



NEVADA SYSTEM OF HIGHER EDUCATION

2020 Summer School/Calendar Year Budgets

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

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Document Prepared by the Finance Department
Office of the Chancellor



NEVADA SYSTEM OF HIGHER EDUCATION

2020 Summer School/ Calendar Year Budgets

Introduction

Board of Regents policy requires that all non-state accounts exceeding \$250,000 of projected annual expenditure activity be included in the annual budget process, not including grants, contracts, plant, loan, and endowment funds. The institution presidents have authority to transfer funds into and out of each budget subject to policy guidelines in the Board of Regents Handbook, Title 4, Chapter 9, Section C.2, as well as State appropriation restrictions.

The 2020 Summer School/Calendar Year Budgets report includes activities that are primarily related to non-state funded summer school activities or other self-supporting activities that 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. This format projects or reports the cash flow from the account's opening balance at the beginning of the reporting period to the account's ending balance. 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 amounts reported for all uses of funds, including planned transfers out and budgeted ending balances. An account's revenue budgets equal its expense budgets.

2020 SUMMER SCHOOL BUDGETS

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NSHE

Company: Nevada System of Higher Education Hierarchy

Period: FY 2021 - 06 December

Budget Structure: Summer Session - Parent

Budget Name: NSHE 2020 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	\$212,190.00	\$8,759,016.24	\$18,000,950.00	\$1,500,450.00	\$2,471,616.00	\$631,600.00	\$6,613,448.98	\$38,189,271.22
Budgeted Opening Balance	(\$17,803.00)	\$18,655.24	\$926,886.00	0.00	\$971,616.00	\$252,000.00	\$385,964.98	\$2,537,319.22
4900:Budgeted Beginning Balance	(\$17,803.00)	\$18,655.24	\$926,886.00	0.00	\$971,616.00	\$252,000.00	\$385,964.98	\$2,537,319.22
Sources	\$229,993.00	\$8,740,361.00	\$17,074,064.00	\$1,500,450.00	\$1,500,000.00	\$379,600.00	\$6,227,484.00	\$35,651,952.00
Student Tuition and Fees	\$212,190.00	\$8,255,600.00	\$17,074,064.00	\$1,500,450.00	\$1,500,000.00	\$379,600.00	\$6,227,484.00	\$35,149,388.00
Transfers In	\$17,803.00	\$484,761.00	0.00	0.00	0.00	0.00	0.00	\$502,564.00
Budget Uses								
All Uses	\$195,800.00	\$8,759,016.24	\$18,000,950.00	\$1,500,450.00	\$2,471,616.00	\$631,600.00	\$6,613,448.98	\$38,172,881.22
Personnel Costs	\$175,800.00	\$2,948,152.09	\$8,011,298.00	\$941,432.00	\$711,750.00	\$421,000.00	\$4,093,551.00	\$17,302,983.09
Professional Salaries	\$156,000.00	\$2,670,620.00	\$7,492,192.00	\$760,000.00	\$650,000.00	\$341,000.00	\$4,014,337.00	\$16,084,149.00
Graduate Salaries	0.00	\$19,150.00	\$8,900.00	0.00	0.00	0.00	0.00	\$28,050.00
Classified and Technologist Salaries	0.00	0.00	\$154,307.00	\$34,000.00	0.00	\$25,000.00	0.00	\$213,307.00
Hourly Wages	0.00	\$95,000.00	\$18,000.00	\$10,000.00	0.00	0.00	0.00	\$123,000.00
Fringe Benefits	\$19,800.00	\$163,382.09	\$337,899.00	\$137,432.00	\$61,750.00	\$55,000.00	\$79,214.00	\$854,477.09
Operations	\$20,000.00	\$5,810,864.15	\$9,989,652.00	\$559,018.00	\$1,759,866.00	\$210,600.00	\$2,519,897.98	\$20,869,898.13
General Operations	0.00	\$597,206.15	\$426,116.00	\$19,000.00	0.00	\$2,000.00	0.00	\$1,044,322.15
Travel	0.00	\$111,374.00	\$3,500.00	0.00	0.00	0.00	0.00	\$114,874.00
Financial Aid	0.00	\$3,200.00	0.00	0.00	0.00	0.00	0.00	\$3,200.00
Participant Support	0.00	\$26,900.00	0.00	0.00	0.00	0.00	0.00	\$26,900.00
Facilities & Administration Expense	0.00	0.00	0.00	\$364,964.00	0.00	0.00	0.00	\$364,964.00
Budgeted Reserves-Uses	0.00	0.00	\$642,944.00	\$175,054.00	\$959,866.00	\$208,600.00	\$211,515.98	\$2,197,979.98
Transfers Out	\$20,000.00	\$5,072,184.00	\$8,917,092.00	0.00	\$800,000.00	0.00	\$2,308,382.00	\$17,117,658.00
Net Budget/Balance	\$16,390.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,390.00



NSHE

Company: University of Nevada, Reno Company Hierarchy

Period: FY 2021 - 06 December

Budget Structure: Summer Session - Child

Budget Name: UNR 2020 Summer Session Budgets - child

Ledger Account	University of Nevada, Reno			Total - Original Budget	Total Revised Budget
	Original Budget	Revised Budget	Original - Revised		
<i>Budget Sources</i>					
All Sources Total	\$8,759,016.24	\$8,759,016.24	\$0.00	\$8,759,016.24	\$8,759,016.24
Budgeted Opening Balance	\$18,655.24	\$18,655.24	\$0.00	\$18,655.24	\$18,655.24
4900:Budgeted Beginning Balance	\$18,655.24	\$18,655.24	\$0.00	\$18,655.24	\$18,655.24
Sources	\$8,740,361.00	\$8,740,361.00	\$0.00	\$8,740,361.00	\$8,740,361.00
Student Tuition and Fees	\$8,255,600.00	\$8,255,600.00	\$0.00	\$8,255,600.00	\$8,255,600.00
Transfers In	\$484,761.00	\$484,761.00	\$0.00	\$484,761.00	\$484,761.00
<i>Budget Uses</i>					
All Uses	\$8,759,016.24	\$8,759,016.24	\$0.00	\$8,759,016.24	\$8,759,016.24
Personnel Costs	\$2,948,152.09	\$2,948,152.09	\$0.00	\$2,948,152.09	\$2,948,152.09
Professional Salaries	\$2,670,620.00	\$2,670,620.00	\$0.00	\$2,670,620.00	\$2,670,620.00
Graduate Salaries	\$19,150.00	\$19,150.00	\$0.00	\$19,150.00	\$19,150.00
Hourly Wages	\$95,000.00	\$95,000.00	\$0.00	\$95,000.00	\$95,000.00
Fringe Benefits	\$163,382.09	\$163,382.09	\$0.00	\$163,382.09	\$163,382.09
Operations	\$5,810,864.15	\$5,810,864.15	\$0.00	\$5,810,864.15	\$5,810,864.15
General Operations	\$597,206.15	\$597,206.15	\$0.00	\$597,206.15	\$597,206.15
Travel	\$111,374.00	\$111,374.00	\$0.00	\$111,374.00	\$111,374.00
Financial Aid	\$3,200.00	\$3,200.00	\$0.00	\$3,200.00	\$3,200.00
Participant Support	\$26,900.00	\$26,900.00	\$0.00	\$26,900.00	\$26,900.00
Transfers Out	\$5,072,184.00	\$5,072,184.00	\$0.00	\$5,072,184.00	\$5,072,184.00
Net Budget/Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



NSHE

Company: University of Nevada, Las Vegas Company Hierarchy

Period: FY 2021 - 06 December

Budget Structure: Summer Session - Child

Budget Name: UNLV 2020 Summer Session Budgets - child

Ledger Account	University of Nevada, Las Vegas			Total - Original Budget	Total Revised Budget
	Original Budget	Revised Budget	Original - Revised		
<i>Budget Sources</i>					
All Sources Total	\$18,000,950.00	\$18,000,950.00	\$0.00	\$18,000,950.00	\$18,000,950.00
Budgeted Opening Balance	\$926,886.00	\$926,886.00	\$0.00	\$926,886.00	\$926,886.00
4900:Budgeted Beginning Balance	\$926,886.00	\$926,886.00	\$0.00	\$926,886.00	\$926,886.00
Sources	\$17,074,064.00	\$17,074,064.00	\$0.00	\$17,074,064.00	\$17,074,064.00
Student Tuition and Fees	\$17,074,064.00	\$17,074,064.00	\$0.00	\$17,074,064.00	\$17,074,064.00
<i>Budget Uses</i>					
All Uses	\$18,000,950.00	\$18,000,950.00	\$0.00	\$18,000,950.00	\$18,000,950.00
Personnel Costs	\$8,011,298.00	\$8,011,298.00	\$0.00	\$8,011,298.00	\$8,011,298.00
Professional Salaries	\$7,492,192.00	\$7,492,192.00	\$0.00	\$7,492,192.00	\$7,492,192.00
Graduate Salaries	\$8,900.00	\$8,900.00	\$0.00	\$8,900.00	\$8,900.00
Classified and Technologist Salaries	\$154,307.00	\$154,307.00	\$0.00	\$154,307.00	\$154,307.00
Hourly Wages	\$18,000.00	\$18,000.00	\$0.00	\$18,000.00	\$18,000.00
Fringe Benefits	\$337,899.00	\$337,899.00	\$0.00	\$337,899.00	\$337,899.00
Operations	\$9,989,652.00	\$9,989,652.00	\$0.00	\$9,989,652.00	\$9,989,652.00
General Operations	\$426,116.00	\$426,116.00	\$0.00	\$426,116.00	\$426,116.00
Travel	\$3,500.00	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00
Budgeted Reserves-Uses	\$642,944.00	\$642,944.00	\$0.00	\$642,944.00	\$642,944.00
Transfers Out	\$8,917,092.00	\$8,917,092.00	\$0.00	\$8,917,092.00	\$8,917,092.00
Net Budget/Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



NSHE

Company: College of Southern Nevada Company Hierarchy

Period: FY 2021 - 06 December

Budget Structure: Summer Session - Child

Budget Name: CSN 2020 Summer Session Budgets - child

Ledger Account	College of Southern Nevada			Total - Original Budget	Total Revised Budget
	Original Budget	Revised Budget	Original - Revised		
<i>Budget Sources</i>					
All Sources Total	\$6,613,448.98	\$6,613,448.98	\$0.00	\$6,613,448.98	\$6,613,448.98
Budgeted Opening Balance	\$385,964.98	\$385,964.98	\$0.00	\$385,964.98	\$385,964.98
4900:Budgeted Beginning Balance	\$385,964.98	\$385,964.98	\$0.00	\$385,964.98	\$385,964.98
Sources	\$6,227,484.00	\$6,227,484.00	\$0.00	\$6,227,484.00	\$6,227,484.00
Student Tuition and Fees	\$6,227,484.00	\$6,227,484.00	\$0.00	\$6,227,484.00	\$6,227,484.00
<i>Budget Uses</i>					
All Uses	\$6,613,448.98	\$6,613,448.98	\$0.00	\$6,613,448.98	\$6,613,448.98
Personnel Costs	\$4,093,551.00	\$4,093,551.00	\$0.00	\$4,093,551.00	\$4,093,551.00
Professional Salaries	\$4,014,337.00	\$4,014,337.00	\$0.00	\$4,014,337.00	\$4,014,337.00
Fringe Benefits	\$79,214.00	\$79,214.00	\$0.00	\$79,214.00	\$79,214.00
Operations	\$2,519,897.98	\$2,519,897.98	\$0.00	\$2,519,897.98	\$2,519,897.98
Budgeted Reserves-Uses	\$211,515.98	\$211,515.98	\$0.00	\$211,515.98	\$211,515.98
Transfers Out	\$2,308,382.00	\$2,308,382.00	\$0.00	\$2,308,382.00	\$2,308,382.00
Net Budget/Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



NSHE

Company: Great Basin College Company Hierarchy

Period: FY 2021 - 06 December

Budget Structure: Summer Session - Child

Budget Name: GBC 2020 Summer Session Budgets - child

Ledger Account	Great Basin College			Total - Original Budget	Total Revised Budget
	Original Budget	Revised Budget	Original - Revised		
<i>Budget Sources</i>					
All Sources Total	\$631,600.00	\$631,600.00	\$0.00	\$631,600.00	\$631,600.00
Budgeted Opening Balance	\$252,000.00	\$252,000.00	\$0.00	\$252,000.00	\$252,000.00
4900:Budgeted Beginning Balance	\$252,000.00	\$252,000.00	\$0.00	\$252,000.00	\$252,000.00
Sources	\$379,600.00	\$379,600.00	\$0.00	\$379,600.00	\$379,600.00
Student Tuition and Fees	\$379,600.00	\$379,600.00	\$0.00	\$379,600.00	\$379,600.00
<i>Budget Uses</i>					
All Uses	\$631,600.00	\$631,600.00	\$0.00	\$631,600.00	\$631,600.00
Personnel Costs	\$421,000.00	\$421,000.00	\$0.00	\$421,000.00	\$421,000.00
Professional Salaries	\$341,000.00	\$341,000.00	\$0.00	\$341,000.00	\$341,000.00
Classified and Technologist Salaries	\$25,000.00	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00
Fringe Benefits	\$55,000.00	\$55,000.00	\$0.00	\$55,000.00	\$55,000.00
Operations	\$210,600.00	\$210,600.00	\$0.00	\$210,600.00	\$210,600.00
General Operations	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00
Budgeted Reserves-Uses	\$208,600.00	\$208,600.00	\$0.00	\$208,600.00	\$208,600.00
Net Budget/Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



NSHE

Company: Truckee Meadows Community College Company Hierarchy

Period: FY 2021 - 06 December

Budget Structure: Summer Session - Child

Budget Name: TMCC 2020 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	\$1,500,450.00	\$1,500,450.00	\$0.00	\$1,500,450.00	\$1,500,450.00
Sources	\$1,500,450.00	\$1,500,450.00	\$0.00	\$1,500,450.00	\$1,500,450.00
Student Tuition and Fees	\$1,500,450.00	\$1,500,450.00	\$0.00	\$1,500,450.00	\$1,500,450.00
Budget Uses					
All Uses	\$1,500,450.00	\$1,500,450.00	\$0.00	\$1,500,450.00	\$1,500,450.00
Personnel Costs	\$941,432.00	\$941,432.00	\$0.00	\$941,432.00	\$941,432.00
Professional Salaries	\$760,000.00	\$760,000.00	\$0.00	\$760,000.00	\$760,000.00
Classified and Technologist Salaries	\$34,000.00	\$34,000.00	\$0.00	\$34,000.00	\$34,000.00
Hourly Wages	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
Fringe Benefits	\$137,432.00	\$137,432.00	\$0.00	\$137,432.00	\$137,432.00
Operations	\$559,018.00	\$559,018.00	\$0.00	\$559,018.00	\$559,018.00
General Operations	\$19,000.00	\$19,000.00	\$0.00	\$19,000.00	\$19,000.00
Facilities & Administration Expense	\$364,964.00	\$364,964.00	\$0.00	\$364,964.00	\$364,964.00
Budgeted Reserves-Uses	\$175,054.00	\$175,054.00	\$0.00	\$175,054.00	\$175,054.00
Net Budget/Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



NSHE

Company: Western Nevada College Company Hierarchy

Period: FY 2021 - 06 December

Budget Structure: Summer Session - Child

Budget Name: WNC 2020 Summer Session Budgets - child

Ledger Account	Western Nevada College			Total - Original Budget	Total Revised Budget
	Original Budget	Revised Budget	Original - Revised		
<i>Budget Sources</i>					
All Sources Total	\$212,190.00	\$212,190.00	\$0.00	\$212,190.00	\$212,190.00
Budgeted Opening Balance	(\$17,803.00)	(\$17,803.00)	\$0.00	(\$17,803.00)	(\$17,803.00)
4900:Budgeted Beginning Balance	(\$17,803.00)	(\$17,803.00)	\$0.00	(\$17,803.00)	(\$17,803.00)
Sources	\$229,993.00	\$229,993.00	\$0.00	\$229,993.00	\$229,993.00
Student Tuition and Fees	\$212,190.00	\$212,190.00	\$0.00	\$212,190.00	\$212,190.00
Transfers In	\$17,803.00	\$17,803.00	\$0.00	\$17,803.00	\$17,803.00
<i>Budget Uses</i>					
All Uses	\$195,800.00	\$195,800.00	\$0.00	\$195,800.00	\$195,800.00
Personnel Costs	\$175,800.00	\$175,800.00	\$0.00	\$175,800.00	\$175,800.00
Professional Salaries	\$156,000.00	\$156,000.00	\$0.00	\$156,000.00	\$156,000.00
Fringe Benefits	\$19,800.00	\$19,800.00	\$0.00	\$19,800.00	\$19,800.00
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	\$16,390.00	\$16,390.00	\$0.00	\$16,390.00	\$16,390.00



NSHE

Company: Nevada State College Company Hierarchy

Period: FY 2021 - 06 December

Budget Structure: Summer Session - Child

Budget Name: NSC 2020 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	\$2,471,616.00	\$2,471,616.00	\$0.00	\$2,471,616.00	\$2,471,616.00
Budgeted Opening Balance	\$971,616.00	\$971,616.00	\$0.00	\$971,616.00	\$971,616.00
4900:Budgeted Beginning Balance	\$971,616.00	\$971,616.00	\$0.00	\$971,616.00	\$971,616.00
Sources	\$1,500,000.00	\$1,500,000.00	\$0.00	\$1,500,000.00	\$1,500,000.00
Student Tuition and Fees	\$1,500,000.00	\$1,500,000.00	\$0.00	\$1,500,000.00	\$1,500,000.00
<i>Budget Uses</i>					
All Uses	\$2,471,616.00	\$2,471,616.00	\$0.00	\$2,471,616.00	\$2,471,616.00
Personnel Costs	\$711,750.00	\$711,750.00	\$0.00	\$711,750.00	\$711,750.00
Professional Salaries	\$650,000.00	\$650,000.00	\$0.00	\$650,000.00	\$650,000.00
Fringe Benefits	\$61,750.00	\$61,750.00	\$0.00	\$61,750.00	\$61,750.00
Operations	\$1,759,866.00	\$1,759,866.00	\$0.00	\$1,759,866.00	\$1,759,866.00
Budgeted Reserves-Uses	\$959,866.00	\$959,866.00	\$0.00	\$959,866.00	\$959,866.00
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