8,407,000	22.48	33.16	9,385,053	-	-	978,053	Costs associated with intergovernmental transfer			
STUDENT SERVICES	5.60	9.00	1,183,749	-	-	-	5.60	9.00	1,183,749	5.60	9.00	899,881	-	-	(283,868)	Budget reductions			
INSTITUTIONAL SUPPORT	0.20	1.70	193,136	-	-		0.20	1.70	193,136	0.20	1.70	187,851	-	-	(5,285)	Budget reductions			
O&M OF PLANT			2,630,511	-	-	-			2,630,511			2,630,509	-	-	(2)				
SCHOLARSHIPS			39,000	-	-				39,000			77,377	-	-	38,377				
RESERVES			1,206,141	-	-				1,206,141			-	-	-	(1,206,141)				
APPROPRIATION AREA TOTAL	122.46	79.56	39,058,043	-	-	95,511	122.46	79.56	39,153,554	122.46	79.56	35,460,388	-	-	(3,693,166)				

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2008-09							
APPROPRIATION: Medical School							
FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
NONE							

**INTERCOLLEGIATE ATHLETICS, UNR**

**NSHE Accountability Report**

**Comparison of the Regents Approved 2008-09 Operating Budget to Actual Revenues**

**REVENUE BY SOURCE**

	<b>2008-09 Operating Budget</b>	<b>2008-09 IFC Augmentation</b>	<b>2008-09 State Adjusted Budget</b>	<b>2008-09 Actual Revenue</b>	<b>Difference Over (Under)</b>	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
<b>STATE APPROPRIATION</b>						
General Fund	6,902,237	-	6,902,237	6,268,466	(633,771)	State mandated general fund budget reductions
COLA	151,976		151,976	146,684	(5,292)	Unjustified COLA
<b>Total State Appropriation</b>	<b>7,054,213</b>	<b>-</b>	<b>7,054,213</b>	<b>6,415,150</b>	<b>(639,063)</b>	
<b>OTHER REVENUE SOURCES</b>						
Estate Tax Credit	-		-	-	-	
<b>Total Other Revenue Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL REVENUE</b>	<b>7,054,213</b>	<b>-</b>	<b>7,054,213</b>	<b>6,415,150</b>	<b>(639,063)</b>	
Less Funds Reverted to State				(554)	(554)	
<b>ADJUSTED TOTAL REVENUE</b>	<b>7,054,213</b>	<b>-</b>	<b>7,054,213</b>	<b>6,414,596</b>	<b>(639,617)</b>	

**NSHE ACCOUNTABILITY REPORT  
COMPARISON OF THE REGENTS APPROVED 2008-09 OPERATING BUDGET TO ACTUAL EXPENDITURES**

**INTERCOLLEGIATE ATHLETICS - UNR**

FUNCTION	Budgeted		2008-09 Operating Budget	IFC Augmentation		2008-09 State Adjustment	Adjusted Board Approved		2008-09 Adj Board App.	Actual		2008-09 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	27.17	9.00	3,215,503	-		-	27.17	9.00	3,215,503	27.17	9.00	3,083,950	-	-	(131,553)	Budget reductions		
INSTITUTIONAL SUPPORT	0.50		61,340	-			0.50	-	61,340	0.50	-	52,230	-	-	(9,110)	Budget reductions		
O&M OF PLANT			1,240,938			-	-	-	1,240,938	-	-	1,240,936	-	-	(2)			
SCHOLARSHIPS			2,292,418				-	-	2,292,418	-	-	2,037,480	-	-	(254,938)	Grant in aid expenditures less than initially budgeted		
RESERVES			244,014			-	-	-	244,014	-	-	-	-	-	(244,014)	Budget reductions		
APPROPRIATION AREA TOTAL	27.67	9.00	7,054,213	-	-	-	27.67	9.00	7,054,213	27.67	9.00	6,414,596	-	-	(639,617)			



NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2008-09							
APPROPRIATION: Intercollegiate Athletics UNR							
FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
<b>NONE</b>							

**STATEWIDE PROGRAMS, UNR**

NSHE Accountability Report

Comparison of the Regents Approved 2008-09 Operating Budget to Actual Revenues

REVENUE BY SOURCE

	2008-09 Operating Budget	2008-09 IFC Augmentation	2008-09 State Adjusted Budget	2008-09 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
<u>Revenue by Source</u>	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
General Fund	8,509,466	-	8,509,466	7,598,411	(911,055)	State-mandated general fund budget reductions
COLA	382,575		382,575	359,882	(22,693)	Unjustified COLA
			-		-	
			-		-	
			-		-	
Total State Appropriation	8,892,041	-	8,892,041	7,958,293	(933,748)	
TOTAL REVENUE	8,892,041	-	8,892,041	7,958,293	(933,748)	
Less Funds Reverted to State	-	-	-		-	
ADJUSTED TOTAL REVENUE	8,892,041	-	8,892,041	7,958,293	(933,748)	

**NSHE ACCOUNTABILITY REPORT  
COMPARISON OF THE REGENTS APPROVED 2008-09 OPERATING BUDGET TO ACTUAL EXPENDITURES**

**STATEWIDE PROGRAMS - UNR**

FUNCTION	Budgeted		2008-09	IFC		2008-09	Adjusted Board Approved		2008-09	Actual		2008-09	Difference		Over	Explanation of :		
	Professional	Classified	Operating	Professional	Classified	State	Professional	Classified	Adj	Professional	Classified	Actual	Professional	Classified	(Under)	Significant Differences	Positions	Transfers
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	between Budget and Actual	Added or Eliminated	Between Functional Areas
INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
RESEARCH	26.92	16.81	5,119,079	-	-	-	26.92	16.81	5,119,079	26.92	16.81	4,643,499	-	-	(475,580)	Budget Reductions		
PUBLIC SERVICE	13.97	6.89	2,175,432	-	-	-	13.97	6.89	2,175,432	13.97	6.89	2,059,913	-	-	(115,519)	Budget Reductions		
ACADEMIC SUPPORT		3.55	416,320	-	-	-	-	3.55	416,320	-	3.55	239,706	-	-	(176,614)	Budget Reductions		
STUDENT SERVICES				-	-	-	-	-	-	-	-		-	-	-			
INSTITUTIONAL SUPPORT			19,937	-	-	-	-	-	19,937	-	-	18,865	-	-	(1,072)			
O&M OF PLANT			921,310	-	-	-	-	-	921,310	-	-	996,310	-	-	75,000	Increased O&M costs associated with College of Ar Statewide Programs		
SCHOLARSHIPS				-	-	-	-	-	-	-	-		-	-	-			
RESERVES			239,963	-	-	-	-	-	239,963	-	-		-	-	(239,963)			
APPROPRIATION AREA TOTAL	40.89	27.25	8,892,041	-	-	-	40.89	27.25	8,892,041	40.89	27.25	7,958,293	-	-	(933,748)			



**COOPERATIVE EXTENSION SERVICE**

**NSHE Accountability Report**

**Comparison of the Regents Approved 2008-09 Operating Budget to Actual Revenues**

**REVENUE BY SOURCE**

	<b>2008-09 Operating Budget</b>	<b>2008-09 IFC Augmentation</b>	<b>2008-09 State Adjusted Budget</b>	<b>2008-09 Actual Revenue</b>	<b>Difference Over (Under)</b>	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
STATE APPROPRIATION						
General Fund	9,410,306	-	9,410,306	8,326,472	(1,083,834)	State-mandated general fund budget reductions
COLA	565,964		565,964	528,845	(37,119)	Unjustified COLA
			-		-	
			-		-	
			-		-	
Total State Appropriation	9,976,270	-	9,976,270	8,855,317	(1,120,953)	
OTHER REVENUE SOURCES						
Federal Funds	1,197,186		1,197,186	1,177,936	(19,250)	Federal funds not fully expended. Unexpended balance is available for expenditure in Fiscal 2010.
County Funds	660,024	-	660,024	660,024	-	
Total Other Revenue Sources	1,857,210	-	1,857,210	1,837,960	(19,250)	
TOTAL REVENUE	11,833,480	-	11,833,480	10,693,277	(1,140,203)	
Less Funds Reverted to State				(1,267)	(1,267)	
ADJUSTED TOTAL REVENUE	11,833,480	-	11,833,480	10,692,010	(1,141,470)	

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2008-09 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
COOPERATIVE EXTENSION SERVICE																		
																Explanation of :		
FUNCTION	Budgeted		2008-09	IFC		2008-09	Adjusted Board Approved		2008-09	Actual		2008-09	Difference		Over	Significant Differences between Budget and Actual	Positions	Transfers
	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 \$		Added or Eliminated	Between Functional Areas
INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
RESEARCH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
PUBLIC SERVICE	68.88	28.32	10,742,477	-	-	-	68.88	28.32	10,742,477	68.88	28.32	9,829,312	-	-	(913,165)	Budget Reductions		
ACADEMIC SUPPORT				-	-	-	-	-	-	-	-	-	-	-	-			
STUDENT SERVICES				-	-	-	-	-	-	-	-	-	-	-	-			
INSTITUTIONAL SUPPORT			65,979	-	-	-	-	-	65,979	-	-	67,196	-	-	1,217			
O&M OF PLANT			795,506	-	-	-	-	-	795,506	-	-	795,502	-	-	(4)			
SCHOLARSHIPS				-	-	-	-	-	-	-	-	-	-	-	-			
RESERVES			229,518	-	-	-	-	-	229,518	-	-	-	-	-	(229,518)	Budget Reductions		(229,518)
APPROPRIATION AREA TOTAL	68.88	28.32	11,833,480	-	-	-	68.88	28.32	11,833,480	68.88	28.32	10,692,010	-	-	(1,141,470)			

**NSHE ACCOUNTABILITY REPORT**

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

**Fiscal Year 2008-09**

**APPROPRIATION: Cooperative Extension Service**

FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
<b>NONE</b>							

## AGRICULTURAL EXPERIMENT STATION

### NSHE Accountability Report

#### Comparison of the Regents Approved 2008-09 Operating Budget to Actual Revenues

#### REVENUE BY SOURCE

	2008-09 Operating Budget	2008-09 IFC Augmentation	2008-09 State Adjusted Budget	2008-09 Actual Revenue	Difference Over (Under)		
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>		<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
STATE APPROPRIATION							
General Fund	9,249,670		9,249,670	8,309,280	(940,390)		State-mandated general fund budget reductions
COLA	436,758		436,758	425,335	(11,423)		Unjustified COLA
			-	-	-		
			-	-	-		
			-	-	-		
Total State Appropriation	9,686,428	-	9,686,428	8,734,615	(951,813)		
					-		
OTHER REVENUE SOURCES							
Federal Funds	1,253,645		1,253,645	1,253,645	-		
					-		
Total Other Revenue Sources	1,253,645	-	1,253,645	1,253,645	-		
					-		
Less Funds Reverted to State	-	-			-		
					-		
<b>ADJUSTED TOTAL REVENUE</b>	<b>10,940,073</b>	<b>-</b>	<b>10,940,073</b>	<b>9,988,260</b>	<b>(951,813)</b>		



NSHE ACCOUNTABILITY REPORT																			
COMPARISON OF THE REGENTS APPROVED 2008-09 OPERATING BUDGET TO ACTUAL EXPENDITURES																			
AGRICULTURAL EXPERIMENT STATION																			
FUNCTION	Budgeted		2008-09	IFC		2008-09	Adjusted Board Approved		2008-09	Actual		2008-09	Difference		Over	Explanation of :	Positions Added or Eliminated	Transfers Between Functional Areas	
	Professional	Classified	Operating	Professional	Classified	State	Professional	Classified	Adj	Professional	Classified	Actual	Professional	Classified	(Under)				Significant Differences between Budget and Actual
	FTE	FTE	Budget \$	FTE	FTE	Adjustment \$	FTE	FTE	Board App. \$	FTE	FTE	Expenditure \$	FTE	FTE	\$				
INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
RESEARCH	45.58	22.29	10,028,385	-	-	-	45.58	22.29	10,028,385	45.58	22.29	9,475,526	-	-	(552,859)	Budget Reductions			
PUBLIC SERVICE				-	-	-	-	-	-	-	-	-	-	-	-				
ACADEMIC SUPPORT				-	-	-	-	-	-	-	-	-	-	-	-				
STUDENT SERVICES				-	-	-	-	-	-	-	-	-	-	-	-				
INSTITUTIONAL SUPPORT	1.00		116,474	-	-	-	1.00	-	116,474	1.00		90,358	-	-	(26,116)	Budget Reductions			
O&M OF PLANT			590,156	-	-	-	-	-	590,156			422,376	-	-	(167,780)	Budget Reductions			
SCHOLARSHIPS				-	-	-	-	-	-	-	-	-	-	-	-				
RESERVES			205,058	-	-	-	-	-	205,058	-	-	-	-	-	(205,058)	Budget Reductions			
APPROPRIATION AREA TOTAL	46.58	22.29	10,940,073	-	-	-	46.58	22.29	10,940,073	46.58	22.29	9,988,260	-	-	(951,813)				



**STATE HEALTH LAB**

**NSHE Accountability Report**

**Comparison of the Regents Approved 2008-09 Operating Budget to Actual Revenues**

**REVENUE BY SOURCE**

	<b>2008-09 Operating Budget</b>	<b>2008-09 IFC Augmentation</b>	<b>2008-09 State Adjusted Budget</b>	<b>2008-09 Actual Revenue</b>	<b>Difference Over (Under)</b>	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
<b>STATE APPROPRIATION</b>						
General Fund	2,046,391		2,046,391	1,836,270	(210,121)	State-mandated general fund budget reductions
COLA	83,006		83,006	81,651	(1,355)	Unjustified COLA
			-		-	
			-		-	
	-		-	-	-	
<b>Total State Appropriation</b>	<b>2,129,397</b>	<b>-</b>	<b>2,129,397</b>	<b>1,917,921</b>	<b>(211,476)</b>	
<b>OTHER REVENUE SOURCES</b>						
Miscellaneous		-	-		-	
			-		-	
<b>Total Other Revenue Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL REVENUE</b>	<b>2,129,397</b>	<b>-</b>	<b>2,129,397</b>	<b>1,917,921</b>	<b>(211,476)</b>	
Less Funds Reverted to State		-	-			
<b>ADJUSTED TOTAL REVENUE</b>	<b>2,129,397</b>	<b>-</b>	<b>2,129,397</b>	<b>1,917,921</b>	<b>(211,476)</b>	

NSHE ACCOUNTABILITY REPORT																			
COMPARISON OF THE REGENTS APPROVED 2008-09 OPERATING BUDGET TO ACTUAL EXPENDITURES																			
STATE HEALTH LAB																			
																	Explanation of :		
Budgeted		2008-09	IFC		2008-09	Adjusted Board Approved		2008-09	Actual		2008-09	Difference		Over	Significant Differences		Positions	Transfers	
		Operating	Augmentation		State			Adj			Actual			(Under)	between Budget		Added	Between	
FUNCTION		Professional	Classified	Budget	Professional	Classified	Adjustment	Professional	Classified	Board App.	Professional	Classified	Expenditure	Professional	Classified	Difference	between Budget	or	Functional
		FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	and Actual	Eliminated	Areas
INSTRUCTION		-	-	-				-	-	-	-	-	-	-	-	-			
RESEARCH		-	-	-				-	-	-	-	-	-	-	-	-			
PUBLIC SERVICE		1.88	19.00	1,912,812			-	1.88	19.00	1,912,812	1.88	19.00	1,743,895	-	-	(168,917)	Budget Reductions		
ACADEMIC SUPPORT							-	-	-	-	-	-	-	-	-	-			
STUDENT SERVICES								-	-	-	-	-	-	-	-	-			
INSTITUTIONAL SUPPORT				10,642			-	-	-	10,642	-	-	9,928	-	-	(714)			(714)
O&M OF PLANT				164,097				-	-	164,097	-	-	164,098	-	-	1			
SCHOLARSHIPS								-	-	-	-	-	-	-	-	-			
RESERVES				41,846			-	-	-	41,846	-	-	-	-	-	(41,846)	Budget Reductions		(41,846)
APPROPRIATION AREA TOTAL		1.88	19.00	2,129,397	-	-	-	1.88	19.00	2,129,397	1.88	19.00	1,917,921	-	-	(211,476)			

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2008-09							
APPROPRIATION: State Health Lab							
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
NONE							

UNIVERSITY OF NEVADA, LAS VEGAS						
NSHE Accountability Report						
Comparison of the Regents Approved 2008-09 Operating Budget to Actual Revenues						
REVENUE BY SOURCE						
	2008-09	2008-09	2008-09	2008-09	Difference	
	Operating	IFC Augmentation	State Adjusted	Actual	Over	EXPLANATION OF
	Budget		Budget	Revenue	(Under)	SIGNIFICANT DIFFERENCES BETWEEN
Revenue by Source	\$	\$	\$	\$	\$	BUDGET AND ACTUAL
STATE APPROPRIATION						
General Fund	172,988,843	-	172,988,843	158,905,642	(14,083,201)	Note 1
COLA	10,150,783		10,150,783	10,114,859	(35,924)	Note 2
			-		-	
			-		-	
			-		-	
Total State Appropriation	183,139,626	-	183,139,626	169,020,501	(14,119,125)	
OTHER REVENUE SOURCES						
Registration Fees	49,314,075	-	49,314,075	48,722,984	(591,091)	Note 3
Non-Resident Tuition	30,833,677		30,833,677	29,648,182	(1,185,495)	Note 4
Miscellaneous Student Fees	1,144,146		1,144,146	1,281,187	137,041	Note 5
Indirect Cost Recovery			-		-	
Operating Capital Investment	1,080,794		1,080,794	121,811	(958,983)	Note 6
Miscellaneous	4,738,524		4,738,524	4,741,577	3,053	
Total Other Revenue Sources	87,111,216	-	87,111,216	84,515,741	(2,595,475)	
TOTAL REVENUE	270,250,842	-	270,250,842	253,536,242	(16,714,600)	
Less: Funds reverted to the State			-		-	
Adjusted Total Revenue	270,250,842	-	270,250,842	253,536,242	(16,714,600)	
Note 1: General Fund reduced for budget cuts \$8.1M, and Regia, health insurance & workers comp reversions \$6M.						
Note 2: COLA on budget cuts and mandated reversions						
Note 3: Actual enrollments were less than budgeted. FY09 Actual AAFTE = 19,545; FY09 Budgeted AAFTE = 19,814						
Note 4: Actual enrollments were less than budgeted. FY09 Actual FT HC = 2,350; FY09 Budgeted FT HC = 2,399.						
Note 5: Student Late Fees actual were more than budgeted. FY09 Actual = \$896,377; FY09 Budgeted = \$809,945.						
Note 6: Investment earnings payout were suspended effective Sep 09.						

NSHE ACCOUNTABILITY REPORT																			
COMPARISON OF THE REGENTS APPROVED 2008-09 OPERATING BUDGET TO ACTUAL EXPENDITURES																			
UNIVERSITY OF NEVADA, LAS VEGAS																			
																	Explanation of :		
FUNCTION	Budgeted		2008-09	IFC		2008-09	Adjusted Board Approved		2008-09	Actual		2008-09	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	Difference \$				(Under)
INSTRUCTION	940.99	149.25	136,578,524				940.99	149.25	136,578,524	927.19	149.15	129,017,504	(13.80)	(0.10)	(7,561,020)	Note 1, 2, 3			
RESEARCH	25.00	9.63	4,452,847			-	25.00	9.63	4,452,847	23.47	9.63	3,513,428	(1.53)	-	(939,419)	Note 1, 2			
PUBLIC SERVICE	2.00	1.00	235,362			-	2.00	1.00	235,362	1.00	1.00	99,598	(1.00)	-	(135,764)	Note 1, 2		(114,269)	
ACADEMIC SUPPORT	149.50	119.59	34,217,696			-	149.50	119.59	34,217,696	152.50	117.59	36,241,762	3.00	(2.00)	2,024,066	Note 1, 2, 5		118,672	
STUDENT SERVICES	126.15	57.90	16,008,281			-	126.15	57.90	16,008,281	123.81	57.90	15,765,702	(2.34)	-	(242,579)	Note 1, 2		(4,403)	
INSTITUTIONAL SUPPORT	92.33	118.65	21,506,946				92.33	118.65	21,506,946	90.65	116.54	22,544,632	(1.68)	(2.11)	1,037,686	Note 1, 2, 5			
O&M OF PLANT	33.50	347.21	45,973,847			-	33.50	347.21	45,973,847	32.50	339.21	41,221,506	(1.00)	(8.00)	(4,752,341)	Note 1, 2			
SCHOLARSHIPS			5,126,995				-	-	5,126,995			5,132,110	-	-	5,115	Note 4			
RESERVES			6,150,344				-	-	6,150,344				-	-	(6,150,344)	Note 1, 2, 4, 5			
APPROPRIATION AREA TOTAL	1,369.47	803.23	270,250,842	-	-	-	1,369.47	803.23	270,250,842	1,351.12	791.02	253,536,242	(18.35)	(12.21)	(16,714,600)				
Note 1: Budget cuts and mandated reversions																			
Note 2: Application of Mandated Vacancy Savings																			
Note 3: Enrollments were less than projections indicated, so expenses were limited to the amount of revenue collected																			
Note 4: Provide additional support to grad assistant grant-in-aid scholarships																			
Note 5: Distribution of reserve operations to library acquisitions, academic advising, other institutional priorities, and budget reductions.																			
Majority of reserves is planned budget reductions, weighted to non-instructional areas.																			

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2008-09							
APPROPRIATION: University of Nevada Las Vegas							
FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
INSTRUCTION	PROFESSOR	(1.00)		(44,544)	(14,789)	(59,333)	Reallocation
INSTRUCTION	PROFESSOR	(0.51)		(64,307)	(13,831)	(78,138)	Reallocation
INSTRUCTION	PROFESSOR	0.49		64,900	13,759	78,659	Reallocation
INSTRUCTION	DIR DEVELOPMENT, LIBRARIES	0.18		-	-	-	Increase position to 1.0 FTE
INSTRUCTION	ASSOC PROF	(0.96)		(70,565)	(18,401)	(88,966)	FY09 Budget Cut
INSTRUCTION	ASST PROF	(0.89)		(100,212)	(22,320)	(122,532)	FY09 Budget Cut
INSTRUCTION	ASST PROF	(1.00)		(106,166)	(24,106)	(130,272)	FY09 Budget Cut
INSTRUCTION	ASST DEAN	(1.00)		(44,310)	(14,754)	(59,064)	FY09 Budget Cut
INSTRUCTION	VISITING LECTURER	(1.00)		(45,615)	(14,951)	(60,566)	FY09 Budget Cut
INSTRUCTION	VISITING ASST PROF	(0.69)		(66,986)	(15,686)	(82,672)	FY09 Budget Cut
INSTRUCTION	PROFESSOR	(1.00)		(98,518)	(22,950)	(121,468)	FY09 Budget Cut
INSTRUCTION	ASSOC DEAN	(1.00)		(115,690)	(25,546)	(141,236)	FY09 Budget Cut
INSTRUCTION	VISITING ASST PROF	(1.00)		(78,000)	(19,848)	(97,848)	FY09 Budget Cut
INSTRUCTION	ASST PROF IN RES	(0.48)		(23,460)	(7,323)	(30,783)	FY09 Budget Cut
INSTRUCTION	ASST PROF IN RES	(0.48)		(22,440)	(7,161)	(29,601)	FY09 Budget Cut
INSTRUCTION	ASST PROF IN RES	(0.48)		(22,277)	(7,135)	(29,412)	FY09 Budget Cut
INSTRUCTION	VISITING ASST PROF	(1.00)		(45,615)	(14,951)	(60,566)	FY09 Budget Cut
INSTRUCTION	ASST PROF IN RES	(0.50)		(23,169)	(7,434)	(30,603)	FY09 Budget Cut
INSTRUCTION	ASST PROF IN RES	(0.48)		(22,787)	(7,216)	(30,003)	FY09 Budget Cut
INSTRUCTION	VISITING ASST PROF	(1.00)		(49,920)	(15,602)	(65,522)	FY09 Budget Cut
	<b>Total Prof</b>	<b>(13.80)</b>		<b>(979,681)</b>	<b>(260,245)</b>	<b>(1,239,926)</b>	
INSTRUCTION	ADMIN AID	(0.10)	29-10	(5,187)	(1,543)	(6,730)	Reallocation
	<b>Total Classified</b>	<b>(0.10)</b>		<b>(5,187)</b>	<b>(1,543)</b>	<b>(6,730)</b>	
	<b>TOTAL INSTRUCTION</b>	<b>(13.90)</b>		<b>(984,868)</b>	<b>(261,788)</b>	<b>(1,246,656)</b>	
RESEARCH	UNIX SYSTEMS ADMINISTRATOR	(1.00)		(67,612)	(18,277)	(85,889)	FY09 Budget Cut
RESEARCH	DIR DEVELOPMENT, URBAN AFFAIRS	(0.53)		(37,655)	(9,962)	(47,617)	FY09 Budget Cut
	<b>TOTAL RESEARCH - PROF</b>	<b>(1.53)</b>		<b>(105,267)</b>	<b>(28,239)</b>	<b>(133,506)</b>	
PUBLIC SERVICE	DIRECTOR, WOMEN'S CENTER	(1.00)		(91,219)	(21,846)	(113,065)	Moved to Student Services
	<b>TOTAL PUBLIC SERVICE - PROF</b>	<b>(1.00)</b>		<b>(91,219)</b>	<b>(21,846)</b>	<b>(113,065)</b>	



FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
ACADEMIC SUPPORT	BUSINESS MANAGER	1.00		57,304	16,718	74,022	Converted from C001807
ACADEMIC SUPPORT	ACADEMIC ADVISOR	1.00		47,910	15,298	63,208	Converted from C001481
ACADEMIC SUPPORT	ASSISTANT VP FOR DIVERSITY	1.00		95,000	22,418	117,418	Moved from Student Services
	<b>Total Prof</b>	<b>3.00</b>		<b>200,214</b>	<b>54,434</b>	<b>254,648</b>	
ACADEMIC SUPPORT	EXECUTIVE ASSISTANT	(1.00)	31-10	(58,027)	(16,828)	(74,855)	Converted to P005644
ACADEMIC SUPPORT	ADMIN ASST III	(1.00)	27-10	(48,206)	(15,343)	(63,549)	Converted to P005618
	<b>Total Classified</b>	<b>(2.00)</b>		<b>(106,233)</b>	<b>(32,170)</b>	<b>(138,403)</b>	
	<b>TOTAL ACADEMIC SUPPORT</b>	<b>1.00</b>		<b>93,981</b>	<b>22,264</b>	<b>116,245</b>	
STUDENT SERVICES	DIR, STUDENT ATHLETIC ACAD SVS	(0.26)		-	-	-	Reduction of FTE
STUDENT SERVICES	EXECUTIVE DIRECTOR	(1.00)		(76,806)	(19,667)	(96,473)	FY09 Budget Cut
STUDENT SERVICES	DIR COMMUNICATION	(0.08)		(7,594)	(1,758)	(9,352)	FY09 Budget Cut
STUDENT SERVICES	DIRECTOR OF TRANSITION & OUTREACH	1.00		91,219	21,846	113,065	Moved from Public Service
STUDENT SERVICES	ASSISTANT DIRECTOR FOR STUDENT LIFE	(1.00)		(68,860)	(18,466)	(87,326)	Moved to Institutional Support
STUDENT SERVICES	ASSISTANT VP FOR DIVERSITY	(1.00)		(92,356)	(22,018)	(114,374)	Moved to Academic Support
	<b>TOTAL STUDENT SERVICES - PROF</b>	<b>(2.34)</b>		<b>(154,397)</b>	<b>(40,063)</b>	<b>(194,460)</b>	
INSTITUTIONAL SUP	DIR REPROGRAPHICS	(0.85)		(85,351)	(19,751)	(105,102)	FY09 Budget Cut
INSTITUTIONAL SUP	DIR ACCOUNTABILITY	(1.00)		(93,636)	(22,212)	(115,848)	FY09 Budget Cut
INSTITUTIONAL SUP	RISK MANAGER	(0.83)		(76,477)	(18,248)	(94,725)	FY09 Budget Cut
INSTITUTIONAL SUP	ASSISTANT DIRECTOR FOR STUDENT LIFE	1.00		68,860	18,466	87,326	Moved from Student Services
	<b>Total Prof</b>	<b>(1.68)</b>		<b>(186,604)</b>	<b>(41,745)</b>	<b>(228,349)</b>	
INSTITUTIONAL SUP	ADMIN ASST III	(1.00)	27-10	(47,606)	(15,252)	(62,858)	FY09 Budget Cut
INSTITUTIONAL SUP	ADMIN AID	(1.00)	21-01	(26,831)	(11,973)	(38,804)	FY09 Budget Cut
INSTITUTIONAL SUP	ACCOUNTANT TECH II	(0.11)	32-04	(5,177)	(1,618)	(6,795)	FY09 Budget Cut
	<b>Total Classified</b>	<b>(2.11)</b>		<b>(79,614)</b>	<b>(28,843)</b>	<b>(108,457)</b>	
	<b>TOTAL INSTITUTIONAL SUPPORT</b>	<b>(3.79)</b>		<b>(266,218)</b>	<b>(70,588)</b>	<b>(336,807)</b>	

FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
OPERATIONS & MAINT	FACILITIES PLANNER	(1.00)		(56,256)	(16,560)	(72,816)	FY09 Budget Cut
	<b>Total Prof</b>	<b>(1.00)</b>		<b>(56,256)</b>	<b>(16,560)</b>	<b>(72,816)</b>	
OPERATIONS & MAINT	HEAT PLANT SPECIALIST II	(1.00)	32-07	(51,865)	(15,896)	(67,761)	FY09 Budget Cut
OPERATIONS & MAINT	CUSTODIAL WORKER II	(1.00)	23-03	(31,702)	(12,783)	(44,485)	FY09 Budget Cut
OPERATIONS & MAINT	CUSTODIAL WORKER II	(1.00)	23-02	(30,518)	(12,586)	(43,104)	FY09 Budget Cut
OPERATIONS & MAINT	CUSTODIAL WORKER II	(1.00)	23-02	(30,518)	(12,586)	(43,104)	FY09 Budget Cut
OPERATIONS & MAINT	HEAT PLANT SPECIALIST IV	(1.00)	31-06	(51,865)	(15,896)	(67,761)	FY09 Budget Cut
OPERATIONS & MAINT	MAINTENANCE REPAIR SPECIALIST II	(1.00)	31-08	(51,865)	(15,896)	(67,761)	FY09 Budget Cut
OPERATIONS & MAINT	MAINTENANCE REPAIR SPECIALIST II	(1.00)	31-04	(43,639)	(14,652)	(58,291)	FY09 Budget Cut
OPERATIONS & MAINT	MAINTENANCE REPAIR SPECIALIST II	(1.00)	31-06	(47,606)	(15,252)	(62,858)	FY09 Budget Cut
	<b>Total Classified</b>	<b>(8.00)</b>		<b>(339,579)</b>	<b>(115,547)</b>	<b>(455,126)</b>	
	<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>(9.00)</b>		<b>(395,835)</b>	<b>(132,107)</b>	<b>(527,942)</b>	
	TOTAL PROF	(18.35)		(1,373,210)	(354,264)	(1,727,474)	
	TOTAL CLAS	(12.21)		(530,613)	(178,104)	(708,717)	
	APPROPRIATION AREA TOTAL	(30.56)		(1,903,823)	(532,368)	(2,436,191)	

**INTERCOLLEGIATE ATHLETICS, UNLV**

**NSHE Accountability Report**

**Comparison of the Regents Approved 2008-09 Operating Budget to Actual Revenues**

**REVENUE BY SOURCE**

	<b>2008-09 Operating Budget</b>	<b>2008-09 IFC Augmentation</b>	<b>2008-09 State Adjusted Budget</b>	<b>2008-09 Actual Revenue</b>	<b>Difference Over (Under)</b>	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
<b>STATE APPROPRIATION</b>						
General Fund	9,103,052		9,103,052	8,362,818	(740,234)	Note 1
COLA	153,715		153,715	136,057	(17,658)	Note 2
			-		-	
			-		-	
			-		-	
<b>Total State Appropriation</b>	<b>9,256,767</b>	<b>-</b>	<b>9,256,767</b>	<b>8,498,875</b>	<b>(757,892)</b>	
Less: Funds reverted to the State					-	
<b>Adjusted Total Revenue</b>	<b>9,256,767</b>	<b>-</b>	<b>9,256,767</b>	<b>8,498,875</b>	<b>(757,892)</b>	
Note 1: General Fund reduced for budget cuts \$650K, and Regia, health insurance & workers comp reversions \$90K						
Note 2: COLA on budget cuts and mandated reversions						

**NSHE ACCOUNTABILITY REPORT  
COMPARISON OF THE REGENTS APPROVED 2008-09 OPERATING BUDGET TO ACTUAL EXPENDITURES**

**INTERCOLLEGIATE ATHLETICS - UNLV**

FUNCTION	Budgeted		2008-09	IFC		2008-09	Adjusted Board Approved		2008-09	Actual		2008-09	Difference		Over	Explanation of :		Transfers Between Functional Areas
	Prof	Classified	Operating	Professional	Classified	State	Professional	Classified	Adj	Professional	Classified	Actual	Professional	Classified	(Under)	Significant Differences between Budget and Actual	Positions Added or Eliminated	
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$			
INSTRUCTION	-	-	-				-	-	-	-	-	-	-	-	-			
RESEARCH	-	-	-				-	-	-	-	-	-	-	-	-			
PUBLIC SERVICE	-	-	-				-	-	-	-	-	-	-	-	-			
ACADEMIC SUPPORT	-	-	-				-	-	-	-	-	-	-	-	-			
STUDENT SERVICES	28.00	5.00	6,549,725			-	28.00	5.00	6,549,725	28.00	3.06	5,758,409	-	(1.94)	(791,316)	Note 1, 2		
INSTITUTIONAL SUPPORT			5,115				-	-	5,115			4,961	-	-	(154)	Note 1		
O&M OF PLANT			2,735,505				-	-	2,735,505			2,735,505	-	-	-			
SCHOLARSHIPS							-	-	-			-	-	-	-			
RESERVES			(33,578)				-	-	(33,578)			-	-	-	33,578	Note 2		
APPROPRIATION AREA TOTAL	28.00	5.00	9,256,767	-	-	-	28.00	5.00	9,256,767	28.00	3.06	8,498,875	-	(1.94)	(757,892)			
Note 1: Budget Cuts, and Regia, health insurance & workers comp reversions.																		
Note 2: Application of mandated vacancy savings.																		

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2008-09							
APPROPRIATION: Intercollegiate Athletics Las Vegas							
FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
Student Services	ADMINISTRATIVE ASSISTANT III	(0.94)	27-08	(43,640)	(14,169)	(57,809)	FY09 Budget Cut
Student Services	ADMINISTRATIVE AID	(1.00)	21-01	(25,915)	(11,821)	(37,736)	FY09 Budget Cut
	<b>Total Student Services</b>	<b>(1.94)</b>		<b>(69,555)</b>	<b>(25,990)</b>	<b>(95,545)</b>	

## LAW SCHOOL

### NSHE Accountability Report

#### Comparison of the Regents Approved 2008-09 Operating Budget to Actual Revenues

#### REVENUE BY SOURCE

	2008-09 Operating Budget	2008-09 IFC Augmentation	2008-09 State Adjusted Budget	2008-09 Actual Revenue	Difference Over (Under)	
Revenue by Source	\$	\$	\$	\$	\$	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
<b>STATE APPROPRIATION</b>						
General Fund	9,126,630		9,126,630	8,447,874	(678,756)	Note 1
COLA	511,744		511,744	479,891	(31,853)	Note 2
			-		-	
			-	-	-	
<b>Total State Appropriation</b>	<b>9,638,374</b>	-	<b>9,638,374</b>	<b>8,927,765</b>	<b>(710,609)</b>	
<b>OTHER REVENUE SOURCES</b>						
Registration Fees	2,911,278	152,004	3,063,282	3,035,919	(27,363)	Note 3
Non-Resident Tuition	504,443	(42,092)	462,351	449,464	(12,887)	Note 3
Miscellaneous Student Fees	113,500	(23,500)	90,000	84,926	(5,074)	Note 3
		-	-	-	-	
<b>Total Other Revenue Sources</b>	<b>3,529,221</b>	<b>86,412</b>	<b>3,615,633</b>	<b>3,570,309</b>	<b>(45,324)</b>	
			-	-	-	
<b>TOTAL REVENUE</b>	<b>13,167,595</b>	<b>86,412</b>	<b>13,254,007</b>	<b>12,498,074</b>	<b>(755,933)</b>	
Less Funds Reverted to State					-	
<b>ADJUSTED TOTAL REVENUE</b>	<b>13,167,595</b>	<b>86,412</b>	<b>13,254,007</b>	<b>12,498,074</b>	<b>(755,933)</b>	
Note 1: General Fund reduced for budget cuts \$403K, and Regia, health insurance & workers comp reversions \$277K						
Note 2: COLA on budget cuts and mandated reversions						
Note 3: Enrollments were less than projected in the IFC request of \$86,412.						

**NSHE ACCOUNTABILITY REPORT  
COMPARISON OF THE REGENTS APPROVED 2008-09 OPERATING BUDGET TO ACTUAL EXPENDITURES**

**LAW SCHOOL**

FUNCTION	Budgeted		2008-09 Operating Budget \$	IFC Augmentation		2008-09 State Adjustment \$	Adjusted Board Approved		2008-09 Adj Board App. \$	Actual		2008-09 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	42.00	8.00	7,086,398	-	-	86,412	42.00	8.00	7,172,810	42.00	8.00	6,720,694	-	-	(452,116)	Note 1, 2, 3		
RESEARCH																		
PUBLIC SERVICE																		
ACADEMIC SUPPORT	16.00	9.00	3,912,056	-	-		16.00	9.00	3,912,056	15.00	9.00	3,711,242	(1.00)	-	(200,814)	Note 1, 2, 3		
STUDENT SERVICES	5.00	4.00	850,020	-	-		5.00	4.00	850,020	4.00	4.00	730,815	(1.00)	-	(119,205)	Note 1, 2, 3		
INSTITUTIONAL SUPPORT	1.00	1.00	197,441	-	-		1.00	1.00	197,441	1.00	1.00	181,628	-	-	(15,813)	Note 1, 2, 3		
O&M OF PLANT			1,153,695	-	-				1,153,695			1,153,695	-	-	-			
SCHOLARSHIPS				-	-								-	-	-			
RESERVES			(32,015)	-	-				(32,015)				-	-	32,015	Note 2		
APPROPRIATION AREA TOTAL	64.00	22.00	13,167,595	-	-	86,412	64.00	22.00	13,254,007	62.00	22.00	12,498,074	(2.00)	-	(755,933)			

Note 1: Budget Cuts, and Regia, health insurance & workers comp reversions.  
 Note 2: Application of mandated vacancy savings.  
 Note 3: Enrollments were less than increased projections from IFC Request, so expenses were limited to the amount of revenue collected.

**NSHE ACCOUNTABILITY REPORT**

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

Fiscal Year 2008-09

**APPROPRIATION: Law School**

FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
ACADEMIC SUPPORT	DIRECTOR, INFORMATION TECHNOLOGY	(1.00)		(60,610)	(17,218)	(77,828)	FY09 Budget Cut
	<b>Total Prof - Academic Support</b>	<b>(1.00)</b>		<b>(60,610)</b>	<b>(17,218)</b>	<b>(77,828)</b>	
STUDENT SERVICES	ADMISSIONS COUNSELOR/RECRUITER	(1.00)		(47,144)	(15,182)	(62,326)	FY09 Budget Cut
	<b>Total Prof - Student Services</b>	<b>(1.00)</b>		<b>(47,144)</b>	<b>(15,182)</b>	<b>(62,326)</b>	
	APPROPRIATION AREA TOTAL	(2.00)		(107,754)	(32,400)	(140,154)	



**STATEWIDE PROGRAMS, UNLV**

**NSHE Accountability Report**

**Comparison of the Regents Approved 2008-09 Operating Budget to Actual Revenues**

**REVENUE BY SOURCE**

	<b>2008-09 Operating Budget</b>	<b>2008-09 IFC Augmentation</b>	<b>2008-09 State Adjusted Budget</b>	<b>2008-09 Actual Revenue</b>	<b>Difference Over (Under)</b>	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
STATE APPROPRIATION						
General Fund	1,458,566	-	1,458,566	1,314,101	(144,465)	Note 1
COLA	68,716	-	68,716	68,593	(123)	Note 2
		-	-		-	
		-	-		-	
		-	-		-	
Total State Appropriation	1,527,282	-	1,527,282	1,382,694	(144,588)	
Less Funds Reverted to State					-	
<b>TOTAL REVENUE</b>	<b>1,527,282</b>	<b>-</b>	<b>1,527,282</b>	<b>1,382,694</b>	<b>(144,588)</b>	
Note 1: General Fund reduced for budget cuts \$ 104K, and Regia, health insurance & workers comp reversions \$40K						
Note 2: COLA on budget cuts and mandated reversions				-		

**NSHE ACCOUNTABILITY REPORT  
COMPARISON OF THE REGENTS APPROVED 2008-09 OPERATING BUDGET TO ACTUAL EXPENDITURES**

**STATEWIDE PROGRAMS - UNLV**

FUNCTION	Budgeted		2008-09	IFC		2008-09	Adjusted Board Approved		2008-09	Actual		2008-09	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	\$	between Budget	Added	Between	
		\$			\$			\$			\$			\$	and Actual	or	Functional	Areas	
INSTRUCTION	-	-	-																
RESEARCH	3.85		611,506			-	3.85		611,506			3.85		487,641	-	-	(123,865)	Note 1, 2	
PUBLIC SERVICE	6.90	2.25	928,960			-	6.90	2.25	928,960			6.20	2.25	892,553	(0.70)	-	(36,407)	Note 1, 2	
ACADEMIC SUPPORT																			
STUDENT SERVICES																			
INSTITUTIONAL SUPPORT			2,602						2,602					2,500	-	-	(102)	Note 1, 2	
O&M OF PLANT																			
SCHOLARSHIPS																			
RESERVES			(15,786)						(15,786)								15,786	Note 2	
APPROPRIATION AREA TOTAL	10.75	2.25	1,527,282	-	-	-	10.75	2.25	1,527,282			10.05	2.25	1,382,694	(0.70)	-	(144,588)		

Note 1: Budget Cuts, and Regia, health insurance & workers comp reversions.  
Note 2: Application of mandated vacancy savings.



## DENTAL SCHOOL

### NSHE Accountability Report

#### Comparison of the Regents Approved 2008-09 Operating Budget to Actual Revenues

#### REVENUE BY SOURCE

	2008-09 Operating Budget	2008-09 IFC Augmentation	2008-09 State Adjusted Budget	2008-09 Actual Revenue	Difference Over (Under)	
Revenue by Source	\$	\$	\$	\$	\$	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
<b>STATE APPROPRIATION</b>						
General Fund	8,431,499	-	8,431,499	7,480,267	(951,232)	Note 1
COLA	615,899		615,899	591,100	(24,799)	Note 2
			-		-	
			-		-	
			-		-	
<b>Total State Appropriation</b>	<b>9,047,398</b>	<b>-</b>	<b>9,047,398</b>	<b>8,071,367</b>	<b>(976,031)</b>	
<b>OTHER REVENUE SOURCES</b>						
Registration Fees	4,266,776	216,996	4,483,772	4,422,465	(61,307)	Note 3
Non-Resident Tuition	372,734	99,766	472,500	487,500	15,000	Note 4
Misc Student Fees	94,000	25,900	119,900	103,550	(16,350)	Note 3
<b>Total Other Revenue Sources</b>	<b>4,733,510</b>	<b>342,662</b>	<b>5,076,172</b>	<b>5,013,515</b>	<b>(62,657)</b>	
<b>TOTAL REVENUE</b>	<b>13,780,908</b>	<b>342,662</b>	<b>14,123,570</b>	<b>13,084,882</b>	<b>(1,038,688)</b>	
Less: Funds reverted to the State					-	
<b>Adjusted Total Revenue</b>	<b>13,780,908</b>	<b>342,662</b>	<b>14,123,570</b>	<b>13,084,882</b>	<b>(1,038,688)</b>	
Note 1: General Fund reduced for budget cuts \$603K, and Regia, health insurance & workers comp reversions \$348K						
Note 2: COLA on budget cuts and mandated reversions						
Note 3: Enrollments were less than projected in the IFC request						
Note 4: Non-Resident students had one additional student than projected in IFC request of \$342,662.						

**NSHE ACCOUNTABILITY REPORT  
COMPARISON OF THE REGENTS APPROVED 2008-09 OPERATING BUDGET TO ACTUAL EXPENDITURES**

**DENTAL SCHOOL**

FUNCTION	Budgeted		2008-09	IFC		2008-09	2008-09		Actual		2008-09	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	Adjusted Board Professional	Approved Classified	Board App. Professional	Classified	Actual Expenditure	Professional	Classified	(Under) Difference				
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE				
INSTRUCTION	47.50	48.00	10,373,358			342,662	47.50	48.00	10,716,020	45.50	49.00	9,486,414	(2.00)	1.00	(1,229,606)	Note 1, 2, 3		(454,332)
RESEARCH							-		-				-	-	-			
PUBLIC SERVICE							-	-	-				-	-	-			
ACADEMIC SUPPORT	7.00	6.00	1,702,707				7.00	6.00	1,702,707	5.00	5.00	1,190,984	(2.00)	(1.00)	(511,723)	Note 1, 2, 3		(110,668)
STUDENT SERVICES	2.00	2.00	519,713				2.00	2.00	519,713	2.00	2.00	485,732	-	-	(33,981)	Note 1, 2, 3		
INSTITUTIONAL SUPPORT	3.00	2.50	479,206				3.00	2.50	479,206	4.00	2.50	1,124,224	1.00	-	645,018	Note 1, 2, 3, 4		565,000
O&M OF PLANT			797,528				-	-	797,528			797,528	-	-	-			
SCHOLARSHIPS							-	-	-				-	-	-			
RESERVES			(91,604)				-	-	(91,604)				-	-	91,604	Note 2		
APPROPRIATION AREA TOTAL	59.50	58.50	13,780,908	-	-	342,662	59.50	58.50	14,123,570	56.50	58.50	13,084,882	(3.00)	-	(1,038,688)			

Note 1: Budget Cuts, and REGIA, health insurance & workers comp reversions  
 Note 2: Application of mandated vacancy savings.  
 Note 3: Enrollments were less than projections, so expenses were limited to the amount of revenue collected.  
 Note 4: Reallocation was processed in FY09 Q2 to pay for the Denal School's Public Safety costs at the Shadow Lane Campus.

**NSHE ACCOUNTABILITY REPORT**

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

Fiscal Year 2008-09

**APPROPRIATION: Dental School**

FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
INSTRUCTION	ASSOC DEAN OF ADVANCED ED/PROF	(0.50)					Dept realignment
INSTRUCTION	ASSISTANT PROFESSOR-IN-RESIDENCE	(0.50)		(52,500)	(11,965)	(64,465)	Moved to P004407
INSTRUCTION	ASST PROF-IN-RES FOR CLINICAL SCI	(1.00)		(40,000)	(14,102)	(54,102)	Moved to P001987
INSTRUCTION	ASST PROFESSOR	(1.00)		(40,000)	(14,102)	(54,102)	Moved to P001987
INSTRUCTION	ASST PROF IN RESIDENCE	1.00		125,000	26,954	151,954	Moved from Academic Support
	<b>Total Prof</b>	<b>(2.00)</b>		<b>(7,500)</b>	<b>(13,215)</b>	<b>(20,715)</b>	
INSTRUCTION	ACCOUNTING ASSISTANT II	1.00	25-04	35,759	13,457	49,216	Moved from Academic Support
	<b>Total Classified</b>	<b>1.00</b>		<b>35,759</b>	<b>13,457</b>	<b>49,216</b>	
	<b>TOTAL INSTRUCTION</b>	<b>(1.00)</b>		<b>28,259</b>	<b>242</b>	<b>28,501</b>	
ACADEMIC SUPPORT	DIRECTOR OF BUSINESS OPERATIONS	(1.00)		(78,936)	(19,989)	(98,925)	Moved to Institutional Support
ACADEMIC SUPPORT	ASST PROF IN RESIDENCE	(1.00)		(125,000)	(26,954)	(151,954)	Moved to Instruction
	<b>Total Prof</b>	<b>(2.00)</b>		<b>(203,936)</b>	<b>(46,943)</b>	<b>(250,879)</b>	
ACADEMIC SUPPORT	ACCOUNTING ASSISTANT II	(1.00)	25-04	(35,759)	(13,457)	(49,216)	Moved to Instruction
	<b>Total Classified</b>	<b>(1.00)</b>		<b>(35,759)</b>	<b>(13,457)</b>	<b>(49,216)</b>	
	<b>TOTAL ACADEMIC SUPPORT</b>	<b>(3.00)</b>		<b>(239,695)</b>	<b>(60,400)</b>	<b>(300,095)</b>	
INSTITUTIONAL SUPPORT	DIRECTOR OF BUSINESS OPERATIONS	1.00		78,936	19,989	98,925	Moved from Academic Support
	<b>TOTAL INSTITUTIONAL SUPPORT</b>	<b>1.00</b>		<b>78,936</b>	<b>19,989</b>	<b>98,925</b>	
	<b>APPROPRIATION TOTAL</b>	<b>(3.00)</b>		<b>(132,500)</b>	<b>(40,169)</b>	<b>(172,669)</b>	

**COLLEGE OF SOUTHERN NEVADA**

**NSHE Accountability Report**

**Comparison of the Regents Approved 2008-09 Operating Budget to Actual Revenues**

**REVENUE BY SOURCE**

	<b>FY 08-09</b>	<b>FY 08-09</b>	<b>FY 08-09</b>	<b>FY 08-09</b>	<b>Difference</b>	
	<b>Operating</b>	<b>IFC Augmentation</b>	<b>State Adjusted</b>	<b>Actual</b>	<b>Over</b>	<b>EXPLANATION OF</b>
	<b>Budget</b>		<b>Budget</b>	<b>Revenue</b>	<b>(Under)</b>	<b>SIGNIFICANT DIFFERENCES BETWEEN</b>
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>BUDGET AND ACTUAL</b>
<b>STATE APPROPRIATION</b>						
General Fund	96,015,789		96,015,789	88,997,463	(7,018,326)	Reductions in REGIA, AEGIS, Workers Comp
COLA	5,214,939		5,214,939	5,069,916	(145,023)	Unrecognized COLA
GENERAL FUND SALARY ADJ	6,637		6,637	6,637	-	
		-	-	-	-	
		-	-	-	-	
<b>Total State Appropriation</b>	<b>101,237,365</b>	<b>-</b>	<b>101,237,365</b>	<b>94,074,016</b>	<b>(7,163,349)</b>	
<b>OTHER REVENUE SOURCES</b>						
Registration Fees	23,137,150	3,604,881	26,742,031	26,322,966	(419,065)	Did not fully realize projected fees
Surcharge	1,656,765		1,656,765	1,637,841	(18,924)	Did not fully realize projected surcharge
Non-Resident Tuition	5,708,727	427,000	6,135,727	5,677,779	(457,948)	Did not fully realize projected Non-Resident Tuition
Miscellaneous Student Fees	197,077	86,790	283,867	282,658	(1,209)	Did not fully realize projected fees
Indirect Cost Recovery				-	-	
Operating Capital Investment	538,554		538,554	56,989	(481,565)	Unrealized Investment Income
<b>Total Other Revenue Sources</b>	<b>31,238,273</b>	<b>4,118,671</b>	<b>35,356,944</b>	<b>33,978,233</b>	<b>(1,378,711)</b>	
<b>TOTAL REVENUE</b>	<b>132,475,638</b>	<b>4,118,671</b>	<b>136,594,309</b>	<b>128,052,249</b>	<b>(8,542,060)</b>	
Less Funds Reverted to State				-	-	
<b>TOTAL ADJUSTED REVENUE</b>	<b>132,475,638</b>	<b>4,118,671</b>	<b>136,594,309</b>	<b>128,052,249</b>	<b>(8,542,060)</b>	

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2008-09 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
COLLEGE OF SOUTHERN NEVADA																		
															Explanation of :			
FUNCTION	Budgeted		FY 08-09	IFC		FY 08-09	Adjusted Board Approved		FY 08-09	Actual		FY 08-09	Difference		Over	Significant Differences between Budget and Actual	Positions	Transfers
	Professional	Classified	Operating Budget	Professional	Classified	State Adjustment	Professional	Classified	Board App.	Professional	Classified	Actual Expenditure	Professional	Classified	(Under)		Added	Between
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	and Actual	Eliminated	Areas
INSTRUCTION	931.60	104.35	68,941,227	-	-	4,118,671	931.60	104.35	73,059,898	931.60	103.55	68,103,426	-	(0.80)	(4,956,472)	Reductions in Fringe, Deferred Merit, 3.42% Cut, Workers Comp	-	
RESEARCH					-	-			-				-	-	-			
PUBLIC SERVICE	0.60	0.50	70,550	-	-	-	0.60	0.50	70,550	0.60	0.50	21,662	-	-	(48,888)	Reductions in Fringe, Deferred Merit, 3.42% Cut, Workers Comp		
ACADEMIC SUPPORT	59.90	48.75	13,539,562	-	-	-	59.90	48.75	13,539,562	60.90	47.75	12,668,548	1.00	(1.00)	(871,014)	Reductions in Fringe, Deferred Merit, 3.42% Cut, Workers Comp	1.00	
STUDENT SERVICES	86.74	66.25	13,003,358	-	-	-	86.74	66.25	13,003,358	86.74	66.25	11,535,654	-	-	(1,467,704)	Reductions in Fringe, Deferred Merit, 3.42% Cut, Workers Comp		(1,606)
INSTITUTIONAL SUPPORT	55.00	97.00	18,744,521	-	-	-	55.00	97.00	18,744,521	56.00	97.00	17,474,683	1.00	-	(1,269,838)	Reductions in Fringe, Deferred Merit, 3.42% Cut, Workers Comp	1.00	(62,068)
O&M OF PLANT	17.00	158.39	17,357,320	-	-	-	17.00	158.39	17,357,320	17.00	160.39	16,248,621	-	2.00	(1,108,699)	Reductions in Fringe, Deferred Merit, 3.42% Cut, Workers Comp	2.00	(251,686)
SCHOLARSHIPS			1,684,295	-	-	-	-	-	1,684,295			1,999,655	-	-	315,360	Augmented due to increase in enrollment		315,360
RESERVES			(865,195)	-	-	-	-	-	(865,195)	-	-	-	-	-	865,195			
APPROPRIATION AREA TOTAL	1,150.84	475.24	132,475,638	-	-	4,118,671	1,150.84	475.24	136,594,309	1,152.84	475.44	128,052,249	2.00	0.20	(8,542,060)		4.00	



<b>NSHE ACCOUNTABILITY REPORT</b>							
<b>Positions Created or Deleted Not Previously Identified Upon Completion of the UCCSN Operating Budget</b>							
<b>Fiscal Year 2008-2009</b>							
<b>APPROPRIATION College of Southern Nevada</b>							
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
<b>INSTRUCTION</b>							
<i>Classified</i>							
	34207 Staff Research Assoc II	0.20	3110	41,342	17,850	59,192	Salary Savings
	36028 Administrative Assistant II	(1.00)	2501	(30,192)	(13,217)	(43,410)	N/A
		(0.80)		11,149	4,633	15,782	
Total INSTRUCTION		<b>(0.80)</b>		<b>11,149.36</b>	<b>4,632.58</b>	<b>15,781.94</b>	
<b>ACADEMIC SUPPORT</b>							
<i>Professional</i>							
	17001 Manager	(1.00)	0000	(68,020)	(19,236)	(87,256)	N/A
	17100 Specialist	1.00	0000	54,899	17,079	71,978	Salary Savings
	20071 Manager	1.00	0000	82,160	21,561	103,721	Result of Reorganization
		1.00		69,039	19,404	88,443	
<i>Classified</i>							
	38023 Custodial Worker I	(1.00)	2801	(34,055)	(13,927)	(47,982)	N/A
		(1.00)		(34,055)	(13,927)	(47,982)	
Total ACADEMIC SUPPORT		-		<b>34,983.87</b>	<b>5,477.43</b>	<b>40,461.30</b>	

FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
INSTITUTIONAL SUPPORT							
<i>Professional</i>							
13084	Assistant Director	1.00	0000	73,196	20,087	93,283	Salary Savings
		1.00		73,196	20,087	93,283	
Total INSTITUTIONAL SUPPORT		<b>1.00</b>		<b>73,196</b>	<b>20,087</b>	<b>93,283</b>	
O&M							
<i>Classified</i>							
38023	Custodial Worker I	1.00	2801	34,055	13,927	47,982	Salary Savings
38071	Maintenance Worker II	1.00	2501	30,192	13,199	43,391	Salary Savings
		2.00		64,247	27,126	91,373	
Total O&M		<b>2.00</b>		<b>64,247</b>	<b>27,126</b>	<b>91,373</b>	
		2.00	-	142,235	39,491	181,726	
		0.20	-	41,341	17,832	59,173	
		2.20		183,577	57,323	240,900	

**GREAT BASIN COLLEGE**

**NSHE Accountability Report**

**Comparison of the Regents Approved 2008-09 Operating Budget to Actual Revenues**

**REVENUE BY SOURCE**

	<b>2008-09 Operating Budget</b>	<b>2008-09 IFC Augmentation</b>	<b>2008-09 State Adjusted Budget</b>	<b>2008-09 Actual Revenue</b>	<b>Difference Over (Under)</b>	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
STATE APPROPRIATION						
General Fund	16,864,153		16,864,153	15,401,373	(1,462,780)	budget recissions
COLA	826,047		826,047	779,269	(46,778)	budget recissions, vacant positions unable to collect COLA
			-		-	
			-		-	
<b>Total State Appropriation</b>	<b>17,690,200</b>	<b>-</b>	<b>17,690,200</b>	<b>16,180,642</b>	<b>(1,509,558)</b>	
OTHER REVENUE SOURCES						
Registration Fees	2,046,187	251,766	2,297,953	2,441,754	143,801	increased enrollments
Non-Resident Tuition	85,079	(13,813)	71,266	70,281	(985)	fewer non-resident students than estimated
Miscellaneous Student Fees	41,910	36,882	78,792	64,380	(14,412)	fewer students with misc. fees than estimated
Operating Capital Investment	40,000		40,000	4,844	(35,156)	system office did not distribute income
Registration Surcharge	133,147		133,147	-	(133,147)	
<b>Total Other Revenue Sources</b>	<b>2,346,323</b>	<b>274,835</b>	<b>2,621,158</b>	<b>2,581,259</b>	<b>(39,899)</b>	
<b>TOTAL REVENUE</b>	<b>20,036,523</b>	<b>274,835</b>	<b>20,311,358</b>	<b>18,761,901</b>	<b>(1,549,457)</b>	
Less Funds Reverted to State	-		-	(155)	(155)	
<b>ADJUSTED TOTAL REVENUE</b>	<b>20,036,523</b>	<b>274,835</b>	<b>20,311,358</b>	<b>18,761,746</b>	<b>(1,549,612)</b>	

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2008-09 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
GREAT BASIN COLLEGE																		
																	Explanation of :	
FUNCTION	Budgeted		2008-09	IFC		2008-09	Adjusted Board Approved		2008-09	Actual		2008-09	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	Difference \$			
INSTRUCTION	107.13	20.85	8,889,753			274,835	107.13	20.85	9,164,588	107.13	20.85	8,602,227	-	-	(562,361)	salary savings due to vacant positions and reduced operating costs		
RESEARCH							-		-				-	-	-			
PUBLIC SERVICE							-		-				-	-	-			
ACADEMIC SUPPORT	21.75	7.45	2,637,826				21.75	7.45	2,637,826	21.75	7.45	2,362,778	-	-	(275,048)	salary savings due to vacant positions and reduced operating costs		
STUDENT SERVICES	14.40	9.75	1,950,240				14.40	9.75	1,950,240	14.40	9.75	1,857,029	-	-	(93,211)	salary savings due to vacant positions		
INSTITUTIONAL SUPPORT	12.75	13.65	2,685,920				12.75	13.65	2,685,920	12.75	13.65	2,562,915	-	-	(123,005)	salary savings due to vacant positions		
O&M OF PLANT	3.50	34.50	3,568,715				3.50	34.50	3,568,715	3.50	34.50	3,184,293	-	-	(384,422)	salary savings due to vacant positions		
SCHOLARSHIPS			171,781				-	-	171,781			192,504	-	-	20,723	GIA for Professional Employees		
RESERVES			132,288				-	-	132,288			-	-	-	(132,288)	mandated reserves		
APPROPRIATION AREA TOTAL	159.53	86.20	20,036,523	-	-	274,835	159.53	86.20	20,311,358	159.53	86.20	18,761,746	-	-	(1,549,612)			

**NSHE ACCOUNTABILITY REPORT**

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

**Fiscal Year 2008-09**

**APPROPRIATION Great Basin College**

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

**TRUCKEE MEADOWS COMMUNITY COLLEGE**

**NSHE Accountability Report**

**Comparison of the Regents Approved 2008-09 Operating Budget to Actual Revenues**

**REVENUE BY SOURCE**

	<b>FY 08-09 Operating Budget</b>	<b>FY 08-09 IFC Augmentation</b>	<b>FY 08-09 State Adjusted Budget</b>	<b>FY 08-09 Actual Revenue</b>	<b>Difference Over (Under)</b>	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
<b>STATE APPROPRIATION</b>						
General Fund	40,552,040		40,552,040	37,330,225	(3,221,815)	State of Nevada budget reductions.
COLA	2,184,075		2,184,075	2,099,747	(84,328)	State COLA adjustment.
			-		-	
			-		-	
			-		-	
<b>Total State Appropriation</b>	<b>42,736,115</b>	<b>-</b>	<b>42,736,115</b>	<b>39,429,972</b>	<b>(3,306,143)</b>	
<b>OTHER REVENUE SOURCES</b>						
Registration Fees	7,730,342	639,407	8,369,749	8,704,450	334,701	Student enrollments significantly higher than operating budget. SFTE: Budget = 6,544, Actual = 6,796.
Non-Resident Tuition	1,339,516	95,228	1,434,744	1,355,534	(79,210)	
Misc. Student Fees	93,460	7,735	101,195	107,669	6,474	
Operating Capital Investment	149,456		149,456	20,689	(128,767)	Disbursements discontinued due to negative earnings.
Registration Surcharge	450,000		450,000	-	(450,000)	
<b>Total Other Revenue Sources</b>	<b>9,762,774</b>	<b>742,370</b>	<b>10,505,144</b>	<b>10,188,342</b>	<b>(316,802)</b>	
<b>TOTAL REVENUE</b>	<b>52,498,889</b>	<b>742,370</b>	<b>53,241,259</b>	<b>49,618,314</b>	<b>(3,622,945)</b>	
Less Funds Reverted to State	-		-	(13,603)	(13,603)	Encumbrances unspent and adjustments.
<b>ADJUSTED TOTAL REVENUE</b>	<b>52,498,889</b>	<b>742,370</b>	<b>53,241,259</b>	<b>49,604,711</b>	<b>(3,636,548)</b>	

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2008-09 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
TRUCKEE MEADOWS COMMUNITY COLLEGE																		
FUNCTION	Budgeted		2008-09 Operating Budget \$	IFC Augmentation		2008-09 State Adjustment \$	Adjusted Board Approved		2008-09 Adj Board App. \$	Actual		2008-09 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	318.79	33.34	24,282,340	-	-	742,370	318.79	33.34	25,024,710	318.79	33.34	22,849,916	-	-	(2,174,794)	Note 1		
RESEARCH																		
PUBLIC SERVICE																		
ACADEMIC SUPPORT	29.50	18.40	4,840,298	-	-	-	29.50	18.40	4,840,298	29.50	18.40	4,597,911	-	-	(242,387)	Note 2		
STUDENT SERVICES	43.84	25.89	5,793,142	-	-	-	43.84	25.89	5,793,142	43.84	25.89	6,206,507	-	-	413,365	Note 3		
INSTITUTIONAL SUPPORT	43.99	38.43	8,589,905	-	-	-	43.99	38.43	8,589,905	43.99	38.43	8,015,418	-	-	(574,487)	Note 2		
O&M OF PLANT	3.00	60.00	8,153,598	-	-	-	3.00	60.00	8,153,598	3.00	60.00	7,216,387	-	-	(937,211)	Note 2		
SCHOLARSHIPS			696,703	-	-	-			696,703			718,572	-	-	21,869	Note 4		
RESERVES			142,903	-	-	-			142,903				-	-	(142,903)	Note 2		
APPROPRIATION AREA TOTAL	439.12	176.06	52,498,889	-	-	742,370	439.12	176.06	53,241,259	439.12	176.06	49,604,711	-	-	(3,636,548)			

Note 1: Expenditures reduced due to State of Nevada budget reductions. Primarily salaries and related benefits. Replaced vacant professor/instructor positions with part-time instructors at lower cost.

Note 2: Expenditures reduced due to State of Nevada budget reductions. Primarily salaries and related benefits.

Note 3: Cost of personnel reduction efforts. Benefits (savings) to be realized beginning in FY 2010.

Note 4: Increase in employee & dependent grant-in-aid.

**NSHE ACCOUNTABILITY REPORT**

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

**Fiscal Year 2008-09**

**APPROPRIATION: TRUCKEE MEADOWS COMMUNITY COLLEGE**

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



**WESTERN NEVADA COLLEGE**

**NSHE Accountability Report**

**Comparison of the Regents Approved 2008-09 Operating Budget to Actual Revenues**

**REVENUE BY SOURCE**

	<b>2008-09 Operating Budget</b>	<b>2008-09 IFC Augmentation</b>	<b>2008-09 State Adjusted Budget</b>	<b>2008-09 Actual Revenue</b>	<b>Difference Over (Under)</b>	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
<b>STATE APPROPRIATION</b>						
General Fund	21,040,958	-	21,040,958	19,209,307	(1,831,651)	Governor's budget cuts during the fiscal year
COLA	1,106,975		1,106,975	747,110	(359,865)	Cola amount that could be justified
			-		-	
			-		-	
			-		-	
<b>Total State Appropriation</b>	<b>22,147,933</b>	<b>-</b>	<b>22,147,933</b>	<b>19,956,417</b>	<b>(2,191,516)</b>	
<b>OTHER REVENUE</b>						
Registration Fees	2,971,387		2,971,387	2,992,794	21,407	
Surcharge	210,884		210,884	189,432	(21,452)	
Non-Resident Tuition	231,480		231,480	203,303	(28,177)	
Miscellaneous Student Fees	15,935		15,935	16,654	719	
Operating Capital Investment	96,933		96,933	11,611	(85,322)	NSHE did not allocate investment funds this fiscal year
<b>Total Other Revenue Sources</b>	<b>3,526,619</b>	<b>-</b>	<b>3,526,619</b>	<b>3,413,794</b>	<b>(112,825)</b>	
<b>TOTAL REVENUE</b>	<b>25,674,552</b>	<b>-</b>	<b>25,674,552</b>	<b>23,370,211</b>	<b>(2,304,341)</b>	
Less Funds Reverted to State					-	
<b>ADJUSTED TOTAL REVENUE</b>	<b>25,674,552</b>	<b>-</b>	<b>25,674,552</b>	<b>23,370,211</b>	<b>(2,304,341)</b>	

**NSHE ACCOUNTABILITY REPORT**

**COMPARISON OF THE REGENTS APPROVED 2008-09 OPERATING BUDGET TO ACTUAL EXPENDITURES**

**WESTERN NEVADA COLLEGE**

FUNCTION	Budgeted		2008-09 Operating Budget \$	IFC Augmentation		2008-09 State Adjustment \$	Adjusted Board Approved		2008-09 Adj. Board App. \$	Actual		2008-09 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	141.23	13.05	10,963,586	-	-	-	141.23	13.05	10,963,586	141.21	13.07	9,698,435	(0.02)	0.02	(1,265,151)	Held positions vacant with no funding due to Governor's budget cuts in FY08 & FY09	0.00	-1,520,667
RESEARCH (N/A)			-	-	-	-	-	-	-	-	-	-	-	-	-	n/a	-	-
PUBLIC SERVICE (N/A)			-	-	-	-	-	-	-	-	-	-	-	-	-	n/a	-	-
ACADEMIC SUPPORT	13.70	17.47	2,892,155	-	-	-	13.70	17.47	2,892,155	13.70	17.47	2,179,618	-	-	(712,537)	Held positions vacant with no funding due to Governor's budget cuts in FY08 & FY09	0.00	-502,880
STUDENT SERVICES	15.25	12.00	2,517,368	-	-	-	15.25	12.00	2,517,368	15.25	12.00	2,137,409	-	-	(379,959)	Held positions vacant with no funding due to Governor's budget cuts in FY08 & FY09	0.00	909,394
INSTITUTIONAL SUPPORT	27.45	28.61	5,576,165	-	-	-	27.45	28.61	5,576,165	27.45	28.61	5,029,636	-	-	(546,529)	Held positions vacant with no funding due to Governor's budget cuts and other administrative decisions to save or move funds where the best use could be made	0.00	-297,609
O&M OF PLANT	2.00	30.53	3,670,822	-	-	-	2.00	30.53	3,670,822	2.00	30.53	3,947,768	-	-	276,946	Make best use of funding available by taking care of much needed O&M Plant service maintenance projects	0.00	619,143
SCHOLARSHIPS			370,703	-	-	-	-	-	370,703	0.00	0.00	377,345	-	-	6,642	Original operating budget did not have funding established for Wages in two Financial Aid accounts and oprating costs in the Nv Resident Access Grant	0.00	252,264
RESERVES			(316,247)	-	-	-	-	-	(316,247)	0.00	0.00	-	-	-	316,247	Held positions vacant with no funding due to Governor's budget cuts and other administrative decisions to save or move funds where the best use could be made	0.00	540,355
APPROPRIATION AREA TOTAL	199.63	101.66	25,674,552	-	-	-	199.63	101.66	25,674,552	199.61	101.68	23,370,211	(0.02)	0.02	(2,304,341)		0.00	-

NSHE ACCOUNTABILITY REPORT								
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget								
Fiscal Year 2008-09								
APPROPRIATION : Western Nevada College								
FUNCTION	TITLE	FTE	POSTION CONTROL	SALARY	FRINGE	TOTAL	FUNDING SOURCE	COMMENTS
<b>INSTRUCTION</b>								
<b>Professional</b>								
	Dean	(1.00)	1201	(122,774.04)	(27,366.79)	(150,140.83)	State	Give each dean Scharman & Lange individual PCN
	Dean	1.00	1206	122,774.04	27,366.79	150,140.83	State	Give each dean Scharman & Lange individual PCN
		0.00		0.00	0.00	0.00		
<b>Classified</b>								
	Admin Aid	(0.47)	35600	(13,787.09)	(5,616.76)	(19,403.85)	State	Combined to create FTE1 for PCN 35600
	Admin Aid	(0.53)	35702	(15,547.15)	(6,333.80)	(21,880.95)	State	Combined to create FTE1 for PCN 35600
	Admin Aid	1.00	35600	29,334.24	11,950.56	41,284.80	State	Combined to create FTE1 for PCN 35601
		0.00		0.00	0.00	0.00		
<b>ACADEMIC SUPPORT</b>								
<b>Classified</b>								
	Admin Asst V	(1.00)	35901	(2,048.00)	(367.41)	(2,415.41)	Grant	Diane Nungary changed from Classified to Professional
	Admin Asst II	(0.47)	30606	(16,683.12)	(6,136.31)	(22,819.43)	State	Temporary Position to help Fallon Librarian (Josephs)
	Admin Asst II	0.25	35101	7,488.99	3,015.51	10,504.50	State	Increase FTE to help in Student Services (Cavanaugh)
		(1.22)		(11,242.13)	(3,488.21)	(14,730.34)		
<b>STUDENT SERVICES</b>								
<b>Classified</b>								
	Executive Assistant	0.20	31600	5,267.17	2,140.45	7,407.62		Fte from .80 to 1.0, step/grade from 29-10 to 31-10
		0.20		5,267.17	2,140.45	7,407.62		
<b>INSTITUTION SUPPORT</b>								
<b>Professional</b>								
	Asst Director	1.00	03805	59,371.72	18,737.23	78,108.95	State	Tucker from Classified to Professional
	Personnel Analyst	(1.00)	33800	(59,371.72)	(18,737.23)	(78,108.95)	State	Tucker from Classified to Professional
		0.00		0.00	0.00	0.00		
<b>Classified</b>								
	Admin Asst I	(1.00)	43498	(39,408.94)	(14,958.35)	(54,367.29)	State	Hipol-Rollings changed from P/T to Permanent PCN
	Admin Asst I	1.00	33404	39,408.94	14,958.35	54,367.29	State	Hipol-Rollings changed from P/T to Permanent PCN
	IT Tech V	1.00	33205	41,968.80	14,217.20	56,186.00	State	Myers, Kevin changed from temp to permanent
	Admin Aid	0.09	30002	2,539.38	237.43	2,776.81	State	Wakeman-Nelson increased FTE from .4 to .49
		1.09		44,508.18	14,454.63	58,962.81		
<b>O &amp; M PLANT SERVICES</b>								
		0.00		0.00	0.00	0.00		
<b>SCHOLARSHIPS</b>								
		0.00		0.00	0.00	0.00		
<b>GRAND TOTAL</b>		0.07		38,533.22	13,106.87	51,640.09		

**BUSINESS CENTER NORTH**

NSHE Accountability Report

Comparison of the Regents Approved 2008-09 Operating Budget to Actual Revenues

REVENUE BY SOURCE

	2008-09 Operating Budget	2008-09 IFC Augmentation	2008-09 State Adjusted Budget	2008-09 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
Revenue by Source	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
General Fund	2,550,450	-	2,550,450	2,273,162	(277,288)	State Budget Cuts
COLA	131,381		131,381	123,638	(7,743)	Unjustified COLA
			-		-	
			-		-	
			-		-	
Total State Appropriation	2,681,831	-	2,681,831	2,396,800	(285,031)	
Less Funds Reverted to State	-				-	
<b>TOTAL REVENUE</b>	<b>2,681,831</b>	<b>-</b>	<b>2,681,831</b>	<b>2,396,800</b>	<b>(285,031)</b>	

**NSHE ACCOUNTABILITY REPORT**

**COMPARISON OF THE REGENTS APPROVED 2008-09 OPERATING BUDGET TO ACTUAL EXPENDITURES**

**BUSINESS CENTER NORTH**

																	Explanation of :				
		2008-09		IFC		2008-09		2008-09		2008-09		2008-09		Over							
Budgeted		Operating		Augmentation		State		Adjusted Board Approved		Adj		Actual		Actual		Difference		(Under)	Significant Differences	Positions	Transfers
FUNCTION	Professional	Classified	Budget	Professional	Classified	Adjustment	Professional	Classified	Board App.	Professional	Classified	Expenditure	Professional	Classified	Difference	between Budget	or	Functional			
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	and Actual	Eliminated	Areas			
INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
RESEARCH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
PUBLIC SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
ACADEMIC SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
STUDENT SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
INSTITUTIONAL SUPPORT	6.62	23.43	2,642,120	-	-	-	6.62	23.43	2,642,120	6.62	23.43	2,396,800	-	-	(245,320)	Budget Reductions					
O&M OF PLANT				-	-	-	-	-	-	-	-	-	-	-	-						
SCHOLARSHIPS				-	-	-	-	-	-	-	-	-	-	-	-						
RESERVES			39,711	-	-	-	-	-	39,711			-	-	-	(39,711)	Budget Reductions					
APPROPRIATION AREA TOTAL	6.62	23.43	2,681,831	-	-	-	6.62	23.43	2,681,831	6.62	23.43	2,396,800	-	-	(285,031)						

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2008-09							
APPROPRIATION: Business Center North							
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
NONE							



**NSHE ACCOUNTABILITY REPORT**

**COMPARISON OF THE REGENTS APPROVED 2008-09 OPERATING BUDGET TO ACTUAL EXPENDITURES**

**APPROPRIATION: BUSINESS CENTER SOUTH**

FUNCTION	Budgeted		2008-09 Operating Budget \$	IPC Augmentation		2008-09 State Adjustment \$	Adjusted Board Professional FTE	Approved Classified FTE	2008-09 Adj Board App. \$	Actual		2008-09 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							
INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
RESEARCH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
PUBLIC SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
ACADEMIC SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
STUDENT SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
INSTITUTIONAL SUPPORT	16.63	9.08	2,314,812	-	-	-	16.63	9.08	2,314,812	15.34	9.08	2,052,906	(1.29)	-	(261,906)	Note 1, 2		
O&M OF PLANT				-	-	-	-	-	-	-	-	-	-	-	-			
SCHOLARSHIPS				-	-	-	-	-	-	-	-	-	-	-	-			
RESERVES			(33,581)	-	-	-	-	-	(33,581)						33,581	Note 2		
APPROPRIATION AREA TOTAL	16.63	9.08	2,281,231	-	-	-	16.63	9.08	2,281,231	15.34	9.08	2,052,906	(1.29)	-	(228,325)			
Note 1: Budget Cuts, and REGIA, health insurance & workers comp reversions																		
Note 2: Application of mandated vacancy savings.																		



**NSHE ACCOUNTABILITY REPORT**

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

**Fiscal Year 2008-09**

**APPROPRIATION Business Center South**

FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
INSTITUTIONAL SUPPORT	PROJECT BUYER	(0.92)		(26,415)	(11,271)	(37,686)	FY09 Budget Cut
INSTITUTIONAL SUPPORT	COMPENSATION ANALYST	(0.37)		(17,789)	(5,569)	(23,358)	FY09 Budget Cut
	<b>Total Prof</b>	<b>(1.29)</b>		<b>(44,204)</b>	<b>(16,840)</b>	<b>(61,044)</b>	

**DESERT RESEARCH INSTITUTE**

NSHE Accountability Report

Comparison of the Regents Approved 2008-09 Operating Budget to Actual Revenues

**REVENUE BY SOURCE**

	<b>2008-09 Operating Budget</b>	<b>2008-09 IFC Augmentation</b>	<b>2008-09 State Adjusted Budget</b>	<b>2008-09 Actual Revenue</b>	<b>Difference Over (Under)</b>	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
<b>STATE APPROPRIATION</b>						
General Fund	9,795,172		9,795,172	9,025,326	(769,846)	State Budget Cuts
COLA	345,191		345,191	345,191	-	
			-	-	-	
			-	-	-	
IFC Allocation	-		-	-	-	
<b>Total State Appropriation</b>	<b>10,140,363</b>	<b>-</b>	<b>10,140,363</b>	<b>9,370,517</b>	<b>(769,846)</b>	<b>State Budget Cuts</b>
<b>OTHER REVENUE SOURCES</b>						
Discretionary Funds	54,100		54,100	54,100	-	
Miscellaneous	94,386		94,386	94,386	-	
<b>Total Other Revenue Sources</b>	<b>148,486</b>	<b>-</b>	<b>148,486</b>	<b>148,486</b>	<b>-</b>	
<b>TOTAL REVENUE</b>	<b>10,288,849</b>	<b>-</b>	<b>10,288,849</b>	<b>9,519,003</b>	<b>(769,846)</b>	<b>State Budget Cuts</b>
Less: Funds Reverted to State	-		-	-	-	
<b>ADJUSTED TOTAL REVENUE</b>	<b>10,288,849</b>	<b>-</b>	<b>10,288,849</b>	<b>9,519,003</b>	<b>(769,846)</b>	<b>State Budget Cuts</b>

**NSHE ACCOUNTABILITY REPORT  
COMPARISON OF THE REGENTS APPROVED 2008-09 OPERATING BUDGET TO ACTUAL EXPENDITURES**

**DESERT RESEARCH INSTITUTE**

FUNCTION	Budgeted		2008-09 Operating Budget \$	IFC Augmentation		2008-09 State Adjustment \$	Adjusted Board Professional FTE	Approved Classified FTE	2008-09 Adj Board App. \$	Actual		2008-09 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				
INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
RESEARCH	11.33	12.25	3,531,397				11.33	12.25	3,531,397	12.33	11.50	3,410,892	1.00	(0.75)	(120,505)	State budget cuts	-	
PUBLIC SERVICE																		
ACADEMIC SUPPORT	1.75	1.00	483,589	-	-	-	1.75	1.00	483,589	1.75	1.00	357,613	-	-	(125,976)	State budget cuts	-	
STUDENT SERVICES																		
INSTITUTIONAL SUPPORT	15.50	2.00	2,680,643	-	-		15.50	2.00	2,680,643	15.50	2.00	2,348,614	-	-	(332,029)	State budget cuts	-	
OP&M OF PLANT	3.00	18.63	3,660,430	-	-		3.00	18.63	3,660,430	3.00	18.63	3,401,884	-	-	(258,546)	State budget cuts	-	
SCHOLARSHIPS																		
RESERVES			(67,210)						(67,210)						67,210	reserves allocated to functions		
APPROPRIATION AREA TOTAL	31.58	33.88	10,288,849	-	-		31.58	33.88	10,288,849	32.58	33.13	9,519,003	1.00	(0.75)	(769,846)	State budget cuts	-	

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2008-09							
APPROPRIATION: Desert Research Institute							
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
	None						

## STATE FUNDED PERKINS LOANS

### NSHE Accountability Report

#### Comparison of the Regents Approved 2008-09 Operating Budget to Actual Revenues

#### REVENUE BY SOURCE

	<b>2008-09</b>	<b>2008-09</b>	<b>2008-09</b>	<b>2008-09</b>	<b>Difference</b>	
	<b>Operating</b>	<b>IFC Augmentation</b>	<b>State Adjusted</b>	<b>Actual</b>	<b>Over</b>	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
<b>Revenue by Source</b>	<b>Budget</b>		<b>Budget</b>	<b>Revenue</b>	<b>(Under)</b>	
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
<b>STATE APPROPRIATION</b>						
General Fund	50,904		50,904	45,380	(5,524)	State Mandated budget cuts
Balance Forward						
<b>Total State Appropriation</b>	<b>50,904</b>	-	<b>50,904</b>	<b>45,380</b>	<b>(5,524)</b>	
	50,904	-	50,904	45,380	(5,524)	
Less Funds Reverted to the State	-				-	
<b>ADJUSTED TOTAL REVENUE</b>	<b>50,904</b>	-	<b>50,904</b>	<b>45,380</b>	<b>(5,524)</b>	

**NSHE ACCOUNTABILITY REPORT**

**COMPARISON OF THE REGENTS APPROVED 2008-09 OPERATING BUDGET TO ACTUAL EXPENDITURES**

**STATE FUNDED PERKINS LOANS**

FUNCTION	Budgeted		2008-09 Operating Budget \$	IFC Augmentation		2008-09 State Adjustment \$	2008-09 Adjusted Board Approved		2008-09 Adj Board App. \$	Actual		2008-09 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	-	-	45,380	-	-	(5,524)	State mandated Budget Cuts		
INSTITUTIONAL SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
O&M OF PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
SCHOLARSHIPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
RESERVES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
APPROPRIATION AREA TOTAL	-	-	50,904	-	-	-	-	-	50,904	-	-	45,380	-	-	(5,524)			



**NEVADA STATE COLLEGE**

**NSHE Accountability Report**

**Comparison of the Regents Approved 2008-09 Operating Budget to Actual Revenues**

**REVENUE BY SOURCE**

	<b>2008-09 Operating Budget</b>	<b>2008-09 IFC Augmentation</b>	<b>2008-09 State Adjusted Budget</b>	<b>2008-09 Actual Revenue</b>	<b>Difference Over (Under)</b>	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
<b>STATE APPROPRIATION</b>						
General Fund	17,670,035		17,670,035	16,112,238	(1,557,797)	budget cut
COLA	475,881		475,881	396,915	(78,966)	Unjustified COLA
			-	-	-	
			-	-	-	
			-	-	-	
<b>Total State Appropriation</b>	<b>18,145,916</b>	<b>-</b>	<b>18,145,916</b>	<b>16,509,153</b>	<b>(1,636,763)</b>	
<b>OTHER REVENUE SOURCES</b>						
Registration Fees	3,221,598		3,221,598	2,246,777	(974,821)	Due in large part to disassociation with Nevada State High School
Non-Resident Tuition	90,000		90,000	262,043	172,043	
Miscellaneous Student Fees	79,000		79,000	90,258	11,258	
Operating Capital Investment	55,000		55,000	16,453	(38,547)	Due to discontinuation of investment income distributions
<b>Total Other Revenue Sources</b>	<b>3,445,598</b>	<b>-</b>	<b>3,445,598</b>	<b>2,615,531</b>	<b>(830,067)</b>	
<b>TOTAL REVENUE</b>	<b>21,591,514</b>	<b>-</b>	<b>21,591,514</b>	<b>19,124,684</b>	<b>(2,466,830)</b>	
Less Funds Reverted to State			-	-	-	
<b>TOTAL ADJUSTED REVENUE</b>	<b>21,591,514</b>	<b>-</b>	<b>21,591,514</b>	<b>19,124,684</b>	<b>(2,466,830)</b>	



NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2008-09 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
NEVADA STATE COLLEGE																		
FUNCTION	Operating Budget			IFC			2008-09			2008-09			Difference		Over (Under) Difference \$	Explanation of Significant Differences between Budget and Actual	Positions Added or	Transfers Between Functional Areas
	Budgeted Professional FTE	Budgeted Classified FTE	Budgeted \$	Augmentation Professional FTE	Augmentation Classified FTE	State Adjustment \$	Adjusted Professional FTE	Board Approved Classified FTE	Adj Board App. \$	Actual Professional FTE	Actual Classified FTE	Actual Expenditure \$	Professional FTE	Classified FTE				
INSTRUCTION	103.41	11.63	8,927,324	-	-	-	103.41	11.63	8,927,324	90.16	9.13	7,810,114	(13.25)	(2.50)	(1,117,210)	Relates to budget cuts	(15.75)	
RESEARCH																		
PUBLIC SERVICE																		
ACADEMIC SUPPORT	13.50	1.00	2,376,661	-	-	-	13.50	1.00	2,376,661	8.50	1.00	2,103,218	(5.00)	-	(273,443)	Relates to budget cuts	(5.00)	
STUDENT SERVICES	16.00	9.00	1,748,952	-	-	-	16.00	9.00	1,748,952	14.00	6.00	1,602,830	(2.00)	(3.00)	(146,122)	Relates to budget cuts	(5.00)	(50,737.00)
INSTITUTIONAL SUPPORT	19.00	9.00	4,356,363	-	-	-	19.00	9.00	4,356,363	14.50	6.00	4,306,227	(4.50)	(3.00)	(50,136)	Relates to budget cuts, offset by advertising and new Bursar function	(7.50)	
O&M OF PLANT	3.00	6.00	3,436,424	-	-	-	3.00	6.00	3,436,424	1.70	2.00	3,058,214	(1.30)	(4.00)	(378,210)	Relates to budget cuts	(5.30)	
SCHOLARSHIPS			193,344	-	-	-	-	-	193,344	-	-	244,081	-	-	50,737			50,737.00
RESERVES			552,446	-	-	-	-	-	552,446	-	-	-	-	-	(552,446)	Relates to budget cuts		
APPROPRIATION AREA TOTAL	154.91	36.63	21,591,514	-	-	-	154.91	36.63	21,591,514	128.86	24.13	19,124,684	(26.05)	(12.50)	(2,466,830)	Relates to budget cuts	(38.55)	-

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2008-09							
APPROPRIATION: Nevada State College							
FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
1000 - Instruction	LAS Assistant Professors	6.00		(360,000)	(100,800)	(460,800)	State Appropriation
	LAS Lecturer	1.00		(35,000)	(9,800)	(44,800)	
	LAS Advisor	1.00		(40,000)	(11,200)	(51,200)	
	Nurse Lecturer	2.30		(203,000)	(56,840)	(259,840)	
	Nurse Advisor	1.00		(40,000)	(11,200)	(51,200)	
	Deaf Education Professor	1.00		(80,000)	(22,400)	(102,400)	
	Business Assistant Professor	1.00		(50,000)	(14,000)	(64,000)	
	Buy-outs/Leave pay-outs:						
	Henkelman 6/30/09 564 0055 Nursing			77,022	21,566	98,588	
	Carpenter 6/30/09 564 0055 Nursing			94,046	26,333	120,379	
	Chaffin 7/10/09 564 0055 Nursing			20,113	5,632	25,745	
	Ouellet 7/10/09 564 0055 Nursing			18,210	5,099	23,309	
	Carlson 6/30/09 563 2370 LAS			71,153	19,923	91,076	
	Elliott 6/30/09 563 2370 LAS			36,400	10,192	46,592	
	Berman 6/30/09 563 2385 LAS			74,674	20,909	95,583	
	Unallocated fringe savings				(333,562)	(333,562)	
	Fringe allocation to salary			333,562		333,562	
	Travel savings at SSOB Difference Column					(30,643)	
	Wage savings at SSOB Difference Column					(67,464)	
	Operating savings at SSOB Difference Column					(383,373)	
	Professional Salary Subtotal	13.30		(82,820)	(450,149)	(1,014,449)	
	Miscellaneous additional salaries			(11,898)			
	Professional salary at SSOB Difference Column			(94,718)			
	LAS Lab Manager (classified)	1.00		(30,000)	(8,400)	(38,400)	
	LAS Admins (classified)	1.50		(40,987)	(11,476)	(52,463)	
	Classified salary at SSOB Difference Column	2.50		(70,987)	(19,876)	(90,863)	
	Total	15.80		(153,807)	(470,025)	(1,105,312)	-
	Total at SSOB Difference Column					(1,117,210)	
	Miscellaneous additional salaries					11,898	

FUNCTION	TITLE	FTE	GRADE	SALARY	FRINGE	TOTAL	FUNDING SOURCE
			STEP				
4000 - Academic Support	Instructional Technologist	1.00		(56,200)	(15,736)	(71,936)	State Appropriation
	Dean School of Nursing	1.00		(151,000)	(42,280)	(193,280)	
	Dean School of Business	1.00		(151,200)	(42,336)	(193,536)	
	Librarian	1.00		(50,000)	(14,000)	(64,000)	
	Library Intern	1.00		(28,000)	(7,840)	(35,840)	
	Unallocated fringe savings				(86,113)	(86,113)	
	Fringe allocation to salary			86,113		86,113	
	Dean School of Education buy out			154,200	43,176	197,376	
	Classified salary overage at SSOB Difference Column					2,033	
	Wages overage at SSOB Difference Column					35,989	
	Operating overage at SSOB Difference Column					63,419	
	Travel savings at SSOB Difference Column					(7,933)	
	Total	5.00		(196,087)	(165,129)	(267,708)	-
	Total at SSOB Difference Column					(273,443)	
	Miscellaneous additional salary savings			(5,735)		5,735	
	Professional salary at SSOB Difference Column			(201,822)			
5000 - Student Services	Administrative Assistants (classified)	3.00		(94,527)	(26,468)	(120,995)	State Appropriation
	Salary savings at Financial Aid line due to timing of hire			(18,000)	(5,040)	(23,040)	
	Salary savings at VP line due to timing of hire			(65,000)	(18,200)	(83,200)	
	Student Retention Support Coordinator	1.00		(40,000)	(11,200)	(51,200)	
	Admissions Counselor	1.00		(36,000)	(10,080)	(46,080)	
		2.00		(159,000)	(44,520)	(203,520)	
	Unallocated fringe savings				(55,018)	(55,018)	
	Admissions Director buy out			69,000	19,320	88,320	
	Wages overage at SSOB Difference Column					9,308	
	Travel savings at SSOB Difference Column					(11,142)	
	Operating overage at SSOB Difference Column					133,690	
	Professional Salary Subtotal			(90,000)	(80,218)	(170,218)	
	Miscellaneous additional salary			13,235			
	Professional salary at SSOB Difference Column			(76,765)			
	Total	5.00		(184,527)	(106,686)	(159,357)	\$ -
	Total at SSOB Difference Column					(146,122)	
	Miscellaneous additional salary savings					(13,235)	

FUNCTION	TITLE	FTE	GRADE	SALARY	FRINGE	TOTAL	FUNDING SOURCE
			STEP				
6000 - Institutional Support	Administrative Assistant (classified)	2.00		(60,000)	(16,800)	(76,800)	State Appropriation
	Accounting Assistant (classified)	1.00		(30,000)	(8,400)	(38,400)	
	Unallocated fringe savings				(68,293)	(68,293)	
	Fringe allocation to salary			68,293		68,293	
	Classified salary at SSOB Difference Column	3.00		(21,707)	(93,493)	(115,200)	
	Director of Institutional Research	0.50		(54,000)	(15,120)	(69,120)	
	Director of Heritage Center	1.00		(76,500)	(21,420)	(97,920)	
	Assitant Controller/Other	1.00		(135,000)	(37,800)	(172,800)	
	IT Training Coordinator	1.00		(25,000)	(7,000)	(32,000)	
	Network Administrator	1.00		(58,500)	(16,380)	(74,880)	
	Student Cashier position start up			10,000	2,800	12,800	
	College Relations position buy out			52,000	14,560	66,560	
	College Relations - (NSHE consulting)			55,325	15,491	70,816	
	Unallocated fringe savings				(31,549)	(31,549)	
	Fringe allocation to salary			31,549		31,549	
	Professional salary subtotal	4.50		(200,126)	(96,418)	(296,544)	
	Miscellaneous additional salary savings			(34,672)			
	Professional salary at SSOB Difference Column			(234,798)			
	Travel overage at SSOB Difference Column					1,322	
	Wages overage at SSOB Difference Column					26,285	
	Operating overage at SSOB Difference Column					368,673	
	Total	7.50		(221,833)	(189,911)	(15,464)	0.00
	Total at SSOB Difference Column					(50,136)	
	Miscellaneous additional salary savings					34,672	
7000 - O&M	Administrative Assistant (classified)	0.50		(10,600)	(2,968)	(13,568)	State Appropriation
	Facility Supervisor (classified)	1.00		(52,000)	(14,560)	(66,560)	
	Maintenance Repair Workers (classified)	2.50		(75,000)	(21,000)	(96,000)	
	Unallocated fringe savings				(5,766)	(5,766)	
	Fringe allocation to salary			5,766		5,766	
	Classified salary at SSOB Difference Column	4.00		(131,834)	(44,294)	(176,128)	
	Miscellaneous additional salary savings - classified			14,718			
	Classified salary at SSOB Difference Column			(117,116)			

FUNCTION	TITLE	FTE	GRADE	SALARY	FRINGE	TOTAL	FUNDING SOURCE
			STEP				
	Director of Facilities	0.30		(40,000)	(11,200)	(51,200)	
	Assistant Director of Facilities	1.00		(36,000)	(10,080)	(46,080)	
	Professional salary subtotal	1.30		(76,000)	(21,280)	(97,280)	
	Miscellaneous additional salary - professional			9			
	Professional salary at SSOB Difference Column			(75,991)			
	Travel savings at SSOB Difference Column					(3,500)	
	Wages overage at SSOB Difference Column					10,690	
	Operating savings at SSOB Difference Column					(126,719)	
	Total			(207,834)	(65,574)	(392,937)	0.00
	Miscellaneous additional salary savings					(378,210)	
	Miscellaneous additional salary savings - classified					(14,727)	
	Miscellaneous additional salary savings - classified					14,718	
	Miscellaneous additional salary - professional					9	
						0	