

Student Fee Balances
 BOR Handbook: Title 4, Chapter 10, Section 19
FYE: FY 2019

Institution Name: University of Nevada, Reno

| Student Fee Account Name | Student Fee Account Number | Beginning Balance as of FY 2019 | Actual Revenue FYE 2019 | Actual Expenditures FYE 2019 | Actual End of Year Balance FYE 2019 | Ending Account Balance FYE 2019 | % of Annual Revenue | Exception Difference Between Beginning Bal & Fiscal Year Exp |
|--------------------------|----------------------------------|---------------------------------|-------------------------|------------------------------|-------------------------------------|---------------------------------|---------------------|--|
| Formulas | Data Entry | Data Entry | Data Entry | Data Entry | Rev - Exp | Beg Bal + Act FYE | Act FYE / Act Rev | FYE Exp - Beg Bal |
| Capital Improvement Fees | PJ00034,PJ001014,PJ00190,PJ00333 | \$ 14,966,495 | \$ 10,043,874 | \$ 9,152,158 | \$ 891,716 | \$ 15,858,211 | 158% | \$ 5,814,337 |
| Differential Fees | FD213 | 1,087,409 | 4,571,986 | 4,420,910 | 151,076 | 1,238,485 | 27% | (3,333,501) |
| Excess Credit Fee | PG12557 | - | 136,844 | 136,844 | - | - | 0% | (136,844) |
| General Improvement Fees | PG03972 | 240,021 | 272,530 | 283,933 | (11,403) | 228,618 | 84% | (43,912) |
| Other Student Fees | FD210 | 87,899 | 350,470 | 95,762 | 254,708 | 342,607 | 98% | (7,863) |
| Special Course/Lab Fees | FD217 and FD218 | 302,828 | 1,248,866 | 1,135,730 | 113,136 | 415,964 | 33% | (832,902) |
| Student Access Fees | FD211 | 1,693,700 | 11,874,223 | 11,801,583 | 72,640 | 1,766,340 | 15% | (10,107,883) |
| Student Fees Other | FD220 (less PG12557) and FD223 | 2,895,527 | 14,765,826 | 15,011,263 | (245,437) | 2,650,090 | 18% | (12,115,736) |
| TOTAL REVENUE | | \$ 21,273,878.62 | \$ 43,264,618.79 | \$ 42,038,182.85 | \$ 1,226,435.94 | \$ 22,500,314.56 | 52.01% | (\$20,764,304) |

Comments - in the event that Expenses do not equal or surpass Beginning Balance, please provide a description and justification for this reserve, pursuant to (Title 4, Chapter 10, Section 19):
 Approval received on June 2018 Board of Regent meeting to obligating \$10.5 million to the Gateway District Project.

Student Fee Balances
BOR Handbook: Title 4, Chapter 10, Section 19
FYE: FY 2019

Institution Name: University of Nevada, Las Vegas

| Student Fee Account Name | Student Fee Account Number | Beginning Balance as of FY 2019 | Actual Revenue FYE 2019 | Actual Expenditures FYE 2019 | Actual End of Year Balance FYE 2019 | Ending Account Balance FYE 2019 | % of Annual Revenue | Exception Difference Between Beginning Bal & Fiscal Year Exp |
|--------------------------|----------------------------|---------------------------------|-------------------------|------------------------------|-------------------------------------|---------------------------------|---------------------|--|
| Formulas | Data Entry | Data Entry | Data Entry | Data Entry | Rev - Exp | Beg Bal + Act FYE | Act FYE / Act Rev | FYE Exp - Beg Bal |
| Capital Improvement Fees | FD801/FD808 | \$ 11,815,369 | \$ 14,559,962 | \$ 19,324,372 | \$ (4,764,410) | \$ 7,050,959 | 48% | \$ (7,509,003) |
| Differential Fees | FDF213/FD214 | 2,535,807 | 6,238,920 | 6,208,465 | 30,455 | 2,566,262 | 41% | (3,672,658) |
| Excess Credit Fee | PG11300 | 508,735 | 235,220 | 620,000 | (384,780) | 123,956 | 53% | (111,265) |
| General Improvement Fees | FD215/FD216 | 32,468,414 | 42,501,968 | 52,642,398 | (10,140,430) | 22,327,984 | 53% | (20,173,984) |
| Other Student Fees | FD210 | 940,976 | 850,912 | 1,273,520 | (422,608) | 518,368 | 61% | (332,544) |
| Special Course/Lab Fees | FD217/FD218 | 1,852,910 | 3,083,237 | 3,489,160 | (405,923) | 1,446,987 | 47% | (1,636,250) |
| Student Access Fees | FD211 | 4,965,005 | 22,195,985 | 22,583,746 | (387,761) | 4,577,244 | 21% | (17,618,741) |
| Student Fees Other | FD220 | 15,942,508 | 22,418,040 | 22,746,745 | (328,705) | 15,613,803 | 70% | (6,804,237) |
| TOTAL REVENUE | | 71,029,724 | 112,084,244 | 128,888,406 | (16,804,161) | 54,225,563 | 48.38% | (57,858,681) |

Comments - in the event that Expenses do not equal or surpass Beginning Balance, please provide a description and justification for this reserve, pursuant to (Title 4, Chapter 10, Section 19): UNLV's reported Beginning Balance as of FY 2019 shown on BOR-20a, page 3 of 10, Board agenda 9/6/18 was \$71,150,423. Workday went live in October 2017, so FY18 was the first year end closing using the new financial system. For that reason, UNLV's books were not closed for FY18, and the actual FY19 beginning fee balances differed from the figures reflected on BOR-20a.

Student Fee Balances
BOR Handbook: Title 4, Chapter 10, Section 19
FYE: FY 2019

Nevada State College

| Student Fee Account Name | Student Fee Account Number | Beginning Balance as of FY 2019 | Actual Revenue FYE 2019 | Actual Expenditures FYE 2019 | Actual End of Year Balance FYE 2019 | Ending Account Balance FYE 2019 | % of Annual Revenue | Exception Difference Between Beginning Bal & Fiscal Year Exp |
|---------------------------------|---|---------------------------------|-------------------------|------------------------------|-------------------------------------|---------------------------------|---------------------|--|
| Formulas | Data Entry | Data Entry | Data Entry | Data Entry | Rev - Exp | Beg Bal + Act FYE | Act FYE / Act Rev | FYE Exp - Beg Bal |
| NSC Student Access Fee | PG04470/PG05763 | \$ 412,705.74 | \$ 2,089,220.70 | \$ 1,936,267.87 | \$ 152,952.83 | \$ 565,658.57 | 27% | \$ 1,523,562.13 |
| NSC Special Building Fee | PJ00228 | \$ 23,622.45 | \$ 1,086,109.69 | \$ 1,048,421.51 | \$ 37,688.18 | \$ 61,310.63 | 6% | \$ 1,024,799.06 |
| NSC Capital Improvement Fee | PJ00343 | \$ 118,337.18 | \$ 224,541.47 | \$ 300,000.00 | \$ (75,458.53) | \$ 42,878.65 | 19% | \$ 181,662.82 |
| NSC Nursing Differential Fee | PG05205/PG01058 | \$ 1,245,997.37 | \$ 1,871,241.77 | \$ 1,714,886.77 | \$ 156,355.00 | \$ 1,402,352.37 | 75% | \$ 468,889.40 |
| NSC Distance Education Fee | PG05170/PG17743/PG12333/PG06817/PG00991/PG07652 | \$ 671,382.02 | \$ 1,974,765.14 | \$ 2,433,528.09 | \$ (458,762.95) | \$ 212,619.07 | 11% | \$ 1,762,146.07 |
| NSC Special Course Fees | Various (15 Accounts) | \$ 154,906.95 | \$ 264,795.00 | \$ 280,141.47 | \$ (15,346.47) | \$ 139,560.48 | 53% | \$ 125,234.52 |
| NSC General Improvement Fee | 22/PG05247/PG00499/PG02775/PG04050 | \$ 893,078.36 | \$ 3,004,935.84 | \$ 2,958,552.99 | \$ 46,382.85 | \$ 939,461.21 | 31% | \$ 2,065,474.63 |
| NSC Technology Integrate | PG04176 | \$ 103,763.94 | \$ 147,036.25 | \$ 207,734.00 | \$ (60,697.75) | \$ 43,066.19 | 29% | \$ 103,970.06 |
| NSC Student Support/Orientation | PG12418 | \$ 140,888.88 | \$ 110,260.00 | \$ 58,359.80 | \$ 51,900.20 | \$ 192,789.08 | 175% | \$ (82,529.08) |
| NSC Student Success Fee | PG04810/PG02372/PG12417 | \$ 1,015,614.63 | \$ 1,245,858.11 | \$ 1,546,706.76 | \$ (300,848.65) | \$ 714,765.98 | 57% | \$ 531,092.13 |
| NSC Technology Fee | PG07651/PG17525/PG06382 | \$ 172,113.20 | \$ 1,289,966.01 | \$ 1,407,363.26 | \$ (117,397.25) | \$ 54,715.95 | 4% | \$ 1,235,250.06 |
| NSC Excess Credit Fee | PG18221 | \$ - | \$ 32,511.54 | \$ 32,511.54 | \$ - | \$ - | 0% | \$ 32,511.54 |
| TOTAL REVENUE | | \$ 4,952,410.72 | \$ 13,341,241.52 | \$ 13,924,474.06 | \$ (583,232.54) | \$ 4,369,178.18 | 32.75% | \$ 8,972,063.34 |

Comments - in the event that Expenses do not equal or surpass Beginning Balance, please provide a description and justification for this reserve, pursuant to (Title 4, Chapter 10, Section 19):
NSC Orientation Fee (PG12418) balance will be reduced by the college approved Orientation Specialist position to be funded from these funds. The position is currently under search. It is anticipated that the fund balance will comply with Board policy by the end of FY2020.

Student Fee Balances
BOR Handbook: Title 4, Chapter 10, Section 19
FYE: FY 2019

Institution Name: College of Southern Nevada

| Student Fee Account Name | Student Fee Account Number | Beginning Balance as of FY 2019 | Actual Revenue FYE 2019 | Actual Expenditures FYE 2019 | Actual End of Year Balance FYE 2019 | Ending Account Balance FYE 2019 | % of Annual Revenue | Exception Difference Between Beginning Bal & Fiscal Year Exp |
|------------------------------|----------------------------|---------------------------------|-------------------------|------------------------------|-------------------------------------|---------------------------------|---------------------|--|
| Formulas | Data Entry | Data Entry | Data Entry | Data Entry | Rev - Exp | Beg Bal + Act FYE | Act FYE / Act Rev | FYE Exp - Beg Bal |
| Capital Improvement Fees | Various | \$ 7,485,187 | \$ 3,287,738 | \$ 3,341,878 | \$ (54,140) | \$ 7,431,047 | 226% | \$ 4,143,310 |
| Differential Fees | PG12812/PG12733 | - | 426,540 | 274,952 | 151,589 | 151,589 | 36% | (274,952) |
| Excess Credit Fee | Various | 2,003,474 | 548,183 | 1,362,016 | (813,833) | 1,189,641 | 217% | 641,458 |
| General Improvement Fees | Various | 9,359,512 | 3,883,934 | 3,347,455 | 536,479 | 9,895,990 | 255% | 6,012,057 |
| Activities and Program Fees | Various | 650,091 | 669,900 | 667,041 | 2,859 | 652,950 | 97% | (16,950) |
| Technology Fees | PG07602/PG08834 | 3,152,761 | 3,891,848 | 3,488,693 | 403,155 | 3,555,915 | 91% | (335,933) |
| Special Course/Lab Fees | Various | 792,062 | 1,276,948 | 1,308,251 | (31,304) | 760,758 | 60% | (516,190) |
| Student Access Fees | PG06015 | 545,780 | 4,414,441 | 4,148,493 | 265,948 | 811,727 | 18% | (3,602,713) |
| Athletics and Recreation Fee | PG12734 | - | 1,119,119 | 544,634 | 574,485 | 574,485 | 51% | (544,634) |
| TOTAL REVENUE | | \$ 23,988,865.78 | \$ 19,518,650.03 | \$ 18,483,413.02 | \$ 1,035,237.01 | \$ 25,024,102.79 | 128.21% | \$ 5,505,452.76 |

Comments - in the event that Expenses do not equal or surpass Beginning Balance, please provide a description and justification for this reserve, pursuant to (Title 4, Chapter 10, Section 19): Reserve is intended to be used for anticipated capital and equipment expenditures that require a multi-year plan. This plan is being developed in consultation with the President, Student Government and other stakeholders of the College and will be reported to the Chancellor by September 30th as required by Title 4, Chapter 10, Section 19.

Student Fee Balances
BOR Handbook: Title 4, Chapter 10, Section 19
FYE: FY 2019

Institution Name: Great Basin College

| Student Fee Account Name | Student Fee Account Number | Beginning Balance as of FY 2019 | Actual Revenue FYE 2019 | Actual Expenditures FYE 2019 | Actual End of Year Balance FYE 2019 | Ending Account Balance FYE 2019 | % of Annual Revenue | Exception Difference Between Beginning Bal & Fiscal Year Exp |
|--|-----------------------------------|---------------------------------|-------------------------|------------------------------|-------------------------------------|---------------------------------|---------------------|--|
| Formulas | Data Entry | Data Entry | Data Entry | Data Entry | Rev - Exp | Beg Bal + Act FYE | Act FYE / Act Rev | FYE Exp - Beg Bal |
| Capital Improvement Fees | Multiple Accounts FD801 | \$ 41,230 | \$ 481,152 | \$ 257,148 | \$ 224,004 | \$ 265,234 | 55% | \$ (215,918) |
| Differential Fees | PG00328 and PG11589 | 58,208 | 87,853 | 115,587 | (27,734) | 30,474 | 35% | (57,379) |
| Excess Credit Fee | PG03059 | 20,916 | 16,298 | 36,792 | (20,494) | 422 | 3% | (15,876) |
| General Improvement Fees | PG01657 | 992,910 | 487,231 | 657,315 | (170,084) | 822,826 | 169% | 335,595 |
| Other Student Fees (Tech Fees, including iNtegrate) | PG06133 and PG08769 | 73,376 | 323,597 | 307,289 | 16,308 | 89,684 | 28% | (233,913) |
| Special Course/Lab Fees | Multiple Accounts FD217 and FD218 | 339,645 | 1,210,054 | 1,120,918 | 89,136 | 428,781 | 35% | (781,273) |
| Student Access Fees | PG01970, PG11749, and PG11750 | 42,842 | 663,644 | 529,119 | 134,525 | 177,367 | 27% | (486,277) |
| Student Government Association | Multiple Accounts FD705 | 92,198 | 85,289 | 90,292 | (5,003) | 87,195 | 102% | 1,906 |
| Student Fees Other (Activities and Program Fees, Student Support | PG06131 | 4,478 | 7,554 | 8,185 | (631) | 3,847 | 51% | (3,707) |
| TOTAL REVENUE | | \$ 1,665,803.00 | \$ 3,362,672.00 | \$ 3,122,645.00 | \$ 240,027.00 | \$ 1,905,830.00 | 56.68% | \$ (1,456,842.00) |

Comments - in the event that Expenses do not equal or surpass Beginning Balance, please provide a description and justification for this reserve, pursuant to (Title 4, Chapter 10, Section 19): The use of General Improvement Fees for critical part-time positions, including tutors, lab aides, and facilitators, to insure student success is part of the budget shortfall plan for GBC for FY2020 and FY2021.

Student Fee Balances
BOR Handbook: Title 4, Chapter 10, Section 19
FYE: FY 2019

Institution Name: Truckee Meadows Community College

| Student Fee Account Name | Student Fee Account Number | Beginning Balance as of FY 2019 | Actual Revenue FYE 2019 | Actual Expenditures FYE 2019 | Actual End of Year Balance FYE 2019 | Ending Account Balance FYE 2019 | % of Annual Revenue | Exception Difference Between Beginning Bal & Fiscal Year Exp |
|--------------------------|----------------------------|---------------------------------|-------------------------|------------------------------|-------------------------------------|---------------------------------|---------------------|--|
| Formulas | Data Entry | Data Entry | Data Entry | Data Entry | Rev - Exp | Beg Bal + Act FYE | Act FYE / Act Rev | FYE Exp - Beg Bal |
| Capital Improvement Fees | PJ00087 | \$ 1,576,062 | \$ 800,266 | \$ 1,724,816 | \$ (924,550) | \$ 651,513 | 81% | \$ (148,753) |
| Differential Fees | FD213; FD214 | 135,633 | 189,975 | 142,246 | 47,729 | 183,361 | 97% | (6,614) |
| Excess Credit Fee | PG02340 | 285,561 | 172,192 | 359,557 | (187,365) | 98,195 | 57% | (73,996) |
| General Improvement Fees | FD215 | 2,338,035 | 2,131,895 | 3,787,287 | (1,655,392) | 682,643 | 32% | (1,449,252) |
| Other Student Fees | FD210; FD220 | 1,861,623 | 972,457 | 2,084,373 | (1,111,915) | 749,708 | 77% | (222,750) |
| Special Course/Lab Fees | FD217; FD218 | 1,142,865 | 917,268 | 1,332,117 | (414,849) | 728,016 | 79% | (189,252) |
| Student Access Fees | FD211 | 149,041 | 1,500,000 | 1,125,445 | 374,555 | 523,597 | 35% | (976,403) |
| TOTAL REVENUE | | \$ 7,488,820.42 | \$ 6,684,052.43 | \$ 10,555,840.52 | \$ (3,871,788.09) | \$ 3,617,032.33 | 54.11% | \$ (3,067,020.10) |

Comments - in the event that Expenses do not equal or surpass Beginning Balance, please provide a description and justification for this reserve, pursuant to (Title 4, Chapter 10, Section 19):

Student Fee Balances
BOR Handbook: Title 4, Chapter 10, Section 19
FYE: FY 2019

Institution Name: Western Nevada College

| Student Fee Account Name | Student Fee Account Number | Beginning Balance as of FY 2019 | Actual Revenue FYE 2019 | Actual Expenditures FYE 2019 | Actual End of Year Balance FYE 2019 | Ending Account Balance FYE 2019 | % of Annual Revenue | Exception Difference Between Beginning Bal & Fiscal Year Exp |
|----------------------------|----------------------------|---------------------------------|-------------------------|------------------------------|-------------------------------------|---------------------------------|---------------------|--|
| Formulas | Data Entry | Data Entry | Data Entry | Data Entry | Rev - Exp | Beg Bal + Act FYE | Act FYE / Act Rev | FYE Exp - Beg Bal |
| Capital Improvement Fees | PJ00315 | \$ 1,313,468 | \$ 450,811 | \$ 1,745,567 | \$ (1,294,756) | \$ 18,712 | 4.15% | \$ (432,099) |
| Differential Fees | PG02154 | 322 | 16,035 | 16,000 | 35 | 357 | 2% | (15,678) |
| Excess Credit Fee | PG06058 | 102,239 | 12,076 | 90,603 | (78,527) | 23,712 | 196% | 11,636 |
| General Improvement Fees | PG00004 & PG07543 | 759,619 | 447,956 | 640,104 | (192,148) | 567,471 | 127% | 119,515 |
| Special Course/Lab Fees | Multiple | 360,307 | 539,003 | 445,953 | 93,050 | 453,357 | 84% | (85,646) |
| Student Access Fees | Multiple | 270,237 | 630,989 | 674,210 | (43,221) | 227,016 | 36% | (403,973) |
| Technology Fee | PG02311 & PG03689 | 240,558 | 388,947 | 243,015 | 145,932 | 386,490 | 99% | (2,457) |
| Activites and Programs Fee | PG02724 | 227,472 | 78,466 | 147,376 | (68,910) | 158,561 | 202% | 80,096 |
| TOTAL REVENUE | | \$ 3,274,221.93 | \$ 2,564,283.89 | \$ 4,002,829.22 | \$ (1,438,545.33) | \$ 1,835,676.60 | 71.59% | \$ (728,607.29) |

Comments - in the event that Expenses do not equal or surpass Beginning Balance, please provide a description and justification for this reserve, prusuant to (Title 4, Chapter 10, Section 19): WNC has strategically worked to bring balances down within compliance of this new policy to support student learning and institutional mission. Several accounts were with higher balances in order to plan for a possible reduction in funding and/or a drop in enrollment. WNC has a three-year spend down program in place for both the General Improvement Fees and Activities and Program Fees that directly support student access and success programs (e.g. Disabilty and Support Services, Latino Cohort, Instructional Support). The Excess Credit fee will be spent down within compliance in FY20 (e.g. Distance Education Support).