

NEVADA SYSTEM OF HIGHER EDUCATION
CSN | Operating Pool Distribution Use Report

Instructions: Provide a high-level summary for each fiscal year. Identify significant projects, investments, expenditure categories, ongoing commitments, amounts retained or designated, and the institutional benefit or operational need addressed. Line-item expenditure detail is not required.

Fiscal Year	Major Uses or Expenditure Areas	One-Time / Ongoing / Both	Amount Used or Designated (if available)	Institutional Benefit or Outcome
FY 2023	Distribution to a dedicated reserve for Workday-related expenses and software subscriptions, including budget management software and other related applications and expenses.	Ongoing	\$ 121,302	A portion of the monthly distribution is held in reserve for expenses directly related to Workday and related software. Designating funds for these expenses provides CSN with a dedicated funding source to support annual costs and maintain continuity of these essential systems and services.
	Expense – CSN utilizes auxiliary funding sources and monthly investment pool income to support multiple programs. The level of investment income used varies based on program expense budgets and the amount of auxiliary funding received in the prior year that is transferred for use in the subsequent year.	Ongoing	\$ 842,510	These funds provide financial support for approximately 30 accounts annually, including Campus Assessment, field maintenance, consulting services, recognition and service awards, Classified staff dependents grant-in-aid, bank fees, food services, the President's Annual Scholarship, the Office of Civic and Cultural Engagement, legal settlements, and other campus operations. These funds support areas and specific costs that do not have a dedicated funding source. In some cases, these expenses cannot be supported through student fees or State funding sources; in other cases, available funding is insufficient to cover the costs. The use of auxiliary funding and investment income helps ensure these essential programs, services, and operational needs can continue to be supported.
FY 2024	Distribution to a dedicated reserve for Workday-related expenses and software subscriptions, including budget management software and other related applications and expenses. The FY24 distribution was \$653,604.51, with \$494,340.56 expended for Workday and Anaplan expenses, resulting in a net balance of \$159,263.95.	Ongoing	\$ 159,264	A portion of the monthly distribution is held in reserve for expenses directly related to Workday and related software. Designating funds for these expenses provides CSN with a dedicated funding source to support annual costs and maintain continuity of these essential systems and services.
	Expense – CSN utilizes auxiliary funding sources and monthly investment pool income to support multiple programs. The level of investment income used varies based on program expense budgets and the amount of auxiliary funding received in the prior year that is transferred for use in the subsequent year.	Ongoing	\$ 854,170	These funds provide financial support for approximately 30 accounts annually, including Campus Assessment, field maintenance, consulting services, recognition and service awards, Classified staff dependents grant-in-aid, bank fees, food services, the President's Annual Scholarship, the Office of Civic and Cultural Engagement, legal settlements, and other campus operations. These funds support areas and specific costs that do not have a dedicated funding source. In some cases, these expenses cannot be supported through student fees or State funding sources; in other cases, available funding is insufficient to cover the costs. The use of auxiliary funding and investment income helps ensure these essential programs, services, and operational needs can continue to be supported.
	Expense - Revenue allocation to the State Operating Budget.	Ongoing	\$ 70,855	The allocation provides overall support for CSN's State Operating Budget. The funding is fully expended during the fiscal year in which it is received.
FY 2025	Distribution to a dedicated reserve for Workday-related expenses and software subscriptions, including budget management software and other related applications and expenses.	Ongoing	\$ 531,706	A portion of the monthly distribution is held in reserve for expenses directly related to Workday and related software. Designating funds for these expenses provides CSN with a dedicated funding source to support annual costs and maintain continuity of these essential systems and services.

	Expense – CSN utilizes auxiliary funding sources and monthly investment pool income to support multiple programs. The level of investment income used varies based on program expense budgets and the amount of auxiliary funding received in the prior year that is transferred for use in the subsequent year.	Ongoing	\$ 1,388,982	These funds provide financial support for approximately 30 accounts annually, including Campus Assessment, field maintenance, consulting services, recognition and service awards, Classified staff dependents grant-in-aid, bank fees, food services, the President’s Annual Scholarship, the Office of Civic and Cultural Engagement, legal settlements, and other campus operations. These funds support areas and specific costs that do not have a dedicated funding source. In some cases, these expenses cannot be supported through student fees or State funding sources; in other cases, available funding is insufficient to cover the costs. The use of auxiliary funding and investment income helps ensure these essential programs, services, and operational needs can continue to be supported.
FY 2026	Distribution to a dedicated reserve for Workday-related expenses and software subscriptions, including budget management software and other related applications and expenses.	Ongoing	\$ 627,691	A portion of the monthly distribution is held in reserve for expenses directly related to Workday and related software. Designating funds for these expenses provides CSN with a dedicated funding source to support annual costs and maintain continuity of these essential systems and services
	Expense - Revenue allocation to the State Operating Budget.	Ongoing	\$ 156,753	The allocation provides overall support for CSN’s State Operating Budget. The funding is fully expended during the fiscal year in which it is received.
	Expense – CSN utilizes auxiliary funding sources and monthly investment pool income to support multiple programs. The level of investment income used varies based on program expense budgets and the amount of auxiliary funding received in the prior year that is transferred for use in the subsequent year.	Ongoing	\$ 924,034	These funds provide financial support for approximately 30 accounts annually, including Campus Assessment, field maintenance, consulting services, recognition and service awards, Classified staff dependents grant-in-aid, bank fees, food services, the President’s Annual Scholarship, the Office of Civic and Cultural Engagement, legal settlements, and other campus operations. These funds support areas and specific costs that do not have a dedicated funding source. In some cases, these expenses cannot be supported through student fees or State funding sources; in other cases, available funding is insufficient to cover the costs. The use of auxiliary funding and investment income helps ensure these essential programs, services, and operational needs can continue to be supported.
	The Early Childhood Education (ECE) Construction project was funded at \$2,824,000 based on the project bid. FY26 expenditures of \$71,719.79 have been incurred against the project, resulting in a net reported amount of \$2,752,280.21. Anticipated project completion is December 2026	One-Time	\$ 2,752,280	The use of investment income provided the funding needed to advance construction of the new ECE facility within the required timeline.
	Investment income was reserved to support CSN’s \$10.5 million commitment to the Northwest Campus construction project, contingent upon project approval and funding. CSN is pursuing a braided funding approach that includes donor and other external financial support to help fund the project. (posted in FY27).	One-Time	\$ 10,500,000	The reserve demonstrates CSN’s financial commitment to the project and provides a source of funding should external support not fully materialize, allowing the institution to fulfill its \$10.5 million commitment if the project is approved.
	Investment income was reserved to support CSN’s Employee Separation Incentive Program, one component of the institution’s broader strategy to address the \$17 million deficit resulting from reduced caseload and reduce ongoing personnel costs. (posted in FY27).	One-Time	\$ 5,000,000	The program is intended to reduce ongoing compensation costs and contribute to CSN’s broader efforts to address the budget deficit and improve long-term financial sustainability.

	Consistent with CSN's longstanding practice, monthly investment income allocations are used in part to offset auxiliary funding for recurring and one-time programs and institutional priorities that do not have a consistent or sufficient funding source. Any investment income remaining unexpended at year-end is transferred to reserves. Following several years without year-end transfers, CSN made a FY26 reserve transfer of \$2,470,627 to help close the resulting gap. In addition, a one-time transfer of \$3,865,808 was made to reserves from remaining investment income associated with Special Distribution 2020-09, bringing the total FY26 reserve transfers to \$6,336,435..	One-Time	\$ 6,336,435	Building reserves reduces reliance on volatile investment income as an ongoing funding source and strengthens CSN's ability to respond to emergencies, unforeseen needs, and other institutional priorities.
Four-Year Total			\$ 30,265,983	
Current Unexpended Balance of Operating Pool Distribution	Amount: \$9,215,484.88 Intended future use or rationale: The beginning balance for Investment Income in FY23 was \$16,923,298. From FY23 through the first quarter of FY27, non-state monthly and special distributions have totaled \$25,748,578, resulting in total resources of \$42,671,876. Of these resources, \$30,265,983 has been expended or committed for campus support, transfers to reserves, the Northwest Campus match, and the set-aside for the Employee Incentive Program. This leaves a current balance of \$12,405,893. Of that balance, \$3,190,408.12 is earmarked for annual and one-time Workday, Adaptive, and other associated Financial and Human Capital Management costs, including software, leaving \$9,215,484.88 in unrestricted funds available for future institutional needs.			

NEVADA SYSTEM OF HIGHER EDUCATION

DRI | Operating Pool Distribution Use Report

Instructions: Provide a high-level summary for each fiscal year. Identify significant projects, investments, expenditure categories, ongoing commitments, amounts retained or designated, and the institutional benefit or operational need addressed. Line-item expenditure detail is not required.

Fiscal Year	Major Uses or Expenditure Areas	One-Time / Ongoing / Both	Amount Used or Designated (if available)	Institutional Benefit or Outcome
FY 2023	Independent Research - Research Faculty Support distribution	Ongoing	250,000	Ability to maintain operating budget in a time of budget reductions from State
	Institutional support - Computer network	Ongoing	220,500	Strategic investment in infrastructure
	Institutional support - Self-supporting AB268 Retention Incentive Payments	One-time	105,316	Ability to maintain operating budget in a time of budget reductions from State
	Operations and maintenance of facilities	Ongoing	1,298,068	Ability to maintain operating budget in a time of budget reductions from State
FY 2024	Institutional support - Non-State Operating	Ongoing	5,436	Operating costs supported by distributions
FY 2025	Institutional support - Computer network	Ongoing	300,000	Strategic investment in infrastructure
	Institutional support - Executive search	One-time	80,762	Strategic investment in periodic unplanned operating costs
	Independent Research - Lab equipment investment	One-time	220,924	Strategic investment in infrastructure
FY 2026	Institutional support - Computer network	Ongoing	605,331	Strategic investment in infrastructure
	Independent Research - Funding for research faculty	One-time	221,116	Strategic investment in faculty
	Operations and maintenance of facilities - deferred maintenance	Both	984,715	Strategic investment in infrastructure
Four-Year Total			\$4,292,168	

Current Unexpended Balance of Operating Pool Distribution **Amount: \$ 18,178,685** **Intended future use or rationale:** DRI retains the investment income balance to mitigate future risk. DRI has identified several external risks in the current environment, including Federal grant cancellations, lag in available funding, and a lack of research funding opportunities. It is DRI's intent to use investment income funds to offset revenue volatility, support strategic initiatives and research faculty hires, address long-term financial operations and retain working capital.

NEVADA SYSTEM OF HIGHER EDUCATION

GBC | Operating Pool Distribution Use Report

Instructions: Provide a high-level summary for each fiscal year. Identify significant projects, investments, expenditure categories, ongoing commitments, amounts retained or designated, and the institutional benefit or operational need addressed. Line-item expenditure detail is not required.

Fiscal Year	Major Uses or Expenditure Areas	One-Time / Ongoing / Both	Amount Used or Designated (if available)	Institutional Benefit or Outcome
FY 2023	Workday expenses sweep system administration	one time	\$46,439	Workday supports the college's financial and human resources operations, including payroll, purchasing, and financial reporting.
FY 2024			\$637,993	Operating Pool Distributions are reserved for the purchase of the Winnemucca CTE building.
FY 2025	Upgrades to the Winnemucca Building	one time	47560	Upgraded flooring and paint for Art Classroom and main hallway
	Upgrades the Learning Commons at Elko Campus & Winnemucca administrative areas	one time	100100	Bookcases for Elko Learning Commons. Furniture for student work areas and administrative areas
		one time	479859	Operating Pool Distributions are reserved for the purchase of the Winnemucca CTE building.
FY 2026			2023598	Operating Pool Distributions are reserved for the purchase of the Winnemucca CTE building.
Four-Year Total			\$3,335,549	

Current Unexpended Balance of Operating Pool Distribution

Amount: \$ 3,141,450 Intended future use or rationale: The Operating Pool distributions are reserved for the purchase of the Winnemucca CTE building.

NEVADA SYSTEM OF HIGHER EDUCATION
NSU | Operating Pool Distribution Use Report

Instructions: Provide a high-level summary for each fiscal year. Identify significant projects, investments, expenditure categories, ongoing commitments, amounts retained or designated, and the institutional benefit or operational need addressed. Line-item expenditure detail is not required.

Fiscal Year	Major Uses or Expenditure Areas	One-Time / Ongoing / Both	Amount Used or Designated (if available)	Institutional Benefit or Outcome
FY 2023	Dining Services	Ongoing	83,151	Supports dining service operations; NSU is on a profit-loss basis and must subsidize any loss from operations.
	Community Engagement	One-Time	6,000	Supports annual Southern Nevada Diversity Summit.
	Economic Development	One-Time	24,500	Public awareness and messaging campaign for Nevada State College name change.
	Facilities/Campus Infrastructure	Both	371,321	Includes repair/remediation of DAW modular fire damage; Expenses related to Facilities, Remodels, and Campus Infrastructure.
	Legal Expenses	One-Time	15,000	Institutional legal expenses.
	Speech Language Pathology Clinic	One-Time	16,499	Funds to help launch Speech Language Pathology Clinic.
FY 2024	Commencement	Ongoing	113,739	Funds for hallmark educational event.
	Dining Services	Ongoing	64,979	Supports dining service operations; NSU is on a profit-loss basis and must subsidize any loss from operations.
	Facilities/Campus Infrastructure	Both	185,341	Includes portion of Dawson 2nd floor addition; supports expenses related to Facilities, Remodels, and Campus Infrastructure.
	Institutional Assessments	Ongoing	101,735	Funds portion of NSHE system assessments to NSU (quarterly campus, audit, AG tort, state personnel division assessments).
	Nevada State Campus Lands Corporation	Both	9,283	Portion of salary for NSU personnel to work on NSCLC projects.
	Photocopying	Ongoing	60,000	Supports campuswide printing/photocopying service.
	Public Safety	One-Time	86,000	Unsworn security services utilized by campus after UNLV incident.
	Search Firm Expense	One-Time	58,941	Recruitment expenses for Provost and CFO.
	Student Affairs	One-Time	8,104	Temporary lease of space at NSU's housing for additional offices; support of student travel to an event involving lobbying.
	Workforce Development	One-Time	6,160	Software infrastructure to operate workforce development programs.
FY 2025	Bottled Water	Ongoing	3,000	Bottled water for guests and events.
	Commencement	Ongoing	118,523	Funds for hallmark educational event.
	Community Engagement	One-Time	2,000	Supports annual Southern Nevada Diversity Summit.
	Dining Services	Ongoing	200,000	Supports dining service operations; NSU is on a profit-loss basis and must subsidize any loss from operations.
	Employee-Employer Relations	Ongoing	19,772	New ongoing expense following the unionization of academic faculty; supports institutional costs of employee-employer relations
	Facilities/Campus Infrastructure	Both	43,221	Expenses related to Facilities, Remodels, and Campus Infrastructure.
	Institutional Assessments	Ongoing	6,862	Funds portion of NSHE system assessments to NSU (quarterly campus, audit, AG tort, state personnel division assessments).
	Legal Expenses	One-Time	5,000	Institutional legal expenses.
	Photocopying	Ongoing	60,000	Campuswide printing/photocopying service.
FY 2026	Bottled Water	Ongoing	2,610	Bottled water for guests and events.
	Commencement	Ongoing	129,859	Funds for hallmark educational event.
	Dining Services	Ongoing	336,000	Supports dining service operations; NSU is on a profit-loss basis and must subsidize any loss from operations.
	Employee-Employer Relations	Ongoing	55,667	Institutional costs of employee-employer relations.
	Facilities/Campus Infrastructure	Ongoing	90,000	Included remediation expenses following Dawson flooding; Expenses related to Facilities, Remodels, and Campus Infrastructure.
	Legal Expenses	Both	58,153	Institutional legal expenses.
	Nevada State Campus Lands Corporation	Both	23,000	Portion of salary for NSU personnel to work on NSCLC projects.

	Personnel Expenses	One-Time	100,000	Payment for employee buyout/settlement agreements.
	Reserved for North Las Vegas	One-Time	1,000,000	Transfer to designated account to support the startup and operations of the North Las Vegas site.
Four-Year Total			\$3,464,420	

Current Unexpended Balance of Operating Pool Distribution	Amount: \$7,319,710 Intended future use or rationale: NSHE requires institutions to maintain Working Capital, Contingencies, Reserves, and Liquidity Ratios based on the institutional risk profile and complexity (NSHE Handbook, Title 4, Chapter 10, Section 37). NSU is using these reserves to address the NSHE requirement as well as fund both ongoing and unexpected expenses. Each fiscal year, operating pool distributions are utilized to support necessary expenses that are not able to be funded with state appropriations, fees, or other sources of income.
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NEVADA SYSTEM OF HIGHER EDUCATION

SA | Operating Pool Distribution Use Report

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Fiscal Year	Major Uses or Expenditure Areas	One-Time / Ongoing / Both	Amount Used or Designated (if available)	Institutional Benefit or Outcome
FY 2023				
FY 2024				
FY 2025				
FY 2026	Funding for carson city office 1st year payment	Ongoing	69,104.51	
	Funding for Carson City Office setup	One time	34,249.70	
Four-Year Total				

Current Unexpended Balance of Operating Pool Distribution

Amount: \$3,224,777 Intended future use or rationale: The remaining funds may support items such as technology investments and operating costs, consulting agreements, strategic planning, lobbying, professional development, training related to medical school oversight and athletics, and necessary building maintenance and projects. Approximately \$621,941 will be used to pay off

NEVADA SYSTEM OF HIGHER EDUCATION

TMCC | Operating Pool Distribution Use Report

Instructions: Provide a high-level summary for each fiscal year. Identify significant projects, investments, expenditure categories, ongoing commitments, amounts retained or designated, and the institutional benefit or operational need addressed. Line-item expenditure detail is not required.

Fiscal Year	Major Uses or Expenditure Areas	One-Time / Ongoing / Both	Amount Used or Designated (if available)	Institutional Benefit or Outcome
FY 2023	Contingency	One-Time	225,438.00	In accordance with TMCC reserve fund policy, funds were used to increase Contingency Reserves in order to stay in alignment with current policy.
FY 2024				TMCC maintained these funds for utilization for FY2025 and FY2026 projects and reserves policy alignment.
FY 2025	Eastview Project	One-Time	3,406,917.17	Funding for new Dandini campus theater.
	Asphalt Project	One-Time	145,061.77	Funding for resurfacing campus parking lots.
FY 2026	TMCC Eastview Project	One-Time	5,656,897.00	Funding for new Dandini campus theater and Fire Training Rescue Center and technical improvements to Reactor Way building.
	Reinvestment Balance		3,641,549.78	To supplement deferred maintenance funding, Reactor Way building bond payments and one-time Instructor purchases.
	HSC Roof Replacement	One-Time	755,200.00	Funding for Redfield Campus Health Science Center roof repairs.
Four-Year Total			13,831,063.72	

Current Unexpended Balance of Operating Pool Distribution

Amount: \$3,641,550 Intended future use or rationale: To supplement deferred maintenance funding, Reactor Way building bond payments and one-time Instructor purchases.

NEVADA SYSTEM OF HIGHER EDUCATION
UNLV | Operating Pool Distribution Use Report

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Fiscal Year	Major Uses or Expenditure Areas	One-Time / Ongoing / Both	Amount Used or Designated (if available)	Institutional Benefit or Outcome
FY 2023	Athletics Support: (Football Turf)	One-Time	\$1,307,209	Athlete safety
	Athletics Support: General ICA Operating	Ongoing	\$1,512,277	Student success, enrollment management, community building
	Capital Projects: Harmon Entry Plaza	One-Time	\$168,706	Campus beautification and master plan
	Capital Projects: Campus Research Building Improvements	One-Time	\$544,589	Campus infrastructure
	Debt Service: Tropicana 42 Acre Parcel	Ongoing	\$865,000	Real estate investment
	Departmental Support (combined)	Ongoing	\$2,274,152	Advancing student success and enrollment, campus infrastructure and sustainability, government and community, strategic marketing, and academic/economic partnerships
	Personnel: Barrick Museum (1.0 FTE Collections Publications Editor)	Ongoing	\$54,348	Strategic priorities
	Personnel: Philanthropy (0.40 FTE for Assoc Director)	One-Time	\$72,464	Campus advocacy
	Strategic Investments: President's Office Support	Ongoing	\$142,102	Strategic priorities
	Strategic Investments: Archibus Software	One-Time	\$150,492	Strategic priorities
	Strategic Investments: Provost's Office Support	Ongoing	\$500,000	Strategic priorities
	Real Estate: Harry Reid Research & Tech Park Lease	Ongoing	\$1,347,493	Strategic priorities
	Aggregate Allocation less than \$50,000 each	-	\$246,874	Strategic priorities
FY 2024	Athletics Support: Soccer Grass Replacement	One-Time	\$500,000	Athlete safety
	KKSOM Medicaid Uplift Program Advance (Loan)	One-Time	\$4,200,000	KKSOM support (revolving advance to fund intergovernmental payment for Medicaid Uplift Program)
	Departmental Support (combined)	Ongoing	\$871,194	Advancing medical education, student enrollment and community engagement, academic partnerships, and government advocacy.
	Emergency Management: Dec 6 Recovery & Repairs	One-Time	\$3,200,000	Dec 6 Recovery & Repairs
	Personnel: Barrick Museum (1.0 FTE Collections Publications Editor)	Ongoing	\$54,348	Strategic priorities
	Strategic Investments: President's Office Support	Ongoing	\$1,031,921	Strategic priorities
	Strategic Investments: Provost's Office Support	Ongoing	\$250,000	Strategic priorities
	Real Estate: Harry Reid Research & Tech Park Lease	Ongoing	\$1,026,764	Real estate investment
	Aggregate Allocation less than \$50,000 each	-	\$122,500	Strategic priorities
FY 2025	Athletics Support: General ICA Operating	Ongoing	\$14,753,469	Student success, enrollment management, community building
	Capital Projects: Dreamscape Learn VR	One-Time	\$2,052,132	Strategic priorities
	Capital Projects: Grad Art Studio Gates	One-Time	\$67,184	Safety and security
	Capital Projects: IT Infrastructure	One-Time	\$350,000	Campus infrastructure
	Capital Projects: Remodel CSB Title IX Office	One-Time	\$235,291	Campus infrastructure
	Capital Projects: Wifi Hardware & Network Equipment	One-Time	\$2,900,000	Campus infrastructure
	Debt Service: Tropicana 42 Acre Parcel	Ongoing	\$167,893	Real estate investment
	Departmental Support (combined)	Ongoing	\$1,639,117	Advancing academic partnerships, enrollment services, strategic marketing, campus safety and security, and foundation infrastructure
	Emergency Management: Em. Phones Shadow Lane	One-Time	\$209,105	Safety and security
	Personnel: Barrick Museum (1.0 FTE Collections Publications Editor)	Ongoing	\$54,348	Strategic priorities
	Strategic Investments: President's Office Support	Ongoing	\$1,289,484	Strategic priorities

	Strategic Investments: Provost's Office Support	Ongoing	\$250,000	Strategic priorities
	Real Estate: Harry Reid Research & Tech Park Lease	Ongoing	\$1,343,905	Real estate investment
	Aggregate Allocation less than \$50,000 each	-	\$163,316	Strategic priorities
FY 2026	Athletics Support: General ICA Operating	Ongoing	\$16,171,494	Student success, enrollment management, community building
	Athletics Support: Generally ICA Operating (FY27)	One-Time	\$10,000,000	Student success, enrollment management, community building
	Athletics Support: Generally ICA Operating (FY28)	One-Time	\$10,000,000	Student success, enrollment management, community building
	Capital Projects: Remodel CSB Title IX Office FF&E	One-Time	\$162,200	Campus infrastructure
	Capital Projects: Tonopah Complex HVAC (Loan)	One-Time	\$2,500,000	Campus infrastructure
	Capital Projects: Alumni Walk Shade Project	One-Time	\$69,640	Campus infrastructure
	Capital Projects: IT Infrastructure (Security Cameras)	One-Time	\$61,800	Safety and security
	Capital Projects: SB427 Business School Building	One-Time	\$2,200,000	Real estate investment
	Capital Projects: Thomas & Mack (Escalator Replacement)	One-Time	\$1,500,000	Campus infrastructure
	Capital Projects: Wright Hall Balcony Improvements	One-Time	\$100,000	Campus infrastructure
	Debt Service: Tropicana 42 Acre Parcel	Ongoing	\$784,351	Real estate investment
	Departmental Support (combined)	Ongoing	\$986,000	Advancing academic partnerships, legal support, government advocacy, and IT infrastructure.
	Personnel: Barrick Museum (1.0 FTE Collections Publications Editor)	Ongoing	\$55,944	Strategic priorities
	Strategic Investments: President's Office Support	Ongoing	\$1,207,963	Strategic priorities
	Strategic Investments: Provost's Office Support	Ongoing	\$250,000	Strategic priorities
	NSHE Shared Work Study: Institutional Need/Access & Regents Award Program	One-Time	\$108,091	Strategic priorities
	Real Estate: Harry Reid Research & Tech Park Lease	Ongoing	\$1,565,336	Real estate investment
	Aggregate Allocation less than \$50,000 each	-	\$102,498	Strategic priorities
Four-Year Total			\$93,742,994	

Current
Unexpended
Balance of
Operating Pool
Distribution

Amount: \$18,922,896 as of September 25, 2026. Intended future use or rationale: \$10M is being held for the future acquisition of the La Plaza property (pending Board approval). The remaining balance will be held in reserves for funding FY28 campus commitments.

NEVADA SYSTEM OF HIGHER EDUCATION
UNR | Operating Pool Distribution Use Report

Instructions: Provide a high-level summary for each fiscal year. Identify significant projects, investments, expenditure categories, ongoing commitments, amounts retained or designated, and the institutional benefit or operational need addressed. Line-item expenditure detail is not required.

Fiscal Year	Major Uses or Expenditure Areas	One-Time / Ongoing / Both	Amount Used or Designated (if available)	Institutional Benefit or Outcome
FY 2023	Debt Service and Capital Projects	On-going	98,597.14	Supports scheduled debt service on university facilities and funds capital project needs, preserving bond covenant compliance, the institution's credit rating, and capacity for future facility investment.
	Portion of NSHE Campus Assessment	On-going	507,375.85	Funded UNR's share of system-wide NSHE administrative and shared services (Board of Regents operations, system office functions, and shared compliance/legal support), sustaining institutional access to centralized system resources.
	Portion of Workday cost allocation, Salaries for Controller's and HR offices	On-going	227,240.01	Funded UNR's share of the system-wide Workday ERP platform along with staffing in the Controller's and Human Resources offices, ensuring accurate payroll processing, financial reporting, and HR service delivery to faculty and staff.
FY 2024	Debt Service and Capital Projects	On-going	987,325.24	Supports scheduled debt service on university facilities and funds capital project needs, preserving bond covenant compliance, the institution's credit rating, and capacity for future facility investment.
	NSHE Campus Assessment, funding for government relations, consulting, hosting, capital projects, President's commitments	On-going	2,873,154.24	Covered UNR's system assessment along with institutional government/legislative relations efforts, strategic consulting engagements, institutional hosting commitments, and priority investments directed by the President's Office—supporting advocacy, strategic planning, and campus leadership initiatives.
	Portion of Workday cost allocation, Salaries for Controller's and HR offices	On-going	1,447,285.52	Funded UNR's share of the system-wide Workday ERP platform along with staffing in the Controller's and Human Resources offices, ensuring accurate payroll processing, financial reporting, and HR service delivery to faculty and staff.
	Digital Wolf Pack Initiative, iPads and related supplies	On-going	2,000,000.00	Provided students with iPads and related digital-learning supplies through the university's Digital Wolf Pack Initiative, supporting technology access and equity and enhancing classroom engagement as part of UNR's digital learning strategy.
FY 2025	Debt Service and Capital Projects	On-going	1,714,501.39	Supports scheduled debt service on university facilities and funds capital project needs, preserving bond covenant compliance, the institution's credit rating, and capacity for future facility investment.
	Funding for government relations, consulting, hosting, capital projects, President's commitments	On-going	2,423,673.11	Supported institutional government/legislative relations, strategic consulting engagements, hosting commitments, and President's Office priority investments, advancing UNR's advocacy efforts and campus leadership initiatives.
	Portion of Workday cost allocation, Salaries for Controller's and HR offices	On-going	1,412,307.00	Funded UNR's share of the system-wide Workday ERP platform along with staffing in the Controller's and Human Resources offices, ensuring accurate payroll processing, financial reporting, and HR service delivery to faculty and staff.
	Grant-in-aid support	One-time	26,566.29	Provided one-time supplemental funding for the university's Grant-in-Aid tuition benefit program, supporting employee and dependent access to higher education as a component of total compensation.
	Property Insurance - Year end balancing	One-time	1,154,443.87	Funded a one-time true-up of property/casualty insurance premiums, ensuring adequate risk coverage for campus facilities and protecting the institution's physical assets and operations.
	Trauma Kits	One-time	98,873.19	Funded campus-wide deployment of emergency trauma and bleeding-control kits, strengthening campus safety infrastructure and emergency preparedness for students, faculty, staff, and visitors.
	Digital Wolf Pack Initiative, iPads and related supplies	On-going	4,547,664.00	Expanded student access to iPads and related digital-learning supplies through the university's Digital Wolf Pack Initiative, continuing to close the technology gap and support improved classroom engagement.

	Investment in Online Learning	One-time	712,712.62	Funded development and expansion of online courses and learning-technology infrastructure, increasing access to flexible degree pathways and supporting enrollment growth beyond the traditional campus footprint.
FY 2026	Debt Service and Capital Projects	On-going	1,466,728.42	Supports scheduled debt service on university facilities and funds capital project needs, preserving bond covenant compliance, the institution's credit rating, and capacity for future facility investment.
	Funding for government relations, consulting, hosting, capital projects, President's commitments	On-going	2,412,508.98	Supported institutional government/legislative relations, strategic consulting engagements, hosting commitments, and President's Office priority investments, advancing UNR's advocacy efforts and campus leadership initiatives.
	Salaries for Controller's and HR offices, touchnet software	On-going	1,181,863.17	Funded continued staffing in the Controller's and Human Resources offices along with the TouchNet payment platform, supporting accurate payroll/HR administration and secure, efficient tuition and fee payment processing for students and families.
	OIT infrastructure investment	One-time	2,500,000.00	Funded one-time upgrades to core campus IT infrastructure (network capacity, servers, and cybersecurity systems), improving system reliability, safeguarding institutional and student data, and supporting academic and administrative operations.
	Digital Wolf Pack Initiative, iPads and related supplies	On-going	2,721,586.00	Sustained student access to iPads and related digital-learning supplies through the university's Digital Wolf Pack Initiative, continuing the institution's multi-year digital access and equity strategy.
	Closing out SNU internal loan	One-time	369,027.25	Retired the outstanding balance on an internal loan, eliminating ongoing interest/repayment obligations and improving the institution's financial position and balance sheet flexibility.
	Marketing and rebranding investment	On-going	878,194.76	Funded a university-wide marketing and brand-identity investment to strengthen student recruitment, alumni and donor engagement, and the visibility of UNR's academic, research, and R1 profile in a competitive higher-education market.
Four-Year Total			\$31,761,628	

Current	Amount: \$30,223,087.70	Intended future use or rationale: On-going expenses noted above will continue into future FY's
Unexpended	\$6.2M needed for Life Sciences building design matching funds.	
Balance of	\$1.5M in marketing and branding investment.	
Operating Pool	\$5M for Digital Wolf Pack Initiative funding	
Distribution	Bridging budget gap for the Life Science Building construction	

NEVADA SYSTEM OF HIGHER EDUCATION

WNC | Operating Pool Distribution Use Report

Instructions: Provide a high-level summary for each fiscal year. Identify significant projects, investments, expenditure categories, ongoing commitments, amounts retained or designated, and the institutional benefit or operational need addressed. Line-item expenditure detail is not required.

Fiscal Year	Major Uses or Expenditure Areas	One-Time / Ongoing / Both	Amount Used or Designated (if available)	Institutional Benefit or Outcome
FY 2023	Employee grant in aid	Ongoing	\$29,000	Educational support for eligible employees and family members
	Employee professional development	Ongoing	\$61,000	Supports employee professional development opportunities for faculty and staff
	Faculty retention incentives	One-Time	\$100,000	Faculty support
FY 2024	Employee grant in aid	Ongoing	\$23,000	Educational support for eligible employees and family members
	Employee professional development	Ongoing	\$39,000	Supports employee professional development opportunities for faculty and staff
	Faculty retention incentives	One-Time	\$13,000	Faculty support
FY 2025	Employee grant in aid	Ongoing	\$31,000	Educational support for eligible employees and family members
	Employee professional development	Ongoing	\$63,000	Supports employee professional development opportunities for faculty and staff
	Furnishings	One-Time	\$13,000	Furniture refresh for Student Services
	Transfer for exterior stair replacement	One-Time	\$100,000	Funds used to replace exterior stairs at DINI building
	Transfer for Environmental Health & Safety waste roundup	One-Time	\$50,000	Funds used for multi-campus hazardous waste cleanup (auto shops, bio labs, welding, etc.)
	Transfer for Safety Initiatives	One-Time	\$100,000	Funds used for installation of door card readers, Ccure improvements, Alertus system costs
FY 2026	Employee grant in aid	Ongoing	\$97,000	Educational support for eligible employees and family members
	Employee professional development	Ongoing	\$32,000	Supports employee professional development opportunities for faculty and staff
	Furnishings	One-Time	\$23,500	Furniture refresh for Admissions & Records
	Transfer for Fernley expansion	One-Time	\$500,000	Transfer to fund future operations of WNC's Fernley campus and expansion
	Transfer to fund HRSA Douglas renovation	One-Time	\$400,000	Transfer of funds to cover anticipated shortfall on the Douglas construction project
Four-Year Total			\$1,674,500	

Current Unexpended Balance of Operating Pool Distribution **Amount: \$2,340,000 (as of June 30, 2026)**
Intended future use or rationale: WNC utilizes investment income to fund campus improvements & initiatives or to respond to campus emergencies. Since year end, additional transfers of \$1.9M have been made to fund additional shortfalls in the HRSA Douglas project and the campus security camera project. The balance after these transfers is \$778k as of 9/16/2026. WNC intends to hold these funds for the next round of campus improvement projects which include the Aspen Cafe project and Jack C. Davis Observatory.