

BOARD OF REGENTS BRIEFING PAPER

1. AGENDA ITEM TITLE: FY 2023 Student Fee Account Balance Report

MEETING DATE: November 30th and December 1st, 2023

2. BACKGROUND & POLICY CONTEXT OF ISSUE:

During the June 2017 Board of Regents meeting, the Board approved a revision to Board policy regarding the threshold for account balances for various student fee supported accounts (Title 4, Chapter 10, Section 19). This policy clarified the Board's intent that any fees collected from students be utilized for the direct benefit of the students who paid the fees and that any student fees that remain unexpended as of June 30th of the fiscal year in which there were collected may be carried forward of up to one fiscal year, unless a waiver for a longer period of time (for expenditure) is granted by the Board.

These fees include: student fees, special course fees, differential program fees, health center fees, technology fees, excess credit fees, and registration fees. These fees do not include fees paid for self-supporting programs or student associations.

According to the policy, exceptions for anticipated capital, residence life operations and equipment expenditures that require multi-year carry forward must be approved by the president, in consultation with the student government.

At the September 2021 Board meeting, the Regents requested modification to the report to indicate funds expended and funds obligated by the end of the fiscal year. At the June 2022 Business, Finance, and Facilities meeting staff reviewed a modified report template and updated written guidance. In addition to the specific change requested by the Regents, the revised template reports the Capital Improvement Fee separately and provides narrative information related to fees committed to multi-year and ongoing projects.

At the September 2023 Board meeting, the Regents approved revising policies regarding acceptable and unacceptable uses of the student fees per the 2022 Performance Audit recommendations by the Legislature (item #5 on the board agenda and recommendation #4 of the audit). Audit recommendations #6 and #8 address clarifying student fee reporting and revising the student fee reporting templates to be more consistent and accurate. Given the timing of the Regents approving the revised policies for student fees, this template will be revised for the FY24 student fee account balance report.

Also, to provide more accurate information, the report was moved from the September Board meeting to the December Board meeting to allow institutions to have completed the financial yearend closing process.

3. SPECIFIC ACTIONS BEING RECOMMENDED OR REQUESTED:

This report is intended to provide the Board with information for each institution regarding the amount of student fees paid by students in FY 2023 that remained unexpended as of June 30, 2023.

4. IMPETUS (WHY NOW?):

5. CHECK THE NSHE STRATEGIC PLAN GOAL THAT IS SUPPORTED BY THIS REQUEST:

- ☒ Access (Increase participation in post-secondary education)
- ☒ Success (Increase student success)
- ☐ Close the Achievement Gap (Close the achievement gap among underserved student populations)
- ☐ Workforce (Collaboratively address the challenges of the workforce and industry education needs of Nevada)
- ☐ Research (Co-develop solutions to the critical issues facing 21st century Nevada and raise the overall research profile)
- ☐ Not Applicable to NSHE Strategic Plan Goals

INDICATE HOW THE PROPOSAL SUPPORTS THE SPECIFIC STRATEGIC PLAN GOAL

This item supports all the strategic goals as it provides information and accountability related to the fees collected from our student population.

6. BULLET POINTS TO SUPPORT REQUEST/RECOMMENDATION:**7. POTENTIAL ARGUMENTS AGAINST THE REQUEST/RECOMMENDATION:****8. ALTERNATIVE(S) TO WHAT IS BEING REQUESTED/RECOMMENDED:****9. RECOMMENDATION FROM THE CHANCELLOR'S OFFICE:**

Recommend approving the report.

10. COMPLIANCE WITH BOARD POLICY:

- ☐ Consistent With Current Board Policy: Title # 4 Chapter # 10 Section # 19
- ☐ Amends Current Board Policy: Title # _____ Chapter # _____ Section # _____
- ☐ Amends Current Procedures & Guidelines Manual: Chapter # _____ Section # _____
- ☐ Other: _____
- ☐ Fiscal Impact: Yes _____ No _____
Explain: _____

Student Fee Balances

BOR Handbook: Title 4, Chapter 10, Section 19

FYE: FY 2023**University of Nevada, Reno**

Student Fee Account Name	Beginning Balance as of FY 2023	Actual Revenue FY 2023	Actual Expenditures (including transfers) FY 2023	Actual Ending Balance FY 2023	Funds Dedicated for Future Use	Available Ending Balance	% of Annual Revenue
Excess Credit Fee	\$ (422)	\$ 422	\$ -	\$ -	\$ -	\$ -	
General Improvement Fees	\$ 2,310,370	\$ 6,216,053	\$ 6,272,282	\$ 806,941	\$ -	\$ 806,941	13%
Differential Fees	\$ 1,143,100	\$ 6,661,759	\$ 7,047,133	\$ 757,726	\$ -	\$ 757,726	11%
Other Student Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Activities & Programs	\$ 341,139	\$ 393,190	\$ 726,534	\$ 7,796	\$ -	\$ 7,796	2%
Special Course/Lab Fees	\$ 848,169	\$ 3,837,532	\$ 2,814,194	\$ 1,871,506	\$ 1,354,000	\$ 517,506	13%
Student Access Fees	\$ 2,152,701	\$ 19,430,407	\$ 19,858,995	\$ 1,724,114	\$ -	\$ 1,724,114	9%
Student Fees Other	\$ 3,433,594	\$ 11,893,091	\$ 12,248,397	\$ 3,078,288	\$ 1,970,000	\$ 1,108,288	9%
TOTAL REVENUE	\$ 10,228,652	\$ 48,432,454	\$ 48,967,535	\$ 8,246,371	\$ 3,324,000	\$ 4,922,371	

Comments - Funds Dedicated for Future Use

General Improvement Fees: In previous years, the University of Nevada, Reno (UNR) has consistently reported the General Improvement Fees directed to the President's General Improvement (Student Fee) account, identified as PG03972. This year, there's a notable adjustment. UNR is now including all accounts categorized under the Nevada System of Higher Education (NSHE) General Improvement Fee. For the Intercollegiate Athletics (ICA) allotment, these general improvement fees are allocated to their general revenue account. Consequently, the figures presented in this report are adjusted to reflect only the student fees for more accurate representation.

Excess Credit Fee: the fee was discontinued in FY22.

Special Course/Lab Fees: \$1.35 million is dedicated to the purchase of additional computers, software, development of new online courses, and related salaries.

Student Fees Other: \$1.97 million is dedicated to student financial aid, to help cover salaries, and fund student counselors.

Comments on Balances (in the event FYE balance is greater than annual revenues)

Student Fee Balances

BOR Handbook: Title 4, Chapter 10, Section 19

FYE: FY 2023

University of Nevada, Reno

Student Fee Account Name	Beginning Balance as of FY2023	Actual Revenue FY 2023	Actual Expenditures FY 2023	Actual Ending Balance FY 2023	Funds Allocated to Future or Multi-year Projects	Available Ending Balance	% of Annual Revenue
Capital Improvement Fees	\$10,772,021	\$9,605,943	\$12,948,416	\$7,429,547	\$7,429,547	\$ -	
TOTAL REVENUE	\$10,772,021	\$9,605,943	\$12,948,416	\$7,429,547	\$7,429,547	\$ -	

Comments - Funds Allocated to Future or Multi-year Projects

UNR is planning to use this \$7.4M to pay for the new Business building sub-lease.

Comments on Balances (in the event FYE balance is greater than annual revenues)

Student Fee Balances

BOR Handbook: Title 4, Chapter 10, Section 19

FYE: FY 2023**University of Nevada, Las Vegas**

Student Fee Account Name	Beginning Balance as of FY 2023	Actual Revenue FY 2023	Actual Expenditures (including transfers) FY 2023	Actual Ending Balance FY 2023	Funds Dedicated for Future Use	Available Ending Balance	% of Annual Revenue
Excess Credit Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
General Improvement Fees	\$ 11,694,067	\$ 34,856,701	\$ 34,851,783	\$ 11,698,985	\$ -	\$ 11,698,985	34%
Differential Fees	\$ 4,864,169	\$ 8,866,995	\$ 9,246,416	\$ 4,484,748	\$ -	\$ 4,484,748	51%
Other Student Fees	\$ 1,366,635	\$ 1,528,481	\$ 1,203,076	\$ 1,692,040	\$ 1,200,000	\$ 492,040	32%
Activities & Programs	\$ -	\$ 2,263,889	\$ -	\$ 2,263,889	\$ -	\$ 2,263,889	100%
Special Course/Lab Fees	\$ 2,725,363	\$ 3,287,592	\$ 3,172,850	\$ 2,840,105	\$ -	\$ 2,840,105	86%
Student Access Fees	\$ 2,972,193	\$ 28,939,379	\$ 28,091,067	\$ 3,820,505	\$ -	\$ 3,820,505	13%
Student Fees Other	\$ 19,664,540	\$ 42,558,626	\$ 17,843,261	\$ 44,379,905	\$ 5,000,000	\$ 39,379,905	93%
TOTAL REVENUE	\$ 43,286,967	\$ 122,301,663	\$ 94,408,453	\$ 71,180,177	\$ 6,200,000	\$ 64,980,177	

Comments - Funds Dedicated for Future Use

Notes:

1) UNLV took proactive steps to address LCB audit concerns surrounding student fees prior to mandatory implementation. This effort was to streamline reporting and provide clarity and transparency in the use of student fees and in remaining balances effective for a FY24 start date. This effort required multiple steps. UNLV first identified all student fees, created new accounts in fee funds, and adjusted PeopleSoft integrations to separate out fees. The next steps included closing existing accounts and separating out roll over balances. An in depth analysis was conducted on every commingled account to assess the amount of funding that should transfer back to a student fee account. The current report template revenue sources includes the transfers in of previous fee balances.

- A total of \$93,513,213 was FY23 actual fee revenue.

- Transfers in totaled to \$28,288,451.

- This is a total revenue reported in FY23 of \$122,301,664.

2) \$3,232,794 variance between FY22 ending balance \$46,519,761 and FY23 beginning balance \$43,286,967 is due to accounts reported on FY23 Technology Fees Report as per NSHE's written instructions for the Student Fee Balances report.

3) Student Fees Other includes activity within funds:

FD220 Student Fees Other-Budgeted

FD705 Student Association - Budgeted

FD710 Student Health Services

FD711 Student Union

Comments on Balances (in the event FYE balance is greater than annual revenues)

4a) Financial services support including student accounts call center services to be covered by deferred payment plan fees

4b) use of Distance Education fee balance to expand streaming services and hire staff to develop more online programs

4c) pay for lab equipment and supply orders that were not delivered on time in FY23

Student Fee Balances

BOR Handbook: Title 4, Chapter 10, Section 19

FYE: FY 2023**University of Nevada, Las Vegas**

Student Fee Account Name	Beginning Balance as of FY2023	Actual Revenue FY 2023	Actual Expenditures FY 2023	Actual Ending Balance FY 2023	Funds Allocated to Future or Multi-year Projects	Available Ending Balance	% of Annual Revenue
Capital Improvement Fees	\$ 13,774,869	\$ 10,691,399	\$ 14,233,853	\$ 10,232,415	\$ 9,123,367	\$ 1,109,048	10%
TOTAL REVENUE	\$ 13,774,869	\$ 10,691,399	\$ 14,233,853	\$ 10,232,415	\$ 9,123,367	\$ 1,109,048	10%

Comments - Funds Allocated to Future or Multi-year Projects

Notes:

1) FY23 activity includes \$495,080 that was returned to CIF from 16 completed projects

2) PJ00488 funds allocated to future projects

- \$2.1M on debt service
- \$2.0M allocated to renovation and improvement projects through the Capital Planning Priorities Committee
- \$1.0M OIT ongoing maintenance
- \$4.0M potential real estate acquisition

The balance is dedicated to several smaller projects

Comments on Balances (in the event FYE balance is greater than annual revenues)

Student Fee Balances

BOR Handbook: Title 4, Chapter 10, Section 19

FYE: FY 2023**Truckee Meadows Community College**

Student Fee Account Name	Beginning Balance as of FY 2023	Actual Revenue FY 2023	Actual Expenditures (including transfers) FY 2023	Actual Ending Balance FY 2023	Funds Dedicated for Future Use	Available Ending Balance	% of Annual Revenue
Excess Credit Fee	\$ 29,738	\$ -	\$ 29,628	\$ 110	\$ -	\$ 110	
General Improvement Fees	\$ 913,774	\$ 1,050,667	\$ 827,894	\$ 1,136,547	\$ -	\$ 1,136,547	108%
Differential Fees	\$ 154,253	\$ 288,363	\$ 278,272	\$ 164,343	\$ -	\$ 164,343	57%
Other Student Fees	\$ 577,205	\$ 861,446	\$ 714,294	\$ 724,357	\$ -	\$ 724,357	84%
Activities & Programs	\$ 75,732	\$ 93,484	\$ 169,216	\$ -	\$ -	\$ -	
Special Course/Lab Fees	\$ 1,121,200	\$ 1,046,798	\$ 998,900	\$ 1,169,098	\$ -	\$ 1,169,098	112%
Student Access Fees	\$ 1,284,546	\$ 1,768,248	\$ 1,930,267	\$ 1,122,528	\$ -	\$ 1,122,528	63%
Student Fees Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUE	\$ 4,156,448	\$ 5,109,006	\$ 4,948,471	\$ 4,316,983	\$ -	\$ 4,316,983	

Comments - Funds Dedicated for Future Use**Comments on Balances (in the event FYE balance is greater than annual revenues)**

General Improvement Fees: Available Ending Balance greater than Annual Revenue due to several vacant positions partially offset by increase in General Operations expense.

Special Course/Lab Fees: Available Ending Balance greater than Annual Revenue due to the pandemic decreasing the amount of lab supplies necessary for the classroom setting via online delivery. Vacant positions in Distance Education are also a contributing factor. We expect the Available Ending Balance to be under 100% of Annual Revenue in FY24 as in-person Labs return to pre pandemic levels and vacant positions become filled.

Student Fee Balances

BOR Handbook: Title 4, Chapter 10, Section 19

FYE: FY 2023**Truckee Meadows Community College**

Student Fee Account Name	Beginning Balance as of FY2023	Actual Revenue FY 2023	Actual Expenditures FY 2023	Actual Ending Balance FY 2023	Funds Allocated to Future or Multi-year Projects	Available Ending Balance	% of Annual Revenue
Capital Improvement Fees	\$ 3,605,631	\$ 1,659,667	\$ 533,413	\$ 4,731,885	\$ 2,979,260	\$ 1,752,625	106%
TOTAL REVENUE	\$ 3,605,631	\$ 1,659,667	\$ 533,413	\$ 4,731,885	\$ 2,979,260	\$ 1,752,625	106%

Comments - Funds Allocated to Future or Multi-year Projects

Capital Improvement Fees: These funds have been allocated to a specific project, but not yet expended. These projects include: Sierra Building Common Areas, Red Mountain Stair Replacement, and Eastview.

Comments on Balances (in the event FYE balance is greater than annual revenues)

Capital Improvement Fees: Available Ending Balance greater than Annual Revenue due to delays in Capital Construction due to difficulties finding external vendors.

Student Fee Balances

BOR Handbook: Title 4, Chapter 10, Section 19

FYE: FY 2023**College of Southern Nevada**

Student Fee Account Name	Beginning Balance as of FY 2023	Actual Revenue FY 2023	Actual Expenditures (including transfers) FY 2023	Actual Ending Balance FY 2023	Funds Dedicated for Future Use	Available Ending Balance	% of Annual Revenue
Excess Credit Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
General Improvement Fees	\$ 1,597,855	\$ 2,416,146	\$ 3,280,477	\$ 733,525	\$ -	\$ 733,525	30%
Differential Fees	\$ 77,827	\$ 434,702	\$ 293,253	\$ 219,276	\$ -	\$ 219,276	50%
Other Student Fees	\$ 886,904	\$ 1,120,927	\$ 1,328,659	\$ 679,172	\$ -	\$ 679,172	61%
Activities & Programs	\$ 438,367	\$ 429,026	\$ 409,483	\$ 457,910	\$ 70,000	\$ 387,910	90%
Special Course/Lab Fees	\$ 1,139,705	\$ 1,104,003	\$ 1,324,100	\$ 919,608	\$ -	\$ 919,608	83%
Student Access Fees	\$ 296,509	\$ 4,961,544	\$ 4,893,903	\$ 364,150	\$ -	\$ 364,150	7%
Student Fees Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUE	\$ 4,437,167	\$ 10,466,348	\$ 11,529,875	\$ 3,373,641	\$ 70,000	\$ 3,303,641	

Comments - Funds Dedicated for Future Use

\$70,000 to offset the cost of the CSN Henderson Athletic Field Maintenance agreement.

Comments on Balances (in the event FYE balance is greater than annual revenues)

Student Fee Balances

BOR Handbook: Title 4, Chapter 10, Section 19

FYE: FY 2023**College of Southern Nevada**

Student Fee Account Name	Beginning Balance as of FY2023	Actual Revenue FY 2023	Actual Expenditures FY 2023	Actual Ending Balance FY 2023	Funds Allocated to Future or Multi-year Projects	Available Ending Balance	% of Annual Revenue
Capital Improvement Fees	\$ 6,548,040	\$ 2,949,358	\$ 3,360,565	\$ 6,136,833	\$ 3,586,200	\$ 2,550,633	86%
TOTAL REVENUE	\$ 6,548,040	\$ 2,949,358	\$ 3,360,565	\$ 6,136,833	\$ 3,586,200	\$ 2,550,633	86%

Comments - Funds Allocated to Future or Multi-year Projects**Funds that are allocated to future projects:**

\$1,100,000 allocated to our match, if needed, for planning the Northwest Campus. If not needed for planning, it will be used for our match at construction. Planning funded by legislature in 2023 session.

\$260,000 was allocated to the Henderson Health Science Building for infrastructure upgrades to 4 classrooms. Work beginning in FY24.

\$800,000 allocated for the Henderson B building elevator addition. The elevator needed to comply with ADA and building codes. Work will begin in FY24.

Funds that are allocated to multi-year projects:

\$607,400 was allocated for design consultant services for all projects, including multi-year projects. No single project over \$100,000.

\$661,300 was allocated for the Charleston central plant chiller project. Design services started, out to bid in FY24.

\$157,500 was allocated for the drainage issues at Charleson A&B buildings. Design services started, out to bid in FY24.

Comments on Balances (in the event FYE balance is greater than annual revenues)

Student Fee Balances

BOR Handbook: Title 4, Chapter 10, Section 19

FYE: FY 2023**Western Nevada College**

Student Fee Account Name	Beginning Balance as of FY 2023	Actual Revenue FY 2023	Actual Expenditures (including transfers) FY 2023	Actual Ending Balance FY 2023	Funds Dedicated for Future Use	Available Ending Balance	% of Annual Revenue
Excess Credit Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
General Improvement Fees	\$ 549,929	\$ 469,616	\$ 283,722	\$ 735,823	\$ 321,000	\$ 414,823	88%
Differential Fees	\$ 148,889	\$ 182,745	\$ 176,779	\$ 154,855	\$ -	\$ 154,855	85%
Other Student Fees	\$ 76,981	\$ 26,040	\$ 39,802	\$ 63,219	\$ 63,219	\$ -	
Activities & Programs	\$ 174,162	\$ 103,817	\$ 30,497	\$ 247,482	\$ 160,000	\$ 87,482	84%
Special Course/Lab Fees	\$ 517,026	\$ 478,943	\$ 469,586	\$ 526,383	\$ 100,000	\$ 426,383	89%
Student Access Fees	\$ 107,512	\$ 585,395	\$ 538,561	\$ 154,346	\$ -	\$ 154,346	26%
Student Fees Other	\$ 163,563	\$ 164,000	\$ 86,849	\$ 240,714	\$ 105,000	\$ 135,714	83%
TOTAL REVENUE	\$ 1,738,062	\$ 2,010,556	\$ 1,625,796	\$ 2,122,822	\$ 749,219	\$ 1,373,603	

NOTE: In FY22, a differential fee account was erroneously included in the Special Course/Lab Fees category.

This has been corrected in FY23 and reflected in the beginning balances in the Differential Fee and Special Course/Lab fees categories.

Comments - Funds Dedicated for Future Use

General Improvement Fees: WNC has dedicated \$271k in normal programming funds plus an additional \$50k to increase the student government and student center employee wages/hours. As in-person activity has increased over the last year, there is a need for additional student wage funds.

Other Student Fees: \$49k has been dedicated for hourly employees for the Admissions & Records office and \$14k has been dedicated for a consultant to assist with improving the application process.

Activities & Programs: A classified position (\$51k salary/fringe) has been filled to assist the Disability Support Services office with assisting students and developing the upcoming curriculum management system. This is a new temporary position in this office and will continue as long as there is adequate funding. Additionally, WNC plans on expending \$79k in wages as the on-campus needs have been steadily increasing. Lastly, WNC plans on hiring a .5 FTE position to support the new Workforce Center for an amount of \$30k for salary/fringe.

Special Course/Lab Fees: \$100k has been dedicated for upcoming renewal fees for technology subscriptions.

Student Fees Other: This represents WNC's Academic Success Fee and pays for the Student Success Coordinator salary/fringe.

Comments on Balances (in the event FYE balance is greater than annual revenues)

Student Fee Balances

BOR Handbook: Title 4, Chapter 10, Section 19

FYE: FY 2023**Western Nevada College**

Student Fee Account Name	Beginning Balance as of FY2023	Actual Revenue FY 2023	Actual Expenditures FY 2023	Actual Ending Balance FY 2023	Funds Allocated to Future or Multi-year Projects	Available Ending Balance	% of Annual Revenue
Capital Improvement Fees	\$ 23,682	\$ 285,109	\$ 109,800	\$ 198,991	\$ 198,991	\$ -	
TOTAL REVENUE	\$ 23,682	\$ 285,109	\$ 109,800	\$ 198,991	\$ 198,991	\$ -	

Comments - Funds Allocated to Future or Multi-year Projects

At the end of FY23, WNC completed the final design phases of the old bookstore space. WNC plans to utilize the ending balance of \$198,991 in Capital Improvement Fees on the actual construction of the project. The new space will be WNC's new Workforce and Career Center and is expected to be completed in June 2024.

Comments on Balances (in the event FYE balance is greater than annual revenues)

Student Fee Balances

BOR Handbook: Title 4, Chapter 10, Section 19

FYE: FY 2023**Great Basin College**

Student Fee Account Name	Beginning Balance as of FY 2023	Actual Revenue FY 2023	Actual Expenditures (including transfers) FY 2023	Actual Ending Balance FY 2023	Funds Dedicated for Future Use	Available Ending Balance	% of Annual Revenue
Excess Credit Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
General Improvement Fees	\$ 411,952	\$ 456,895	\$ 403,863	\$ 464,984	\$ 300,000	\$ 164,984	36%
Differential Fees	\$ 245,624	\$ 145,233	\$ 193,483	\$ 197,374	\$ -	\$ 197,374	136%
Other Student Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Activities & Programs	\$ 38,425	\$ 8,314	\$ 5,886	\$ 40,853	\$ -	\$ 40,853	491%
Special Course/Lab Fees	\$ 592,698	\$ 654,213	\$ 634,546	\$ 612,365	\$ -	\$ 612,365	94%
Student Access Fees	\$ 404,923	\$ 724,192	\$ 673,960	\$ 455,155	\$ -	\$ 455,155	63%
Student Fees Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUE	\$ 1,693,622	\$ 1,988,847	\$ 1,911,738	\$ 1,770,731	\$ 300,000	\$ 1,470,731	

Comments - Funds Dedicated for Future Use

General Improvement Fees - \$300,000 is dedicated to purchases of new equipment for the academic departments for use by students in the classroom and labs. This equipment will be purchased during FY2024.

Comments on Balances (in the event FYE balance is greater than annual revenues)

Differential Fees - maintenance agreement fees for simulation equipment will be due early in FY2024. Approximate cost of these renewal agreements is \$55,000.

Activities & Programs - In FY2023, expenses related to support for disabilities services were not as high as anticipated, therefore the balance from FY2023 will be available for future years support services. In FY2021, a transfer into this account was made of \$100,000 from non-state, non-student fee related funds to support the Disabilities Resource Center.

Course Lab Fees -

PG08713 Certified Nursing Assistant – The FY2023 year end balance in this account is \$13,791.92. Due to the state changing testing administrator vendors, testing supplies were not purchased for 5 months, so the portion of the fees related to the testing supplies accumulated. In early FY2024, the program is looking to purchase new beds for the lab setting and move to the new testing platform with Credentia. In addition, a review of a new learning platform is being conducted. If this is implemented into the CNA program, this will provide additional study tools and assignments to assist students in preparing for state testing. The cost of implementing this would be approximately \$1,500 with additional annual fees and a per student fee of \$55, which would be paid from the lab fee account.

PG03613 Lab – Computing – The FY2023 ending balance in this account is \$42,348.49. Computing Technologies lab equipment and related supplies are relatively expensive, so the balance in the account needs to accumulate to purchase higher priced items. During early FY2024, \$2000 in 3D printer supplies will be purchased. In addition, approximately \$21,000 will be used to purchase switches for student use in the labs.

PG00310 Lab – Physical Science - The FY2023 ending balance in this account is \$48,842.75. The geology department will be replacing fossil kits with an approximate cost of \$5,000. A new engineering class will be coming online and initial equipment and supplies for that class lab are approximately \$15,000. With the addition of the engineering class, the lab coordinator position salary and fringe will be reallocated to reflect the coordination of this new class lab.

PG06196 Lab – Art – The FY2023 ending balance in this account is \$14,243.47. Additional supplies and equipment for ART101 are needed in the amount of \$6,000. Frames and other supplies will be purchased for the student art gallery at an estimated cost of \$2,000.

Student Fee Balances

BOR Handbook: Title 4, Chapter 10, Section 19

FYE: FY 2023**Great Basin College**

Student Fee Account Name	Beginning Balance as of FY2023	Actual Revenue FY 2023	Actual Expenditures FY 2023	Actual Ending Balance FY 2023	Funds Allocated to Future or Multi-year Projects	Available Ending Balance	% of Annual Revenue
Capital Improvement Fees	\$ 176,198	\$ 369,873	\$ 171,697	\$ 374,374	\$ 300,000	\$ 374,374	101%
TOTAL REVENUE	\$ 176,198	\$ 369,873	\$ 171,697	\$ 374,374	\$ -	\$ 374,374	101%

Comments - Funds Allocated to Future or Multi-year Projects

Approximately \$300,000 in funds are being held to provide additional funding for the Berg Hall Renovation project and other deferred maintenance projects. The Berg Hall Renovation project is partially funded by the \$1.5M allocation to GBC of the \$50M deferred maintenance funding (23-M51) received by NSHE through the 2023 Legislative Session. Most recent estimates have the total cost of the Berg Hall Renovation project, including upgrades to ADA access, electrical, lighting, and HVAC systems at \$2.5M.

Comments on Balances (in the event FYE balance is greater than annual revenues)

Student Fee Balances

BOR Handbook: Title 4, Chapter 10, Section 19

FYE: FY 2023**Nevada State University**

Student Fee Account Name	Beginning Balance as of FY 2023	Actual Revenue FY 2023	Actual Expenditures (including transfers) FY 2023	Actual Ending Balance FY 2023	Funds Dedicated for Future Use	Available Ending Balance	% of Annual Revenue
Activities & Programs	\$ 132,613	\$ 81,421	\$ 162,677	\$ 51,356	\$ -	\$ 51,356	63%
Differential Fees	\$ 2,238,357	\$ 2,666,300	\$ 2,815,306	\$ 2,089,351	\$ -	\$ 2,089,351	78%
Distance Education Fees	\$ 1,156,548	\$ 1,353,725	\$ 1,157,448	\$ 1,352,825	\$ -	\$ 1,352,825	100%
Excess Credit Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
General Improvement Fees	\$ 1,637,098	\$ 1,395,748	\$ 1,850,552	\$ 1,182,294	\$ -	\$ 1,182,294	85%
Special Building Fee	\$ 55,759	\$ 1,030,650	\$ 1,050,000	\$ 36,409	\$ -	\$ 36,409	4%
Special Course/Lab Fees	\$ 97,813	\$ 136,095	\$ 133,039	\$ 100,869	\$ -	\$ 100,869	74%
Student Access Fees	\$ 113,919	\$ 2,530,320	\$ 2,414,451	\$ 229,789	\$ -	\$ 229,789	9%
Student Success Fees	\$ 426,331	\$ 506,152	\$ 426,731	\$ 505,753	\$ -	\$ 505,753	100%
TOTAL REVENUE	\$ 5,858,439	\$ 9,700,410	\$ 10,010,205	\$ 5,548,645	\$ -	\$ 5,548,645	

Comments - Funds Dedicated for Future Use**Comments on Balances (in the event FYE balance is greater than annual revenues)**

There are a few lab fee accounts; Physics, Speech Pathology, Environmental Science, Astronomy and Chemistry with high balances. The departments are spending the funds for supplies and materials for the fall 2023 semester. In addition, departments are reviewing lab fees charged to insure that they are still at an appropriate level.

Student Fee Balances

BOR Handbook: Title 4, Chapter 10, Section 19

FYE: FY 2023**Nevada State University**

Student Fee Account Name	Beginning Balance as of FY2023	Actual Revenue FY 2023	Actual Expenditures FY 2023	Actual Ending Balance FY 2023	Funds Allocated to Future or Multi-year Projects	Available Ending Balance	% of Annual Revenue
Capital Improvement Fees	\$ 84,582	\$ 525,172	\$ -	\$ 609,754	\$ -	\$ 609,754	116%
TOTAL REVENUE	\$ 84,582	\$ 525,172	\$ -	\$ 609,754	\$ -	\$ 609,754	116%

Comments - Funds Allocated to Future or Multi-year Projects**Comments on Balances (in the event FYE balance is greater than annual revenues)**

Excess revenues are planned to be used for debt service payments. In addition, new facilities are planned based upon the approved master plan in which capital improvement fees will be used for partial funding.