



NEVADA SYSTEM OF HIGHER EDUCATION

2019 Summer School



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



NEVADA SYSTEM OF HIGHER EDUCATION

BOARD OF REGENTS

Mr. Kevin J. Page, Chairman

Dr. Jason Geddes, Vice Chair

Dr. Patrick R. Carter

Mrs. Amy Carvalho

Mrs. Carol Del Carlo

Dr. Mark W. Doubrava

Mr. Trevor Hayes

Mr. Sam Lieberman

Mrs. Cathy McAdoo

Mr. Donald S. McMichael Sr.

Mr. John T. Moran

Ms. Laura E. Perkins

Mr. Rick Trachok

Mr. Dean J. Gould, Chief of Staff and
Special Counsel to the Board of Regents

OFFICERS OF THE NEVADA SYSTEM OF HIGHER EDUCATION

Dr. Thom Reilly, Chancellor
Nevada System of Higher Education

Dr. Marc A. Johnson, President
University of Nevada, Reno

Dr. Federico Zaragoza, President
College of Southern Nevada

Dr. Karin Hilgersom, President
Truckee Meadows Community College

Dr. Kristen Averyt, President
Desert Research Institute

Dr. Marta Meana, Acting President
University of Nevada, Las Vegas

Ms. Joyce Helens, President
Great Basin College

Dr. Vincent R. Solis, President
Western Nevada College

Mr. Bart J. Patterson, President
Nevada State College

Document Prepared by the Finance Department
Office of the Chancellor



NEVADA SYSTEM OF HIGHER EDUCATION

2019 Summer School

Introduction

The 2019 Summer School Budget report includes activities related to non-state funded summer school activities, which follow a calendar year, rather than a fiscal year for reporting purposes. All NSHE instructional institutions provide Summer School programs.

This report displays the data in a 'sources and uses of funds' format. Revenue budgets are established in NSHE's financial system, based on the amounts reported for the opening balance on the account plus budgeted sources of funds. Expense budgets are established based on projected expenditures for all uses of funds, including planned transfers out and budgeted ending balances. At the start of the budget year, the original budget matches the current budget, because no revisions or expenditures have been made.

2019 SUMMER SCHOOL BUDGETS

TABLE OF CONTENTS

Introduction 3

Summary of Sources and Uses.....5

Source and Use of Funds by Appropriation Area 6



NSHE

WIP Summer Session Budget - Revenue and Expenditures NSHE Summary - FIN - CR (NSHE)

Company: Nevada System of Higher Education Hierarchy
 Period: FY 2020 - 06 December
 Budget Structure: Summer Session - Parent
 Budget Name: NSHE 2019 Summer Session Parent

	Western Nevada College	University of Nevada, Reno	University of Nevada, Las Vegas	Truckee Meadows Community College	Nevada State College	Great Basin College	College of Southern Nevada	NSHE Total
Budget Sources								
All Sources Total	\$184,800.00	\$7,776,575.65	\$19,007,978.00	\$1,568,483.00	\$1,870,090.00	\$630,640.00	\$6,391,116.40	\$37,429,683.05
Budgeted Opening Balance	\$16,995.00	\$549,117.65	\$1,611,752.00	0.00	\$528,577.00	\$250,000.00	\$706,568.40	\$3,663,010.05
4900:Budgeted Beginning Balance	\$16,995.00	\$549,117.65	\$1,611,752.00	0.00	\$528,577.00	\$250,000.00	\$706,568.40	\$3,663,010.05
Sources	\$167,805.00	\$7,227,458.00	\$17,396,226.00	\$1,568,483.00	\$1,341,513.00	\$380,640.00	\$5,684,548.00	\$33,766,673.00
Student Tuition and Fees	\$167,805.00	\$7,227,458.00	\$17,396,226.00	\$1,568,483.00	\$1,341,513.00	\$380,640.00	\$5,684,548.00	\$33,766,673.00
Budget Uses								
All Uses	\$181,865.00	\$7,776,575.65	\$19,007,978.00	\$1,568,483.00	\$1,870,090.00	\$630,640.00	\$6,391,116.40	\$37,426,748.05
Personnel Costs	\$161,865.00	\$3,071,338.00	\$8,143,540.00	\$908,480.00	\$624,295.00	\$401,000.00	\$3,685,023.40	\$16,995,541.40
Professional Salaries	\$145,200.00	\$2,530,750.00	\$7,387,599.00	\$765,585.00	\$570,132.00	\$341,000.00	\$3,613,323.00	\$15,353,589.00
Graduate Salaries	0.00	0.00	\$25,000.00	0.00	0.00	0.00	0.00	\$25,000.00
Classified and Technologist Salaries	0.00	0.00	\$147,810.00	\$34,000.00	0.00	\$15,000.00	0.00	\$196,810.00
Hourly Wages	0.00	\$96,000.00	\$7,250.00	\$8,895.00	0.00	0.00	0.00	\$112,145.00
Fringe Benefits	\$16,665.00	\$444,588.00	\$575,881.00	\$100,000.00	\$54,163.00	\$45,000.00	\$71,700.40	\$1,307,997.40
Operations	\$20,000.00	\$4,705,237.65	\$10,864,438.00	\$660,003.00	\$1,245,795.00	\$229,640.00	\$2,706,093.00	\$20,431,206.65
General Operations	0.00	\$488,430.00	\$486,649.00	\$16,000.00	0.00	\$2,000.00	0.00	\$993,079.00
Travel	0.00	\$71,124.00	\$7,000.00	0.00	0.00	0.00	0.00	\$78,124.00
Facilities & Administration Expense	0.00	0.00	0.00	\$338,464.00	0.00	0.00	0.00	\$338,464.00
Budgeted Reserves-Uses	0.00	\$305,501.00	\$2,528,869.00	\$305,539.00	\$445,795.00	\$227,640.00	\$356,093.00	\$4,169,437.00
Transfers Out	\$20,000.00	\$3,840,182.65	\$7,841,920.00	0.00	\$800,000.00	0.00	\$2,350,000.00	\$14,852,102.65
Net Budget/Balance	\$2,935.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,935.00



NSHE

WIP Summer Session Budget - Revenue and Expenditures by Company - FIN - CR (NSHE)

02:56 PM
01/28/2019
Page 1 of 1

Company: University of Nevada, Reno Company Hierarchy
 Period: FY 2020 - 06 December
 Budget Structure: Summer Session - Child
 Budget Name: UNR 2019 Summer Session Budgets - child

Ledger Account	University of Nevada, Reno			Total - Original Budget	Total Revised Budget
	Original Budget	Revised Budget	Original - Revised		
Budget Sources					
All Sources Total	\$7,521,939.00	\$7,776,575.65	\$254,636.65	\$7,521,939.00	\$7,776,575.65
Budgeted Opening Balance	\$294,481.00	\$549,117.65	\$254,636.65	\$294,481.00	\$549,117.65
4900:Budgeted Beginning Balance	\$294,481.00	\$549,117.65	\$254,636.65	\$294,481.00	\$549,117.65
Sources	\$7,227,458.00	\$7,227,458.00	\$0.00	\$7,227,458.00	\$7,227,458.00
Student Tuition and Fees	\$7,227,458.00	\$7,227,458.00	\$0.00	\$7,227,458.00	\$7,227,458.00
Budget Uses					
All Uses	\$7,521,939.00	\$7,776,575.65	(\$254,636.65)	\$7,521,939.00	\$7,776,575.65
Personnel Costs	\$3,071,338.00	\$3,071,338.00	\$0.00	\$3,071,338.00	\$3,071,338.00
Professional Salaries	\$2,530,750.00	\$2,530,750.00	\$0.00	\$2,530,750.00	\$2,530,750.00
Hourly Wages	\$96,000.00	\$96,000.00	\$0.00	\$96,000.00	\$96,000.00
Fringe Benefits	\$444,588.00	\$444,588.00	\$0.00	\$444,588.00	\$444,588.00
Operations	\$4,450,601.00	\$4,705,237.65	(\$254,636.65)	\$4,450,601.00	\$4,705,237.65
General Operations	\$488,430.00	\$488,430.00	\$0.00	\$488,430.00	\$488,430.00
Travel	\$71,124.00	\$71,124.00	\$0.00	\$71,124.00	\$71,124.00
Budgeted Reserves-Uses	\$305,501.00	\$305,501.00	\$0.00	\$305,501.00	\$305,501.00
Transfers Out	\$3,585,546.00	\$3,840,182.65	(\$254,636.65)	\$3,585,546.00	\$3,840,182.65
Net Budget/Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



NSHE

WIP Summer Session Budget - Revenue and Expenditures by Company - FIN - CR (NSHE)

Company: University of Nevada, Las Vegas Company Hierarchy

Period: FY 2020 - 06 December

Budget Structure: Summer Session - Child

Budget Name: UNLV 2019 Summer Session Budgets - child

Ledger Account	University of Nevada, Las Vegas			Total - Original Budget	Total Revised Budget
	Original Budget	Revised Budget	Original - Revised		
Budget Sources					
All Sources Total	\$19,007,978.00	\$19,007,978.00	\$0.00	\$19,007,978.00	\$19,007,978.00
Budgeted Opening Balance	\$1,611,752.00	\$1,611,752.00	\$0.00	\$1,611,752.00	\$1,611,752.00
4900:Budgeted Beginning Balance	\$1,611,752.00	\$1,611,752.00	\$0.00	\$1,611,752.00	\$1,611,752.00
Sources	\$17,396,226.00	\$17,396,226.00	\$0.00	\$17,396,226.00	\$17,396,226.00
Student Tuition and Fees	\$17,396,226.00	\$17,396,226.00	\$0.00	\$17,396,226.00	\$17,396,226.00
Budget Uses					
All Uses	\$19,007,978.00	\$19,007,978.00	\$0.00	\$19,007,978.00	\$19,007,978.00
Personnel Costs	\$8,143,540.00	\$8,143,540.00	\$0.00	\$8,143,540.00	\$8,143,540.00
Professional Salaries	\$7,387,599.00	\$7,387,599.00	\$0.00	\$7,387,599.00	\$7,387,599.00
Graduate Salaries	\$25,000.00	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00
Classified and Technologist Salaries	\$147,810.00	\$147,810.00	\$0.00	\$147,810.00	\$147,810.00
Hourly Wages	\$7,250.00	\$7,250.00	\$0.00	\$7,250.00	\$7,250.00
Fringe Benefits	\$575,881.00	\$575,881.00	\$0.00	\$575,881.00	\$575,881.00
Operations	\$10,864,438.00	\$10,864,438.00	\$0.00	\$10,864,438.00	\$10,864,438.00
General Operations	\$486,649.00	\$486,649.00	\$0.00	\$486,649.00	\$486,649.00
Travel	\$7,000.00	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00
Budgeted Reserves-Uses	\$2,528,869.00	\$2,528,869.00	\$0.00	\$2,528,869.00	\$2,528,869.00
Transfers Out	\$7,841,920.00	\$7,841,920.00	\$0.00	\$7,841,920.00	\$7,841,920.00
Net Budget/Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



NSHE

WIP Summer Session Budget - Revenue and Expenditures by Company - FIN - CR (NSHE)

09:18 AM
01/23/2019
Page 1 of 1

Company: College of Southern Nevada Company Hierarchy
 Period: FY 2020 - 06 December
 Budget Structure: Summer Session - Child
 Budget Name: CSN 2019 Summer Session Budgets - child

Ledger Account	College of Southern Nevada			Total - Original Budget	Total Revised Budget
	Original Budget	Revised Budget	Original - Revised		
Budget Sources					
All Sources Total	\$6,391,116.40	\$6,391,116.40	\$0.00	\$6,391,116.40	\$6,391,116.40
Budgeted Opening Balance	\$706,568.40	\$706,568.40	\$0.00	\$706,568.40	\$706,568.40
4900:Budgeted Beginning Balance	\$706,568.40	\$706,568.40	\$0.00	\$706,568.40	\$706,568.40
Sources	\$5,684,548.00	\$5,684,548.00	\$0.00	\$5,684,548.00	\$5,684,548.00
Student Tuition and Fees	\$5,684,548.00	\$5,684,548.00	\$0.00	\$5,684,548.00	\$5,684,548.00
Budget Uses					
All Uses	\$6,391,116.40	\$6,391,116.40	\$0.00	\$6,391,116.40	\$6,391,116.40
Personnel Costs	\$3,685,023.40	\$3,685,023.40	\$0.00	\$3,685,023.40	\$3,685,023.40
Professional Salaries	\$3,613,323.00	\$3,613,323.00	\$0.00	\$3,613,323.00	\$3,613,323.00
Fringe Benefits	\$71,700.40	\$71,700.40	\$0.00	\$71,700.40	\$71,700.40
Operations	\$2,706,093.00	\$2,706,093.00	\$0.00	\$2,706,093.00	\$2,706,093.00
Budgeted Reserves-Uses	\$356,093.00	\$356,093.00	\$0.00	\$356,093.00	\$356,093.00
Transfers Out	\$2,350,000.00	\$2,350,000.00	\$0.00	\$2,350,000.00	\$2,350,000.00
Net Budget/Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



NSHE

WIP Summer Session Budget - Revenue and Expenditures by Company - FIN - CR (NSHE)

09:19 AM
01/23/2019
Page 1 of 1

Company: Great Basin College Company Hierarchy
 Period: FY 2020 - 06 December
 Budget Structure: Summer Session - Child
 Budget Name: GBC 2019 Summer Session Budgets - child

Ledger Account	Great Basin College			Total - Original Budget	Total Revised Budget
	Original Budget	Revised Budget	Original - Revised		
Budget Sources					
All Sources Total	\$630,640.00	\$630,640.00	\$0.00	\$630,640.00	\$630,640.00
Budgeted Opening Balance	\$250,000.00	\$250,000.00	\$0.00	\$250,000.00	\$250,000.00
4900:Budgeted Beginning Balance	\$250,000.00	\$250,000.00	\$0.00	\$250,000.00	\$250,000.00
Sources	\$380,640.00	\$380,640.00	\$0.00	\$380,640.00	\$380,640.00
Student Tuition and Fees	\$380,640.00	\$380,640.00	\$0.00	\$380,640.00	\$380,640.00
Budget Uses					
All Uses	\$630,640.00	\$630,640.00	\$0.00	\$630,640.00	\$630,640.00
Personnel Costs	\$401,000.00	\$401,000.00	\$0.00	\$401,000.00	\$401,000.00
Professional Salaries	\$341,000.00	\$341,000.00	\$0.00	\$341,000.00	\$341,000.00
Classified and Technologist Salaries	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00
Fringe Benefits	\$45,000.00	\$45,000.00	\$0.00	\$45,000.00	\$45,000.00
Operations	\$229,640.00	\$229,640.00	\$0.00	\$229,640.00	\$229,640.00
General Operations	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00
Budgeted Reserves-Uses	\$227,640.00	\$227,640.00	\$0.00	\$227,640.00	\$227,640.00
Net Budget/Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



NSHE

WIP Summer Session Budget - Revenue and Expenditures by Company - FIN - CR (NSHE)

09:21 AM
01/23/2019
Page 1 of 1

Company: Truckee Meadows Community College Company Hierarchy

Period: FY 2020 - 06 December

Budget Structure: Summer Session - Child

Budget Name: TMCC 2019 Summer Session Budgets - child

Ledger Account	Truckee Meadows Community College			Total - Original Budget	Total Revised Budget
	Original Budget	Revised Budget	Original - Revised		
Budget Sources					
All Sources Total	\$1,568,483.00	\$1,568,483.00	\$0.00	\$1,568,483.00	\$1,568,483.00
Sources	\$1,568,483.00	\$1,568,483.00	\$0.00	\$1,568,483.00	\$1,568,483.00
Student Tuition and Fees	\$1,568,483.00	\$1,568,483.00	\$0.00	\$1,568,483.00	\$1,568,483.00
Budget Uses					
All Uses	\$1,568,483.00	\$1,568,483.00	\$0.00	\$1,568,483.00	\$1,568,483.00
Personnel Costs	\$908,480.00	\$908,480.00	\$0.00	\$908,480.00	\$908,480.00
Professional Salaries	\$765,585.00	\$765,585.00	\$0.00	\$765,585.00	\$765,585.00
Classified and Technologist Salaries	\$34,000.00	\$34,000.00	\$0.00	\$34,000.00	\$34,000.00
Hourly Wages	\$8,895.00	\$8,895.00	\$0.00	\$8,895.00	\$8,895.00
Fringe Benefits	\$100,000.00	\$100,000.00	\$0.00	\$100,000.00	\$100,000.00
Operations	\$660,003.00	\$660,003.00	\$0.00	\$660,003.00	\$660,003.00
General Operations	\$16,000.00	\$16,000.00	\$0.00	\$16,000.00	\$16,000.00
Facilities & Administration Expense	\$338,464.00	\$338,464.00	\$0.00	\$338,464.00	\$338,464.00
Budgeted Reserves-Uses	\$305,539.00	\$305,539.00	\$0.00	\$305,539.00	\$305,539.00
Net Budget/Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



NSHE

WIP Summer Session Budget - Revenue and Expenditures by Company - FIN - CR (NSHE)

Company: Western Nevada College Company Hierarchy
 Period: FY 2020 - 06 December
 Budget Structure: Summer Session - Child
 Budget Name: WNC 2019 Summer Session Budgets - child

Ledger Account	Western Nevada College			Total - Original Budget	Total Revised Budget
	Original Budget	Revised Budget	Original - Revised		
Budget Sources					
All Sources Total	\$184,800.00	\$184,800.00	\$0.00	\$184,800.00	\$184,800.00
Budgeted Opening Balance	\$16,995.00	\$16,995.00	\$0.00	\$16,995.00	\$16,995.00
4900:Budgeted Beginning Balance	\$16,995.00	\$16,995.00	\$0.00	\$16,995.00	\$16,995.00
Sources	\$167,805.00	\$167,805.00	\$0.00	\$167,805.00	\$167,805.00
Student Tuition and Fees	\$167,805.00	\$167,805.00	\$0.00	\$167,805.00	\$167,805.00
Budget Uses					
All Uses	\$181,865.00	\$181,865.00	\$0.00	\$181,865.00	\$181,865.00
Personnel Costs	\$161,865.00	\$161,865.00	\$0.00	\$161,865.00	\$161,865.00
Professional Salaries	\$145,200.00	\$145,200.00	\$0.00	\$145,200.00	\$145,200.00
Fringe Benefits	\$16,665.00	\$16,665.00	\$0.00	\$16,665.00	\$16,665.00
Operations	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00
Transfers Out	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00
Net Budget/Balance	\$2,935.00	\$2,935.00	\$0.00	\$2,935.00	\$2,935.00



NSHE

WIP Summer Session Budget - Revenue and Expenditures by Company - FIN - CR (NSHE)

09:20 AM
01/23/2019
Page 1 of 1

Company: Nevada State College Company Hierarchy
 Period: FY 2020 - 06 December
 Budget Structure: Summer Session - Child
 Budget Name: NSC 2019 Summer Session Budgets - child

Ledger Account	Nevada State College			Total - Original Budget	Total Revised Budget
	Original Budget	Revised Budget	Original - Revised		
<i>Budget Sources</i>					
All Sources Total	\$1,870,090.00	\$1,870,090.00	\$0.00	\$1,870,090.00	\$1,870,090.00
Budgeted Opening Balance	\$528,577.00	\$528,577.00	\$0.00	\$528,577.00	\$528,577.00
4900:Budgeted Beginning Balance	\$528,577.00	\$528,577.00	\$0.00	\$528,577.00	\$528,577.00
Sources	\$1,341,513.00	\$1,341,513.00	\$0.00	\$1,341,513.00	\$1,341,513.00
Student Tuition and Fees	\$1,341,513.00	\$1,341,513.00	\$0.00	\$1,341,513.00	\$1,341,513.00
<i>Budget Uses</i>					
All Uses	\$1,870,090.00	\$1,870,090.00	\$0.00	\$1,870,090.00	\$1,870,090.00
Personnel Costs	\$624,295.00	\$624,295.00	\$0.00	\$624,295.00	\$624,295.00
Professional Salaries	\$570,132.00	\$570,132.00	\$0.00	\$570,132.00	\$570,132.00
Fringe Benefits	\$54,163.00	\$54,163.00	\$0.00	\$54,163.00	\$54,163.00
Operations	\$1,245,795.00	\$1,245,795.00	\$0.00	\$1,245,795.00	\$1,245,795.00
Budgeted Reserves-Uses	\$445,795.00	\$445,795.00	\$0.00	\$445,795.00	\$445,795.00
Transfers Out	\$800,000.00	\$800,000.00	\$0.00	\$800,000.00	\$800,000.00
Net Budget/Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00