

Nevada System of Higher Education



2009—10 Accountability Report

Comparison of the Board of Regents Approved Budget to Actual Expenditures

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

Revenues by Source	3
Summary Expenditures by Function	4
System Administration	5
System Computing Services	8
University Press	11
Special Projects	14
WICHE	17
University of Nevada, Reno(UNR)	20
School of Medicine	23
Intercollegiate Athletics, UNR	26
Statewide Programs, UNR	29
Cooperative Extension Service	32
Agriculture Experiment Station.....	35
State Health Lab.....	38
University of Nevada, Las Vegas (UNLV).....	41
Intercollegiate Athletics, UNLV.....	44
Law School.....	47
Statewide Programs, UNLV	50
Dental School	53
College of Southern Nevada (CSN).....	56
Great Basin College (GBC).....	60
Truckee Meadows Community College (TMCC)	63
Western Nevada College (WNC)	66
Business Center North (BCN)	70
Business Center South (BCS).....	73
Desert Research Institute (DRI)	76
State Funded Perkins Loans.....	79
Nevada State College (NSC)	82

NEVADA SYSTEM OF HIGHER EDUCATION

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NEVADA SYSTEM OF HIGHER EDUCATION

NSHE Accountability Report

Comparison of the Regents Approved 2009-10 Operating Budget to Actual Revenues

REVENUE BY SOURCE

	FY 2009-10 Operating Budget	FY 2009-10 IFC Augmentation	FY 2009-10 State Adjusted Budget	FY 2009-10 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
<u>Revenue by Source</u>	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
General Fund	397,137,879		397,137,879	397,137,877	(2)	
6.9% Budget Cut	11,524,181		11,524,181		(11,524,181)	6.9% General Fund reversion effective 3/1/2010
					-	
					-	
					-	
Total State Appropriation	408,662,060	-	408,662,060	397,137,877	(11,524,183)	
OTHER REVENUE SOURCES						
Registration Fees	139,177,236	5,117,555	144,294,791	144,072,026	(222,765)	Student registration and non-resident tuition fees collected less than authorized
Non-resident Tuition	49,097,014	544,814	49,641,828	47,641,915	(1,999,913)	
Miscellaneous Student Fees	2,402,205	184,190	2,586,395	2,625,155	38,760	
Federal Funds	2,541,731		2,541,731	2,660,479	118,748	
Federal Stimulus Funds	184,778,622		184,778,622	184,778,622	-	
Discretionary Funds	222,560		222,560	232,617	10,057	
Miscellaneous Revenue Funds	15,300,423		15,300,423	12,976,011	(2,324,412)	UNR and UNLV recharge revenues over projected
County Funds	676,855		676,855	639,973	(36,882)	
Registration Surcharge	7,151,302	297,957	7,449,259	7,434,178	(15,081)	
WICHE LOAN PAYMENT	150,000		150,000	94,993	(55,007)	
WICHE STIPEND REPAYMENT	127,000		127,000	145,559	18,559	
WICHE INTERES PAYMENTS	113,000		113,000	137,039	24,039	
WICHE FINES	1,050		1,050	1,050	-	
WICHE EARLY LOAN REPAYMEN	25,000		25,000	38,544	13,544	
Total Other Revenue Sources	401,763,998	6,144,516	407,908,514	403,478,161	(4,430,353)	Revenues collected less than authorized.
TOTAL REVENUE	810,426,058	6,144,516	816,570,574	800,616,038	(15,954,536)	
Less Funds Reverted to State				(652,590)	(652,590)	Unexpended general funds returned to the State
ADJUSTED TOTAL REVENUE	810,426,058	6,144,516	816,570,574	799,963,448	(16,607,126)	

NSHE ACCOUNTABILITY REPORT

COMPARISON OF THE REGENTS APPROVED 2009-10 OPERATING BUDGET TO ACTUAL EXPENDITURES

NEVADA SYSTEM OF HIGHER EDUCATION

FUNCTION	Budgeted		2009-10	IFC		2009-10	Adjusted Board Approved		2009-10	Actual		2009-10	Difference		Over
	Professional	Classified	Operating	Professional	Classified	State	Professional	Classified	Board App.	Professional	Classified	Actual	Professional	Classified	(Under)
	FTE	FTE	Budget	FTE	FTE	Adjustment	FTE	FTE	\$	FTE	FTE	Expenditure	FTE	FTE	Difference
		\$				\$			\$		\$	\$			\$
INSTRUCTION	3,210.96	501.53	375,142,910	3.00	0.50	5,982,446	3,213.96	502.03	381,125,356	3,273.56	500.65	364,336,102	59.60	(1.38)	(16,789,254)
RESEARCH	104.60	47.45	23,332,870				104.60	47.45	23,332,870	104.60	47.45	22,571,518	-	-	(761,352)
PUBLIC SERVICE	75.13	41.86	13,248,053			-	75.13	41.86	13,248,053	75.13	41.86	12,753,091	-	-	(494,962)
ACADEMIC SUPPORT	416.75	322.11	94,501,912			162,070	416.75	322.11	94,663,982	412.90	319.11	89,895,154	(3.85)	(3.00)	(4,768,828)
STUDENT SERVICES	388.13	231.45	57,850,141			-	388.13	231.45	57,850,141	387.39	233.45	55,554,778	(0.74)	2.00	(2,295,363)
INSTITUTIONAL SUPPORT	503.48	468.80	115,385,562			-	503.48	468.80	115,385,562	497.75	445.34	112,149,716	(5.73)	(23.46)	(3,235,846)
O&M OF PLANT	78.99	901.45	131,299,895			-	78.99	901.45	131,299,895	79.99	900.89	122,271,764	1.00	(0.56)	(9,028,131)
SCHOLARSHIPS		0.30	18,253,120			-	-	0.30	18,253,120		0.30	20,431,044	-	-	2,177,924
RESERVES			(18,588,405)				-	-	(18,588,405)	-	-	281	-	-	18,588,686
APPROPRIATION AREA TOTAL	4,778.04	2,514.95	810,426,058	3.00	0.50	6,144,516	4,781.04	2,515.45	816,570,574	4,831.32	2,489.05	799,963,448	50.28	(26.40)	(16,607,126)

SYSTEM ADMINISTRATION

NSHE Accountability Report

Comparison of the Regents Approved 2009-10 Operating Budget to Actual Revenues

REVENUE BY SOURCE

	FY 2009-10 Operating Budget	FY 2009-10 IFC Augmentation	FY 2009-10 State Adjusted Budget	FY 2009-10 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
Revenue by Source	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
General Fund	4,905,726		4,905,726	4,905,725	(1)	
6.9% Budget Cut	97,152		97,152		(97,152)	FY 2010 Budget Reduction
					-	
					-	
					-	
Total State Appropriation	5,002,878	-	5,002,878	4,905,725	(97,153)	
OTHER REVENUE SOURCES						
Discretionary Funds	111,460		111,460	111,460	-	
Total Other Revenue Sources	111,460	-	111,460	111,460	-	
TOTAL REVENUE	5,114,338	-	5,114,338	5,017,185	(97,153)	
Less Funds Reverted to State					-	
ADJUSTED TOTAL REVENUE	5,114,338		5,114,338	5,017,185	(97,153)	

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2009-10 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
FUNCTION	Budgeted		FY 09-10	IFC		FY 09-10	Adjusted Board Approved		FY 09-10	Actual		FY 09-10	Difference		Over	Explanation of Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas
	Professional	Classified	Operating Budget	Professional	Classified	State Adjustment	Professional	Classified	Board App.	Professional	Classified	Actual Expenditure	Professional	Classified	(Under) Difference			
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$			
INSTRUCTION	-	-	-			-	-	-	-	-	-	-	-	-	-			
RESEARCH	-	-	-							-	-	-	-	-	-			
PUBLIC SERVICE	5.50		629,243				5.50	-	629,243	5.50	-	629,243						
ACADEMIC SUPPORT						-	-	-	-	-	-	-	-	-				
STUDENT SERVICES						-	-	-	-	-	-	-	-	-				
INSTITUTIONAL SUPPORT	18.48	7.00	4,139,342				18.48	7.00	4,139,342	18.48	7.00	3,952,524	-	-	(186,818)	Fulough savings and budget cuts		(149,548.00)
O&M OF PLANT			493,251			-	-	-	493,251			433,368	-	-	(59,883)	Fulough savings and budget cuts		
SCHOLARSHIPS			2,050			-	-	-	2,050			2,050	-	-	-			
RESERVES			(149,548)						(149,548)			-	-	-	149,548			149,548.00
APPROPRIATION AREA TOTAL	23.98	7.00	5,114,338	-	-	-	23.98	7.00	5,114,338	23.98	7.00	5,017,185	-	-	(97,153)			

SYSTEM COMPUTING SERVICES

NSHE Accountability Report

Comparison of the Regents Approved 2009-10 Operating Budget to Actual Revenues

REVENUE BY SOURCE

	FY 2009-10 Operating Budget	FY 2009-10 IFC Augmentation	FY 2009-10 State Adjusted Budget	FY 2009-10 Actual Revenue	Difference Over (Under)		EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
<u>Revenue by Source</u>	\$	\$	\$	\$	\$		
STATE APPROPRIATION							
General Fund	19,428,946		19,428,946	19,428,946	-		
6.9% Budget Cut	384,768		384,768		(384,768)		FY 2010 Budget Reduction
					-		
					-		
					-		
Total State Appropriation	19,813,714	-	19,813,714	19,428,946	(384,768)		
TOTAL REVENUE	19,813,714	-	19,813,714	19,428,946	(384,768)		
Less Funds Reverted to State				(1,213)	(1,213)		
ADJUSTED TOTAL REVENUE	19,813,714	-	19,813,714	19,427,733	(385,981)		

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2009-10 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
SYSTEM COMPUTING SERVICES																		
																	Explanation of :	
FUNCTION	Budgeted		FY 09-10	IFC		FY 09-10	Adjusted Board Approved		FY 09-10	Actual		FY 09-10	Difference		Over	Significant Difference between Budget and Actual	Positions Added or Eliminated	Transfers * Between Functional Areas
	Professional	Classified	Operating Budget	Professional	Classified	State Adjustment	Professional	Classified	Board App.	Professional	Classified	Actual Expenditure	Professional	Classified	(Under) Difference			
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$			
INSTRUCTION	-	-								-	-	-	-	-	-			
RESEARCH	-	-								-	-	-	-	-	-			
PUBLIC SERVICE	-	-								-	-	-	-	-	-			
ACADEMIC SUPPORT	-	-								-	-	-	-	-	-			
STUDENT SERVICES	-	-								-	-	-	-	-	-			
INSTITUTIONAL SUPPORT	84.00	39.00	19,732,094			-	84.00	39.00	19,732,094	84.00	39.00	18,825,469	-	-	(906,625)	Notes, 1, 2, 3		
O&M OF PLANT			516,160			-			516,160			564,619	-	-	48,459	Note 2		
SCHOLARSHIPS			50,000						50,000			37,645	-	-	(12,355)	Note 3		
RESERVES			(484,540)						(484,540)			-	-	-	484,540	Note 4		
APPROPRIATION AREA TOTAL	84.00	39.00	19,813,714	-	-	-	84.00	39.00	19,813,714	84.00	39.00	19,427,733	-	-	(385,981)			
Note 1 : Budget Reduction																		
Note 2: Increased O&M for LV Data Center																		
Note 3: Lower Cost Staff Grant in Aid																		
Note 4: Mandated 4.6% Furlough																		
*Notes																		

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2009-10							
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 2009-10 Operating Budget to Actual Revenues

REVENUE BY SOURCE

	FY 2009-10 Operating Budget	FY 2009-10 IFC Augmentation	FY 2009-10 State Adjusted Budget	FY 2009-10 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
Revenue by Source	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
6.9% Budget Cut	795,751	-	795,751	795,751	-	
COLA	15,759		15,759		(15,759)	FY 2010 Budget Reduction
			-		-	
			-		-	
			-		-	
Total State Appropriation	811,510	-	811,510	795,751	(15,759)	
TOTAL REVENUE	811,510	-	811,510	795,751	(15,759)	
Less Funds Reverted to State				(3,879)	(3,879)	
ADJUSTED TOTAL REVENUE	811,510	-	811,510	791,872	(19,638)	

NSHE ACCOUNTABILITY REPORT																			
COMPARISON OF THE REGENTS APPROVED 2009-10 OPERATING BUDGET TO ACTUAL EXPENDITURES																			
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																	Explanation of :		
FUNCTION	Budgeted		FY 09-10	IFC		FY 09-10	Adjusted Board Approved			FY 09-10	Actual		FY 09-10	Difference		Over	Significant Differences between Budget and Actual	Positions	Transfers
	Professional	Classified	Operating	Professional	Classified	State	Professional	Classified	Board App.	Professional	Classified	Expenditure	Professional	Classified	Difference	(Under)		Added	Between
	FTE	FTE	Budget	FTE	FTE	Adjustment	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	\$	and Actual	Eliminated	Functional Areas
INSTRUCTION	-	-	-				-	-	-	-	-	-	-	-	-				
RESEARCH	-	-	-				-	-	-	-	-	-	-	-	-				
PUBLIC SERVICE	6.00	2.00	760,796			-	6.00	2.00	760,796	6.00	2.00	744,358	-	-	(16,438)	Furlough Savings and budget cut & Reversion		(14,969.00)	
ACADEMIC SUPPORT							-	-	-				-	-	-				
STUDENT SERVICES							-	-	-				-	-	-				
INSTITUTIONAL SUPPORT			1,687						1,687			1,665	-	-	(22)				
O&M OF PLANT			77,970				-	-	77,970			45,849	-	-	(32,121)				(13,974.00)
SCHOLARSHIPS	-	-	-				-	-	-	-	-	-	-	-	-				
RESERVES	-	-	(28,943)				-	-	(28,943)	-	-	-	-	-	28,943				28,943.00
APPROPRIATION AREA TOTAL	6.00	2.00	811,510	-	-	-	6.00	2.00	811,510	6.00	2.00	791,872	-	-	(19,638)				

SPECIAL PROJECTS						
NSHE Accountability Report						
Comparison of the Regents Approved 2009-10 Operating Budget to Actual Revenues						
REVENUE BY SOURCE						
	FY 2009-10 Operating Budget	FY 2009-10 IFC Augmentation	FY 2009-10 State Adjusted Budget	FY 2009-10 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
Revenue by Source	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
6.9% Budget Cut	2,319,191		2,319,191	2,319,191	-	
COLA	45,929		45,929		(45,929)	FY 2010 Budget Reduction
			-		-	
Total State Appropriation	2,365,120	-	2,365,120	2,319,191	(45,929)	
OTHER REVENUE SOURCES						
Operating Capital Investments	-				-	
Total Other Revenue Sources	-	-	-		-	
TOTAL REVENUE	2,365,120	-	2,365,120	2,319,191	(45,929)	
Less: Reverted to State					-	
ADJUSTED TOTAL REVENUE	2,365,120	-	2,365,120	2,319,191	(45,929)	

NSHE ACCOUNTABILITY REPORT																	
COMPARISON OF THE REGENTS APPROVED 2009-10 OPERATING BUDGET TO ACTUAL EXPENDITURES																	
SPECIAL PROJECTS																	
															Explanation of :		
FUNCTION	Budgeted		Operating Budget \$	IFC Augmentation		State Adjustment \$	Adjusted Board Approved		Adj Board App. \$	Actual		Difference		Over (Under) Difference \$	Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas
	Professional FTE	Classified FTE		Professional FTE	Classified FTE		Professional FTE	Classified FTE		Professional FTE	Classified FTE	Professional FTE	Classified FTE				
INSTRUCTION						-	-	-	-				-	-			
RESEARCH	1.00	2.00	2,378,406				1.00		2,378,406	1.00	2.00	2,319,191	-	-	(59,215)	Furlough savings and budget cuts	(13,286.00)
PUBLIC SERVICE							-	-	-				-	-	-		
ACADEMIC SUPPORT							-	-	-				-	-	-		
STUDENT SERVICES							-	-	-				-	-	-		
INSTITUTIONAL SUPPORT							-	-	-			-	-	-	-		
O&M OF PLANT							-	-	-				-	-	-		
SCHOLARSHIPS							-	-	-				-	-	-		
RESERVES			(13,286)				-	-	(13,286)	-	-	-	-	-	13,286		13,286.00
APPROPRIATION AREA TOTAL	1.00	2.00	2,365,120	-	-	-	1.00	-	2,365,120	1.00	2.00	2,319,191	-	-	(45,929)		
															(45,929)		

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2009-10							
APPROPRIATION: Special Projects							
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
None							

WICHE

NSHE Accountability Report

Comparison of the Regents Approved 2009-10 Operating Budget to Actual Revenues

REVENUE BY SOURCE

	FY 2009-10 Operating Budget	FY 2009-10 IFC Augmentation	FY 2009-10 State Adjusted Budget	FY 2009-10 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
<u>Revenue by Source</u>	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
General Fund	966,128		966,128	966,128	-	
6.9% Budget Cut	19,133		19,133		(19,133)	FY 2010 Budget Reduction
					-	
					-	
Total State Appropriation	985,261	-	985,261	966,128	(19,133)	
OTHER REVENUE SOURCES						
WICHE LOAN PAYMENT	150,000		150,000	94,993	(55,007)	Payments did not come in as budgeted
WICHE STIPEND REPAYMENT	127,000		127,000	145,559	18,559	Additional payments on Stipends
WICHE INTERES PAYMENTS	113,000		113,000	137,039	24,039	Additional interest payments
WICHE FINES	1,050		1,050	1,050	-	
WICHE EARLY LOAN REPAYME	25,000		25,000	38,544	13,544	Additional early loan repayments
					-	
Total Other Revenue Sources	416,050	-	416,050	417,185	1,135	
TOTAL REVENUE	1,401,311	-	1,401,311	1,383,313	(17,998)	
Less Funds Reverted to State				(23,462)	(23,462)	
ADJUSTED TOTAL REVENUE	1,401,311		1,401,311	1,359,851	(41,460)	

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2009-10 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
WICHE																		
																Explanation of :		
FUNCTION	Budgeted		Operating Budget \$	IFC Augmentation		State Adjustment \$	Adjusted Board Approved		Adj Board App. \$	Actual		Actual Expenditure \$	Difference		Over (Under) Difference \$	Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas
	Professional FTE	Classified FTE		Professional FTE	Classified FTE		Professional FTE	Classified FTE		Professional FTE	Classified FTE		Professional FTE	Classified FTE				
INSTRUCTION						-	-	-	-				-	-	-			
RESEARCH													-	-	-			
PUBLIC SERVICE													-	-	-			
ACADEMIC SUPPORT						-	-	-	-				-	-	-			
STUDENT SERVICES			1,087,281			-	-	-	1,087,281			1,048,677	-	-	(38,604)	Budget cuts		(6,280.00)
INSTITUTIONAL SUPPORT	0.20	2.00	320,310				0.20	2.00	320,310	0.20	2.00	311,174	-	-	(9,136)	Furlough savings		
O&M OF PLANT						-	-	-	-				-	-	-			
SCHOLARSHIPS						-	-	-	-				-	-	-			
RESERVES			(6,280)						(6,280)				-	-	6,280			6,280.00
APPROPRIATION AREA TOTAL	0.20	2.00	1,401,311	-	-	-	0.20	2.00	1,401,311	0.20	2.00	1,359,851	-	-	(41,460)			

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
APPROPRIATION: WICHE							
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
NONE							

UNIVERSITY OF NEVADA, RENO

**NSHE Accountability Report
Comparison of the Regents Approved 2009-10 Operating Budget to Actual Revenues**

REVENUE BY SOURCE

	FY 2009-10 Operating Budget	FY 2009-10 IFC Augmentation	FY 2009-10 State Adjusted Budget	FY 2009-10 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
Revenue by Source	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
General Fund	72,465,932	-	72,465,932	72,465,932	-	
6.9% Budget Cut	2,832,382		2,832,382		(2,832,382)	FY 2010 Budget Reduction
Total State Appropriation	75,298,314	-	75,298,314	72,465,932	(2,832,382)	
OTHER REVENUE SOURCES						
Registration Fees	33,053,490	236,722	33,290,212	33,340,879	50,667	
Non-resident Tuition	10,100,000	-	10,100,000	9,810,643	(289,357)	non-resident enrollments less than projected
Miscellaneous Student Fees	450,000	5,297	455,297	408,892	(46,405)	
Miscellaneous	9,500,000		9,500,000	8,151,449	(1,348,551)	recharge revenues over-projected
Registration Surcharge	2,028,776	40,906	2,069,682	2,069,753	71	
Discretionary Funds	57,000	-	57,000	67,057	10,057	
Federal Stimulus Funds	48,576,210		48,576,210	48,576,210	-	
Total Other Revenue Sources	103,765,476	282,925	104,048,401	102,424,883	(1,623,518)	
TOTAL REVENUE	179,063,790	282,925	179,346,715	174,890,815	(4,455,900)	
Less Funds Reverted to State				(10,134)	(10,134)	
ADJUSTED TOTAL REVENUE	179,063,790	282,925	179,346,715	174,880,681	(4,466,034)	

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2009-10 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
UNIVERSITY OF NEVADA, RENO																		
															Explanation of :			
FUNCTION	Budgeted		FY 09-10	IFC		FY 09-10	Adjusted Board Approved		FY 09-10	Actual		FY 09-10	Difference		Over	Significant Differences		
	Professional	Classified	Operating	Professional	Classified	State	Professional	Classified	Adj	Professional	Classified	Expenditure	Professional	Classified	(Under)	between Budget	Positions	Transfers
	FTE	FTE	Budget	FTE	FTE	Adjustment	FTE	FTE	Board App.	FTE	FTE	\$	FTE	FTE	\$	and Actual	Eliminated	Functional
INSTRUCTION	545.29	92.62	86,596,303			282,975	545.29	92.62	86,879,278	545.29	92.62	81,713,748	-	-	(5,165,530)	Budget Reduction and Furloughs		
RESEARCH	2.92	5.00	891,213			-	2.92		891,213	2.92		929,629	-	-	38,416			
PUBLIC SERVICE	0.35	2.00	135,564			-	0.35	2.00	135,564	0.35	2.00	134,223	-	-	(1,341)			
ACADEMIC SUPPORT	95.08	79.78	22,429,846			-	95.08	79.78	22,429,846	95.08	79.78	21,722,072	-	-	(707,774)	Budget Reductions and Furloughs		
STUDENT SERVICES	44.34	40.00	8,148,325			-	44.34	40.00	8,148,325	44.34	40.00	7,903,621	-	-	(244,704)	Budget Reductions and Furloughs		
INSTITUTIONAL SUPPORT	109.53	86.09	21,826,512			-	109.53	86.09	21,826,512	109.53	86.09	20,520,674	-	-	(1,305,838)	Budget Reduction and Furloughs		
O&M OF PLANT	19.99	283.82	37,551,237			-	19.99	283.82	37,551,237	19.99	283.82	35,121,309	-	-	(2,429,928)	Budget Reductions and Furloughs		
SCHOLARSHIPS			6,442,623			-	-	-	6,442,623	-	-	6,835,124	-	-	392,501	Faculty, Classified and Grad Grants-in-aid exceeded projections		
RESERVES			(4,957,833)			-	-	-	(4,957,833)	-	-	281	-	-	4,958,114			
APPROPRIATION AREA TOTAL	817.50	589.31	179,063,790	-	-	282,975	817.50	584.31	179,346,765	817.50	584.31	174,880,681	-	-	(4,466,084)			

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2009-10							
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 2009-10 Operating Budget to Actual Revenues

REVENUE BY SOURCE

	FY 2009-10 Operating Budget	FY 2009-10 IFC Augmentation	FY 2009-10 State Adjusted Budget	FY 2009-10 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
Revenue by Source	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
General Fund	29,990,810	-	29,990,810	29,990,810	-	
6.9% Budget Cut	265,167		265,167		(265,167)	Budget Reduction
Total State Appropriation	30,255,977	-	30,255,977	29,990,810	(265,167)	
OTHER REVENUE SOURCES						
Registration Fees	2,790,632		2,790,632	2,733,221	(57,411)	under-realized revenues
Non-resident Tuition	204,078		204,078	152,354	(51,724)	under-realized revenues
Miscellaneous Student Fees	11,250		11,250	30,921	19,671	Excess collections of misc. fees
Total Other Revenue Sources	3,005,960	-	3,005,960	2,916,496	(89,464)	
Less Funds Reverted to State				(19,671)	(19,671)	Reversion of misc. student fees
TOTAL REVENUE	33,261,937	-	33,261,937	32,887,635	(374,302)	

NSHE ACCOUNTABILITY REPORT

COMPARISON OF THE REGENTS APPROVED 2009-10 OPERATING BUDGET TO ACTUAL EXPENDITURES

MEDICAL SCHOOL

FUNCTION	Budgeted		FY 09-10	IFC		FY 09-10	Adjusted Board Approved		Adj	Actual		FY 09-10	FY 09-10	Over	Explanation of :				
	Professional	Classified	Operating Budget	Professional	Classified	State Adjustment	Professional	Classified	Board App.	Professional	Classified	Expenditure	Professional	Classified	Difference	(Under)	Significant Differences	Positions	Transfers
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$		between Budget	Added	Between
																	and Actual	or	Functional
INSTRUCTION	72.94	24.26	18,229,192	-	-		72.94	24.26	18,229,192	72.94	24.26	18,738,572	-	-	509,380				
RESEARCH					-	-	-		-	-		-	-	-					
PUBLIC SERVICE	4.36	0.34	1,754,820	-	-		4.36	0.34	1,754,820	4.36	0.34	1,819,085	-	-	64,265				
ACADEMIC SUPPORT	20.41	31.31	10,342,241	-	-	-	20.41	31.31	10,342,241	20.41	31.31	8,544,266	-	-	(1,797,975)	FY 10 Budget			
STUDENT SERVICES	5.10	7.00	936,945	-	-	-	5.10	7.00	936,945	5.10	7.00	887,502	-	-	(49,443)	Reductions/furlough			
INSTITUTIONAL SUPPORT	0.20	1.70	200,827		-		0.20	1.70	200,827	0.20	1.70	217,792	-	-	16,965				
O&M OF PLANT			2,591,624	-	-	-	-	-	2,591,624	-	-	2,591,624	-	-	-				
SCHOLARSHIPS			72,000	-	-		-	-	72,000	-	-	88,794	-	-	16,794	Increase in scholarships			
RESERVES			(865,712)	-	-		-	-	(865,712)	-	-	-	-	-	865,712				
APPROPRIATION AREA TOTAL	103.01	64.61	33,261,937	-	-	-	103.01	64.61	33,261,937	103.01	64.61	32,887,635	-	-	(374,302)				

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2009-10							
APPROPRIATION: Medical School							
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
NONE							

INTERCOLLEGIATE ATHLETICS, UNR

NSHE Accountability Report

Comparison of the Regents Approved 2009-10 Operating Budget to Actual Revenues

REVENUE BY SOURCE

	FY 2009-10	FY 2009-10	FY 2009-10	FY 2009-10	Difference	
	Operating	IFC Augmentation	State Adjusted	Actual	Over	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
Revenue by Source	Budget		Budget	Revenue	(Under)	
	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
6.9% Budget Cut	5,850,604	-	5,850,604	5,850,604	-	
COLA			-		-	
			-		-	
			-		-	
Total State Appropriation	5,850,604	-	5,850,604	5,850,604	-	
OTHER REVENUE SOURCES						
	-		-		-	
Total Other Revenue Sources	-	-	-	-	-	
TOTAL REVENUE	5,850,604	-	5,850,604	5,850,604	-	
Less Funds Reverted to State				(2)	(2)	
ADJUSTED TOTAL REVENUE	5,850,604	-	5,850,604	5,850,602	(2)	

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2009-10 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
INTERCOLLEGIATE ATHLETICS - UNR																		
																Explanation of :		
FUNCTION	Budgeted		FY 09-10	IFC		FY 09-10	Adjusted Board Approved			FY 09-10	Actual		FY 09-10	Over		Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas
	Professional	Classified	Operating Budget	Professional	Classified	State Adjustment	Professional	Classified	Board App.	Professional	Classified	Expenditure	Professional	Classified	Difference			
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$			
INSTRUCTION	-	-	-			-	-	-	-	-	-	-	-	-	-			
RESEARCH	-	-	-															
PUBLIC SERVICE	-	-	-															
ACADEMIC SUPPORT	-	-	-															
STUDENT SERVICES	22.44	6.00	2,395,550	-	-	-	22.44	6.00	2,395,550	22.44	6.00	2,314,631	-	-	(80,919)	FY 2010 Budget Reduction	-	-
INSTITUTIONAL SUPPORT			2,617				-	-	2,617	-	-	2,617	-	-	-			
O&M OF PLANT			1,240,936				-	-	1,240,936	-	-	1,240,936	-	-	-			
SCHOLARSHIPS			2,292,418				-	-	2,292,418	-	-	2,292,418	-	-	-			
RESERVES			(80,917)				-	-	(80,917)	-	-	-	-	-	80,917			
APPROPRIATION AREA TOTAL	22.44	6.00	5,850,604	-	-	-	22.44	6.00	5,850,604	22.44	6.00	5,850,602	-	-	(2)			

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2009-10							
APPROPRIATION: Intercollegiate Athletics UNR							
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
NONE							

STATEWIDE PROGRAMS, UNR

NSHE Accountability Report

Comparison of the Regents Approved 2009-10 Operating Budget to Actual Revenues

REVENUE BY SOURCE

	FY 2009-10 Operating Budget	FY 2009-10 IFC Augmentation	FY 2009-10 State Adjusted Budget	FY 2009-10 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
Revenue by Source	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
General Fund	5,746,204	-	5,746,204	5,746,204	-	
6.9% Budget Cut	123,144		123,144		(123,144)	FY 2010 Budget Reduction
			-		-	
			-		-	
			-		-	
Total State Appropriation	5,869,348	-	5,869,348	5,746,204	(123,144)	
TOTAL REVENUE	5,869,348	-	5,869,348	5,746,204	(123,144)	
Less Funds Reverted to State	-	-	-		-	
ADJUSTED TOTAL REVENUE	5,869,348	-	5,869,348	5,746,204	(123,144)	

NSHE ACCOUNTABILITY REPORT

COMPARISON OF THE REGENTS APPROVED 2009-10 OPERATING BUDGET TO ACTUAL EXPENDITURES

STATEWIDE PROGRAMS - UNR

FUNCTION	Budgeted		FY 09-10	IFC		FY 09-10	Adjusted Board Approved		FY 09-10	Actual		FY 09-10	Difference		Over	Explanation of :		
	Professional	Classified	Operating	Professional	Classified	State	Professional	Classified	Board App.	Professional	Classified	Expenditure	Professional	Classified	(Under)	Significant Differences	Positions	Transfers
	FTE	FTE	Budget	FTE	FTE	Adjustment	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	between Budget	Added	Between
			\$			\$										and Actual	or	Functional
INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
RESEARCH	24.29	10.56	4,128,730		-	-	24.29	10.56	4,128,730	24.29	10.56	4,056,010	-	-	(72,720)	FY 2010 Budget reduction & furlough savings		
PUBLIC SERVICE	5.61	1.50	826,322	-	-	-	5.61	1.50	826,322	5.61	1.50	818,351	-	-	(7,971)	FY 2010 Budget reduction & furlough savings		
ACADEMIC SUPPORT		0.75	163,394	-	-	-	-	0.75	163,394		0.75	43,799	-	-	(119,595)	FY 2010 Budget reduction & furlough savings		
STUDENT SERVICES				-	-	-	-	-	-	-	-	-	-	-	-			
INSTITUTIONAL SUPPORT			18,946		-	-	-	-	18,946		-	18,946	-	-	-			
O&M OF PLANT			921,310	-	-	-	-	-	921,310		-	809,098	-	-	(112,212)	FY 2010 Budget reduction & furlough savings		
SCHOLARSHIPS				-	-	-	-	-	-		-	-	-	-	-			
RESERVES			(189,354)	-	-	-	-	-	(189,354)		-	-	-	-	189,354			
APPROPRIATION AREA T	29.90	12.81	5,869,348	-	-	-	29.90	12.81	5,869,348	29.90	12.81	5,746,204	-	-	(123,144)			

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2009-10							
APPROPRIATION: STATE WIDE PROGRAMS - UNR							
FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE

COOPERATIVE EXTENSION SERVICE

NSHE Accountability Report

Comparison of the Regents Approved 2009-10 Operating Budget to Actual Revenues

REVENUE BY SOURCE

	FY 2009-10	FY 2009-10	FY 2009-10	FY 2009-10	Difference	
	Operating	IFC Augmentation	State Adjusted	Actual	Over	EXPLANATION OF
Revenue by Source	Budget		Budget	Revenue	(Under)	SIGNIFICANT DIFFERENCES BETWEEN
	\$	\$	\$	\$	\$	BUDGET AND ACTUAL
STATE APPROPRIATION						
General Fund	8,087,473	-	8,087,473	8,087,473	-	
6.9% Budget Cut	160,163		160,163		(160,163)	FY 2010 Budget Reduction
			-		-	
			-		-	
			-		-	
Total State Appropriation	8,247,636	-	8,247,636	8,087,473	(160,163)	
OTHER REVENUE SOURCES						
County Funds	676,855		676,855	639,973	(36,882)	Funds received equal to expenditure
Federal Funds	1,152,333	-	1,152,333	1,130,794	(21,539)	Funds received equal to expenditure
Total Other Revenue Sources	1,829,188	-	1,829,188	1,770,767	(58,421)	
TOTAL REVENUE	10,076,824	-	10,076,824	9,858,240	(218,584)	
Less Funds Reverted to State						
ADJUSTED TOTAL REVENUE	10,076,824	-	10,076,824	9,858,240	(218,584)	

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2009-10 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
COOPERATIVE EXTENSION SERVICE																		
																	Explanation of :	
FUNCTION	Budgeted		Operating	IFC		State	Adjusted Board Approved			Actual		Actual	Difference		Over	Significant Differences between Budget and Actual	Positions	Transfers
	Professional	Classified	Budget	Professional	Classified	Adjustment	Professional	Classified	Board App.	Professional	Classified	Expenditure	Professional	Classified	Difference		Added	Between
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$		Eliminated	Functional Areas
INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
RESEARCH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
PUBLIC SERVICE	44.14	15.07	6,521,511	-	-	-	44.14	15.07	6,521,511	44.14	15.07	6,185,855	-	-	(335,656)			FY 2010 Budget reduction & furlough savings
ACADEMIC SUPPORT				-	-	-	-	-	-	-	-	-	-	-	-			
STUDENT SERVICES				-	-	-	-	-	-	-	-	-	-	-	-			
INSTITUTIONAL SUPPORT	13.13	11.66	3,100,600		-		13.13	11.66	3,100,600	13.13	11.66	2,925,507	-	-	(175,093)			FY 2010 Budget Reductions/Furloughs
O&M OF PLANT			795,502	-	-	-	-	-	795,502	-	-	746,878	-	-	(48,624)			FY 2010 Budget Reductions
SCHOLARSHIPS				-	-	-	-	-	-	-	-	-	-	-	-			
RESERVES			(340,789)	-	-	-	-	-	(340,789)	-	-	-	-	-	340,789			340,789
APPROPRIATION AREA TOTAL	57.27	26.73	10,076,824	-	-	-	57.27	26.73	10,076,824	57.27	26.73	9,858,240	-	-	(218,584)			

AGRICULTURAL EXPERIMENT STATION

NSHE Accountability Report

Comparison of the Regents Approved 2009-10 Operating Budget to Actual Revenues

REVENUE BY SOURCE

	FY 2009-10 Operating Budget	FY 2009-10 IFC Augmentation	FY 2009-10 State Adjusted Budget	FY 2009-10 Actual Revenue	Difference Over (Under)	
<u>Revenue by Source</u>	\$	\$	\$	\$	\$	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
STATE APPROPRIATION						
General Fund	7,874,313		7,874,313	7,874,313	-	
6.9% Budget Cut	155,942		155,942		(155,942)	
			-		-	
			-		-	
			-		-	
Total State Appropriation	8,030,255	-	8,030,255	7,874,313	(155,942)	
OTHER REVENUE SOURCES						
Federal Funds	1,389,398		1,389,398	1,529,685	140,287	Increased Federal funds allocation
					-	
Total Other Revenue Sources	1,389,398	-	1,389,398	1,529,685	140,287	
					-	
Less Funds Reverted to State	-	-		(140,287)	(140,287)	Reverted general fund equal to inc. Fed allocation
					-	
ADJUSTED TOTAL REVENUE	9,419,653	-	9,419,653	9,263,711	(155,942)	

NSHE ACCOUNTABILITY REPORT

COMPARISON OF THE REGENTS APPROVED 2009-10 OPERATING BUDGET TO ACTUAL EXPENDITURES

AGRICULTURAL EXPERIMENT STATION

FUNCTION	Budgeted		FY 09-10	IFC		FY 09-10	Adjusted Board Approved		FY 09-10	Actual		FY 09-10	Difference		Over	Explanation of :	Positions	Transfers			
	Professional	Classified	Operating	Professional	Classified	State	Professional	Classified	Adj	Professional	Classified	Actual	Professional	Classified	(Under)				Significant Differences between Budget and Actual	Added or Eliminated	Between Functional Areas
	FTE	FTE	Budget	FTE	FTE	Adjustment	FTE	FTE	Board App.	FTE	FTE	Expenditure	FTE	FTE	Difference						
INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
RESEARCH	40.21	14.26	9,110,753	-	-		40.21	14.26	9,110,753	40.21	14.26	8,711,143	-	-	(399,610)	FY 2010 Budget reduction & furlough savings					
PUBLIC SERVICE																					
ACADEMIC SUPPORT																					
STUDENT SERVICES																					
INSTITUTIONAL SUPPORT	0.50		67,769	-	-		0.50	-	67,769			37,412	(0.50)	-	(30,357)	FY 2010 Budget reduction & furlough savings					
O&M OF PLANT			515,156	-	-		-	-	515,156			515,156	-	-	-						
SCHOLARSHIPS																					
RESERVES			(274,025)	-	-		-	-	(274,025)			-	-	-	274,025						
APPROPRIATION AREA TOTAL	40.71	14.26	9,419,653	-	-		40.71	14.26	9,419,653	40.21	14.26	9,263,711	(0.50)	-	(155,942)						

STATE HEALTH LAB

NSHE Accountability Report

Comparison of the Regents Approved 2009-10 Operating Budget to Actual Revenues

REVENUE BY SOURCE

	FY 2009-10 Operating Budget	FY 2009-10 IFC Augmentation	FY 2009-10 State Adjusted Budget	FY 2009-10 Actual Revenue	Difference Over (Under)	
<u>Revenue by Source</u>	\$	\$	\$	\$	\$	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
STATE APPROPRIATION						
General Fund	1,772,797		1,772,797	1,772,797	-	
6.9% Budget Cut	35,108		35,108		(35,108)	
			-		-	
			-		-	
	-		-	-	-	
Total State Appropriation	1,807,905	-	1,807,905	1,772,797	(35,108)	
OTHER REVENUE SOURCES						
Miscellaneous		-	-		-	
			-		-	
Total Other Revenue Sources	-	-	-	-	-	
TOTAL REVENUE	1,807,905	-	1,807,905	1,772,797	(35,108)	
Less Funds Reverted to State		-	-			
ADJUSTED TOTAL REVENUE	1,807,905	-	1,807,905	1,772,797	(35,108)	

NSHE ACCOUNTABILITY REPORT																			
COMPARISON OF THE REGENTS APPROVED 2009-10 OPERATING BUDGET TO ACTUAL EXPENDITURES																			
STATE HEALTH LAB																			
																	Explanation of :		
FUNCTION	Budgeted		FY 09-10	IFC		FY 09-10	Adjusted Board Approved		FY 09-10	Actual		FY 09-10	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	Expenditure \$	Professional FTE	Classified FTE	Difference \$				(Under)
INSTRUCTION	-	-	-				-	-	-	-	-	-	-	-	-				
RESEARCH	-	-	-				-		-		-	-	-	-	-				
PUBLIC SERVICE	1.97	17.70	1,695,536			-	1.97	17.70	1,695,536	1.97	17.70	1,601,794	-	-	(93,742)	Budget Reductions/Furlough			
ACADEMIC SUPPORT						-	-	-	-	-	-		-	-	-				
STUDENT SERVICES							-	-	-	-	-		-	-	-				
INSTITUTIONAL SUPPORT			9,766			-	-	-	9,766	-	-	9,766	-	-	-			-	
O&M OF PLANT			164,098				-	-	164,098	-	-	161,237	-	-	(2,861)	Budget Reduction			
SCHOLARSHIPS							-	-	-	-	-	-	-	-	-				
RESERVES			(61,495)			-	-	-	(61,495)	-	-	-	-	-	61,495			61,495	
APPROPRIATION AREA TOTAL	1.97	17.70	1,807,905	-	-	-	1.97	17.70	1,807,905	1.97	17.70	1,772,797	-	-	(35,108)				

UNIVERSITY OF NEVADA, LAS VEGAS						
NSHE Accountability Report						
Comparison of the Regents Approved 2009-10 Operating Budget to Actual Revenues						
REVENUE BY SOURCE						
	FY 2009-10 Operating Budget	FY 2009-10 IFC Augmentation	FY 2009-10 State Adjusted Budget	FY 2009-10 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
<u>Revenue by Source</u>	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
General Fund	90,118,804	-	90,118,804	90,118,804	-	
6.9% Budget Cut	3,009,933		3,009,933		(3,009,933)	Note 1
			-		-	
			-		-	
			-		-	
Total State Appropriation	93,128,737	-	93,128,737	90,118,804	(3,009,933)	
OTHER REVENUE SOURCES						
Registration Fees	51,863,297	1,086,703	52,950,000	52,865,533	(84,467)	Note 2
Non-Resident Tuition	29,927,136		29,927,136	29,148,282	(778,854)	Note 2
Miscellaneous Student Fees	1,160,100	125,000	1,285,100	1,341,830	56,730	Note 2
Registration Surcharge	3,057,010	142,990	3,200,000	3,181,577	(18,423)	Note 2
Federal Stimulus Funds	61,868,547		61,868,547	61,868,547	-	
Miscellaneous	5,706,037		5,706,037	4,730,176	(975,861)	Note 3
Total Other Revenue Sources	153,582,127	1,354,693	154,936,820	153,135,945	(1,800,875)	
TOTAL REVENUE	246,710,864	1,354,693	248,065,557	243,254,749	(4,810,808)	
Less: Funds reverted to the State			-	(56,731)	(56,731)	
Adjusted Total Revenue	246,710,864	1,354,693	248,065,557	243,198,018	(4,867,539)	
Note 1: General Fund reduced for budget cuts \$3M						
Note 2: Actual Non-Resident enrollments were less than budgeted. FY10 Actual Non-Resident FT HC = 2,101; FY10 Budgeted Non-Resident FT HC = 2,142. FY10 Actual PT Cr hrs = 5,814; FY10 Budgeted PT Cr Hrs = 7,696. FY10 Budgeted SFTE 19,645 vs Actual 20,086						
Note 3: FY10 Recharge was budgeted \$1M higher, while FY10 actual did not change from FY09 amount.						

**NSHE ACCOUNTABILITY REPORT
COMPARISON OF THE REGENTS APPROVED 2009-10 OPERATING BUDGET TO ACTUAL EXPENDITURES**

UNIVERSITY OF NEVADA, LAS VEGAS

FUNCTION	Budgeted		FY 09-10	IFC		FY 09-10	Adjusted Board Approved		FY 09-10	Actual		FY 09-10	Difference		Over	Explanation of :		Positions	Transfers
	Professional	Classified	Operating	Professional	Classified	State	Professional	Classified	Adj	Professional	Classified	Actual	Professional	Classified	(Under)	Significant Differences	Added	Between	
	FTE	FTE	Budget	FTE	FTE	Adjustment	FTE	FTE	Board App.	FTE	FTE	Expenditure	FTE	FTE	Difference	between Budget and Actual	or Eliminated	Functional Areas	
INSTRUCTION	907.25	144.37	132,283,201			1,354,693	907.25	144.37	133,637,894	907.25	144.37	127,753,140	-	-	(5,884,754)	Note 1, 2,			(1,241,378)
RESEARCH	22.00	7.63	3,487,851			-	22.00	7.63	3,487,851	22.00	7.63	3,251,806	-	-	(236,045)	Note 1			
PUBLIC SERVICE	1.00	1.00	107,455			-	1.00	1.00	107,455	1.00	1.00	90,926	-	-	(16,529)	Note 1			
ACADEMIC SUPPORT	143.50	109.53	31,117,090			-	143.50	109.53	31,117,090	143.50	109.53	30,640,871	-	-	(476,219)	Note 1			745,093
STUDENT SERVICES	115.89	51.90	14,789,947			-	115.89	51.90	14,789,947	115.89	51.90	14,814,968	-	-	25,021	Note 1			(123,549)
INSTITUTIONAL SUPPORT	85.04	104.20	19,688,555				85.04	104.20	19,688,555	85.04	104.20	20,822,525	-	-	1,133,970	Note 4, 5			410,629
O&M OF PLANT	28.50	315.21	43,710,833			-	28.50	315.21	43,710,833	28.50	315.21	39,201,243	-	-	(4,509,590)	Note 1, 4			(287,080)
SCHOLARSHIPS			6,145,998				-	-	6,145,998	-	-	6,622,539	-	-	476,541				496,285
RESERVES			(4,620,066)				-	-	(4,620,066)	-	-	-	-	-	4,620,066	Note 1, 5			
APPROPRIATION AREA TOTAL	1,303.18	733.84	246,710,864	-	-	1,354,693	1,303.18	733.84	248,065,557	1,303.18	733.84	243,198,018	-	-	(4,867,539)				-
Note 1: Budget cuts																			
Note 2: Non-resident enrollment was lower than budgeted so expenditures were limited to the amount of revenue collected																			
Note 3: Provide additional support to grad assistant grant-in-aid scholarships																			
Note 4: Conserved spending to plan for up to 10% budget cuts; actual cut of 6.9%. Some redistribution from O&M to support critical Institutional Support function.																			
Note 5: Majority of reserves used for 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 2009-10							
APPROPRIATION: University of Nevada Las Vegas							
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
NONE							

INTERCOLLEGIATE ATHLETICS, UNLV

NSHE Accountability Report

Comparison of the Regents Approved 2009-10 Operating Budget to Actual Revenues

REVENUE BY SOURCE

	FY 2009-10 Operating Budget	FY 2009-10 IFC Augmentation	FY 2009-10 State Adjusted Budget	FY 2009-10 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
Revenue by Source	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
General Fund	7,749,932		7,749,932	7,749,932	-	
6.9% Budget Cut	153,478		153,478		(153,478)	Note 1
			-		-	
			-		-	
			-		-	
Total State Appropriation	7,903,410	-	7,903,410	7,749,932	(153,478)	
Less: Funds reverted to the State					-	
Adjusted Total Revenue	7,903,410	-	7,903,410	7,749,932	(153,478)	
Note 1: General Fund reduced for budget cuts \$153K						

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2009-10							
APPROPRIATION: Intercollegiate Athletics Las Vegas							
FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
NONE							

LAW SCHOOL

NSHE Accountability Report

Comparison of the Regents Approved 2009-10 Operating Budget to Actual Revenues

REVENUE BY SOURCE

	FY 2009-10 Operating Budget	FY 2009-10 IFC Augmentation	FY 2009-10 State Adjusted Budget	FY 2009-10 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
<u>Revenue by Source</u>	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
General Fund	8,058,123		8,058,123	8,058,123	-	
6.9% Budget Cut	159,582		159,582		(159,582)	Note 1
			-		-	
			-	-	-	
Total State Appropriation	8,217,705	-	8,217,705	8,058,123	(159,582)	
OTHER REVENUE SOURCES						
Registration Fees	3,401,840	243,308	3,645,148	3,516,312	(128,836)	Note 2
Non-Resident Tuition	488,391	50,902	539,293	527,999	(11,294)	Note 2
Miscellaneous Student Fees	108,000		108,000	85,915	(22,085)	Note 2
		-	-	-	-	
Total Other Revenue Sources	3,998,231	294,210	4,292,441	4,130,226	(162,215)	
			-	-	-	
TOTAL REVENUE	12,215,936	294,210	12,510,146	12,188,349	(321,797)	
Less Funds Reverted to State					-	
ADJUSTED TOTAL REVENUE	12,215,936	294,210	12,510,146	12,188,349	(321,797)	
Note 1: General Fund reduced for budget cuts \$159K						
Note 2: Enrollments were less than projected in the IFC Request of \$294,210. Total student HC budget = 478, actual = 469.						

**NSHE ACCOUNTABILITY REPORT
COMPARISON OF THE REGENTS APPROVED 2009-10 OPERATING BUDGET TO ACTUAL EXPENDITURES**

LAW SCHOOL

FUNCTION	Budgeted		FY 09-10	IFC		FY 09-10	Adjusted Board		FY 09-10	Actual		FY 09-10	Difference		Over	Explanation of : Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas	
	Professional	Classified	Operating	Professional	Classified	State	Professional	Classified	Adj	Professional	Classified	Actual	Professional	Classified	(Under)				
	FTE	FTE	Budget \$	FTE	FTE	Adjustment \$	FTE	FTE	Board App. \$	FTE	FTE	Expenditure \$	FTE	FTE	Difference \$				
INSTRUCTION	38.00	7.00	6,600,342	-	-	294,210	38.00	7.00	6,894,552	38.00	7.00	6,524,920	-	-	(369,632)	Note 1, 2			
RESEARCH					-		-		-				-	-	-				
PUBLIC SERVICE				-	-		-	-	-				-	-	-				
ACADEMIC SUPPORT	14.00	9.00	3,659,533	-	-		14.00	9.00	3,659,533	14.00	9.00	3,637,110	-	-	(22,423)	Note 2			
STUDENT SERVICES	4.00	4.00	765,582	-	-		4.00	4.00	765,582	4.00	4.00	685,915	-	-	(79,667)	Note 2			
INSTITUTIONAL SUPPORT	1.00	1.00	194,126		-		1.00	1.00	194,126	1.00	1.00	186,709	-	-	(7,417)	Note 2			
O&M OF PLANT			1,153,695	-	-		-	-	1,153,695			1,153,695	-	-	-				
SCHOLARSHIPS				-	-		-	-	-				-	-	-				
RESERVES			(157,342)	-	-		-	-	(157,342)			-	-	-	157,342				
APPROPRIATION AREA TOTAL	57.00	21.00	12,215,936	-	-	294,210	57.00	21.00	12,510,146	57.00	21.00	12,188,349	-	-	(321,797)				
Note 1: Budget Cuts	Note 2: 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 2009-10							
APPROPRIATION: Law School							
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
NONE							

STATEWIDE PROGRAMS, UNLV

NSHE Accountability Report

Comparison of the Regents Approved 2009-10 Operating Budget to Actual Revenues

REVENUE BY SOURCE

	FY 2009-10 Operating Budget	FY 2009-10 IFC Augmentation	FY 2009-10 State Adjusted Budget	FY 2009-10 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
Revenue by Source	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
General Fund	1,281,008	-	1,281,008	1,281,008	-	
6.9% Budget Cut	25,369	-	25,369	-	(25,369)	Note 1
		-	-		-	
		-	-		-	
		-	-		-	
Total State Appropriation	1,306,377	-	1,306,377	1,281,008	(25,369)	
Less Funds Reverted to State					-	
TOTAL REVENUE	1,306,377	-	1,306,377	1,281,008	(25,369)	
Note 1: General Fund reduced for budget cuts \$25K						

**NSHE ACCOUNTABILITY REPORT
COMPARISON OF THE REGENTS APPROVED 2009-10 OPERATING BUDGET TO ACTUAL EXPENDITURES**

STATEWIDE PROGRAMS - UNLV

Explanation of :																		
FUNCTION	Budgeted		FY 09-10	IFC		FY 09-10	Adjusted Board Approved		FY 09-10	Actual		FY 09-10	Difference		Over	Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas
	Professional	Classified	Operating	Professional	Classified	State	Professional	Classified	Board App.	Professional	Classified	Actual	Professional	Classified	(Under)			
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$			
INSTRUCTION	-	-	-				-	-	-	-	-	-	-	-	-			
RESEARCH	3.85		596,372			-	3.85		596,372	3.85		564,780	-	-	(31,592)	Note 1		
PUBLIC SERVICE	5.20	2.25	739,630			-	5.20	2.25	739,630	5.20	2.25	713,784	-	-	(25,846)	Note 1		
ACADEMIC SUPPORT							-	-	-				-	-	-			
STUDENT SERVICES							-	-	-				-	-	-			
INSTITUTIONAL SUPPORT			2,444				-	-	2,444			2,444	-	-	-			
O&M OF PLANT							-	-	-				-	-	-			
SCHOLARSHIPS							-	-	-				-	-	-			
RESERVES			(32,069)				-	-	(32,069)				-	-	32,069			
APPROPRIATION AREA TOTAL	9.05	2.25	1,306,377	-	-	-	9.05	2.25	1,306,377	9.05	2.25	1,281,008	-	-	(25,369)			
Note 1: Budget Cuts																		

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2009-10							
APPROPRIATION: Statewide Programs, UNLV							
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
NONE							

DENTAL SCHOOL

NSHE Accountability Report

Comparison of the Regents Approved 2009-10 Operating Budget to Actual Revenues

REVENUE BY SOURCE

	FY 2009-10 Operating Budget	FY 2009-10 IFC Augmentation	FY 2009-10 State Adjusted Budget	FY 2009-10 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
<u>Revenue by Source</u>	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
General Fund	8,490,987	-	8,490,987	8,490,987	-	
6.9% Budget Cut	168,154		168,154		(168,154)	Note 1
			-		-	
			-		-	
			-		-	
Total State Appropriation	8,659,141	-	8,659,141	8,490,987	(168,154)	
OTHER REVENUE SOURCES						
Registration Fees	4,276,716	259,780	4,536,496	4,497,691	(38,805)	Note 2
Non-Resident Tuition	375,000	195,000	570,000	555,000	(15,000)	Note 2
Misc Student Fees	100,000	15,000	115,000	98,907	(16,093)	Note 2
Registration Surcharge	516,000	15,000	531,000	528,000	(3,000)	Note 2
Total Other Revenue Sources	5,267,716	484,780	5,752,496	5,679,598	(72,898)	
TOTAL REVENUE	13,926,857	484,780	14,411,637	14,170,585	(241,052)	
Less: Funds reverted to the State					-	
Adjusted Total Revenue	13,926,857	484,780	14,411,637	14,170,585	(241,052)	
Note 1: General Fund reduced for budget cuts \$168K						
Note 2: Enrollments were less than projected in the IFC Request of \$484,780. Non-Res HC budget = 38, actual = 37.						
Total student HC budget = 316, actual = 315.						

NSHE ACCOUNTABILITY REPORT

COMPARISON OF THE REGENTS APPROVED 2009-10 OPERATING BUDGET TO ACTUAL EXPENDITURES

DENTAL SCHOOL

Explanation of :																		
FUNCTION	Budgeted		FY 09-10	IFC		FY 09-10	Adjusted Board Approved		FY 09-10	Actual		FY 09-10	Difference		Over	Significant Differences between Budget and Actual	Positions	Transfers
	Professional	Classified	Operating	Professional	Classified	State	Professional	Classified	Board App.	Professional	Classified	Actual	Professional	Classified	(Under)		Added	Between
	FTE	FTE	Budget	FTE	FTE	Adjustment	FTE	FTE	\$	FTE	FTE	Expenditure	FTE	FTE	\$	and Actual	Eliminated	Functional
INSTRUCTION	43.87	55.00	10,384,451			484,780	43.87	55.00	10,869,231	43.87	55.00	10,459,893	-	-	(409,338)	Note 1, 2		
RESEARCH							-		-				-	-	-			
PUBLIC SERVICE							-	-	-				-	-	-			
ACADEMIC SUPPORT	5.00	5.00	1,353,359				5.00	5.00	1,353,359	5.00	5.00	1,282,262	-	-	(71,097)	Note 2		
STUDENT SERVICES	2.00	2.00	501,492				2.00	2.00	501,492	2.00	2.00	425,448	-	-	(76,044)	Note 2		
INSTITUTIONAL SUPPORT	4.00	9.40	1,184,640				4.00	9.40	1,184,640	4.00	9.40	1,205,454	-	-	20,814	Note 2		
O&M OF PLANT			797,528				-	-	797,528			797,528	-	-	-			
SCHOLARSHIPS							-	-	-				-	-	-			
RESERVES			(294,613)				-	-	(294,613)				-	-	294,613			
APPROPRIATION AREA TOTAL	54.87	71.40	13,926,857	-	-	484,780	54.87	71.40	14,411,637	54.87	71.40	14,170,585	-	-	(241,052)			
Note 1: Budget Cuts																		
Note 2: 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 2009-10

APPROPRIATION: Dental School

			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
NONE							

COLLEGE OF SOUTHERN NEVADA						
NSHE Accountability Report						
Comparison of the Regents Approved 2009-10 Operating Budget to Actual Revenues						
REVENUE BY SOURCE						
	FY 2009-10	FY 2009-10	FY 2009-10	FY 2009-10	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	56,936,209		56,936,209	56,936,209	-	
6.9% Budget Cut	1,897,479		1,897,479		(1,897,479)	6.9% Budget Reduction
			-		-	
			-		-	
			-		-	
Total State Appropriation	58,833,688	-	58,833,688	56,936,209	(1,897,479)	
				111,460		
OTHER REVENUE SOURCES						
Registration Fees	27,420,300	1,313,314	28,733,614	28,733,614	-	
Surcharge	905,104	44,514	949,618	949,618	-	
Non-Resident Tuition	5,870,403		5,870,403	5,614,151	(256,252)	Did not fully realize projected Non-resident tuition.
Miscellaneous Student Fees	308,860	15,387	324,247	346,204	21,957	Miscellaneous Fees exceeded budget.
Federal Funds ARRA	38,877,489		38,877,489	38,877,489	-	
Total Other Revenue Sources	73,382,156	1,373,215	74,755,371	74,521,076	(234,295)	
TOTAL REVENUE	132,215,844	1,373,215	133,589,059	131,457,285	(2,131,774)	
Less Funds Reverted to State			-	21,958	21,958	
TOTAL ADJUSTED REVENUE	132,215,844	1,373,215	133,589,059	131,435,327	(2,153,732)	
					-	

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2009-10 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
COLLEGE OF SOUTHERN NEVADA																		
																Explanation of :		
FUNCTION	Budgeted		FY 09-10	IFC		FY 09-10	Adjusted Board			Actual		FY 09-10	Difference		Over	Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas
	Professional	Classified	Operating Budget	Professional	Classified	State Adjustment	Professional	Classified	Board App.	Professional	Classified	Actual Expenditure	Professional	Classified	(Under)			
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$			
INSTRUCTION	937.74	104.55	70,100,698	-	-	1,373,215	937.74	104.55	71,473,913	1,000.31	103.55	70,203,983	62.57	(1.00)	(1,269,930)	6.9% Reduction; Unrealized Non-resident tuition. Addressed mandated furlough savings.	61.57	(421,590)
RESEARCH																		
PUBLIC SERVICE	1.00		77,176	-	-	-	1.00	-	77,176	1.00	-	15,472	-	-	(61,704)	6.9% Reduction. Addressed mandated furlough savings.		
ACADEMIC SUPPORT	60.50	48.25	13,486,823	-	-	-	60.50	48.25	13,486,823	60.40	47.25	13,078,832	(0.10)	(1.00)	(407,991)	6.9% Reduction; Closed two sites, received donor funding for a third; Downsize campus support activities for technology. Addressed mandated furlough savings.	(1.10)	
STUDENT SERVICES	86.74	66.25	12,583,786	-	-	-	86.74	66.25	12,583,786	87.50	68.25	11,932,448	0.76	2.00	(651,338)	6.9% Reduction; Addressed mandated furlough savings.	2.76	
INSTITUTIONAL SUPPORT	58.40	95.00	18,468,402	-	-	-	58.40	95.00	18,468,402	61.40	94.00	16,821,482	3.00	(1.00)	(1,646,920)	6.9% Reduction; Property insurance savings, campus directed salary savings due to freeze of vacant positions. Addressed mandated furlough savings.	2.00	(811,391)
O&M OF PLANT	17.00	159.39	17,640,803	-	-	-	17.00	159.39	17,640,803	18.00	160.33	16,060,445	1.00	0.94	(1,580,358)	6.9% Reduction; Addressed mandated furlough savings.	1.94	
SCHOLARSHIPS			2,089,683	-	-	-	-	-	2,089,683			3,322,665	-	-	1,232,982	Augmented due to increase in enrollment		1,232,981
RESERVES			(2,231,527)	-	-	-	-	-	(2,231,527)	-	-	-	-	-	2,231,527			-
APPROPRIATION AREA TOTAL	1,161.38	473.44	132,215,844	-	-	1,373,215	1,161.38	473.44	133,589,059	1,228.61	473.38	131,435,327	67.23	(0.06)	(2,153,732)		67.17	0

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the UCASN Operating Budget							
Fiscal Year 2009-10							
APPROPRIATION College of Southern Nevada							
FUNCTION	TITLE	FTE	GRADE	SALARY	FRINGE	TOTAL	FUNDING SOURCE
INSTRUCTION							
Total Part Time	Part Time Instructor	61.97		\$ 1,489,139	\$ 139,235	\$ 1,628,374	Excess Student Fees
	11801 Senior Specialist	1.00	0000	\$ 53,000	\$ 16,112	\$ 69,112	Conversion of Classified position
	11189 CC Professor	(0.40)	0330	\$ -	\$ -	\$ -	Correction to budgeted FTE
<i>Total Professional</i>		0.60		\$ 53,000	\$ 16,112	\$ 69,112	
	34911 Administrative Assist II	1.00	2510	\$ 39,401	\$ 18,194	\$ 57,595	Reorganization of positions
	33024 Administrative Assist II	(1.00)	2501	\$ (30,192)	\$ (12,550)	\$ (42,742)	Converted to Professional position
	36028 Administrative Assist II	(1.00)	2501	\$ (30,192)	\$ (12,550)	\$ (42,742)	Result of programmatic changes
<i>Total Classified</i>		(1.00)		\$ (20,983)	\$ (6,906)	\$ (27,889)	
<i>Total Instruction</i>		61.57		1,521,155.66	148,440.78	1,669,596.44	
				\$ 111,460			
ACADEMIC SUPPORT							
	17013 Director	0.50	0000	\$ 37,726	\$ 10,031	\$ 47,757	Result of programmatic changes
	11189 CC Professor	(0.60)	0330	\$ -	\$ -	\$ -	Correction to Budgeted FTE
		(0.10)		\$ 37,726	\$ 10,031	\$ 47,757	
	37051 Administrative Assist II	(1.00)	2508	\$ (36,831)	\$ (17,718)	\$ (54,549)	Reallocated to donor supported account
	37054 Administrative Assist II	(1.00)	2510	\$ (39,582)	\$ (18,241)	\$ (57,823)	Reorganization of positions
	37058 Publication Writer	1.00	3109	\$ 54,204	\$ 16,718	\$ 70,922	Result of programmatic changes
<i>Total Classified</i>		(1.00)		\$ (22,209)	\$ (19,241)	\$ (41,450)	
<i>Total Academic Support</i>		(1.10)		\$ (30,040)	\$ (21,384)	\$ (51,424)	

STUDENT SERVICES								
	12085	Coordinator	0.76	0000	\$ 36,170	\$ 13,555	\$ 49,725	Result of programmatic changes
<i>Total Professional</i>			0.76		\$ 36,170	\$ 13,555	\$ 49,725	
	32074	Admissions/Records Asst II	1.00	2502	\$ 31,404	\$ 13,006	\$ 44,410	Reallocation of funds within Student Services
	32075	Program Officer II	1.00	3301	\$ 41,906	\$ 14,753	\$ 56,659	Reallocation of funds within Student Services
<i>Total Classified</i>			2.00		\$ 73,310	\$ 27,759	\$ 101,069	
<i>Total Student Services</i>			2.76		\$ 109,480	\$ 41,314	\$ 150,794	
INSTITUTIONAL SUPPORT								
	13063	Interim Director	(1.00)	0000	\$ (97,605)	\$ (22,890)	\$ (120,495)	Result of programmatic changes
	13027	Director	1.00	0000	\$ 83,185	\$ 20,699	\$ 103,884	Conversion of Classified position
	13089	Senior Specialist	1.00	0000	\$ 47,404	\$ 19,884	\$ 67,287	Conversion of Classified position
	13090	Program Manager	1.00	0000	\$ 61,851	\$ 23,488	\$ 85,338	Conversion of Classified position
	13092	Analyst	1.00	0000	\$ 46,510	\$ 15,126	\$ 61,636	Reallocation of funds within Institutional Support
<i>Total Professional</i>			3.00		\$ 141,345	\$ 56,306	\$ 197,650	
	31091	Personnel Analyst II	(1.00)	3403	\$ (43,180)	\$ (14,956)	\$ (58,136)	Converted to Professional position
	31109	Personnel Analyst II	(1.00)	3410	\$ (58,991)	\$ (22,674)	\$ (81,665)	Converted to Professional position
	31115	Personnel Officer	(1.00)	3610	\$ (70,804)	\$ (19,370)	\$ (90,174)	Converted to Professional position
	31123	University Police Lieutenant	1.00	4210	\$ 93,187	\$ 22,946	\$ 116,133	Reallocation of funds within department
	31124	Accounting Assistant I	1.00	2301	\$ 27,896	\$ 12,393	\$ 40,289	Reallocation of funds within Institutional Support
<i>Total Classified</i>			(1.00)		\$ (51,892)	\$ (21,661)	\$ (73,552)	
<i>Total Institutional Support</i>			2.00		\$ 89,453	\$ 34,645	\$ 124,098	
OPERATIONS & MAINTENANCE								
	18028	Senior Analyst	1.00	0000	\$ 55,000	\$ 16,416	\$ 71,416	Reallocation of funds within Operations and Maint
<i>Total Professional</i>			1.00		\$ 55,000	\$ 16,416	\$ 71,416	
	38125	Custodial Worker I	0.47	2101	\$ 12,179	\$ 5,662	\$ 17,841	Reallocation of funds within Operations and Maint
	38149	Custodial Worker I	0.47	2101	\$ 12,179	\$ 5,662	\$ 17,841	Reallocation of funds within Operations and Maint
<i>Total Classified</i>			0.94		\$ 24,357	\$ 11,324	\$ 35,681	
<i>Total Operations & Maintenance</i>			1.94		\$ 79,357	\$ 27,740	\$ 107,097	
<i>Total CSN</i>			67.17		\$ 1,769,405	\$ 230,756	\$ 2,000,161	

GREAT BASIN COLLEGE

NSHE Accountability Report

COMPARISON OF THE REGENTS APPROVED 2009-10 OPERATING BUDGET TO ACTUAL EXPENDITURES

REVENUE BY SOURCE

	FY 2009-10	FY 2009-10	FY 2009-10	FY 2009-10	Difference	
	Operating	IFC Augmentation	State Adjusted	Actual	Over	EXPLANATION OF
Revenue by Source	Budget		Budget	Revenue	(Under)	SIGNIFICANT DIFFERENCES BETWEEN
	\$	\$	\$	\$	\$	BUDGET AND ACTUAL
STATE APPROPRIATION						
General Fund	10,010,183		10,010,183	10,010,183	-	
6.9% Budget Cut	335,901		335,901		(335,901)	Special Session budget reduction
			-		-	
			-		-	
			-		-	
Total State Appropriation	10,346,084	-	10,346,084	10,010,183	(335,901)	
OTHER REVENUE SOURCES						
Registration Fees	2,429,833	250,984	2,680,817	2,636,060	(44,757)	Spring Enrollment was not quite as high as anticipated
Non-Resident Tuition	86,586	19,000	105,586	86,692	(18,894)	Spring Enrollment was not quite as high as anticipated
Miscellaneous Student Fee	70,440		70,440	70,193	(247)	
Federal Stimulus Funds	6,951,222		6,951,222	6,951,222	-	
Registration Surcharge	81,998	15,000	96,998	88,145	(8,853)	Spring Enrollment was not quite as high as anticipated
Total Other Revenue Sources	9,620,079	284,984	9,905,063	9,832,312	(72,751)	
TOTAL REVENUE	19,966,163	284,984	20,251,147	19,842,495	(408,652)	
Less Funds Reverted to St	-		-		-	
ADJUSTED TOTAL REVENUE	19,966,163	284,984	20,251,147	19,842,495	(408,652)	

NSHE ACCOUNTABILITY REPORT																			
COMPARISON OF THE REGENTS APPROVED 2009-10 OPERATING BUDGET TO ACTUAL EXPENDITURES																			
GREAT BASIN COLLEGE																			
																	Explanation of :		
Budgeted			FY 09-10		IFC		FY 09-10		FY 09-10		FY 09-10		Difference		Over	Positions		Transfers	
Professional		Classified	Operating	Professional	Classified	Augmentation	State	Adjusted Board Approved		Adj	Actual		Actual		Difference	(Under)	Significant Differences	Added	Transfers
FUNCTION	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	Board App.	Professional	Classified	\$	Professional	Classified	\$	between Budget	or	Functional
																	and Actual	Eliminated	Areas
INSTRUCTION	107.13	20.97	9,321,322			284,984	107.13	20.97	9,606,306		107.13	20.97	9,308,320	-	-	(297,986)	Salary savings due to vacant positions and reduced operating costs. \$92K for mandated 6.9% budget reduction from the Special Session		Transferred \$33K to Student Services from salary savings.
RESEARCH									-					-	-	-			
PUBLIC SERVICE									-					-	-	-			
ACADEMIC SUPPORT	21.75	7.49	2,650,410				21.75	7.49	2,650,410		21.75	7.49	2,483,763	-	-	(166,647)	Salary savings due to vacant positions and reduced operating costs		
STUDENT SERVICES	14.00	9.75	1,928,503				14.00	9.75	1,928,503		14.00	9.75	1,928,241	-	-	(262)			
INSTITUTIONAL SUPPORT	13.75	12.65	2,700,912				13.75	12.65	2,700,912		13.75	12.65	2,698,762	-	-	(2,150)	Salary savings due to vacant positions and reduced operating costs.		
O&M OF PLANT	3.50	34.50	3,773,451				3.50	34.50	3,773,451		3.50	34.50	3,234,565	-	-	(538,886)	Salary savings due to vacant positions and reduced operating costs. \$243K for mandated 6.9% budget reduction from Special Session.		Transferred \$42K to Student Services from salary savings.
SCHOLARSHIPS			171,781						171,781				188,844	-	-	17,063	GIA for Professional Employees.		
RESERVES			(580,216)						(580,216)				-	-	-	580,216	Mandated reserves for salary reductions (furloughs).		
APPROPRIATION AREA TOTAL	160.13	85.36	19,966,163	-	-	284,984	160.13	85.36	20,251,147		160.13	85.36	19,842,495	-	-	(408,652)			

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2009-10							
APPROPRIATION Great Basin College							
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
	N/A						

TRUCKEE MEADOWS COMMUNITY COLLEGE

NSHE Accountability Report

COMPARISON OF THE REGENTS APPROVED 2009-10 OPERATING BUDGET TO ACTUAL EXPENDITURES

REVENUE BY SOURCE

	FY 2009-10	FY 2009-10	FY 2009-10	FY 2009-10	Difference	
	Operating	IFC Augmentation	State Adjusted	Actual	Over	EXPLANATION OF
Revenue by Source	Budget		Budget	Revenue	(Under)	SIGNIFICANT DIFFERENCES BETWEEN
	\$	\$	\$	\$	\$	BUDGET AND ACTUAL
STATE APPROPRIATION						
General Fund	22,164,588		22,164,588	22,164,587	(1)	
6.9% Budget Cut	739,485		739,485		(739,485)	State of Nevada budget reductions.
				-	-	
				-	-	
				-	-	
Total State Appropriation	22,904,073	-	22,904,073	22,164,587	(739,486)	
OTHER REVENUE SOURCES						
Registration Fees	8,502,414	861,533	9,363,947	9,181,174	(182,773)	Student FTE higher than operating budget. Resident
Non-Resident Tuition	1,765,357		1,765,357	1,192,525	(572,832)	students significantly higher than budgeted, offset by
Misc. Student Fees	105,149	2,520	107,669	117,778	10,109	non-resident less than projected.
Federal Stimulus Funds	15,175,897		15,175,897	15,175,897	-	Total SFTE: Budget = 6,802, Actual = 7,307.
Registration Surcharge	280,593		280,593	283,678	3,085	
Total Other Revenue Sources	25,829,410	864,053	26,693,463	25,951,052	(742,411)	
TOTAL REVENUE	48,733,483	864,053	49,597,536	48,115,639	(1,481,897)	
Less Funds Reverted to State	-		-	(50,838)	(50,838)	Encumbrances unspent and excess student fees.
ADJUSTED TOTAL REVENUE	48,733,483	864,053	49,597,536	48,064,801	(1,532,735)	

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2009-10 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
FY 2009-2010																		
TRUCKEE MEADOWS COMMUNITY COLLEGE																		
																Explanation of :		
FUNCTION	Budgeted		FY 09-10	IFC		FY 09-10	Adjusted Board Approved		FY 09-10	FY 09-10		FY 09-10		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	Expenditure \$	Professional FTE	Classified FTE	Difference \$			
INSTRUCTION	314.94	29.81	24,361,304	-	-	864,053	314.94	29.81	25,225,357	314.94	29.81	23,275,828	-	-	(1,949,529)	Note 1		
RESEARCH																		
PUBLIC SERVICE																		
ACADEMIC SUPPORT	26.50	16.00	4,241,238	-	-	-	26.50	16.00	4,241,238	26.50	16.00	4,493,861	-	-	252,623	Note 2		
STUDENT SERVICES	36.94	23.55	5,012,690	-	-	-	36.94	23.55	5,012,690	36.94	23.55	4,186,731	-	-	(825,959)	Note 3		
INSTITUTIONAL SUPPORT	39.49	30.90	8,004,144				39.49	30.90	8,004,144	39.49	30.90	7,233,824	-	-	(770,320)	Note 3		
O&M OF PLANT	2.00	55.00	7,681,274	-	-	-	2.00	55.00	7,681,274	2.00	55.00	8,157,428	-	-	476,154	Note 4		
SCHOLARSHIPS			696,703	-	-	-	-	-	696,703			717,129	-	-	20,426			
RESERVES			(1,263,870)	-	-	-	-	-	(1,263,870)				-	-	1,263,870	Note 5		
APPROPRIATION AREA TOTAL	419.87	155.26	48,733,483	-	-	864,053	419.87	155.26	49,597,536	419.87	155.26	48,064,801	-	-	(1,532,735)			
Note 1	Expenditures reduced due to State of Nevada budget reductions. Primarily salaries and related benefits. Replaced vacant professor/instructor positions with non-tenured temporary and part-time instructors at reduced expense.																	
Note 2	Cost of personnel reduction efforts. Benefits (savings) to be realized beginning in FY 2011.																	
Note 3	Expenditures reduced due to State of Nevada budget reductions. Primarily salaries and related benefits due to unfilled vacant positions.																	
Note 4	Reduction in future liabilities due to payoff of two bank notes.																	
Note 5	Salary & fringe benefits reductions due to mandated furlough for classified employees and unpaid leave for non-tenured professional employees.																	

NSHE ACCOUNTABILITY REPORT

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

Fiscal Year 2009-10

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 2009-10 OPERATING BUDGET TO ACTUAL EXPENDITURES

REVENUE BY SOURCE

	FY 2009-10 Operating Budget	FY 2009-10 IFC Augmentation	FY 2009-10 State Adjusted Budget	FY 2009-10 Actual Revenue	Difference Over (Under)	
Revenue by Source	\$	\$	\$	\$	\$	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
STATE APPROPRIATION						
General Fund	11,418,628	-	11,418,628	11,418,628	-	
6.9% Budget Cut	381,257		381,257		(381,257)	
			-		-	
			-		-	
			-		-	
			-		-	
Total State Appropriation	11,799,885	-	11,799,885	11,418,628	(381,257)	
OTHER REVENUE						
Registration Fees	3,070,882	596,822	3,667,704	3,647,258	(20,446)	
Surcharge	101,428	19,362	120,790	119,778	(1,012)	
Non-Resident Tuition	185,563	122,573	308,136	290,854	(17,282)	
Miscellaneous Student Fees	18,406		18,406	17,803	(603)	
Federal Stimulus Funds	7,833,048		7,833,048	7,833,048	-	
Total Other Revenue Sources	11,209,327	738,757	11,948,084	11,908,741	(39,343)	
TOTAL REVENUE	23,009,212	738,757	23,747,969	23,327,369	(420,600)	
Less Funds Reverted to State					-	
ADJUSTED TOTAL REVENUE	23,009,212	738,757	23,747,969	23,327,369	(420,600)	Slight variance due to actual collections coming in slightly below State Adjusted Budget

NSHE ACCOUNTABILITY REPORT

COMPARISON OF THE REGENTS APPROVED 2009-10 OPERATING BUDGET TO ACTUAL EXPENDITURES

WESTERN NEVADA COLLEGE

FUNCTION	Budgeted		FY 09-10 Operating Budget \$	IFC Augmentation		FY 09-10 State Adjustment \$	Adjusted Board Professional FTE	Approved Classified FTE	FY 09-10 Adj. Board App. \$	Actual		FY 09-10 Actual Expenditure \$	Difference		Over (Under) Difference \$	Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas
	Professional	Classified		Professional	Classified					Professional	Classified		Professional	Classified				
	FTE	FTE		FTE	FTE					FTE	FTE		FTE	FTE				
INSTRUCTION	139.37	13.05	10,273,020	-	-	738,757	139.37	13.05	11,011,777	135.37	13.05	9,661,761	(1.00)	-	(1,350,016)	Held positions vacant with no funding due to Governor's budget cuts in FY09 & FY10	Positions eliminated due to 6.9% budget reversion	Due to willingness of instructors to teach overloads as well as professional furloughs savings were transferred to other areas requiring funding
RESEARCH (N/A)						-	-	-	-								n/a	-
PUBLIC SERVICE (N/A)						-	-	-	-								n/a	-
ACADEMIC SUPPORT	16.76	12.00	2,419,884	-	-	-	16.76	12.00	2,419,884	13.76	12.00	2,128,543	(0.75)	-	(291,341)	Held positions vacant with no funding due to Governor's budget cuts in FY09 & FY10	Positions eliminated due to 6.9% budget reversion	Due to efficiencies transferred funding to other with other pressing requirements
STUDENT SERVICES	19.68	12.00	2,946,813	-	-	-	19.68	12.00	2,946,813	19.68	12.00	2,338,839	-	-	(607,974)	Held positions vacant with no funding due to Governor's budget cuts in FY09 & FY10		Due to vacant positions dollars were transferred to areas with other identified needs
INSTITUTIONAL SUPPORT	29.53	24.21	5,430,033	-	-	-	29.53	24.21	5,430,033	28.53	22.21	5,757,301	2.00	(2.00)	327,268	Upgrades to computer infrastructure	Positions eliminated due to 6.9% budget reversion	Savings from other areas used to upgrade computer backbone for campus
O&M OF PLANT	2.00	30.53	2,771,658	-	-	-	2.00	30.53	2,771,658	2.00	29.53	3,398,094	-	(1.00)	626,436	Make best use of funding available by taking care of much needed O&M Plant service maintenance projects	Position eliminated due to 6.9% budget reversion	Use of reserves and other budget savings to complete overdue and emergency maintenance
SCHOLARSHIPS			54,352	-	-	-	-	-	54,352			395,413	-	-	341,061			
RESERVES			(886,548)	-	-	-	-	-	(886,548)			(352,582)	-	-	533,966	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		Transfer of reserve funds to support other operating needs identified throughout the year.
APPROPRIATION AREA TOTAL	207.34	91.79	23,009,212	-	-	738,757	207.34	91.79	23,747,969	199.34	88.79	23,327,369	0.25	(3.00)	(420,600)		0.00	-
								301.29							0.07		Total fte = 301.36	

NSHE ACCOUNTABILITY REPORT

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

Fiscal Year 2009-10

APPROPRIATION : Western Nevada College

FUNCTION	TITLE	FTE	POSTION	SALARY	FRINGE	TOTAL	FUNDING	COMMENTS
			CONTROL				SOURCE	
INSTRUCTION								
Professional	Instructor - Health Info Tech	(0.25)	0210	(15,486)	(4,368)	(19,854)	State	Position reverted to the State to meet the mandatory 6.9% reduction for the 4th quarter only
	Instructor - Para-legal	(0.25)	0018	(16,094)	(4,438)	(20,533)	State	Position reverted to the State to meet the mandatory 6.9% reduction for the 4th quarter only
	Instructor - Engineering	(0.25)	0224	(16,909)	(4,575)	(21,485)	State	Position reverted to the State to meet the mandatory 6.9% reduction for the 4th quarter only
	Instructor - Welding	(0.25)	0600	(21,492)	(5,394)	(26,885)	State	Position reverted to the State to meet the mandatory 6.9% reduction for the 4th quarter only
		(1.00)		(69,982)	(18,775)	(88,757)		
Classified		0.00		0	0	0		
ACADEMIC SUPPORT								
Professional	Coord. of Library Services	(0.25)	1001	(13,750)	(4,105)	(17,855)	State	Position reverted to the State to meet the mandatory 6.9% reduction for the 4th quarter only
	Douglas Campus Coord.	(0.25)	1205	(26,669)	(6,068)	(32,737)	State	Position reverted to the State to meet the mandatory 6.9% reduction for the 4th quarter only
	Prison Program Coord.	(0.25)	0004	(24,056)	(5,671)	(29,727)	State	Position reverted to the State to meet the mandatory 6.9% reduction for the 4th quarter only
		(0.75)		(64,476)	(15,844)	(80,319)		
Classified		0.00		0	0	0		
STUDENT SERVICES								
Professional		0.00		0	0	0		
Classified		0.00		0	0	0		
INSTITUTION SUPPORT								

Professional	Computing Services Director	(0.25)	3200	(27,517)	(5,797)	(33,314)	State	Position reverted to the State to meet the mandatory 6.9% reduction for the 4th quarter only
	Grant Writer	(0.25)	3002	(14,790)	(4,263)	(19,053)	State	Position reverted to the State to meet the mandatory 6.9% reduction for the 4th quarter only
	Assistant to the VPHR/GC	(0.25)	3801	(51,112)	(3,957)	(55,069)	State	Position reverted to the State to meet the mandatory 6.9% reduction for the 4th quarter only
	Institutional Research Director	(0.25)	3600	(26,757)	(6,082)	(32,838)	State	Position reverted to the State to meet the mandatory 6.9% reduction for the 4th quarter only
	Scholarship Coordinator	1.00	2003	56,670	17,593	74,263	State	Position changed from classified to professional (PCN 32000)
	Senior Accountant	1.00	2807	60,403	18,178	78,581	State	Position changed from classified to professional (PCN 32800)
	Accountant	1.00	2808	46,510	15,818	62,328	State	Temporary position filling a formally classified position in the Business office
		2.00		43,407	31,491	12,569		
Classified	Program Officer I	(1.00)	32000	(51,365)	(21,013)	(72,377)	State	Position changed from classified to professional (PCN 2003)
	Accountant Technician II	(1.00)	32800	(54,702)	(23,317)	(78,019)	State	Position changed from classified to professional (PCN 2807)
		(2.00)		(106,066)	(44,330)	(150,396)		
O & M PLANT SERVICES								
Professional								
		0.00		0	0	0		
Classified	Maintenance Repair Tech.	(0.25)	34013	(6,823)	(3,654)	(10,477)	State	Position reverted to the State to meet the mandatory 6.9% reduction for the 4th quarter only
		(0.25)		(6,823)	(3,654)	(10,477)		
SCHOLARSHIPS								
		0.00		0	0	0		
		0.00		0	0	0		
	GRAND TOTAL	(2.00)		(203,940)	(51,112)	(317,380)		

BUSINESS CENTER NORTH

NSHE Accountability Report

COMPARISON OF THE REGENTS APPROVED 2009-10 OPERATING BUDGET TO ACTUAL EXPENDITURES

REVENUE BY SOURCE

	FY 2009-10 Operating Budget	FY 2009-10 IFC Augmentation	FY 2009-10 State Adjusted Budget	FY 2009-10 Actual Revenue	Difference Over (Under)		
Revenue by Source	\$	\$	\$	\$	\$		EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
STATE APPROPRIATION							
General Fund	2,227,906	-	2,227,906	2,227,906	-		
6.9% Budget Cut	44,121		44,121		(44,121)		FY 2010 Budget Reduction
			-		-		
			-		-		
			-		-		
Total State Appropriation	2,272,027	-	2,272,027	2,227,906	(44,121)		
Less Funds Reverted to State	-				-		
TOTAL REVENUE	2,272,027	-	2,272,027	2,227,906	(44,121)		

NSHE ACCOUNTABILITY REPORT

COMPARISON OF THE REGENTS APPROVED 2009-10 OPERATING BUDGET TO ACTUAL EXPENDITURES

BUSINESS CENTER NORTH

Explanation of :																		
FUNCTION	Budgeted		Operating Budget	IFC Augmentation		State Adjustment	Adjusted Board Approved		Adj Board App.	Actual		Actual Expenditure	Difference		Over (Under) Difference	Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas
	Professional FTE	Classified FTE		Professional FTE	Classified FTE		Professional FTE	Classified FTE		Professional FTE	Classified FTE		Professional FTE	Classified FTE				
INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
RESEARCH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
PUBLIC SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
ACADEMIC SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
STUDENT SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
INSTITUTIONAL SUPPORT	4.73	21.46	2,359,858	-	-	-	4.73	21.46	2,359,858	4.73	21.46	2,227,906	-	-	(131,952)	Budget Reduction/Furlough		
O&M OF PLANT				-	-	-	-	-	-	-	-	-	-	-	-			
SCHOLARSHIPS				-	-	-	-	-	-	-	-	-	-	-	-			
RESERVES			(87,831)	-	-	-	-	-	(87,831)			-	-	-	87,831			
APPROPRIATION AREA TOTAL	4.73	21.46	2,272,027	-	-	-	4.73	21.46	2,272,027	4.73	21.46	2,227,906	-	-	(44,121)			

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2009-10							
APPROPRIATION: Business Center North							
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
NONE							

**NSHE ACCOUNTABILITY REPORT
COMPARISON OF THE REGENTS APPROVED 2009-10 OPERATING BUDGET TO ACTUAL EXPENDITURES**

APPROPRIATION: BUSINESS CENTER SOUTH

FUNCTION	Budgeted		FY 09-10	IFC		FY 09-10	Adjusted Board Approved		FY 09-10	FY 09-10		Difference		Over	Explanation of :			
	Professional	Classified	Operating Budget	Professional	Classified	State Adjustment	Professional	Classified	Board App.	Professional	Classified	Actual Expenditure	Professional	Classified	(Under)	Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$			
INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
RESEARCH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
PUBLIC SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
ACADEMIC SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
STUDENT SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
INSTITUTIONAL SUPPORT	10.00	10.53	1,729,829		-		10.00	10.53	1,729,829	10.00	10.53	1,633,872	-	-	(95,957)	Note 1		
O&M OF PLANT	2.00	2.00	294,064	-	-	-	2.00	2.00	294,064	2.00	2.00	275,677	-	-	(18,387)	Note 1		
SCHOLARSHIPS				-	-	-	-	-	-	-	-	-	-	-	-			
RESERVES			(76,528)	-	-	-	-	-	(76,528)				-	-	76,528			
APPROPRIATION AREA TOTAL	12.00	12.53	1,947,365	-	-	-	12.00	12.53	1,947,365	12.00	12.53	1,909,549	-	-	(37,816)			
Note 1: Budget Cuts																		

DESERT RESEARCH INSTITUTE

NSHE Accountability Report

Comparison of the Regents Approved 2009-10 Operating Budget to Actual Revenues

REVENUE BY SOURCE

	FY 2009-10 Operating Budget	FY 2009-10 IFC Augmentation	FY 2009-10 State Adjusted Budget	FY 2009-10 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
Revenue by Source	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
General Fund	8,575,892		8,575,892	8,575,892	-	
6.9% Budget Cut	169,836		169,836		(169,836)	budget cut
IFC Allocation	-		-		-	
Total State Appropriation	8,745,728	-	8,745,728	8,575,892	(169,836)	budget cut
OTHER REVENUE SOURCES						
Discretionary Funds	54,100		54,100	54,100	-	
Miscellaneous	94,386		94,386	94,386	-	
Total Other Revenue Sources	148,486	-	148,486	148,486	-	
TOTAL REVENUE	8,894,214	-	8,894,214	8,724,378	(169,836)	budget cut
Less: Funds Reverted to State	-		-		-	
ADJUSTED TOTAL REVENUE	8,894,214	-	8,894,214	8,724,378	(169,836)	budget cut

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2009-10 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
DESERT RESEARCH INSTITUTE																		
																	Explanation of :	
FUNCTION	Budgeted		FY 09-10	IFC		FY 09-10	Adjusted Board Approved		FY 09-10	Actual		FY 09-10	Difference		Over	Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas
	Professional	Classified	Operating Budget	Professional	Classified	State Adjustment	Professional	Classified	Board App.	Professional	Classified	Actual Expenditure	Professional	Classified	Difference			
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$			
INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
RESEARCH	10.33	8.00	2,739,545				10.33	8.00	2,739,545	10.33	8.00	2,738,960	-	-	(585)		-	
PUBLIC SERVICE					-	-	-	-	-				-	-	-		-	
ACADEMIC SUPPORT	1.75	1.00	483,776	-	-	-	1.75	1.00	483,776	1.75	1.00	339,121	-	-	(144,655)	allocate budget cut/reser	-	
STUDENT SERVICES				-	-	-	-	-	-				-	-	-		-	
INSTITUTIONAL SUPPORT	15.50	2.00	2,636,662	-	-	-	15.50	2.00	2,636,662	15.50	2.00	2,634,648	-	-	(2,014)		-	
O&M OF PLANT	3.00	18.00	3,324,116	-	-	-	3.00	18.00	3,324,116	3.00	18.00	3,011,649	-	-	(312,467)	allocate budget cut/reser	-	
SCHOLARSHIPS				-	-	-	-	-	-	-	-	-	-	-	-		-	
RESERVES			(289,885)	-	-	-	-	-	(289,885)	-	-	-	-	-	289,885	allocate reserves		
APPROPRIATION AREA TOTAL	30.58	29.00	8,894,214	-	-	-	30.58	29.00	8,894,214	30.58	29.00	8,724,378	-	-	(169,836)	State budget cut	-	

Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2009-10							
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 2009-10 Operating Budget to Actual Revenues

REVENUE BY SOURCE

	FY 2009-10	FY 2009-10	FY 2009-10	FY 2009-10	Difference	
	Operating	IFC Augmentation	State Adjusted	Actual	Over	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
Revenue by Source	Budget		Budget	Revenue	(Under)	
	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
General Fund	42,699		42,699	42,699	-	
6.9% Budget Cut	846		846		(846)	FY 2010 Budget Reduction
Total State Appropriation	43,545	-	43,545	42,699	(846)	
	43,545	-	43,545	42,699	(846)	
Less Funds Reverted to the State	-				-	
ADJUSTED TOTAL REVENUE	43,545	-	43,545	42,699	(846)	

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2009-10 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
STATE FUNDED PERKINS LOANS																		
																Explanation of :		
FUNCTION	Budgeted		FY 09-10	IFC		FY 09-10	Adjusted Board Approved		FY 09-10	Actual		FY 09-10	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 \$			
INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
RESEARCH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
PUBLIC SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
ACADEMIC SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
STUDENT SERVICES	-	-	43,545	-	-	-	-	-	43,545	-	-	42,699	-	-	(846)	Budget Cut		
INSTITUTIONAL SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
O&M OF PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
SCHOLARSHIPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
RESERVES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
APPROPRIATION AREA TOTAL	-	-	43,545	-	-	-	-	-	43,545	-	-	42,699	-	-	(846)			

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
APPROPRIATION: State Funded Perkins Loans							
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
NONE							

NEVADA STATE COLLEGE

NSHE Accountability Report

Comparison of the Regents Approved 2009-10 Operating Budget to Actual Revenues

REVENUE BY SOURCE

	FY 2009-10 Operating Budget	FY 2009-10 IFC Augmentation	FY 2009-10 State Adjusted Budget	FY 2009-10 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
<u>Revenue by Source</u>	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
General Fund	7,949,496		7,949,496	7,949,496	-	
6.9% Budget Cut	266,277		266,277		(266,277)	
			-		-	
			-		-	
			-		-	
Total State Appropriation	8,215,773	-	8,215,773	7,949,496	(266,277)	
OTHER REVENUE SOURCES						
Registration Fees	2,367,832	268,389	2,636,221	2,920,284	284,063	
Non-Resident Tuition	94,500	157,339	251,839	263,415	11,576	
Miscellaneous Student Fees	70,000	20,986	90,986	106,712	15,726	
Registration Fees Surcharge	180,393	20,186	200,579	213,629	13,050	
Federal Stimulus Funds	5,496,209		5,496,209	5,496,209	-	
Total Other Revenue Sources	8,208,934	466,900	8,675,834	9,000,249	324,415	Student FTE increase
TOTAL REVENUE	16,424,707	466,900	16,891,607	16,949,745	58,138	
Less Funds Reverted to State			-	(324,415)	(324,415)	
TOTAL ADJUSTED REVENUE	16,424,707	466,900	16,891,607	16,625,330	(266,277)	

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2009-10 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
NEVADA STATE COLLEGE																		
																	Explanation of :	
FUNCTION	Budgeted		FY 09-10	IFC		FY 09-10	Adjusted Board Approved		FY 09-10	Actual		FY 09-10	Difference		Over	Significant Differences between Budget and Actual	Positions	Transfers
	Professional	Classified	Operating Budget	Professional	Classified	State Adjustment	Professional	Classified	Adj Board App.	Professional	Classified	Actual Expenditure	Professional	Classified	(Under)		Difference	Added or Eliminated
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$			
INSTRUCTION	89.97	9.88	6,993,077	3.00	0.50	466,900	92.97	10.38	7,459,977	90.00	10.00	7,027,718	(2.97)	(0.38)	(432,259)	frozen full-time positions and negative reserve	(3.35)	(432,259)
RESEARCH					-	-							-	-	-			
PUBLIC SERVICE				-	-	-							-	-	-			
ACADEMIC SUPPORT	11.50	2.00	2,154,318	-	-	-	11.50	2.00	2,154,318	7.75	1.00	1,588,781	(3.75)	(1.00)	(565,537)	frozen positions and negative reserve	(4.75)	(565,537)
STUDENT SERVICES	14.00	7.00	1,481,630	-	-	-	14.00	7.00	1,481,630	12.50	7.00	1,743,960	(1.50)	-	262,330	Relates to planned increase in student services	(1.50)	262,330
INSTITUTIONAL SUPPORT	16.00	10.00	3,559,551		-	-	16.00	10.00	3,559,551	12.00	10.00	3,418,427	(4.00)	-	(141,124)	frozen positions	(4.00)	(141,124)
O&M OF PLANT	1.00	3.00	2,549,724	-	-	-	1.00	3.00	2,549,724	1.00	1.50	2,610,048	-	(1.50)	60,324	Leasehold improvements in lieu of new space	(1.50)	60,324
SCHOLARSHIPS			235,512	-	-	-	-	-	235,512			236,396	-	-	884			884
RESERVES			(549,105)	-	-	-	-	-	(549,105)	-	-	-	-	-	549,105			549,105
APPROPRIATION AREA TOTAL	132.47	31.88	16,424,707	3.00	0.50	466,900	135.47	32.38	16,891,607	123.25	29.50	16,625,330	(12.22)	(2.88)	(266,277)		(15.10)	(266,277)

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2009-10							
APPROPRIATION: Nevada State College							
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
Instruction	Advisor	(1.00)		(53,081)	(15,924)	(69,005)	moved from state operating to self-supporting
Instruction	LAS Assistant Professor	(1.00)		(60,510)	(18,153)	(78,663)	state operating - frozen position
Instruction	LAS Lecturer	(1.00)		(35,000)	(10,500)	(45,500)	state operating - frozen position
Instruction	Nursing Lecturer	(1.00)		(70,000)	(21,000)	(91,000)	state operating - frozen position
Instruction	Nursing Lecturer	(1.00)		(69,905)	(20,972)	(90,877)	state operating - frozen position
Instruction	Education Administrative Assistant	0.50		17,028	5,108	22,136	state operating and IFC Augmentation
Instruction	PTI augmentation	3.00		170,000	36,000	206,000	IFC Augmentation
Instruction	overestimate of Board Approved PTI FTE	(1.36)					
Instruction	PTI augmentation for expenditure over budget					260,900	IFC Augmentation
Instruction	cost of actual PTI over Legislative Approved					(555,312)	IFC Augmentation
		(2.86)				(441,321)	
Academic Support	Instructional Technologist	(0.75)		(55,000)	(16,500)	(71,500)	state operating - frozen position
Academic Support	Assitant Dean of Nursing	(1.00)		(134,000)	(40,200)	(174,200)	state operating - frozen position
Academic Support	Assitant Dean of Education	(1.00)		134,000	40,200	174,200	state operating - frozen position
Academic Support	Dean of Business	(1.00)		(151,000)	(45,300)	(196,300)	state operating - frozen position
Academic Support	Librarian	(1.00)		(51,200)	(15,360)	(66,560)	state operating - frozen position
		(4.75)				(334,360)	
Student Services	Institutional Research Coordinator	0.50		59,920	17,976	77,896	state operating - moved from institutional support
Student Services	Financial Aid Systems Coordinator	(1.00)		(40,000)	(12,000)	(52,000)	moved from state operating to self-supporting
Student Services	Admissions Counselor	(1.00)		(38,600)	(11,580)	(50,180)	moved from state operating to self-supporting
		(1.50)				(24,284)	
Institutional Support	Vice President of Multicultural Affairs	(1.00)		(134,636)	(40,391)	(175,027)	state operating - frozen position
Institutional Support	IT Desktop Support	(1.00)		(25,000)	(7,500)	(32,500)	state operating - frozen position
Institutional Support	IT Systems Operations	(1.00)		(63,741)	(19,122)	(82,863)	state operating - frozen position
Institutional Support	Institutional Research Coordinator	(0.50)		(59,920)	(17,976)	(77,896)	state operating - moved to student services
Institutional Support	Administrative Assistant	-		0	0	0	state operating - moved from Finance to Accounting
Institutional Support	Accounting Assistant	-		0	0	0	state operating - moved from Controller to Business
Institutional Support	Associate Vice President Development	(0.50)		(56,792)	(20,056)	(76,848)	state operating, partial funding from Foundation
		(4.00)				(445,134)	
O&M	Administrative Assistant II	(1.00)		(30,192)	(9,058)	(39,250)	state operating changed to temp service
O&M	Maintenance Repair Worker	(0.50)		(16,000)	(4,800)	(20,800)	state operating
		(1.50)				(60,050)	