
NEVADA SYSTEM OF HIGHER EDUCATION

SINGLE AUDIT REPORT

FOR THE YEAR ENDED JUNE 30, 2009



University of Nevada, Reno
College of Southern Nevada
Western Nevada College

University of Nevada, Las Vegas
Great Basin College
Desert Research Institute

Nevada State College
Truckee Meadows Community College
System Administration

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SINGLE AUDIT REPORT

FOR THE YEAR ENDED JUNE 30, 2009
TABLE OF CONTENTS

	<u>PAGE NO.</u>
INTRODUCTION	
Background	1 - 3
FINANCIAL STATEMENTS	
For the year ended June 30, 2009 (Report of Independent Auditors – pages 9 - 11).....	5 - 64
SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2007.....	65 - 148
NOTES TO SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	149 – 150
REPORT OF INDEPENDENT AUDITORS ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT</i> <i>AUDITING STANDARDS</i>	151 - 152
REPORT OF INDEPENDENT AUDITORS ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133	153 - 155
SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2009.....	157 - 162
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2007.....	163-168

**NEVADA SYSTEM OF HIGHER EDUCATION
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2009**

INTRODUCTION

BACKGROUND

The Nevada System of Higher Education (NSHE) is a state-supported, land grant institution established by the Nevada State Constitution of 1864. It began instruction in 1874. NSHE is fully accredited by the Northwest Association of Schools and Colleges. Nine separate institutions comprise the NSHE and include:

- University of Nevada, Reno (UNR)
- University of Nevada, Las Vegas (UNLV)
- Nevada State College (NSC)
- Desert Research Institute (DRI)
- Truckee Meadows Community College (TMCC)
- College of Southern Nevada (CSN)
- Western Nevada College (WNC)
- Great Basin College (GBC)
- Nevada System of Higher Education Administration

There are eight controllers' offices within the NSHE located in Reno, Carson City, Elko, Las Vegas and Henderson.

The controllers' offices are responsible for the financial management of research grants. The Office of Contracts and Grants within the respective controllers' offices are responsible for the maintenance of financial records and compliance with terms and conditions of the grants that are generally applicable. Compliance with terms and conditions applicable to certain grants and other agreements is the specific responsibility of the relevant principal investigator.

In addition to the controllers' offices, one business center (Business Center North (BCN) in Reno) and purchasing offices at UNLV and CSN provide the purchasing and property management functions for the NSHE institutions.

The major units of UNR include the College of Agriculture, Biotechnology and Natural Resources, College of Business Administration, College of Education, College of Engineering, College of Human and Community Services, College of Liberal Arts, College of Science, Cooperative Extension, Graduate School, Reynolds School of Journalism and the School of Medicine. UNR offers major fields of study leading to baccalaureate and advanced degrees through the academic departments in the various schools and colleges.

UNLV offers major fields of study in different academic departments leading to baccalaureate and advanced degrees through academic departments in the following colleges and schools: Business, Education, Fine Arts, Graduate, Division of Health Sciences, Honors, Hotel Administration, Liberal Arts, Sciences, University College and Urban Affairs. UNLV is also home to a Dental and Law school.

Research activities are conducted primarily at UNR, UNLV and DRI. NSHE has been awarded research grants by various Federal agencies. The primary agencies from which these funds were received during the year ended June 30, 2009 were:

- Department of Agriculture
- Department of Commerce
- Department of Defense
- Department of Education
- Department of Energy
- Department of Veteran Affairs
- Environmental Protection Agency
- Department of Health and Human Services
- Department of Homeland Security

Department of Housing and Urban Development

Department of Interior

Department of Justice

National Aeronautics and Space Administration

National Endowment for the Humanities

National Science Foundation

Department of State

Department of Transportation

In addition, student financial aid funds were received under the Federal campus-based and Pell programs.

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Nevada System of Higher Education Financial Statements



June 30, 2009 and 2008

University of Nevada, Reno
College of Southern Nevada
Western Nevada College

University of Nevada, Las Vegas
Great Basin College
Desert Research Institute

Nevada State College
Truckee Meadows Community College
System Administration

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Desert Research Institute

Nevada System of Higher Education
Financial Statements and Report of Independent Auditors
As of and for the Years Ended June 30, 2009 and 2008

Contents

Report of Independent Auditors	1-2
Management’s Discussion and Analysis	3-12
Financial Statements	
Statements of Net Assets	13
Statements of Revenues, Expenses and Changes in Net Assets	14
Statements of Cash Flows.....	15-16
Notes to Financial Statements	17-45
Supplemental Information	
Combining Schedules of Net Assets.....	48-51
Combining Schedules of Revenues, Expenses and Changes in Net Assets	52-55

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Report of Independent Certified Public Accountants

Board of Regents
Nevada System of Higher Education

We have audited the accompanying financial statements of the Nevada System of Higher Education (the “System”), as of and for the year ended June 30, 2009, as listed in the table of contents. These financial statements are the responsibility of the System’s management. Our responsibility is to express our opinion on these financial statements based on our audit. We did not audit the financial statements of the DRI Foundation, DRI Research Park, Truckee Meadows Community College Foundation, Great Basin College Foundation, University of Nevada, Las Vegas Foundation, College of Southern Nevada Foundation, and the Nevada State College Foundation, which collectively represent 56 percent of the assets, 57 percent of the net assets and 33 percent of the operating revenues of the aggregate discretely presented component units, as described in Note 19 “System Related Organizations” in the accompanying financial statements. Those financial statements were audited by other auditors whose reports have been furnished to us, and in our opinion, insofar as they relate to the amounts included for those component units is based solely on the reports of other auditors. The financial statements of the System as of and for the year ended June 30, 2008, were audited by other auditors. Those auditors expressed an unqualified opinion on those financial statements in their report dated December 9, 2008 based on their report and the reports of other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of University of Nevada Reno Foundation, Practice Plans, DRI Research Parks, Ltd., DRI Research Foundation, Truckee Meadows Community College Foundation, Great Basin College Foundation, University of Nevada, Las Vegas Foundation, and Nevada State College Foundation, were not audited in accordance with *Government Auditing Standards*. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the System’s internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of other auditors, the 2009 financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the aggregate discretely presented component units of the System, as of June 30, 2009, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 22, 2010 on our consideration of the System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the System's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis listed in the table of contents are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We and the other auditors have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required 2009 supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the System's basic financial statements. The accompanying 2009 supplementary information listed in the table of contents is presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of the System. The combining schedules of net assets and combining schedules of revenues, expenses and changes in net assets have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Grant Thornton LLP

San Jose, California
January 22, 2010

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the Nevada System of Higher Education's (the "System") annual financial information presents management's discussion and analysis of the financial standing as of June 30, 2009. This section provides a brief overview of noteworthy financial activity, identifies changes in financial position, and assists the reader in focusing on significant financial issues that occurred during the year ended June 30, 2009, with comparative information as of June 30, 2008 and June 30, 2007.

Since this discussion provides summary level financial information, it should be read in conjunction with the System's financial statements and accompanying footnotes that follow this section. Responsibility for the financial statements, footnotes and this discussion rests with System management. All amounts included in this discussion are presented in thousands of dollars.

SYSTEM AND SYSTEM RELATED ORGANIZATIONS

The System is a consolidation of the following 8 institutions of public higher education in Nevada and the Nevada System of Higher Education Administration entity:

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

This annual financial report and statements include the above institutions of the System as well as certain other organizations, also called component units, that have a significant relationship with the institutions. These component units are related tax exempt organizations primarily founded to foster and promote the growth, progress, and general welfare of the institutions. They exist to solicit, receive and administer gifts and donations for the institutions or, in the case of the University of Nevada School of Medicine Practice Plans, to facilitate patient care activities. The System component units are as follows:

University of Nevada, Reno Foundation
University of Nevada, Las Vegas Foundation
Nevada State College Foundation
College of Southern Nevada Foundation
Truckee Meadows Community College Foundation
Western Nevada College Foundation
Great Basin College Foundation
Desert Research Institute Foundation
Desert Research Institute Research Parks LTD
University of Nevada School of Medicine Practice Plans

Component units issue separate audited financial statements from the System.

SYSTEM FINANCIAL HIGHLIGHTS

- Total net assets decreased 4.9% from \$2,103,799 to \$1,999,929;
- Capital Assets increased 7% from \$1,790,276 to \$1,915,412;
- Operating revenues increased 5.7% from \$710,968 to \$751,211
- Non-operating revenues decreased 12.9% from \$644,461 to \$561,006 ; and
- Operating expenses increased 1.9% from \$1,376,170 to \$1,402,745.

USING THIS REPORT

This report consists of a series of financial statements prepared in accordance with the Governmental Accounting Standards Board in Statement No. 35, *Basic Financial Statements-and Management's Discussion and Analysis-for Public Colleges and Universities*. These statements focus on the financial condition of the System, the results of operations, and the cash flows of the System as a whole.

One of the most important questions asked about System finances is whether the System as a whole is better off or worse off as a result of the year's activities. There are three key components to answering this question. They are the Statement of Net Assets; the Statement of Revenues, Expenses and Changes in Net Assets; and the Statement of Cash Flows. These statements present financial information in a form similar to that used by corporations. The System's net assets (the difference between assets and liabilities) is an important gauge of the System's financial health when considered with non-financial facts such as enrollment levels and the condition of the facilities.

The Statement of Net Assets includes all assets and liabilities. It is prepared under the accrual basis of accounting, whereby revenues and assets are recognized when the service is provided and expenses and liabilities are recognized when a third party provides the services, regardless of when cash is exchanged.

The Statement of Revenues, Expenses, and Changes in Net Assets presents the revenues earned and expenses incurred during the year. Activities are reported as either operating or non-operating. All things being equal, a public higher education system's dependency on state appropriations will usually result in operating deficits. This is because the financial reporting model classifies State appropriations as non-operating revenues. The utilization of long-lived assets, referred to as Capital Assets, is reflected in the financial statements as depreciation, which amortizes the cost of an asset over its expected useful life.

Another important factor to consider when evaluating financial viability is the System's ability to meet financial obligations as they mature and come due. The Statement of Cash Flows presents information related to cash inflows and outflows summarized by operating, capital financing, non-capital financing, and investing activities.

CONDENSED FINANCIAL INFORMATION

ASSETS AND LIABILITIES

The Statement of Net Assets is a point-in-time financial statement presenting the financial position of the System as of June 30, 2009, with a comparison made to June 30, 2008 and June 30, 2007. This Statement presents end-of-year data for Assets (current and non-current), Liabilities (current and non-current), and Net Assets (assets minus liabilities).

System net assets (in \$1,000's)

NSHE Net Assets	2009			2008		2007	
	2009	2008	Increase Decrease	Percent of Prior Yr	2007	Increase Decrease	Percent of Prior Yr
Assets							
Current Assets	\$499,493	\$521,497	(\$22,004)	96%	\$570,507	(\$49,010)	91%
Capital Assets	1,915,412	1,790,276	125,136	107%	1,581,649	208,627	113%
Other Assets	316,306	469,935	(153,629)	67%	446,180	23,755	105%
Total Assets	2,731,211	2,781,708	(50,497)	98%	2,598,336	183,372	107%
Liabilities							
Current Liabilities	187,725	192,566	(4,841)	97%	205,607	(13,041)	94%
Noncurrent Liabilities	543,557	485,343	58,214	112%	500,808	(15,465)	97%
Total Liabilities	731,282	677,909	53,373	108%	706,415	(28,506)	96%
Net Assets							
Invested in Capital Assets, Net of Debt	1,382,189	1,314,351	67,838	105%	1,132,657	181,694	116%
Restricted nonexpendable	80,211	81,527	(1,316)	98%	62,076	19,451	131%
Restricted, expendable	235,265	373,567	(138,302)	63%	356,386	17,181	105%
Unrestricted	302,264	334,354	(32,090)	90%	340,802	(6,448)	98%
Total Net Assets	\$1,999,929	\$2,103,799	(\$103,870)	95%	\$1,891,921	\$211,878	111%

Assets

Total assets of the System decreased by \$50.5 million, or approximately 1.8%. This decrease occurred primarily in current and non-current assets, but was offset by an increase in capital assets. The increase in capital assets and assets restricted for capital construction is reflective of System's ongoing priority of improving and expanding facilities to meet increases in enrollment driven student demand. The reduction of current and non-current assets was driven in large by NSHE's investment losses and a 7.92% operating budget recession from the state of Nevada, causing campuses to use some short-term assets for operating expenses.

Liabilities

Total liabilities for the year increased by \$53.4 million; a \$4.8 million decrease in current liabilities and \$58.2 million increase in non-current liabilities. The increase in non-current liabilities was primarily driven by a \$62.3 million increase in long-term debt which was in large part due to the \$78.3M of revenue bonds issued during the fiscal year and offset by a slight decrease in obligations under capital leases.

Net Assets

Net assets are divided into three major categories. The first category, invested in capital assets - net of debt, provides the System's equity in property, plant, and equipment owned by the System. The net asset category is restricted net assets, which is presented as two subcategories: nonexpendable and expendable. The corpus of nonexpendable restricted resources is only available for investment purposes. Expendable restricted net assets are available for expenditure by the System, but must be spent for purposes as determined by donors and/or external entities that have placed time or purpose restrictions on the use of the assets. The final category is unrestricted net assets that are net assets available to the System for any lawful purpose.

Invested in Capital Assets

Net assets invested in capital assets - net of related debt, represent the System's capital assets net of accumulated depreciation and outstanding principal balances of debt attributable to the acquisition, construction, or improvement of those assets. The \$67.8 million or 5.2% increase reflects the System's expenditures for development and renewal of its capital assets in accordance with its long-range plan, offset by depreciation expense on capital assets and a net increase in long-term debt. The increase indicates a continued System and Legislature priority to provide new facilities to accommodate enrollment growth.

Restricted, Nonexpendable/Expendable

The System's endowment funds consist of both permanent endowments and funds functioning as endowments or quasi-endowments.

Permanent endowments are those funds received from donors with the stipulation that the principal remain inviolate and be invested in perpetuity to produce income that is to be expended for the purposes stipulated by the donor.

Funds functioning as an endowment consist of unrestricted funds that have been allocated by the System for long-term investment purposes, although amounts are not subject to donor restrictions

requiring the System to preserve the principal in perpetuity. Programs supported by the endowment include scholarships, fellowships, professorships, research efforts and other important programs and activities.

Unrestricted Net Assets

Unrestricted Net Assets decreased by \$32.1 million in 2009. Although unrestricted net assets are not subject to externally imposed stipulations, substantially all of the System's unrestricted net assets have been designated for various academic and research programs and initiatives, as well as capital projects.

System Related Organizations

Component Entity Net Assets (in \$1,000's)

	2009	2008	Increase/ Decrease	Percent of Prior Yr	2007	Increase/ Decrease	Percent of Prior Yr
Assets							
Current Assets	\$186,602	\$104,275	\$82,327	179%	\$96,660	\$7,615	108%
Capital Assets	5,431	5,735	(304)	95%	5,246	489	102%
Other Assets	153,894	249,531	(95,637)	62%	238,581	10,950	105%
Total Assets	345,927	359,541	(13,614)	96%	340,487	19,054	106%
Liabilities							
Current Liabilities	11,042	9,692	1,350	114%	9,591	101	101%
Non-Current Liabilities	6,327	9,835	(3,508)	64%	1,926	7,909	511%
Total Liabilities	17,369	19,527	(2,158)	89%	11,517	8,010	170%
Net Assets							
Invested in Capital Assets Net of Debt	2,395	2,878	(483)	83%	2,814	64	102%
Restricted, Nonexpendable	151,029	175,514	(24,485)	86%	171,477	4,037	102%
Restricted, Expendable	127,165	112,690	14,475	113%	113,480	(790)	99%
Unrestricted	47,969	48,932	(963)	98%	41,199	7,733	119%
Total Net Assets	\$328,558	\$340,014	(\$11,456)	97%	\$328,970	\$11,044	103%

One of the critical factors in continuing the quality of the System's programs is the development and renewal of its capital assets. The eight foundations, as System Related Organizations, continue to support the campuses in their long-range plans and provide support for construction of facilities. Changes in the above schedule primarily reflect the foundations success in increasing System support. The remaining changes can be attributed to School of Medicine Practice Plans' patient care activities.

REVENUES, EXPENSES AND CHANGES IN NET ASSETS

Changes in total net assets as presented on the Statement of Net Assets are based on the activity presented in the Statement of Revenues, Expenses, and Changes in Net Assets. The purpose of the statement is to present the revenues received by the System, both operating and non-operating,

and the expenses paid by the System, operating and non-operating, as well as any other revenues, expenses, gains and losses received or spent by the System.

Generally speaking, operating revenues are received for providing goods and services to the various customers and constituencies of the System. Operating expenses are those expenses paid to acquire or produce the goods and services provided in return for the operating revenues and to carry out the mission of the System. Non-operating revenues are revenues received for which goods and services are not provided. For example state appropriations are considered non-operating because they are provided by the Legislature to the institution without the Legislature directly receiving commensurate goods and services for those revenues.

System Revenues, Expenses and Changes in Net Assets (in \$1,000's)

The Statement of Revenues, Expenses, and Changes in Net Assets reflect a negative year with a decrease in the net assets at the end of the year.

	2009	2008	Increase/ Decrease	Percent of Prior Year	2007	Increase/ Decrease	Percent of Prior Year
Operating Revenues							
Student tuition and fees, net	\$284,888	\$256,803	\$28,085	111%	\$236,451	\$20,352	109%
Grants and contracts, Federal	222,605	214,430	8,175	104%	204,495	9,935	105%
Grants and contracts, Other	80,798	78,969	1,829	102%	93,741	(14,772)	84%
Sales and Services	146,409	145,953	456	100%	140,795	5,158	104%
Other	16,511	14,813	1,698	111%	9,645	5,168	154%
Total Operating Revenues	751,211	710,968	40,243	106%	685,127	25,841	104%
Operating Expenses							
Employees comp/ Benefits	(943,615)	(933,740)	(9,875)	101%	(865,755)	(67,985)	108%
Utilities	(38,211)	(37,328)	(883)	102%	(35,174)	(2,154)	106%
Supplies and Services	(283,075)	(288,419)	5,344	98%	(287,506)	(913)	100%
Scholarship and Fellowships	(51,157)	(41,176)	(9,981)	124%	(43,296)	2,120	95%
Depreciation	(86,687)	(75,507)	(11,180)	115%	(71,591)	(3,916)	105%
Total Operating Expenses	(1,402,745)	(1,376,170)	(26,575)	102%	(1,303,322)	(72,848)	106%
Expenses							
Non-Operating Revenues and Expenses							
State Appropriation	619,609	621,683	(2,074)	100%	592,476	29,207	105%
Gifts	34,346	37,631	(3,285)	91%	28,248	9,383	133%
Investment Income	(83,743)	5,498	(89,241)	-1523%	89,545	(84,047)	6%
Disposal of Capital Asset	(2,376)	(2,795)	419	85%	(1,709)	(1,086)	164%
Interest Expense	(21,464)	(17,048)	(4,416)	126%	(18,409)	1,361	93%
Other Non-Operating Revenues (Expenses)	14,634	(508)	15,142	-2881%	(146)	(362)	348%
Total Non-Operating Revenues and Expenses	561,006	644,461	(83,455)	87%	690,005	(45,544)	93%
Other Revenues (Expenses)							
Other Revenues (Expenses)	(13,342)	232,619	(245,961)	-6%	44,648	187,971	521%
Total Other Revenues (Expenses)	(13,342)	232,619	(245,961)	-6%	44,648	187,971	521%
Net Assets							
Increase (Decrease) in Net Assets	(103,870)	211,878	(315,748)	-49%	116,458	95,420	182%
Net Assets, Beginning of Year	2,103,799	1,891,921	211,878	111%	1,775,463	116,458	107%
Total Net Assets	\$1,999,929	\$2,103,799	(\$103,870)	95%	\$1,891,921	\$211,878	111%

Operating revenues increased by \$40.2 million (5.7%) and operating expenses decreased by \$26.6 million (1.9%), resulting in a decrease in the operating loss of \$13.7 million (2.1%).

Operating Revenue - Student Tuition and Fees increased 11% to \$284.9 million as a result of the Board of Regents approved tuition and fee increases and, to a lesser extent, enrollment growth. Federal grants and contracts experienced an increase of 3.8% to \$222.6 million and also a slight increase in State, local, and other grants and contracts of 2% to \$80.8 million.

The decrease in operating expenses was driven by decreases in Employee Compensation and Benefits, supplies and scholarship expenses. This is a result of NSHE's aggressive cost cutting drive in response to the budget cuts and investment losses.

Non-operating net revenues decreased by \$83.5 million. This was led by a significant decrease in investment income-net (\$89.2 million) offset by slight increase other non-operating revenues (\$15.1 million).

System Related Organizations

Component entities decreased slightly from 2008 to 2009, as shown in the following schedule.

	2009	2008	Increase/ Decrease	Percent of Prior Year	2007	Increase/ Decrease	Percent of Prior Year
Operating Revenues							
Patient Revenue	\$64,634	\$63,408	\$1,226	102%	\$48,761	\$14,647	130%
Contract Revenue	7,794	7,167	627	109%	8,050	(883)	89%
Contributions	59,679	58,739	940	102%	53,428	5,311	110%
Campus Support	6,030	2,539	3,491	237%	2,284	255	111%
Other	4,695	6,059	(1,364)	77%	8,191	(2,132)	74%
Total Operating Revenues	142,832	137,912	4,920	104%	120,714	17,198	114%
Operating Expenses							
Program Expenses	(53,599)	(55,178)	1,579	97%	(41,272)	(13,906)	134%
Other Operating Expenses	(36,532)	(29,252)	(7,280)	125%	(29,358)	106	100%
Depreciation	(1,103)	(948)	(155)	116%	(985)	37	96%
Total Operating Expenses	(91,234)	(85,378)	(5,856)	107%	(71,615)	(13,763)	119%
Non-Operating Revenues and Expenses							
Investment Income	(37,622)	(2,386)	(35,236)	1577%	17,113	(19,499)	-14%
Payments to NSHE System	(38,405)	(53,610)	15,205	72%	(56,053)	2,443	96%
Other Non-Operating Revenues	(269)	(784)	515	34%	13,731	(14,515)	-6%
Total Non-Operating Revenues & Expenses	(76,296)	(56,780)	(19,516)	134%	(25,209)	(31,571)	225%
Other Revenues							
Other Revenues	13,242	15,290	(2,048)	87%	14,174	1,116	108%
Total Other Revenues	13,242	15,290	(2,048)	87%	14,174	1,116	108%
Net Assets							
Increase in Net Assets	(11,456)	11,044	(22,500)	-104%	38,064	(27,020)	29%
Net Assets, June 30	340,014	328,970	11,044	103%	290,906	38,064	113%
Total Net Assets	\$328,558	\$340,014	(\$11,456)	97%	\$328,970	\$11,044	103%

CASH FLOWS (in \$1,000's)

Net cash flows decreased primarily due to an operating budget reduction from the State of Nevada and a significant decrease in investment income. Cash used in operating activities decreased, reflecting NSHE's aggressive cost saving measures in response to the State budget cuts and investment losses. Net operating cash flows (amount of cash used in operating activities) decreased 2%.

Cash flows from capital financing activities indicated a decrease of \$17.4 million, reflecting decline in the expenditure of cash on capital assets. Cash generated through investing activities decreased by \$113.3 million. This category generally reflects the System's liquidation of investment instruments to finance capital acquisitions, which occurred on a much smaller scale than in 2008.

	2009	2008	Increase (Decrease)	Percent of Prior Yr	2007	Increase (Decrease)	Percent of Prior Yr
Operating Activities	(\$568,900)	(\$580,597)	\$11,697	98%	(\$530,563)	(\$50,034)	109%
Non-Capital financing	686,258	675,332	10,926	102%	593,707	81,625	114%
Capital & related financing activities	(121,888)	(139,302)	17,414	87%	(191,251)	51,949	73%
Investing activities	(17,032)	(50,346)	33,314	-34%	142,665	(193,011)	(353%)
Net increase (decrease) in cash	(21,562)	(94,913)	73,351		14,558		
Cash - Beginning of the year	174,125	269,038	(94,913)		254,480		
Cash- End of the year	\$152,563	\$174,125	(\$21,562)		\$269,038		

CAPITAL ASSET AND DEBT ADMINISTRATION

As of June 30, 2009, the System had invested \$1.915 billion in a broad range of capital assets, including equipment, buildings, machinery and equipment, library books and media, art and other valuable collections and land. This represents a net increase (including additions and deletions) of \$125.1 million over the June 30, 2008, total of \$1.790 billion.

During fiscal year 2009, NSHE issued a total of \$78.3M in revenue bonds. As of June 30, 2009, the coverage on the University Revenue Bonds (pledged revenues to maximum annual debt service) was 4.348 times. For statutory purposes, the coverage was 1.682 times, above minimum coverage of 1.10. NSHE did not issue notes during the fiscal year 2009.

FUTURE FINANCIAL EFFECTS

In the recent years the demand for higher education services has grown at a stable rate. From FY 08 to FY 09, the System realized a growth of 3.7% student full time equivalent (SFTE) enrollments. Preliminary counts at the community colleges and state college currently indicate growth rates for FY10 similar to these recent patterns. Current data also indicate a slight growth in university enrollments.

Funding appropriations for both FY 10 and FY 11 were made by the 2009 Legislature in June 2009. The appropriated portion (general fund dollars) of the FY 10 State-Supported Operating Budget decreased by 26.7 % from FY 09 Legislative approved levels of \$683.8 million to \$501.0 million. The decrease was partially mitigated by the receipt of American Reinvestment and Recovery Act – State Fiscal Stabilization Funding in the amount of \$93.4 million, bringing the net decrease to 13.1%. Other revenue sources in the state budget, including registration fees, a student surcharge, and non-resident tuition, increased in FY 09 from \$201.7 million to \$217.0 million.

In line with recent experience, while University enrollments slight growth, there is enough growth at some of the other campuses that NSHE is asking the Interim Finance Committee (IFC), in line with Senate Bill 431 to expend excess student fees. These excess student fees were collected as a result of increased enrollments. At the next IFC meeting, NSHE will request approval to expend \$2,951,330. These funds will be used to augment the existing state budgets for the affected campuses.

The Governor has asked NSHE and other State agencies, to plan for the likelihood of additional budget recisions beyond those already experienced. Correspondence from the Governor's Office indicates the need to plan for possible March 1, 2010 implementation, the last quarter of FY 2010 and all of FY 2011 in case the State's budget deficit grows beyond current levels. The Chancellor, in response to the possibility of possible budget recisions, has asked the campuses to plan for an eight percent budget reduction. A special meeting of the Board of Regents is currently planned for February 2, 2010 to consider these actions.

During the course of FY 09, the Governor announced operating budget recisions in an amount equal to 7.92% of the appropriated operating budget for 09, as well as the reduction of several state-paid fringe benefits such as worker's compensation and group health insurance. The net recision for all categories systemwide was \$58.3 million. Indications are that the State of Nevada budget shortfall will continue through FY 10 and FY 11, although the likelihood of cuts from current levels in FY 10 is still uncertain.

CAUTIONARY NOTE REGARDING FORWARD-LOOKING STATEMENTS

Certain information provided by the System, including statements written in this discussion and analysis or made orally by its representatives, may contain forward-looking statements as defined in the Private Securities Litigation Reform Act of 1995. Other than statements of historical facts, all statements that address activities, events or developments that the System expects or anticipates will or may occur in the future contain forward-looking information.

In reviewing such information it should be kept in mind that actual results may differ materially from those projected or suggested in such forward-looking information. This forward-looking information is based upon various factors and was derived using various assumptions. The System does not update forward-looking information contained in this report or elsewhere to reflect actual results, changes in assumptions, or changes in other factors affecting such forward-looking information.

**NEVADA SYSTEM OF HIGHER EDUCATION
STATEMENTS OF NET ASSETS (in \$1,000's)
AS OF JUNE 30, 2009 AND 2008**

<u>ASSETS</u>	<u>System</u>		<u>System Related Organizations</u>	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
Current Assets				
Cash and cash equivalents	\$ 35,640	\$ 2,815	\$ 45,942	\$ 52,093
Restricted cash and cash equivalents	162	2,466	1,358	1,704
Short-term investments	380,489	416,772	112,633	30,783
Accounts receivable, net	26,715	30,950	546	666
Receivable from U.S. Government	36,664	38,238	-	-
Receivable from State of Nevada	3,793	16,121	-	-
Current portion of pledges receivable, net	-	-	13,126	6,571
Patient accounts receivable, net	-	-	8,522	8,852
Current portion of loans receivable, net	2,061	2,305	9	97
Inventories	6,073	6,471	-	3
Deposits and deferred expenditures	7,562	4,475	1,328	327
Other	334	884	3,138	3,179
Total Current Assets	<u>499,493</u>	<u>521,497</u>	<u>186,602</u>	<u>104,275</u>
Noncurrent Assets				
Cash held by State Treasurer	108,794	149,922	-	-
Restricted cash and cash equivalents	7,967	18,922	569	569
Receivable from State of Nevada	7,518	62,214	-	-
Endowment investments	176,998	206,690	92,329	188,904
Deposits and deferred expenditures	4,899	4,597	-	-
Pledges receivable, net	-	-	42,227	36,941
Loans receivable, net	9,794	8,933	-	-
Capital assets, net	1,915,412	1,790,276	5,431	5,735
Other noncurrent assets	336	357	18,769	23,117
Other assets	-	18,300	-	-
Total Noncurrent Assets	<u>2,231,718</u>	<u>2,260,211</u>	<u>159,325</u>	<u>255,266</u>
TOTAL ASSETS	<u>2,731,211</u>	<u>2,781,708</u>	<u>345,927</u>	<u>359,541</u>
LIABILITIES				
Current Liabilities				
Accounts payable	47,478	46,649	2,634	2,143
Accrued payroll and related liabilities	26,575	30,625	2,175	1,851
Unemployment insurance and workers' compensation liability	5,004	5,934	-	-
Current portion of compensated absences	29,027	30,948	14	12
Current portion of long-term debt	19,001	17,150	86	-
Current portion of obligations under capital leases	2,220	3,036	1,337	332
Accrued interest payable	11,188	9,921	-	-
Deferred revenue	35,311	37,384	366	447
Funds held in trust for others	11,208	8,400	-	-
Due to affiliates	426	-	4,266	3,648
Other	287	2,519	164	1,259
Total Current Liabilities	<u>187,725</u>	<u>192,566</u>	<u>11,042</u>	<u>9,692</u>
Noncurrent Liabilities				
Refundable advances under federal loan programs	7,545	7,442	-	-
Compensated absences	14,045	14,392	-	-
Deferred revenue	66	543	2,552	2,804
Long-term debt	509,644	449,227	837	-
Obligations under capital leases	6,482	7,564	426	717
Due to State	5,775	6,175	-	-
Other noncurrent liabilities	-	-	2,512	6,314
Total Noncurrent Liabilities	<u>543,557</u>	<u>485,343</u>	<u>6,327</u>	<u>9,835</u>
TOTAL LIABILITIES	<u>731,282</u>	<u>677,909</u>	<u>17,369</u>	<u>19,527</u>
NET ASSETS				
Invested in capital assets, net of related debt	1,382,189	1,314,351	2,395	2,878
Restricted:				
Nonexpendable	80,211	81,527	151,029	175,514
Expendable:				
Scholarships, research and instruction	105,464	142,851	123,795	111,967
Loans	5,488	6,211	-	-
Capital projects/Other	112,775	213,819	3,370	723
Debt service	11,538	10,686	-	-
Unrestricted	302,264	334,354	47,969	48,932
TOTAL NET ASSETS	<u>\$1,999,929</u>	<u>\$2,103,799</u>	<u>\$328,558</u>	<u>\$340,014</u>

The accompanying notes are an integral part of these financial statements.

NEVADA SYSTEM OF HIGHER EDUCATION
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS (in \$1,000's)
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

	<u>System</u>		<u>System Related Organizations</u>	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
Operating Revenues				
Student tuition and fees (net of scholarship allowances of \$63,584 and \$53,502)	\$ 284,888	\$ 256,803	\$ -	\$ -
Federal grants and contracts	222,605	214,430	-	-
State grants and contracts	37,758	37,699	-	-
Local grants and contracts	24,540	24,826	-	-
Other grants and contracts	18,500	16,444	-	-
Campus support	-	-	6,030	2,539
Sales and services of educational departments (including \$2,525 and \$2,627 from System related organizations)	68,908	69,945	-	-
Sales and services of auxiliary enterprises (net of scholarship allowances of \$4,630 and \$6,183)	77,501	76,008	-	-
Contributions	-	-	59,679	58,739
Patient revenue	-	-	64,634	63,408
Contract revenue	-	-	7,794	7,167
Special events and fundraising	-	-	1,060	-
Interest earned on loans receivable	165	151	-	-
Other operating revenues	<u>16,346</u>	<u>14,662</u>	<u>3,635</u>	<u>6,059</u>
Total operating revenues	<u>751,211</u>	<u>710,968</u>	<u>142,832</u>	<u>137,912</u>
Operating Expenses				
Employee compensation and benefits	943,615	933,740	29,600	26,020
Utilities	38,211	37,328	-	-
Supplies and services	283,075	288,419	2,299	2,030
Scholarships and fellowships	51,157	41,176	100	-
Program expenses, System related organizations	-	-	53,599	55,178
Depreciation	86,687	75,507	1,103	948
Other operating expenses	-	-	4,533	1,202
Total operating expenses	<u>1,402,745</u>	<u>1,376,170</u>	<u>91,234</u>	<u>85,378</u>
Operating (loss) income	<u>(651,534)</u>	<u>(665,202)</u>	<u>51,598</u>	<u>52,534</u>
Nonoperating Revenues (Expenses)				
State appropriations	623,417	621,765	-	-
Refund to State	(3,808)	(82)	-	-
Gifts (including \$31,569 and \$26,695 from System related organizations)	34,346	37,631	-	-
Investment income (loss), net	(83,743)	5,498	(37,622)	(2,386)
Disposal of capital assets	(2,376)	(2,795)	(2)	(10)
Interest expense	(21,464)	(17,048)	(267)	(252)
Payments to System campuses and divisions	-	-	(38,405)	(53,610)
Other nonoperating revenues (expenses)	<u>14,634</u>	<u>(508)</u>	<u>-</u>	<u>(522)</u>
Net nonoperating revenues (expenses)	<u>561,006</u>	<u>644,461</u>	<u>(76,296)</u>	<u>(56,780)</u>
Loss before other revenue, expenses, gains or losses	<u>(90,528)</u>	<u>(20,741)</u>	<u>(24,698)</u>	<u>(4,246)</u>
State appropriations restricted for capital purposes	(26,884)	185,987	-	-
Capital grants and gifts (including \$7,588 and \$25,590 from System related organizations)	9,954	26,439	-	-
Additions to permanent endowments (including \$132 and \$188 from System related organizations)	3,588	20,543	13,242	15,290
Other expenses	<u>-</u>	<u>(350)</u>	<u>-</u>	<u>-</u>
Total other revenues (expenses)	<u>(13,342)</u>	<u>232,619</u>	<u>13,242</u>	<u>15,290</u>
Decrease (increase) in net assets	<u>(103,870)</u>	<u>211,878</u>	<u>(11,456)</u>	<u>11,044</u>
Net Assets				
Net assets – beginning of year	<u>2,103,799</u>	<u>1,891,921</u>	<u>340,014</u>	<u>328,970</u>
Net assets – end of year	<u>\$1,999,929</u>	<u>\$2,103,799</u>	<u>\$328,558</u>	<u>\$340,014</u>

The accompanying notes are an integral part of these financial statements.

**NEVADA SYSTEM OF HIGHER EDUCATION
STATEMENTS OF CASH FLOWS (in \$1,000's)
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008**

	<u>System</u>	
	<u>2009</u>	<u>2008</u>
<i>Cash Flows from Operating Activities</i>		
Student tuition and fees	\$282,363	\$258,773
Grants and contracts	318,898	317,030
Payments for supplies and services	(293,183)	(313,117)
Payments for utilities	(38,092)	(37,338)
Payments for employee compensation and benefits	(950,335)	(926,481)
Payments for scholarships and fellowships	(51,108)	(41,443)
Loans issued to students and employees	(2,679)	(2,041)
Collection of loans to students and employees	1,893	2,160
Sales and services of educational departments	69,035	75,861
Sales and services of auxiliary enterprises	77,037	71,343
Other receipts	<u>17,271</u>	<u>14,656</u>
Net cash used by operating activities	<u>(568,900)</u>	<u>(580,597)</u>
<i>Cash Flows from Noncapital Financing Activities</i>		
State appropriations	633,755	637,965
State appropriations refunded	(3,808)	(82)
Gifts and grants for other than capital purposes	35,081	34,107
Gifts for endowment purposes	21,888	2,243
Receipts under federal student loan programs	127,034	98,203
Disbursements under federal student loan programs	(127,239)	(98,202)
Other	(3,044)	(387)
Agency transactions	<u>2,591</u>	<u>1,485</u>
Net cash provided by noncapital financing activities	<u>686,258</u>	<u>675,332</u>
<i>Cash Flows from Capital Financing Activities</i>		
Proceeds from capital debt	79,379	12,400
Other	3,793	365
Payments for debt issuance costs	(372)	252
Capital appropriations	27,791	168,311
Capital grants and gifts received	7,865	25,391
Purchases of capital assets	(194,312)	(298,324)
Proceeds from sale of property and equipment	41	48
Principal paid on capital debt and leases	(21,700)	(24,790)
Interest paid on capital debt and leases	(22,908)	(21,786)
Deposits for the acquisition of property and equipment	<u>(1,465)</u>	<u>(1,169)</u>
Net cash used by capital financing activities	<u>(121,888)</u>	<u>(139,302)</u>
<i>Cash Flows from Investing Activities</i>		
Proceeds from sales and maturities of investments	880,123	56,965
Purchase of investments	(915,159)	(147,786)
Interest and dividends on investments	16,708	23,103
Net decrease in cash equivalents, noncurrent investments	<u>1,296</u>	<u>17,372</u>
Net cash provided (used) by investing activities	<u>(17,032)</u>	<u>(50,346)</u>
Net decrease in cash and cash equivalents	(21,562)	(94,913)
Cash and cash equivalents, beginning of year	<u>174,125</u>	<u>269,038</u>
Cash and cash equivalents, end of year	<u>\$152,563</u>	<u>\$174,125</u>

The accompanying notes are an integral part of these financial statements.

**NEVADA SYSTEM OF HIGHER EDUCATION
 STATEMENTS OF CASH FLOWS (in \$1,000's) (CONTINUED)
 FOR THE YEARS ENDED JUNE 30, 2009 and 2008**

	<u>System</u>	
	<u>2009</u>	<u>2008</u>
<i>Reconciliation of Operating Loss to Net Cash Used by Operating Activities</i>		
Operating loss	(\$651,534)	(\$665,202)
Adjustments to reconcile operating loss to net cash used by operating activities:		
Supplies expense related to noncash gifts	1,467	775
Depreciation expense	86,687	75,507
Changes in assets and liabilities:		
Accounts receivable, net	4,707	4,183
Loans receivable, net	(423)	138
Inventories	200	2
Deposits and deferred expenditures	(1,903)	(349)
Accounts payable	1,503	(5,801)
Accrued payroll and related liabilities	(4,049)	4,217
Unemployment insurance and workers' compensation liability	(931)	1,390
Deferred revenue	(2,453)	1,240
Refundable advances under federal loan program	96	(241)
Compensated absences	(2,267)	3,544
Net cash used by operating activities	<u>(\$568,900)</u>	<u>(\$580,597)</u>
<i>Supplemental Noncash Activities Information</i>		
Capital assets acquired by incurring capital lease obligations and accounts payable	<u>\$10,235</u>	<u>\$8,177</u>
Loss on disposal of capital assets	<u>\$ 1,972</u>	<u>\$2,477</u>
Capital assets acquired by gifts	<u>\$ 2,745</u>	<u>\$1,165</u>
Capital asset acquired in exchange of another asset	<u>\$15,557</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2009 and 2008

NOTE 1 – Organization:

The financial statements represent the combined financial statements of the various divisions and campuses of the Nevada System of Higher Education (the “System” or “NSHE”), formerly known as the University and Community College System of Nevada, which include:

- University of Nevada, Reno (“UNR”)
- University of Nevada, Las Vegas (“UNLV”)
- Nevada State College (“NSC”)
- College of Southern Nevada (“CSN”)
- Truckee Meadows Community College (“TMCC”)
- Western Nevada College (“WNC”)
- Great Basin College (“GBC”)
- Desert Research Institute (“DRI”)
- Nevada System of Higher Education Administration

The System is an agency of the State of Nevada (the “State”) and receives significant support from, and has significant assets held by, the State, as set forth in the accompanying financial statements. The System is a component unit of the State of Nevada in accordance with the provisions of the Governmental Accounting Standards Board (“GASB”) Statement No. 14, *The Financial Reporting Entity*. The System Related Organizations’ columns in these financial statements are comprised of data from the System’s discretely presented campus foundations and medical school practice plans (see Note 19). These System Related Organizations are included as part of the System’s financial statements because of the nature and the significance of their financial relationship with the System.

The System Related Organizations include campus foundations which are related tax-exempt organizations founded to foster and promote the growth, progress, and general welfare of the System, and are reported in separate columns to emphasize that they are Nevada not-for-profit organizations legally separate from the System. During the years ended June 30, 2009 and 2008 the foundations distributed \$38,405 and \$53,610 respectively, to the System for both restricted and unrestricted purposes. Complete financial statements for the foundations can be obtained from Mike Reed, Vice Chancellor for Finance at NSHE, 2601 Enterprise Rd., Reno, NV 89512.

The System Related Organizations also include three legally separate non-profit organizations, together known as the medical school practice plans. The practice plans include the University of Nevada School of Medicine Multispecialty Group Practice North, Inc., University of Nevada School of Medicine Group Practice South, Inc., and Nevada Family Practice Residency Program, Inc. The practice plans were established for the benefit of the University of Nevada School of Medicine and its faculty physicians who are engaged in patient care activities. During the years ended June 30, 2009 and 2008 the practice plans distributed \$1,931 and \$817, respectively, to the System for restricted purposes. Complete financial statements for the practice plans can be obtained from Mike Reed, Vice Chancellor for Finance at NSHE, 2601 Enterprise Rd., Reno, NV 89512.

NOTE 2 – Summary of Significant Accounting Policies:

The significant accounting policies followed by the System are described below to enhance the usefulness of the financial statements to the reader.

BASIS OF PRESENTATION

For financial statement reporting purposes, the System is considered a special purpose government engaged only in business-type activities. The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America as prescribed by the GASB, including Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*, and Statement No. 35, *Basic Financial Statements and Management’s Discussion and Analysis of Public Colleges and Universities*.

The financial statements required by Statement No. 35 are the Statements of Net Assets, the Statements of Revenues, Expenses and Changes in Net Assets and the Statements of Cash Flows. Financial reporting requirements also include Management’s Discussion and Analysis of the System’s financial position and results of operations.

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2009 and 2008

NOTE 2 – Summary of Significant Accounting Policies (continued):

BASIS OF ACCOUNTING

The financial statements have been prepared on the accrual basis of accounting whereby all revenues are recorded when earned and all expenses are recorded when incurred. All significant transactions between various divisions and campuses of the System have been eliminated. The System has the option to apply all Financial Accounting Standards Board (“FASB”) pronouncements issued after November 30, 1989, unless FASB conflicts with GASB. The System has elected not to apply FASB pronouncements issued after the applicable date. The financial statements are presented using the economic resources measurement focus.

CASH AND CASH EQUIVALENTS

All highly liquid investments with an original maturity of three months or less are considered to be cash equivalents. Cash held by State Treasurer represents the funds from certain state appropriations, which were enacted to provide the System with the funds necessary for the construction of major assets. Such amounts are controlled by the Nevada Public Works Board. These amounts are included in cash and cash equivalents in the Statements of Cash Flows.

INVESTMENTS

Investments are primarily stated at fair value. Fair value of investments is determined from quoted market prices, quotes obtained from brokers or reference to other publicly available market information. Interests in private equity partnerships and commingled funds are based upon the latest valuations provided by the general partners or fund managers of the respective partnerships and funds adjusted for cash receipts, cash disbursements and securities distributions through June 30. The System believes the carrying amount of these financial instruments is a reasonable estimate of fair value. Because the private equity partnerships and private commingled funds are not readily marketable, their estimated value is subject to uncertainty and, therefore, may differ significantly from the value that would have been used had a ready market for such investments existed. Investment transactions are recorded on the date the securities are purchased or sold (trade-date). Realized gains or losses are recorded as the difference between the proceeds from the sale and the average cost of the investment sold. Dividend income is recorded on the ex-dividend date and interest income is accrued as earned.

INVENTORIES

Inventories consist primarily of bookstore and agricultural inventories, and other items held for sale and are stated at lower of estimated cost or market. Cost is calculated primarily on the first-in, first-out method.

PLEDGES

In accordance with GASB Statement No. 33, *Accounting and Reporting for Non-Exchange Transactions*, private donations are recognized when all eligibility requirements are met, provided that the pledge is verifiable, the resources are measurable and collection is probable. Pledges receivable are recorded at net present value using the appropriate discount rate. An allowance for uncollectible pledges is estimated based on collection history and is netted against the gross pledges receivable.

CAPITAL ASSETS

Capital assets are defined as assets with an initial unit cost of \$5 in the year ended June 30, 2009 and 2008 and an estimated useful life in excess of one year. Such assets are stated at cost at the date of acquisition or fair market value at date of donation in the case of gifts. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Capital assets acquired through federal grants and contracts where the federal government retains a reversionary interest are capitalized and depreciated. Interest in the amount of \$2,991 was capitalized during the year ended June 30, 2009. Depreciation is computed on a straight-line basis over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	6 to 40
Land improvements	10 to 15
Machinery and equipment	3 to 18
Library books	5
Leasehold improvements	shorter of useful life or lease term

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2009 and 2008

NOTE 2 – Summary of Significant Accounting Policies (continued):

Collections are capitalized at cost or fair value at the date of donation. The System's collections are protected, preserved and held for public exhibition, education or research and include art and rare book collections which are considered inexhaustible and are therefore not depreciated.

DEFERRED REVENUE

Deferred revenue primarily includes amounts received from grant and contract sponsors that have not been earned under the terms of the agreement and other revenue billed in advance of the event, such as student tuition and fees and fees for housing and dining services, and advanced ticket sales for athletic and other events.

COMPENSATED ABSENCES

The System accrues annual leave for employees at rates based upon length of service and job classification and compensatory time based upon job classification and hours worked. Such accrued expenses have been classified as a component of employee compensation and benefits in the accompanying Statements of Revenues, Expenses and Changes in Net Assets.

FEDERAL REFUNDABLE LOANS

Certain loans to students are administered by the System campuses, with funding primarily supported by the federal government. The System's Statements of Net Assets include both the notes receivable and the related federal refundable loan liability representing federal capital contributions owed upon termination of the program.

NET ASSETS

Net Assets are classified as follows:

Invested in capital assets, net of related debt: This represents the total investment in capital assets, net of outstanding debt obligations related to those capital assets. To the extent debt has been incurred but not yet expended for capital assets, such amounts are not included as a component of invested in capital assets, net of related debt.

Restricted net assets – nonexpendable: Nonexpendable restricted net assets consist of endowment and similar type funds in which donors or other outside sources have stipulated, as a condition of the gift instrument, that the principal is to be maintained inviolate and in perpetuity, and invested for the purposes of producing present and future income, which may either be expended or added to principal.

Restricted net assets – expendable: Restricted expendable net assets include resources which must be expended in accordance with restrictions imposed by external third parties.

Unrestricted net assets: Unrestricted net assets represent resources that are not subject to externally imposed restrictions. These resources are used for transactions relating to educational and general operations and may be used to meet current expenses for any purpose.

When an expense is incurred that can be paid using either restricted or unrestricted resources, restricted resources are applied first.

OPERATING AND NONOPERATING REVENUES AND EXPENSES

SYSTEM

Revenues and expenses are classified as operating if they result from providing services and producing and delivering goods. They also include other events that are not defined as capital and related financing, noncapital financing, or investing activities. Grants and contracts representing an exchange transaction are considered operating revenues.

Revenues and expenses are classified as nonoperating if they result from capital and related financing, noncapital financing, or investing activities. Appropriations received to finance operating deficits are classified as noncapital financing activities, therefore, they are reported as nonoperating revenues. Grants and contracts representing nonexchange receipts are treated as nonoperating revenues.

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2009 and 2008

NOTE 2 – Summary of Significant Accounting Policies (continued):

PRACTICE PLANS

Net patient service revenue is reported when services are provided to patients at the estimated net realizable amounts from patients, third-party payors including Medicare and Medicaid, and others for services rendered, including estimated retroactive audit adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined. Contractual adjustments are recorded as deductions from professional fee revenue to arrive at net professional revenues. Contractual adjustments include differences between established billing rates and amounts reimbursable under various contractual agreements. Normal differences between final reimbursements and estimated amounts accrued in previous years are recorded as adjustments of the current year's contractual and bad debt adjustments.

Substantially all of the operating expenses are directly or indirectly related to patient care.

FOUNDATIONS

Donations, gifts and pledges are recognized as income when all eligibility requirements are met, provided that the promise is verifiable, the resources are measurable and collection is probable.

SCHOLARSHIP ALLOWANCES

Student tuition and fee revenues, and certain other revenues from students, are reported net of scholarship allowances in the Statements of Revenues, Expenses and Changes in Net Assets. Scholarship allowances are the difference between the stated charge for goods and services provided by the institutions, and the amount that is paid by students and/or third parties making payments on the students' behalf. Payments of financial aid made directly to students are classified as scholarships and fellowships expenses.

GRANTS-IN-AID

Student tuition and fees revenue include grants-in-aid charged to scholarships and fellowships and grants-in-aid for faculty and staff benefits charged to the appropriate expenditure programs to which the applicable personnel relate. Grants-in-aid for fiscal years 2009 and 2008 were \$9,129 and \$7,176, respectively.

TAX EXEMPTION

The System and its discretely presented System related organizations are qualified tax-exempt organizations under the provisions of Section 501(c) (3) of the Internal Revenue Code and are exempt from federal and state income taxes on related income.

USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual amounts could differ from those estimates.

COMPARATIVE INFORMATION

Certain reclassifications have been made to the 2008 financial information in order to conform to 2009 presentation.

NEW ACCOUNTING PRONOUNCEMENTS

In November 2006, the GASB issued Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*, which provides guidance for recording and disclosing activities related to pollution remediation which becomes effective for years beginning after December 15, 2007. The implementation of this pronouncement did not have a material impact on the System.

In June 2007, the GASB issued Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*, which requires most identifiable intangibles be classified as capital assets and gives guidance on amortization, when appropriate. The Statement is effective for years beginning after June 15, 2009. The anticipated impact of this pronouncement is uncertain at this time.

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2009 and 2008

NOTE 2 – Summary of Significant Accounting Policies (continued):

In November 2007, the GASB issued Statement No. 52, *Land and Other Real Estate Held as Investments by Endowments*, which improves the quality of financial reporting by requiring endowments to report their land and other real estate investments at fair value, creating consistency in reporting among similar entities that exist to invest resources for the purposes of generating income. The Statement is effective for years beginning after June 15, 2008. The implementation of this pronouncement did not have a material impact on the System.

In June 2008, the GASB issued Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, which address the recognition, measurement, and disclosure of information regarding derivative instruments entered into by state and local governments. The Statement becomes effective for years ending June 30, 2010. The anticipated impact of this pronouncement is uncertain at this time.

In March 2009, the GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. The Statement is effective for the fiscal year ending June 30, 2011. The anticipated impact of this pronouncement is uncertain at this time.

NOTE 3 – System Cash and Cash Equivalents:

Cash and cash equivalents of the System are stated at cost, which approximates market, and consists of deposits in money market funds, which are not federally insured, and cash in the bank. At June 30, 2009 and 2008 the System's deposits in money market funds totaled \$23,800 and \$0 respectively, and cash in bank was \$8,799 and \$10,609, respectively. Of these balances, \$250 and \$200 at June 30, 2009 and 2008, respectively, are covered by the Federal Depository Insurance Corporation ("FDIC"), the remaining deposits are uncollateralized and uninsured. Restricted cash represents the unexpended bond proceeds held for construction of major assets.

NOTE 4 – System Investments:

Board of Regents policies include the Statement of Investment Objectives and Policies for the Endowment and Operating funds of the System. This policy governs the investment management of both funds. The Board of Regents are responsible for establishing the investment policies; accordingly, the Board of Regents have promulgated these guidelines in which they have established permitted asset classes and ranges.

Investments are stated at fair value. The historical cost and market value (fair value) of System investments at June 30, 2009 and 2008 is as follows:

	<u>2009</u>		<u>2008</u>	
	<u>Cost</u>	<u>Market Value</u>	<u>Cost</u>	<u>Market Value</u>
Mutual funds publicly traded	\$217,653	\$197,003	\$218,974	\$207,522
Partnerships	101,161	151,991	87,361	175,013
Stocks	11,855	11,506	14,269	15,547
Endowment cash and cash equivalents	277	277	362	362
Private commingled funds	<u>194,916</u>	<u>196,710</u>	<u>191,919</u>	<u>225,018</u>
	<u>\$525,862</u>	<u>\$557,487</u>	<u>\$512,885</u>	<u>\$623,462</u>

As of June 30, 2009, the System had entered into various investment agreements with private equity partnerships. Under the terms of certain of these investment agreements, the System is obligated to make additional investments in these private equity partnerships of \$5,042.

Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and such changes could materially affect the amounts reported in the statement of net assets.

In 2009, there has been significant volatility in the domestic and international investment markets, primarily as a result of liquidity issues in credit markets. Consequently, the fair value of the System's investments is exposed to higher than typical price volatility which could result in a substantial reduction in the fair value of certain investments from the amounts reported as of June 30, 2009.

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2009 and 2008

NOTE 4 – System Investments (continued):

Credit risk and interest rate risk

Certain securities with fixed income are subject to credit risk which is the risk that an issuer of an investment will not fulfill its obligations. Other securities, including obligations of the U.S. government or those explicitly guaranteed by the U.S. government, are not considered to have credit risk. Credit quality is an assessment of the issuer's ability to pay interest on the investment, and ultimately, to pay the principal. Credit quality is evaluated by one of the independent rating agencies, for example Moody's Investors Service or Standard and Poor's. For the types of investments that are subject to rating, the System's policy for reducing its exposure to credit risk is to maintain a weighted average credit rating of AA or better, and never below A, for investments with credit risk within both the endowment and operating investment pools. With regard to the trusts included in endowment investments, the System is not the trustee of these investments and, therefore, it currently has no policies with regard to credit risk for these investments.

The credit risk profile for the System's operating and endowment investments at June 30, 2009 is as follows:

	<u>Fair Value</u>	<u>Not Rated</u>
Mutual funds publicly traded	\$ 197,003	\$ 197,003
Partnerships	151,991	151,991
Stocks	11,506	11,506
Endowment cash and cash equivalents	277	277
Private commingled funds	<u>196,710</u>	<u>196,710</u>
	<u>\$557,487</u>	<u>\$557,487</u>

Interest rate risk is the risk that the value of fixed income securities will decline because of changing interest rates. The prices of fixed income securities with a shorter duration to maturity tend to be more sensitive to changes in interest rates, and, therefore, more volatile than those with longer investment lives. The System's policy for reducing its exposure to interest rate risk is to have an average investment life of at least two years for fixed income securities within both the endowment and operating investment pools. With regard to the trusts included in endowment investments, the System is not the trustee of these investments and, therefore, it currently has no policies with regard to interest rate risk for these investments.

Investments included in the above table have been identified as having interest rate risk and are principally invested in mutual funds and private commingled funds. The segmented time distribution for these investments at June 30, 2009 is as follows:

Less than 1 year	\$481,014
1 to 5 years	44,084
6 to 10 years	14,861
More than 10 years	<u>17,528</u>
	<u>\$557,487</u>

Custodial credit risk

Custodial credit risk is the risk that in the event of a failure of the custodian, the System may not be able to recover the value of the investments held by the custodian as these investments are uninsured. This risk typically occurs in repurchase agreements where one transfers cash to a broker-dealer in exchange for securities, but the securities are held by a separate trustee in the name of the broker-dealer. The System does not have a specific policy with regard to custodial credit risk.

Concentration of credit risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the System's investments within any one issuer. For the fixed portion of the endowment pool, the System's policy for reducing its exposure to concentration of credit risk is to limit the investments within any one issuer to a maximum of 5% of the fixed income portfolio, provided that issues of the U.S. Government or agencies of the U.S. Government may be held without limitation and provided further that issues of agencies of the U.S. Government shall be limited to the extent set forth in the manager-specific guidelines. The System does not have a specific policy with regard to the operating pool or the remainder of the endowment pool. At June 30, 2009 there were no investments within any one issuer in an amount that would constitute a concentration of credit risk to the System.

Foreign currency risk

Foreign currency risk is the risk of investments losing value due to fluctuations in foreign exchange rates. The System does not directly invest in foreign currency investments and is therefore not subject to foreign currency risk. However, the System has \$63,669 in mutual funds in both the operating and endowment pools that are primarily invested in international equities at June 30, 2009.

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2009 and 2008

NOTE 5 – System Endowment Pool:

Approximately \$170,264 and \$198,725 of endowment fund investments at June 30, 2009 and 2008, respectively, are pooled on a unit market value basis. As of June 30, 2009, the endowment pool is comprised of investments in mutual funds (69%), stocks (3%), private equity partnerships (26%), and cash and cash equivalents (2%). As of June 30, 2008, the endowment pool is comprised of investments in mutual funds (68%), stocks (4%), private equity partnerships (27%) and other investments (1%). Each individual endowment fund acquires or disposes of units on the basis of the market value per unit on the preceding quarterly valuation date. The unit market value at June 30, 2009 and 2008 was \$400.95 and \$515.56, respectively. The System follows the requirements of the Uniform Prudent Management of Institutional Funds Act (UPMIFA).

The System utilizes a spending rule for its pooled endowments, which determines the endowment income to be distributed currently for spending. For the years ended June 30, 2009 and 2008, the endowment spending policy, as approved by the Board of Regents, authorized a distribution of 4.5% of the average unit market value for the previous twenty (20) calendar quarters. Under the provisions of this spending rule, during 2009, \$19.95 was distributed to each time-weighted unit for a total spending rule distribution of \$9,905 and, during 2008, \$18.28 was distributed to each time-weighted unit for a total spending rule distribution of \$11,948. The 2009 and 2008 distributions were made from investment income of \$2,756 and \$3,599, respectively, and \$7,149 and \$8,349, respectively from cumulative gains of pooled investments.

The System's policy is to retain the endowment's realized and unrealized appreciation with the endowment after the annual income distribution has been made. Such realized and unrealized appreciation retained in endowment investments was \$119,583 and \$132,768 at June 30, 2009 and 2008, respectively, and is available to meet future spending needs subject to the approval of the Board of Regents.

Effective July 1, 2009 the Board of Regents has suspended distribution on all underwater accounts.

NOTE 6 – System Accounts Receivable:

System accounts receivable consist primarily of amounts due from students for tuition and fees and from local and private sources for grant and contract agreements. System accounts receivable are presented on the accompanying Statements of Net Assets net of allowances for uncollectible amounts of \$10,660 and \$5,539, respectively, as of June 30, 2009 and 2008.

	<u>2009</u>	<u>2008</u>
Accounts receivable:		
Student tuition and fees	\$13,875	\$ 9,548
Sales and services	5,084	5,919
Local and private grants and contracts	12,303	13,371
Other	<u>6,113</u>	<u>7,651</u>
	37,375	36,489
Less: Allowance for doubtful loans	<u>(10,660)</u>	<u>(5,539)</u>
Net accounts receivable	<u>\$26,715</u>	<u>\$30,950</u>

NOTE 7 – System Loans Receivable:

Loans receivable from students bear interest primarily between 3% and 15% per annum and are generally repayable in installments to the various campuses over a five to ten year period commencing nine months from the date of separation from the institution. Student loans made through the Federal Perkins Loan Program comprise substantially all of the loans receivable at June 30, 2009 and 2008. A provision for possible uncollectible amounts is recorded on the basis of the various institutions' estimated future losses for such items. The loans receivable and corresponding allowance for uncollectible loan balances as of June 30, 2009 and 2008 are as follows:

	<u>2009</u>	<u>2008</u>
Loans receivable	\$12,723	\$11,778
Less: Allowance for doubtful loans	<u>(868)</u>	<u>(540)</u>
Net loans receivable	11,855	11,238
Less current portion	<u>(2,061)</u>	<u>(2,305)</u>
Noncurrent loans receivable	<u>\$ 9,794</u>	<u>\$ 8,933</u>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2009 and 2008

NOTE 9 – System Long-Term Debt:

The long-term debt of the System consists of revenue bonds payable, certificates of participation, capital lease obligations, notes payable and other minor obligations.

The Board of Regents issues revenue bonds to provide funds for the construction and renovation of major capital facilities. In addition, revenue bonds have been issued to refund other revenue bonds. In general, the long-term debt is issued to fund projects that would not be funded through State Appropriations, such as dormitories, dining halls and parking garages.

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEARS ENDED JUNE 30, 2009 and 2008

NOTE 9 – System Long-Term Debt (continued):

System long-term debt activity for the years ended June 30, 2009 and 2008 is as follows:

	Annual Interest Rate	Fiscal Year Final Payment Date	2009 Beginning Balance	Additions	Reductions	Ending Balance	Current
Universities Revenue Bonds, Series 1995,	3.90% to 5.25%	2011	\$ 365	\$ -	(\$ 115)	\$ 250	\$ 120
Universities Revenue Bonds, Series 1998	4.00% to 5.25%	2014	4,560	-	(675)	3,885	705
Universities Revenue Bonds, Series 2000	5.10% to 5.88%	2021	1,395	-	(680)	715	715
Universities Revenue Bonds, Series April 2000	5.00% to 5.75%	2030	1,010	-	(320)	690	335
Universities Revenue Bonds, Series December 2000	5.00% to 5.375%	2021	3,760	-	(1,195)	2,565	1,255
Shadow Lane – Dental School Bond, Series 2001	4.25% to 5.25%	2032	1,685	-	(395)	1,290	410
Universities Revenue Bonds, Series 2002A	3.87% to 5.40%	2032	27,110	-	(715)	26,395	740
Universities Revenue Bonds, Series 2002B	4.75% to 5.00%	2033	10,905	-	-	10,905	-
Taxable University Revenue Bonds, Series 2002C	4.00% to 5.50%	2022	7,005	-	(375)	6,630	390
Universities Revenue Bonds, Series 2003A	2.00% to 5.00%	2017	14,030	-	(1,620)	12,410	1,700
Universities Revenue Bonds, Series 2003B	2.00% to 5.00%	2034	49,165	-	(1,080)	48,085	1,115
Universities Revenue Bonds, Series 2004A	2.00% to 4.50%	2034	28,530	-	(1,355)	27,175	1,385
Universities Revenue Bonds, Series 2004B	3.00% to 4.75%	2035	10,000	-	(215)	9,785	220
Universities Revenue Bonds, Series 2005A	3.00% to 5.00%	2036	31,010	-	-	31,010	180
Universities Revenue Bonds, Series 2005B	3.25% to 5.00%	2036	169,635	-	(1,620)	168,015	1,935
Universities Revenue Bonds, Series 2008A	3.00% to 5.00%	2039	-	60,135	-	60,135	1,165
Universities Revenue Bonds, Series 2009A	2.00% to 5.25%	2039	-	18,140	-	18,140	-
Certificates of Participation, Series 2006A	4.00% to 5.00%	2025	11,015	-	-	11,015	-
Certificates of Participation, Series 2006B	4.81% to 4.98%	2011	1,475	-	(470)	1,005	490
SNSC Phase II Lease Revenue Bonds	7.58%	2023	7,425	-	(285)	7,140	305
Prepaid Interest in Advance of Refunding Premiums			(1,813)	-	253	(1,560)	(253)
Total Bonds Payable			11,586	98	(474)	11,210	474
Notes Payable			389,853	78,373	(11,336)	456,890	13,386
Total			76,524	2,100	(6,869)	71,755	5,615
			<u>\$466,377</u>	<u>\$80,473</u>	<u>(\$18,205)</u>	<u>\$528,645</u>	<u>\$19,001</u>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
 FOR THE YEARS ENDED JUNE 30, 2009 and 2008

NOTE 9 – System Long-Term Debt (continued):

System notes payable activity is as follows:

	2009							
	Interest Rate	Date Issued	Final Payment Date	Original Amount	Outstanding Balance			
Bank of America N. A. Commercial Markets, UNLV – T&M Chiller and Refunding	3.7249%	12/20/06	06/01/21	21,376	20,664			
Sun Trust Banks, Inc., UNLV – Refunding	3.93%	12/20/06	07/01/26	16,713	16,216			
Other notes payable	1.07% - 6.30%				<u>34,875</u>			
					<u>\$71,755</u>			

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEARS ENDED JUNE 30, 2009 and 2008

NOTE 9 – System Long-Term Debt (continued):

	Annual Interest Rate	Fiscal Year Final Payment Due	2008 Beginning Balance	Additions	Reductions	Ending Balance	Current
Universities Subordinate Lien Revenue Bonds, Series 1992	3.95% to 6.70%	2008	\$ 315	\$ -	(\$ 315)	\$ -	\$ -
Certificates of Participation, Series 2006B	4.81% to 4.98%	2010	1,925	-	(450)	1,475	470
Universities Revenue Bonds, Series 1995	3.95% to 5.25%	2011	475	-	(110)	365	115
Universities Revenue Bonds, Series 1998	4.00% to 5.25%	2014	5,200	-	(640)	4,560	675
Universities Revenue Bonds, Series 2003A	2.00% to 5.00%	2017	17,825	-	(3,795)	14,030	1,620
Universities Revenue Bonds, Series 2000	5.10% to 5.88%	2021	2,040	-	(645)	1,395	680
Universities Revenue Bonds, Series December 2000	5.00% to 5.375%	2021	4,900	-	(1,140)	3,760	1,195
Taxable University Revenue Bonds, Series 2002C	4.00% to 5.50%	2022	7,225	-	(220)	7,005	375
SNSC Phase II Lease Revenue Bonds	7.58%	2023	7,690	-	(265)	7,425	285
Certificates of Participation, Series 2006A	4.00% to 5.00%	2025	11,015	-	-	11,015	-
Universities Revenue Bonds, Series April 2000	5.00% to 5.88%	2030	1,315	-	(305)	1,010	320
Shadow Lane – Dental School Bond, Series 2001	4.25% to 5.25%	2032	2,065	-	(380)	1,685	395
Universities Revenue Bonds, Series 2002A	3.87% to 5.40%	2032	27,110	-	-	27,110	715
Universities Revenue Bonds, Series 2002B	4.75% to 5.00%	2032	10,905	-	-	10,905	-
Universities Revenue Bonds, Series 2003B	2.00% to 5.00%	2034	50,030	-	(865)	49,165	1,080
Universities Revenue Bonds, Series 2004A	2.00% to 4.50%	2034	29,860	-	(1,330)	28,530	1,355
Universities Revenue Bonds, Series 2004B	3.00% to 4.75%	2035	10,000	-	-	10,000	215
Universities Revenue Bonds, Series 2005A	3.00% to 5.00%	2035	31,010	-	-	31,010	-
Universities Revenue Bonds, Series 2005B	3.25% to 5.00%	2035	170,360	-	(725)	169,635	1,620
Prepaid Interest in Advance of Refunding Premiums			(2,066)	-	253	(1,813)	(253)
			12,057	-	(471)	11,586	471
Total Bonds Payable			401,256	-	(11,403)	389,853	11,333
Notes Payable			82,949	11,200	(17,625)	76,524	5,817
Total			\$484,205	\$11,200	(\$29,028)	\$466,377	\$17,150

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
 FOR THE YEARS ENDED JUNE 30, 2009 and 2008

NOTE 9 -- System Long-Term Debt (continued):

System notes payable activity is as follows:

2008

	Interest Rate	Date Issued	Final Payment Date	Original Amount	Outstanding Balance
Bank of America N. A. Commercial Markets, UNLV - T&M Chiller and Refunding	3.7249%	12/20/06	06/01/21	21,376	20,940
Sun Trust Banks, Inc., UNLV - Refunding	3.93%	12/20/06	07/01/26	16,713	16,479
Other notes payable	1.07% - 6.30%				<u>39,105</u>
					<u>\$76,524</u>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2009 and 2008

NOTE 9 – System Long-Term Debt (continued):

The revenue bonds are collateralized by tuition and fees, auxiliary enterprises revenues and certain other revenues as defined in the bond indentures. There are a number of limitations and restrictions contained in the various bond indentures. The most restrictive covenants of the various bond indentures require the various divisions and campuses of the System to maintain minimum levels of revenues, as defined in the indentures. The system is in compliance with all covenants.

Scheduled maturities of long-term debt for the years ending June 30 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$ 19,001	\$ 23,232	\$ 42,233
2011	20,909	22,511	43,420
2012	19,689	21,728	41,417
2013	20,154	20,935	41,089
2014	20,979	20,080	41,059
2015-2019	103,081	87,331	190,412
2020-2024	93,489	65,049	158,538
2025-2029	90,846	43,806	134,652
2030-2034	97,284	21,787	119,071
2035-2039	<u>43,213</u>	<u>3,551</u>	<u>46,764</u>
Total	<u>\$528,645</u>	<u>\$330,010</u>	<u>\$858,655</u>

The Due to State represents the balance of a State General Obligation Bond on behalf of TMCC.

NOTE 10 – System Obligations Under Capital Leases:

The System has entered into various non-cancellable lease agreements of land, buildings and improvements, and machinery and equipment expiring at various dates from fiscal year 2009 to 2019.

System obligations under capital leases were as follows for the year ended June 30, 2009 and 2008:

			<u>2009</u>		<u>Current</u>
	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	
Capital lease obligations	<u>\$10,600</u>	<u>\$2,033</u>	<u>(\$3,931)</u>	<u>\$8,702</u>	<u>\$2,220</u>
			<u>2008</u>		<u>Current</u>
	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	
Capital lease obligations	<u>\$12,483</u>	<u>\$1,027</u>	<u>(\$2,910)</u>	<u>\$10,600</u>	<u>\$3,036</u>

The following System property included in the accompanying financial statements was leased under capital leases as of June 30, 2009 and 2008:

	<u>2009</u>	<u>2008</u>
Buildings and improvements	\$10,421	\$10,421
Machinery and equipment	<u>11,962</u>	<u>12,012</u>
Total	22,383	22,433
Less accumulated depreciation	<u>(10,102)</u>	<u>(8,940)</u>
Total	<u>\$12,281</u>	<u>\$13,493</u>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2009 and 2008

NOTE 10 – System Obligations Under Capital Leases (continued):

Future net minimum rental payments, which are required under the System leases for the years ending June 30, are as follows:

2010	\$2,564
2011	2,520
2012	1,386
2013	1,359
2014	1,025
2015-2019	<u>896</u>
Total minimum lease payments	9,750
Less amount representing interest	<u>(1,048)</u>
Obligations under capital leases	<u>\$8,702</u>

Total interest expense under the System capital leases and included in the accompanying financial statements was \$451 and \$596, respectively, during the years ended June 30, 2009 and 2008.

NOTE 11 – System Other Noncurrent Liability Activity:

The activity with respect to System other noncurrent liabilities for the years ended June 30, 2009 and 2008 was as follows:

	Beginning Balance	2009		Ending Balance	Current
		Additions	Reductions		
Refundable advances under federal loans program	\$ 7,442	\$ 377	(\$ 274)	\$ 7,545	\$ -
Compensated absences	45,340	28,129	(30,397)	43,072	29,027
Retentions payable	293	-	(293)	-	-
Deferred revenue	37,927	33,193	(35,743)	35,377	35,311
Other non-current liabilities	-	<u>5,775</u>	-	<u>5,775</u>	-
Total	<u>\$91,002</u>	<u>\$67,474</u>	<u>(\$66,707)</u>	<u>\$91,769</u>	<u>\$64,338</u>

	Beginning Balance	2008		Ending Balance	Current
		Additions	Reductions		
Refundable advances under federal loans program	\$ 7,654	\$ 518	(\$ 730)	\$ 7,442	\$ -
Compensated absences	41,572	32,015	(28,247)	45,340	30,948
Retentions payable	1,923	375	(2,005)	293	293
Deferred revenue	<u>36,694</u>	<u>36,765</u>	<u>(35,532)</u>	<u>37,927</u>	<u>37,384</u>
Total	<u>\$87,843</u>	<u>\$69,673</u>	<u>(\$66,514)</u>	<u>\$91,002</u>	<u>\$68,625</u>

NOTE 12 – Extinguishment of Debt:

At June 30, 2009, debt in the amount of \$56,230 is considered to be extinguished through refunding of prior issues by a portion of the current issues. Sufficient proceeds were invested in state and local government securities and placed in escrow to assure the timely payment of the maturities of prior issues. Neither the debt nor the escrowed assets are reflected on the financial statements.

NOTE 13 – Irrevocable Letter of Credit:

In connection with its worker's compensation liability coverage, the System is required to maintain a \$629 standby letter of credit. An additional letter of credit was established in April 2004 in connection with the System's self-insured workers' compensation liability; the amount as of June 30, 2009 was \$1,708. A letter of credit was established in July 2003 in connection with the DRI Lease Revenue Bond in the amount of \$2,100. No advances were made under the letters of credit during the years ended June 30, 2009 and 2008.

NOTE 14 – System Pension Plans:

Substantially all permanent employees of the System are covered by retirement plans. Classified employees are covered by the State of Nevada Public Employees Retirement System ("PERS"), a cost-sharing multiple-employer public employee retirement system. Professional employees are covered under PERS or up to three Alternative Retirement Plans.

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2009 and 2008

NOTE 14 – System Pension Plans (continued):

All permanent System classified employees are mandated by State law to participate in PERS. PERS is a defined benefit plan. Employees who retire with 5 or more years of service at age 65, 10 or more years of service at age 60 or with 30 years or more of service at any age are entitled to a retirement benefit, payable monthly for life, equal to 2.67% percent of the employee's average compensation for each year of service up to 30 years, with a maximum of 75 percent. An employee's average compensation is the average of the employee's highest compensation for 36 consecutive months. A diminished benefit is provided to all eligible employees upon early retirement, if such employees have achieved the years of service required for regular retirement. PERS also provides death and disability benefits. Benefits are established by State statute.

The authority for establishing and amending the obligation to make contributions is provided by statute. Contribution rates are also established by statute. Active employees contribute to PERS at a rate of either 10.5% or 0% of annual covered wages depending on the contribution option selected. The System is required to contribute to PERS at a rate of either 10.5% or 19.75% of annual covered wages, depending on the option selected by the employee. The System is not liable for any unfunded liabilities of PERS.

PERS issues a comprehensive annual financial report that includes financial statements and required supplementary information. The report may be obtained by writing to PERS at 693 W. Nye Lane, Carson City, NV 89703-1599

In addition to PERS, certain exempt employees have the option of participating in various retirement plans provided through the Teachers Insurance and Annuity Association and the College Retirement Equities Fund, the American Century Family of Funds, VALIC, and Fidelity Investments. Under these defined contribution plans, the System and participants make annual contributions to purchase individual, fixed or variable annuities equivalent to retirement benefits earned or to participate in a variety of mutual funds.

The System's contribution to all retirement plans for the years ended June 30, 2009 and 2008 was approximately (in thousands) \$71,312 and \$73,589, respectively, equal to the required contribution for each year.

NOTE 15 – System Postemployment Benefits Other than Pensions:

In June 2004, the GASB issued Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions*, which requires accrual-based measurement, recognition and disclosure of other postemployment benefits (OPEB) expense, such as retiree medical and dental costs, over the employees' years of service, along with the related liability, net of any plan assets. The provisions of GASB Statement No. 45 for governments that were phase 1 governments, such as the Nevada System of Higher Education, for the purpose of implementation of Statement 34—those with annual revenues of \$100 million or more—was effective for fiscal years beginning after December 15, 2006.

Public employees who meet the eligibility requirements for retirement and at the time of retirement are participants in the program, have the option upon retirement to continue group insurance including medical, dental, vision, accidental death and dismemberment, travel accident, long-term disability, mental health, substance abuse and life insurance benefits. Nevada Administrative Code 287.530 established this benefit upon the retiree. Monthly contributions are deducted from pension checks. The cost varies depending on which health plan the retiree chooses, as well as the amount of the State subsidy they receive.

The Public Employees' Benefits Program administers these benefits as a multiple employer cost sharing plan. The State Retirees' Health and Welfare Benefits Trust Fund has been created to provide benefits to retirees and their beneficiaries. The State has contributed \$19,700 to the irrevocable trust as a multiple employer cost sharing plan. The unfunded actuarial accrued liability for the trust, as of the most recent valuation on July 1, 2008, is \$1,790,000. This compares to \$2,210,000 on July 1, 2007. This is recorded as a liability of the trust and not of the State or the System.

Complete financial statements for the State Retirees' Health and Welfare Benefits Fund can be obtained from the Accounting Department at the Public Employees Benefit Program, 901 S. Stewart St., Carson City, NV 89701.

NOTE 16 – System Commitments and Contingent Liabilities:

The System is a defendant or co-defendant in legal actions. Based on present knowledge and advice of legal counsel, System management believes any ultimate liability in these matters, in excess of insurance coverage, will not materially affect the net assets, changes in net assets or cash flows of the System.

The State of Nevada Department of Internal Audits has conducted an audit of 2007 building depreciation expenses the State may recover from the System. The final draft audit report identifies approximately \$16,000 that may be assessed prospectively by the State on an annual basis. It is the opinion of the System and its legal counsel that the System is not subject to this assessment. The System is in discussion with representative from the State of Nevada Attorney General's Office seeking to resolve this issue.

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2009 and 2008

NOTE 16 – System Commitments and Contingent Liabilities (continued):

The System has an actuarial study of its workers' compensation losses completed annually. The study addresses the reserves necessary to pay open claims from prior years and projects the rates needed for the coming year. Based on the fiscal year 2009 study, the System's reserves exceed the actuary's most pessimistic projections. The System uses a third party administrator to adjust its workers' compensation claims.

The System is self-insured for its unemployment liability. The System is billed by the State each quarter based the actual unemployment benefits paid by the State. Each year the System budgets resources to pay for the projected expenditures. The amount of future benefits payments to claimants and the resulting liability to the System cannot be reasonably determined as of June 30, 2009.

The estimated cost to complete property authorized or under construction at June 30, 2009 is \$150,457. These costs will be financed by State appropriations, private donations, available resources and/or long-term borrowings.

NOTE 17 – Risk Management:

The System is an entity created by the Constitution of the State of Nevada. The System transfers its tort liabilities (other than Medical Malpractice) to the Tort Claims Fund of the State of Nevada (State). The State retains the first \$2,000 of loss and purchases excess liability in the amount of \$10,000 excess of a \$2,000 self insured retention (SIR).

The System purchases the following commercial insurance:

Coverage for direct physical loss or damage to the System's property with limits of \$500 per occurrence and a \$500 SIR.

Worker's compensation (foreign and domestic) with statutory limits excess of a \$750 SIR.

Employee dishonesty with limits of \$1,250 and a deductible of \$50.

Medical malpractice with limits of \$1,000 per occurrence and \$3,000 aggregate.

Allied health malpractice with limits of \$1,000 per occurrence and \$3,000 aggregate.

The System purchases other commercial insurance for incidental exposures where prudent. The amount of claim settlements did not exceed the insurance coverage for any of the past three years.

The System is charged an assessment to cover its portion of the State's cost of the Tort Claims fund and excess liability insurance.

NOTE 18 – Functional Classification of System Expenses:

The following is the functional classifications of expenses as reported on the Statements of Revenues, Expenses and Changes in Net Assets for the years ended June 30, 2009 and 2008.

	<u>2009</u>	<u>2008</u>
Instruction	\$ 494,682	\$ 497,967
Research	123,187	122,972
Public service	64,569	58,871
Academic support	124,770	125,145
Institutional support	141,277	145,919
Student services	111,890	117,560
Operation and maintenance of plant	129,071	118,435
Scholarships and fellowships	51,157	41,176
Auxiliary enterprises	74,756	72,618
Other expenditures	699	-
Depreciation	<u>86,687</u>	<u>75,507</u>
Total	<u>\$1,402,745</u>	<u>\$1,376,170</u>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2009 and 2008

NOTE 19 - System Related Organizations:

As described in Note 1, the System Related Organizations columns in the financial statements includes the financial data of the System's discretely presented campus foundations and medical school practice plans. Condensed combining financial data of the System related organizations is as follows:

NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS NET ASSETS AS OF JUNE 30, 2009 (in \$1,000)

<u>ASSETS</u>	UNR Foundation	Practice Plans	DRI Foundation	DRI Research Park	TMCC Foundation
<i>Current Assets</i>					
Cash and cash equivalents	\$14,661	\$ 6,041	\$ 450	\$ 6	\$ 706
Short-term investments	94,074	2,135	-	-	250
Other current assets	<u>3,279</u>	<u>10,095</u>	<u>26</u>	<u>-</u>	<u>49</u>
Total Current Assets	<u>112,014</u>	<u>18,271</u>	<u>476</u>	<u>6</u>	<u>1,005</u>
<i>Noncurrent Assets</i>					
Capital assets, net	18	3,377	16	2	-
Endowment investments	1,878	-	-	-	247
Other noncurrent assets	<u>15,265</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Noncurrent Assets	<u>17,161</u>	<u>3,377</u>	<u>16</u>	<u>2</u>	<u>247</u>
TOTAL ASSETS	<u>129,175</u>	<u>21,648</u>	<u>492</u>	<u>8</u>	<u>1,252</u>
<u>LIABILITIES</u>					
<i>Current Liabilities</i>					
Due to affiliates	3,785	410	-	-	-
Current portion of long-term debt	-	1,337	86	-	-
Other current liabilities	<u>67</u>	<u>4,744</u>	<u>26</u>	<u>3</u>	<u>372</u>
Total Current Liabilities	<u>3,852</u>	<u>6,491</u>	<u>112</u>	<u>3</u>	<u>372</u>
<i>Noncurrent Liabilities</i>					
Long-term debt	-	426	411	-	-
Other noncurrent liabilities	<u>2,419</u>	<u>-</u>	<u>-</u>	<u>133</u>	<u>-</u>
Total Noncurrent Liabilities	<u>2,419</u>	<u>426</u>	<u>411</u>	<u>133</u>	<u>-</u>
TOTAL LIABILITIES	<u>6,271</u>	<u>6,917</u>	<u>523</u>	<u>136</u>	<u>372</u>
<u>NET ASSETS</u>					
Invested in capital assets, net of related debt	18	2,241	16	2	-
Restricted:					
Nonexpendable	77,196	-	-	-	252
Expendable	37,488	-	2	-	-
Unrestricted	<u>8,202</u>	<u>12,490</u>	<u>(49)</u>	<u>(130)</u>	<u>628</u>
TOTAL NET ASSETS	<u>\$122,904</u>	<u>\$14,731</u>	<u>(\$ 31)</u>	<u>(\$128)</u>	<u>\$ 880</u>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
 FOR THE YEARS ENDED JUNE 30, 2009 and 2008

WNC Foundation	GBC Foundation	UNLV Foundation	CSN Foundation	NSC Foundation	Total System Related Organizations
\$1,004	\$ 408	\$ 20,786	\$ 2,569	\$ 669	\$ 47,300
-	3,377	11,324	1,473	-	112,633
130	35	7,830	5,138	87	26,669
<u>1,134</u>	<u>3,820</u>	<u>39,940</u>	<u>9,180</u>	<u>756</u>	<u>186,602</u>
-	51	1,963	4	-	5,431
1,247	2,386	86,571	-	569	92,898
115	123	41,478	1,216	2,799	60,996
<u>1,362</u>	<u>2,560</u>	<u>130,012</u>	<u>1,220</u>	<u>3,368</u>	<u>159,325</u>
2,496	6,380	169,952	10,400	4,124	345,927
-	-	-	7	64	4,266
-	-	-	-	-	1,423
-	29	110	2	-	5,353
-	<u>29</u>	<u>110</u>	<u>9</u>	<u>64</u>	<u>11,042</u>
-	-	-	-	-	837
-	-	2,938	-	-	5,490
-	-	2,938	-	-	6,327
-	29	3,048	9	64	17,369
-	51	63	4	-	2,395
542	2,898	69,572	-	569	151,029
1,930	610	75,131	8,799	3,205	127,165
24	2,792	22,138	1,588	286	47,969
<u>\$2,496</u>	<u>\$6,351</u>	<u>\$166,904</u>	<u>\$10,391</u>	<u>\$4,060</u>	<u>\$328,558</u>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
 FOR THE YEARS ENDED JUNE 30, 2009 and 2008

NOTE 19 - System Related Organizations (continued):

NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS
 NET ASSETS AS OF JUNE 30, 2008 (in \$1,000)

<u>ASSETS</u>	UNR Foundation	Practice Plans	DRI Foundation	DRI Research Park	TMCC Foundation
<i>Current Assets</i>					
Cash and cash equivalents	\$ 20,870	\$ 6,027	\$ 696	\$ 10	\$ 1,015
Short-term investments	22,395	2,669	-	-	-
Other current assets	3,407	10,849	8	-	79
Total Current Assets	<u>46,672</u>	<u>19,545</u>	<u>704</u>	<u>10</u>	<u>1,094</u>
<i>Noncurrent Assets</i>					
Capital assets, net	21	3,788	16	12	-
Endowment investments	92,419	-	-	-	319
Other noncurrent assets	9,445	-	-	-	-
Total Noncurrent Assets	<u>101,885</u>	<u>3,788</u>	<u>16</u>	<u>12</u>	<u>319</u>
TOTAL ASSETS	<u>148,557</u>	<u>23,333</u>	<u>720</u>	<u>22</u>	<u>1,413</u>
<u>LIABILITIES</u>					
<i>Current Liabilities</i>					
Due to affiliates	3,015	537	11	-	-
Current portion of long-term debt	-	-	-	-	-
Other current liabilities	25	4,430	646	3	463
Total Current Liabilities	<u>3,040</u>	<u>4,967</u>	<u>657</u>	<u>3</u>	<u>463</u>
<i>Noncurrent Liabilities</i>					
Long-term debt	-	717	-	-	-
Other noncurrent liabilities	2,669	-	-	135	-
Total Noncurrent Liabilities	<u>2,669</u>	<u>717</u>	<u>-</u>	<u>135</u>	<u>-</u>
TOTAL LIABILITIES	<u>5,709</u>	<u>5,684</u>	<u>657</u>	<u>138</u>	<u>463</u>
<u>NET ASSETS</u>					
Invested in capital assets, net of related debt	21	2,740	16	12	-
Restricted:					
Nonexpendable	99,623	-	-	-	324
Expendable	35,606	-	52	-	-
Unrestricted	7,598	14,909	(5)	(128)	626
TOTAL NET ASSETS	<u>\$142,848</u>	<u>\$ 17,649</u>	<u>\$ 63</u>	<u>(\$116)</u>	<u>\$ 950</u>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
 FOR THE YEARS ENDED JUNE 30, 2009 and 2008

WNC Foundation	GBC Foundation	UNLV Foundation	CSN Foundation	NSC Foundation	Total System Related Organizations
\$1,003	\$ 3,198	\$ 18,030	\$2,629	\$ 575	\$ 54,053
-	903	4,559	-	-	30,526
<u>129</u>	<u>266</u>	<u>4,620</u>	<u>206</u>	<u>132</u>	<u>19,696</u>
<u>1,132</u>	<u>4,367</u>	<u>27,209</u>	<u>2,835</u>	<u>707</u>	<u>104,275</u>
-	4	1,884	10	-	5,735
1,412	2,990	91,764	-	-	188,904
<u>216</u>	<u>50</u>	<u>44,281</u>	<u>61</u>	<u>6,574</u>	<u>60,627</u>
<u>1,628</u>	<u>3,044</u>	<u>137,929</u>	<u>71</u>	<u>6,574</u>	<u>255,266</u>
<u>2,760</u>	<u>7,411</u>	<u>165,138</u>	<u>2,906</u>	<u>7,281</u>	<u>359,541</u>
-	11	-	85	-	3,659
-	-	-	-	-	-
<u>-</u>	<u>20</u>	<u>401</u>	<u>45</u>	<u>-</u>	<u>6,033</u>
<u>-</u>	<u>31</u>	<u>401</u>	<u>130</u>	<u>-</u>	<u>9,692</u>
-	-	-	-	-	717
<u>-</u>	<u>-</u>	<u>6,314</u>	<u>-</u>	<u>-</u>	<u>9,118</u>
<u>-</u>	<u>-</u>	<u>6,314</u>	<u>-</u>	<u>-</u>	<u>9,835</u>
<u>-</u>	<u>31</u>	<u>6,715</u>	<u>130</u>	<u>-</u>	<u>19,527</u>
-	4	75	10	-	2,878
611	2,795	71,592	-	569	175,514
2,070	1,521	65,884	1,099	6,458	112,690
<u>79</u>	<u>3,060</u>	<u>20,872</u>	<u>1,667</u>	<u>254</u>	<u>48,932</u>
<u>\$2,760</u>	<u>\$7,380</u>	<u>\$158,423</u>	<u>\$2,776</u>	<u>\$7,281</u>	<u>\$340,014</u>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
 FOR THE YEARS ENDED JUNE 30, 2009 and 2008

NOTE 19– System Related Organizations (continued):

NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS
 REVENUES, EXPENSES AND CHANGES IN NET ASSETS (in \$1,000)
 FOR THE YEAR ENDED JUNE 30, 2009

	UNR Foundation	Practice Plans	DRI Foundation	DRI Research Park	TMCC Foundation
<i>Operating Revenues</i>					
Patient revenue	\$ -	\$64,634	\$ -	\$ -	\$ -
Contract revenue	-	7,794	-	-	-
Contributions	17,359	-	407	-	1,166
Campus support	2,213	-	291	57	142
Other operating revenue	759	2,387	174	3	42
Total operating revenues	<u>20,331</u>	<u>74,815</u>	<u>872</u>	<u>60</u>	<u>1,350</u>
<i>Operating Expenses</i>					
Program expenses	294	51,890	-	-	1,183
Depreciation	7	1,040	-	10	-
Other operating expenses	3,186	22,624	610	62	174
Total operating expenses	<u>3,487</u>	<u>75,554</u>	<u>610</u>	<u>72</u>	<u>1,357</u>
Operating income (loss)	<u>16,844</u>	<u>(739)</u>	<u>262</u>	<u>(12)</u>	<u>(7)</u>
<i>Nonoperating Revenues (Expenses)</i>					
Payments to System campuses and divisions	(19,399)	(1,931)	(337)	-	-
Other nonoperating revenues (expenses)	<u>(23,579)</u>	<u>(248)</u>	<u>(19)</u>	<u>-</u>	<u>(63)</u>
Total nonoperating expenses	<u>(42,978)</u>	<u>(2,179)</u>	<u>(356)</u>	<u>-</u>	<u>(63)</u>
Income (loss) before other revenue, expenses gains or losses	<u>(26,134)</u>	<u>(2,918)</u>	<u>(94)</u>	<u>(12)</u>	<u>(70)</u>
Additions to permanent endowments	6,190	-	-	-	-
Other revenues	-	-	-	-	-
Total other revenues (expenses)	<u>6,190</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Increase (decrease) in net assets	(19,944)	(2,918)	(94)	(12)	(70)
Net assets - beginning of year	<u>142,848</u>	<u>17,649</u>	<u>63</u>	<u>(116)</u>	<u>950</u>
Net assets - end of year	<u>\$122,904</u>	<u>\$14,731</u>	<u>(\$31)</u>	<u>(\$128)</u>	<u>\$880</u>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
 FOR THE YEARS ENDED JUNE 30, 2009 and 2008

<u>WNC</u> <u>Foundation</u>	<u>GBC</u> <u>Foundation</u>	<u>UNLV</u> <u>Foundation</u>	<u>CSN</u> <u>Foundation</u>	<u>NSC</u> <u>Foundation</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,634
-	-	-	-	-	7,794
709	266	29,805	9,028	939	59,679
-	73	3,254	-	-	6,030
<u>100</u>	<u>71</u>	<u>711</u>	<u>413</u>	<u>35</u>	<u>4,695</u>
<u>809</u>	<u>410</u>	<u>33,770</u>	<u>9,441</u>	<u>974</u>	<u>142,832</u>
152	43	37	-	-	53,599
-	4	36	6	-	1,103
<u>579</u>	<u>282</u>	<u>4,599</u>	<u>650</u>	<u>3,766</u>	<u>36,532</u>
<u>731</u>	<u>329</u>	<u>4,672</u>	<u>656</u>	<u>3,766</u>	<u>91,234</u>
<u>78</u>	<u>81</u>	<u>29,098</u>	<u>8,785</u>	<u>(2,792)</u>	<u>51,598</u>
(142)	(618)	(14,312)	(1,237)	(429)	(38,405)
<u>(200)</u>	<u>(517)</u>	<u>(13,332)</u>	<u>67</u>	<u>-</u>	<u>(37,891)</u>
<u>(342)</u>	<u>(1,135)</u>	<u>(27,644)</u>	<u>(1,170)</u>	<u>(429)</u>	<u>(76,296)</u>
<u>(264)</u>	<u>(1,054)</u>	<u>1,454</u>	<u>7,615</u>	<u>(3,221)</u>	<u>(24,698)</u>
-	25	7,027	-	-	13,242
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>25</u>	<u>7,027</u>	<u>-</u>	<u>-</u>	<u>13,242</u>
(264)	(1,029)	8,481	7,615	(3,221)	(11,456)
<u>2,760</u>	<u>7,380</u>	<u>158,423</u>	<u>2,776</u>	<u>7,281</u>	<u>340,014</u>
<u>\$ 2,496</u>	<u>\$6,351</u>	<u>\$166,904</u>	<u>\$10,391</u>	<u>\$4,060</u>	<u>\$328,558</u>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
 FOR THE YEARS ENDED JUNE 30, 2009 and 2008

NOTE 19 - System Related Organizations (continued):

NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS
 REVENUES, EXPENSES AND CHANGES IN NET ASSETS (in \$1,000)
 FOR THE YEAR ENDED JUNE 30, 2008

	UNR Foundation	Practice Plans	DRI Foundation	DRI ResearchPark	TMCC Foundation
<i>Operating Revenues</i>					
Patient revenue	\$ -	\$63,408	\$ -	\$ -	\$ -
Contract revenue	-	7,167	-	-	-
Contributions	31,966	-	670	-	562
Campus support	2,037	-	233	59	143
Other operating revenue	<u>1,058</u>	<u>2,613</u>	<u>156</u>	<u>3</u>	<u>26</u>
Total operating revenues	<u>35,061</u>	<u>73,188</u>	<u>1,059</u>	<u>62</u>	<u>731</u>
<i>Operating Expenses</i>					
Program expenses	374	54,069	-	-	369
Depreciation	10	866	-	10	-
Other operating expenses	<u>3,233</u>	<u>20,787</u>	<u>534</u>	<u>65</u>	<u>258</u>
Total operating expenses	<u>3,617</u>	<u>75,722</u>	<u>534</u>	<u>75</u>	<u>627</u>
Operating income	<u>31,444</u>	<u>(2,534)</u>	<u>525</u>	<u>(13)</u>	<u>104</u>
<i>Nonoperating Revenues (Expenses)</i>					
Payments to System campuses and divisions	(35,463)	(817)	(509)	-	-
Other nonoperating revenues (expenses)	<u>358</u>	<u>(209)</u>	<u>(43)</u>	<u>-</u>	<u>-</u>
Total nonoperating expenses	<u>(35,105)</u>	<u>(1,026)</u>	<u>(552)</u>	<u>-</u>	<u>-</u>
Income (loss) before other revenue, expenses gains or losses	<u>(3,661)</u>	<u>(3,560)</u>	<u>(27)</u>	<u>(13)</u>	<u>104</u>
Additions to permanent endowments	2,083	-	-	-	1
Other revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(74)</u>
Total other revenues	<u>2,083</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(73)</u>
Increase (decrease) in net assets	(1,578)	(3,560)	(27)	(13)	31
Net assets - beginning of year	<u>144,426</u>	<u>21,209</u>	<u>90</u>	<u>(103)</u>	<u>919</u>
Net assets - end of year	<u>\$142,848</u>	<u>\$17,649</u>	<u>\$ 63</u>	<u>(\$116)</u>	<u>\$950</u>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
 FOR THE YEARS ENDED JUNE 30, 2009 and 2008

<u>WNC</u> <u>Foundation</u>	<u>GBC</u> <u>Foundation</u>	<u>UNLV</u> <u>Foundation</u>	<u>CSN</u> <u>Foundation</u>	<u>NSC</u> <u>Foundation</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,408
-	-	-	-	-	7,167
739	191	23,425	1,011	175	58,739
-	67	-	-	-	2,539
<u>117</u>	<u>148</u>	<u>1,500</u>	<u>401</u>	<u>37</u>	<u>6,059</u>
<u>856</u>	<u>406</u>	<u>24,925</u>	<u>1,412</u>	<u>212</u>	<u>137,912</u>
-	113	63	-	190	55,178
-	3	53	6	-	948
<u>510</u>	<u>266</u>	<u>2,975</u>	<u>624</u>	<u>-</u>	<u>29,252</u>
<u>510</u>	<u>382</u>	<u>3,091</u>	<u>630</u>	<u>190</u>	<u>85,378</u>
<u>346</u>	<u>24</u>	<u>21,834</u>	<u>782</u>	<u>22</u>	<u>52,534</u>
(1,763)	(535)	(13,158)	(1,114)	(251)	(53,610)
<u>(127)</u>	<u>168</u>	<u>(2,893)</u>	<u>(424)</u>	<u>-</u>	<u>(3,170)</u>
<u>(1,890)</u>	<u>(367)</u>	<u>(16,051)</u>	<u>(1,538)</u>	<u>(251)</u>	<u>(56,780)</u>
<u>(1,544)</u>	<u>(343)</u>	<u>5,783</u>	<u>(756)</u>	<u>(229)</u>	<u>(4,246)</u>
-	-	13,245	-	2	15,331
<u>-</u>	<u>33</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(41)</u>
<u>-</u>	<u>33</u>	<u>13,245</u>	<u>-</u>	<u>2</u>	<u>15,290</u>
(1,544)	(310)	19,028	(756)	(227)	11,044
<u>4,304</u>	<u>7,690</u>	<u>139,395</u>	<u>3,532</u>	<u>7,508</u>	<u>328,970</u>
<u>\$ 2,760</u>	<u>\$ 7,380</u>	<u>\$ 158,423</u>	<u>\$ 2,776</u>	<u>\$ 7,281</u>	<u>\$ 340,014</u>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2009 and 2008

NOTE 19-- System Related Organizations (continued):

UNR Foundation:

Cash and cash equivalents at June 30, 2009 and 2008, consists of:

	<u>2009</u>	<u>2008</u>
Cash	\$ 351	\$ 1,449
Money funds	305	-
Common fund investments	13,405	18,362
Certificates of deposit	-	130
Treasury bills and notes	<u>600</u>	<u>929</u>
	<u>\$14,661</u>	<u>\$20,870</u>

The fair value of investments at June 30, 2009 and 2008, are as follows:

	<u>2009</u>	<u>2008</u>
Equity Investments	\$ 390	\$ 503
Commonfund Bond	22,666	24,947
Commonfund Equity	47,560	62,624
Commonfund Capital Partners	2,063	2,036
Commonfund Realty Investors	4,459	5,303
Commonfund Global Distress	1,499	1,491
Commonfund international commodities	4,027	6,921
Commonfund intermediate	2,390	3,623
Certificates of Deposit	4,896	2,450
Law Debenture	1,015	-
U.S. Government Securities	<u>4,987</u>	<u>4,916</u>
	<u>\$95,952</u>	<u>\$114,814</u>

At June 30, 2009, the Foundation investments had the following maturities:

	Fair Value	Investment Maturities (in Years)		
		Less than 1	1 - 5	6 - 10
Equity investments	\$ 390	\$ 390	\$ -	\$ -
Open ended mutual funds	85,679	85,679	-	-
Certificates of deposit	4,896	3,018	1,878	-
U.S. Government securities	<u>4,987</u>	<u>4,987</u>	<u>-</u>	<u>-</u>
	<u>\$95,952</u>	<u>\$94,074</u>	<u>\$1,878</u>	<u>\$ -</u>

The Foundation's investment policy for cash and cash equivalents is to exercise sufficient due diligence to minimize investing cash and cash equivalents in instruments that will lack liquidity. The Foundation, through its Investment Managers may invest in high quality commercial paper, repurchase agreements, Treasury Bills, certificates of deposit, internal loans, and money market funds to provide income, liquidity for expense payments and preservation of the investment's principal value. Commercial paper must be rated at least A1 or P-1 (by Moody's or S&P). No more than 5% of the Fund's total market value may be invested in the obligations of a single issuer, with the exception of the United States Government and its agencies.

The cumulative net depreciation of investments at June 30, 2009 and 2008 was (\$29,916) and (\$10,129), respectively.

Investment Risk Factors

There are many factors that can affect the value of investments. Some factors, such as credit risk and concentrations of credit risk may affect fixed income securities, which are particularly sensitive to credit risks and changes in interest rates. The Investment Committee of the Foundation has policies regarding acceptable levels of risk. The committee meets quarterly to review the investments. Significant amounts of the investments are held with Commonfund which also has policies regarding acceptable levels of risk.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer.

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2009 and 2008

NOTE 19 - System Related Organizations (continued):

The Foundation restricts investment of cash and cash equivalents and investments to financial institutions with high credit standing and The Commonfund, a nonprofit membership corporation operated by and for its member colleges, universities and independent schools. The Foundation currently purchases certificates of deposit of less than two hundred fifty thousand dollars per bank or institution. Commercial paper is limited to a maximum of 10% of the total cash available. The Foundation has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash and cash equivalents and investments.

Credit Risk

Fixed income securities are subject to credit risk, which is the chance an issuer or other counterparty to an investment will not fulfill its obligations. It is the policy of the Foundation to manage its credit risk by limiting its fixed income securities to obligations of the U.S. Government, which are not considered to have credit risk, and to pooled fixed income funds with the Commonfund. The Commonfund is unrated by recognized statistical rating organizations.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. As a means of limiting its exposure to fair value losses arising from rising interest rates, the Foundation's current policy limits U.S. Treasury instruments and certificates of deposit to no more than 90 days out unless the rate justifies the return and the current cash needs permit.

Foreign Currency Risk

Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. Foreign investments are managed by the Commonfund who has policies in place to address foreign currency risk.

Custodial Credit Risk – Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the Foundation's deposits exceed FDIC limits and as a result may not be returned to the Foundation. All cash deposits are primarily on deposit with two financial institutions and several investment companies. The Foundation does not have a deposit policy for custodial credit risk. As of June 30, 2009, the Foundation's bank balance was \$13,298. Of this balance, \$662 was covered by depository insurance and/or collateralized and \$12,045 is held by the Commonfund government Securities Fund and subject to their investment policies. The remaining \$591 was subject to custodial credit risk and as a result was uninsured at June 30, 2009.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the counterparty, the Foundation will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Investments consist primarily of open-end mutual funds through a single custodian. Debt and equity securities other than open-end mutual funds are uncollateralized.

UNLV Foundation:

The UNLV Foundation discloses its deposits with financial institutions, investments, and reverse repurchase agreements in accordance with GASB Statement No. 40, *Deposit and Investment Risk Disclosures-an amendment of GASB Statement No. 3*.

Custodial Credit Risk

The custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the UNLV Foundation will not be able to recover deposits or collateral securities that are in the possession of an outside party. The UNLV Foundation does not have a deposit policy for custodial credit risk. Of the cash balances held by custodians at June 30, 2009 and 2008, \$250 and \$200 was covered by the FDIC and \$248 and \$1,447, respectively, was uninsured. Of the cash equivalent balance, \$200 was covered by Securities Investor Protection Corporation ("SIPC") and \$6,782 and \$5,271, respectively, was covered by the Customer Asset Protection Company ("CAPCO"), excess protection provided by two brokerages. In addition, \$3,623 and \$616, respectively, was held in a bank and was uninsured.

Investments in the custody of two brokerages are covered by CAPCO. Investments in the custody of the bank are in the nominee name of the bank and held by the Depository Trust Company.

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2009 and 2008

NOTE 19 - System Related Organizations (continued):

Investments include the following at June 30, 2009 and 2008:

	<u>2009</u>	<u>2008</u>
Mutual funds	\$ 2,986	\$ 2,355
Equities	46,312	49,328
U.S. government obligations	20,203	13,123
Corporate obligations	20,703	21,482
Mortgage-backed securities	16,074	15,896
Alternative investments	<u>6,583</u>	<u>705</u>
Total marketable securities at cost	112,861	102,889
Net unrealized gain (loss) on noncurrent investments	<u>(6,975)</u>	<u>2,039</u>
Total fair value of noncurrent investments	<u>\$105,886</u>	<u>\$ 104,928</u>

Included in U.S. Government obligations are cash and cash equivalents of \$9.5 million and \$10.1 million as of June 30, 2009 and 2008, respectively.

Credit Risk

Credit risk is the risk that an issuer will not fulfill its obligations. The UNLV Foundation reduces its exposure to credit risk with policy guidelines that instruct money managers to purchase securities rated investment grade or better. However, up to 25% of the fixed-income portfolios may be allocated to below-investment-grade securities. Investment in corporate bonds at June 30, 2009 follows:

Corporate Bonds	Total	AAA	AA	A	BBB	Below Investment Grade
Payden & Rygel	\$11,248	\$ 524	\$1,905	\$4,264	\$3,522	\$1,033
Wachovia	1,451	101	626	623	101	-
Loomis Sayles	12,838	2,883	526	2,895	5,213	1,321
Tradewinds-NWQ	458	-	-	-	-	458

Note: U.S. Government obligations, mortgage-backed securities, and mutual funds are not included.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The UNLV Foundation's policy guidelines on maturity parameters state that the fixed-income portfolio's average weighted duration is to remain within 20% of the benchmark duration.

For the endowment fund, the Lehman Aggregate Bond Index average maturity as of June 30, 2009, was 6.71 years. The fixed-income portfolio's average maturity was 9.60 years. Interest rates range from 0.399% to 9.95%.

Maturity Under 1 Year	Maturity 1-5 Years	Maturity 5-10 Years	Maturity Over 10 Years	Total
\$2,394	\$7,262	\$6,918	\$3,075	\$19,649

For the restricted fund, the Lehman Aggregate Index average maturity as of June 30, 2009, was 6.26 years. The fixed-income portfolio's average maturity was 6.34 years. Interest rates range from 0.875% to 9.875%.

Maturity Under 1 Year	Maturity 1-5 Years	Maturity 5-10 Years	Maturity Over 10 Years	Total
\$1,303	\$7,813	\$4,697	\$11,905	\$25,718

Foreign Currency Risk

Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. All investments are traded in U.S. dollars. The UNLV Foundation's investment managers have policies that address foreign currency risk.

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2009 and 2008

NOTE 19 - System Related Organizations (continued):

At June 30, 2009 and 2008, the UNLV Foundation had \$2,883 and \$1,417, respectively in foreign bonds.

During the year ended June 30, 2009 and 2008, the UNLV Foundation recognized (\$11,844) and (\$2,838), respectively, in investment losses. Earnings included \$4,268 and \$3,853, respectively, from interest and dividends, (\$6,563) and \$3,259, respectively, from net realized (losses) gains on the sale of investments, and (\$9,015) and (\$9,329), respectively, from the change in investment fair value. Investment expenses of \$524 and \$609, respectively, and amortization of bond discounts of \$10 and \$12, respectively, were netted against earnings.

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SUPPLEMENTAL INFORMATION

**NEVADA SYSTEM OF HIGHER EDUCATION
COMBINING SCHEDULES OF NET ASSETS (in \$1,000's)
AS OF JUNE 30, 2009**

<u>ASSETS</u>	<u>UNR</u>	<u>System</u>	<u>DRI</u>	<u>TMCC</u>	<u>WNC</u>
<i>Current Assets</i>					
Cash and cash equivalents	\$ 16,658	\$ (39,177)	\$ 2,693	\$ 3,692	\$ 1,150
Restricted cash and cash equivalents	-	-	162	-	-
Short-term investments	100,999	21,421	16,789	18,896	5,073
Accounts receivable, net	16,191	205	3,231	718	138
Receivable from U.S. Government	18,919	1,838	3,744	696	681
Receivable from State of Nevada	1,871	1,006	139	35	28
Current portion of loans receivable, net	1,470	-	-	12	-
Inventories	3,251	228	-	11	-
Deposits and deferred expenditures	2,424	36	1,465	-	2
Other	-	-	297	37	-
Total Current Assets	<u>161,783</u>	<u>(14,443)</u>	<u>28,520</u>	<u>24,097</u>	<u>7,072</u>
<i>Noncurrent Assets</i>					
Cash held by State Treasurer	64,988	-	1,879	442	1,548
Restricted cash and cash equivalents	-	-	-	-	-
Receivable from State of Nevada	7,518	-	-	-	-
Endowment investments	96,449	8,330	20,648	7,010	180
Deposits and deferred expenditures	2,241	586	-	-	-
Loans receivable, net	6,227	-	-	298	-
Capital assets, net	618,923	23,228	71,888	63,578	37,000
Other noncurrent assets	-	336	-	-	-
Total Noncurrent Assets	<u>796,346</u>	<u>32,480</u>	<u>94,415</u>	<u>71,328</u>	<u>38,728</u>
TOTAL ASSETS	<u>958,129</u>	<u>18,037</u>	<u>122,935</u>	<u>95,425</u>	<u>45,800</u>
LIABILITIES					
<i>Current Liabilities</i>					
Accounts payable	20,454	4,059	805	1,082	619
Accrued payroll and related liabilities	9,069	498	820	2,892	450
Unemployment insurance and workers' compensation liability	1,513	51	94	236	43
Current portion of compensated absences	8,826	1,602	3,527	1,301	769
Current portion of long-term debt	7,825	-	641	343	108
Current portion of obligations under capital leases	514	-	63	-	-
Accrued interest payable	6,085	-	94	92	-
Deferred revenue	11,782	1,569	2,286	725	97
Funds held in trust for others	1,670	-	446	286	22
Other	-	-	287	426	-
Total Current Liabilities	<u>67,738</u>	<u>7,779</u>	<u>9,063</u>	<u>7,383</u>	<u>2,108</u>
<i>Noncurrent Liabilities</i>					
Refundable advances under federal loan programs	4,723	-	-	249	-
Compensated absences	7,168	351	351	292	31
Deferred revenue	-	-	-	-	-
Long-term debt	252,634	-	9,788	1,440	1,252
Obligations under capital leases	3,000	-	41	-	-
Due to State/Other non-current liabilities	-	-	-	5,775	-
Total Noncurrent Liabilities	<u>267,525</u>	<u>351</u>	<u>10,180</u>	<u>7,756</u>	<u>1,283</u>
TOTAL LIABILITIES	<u>335,263</u>	<u>8,130</u>	<u>19,243</u>	<u>15,139</u>	<u>3,391</u>
NET ASSETS					
Invested in capital assets, net of related debt	352,340	22,377	61,517	55,620	35,640
Restricted:					
Nonexpendable	36,740	5,985	20,608	2,836	147
Expendable:					
Scholarships, research and instruction	59,313	2,178	1,332	4,739	319
Loans	4,653	-	-	80	-
Capital projects/ Other	63,741	-	3,133	4,206	4,772
Debt service	4,293	-	-	(65)	137
Unrestricted	<u>101,786</u>	<u>(20,633)</u>	<u>17,102</u>	<u>12,870</u>	<u>1,394</u>
TOTAL NET ASSETS	<u>\$622,866</u>	<u>\$ 9,907</u>	<u>\$103,692</u>	<u>\$80,286</u>	<u>\$42,409</u>

<u>GBC</u>	<u>UNLV</u>	<u>CSN</u>	<u>NSC</u>	<u>Total</u>
\$ 849	\$ 45,551	\$ 4,007	\$ 217	\$35,640
-	-	-	-	162
3,984	173,818	33,582	5,927	380,489
409	3,195	2,329	299	26,715
216	10,316	86	168	36,664
1	574	132	7	3,793
13	498	68	-	2,061
-	1,798	582	203	6,073
58	3,478	72	27	7,562
-	-	-	-	334
<u>5,530</u>	<u>239,228</u>	<u>40,858</u>	<u>6,848</u>	<u>499,493</u>
799	28,102	8,269	2,767	108,794
-	7,967	-	-	7,967
-	-	-	-	7,518
171	40,185	4,025	-	176,998
-	2,072	-	-	4,899
-	3,252	13	4	9,794
43,728	817,755	210,453	28,859	1,915,412
-	-	-	-	336
<u>44,698</u>	<u>899,333</u>	<u>222,760</u>	<u>31,630</u>	<u>2,231,718</u>
<u>50,228</u>	<u>1,138,561</u>	<u>263,618</u>	<u>38,478</u>	<u>2,731,211</u>
148	17,603	1,950	758	47,478
400	10,655	1,497	294	26,575
128	2,410	529	-	5,004
438	9,708	2,646	210	29,027
116	9,968	-	-	19,001
-	1,344	299	-	2,220
15	4,902	-	-	11,188
241	15,663	2,608	340	35,311
53	8,392	324	15	11,208
-	-	-	-	713
<u>1,539</u>	<u>80,645</u>	<u>9,853</u>	<u>1,617</u>	<u>187,725</u>
-	2,566	7	-	7,545
192	4,169	1,200	291	14,045
-	66	-	-	66
1,713	242,817	-	-	509,644
-	2,376	1,065	-	6,482
-	-	-	-	5,775
<u>1,905</u>	<u>251,994</u>	<u>2,272</u>	<u>291</u>	<u>543,557</u>
<u>3,444</u>	<u>332,639</u>	<u>12,125</u>	<u>1,908</u>	<u>731,282</u>
43,728	573,018	209,090	28,859	1,382,189
171	11,513	2,211	-	80,211
367	33,612	3,604	-	105,464
17	734	-	4	5,488
(542)	26,429	8,269	2,767	112,775
256	6,917	-	-	11,538
<u>2,787</u>	<u>153,699</u>	<u>28,319</u>	<u>4,940</u>	<u>302,264</u>
<u>\$46,784</u>	<u>\$805,922</u>	<u>\$251,493</u>	<u>\$36,570</u>	<u>\$1,999,929</u>

**NEVADA SYSTEM OF HIGHER EDUCATION
COMBINING SCHEDULES OF NET ASSETS (in \$1,000's)
AS OF JUNE 30, 2008**

<u>ASSETS</u>	<u>UNR</u>	<u>System</u>	<u>DRI</u>	<u>TMCC</u>	<u>WNC</u>
<i>Current Assets</i>					
Cash and cash equivalents	\$ (6,258)	\$ -	\$ 933	\$ 461	\$ 269
Restricted cash and cash equivalents	2,299	-	167	-	-
Short-term investments	116,803	44,322	15,471	17,251	6,360
Accounts receivable, net	20,348	209	3,417	692	172
Receivable from U.S. Government	19,744	946	3,443	142	94
Receivable from State of Nevada	6,456	579	582	1,060	355
Current portion of loans receivable, net	1,739	-	-	11	-
Inventories	3,105	157	-	214	-
Deposits and deferred expenditures	3,447	401	-	-	4
Other	-	-	827	57	-
Total Current Assets	<u>167,683</u>	<u>46,614</u>	<u>24,840</u>	<u>19,888</u>	<u>7,254</u>
<i>Noncurrent Assets</i>					
Cash held by State Treasurer	61,652	-	7,744	4,318	3,349
Restricted cash and cash equivalents	-	-	-	-	-
Receivable from State of Nevada	20,313	-	-	-	-
Endowment investments	124,881	7,181	7,661	8,940	234
Deposits and deferred expenditures	2,221	622	-	-	-
Loans receivable, net	5,711	-	-	302	-
Capital assets, net	558,953	9,418	66,899	64,882	36,476
Other assets	-	-	18,300	-	-
Other noncurrent assets	-	353	-	-	-
Total Noncurrent Assets	<u>773,731</u>	<u>17,574</u>	<u>100,604</u>	<u>78,442</u>	<u>40,059</u>
TOTAL ASSETS	<u>941,414</u>	<u>64,188</u>	<u>125,444</u>	<u>98,330</u>	<u>47,313</u>
<u>LIABILITIES</u>					
<i>Current Liabilities</i>					
Accounts payable	22,278	3,155	734	1,179	225
Accrued payroll and related liabilities	9,710	570	778	1,764	1,016
Unemployment insurance and workers' compensation liability	1,675	66	112	354	127
Current portion of compensated absences	11,336	1,436	3,231	1,585	610
Current portion of long-term debt	6,514	-	611	328	137
Current portion of obligations under capital leases	446	813	60	-	-
Accrued interest payable	4,878	41	99	99	-
Deferred revenue	12,280	1,545	2,085	781	182
Funds held in trust for others	1,684	-	700	101	42
Other	1,493	-	580	446	-
Total Current Liabilities	<u>72,294</u>	<u>7,626</u>	<u>8,990</u>	<u>6,637</u>	<u>2,339</u>
<i>Noncurrent Liabilities</i>					
Refundable advances under federal loan programs	4,716	-	-	249	-
Compensated absences	7,432	306	393	117	183
Deferred revenue	307	-	-	-	-
Long-term debt	199,179	-	10,429	1,783	1,360
Obligations under capital leases	3,419	-	104	-	-
Due to State	-	-	-	6,175	-
Total Noncurrent Liabilities	<u>215,053</u>	<u>306</u>	<u>10,926</u>	<u>8,324</u>	<u>1,543</u>
TOTAL LIABILITIES	<u>287,347</u>	<u>7,932</u>	<u>19,916</u>	<u>14,961</u>	<u>3,882</u>
<u>NET ASSETS</u>					
Invested in capital assets, net of related debt	347,481	8,564	55,862	56,210	34,978
Restricted:					
Nonexpendable	38,005	3,952	20,688	4,819	147
Expendable:					
Scholarships, research and instruction	81,804	1,993	6,124	4,655	235
Loans	5,005	-	-	76	(1)
Capital projects	62,513	-	7,970	7,872	4,773
Debt service	4,259	-	-	(72)	137
Unrestricted	<u>115,000</u>	<u>41,747</u>	<u>14,884</u>	<u>9,809</u>	<u>3,162</u>
TOTAL NET ASSETS	<u>\$654,067</u>	<u>\$ 56,256</u>	<u>\$105,528</u>	<u>\$83,369</u>	<u>\$43,431</u>

<u>GBC</u>	<u>UNLV</u>	<u>CSN</u>	<u>NSC</u>	<u>Total</u>
\$ 561	\$ 5,490	\$ 1,453	\$ (94)	\$ 2,815
-	-	-	-	2,466
2,177	178,952	30,684	4,752	416,772
407	2,853	2,551	301	30,950
162	12,637	387	683	38,238
266	4,700	1,790	333	16,121
5	465	85	-	2,305
-	1,869	751	375	6,471
47	395	23	158	4,475
-	-	-	-	884
<u>3,625</u>	<u>207,361</u>	<u>37,724</u>	<u>6,508</u>	<u>521,497</u>
5,592	52,282	10,858	4,127	149,922
-	18,922	-	-	18,922
-	41,655	246	-	62,214
220	52,513	5,060	-	206,690
-	1,754	-	-	4,597
-	2,895	25	-	8,933
42,302	771,745	214,675	24,926	1,790,276
-	-	-	-	18,300
-	-	-	4	357
<u>48,114</u>	<u>941,766</u>	<u>230,864</u>	<u>29,057</u>	<u>2,260,211</u>
<u>51,739</u>	<u>1,149,127</u>	<u>268,588</u>	<u>35,565</u>	<u>2,781,708</u>
153	14,954	2,203	1,768	46,649
392	14,490	1,826	79	30,625
136	2,836	628	-	5,934
438	9,600	2,465	247	30,948
112	9,448	-	-	17,150
-	1,305	412	-	3,036
15	4,789	-	-	9,921
95	17,432	2,812	172	37,384
54	5,507	304	8	8,400
-	-	-	-	2,519
<u>1,395</u>	<u>80,361</u>	<u>10,650</u>	<u>2,274</u>	<u>192,566</u>
-	2,470	7	-	7,442
193	4,253	1,173	342	14,392
-	236	-	-	543
1,830	234,646	-	-	449,227
-	3,819	222	-	7,564
-	-	-	-	6,175
<u>2,023</u>	<u>245,424</u>	<u>1,402</u>	<u>342</u>	<u>485,343</u>
<u>3,418</u>	<u>325,785</u>	<u>12,052</u>	<u>2,616</u>	<u>677,909</u>
40,360	531,929	214,041	24,926	1,314,351
48	11,631	2,237	-	81,527
311	43,511	4,218	-	142,851
12	1,115	-	4	6,211
5,675	109,785	11,104	4,127	213,819
-	6,362	-	-	10,686
<u>1,915</u>	<u>119,009</u>	<u>24,936</u>	<u>3,892</u>	<u>334,354</u>
<u>\$48,321</u>	<u>\$ 823,342</u>	<u>\$256,536</u>	<u>\$32,949</u>	<u>\$2,103,799</u>

NEVADA SYSTEM OF HIGHER EDUCATION
COMBINING SCHEDULES OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS (in
\$1,000's)
FOR THE YEAR ENDED JUNE 30, 2009

	<u>UNR</u>	<u>System</u>	<u>DRI</u>	<u>TMCC</u>	<u>WNC</u>
<i>Operating Revenues</i>					
Student tuition and fees (net of scholarship allowances of \$63,584 and \$53,502)	\$ 77,710	\$ -	\$ -	\$ 13,075	\$ 3,978
Federal grants and contracts	100,343	1,645	29,487	9,000	2,395
State grants and contracts	15,022	-	162	1,223	1,320
Local grants and contracts	22,816	-	618	-	-
Other grants and contracts	11,960	424	2,788	197	-
Sales and services of educational departments (including \$2,525 from System related organizations)	36,375	3,632	-	946	274
Sales and services of auxiliary enterprises (net of scholarship allowances of \$4,630)	29,307	-	-	1,380	734
Interest earned on loans receivable	110	-	-	3	-
Other operating revenues	2,517	467	7,697	77	-
Total operating revenues	<u>296,160</u>	<u>6,168</u>	<u>40,752</u>	<u>25,901</u>	<u>8,701</u>
<i>Operating Expenses</i>					
Employee compensation and benefits	334,024	20,231	32,658	45,966	21,438
Utilities	13,431	1,941	1,398	1,581	738
Supplies and services	129,237	9,448	9,611	8,975	4,514
Scholarships and fellowships	13,717	47	-	4,897	1,704
Depreciation	27,510	1,642	5,195	3,047	1,509
Total operating expenses	<u>517,919</u>	<u>33,309</u>	<u>48,862</u>	<u>64,466</u>	<u>29,903</u>
Operating (loss) income	<u>(221,759)</u>	<u>(27,141)</u>	<u>(8,110)</u>	<u>(38,565)</u>	<u>(21,202)</u>
<i>Nonoperating Revenues (Expenses)</i>					
State appropriations	200,432	28,422	9,666	39,416	19,956
Refund to the State	-	(3,808)	-	-	-
Transfers to/from System Administration	14,981	(43,284)	1,495	1,747	691
Gifts (including \$31,569 from System related organizations)	15,956	850	305	225	260
Investment income, net (loss)	(35,577)	(4,673)	(6,176)	(3,292)	(650)
Disposal of capital assets	(470)	(22)	(336)	(40)	(5)
Interest expense	(10,291)	-	(696)	(375)	(72)
Other nonoperating revenues	(1,715)	16	-	-	-
Net nonoperating revenues (expenses)	<u>183,316</u>	<u>(22,499)</u>	<u>4,258</u>	<u>37,681</u>	<u>20,180</u>
Income (loss) before other revenue, expenses, gains or losses	<u>(38,443)</u>	<u>(49,640)</u>	<u>(3,852)</u>	<u>(884)</u>	<u>(1,022)</u>
State appropriations restricted for capital purposes	-	-	2,096	(2,223)	-
Capital grants and gifts (including \$7,588 from System related organizations)	6,985	-	-	-	-
Additions to permanent endowments (including \$132 from System related organizations)	257	3,291	(80)	24	-
Other expenses	-	-	-	-	-
Total other revenues (expenses)	<u>7,242</u>	<u>3,291</u>	<u>2,016</u>	<u>(2,199)</u>	<u>-</u>
Increase (decrease) in net assets	<u>(31,201)</u>	<u>(46,349)</u>	<u>(1,836)</u>	<u>(3,083)</u>	<u>(1,022)</u>
<i>Net Assets</i>					
Net assets – beginning of year	654,067	56,256	105,528	83,369	43,431
Net assets – end of year	<u>\$622,866</u>	<u>\$ 9,907</u>	<u>\$103,692</u>	<u>\$80,286</u>	<u>\$42,409</u>

<u>GBC</u>	<u>UNLV</u>	<u>CSN</u>	<u>NSC</u>	<u>Eliminations</u>	<u>Total</u>
\$ 3,476	\$ 135,715	\$ 46,928	\$ 4,006	\$ -	\$ 284,888
2,523	68,969	15,716	2,282	(9,755)	222,605
155	13,560	5,955	361	-	37,758
-	1,067	-	39	-	24,540
1,047	2,066	18	-	-	18,500
519	24,700	2,448	14	-	68,908
780	43,091	1,189	1,020	-	77,501
-	51	1	-	-	165
29	5,221	301	37	-	16,346
<u>8,529</u>	<u>294,440</u>	<u>72,556</u>	<u>7,759</u>	<u>(9,755)</u>	<u>751,211</u>
18,236	347,086	109,576	14,400	-	943,615
859	13,588	4,392	283	-	38,211
4,318	83,765	35,940	7,022	(9,755)	283,075
844	16,612	12,217	1,119	-	51,157
2,311	33,481	11,097	895	-	86,687
<u>26,568</u>	<u>494,532</u>	<u>173,222</u>	<u>23,719</u>	<u>(9,755)</u>	<u>1,402,745</u>
<u>(18,039)</u>	<u>(200,092)</u>	<u>(100,666)</u>	<u>(15,960)</u>	<u>-</u>	<u>(651,534)</u>
16,180	198,680	94,156	16,509	-	623,417
-	-	-	-	-	(3,808)
341	19,586	3,954	489	-	-
513	15,172	796	269	-	34,346
(361)	(28,087)	(4,469)	(458)	-	(83,743)
(120)	(1,395)	12	-	-	(2,376)
(90)	(9,838)	(102)	-	-	(21,464)
-	16,333	-	-	-	14,634
<u>16,463</u>	<u>210,451</u>	<u>94,347</u>	<u>16,809</u>	<u>-</u>	<u>561,006</u>
<u>(1,576)</u>	<u>10,359</u>	<u>(6,319)</u>	<u>849</u>	<u>-</u>	<u>(90,528)</u>
-	(29,418)	(4)	2,665	-	(26,884)
39	1,615	1,208	107	-	9,954
-	24	72	-	-	3,588
-	-	-	-	-	-
<u>39</u>	<u>(27,779)</u>	<u>1,276</u>	<u>2,772</u>	<u>-</u>	<u>(13,342)</u>
<u>(1,537)</u>	<u>(17,420)</u>	<u>(5,043)</u>	<u>3,621</u>	<u>-</u>	<u>(103,870)</u>
<u>48,321</u>	<u>823,342</u>	<u>256,536</u>	<u>32,949</u>	<u>-</u>	<u>2,103,799</u>
<u>\$46,784</u>	<u>\$805,922</u>	<u>\$251,493</u>	<u>\$36,570</u>	<u>\$ -</u>	<u>\$1,999,929</u>

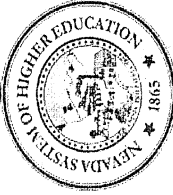
**NEVADA SYSTEM OF HIGHER EDUCATION
COMBINING SCHEDULES OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS (in
\$1,000's)
FOR THE YEAR ENDED JUNE 30, 2008**

	<u>UNR</u>	<u>System</u>	<u>DRI</u>	<u>TMCC</u>	<u>WNC</u>
<i>Operating Revenues</i>					
Student tuition and fees (net of scholarship allowances of \$53,502)	\$ 71,977	\$ -	\$ -	\$12,644	\$ 3,725
Federal grants and contracts	101,606	1,906	30,370	6,164	1,801
State grants and contracts	14,712	-	144	1,417	1,412
Local grants and contracts	22,620	-	819	-	-
Other grants and contracts	11,134	623	2,749	249	104
Sales and services of educational departments (including \$27,243 from System related organizations)	36,518	4,282	-	839	397
Sales and services of auxiliary enterprises (net of scholarship allowances of \$6,143)	27,674	-	-	1,411	656
Interest earned on loans receivable	107	-	-	2	-
Other operating revenues	<u>2,890</u>	<u>534</u>	<u>5,965</u>	<u>285</u>	<u>-</u>
Total operating revenues	<u>289,238</u>	<u>7,345</u>	<u>40,047</u>	<u>23,011</u>	<u>8,095</u>
<i>Operating Expenses</i>					
Employee compensation and benefits	331,109	19,899	30,917	47,203	22,668
Utilities	12,260	2,005	1,289	1,601	696
Supplies and services	130,968	12,655	10,161	9,107	4,264
Scholarships and fellowships	12,360	145	-	3,817	1,258
Depreciation	<u>24,071</u>	<u>1,354</u>	<u>4,214</u>	<u>3,089</u>	<u>1,310</u>
Total operating expenses	<u>510,768</u>	<u>36,058</u>	<u>46,581</u>	<u>64,817</u>	<u>30,196</u>
Operating (loss) income	<u>(221,530)</u>	<u>(28,713)</u>	<u>(6,534)</u>	<u>(41,806)</u>	<u>(22,101)</u>
<i>Nonoperating Revenues (Expenses)</i>					
State appropriations	203,758	28,900	10,021	39,277	20,545
Refund to the State	-	-	(82)	-	-
Transfers to/from System Administration	12,462	(48,259)	1,398	1,356	630
Gifts (including \$26,695 from System related organizations)	18,106	776	433	198	330
Investment income, net	268	1,332	32	547	(9)
Disposal of capital assets	(481)	(364)	(346)	(48)	(3)
Interest expense	(6,412)	(41)	(700)	(403)	(80)
Other nonoperating revenues	<u>(972)</u>	<u>(6)</u>	<u>-</u>	<u>-</u>	<u>120</u>
Net nonoperating revenues (expenses)	<u>226,729</u>	<u>(17,662)</u>	<u>10,756</u>	<u>40,927</u>	<u>21,533</u>
Income (loss) before other revenue, expenses, gains or losses	<u>-5,199</u>	<u>(46,375)</u>	<u>4,222</u>	<u>(879)</u>	<u>(568)</u>
State appropriations restricted for capital purposes	68,885	-	5,694	5,167	4,691
Capital grants and gifts (including \$25,590 from System related organizations)	23,235	-	-	-	1,433
Additions to permanent endowments (including \$188 from System related organizations)	1,340	312	18,564	34	-
Gain on sale of land	-	-	-	-	-
Other expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(350)</u>
Total other revenues	<u>93,460</u>	<u>312</u>	<u>24,258</u>	<u>5,201</u>	<u>5,774</u>
Increase (decrease) in net assets	<u>98,659</u>	<u>(46,063)</u>	<u>28,480</u>	<u>4,322</u>	<u>5,206</u>
<i>Net Assets</i>					
Net assets – beginning of year	<u>555,408</u>	<u>102,319</u>	<u>77,048</u>	<u>79,047</u>	<u>38,225</u>
Net assets – end of year	<u>\$654,067</u>	<u>\$ 56,256</u>	<u>\$105,528</u>	<u>\$83,369</u>	<u>\$43,431</u>

<u>GBC</u>	<u>UNLV</u>	<u>CSN</u>	<u>NSC</u>	<u>Eliminations</u>	<u>Total</u>
\$ 2,730	\$122,063	\$ 39,767	\$ 3,897	\$ -	\$ 256,803
2,011	81,293	10,275	1,119	(22,115)	214,430
273	13,254	5,985	502	-	37,699
-	1,318	51	18	-	24,826
-	1,584	1	-	-	16,444
544	24,616	2,735	14	-	69,945
674	43,174	1,393	1,026	-	76,008
-	42	-	-	-	151
-	4,489	451	48	-	14,662
<u>6,232</u>	<u>291,833</u>	<u>60,658</u>	<u>6,624</u>	<u>(22,115)</u>	<u>710,968</u>
18,135	344,234	106,316	13,259	-	933,740
816	13,896	4,483	282	-	37,328
3,457	94,157	39,083	6,682	(22,115)	288,419
859	14,494	7,207	1,036	-	41,176
<u>1,558</u>	<u>29,074</u>	<u>10,478</u>	<u>359</u>	<u>-</u>	<u>75,507</u>
<u>24,825</u>	<u>495,855</u>	<u>167,567</u>	<u>21,618</u>	<u>(22,115)</u>	<u>1,376,170</u>
<u>(18,593)</u>	<u>(204,022)</u>	<u>(106,909)</u>	<u>(14,994)</u>	<u>-</u>	<u>(665,202)</u>
16,089	195,667	92,671	14,837	-	621,765
-	-	-	-	-	(82)
249	14,210	8,630	9,324	-	-
1,287	13,547	839	2,115	-	37,631
45	2,781	500	2	-	5,498
(419)	(983)	(151)	-	-	(2,795)
(96)	(9,232)	(84)	-	-	(17,048)
<u>3,830</u>	<u>386</u>	<u>(3,830)</u>	<u>(36)</u>	<u>-</u>	<u>(508)</u>
<u>20,985</u>	<u>216,376</u>	<u>98,575</u>	<u>26,242</u>	<u>-</u>	<u>644,461</u>
<u>2,392</u>	<u>12,354</u>	<u>(8,334)</u>	<u>11,248</u>	<u>-</u>	<u>(20,741)</u>
2,017	90,625	7,270	1,638	-	185,987
200	1,519	52	-	-	26,439
-	35	258	-	-	20,543
-	-	-	-	-	-
-	-	-	-	-	(350)
<u>2,217</u>	<u>92,179</u>	<u>7,580</u>	<u>1,638</u>	<u>-</u>	<u>232,619</u>
<u>4,609</u>	<u>104,533</u>	<u>(754)</u>	<u>12,886</u>	<u>-</u>	<u>211,878</u>
<u>43,712</u>	<u>718,809</u>	<u>257,290</u>	<u>20,063</u>	<u>-</u>	<u>1,891,921</u>
<u>\$48,321</u>	<u>\$823,342</u>	<u>\$256,536</u>	<u>\$32,949</u>	<u>\$ -</u>	<u>\$2,103,799</u>

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Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended June 30, 2009



Major Programs

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Cluster: Research and Development										
Department of Agriculture										
CONTRACT - DEPT OF AGRICULTURE										
Direct-Contract - Dept of Agriculture	10.000	0	83,683	0	0	0	0	0	0	83,683
Pass Through National Honey Board: Contract - Dept of Agriculture - Contract No.: N/A	10.000	0	10,908	0	0	0	0	0	0	10,908
Total for CONTRACT - DEPT OF AGRICULTURE	0	10,908	83,683	0	0	0	0	0	0	94,591
AGRICULTURE RESEARCH SERVICE										
Direct-Agricultural Research_Basic and Applied Research	10.001	406,208	0	0	0	0	0	0	0	406,208
Pass Through Biotech Research Development Corp: Agricultural Research_Basic and Applied Research - Contract No.: 26-7-571	10.001	1	0	0	0	0	0	0	0	1
Total for AGRICULTURE RESEARCH SERVICE	406,209	0	0	0	0	0	0	0	0	406,209
COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE										
Direct-Grants for Agricultural Research, Special Research Grants	10.200	481,562	0	0	0	0	0	0	0	481,562
Pass Through INTERNATIONAL ARID LANS CONSORTIUM: Grants for Agricultural Research, Special Research Grants - Contract No.: 08R-08	10.200	0	6,247	0	0	0	0	0	0	6,247

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through UNIVERSITY OF ARIZONA: Grants for Agricultural Research, Special Research Grants - Contract No.: Y432967 IALC 06R-08	10.200	0	29,003	0	0	0	0	0	0	29,003
Direct-Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	781,626	0	0	0	0	0	0	0	781,626
Direct-Grants for Agricultural Research Competitive Research Grants	10.206	228,707	49,794	0	0	0	0	0	0	278,501
Pass Through University of Virginia: Grants for Agricultural Research Competitive Research Grants - Contract No.: GG1102131469	10.206	0	2,482	0	0	0	0	0	0	2,482
Pass Through Univ of Arizona: Integrated Programs - Contract No.: Y414001	10.303	72,811	0	0	0	0	0	0	0	72,811
Pass Through University of Missouri: Integrated Programs - Contract No.: C00015591	10.303	0	41,664	0	0	0	0	0	0	41,664
Direct-Cooperative Extension Service	10.500	446,651	0	0	0	0	0	0	0	446,651
Total for COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE		2,011,357	93,940	35,250	0	0	0	0	0	2,140,547
ECONOMIC RESEARCH SERVICES										
Direct-Agricultural and Rural Economic Research	10.250	0	8,760	0	0	0	0	0	0	8,760
Pass Through Univ of California-Davis: Agricultural and Rural Economic Research - Contract No.: 0700228	10.250	9,275	0	0	0	0	0	0	0	9,275
Direct-Program of Research on the Economic of Invasive Species Mgmt	10.254	19,331	0	0	0	0	0	0	0	19,331
Total for ECONOMIC RESEARCH SERVICES		28,606	8,760	0	0	0	0	0	0	37,366

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
RISK MANAGEMENT AGENCY										
Direct-Commodity Partnerships for Risk Management Education	10.457	38,614	0	0	0	0	0	0	0	38,614
Direct-Crop Insurance Education in Targeted States	10.458	149,411	0	0	0	0	0	0	0	149,411
Total for RISK MANAGEMENT AGENCY		188,025	0	0	0	0	0	0	0	188,025
FOOD AND NUTRITION SERVICE										
Pass Through Nv-Dept of Health & Human Svcs: Special Supplemental Nutrition Program for Women, Infants, and Children - Contract No.: HD 08036	10.557	-969	0	0	0	0	0	0	0	-969
Total for FOOD AND NUTRITION SERVICE		-969	0	0	0	0	0	0	0	-969
FOREIGN AGRICULTURAL SERVICE										
Direct-Scientific Cooperation and Research	10.961	0	8,584	0	0	0	0	0	0	8,584
Direct-International Training_Foreign Participant	10.962	12,321	0	0	0	0	0	0	0	12,321
Total for FOREIGN AGRICULTURAL SERVICE		12,321	8,584	0	0	0	0	0	0	20,905
FOREST SERVICE										
Direct-Forestry Research	10.652	374,028	0	623,503	0	0	0	0	0	997,531
Pass Through Northern Arizona University: Forestry Research - Contract No.: ER134GL-02	10.652	0	9,018	0	0	0	0	0	0	9,018
Pass Through UC DAVIS: Forestry Research - Contract No.: 07-001085-03	10.652	0	82,009	0	0	0	0	0	0	82,009

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through Univ of California-Davis: Forestry Research - Contract No.: 07-001085-02	10.652	41,408	0	0	0	0	0	0	0	41,408
Direct-Cooperative Forestry Assistance	10.664	139,939	1,846,563	0	0	0	0	0	0	1,986,502
Pass Through NV TAHOE CONSERVATION DISTRICT: National Forest-Dependent Rural Communities - Contract No.: SUBCONTRACT DATED 9/18/08	10.670	0	0	55,903	0	0	0	0	0	55,903
Pass Through NV TAHOE CONSERVATION DISTRICT: Rural Developmen: Forestry, and Communities - Contract No.: AGREEMENT DATED 12/20/07	10.672	0	0	32,843	0	0	0	0	0	32,843
Total for FOREST SERVICE		555,375	1,855,581	794,258	0	0	0	0	0	3,205,214
RURAL DEVELOPMENT										
Pass Through Churchill Economic Dev Auth: Rural Community Development Initiative - Contract No.: N/A	10.446	19,238	0	0	0	0	0	0	0	19,238
Total for RURAL DEVELOPMENT		19,238	0	0	0	0	0	0	0	19,238
NATURAL RESOURCES CONSERVATION SERVICE										
Direct-Soil and Water Conservation	10.902	9,719	0	0	0	0	0	0	0	9,719
Total for NATURAL RESOURCES CONSERVATION SERVICE		9,719	0	0	0	0	0	0	0	9,719
Total for Department of Agriculture		3,229,881	1,969,189	921,775	0	0	0	0	0	6,120,845
Department of Commerce										
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION										
Direct-Climate and Atmospheric Research	11.431	0	176,694	59,256	0	0	0	0	0	235,950

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through UC SAN DIEGO: Climate and Atmospheric Research - Contract No.: PO 10167344-016	11.431	0	67,144	0	0	0	0	0	0	67,144
Pass Through UNIVERSITY OF ARIZONA: Climate and Atmospheric Research - Contract No.: PO#Y430197	11.431	0	794	0	0	0	0	0	0	794
Pass Through UNIV CORP FOR ATMOS RESEARCH: Meteorologic and Hydrologic Modernization Development - Contract No.: S08-68873	11.467	0	12,016	0	0	0	0	0	0	12,016
Total for NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION	0	176,694	139,210	0	0	0	0	0	0	315,904
NATIONAL INSTITUTE FOR STANDARDS AND TECHNOLOGY										
Direct-Measurement and Engineering Research and Standards	11.609	-3,359	0	0	0	0	0	0	0	-3,359
Direct-Manufacturing Extension Partnership	11.611	0	0	0	0	0	0	0	462,008	462,008
Total for NATIONAL INSTITUTE FOR STANDARDS AND TECHNOLOGY	-3,359	0	0	0	0	0	0	0	462,008	458,649
Total for Department of Commerce	-3,359	176,694	139,210	0	0	0	0	0	462,008	774,553
Department of Defense										
CONTRACT - DEPT OF DEFENSE										
Direct-Contract - Dept of Defense	12.000	0	6,778,913	0	0	0	0	0	0	6,784,650
Pass Through 2Phase Tech: Contract - Dept of Defense - Contract No.: N/A	12.000	0	56,167	0	0	0	0	0	0	56,167
Pass Through General Dynamics: Contract - Dept of Defense - Contract No.: SUB #D00058D3	12.000	0	284,443	0	0	0	0	0	0	284,443

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through JACOBS TECHNOLOGY: Contract - Dept of Defense - Contract No.: PO#JNSG18686 REV	0	0	8,218	0	0	0	0	0	0	8,218
Pass Through Science & Eng. Assoc.: Contract - Dept of Defense - Contract No.: SUB-S4931-01	0	57,765	0	0	0	0	0	0	0	57,765
Pass Through TETRA TECH, INC.: Contract - Dept of Defense - Contract No.: PO 025866	0	0	27,703	0	0	0	0	0	0	27,703
Total for CONTRACT - DEPT OF DEFENSE	0	404,112	6,814,834	0	0	0	0	0	0	7,218,946
DEPT OF THE ARMY, OFFICE OF THE CHIEF OF ENGINEER										
Direct-Collaborative Research and Development	26,516	189,704	0	0	0	0	0	0	0	216,220
Pass Through Advanced Materials & Devises Inc: Collaborative Research and Development - Contract No.: AMAD-02-07	151,273	0	0	0	0	0	0	0	0	151,273
Total for DEPT OF THE ARMY, OFFICE OF THE CHIEF OF ENGINEER	177,789	189,704	0	0	0	0	0	0	0	367,493
DEPT OF THE NAVY, OFFICE OF NAVAL RESEARCH										
Direct-Basic and Applied Scientific Research	1,539,629	0	90,660	0	0	0	0	0	0	1,630,289
Pass Through Advanced Materials & Devises Inc: Basic and Applied Scientific Research - Contract No.: AMAD-01-08	67,673	0	0	0	0	0	0	0	0	67,673
Pass Through Advanced Materials & Devises Inc: Basic and Applied Scientific Research - Contract No.: AMAD-02-08	42,054	0	0	0	0	0	0	0	0	42,054
Pass Through Advanced Materials & Devises Inc: Basic and Applied Scientific Research - Contract No.: AMAD-03-08	17,340	0	0	0	0	0	0	0	0	17,340

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through Epsilon Systems Solutions: Basic and Applied Scientific Research - Contract No.: SN08015000	12.300	67,235	0	0	0	0	0	0	0	67,235
Pass Through TAO Systems: Basic and Applied Scientific Research - Contract No.: N/A	12.300	-10	0	0	0	0	0	0	0	-10
Total for DEPT OF THE NAVY, OFFICE OF NAVAL RESEARCH		1,733,921	0	90,660	0	0	0	0	0	1,824,581
U.S. ARMY MEDICAL COMMAND										
Direct-Military Medical Research and Development	12.420	24,669	616,292	94,911	0	0	0	0	0	735,872
Total for U.S. ARMY MEDICAL COMMAND		24,669	616,292	94,911	0	0	0	0	0	735,872
U.S. ARMY MATERIEL COMMAND										
Direct-Basic Scientific Research	12.431	150,000	493,645	2,529,172	0	0	0	0	0	3,172,817
Total for U.S. ARMY MATERIEL COMMAND		150,000	493,645	2,529,172	0	0	0	0	0	3,172,817
OFFICE OF THE SECRETARY OF DEFENSE										
Direct-Basic, Applied, and Advanced Research in Science and Engineering	12.630	0	0	148,171	0	0	0	0	0	148,171
Total for OFFICE OF THE SECRETARY OF DEFENSE		0	0	148,171	0	0	0	0	0	148,171
DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND										
Direct-Air Force Defense Research Sciences Program	12.800	1,122,567	130,560	0	0	0	0	0	0	1,253,127
Pass Through Advanced Cooling Technologies: Air Force Defense Research Sciences Program - Contract No.: N/A	12.800	45,270	0	0	0	0	0	0	0	45,270

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through Optima Corp: Air Force Defense Research Sciences Program - Contract No.: N/A	12.800	10,349	0	0	0	0	0	0	0	10,349
Pass Through Science Applications International Corp: Air Force Defense Research Sciences Program - Contract No.: 4400158019	12.800	34,607	0	0	0	0	0	0	0	34,607
Pass Through Science Applications International Corp: Air Force Defense Research Sciences Program - Contract No.: 4400164900	12.800	22,229	0	0	0	0	0	0	0	22,229
Pass Through Univ of Michigan: Air Force Defense Research Sciences Program - Contract No.: F012383	12.800	33,278	0	0	0	0	0	0	0	33,278
Total for DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND		1,268,300	130,560	0	0	0	0	0	0	1,398,860
NATIONAL SECURITY AGENCY										
Direct-Mathematical Sciences Grants Program	12.901	0	14,322	0	0	0	0	0	0	14,322
Total for NATIONAL SECURITY AGENCY		0	14,322	0	0	0	0	0	0	14,322
ADVANCED RESEARCH PROJECTS AGENCY										
Direct-Research and Technology Development	12.910	0	1,050,413	0	0	0	0	0	0	1,050,413
Pass Through HRL Laboratories: Research and Technology Development - Contract No.: 801885-BS	12.910	113,736	0	0	0	0	0	0	0	113,736
Pass Through Univ of Illinois: Research and Technology Development - Contract No.: 2006-06490-01	12.910	52,709	0	0	0	0	0	0	0	52,709
Total for ADVANCED RESEARCH PROJECTS AGENCY		166,445	1,050,413	0	0	0	0	0	0	1,216,858
Total for Department of Defense		3,521,124	2,899,048	9,677,748	0	0	0	0	0	16,097,920
Department of the Interior										

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
CONTRACT - DEPT OF THE INTERIOR											
Direct-Contract - Dept of the Interior	15.000	0	724,728	94,810	0	0	0	0	0	0	819,538
Pass Through CARSON WATER DISTRICT: Contract - Dept of the Interior - Contract No.: CWSD AGREEMENT- DATED 7/25/08	15.000	0	0	21,008	0	0	0	0	0	0	21,008
Pass Through Las Vegas Valley Water District: Contract - Dept of the Interior - Contract No.: N/A	15.000	0	8,471	0	0	0	0	0	0	0	8,471
Total for CONTRACT - DEPT OF THE INTERIOR		0	733,199	115,818	0	0	0	0	0	0	849,017
BUREAU OF LAND MANAGEMENT											
Direct-Cooperative Inspection Agreements with States and Tribes	15.222	4,184	0	0	0	0	0	0	0	0	4,184
Direct-Cultural Resource Management	15.224	18,654	152,615	45,117	0	0	0	0	0	0	216,386
Pass Through Clark County-Nv: Cultural Resource Management - Contract No.: PO 4800000132-005	15.224	591,983	0	0	0	0	0	0	0	0	591,983
Pass Through CLARK COUNTY: Recreation Resource Management - Contract No.: 2005-DRI-574A-P	15.225	0	0	681,764	0	0	0	0	0	0	681,764
Pass Through Clark County-Nv: Distribution of Receipts to State and Local Governments - Contract No.: 4500043387	15.227	0	0	0	0	0	0	0	0	185,262	185,262
Direct-National Fire Plan - Wildland Urban Interface Community Fire Assistance	15.228	46,371	0	0	0	0	0	0	0	0	46,371
Direct-National Fire Plan - Rural Fire Assistance	15.242	279,541	0	0	0	0	0	0	0	0	279,541

		CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Total for BUREAU OF LAND MANAGEMENT			940,733	152,615	726,881	0	0	0	0	0	185,262	2,005,491
DEPARTMENT OF THE INTERIOR												
Direct-Wild Horse and Burro Resource Management			15.229	0	2,160	0	0	0	0	0	0	2,160
Direct-Fish, Wildlife and Plant Conservation Resource Mgmt			15.231	268,597	65,580	0	0	0	0	0	0	334,177
Pass Through Clark County Dept of Air Quality: Fish, Wildlife and Plant Conservation Resource Mgmt - Contract No.: 2005UNLV-575P			15.231	48,865	0	0	0	0	0	0	0	48,865
Pass Through Clark County-Nv: Fish, Wildlife and Plant Conservation Resource Mgmt - Contract No.: 2005-UNR-585-P			15.231	415,377	0	0	0	0	0	0	0	415,377
Pass Through Clark County-Nv: Fish, Wildlife and Plant Conservation Resource Mgmt - Contract No.: PO 4800000131-005			15.231	234,835	0	0	0	0	0	0	0	234,835
Pass Through Clark County-Nv: Fish, Wildlife and Plant Conservation Resource Mgmt - Contract No.: 2005-UNR-578			15.231	317,460	0	0	0	0	0	0	0	317,460
Direct-Wildland Fire Research and Studies Program			15.232	0	47,082	0	0	0	0	0	0	47,082
Total for DEPARTMENT OF THE INTERIOR			1,236,269	48,865	114,822	0	0	0	0	0	0	1,399,956
BUREAU OF RECLAMATION												
Direct-Water 2025			15.507	0	512,632	0	0	0	0	0	0	512,632
Direct-Providing Water to At-Risk Natural Desert Terminal Lakes			15.508	4,927,731	0	0	0	0	0	0	61,455	4,989,186

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through Tahoe Resource Conservation Dist: Providing Water to At-Risk Natural Desert Terminal Lakes - Contract No.: 08-FG200112	6,501	0	0	0	0	0	0	0	0	6,501
Direct-Fish and Wildlife Coordination Act	0	94,701	0	0	0	0	0	0	0	94,701
Total for BUREAU OF RECLAMATION	4,934,232	94,701	512,632	0	0	0	0	0	61,455	5,603,020
FISH AND WILDLIFE SERVICE										
Direct-Fish and Wildlife Management Assistance	577,643	38,271	3,073	0	0	0	0	0	0	618,987
Direct-Wildlife Restoration	21,848	0	0	0	0	0	0	0	0	21,848
Direct-Wildlife Conservation and Restoration	36,493	0	0	0	0	0	0	0	0	36,493
Pass Through State of Nevada: State Wildlife Grants - Contract No.: N/A	0	15,238	0	0	0	0	0	0	0	15,238
Direct-Service Training and Technical Assistance	0	0	9,522	0	0	0	0	0	0	9,522
Direct-Migratory Bird Monitoring, Assessment & Conservation	8,433	0	0	0	0	0	0	0	0	8,433
Total for FISH AND WILDLIFE SERVICE	644,417	53,509	12,595	0	0	0	0	0	0	710,521
GEOLOGICAL SURVEY										
Direct-Assistance to State Water Resources Research Institutes	0	0	113,713	0	0	0	0	0	0	113,713

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Direct-Earthquake Hazards Reduction Program	15.807	587,806	0	0	0	0	0	0	0	587,806
Pass Through Univ of Southern California: Earthquake Hazards Reduction Program - Contract No.: PO 122926	15.807	74,726	0	0	0	0	0	0	0	74,726
Direct-U.S. Geological Survey_ Research and Data Collection	15.808	572,410	117,490	258,547	0	0	0	0	0	948,447
Direct-National Cooperative Geologic Mapping Program	15.810	197,315	0	0	0	0	0	0	0	197,315
Total for GEOLOGICAL SURVEY		1,432,257	117,490	372,260	0	0	0	0	0	1,922,007
NATIONAL PARK SERVICE										
Direct-Historic Preservation Fund Grants-In-Aid	15.904	0	23,369	0	0	0	0	0	0	23,369
Pass Through Nv-Dept of Cultural Affairs: Historic Preservation Fund Grants-In-Aid - Contract No.: CHDC 09-01	15.904	709	0	0	0	0	0	0	0	709
Direct-National Natural Landmarks Program	15.910	64,006	0	0	0	0	0	0	0	64,006
Pass Through Nv-Dept of Cultural Affairs: National Historic Landmark - Contract No.: 32-08-21733(1)	15.912	12,939	0	0	0	0	0	0	0	12,939
Direct-National Register of Historic Places	15.914	0	12,463	0	0	0	0	0	0	12,463
Direct-Technical Preservation Services	15.915	4,302	50,237	0	0	0	0	0	0	54,539

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through Nv-Dept of Wildlife: Technical Preservation Services - Contract No.: 09-60	825	0	0	0	0	0	0	0	0	825
Direct-Outdoor Recreation_Acquisition, Development and Planning	23,516	0	0	0	0	0	0	0	0	23,516
Pass Through Nv-Dept of Conservation & Natl Resources: Outdoor Recreation_Acquisition, Development and Planning - Contract No.: N/A	20,787	0	0	0	0	0	0	0	0	20,787
Direct-Disposal of Federal Surplus Real Property for Parks, Recreation, and Historic Monuments	24	0	0	0	0	0	0	0	0	24
Direct-Rivers, Trails and Conservation Assistance	203,594	345,960	0	0	0	0	0	0	0	549,554
Direct-Native American Graves Protection and Repatriation Act	0	670	0	0	0	0	0	0	0	670
Direct-National Center for Preservation Technology and Training	0	7,603	0	0	0	0	0	0	0	7,603
Direct-Hydropower Recreation Assistance	117,187	0	0	0	0	0	0	0	0	117,187
Total for NATIONAL PARK SERVICE	447,889	440,302	0	0	0	0	0	0	0	888,191
GREAT BASIN COOPERATIVE ENVIRONMENTAL STUDIES UNIT										
Direct-Great Basin Cooperative Environmental Studies Unit	0	0	261,781	0	0	0	0	0	0	261,781
Pass Through COLORADO STATE UNIVERSITY: Great Basin Cooperative Environmental Studies Unit - Contract No.: G-1851-1	0	0	2,557	0	0	0	0	0	0	2,557
Total for GREAT BASIN COOPERATIVE ENVIRONMENTAL STUDIES UNIT	0	0	264,338	0	0	0	0	0	0	264,338

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Total for Department of the Interior		9,635,797	1,640,681	2,119,346	0	0	0	0	0	246,717	13,642,541
Department of Justice											
BUREAU OF JUSTICE STATISTICS											
Direct-State Justice Statistics Program for Statistical Analysis Centers	16.550	0	57,339	0	0	0	0	0	0	0	57,339
Total for BUREAU OF JUSTICE STATISTICS		0	57,339	0	0	0	0	0	0	0	57,339
BUREAU OF JUSTICE ASSISTANCE											
Direct-Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580	0	115,505	0	0	0	0	0	0	0	115,505
Total for BUREAU OF JUSTICE ASSISTANCE		0	115,505	0	0	0	0	0	0	0	115,505
DOJ											
Direct-Congressionally Recommended Awards	16.753	0	226,606	0	0	0	0	0	0	0	226,606
Total for DOJ		0	226,606	0	0	0	0	0	0	0	226,606
Total for Department of Justice		0	399,450	0	0	0	0	0	0	0	399,450
Department of Labor											
EMPLOYMENT AND TRAINING ADMINISTRATION											
Direct-Employment and Training Administration Pilots, Demonstrations, and Research Projects	17.261	0	0	42,937	0	0	0	0	0	0	42,937
Total for EMPLOYMENT AND TRAINING ADMINISTRATION		0	0	42,937	0	0	0	0	0	0	42,937
Total for Department of Labor		0	0	42,937	0	0	0	0	0	0	42,937
Department of Transportation											
CONTRACT - DEPT OF TRANSPORTATION											
Pass Through Preusser Res Group - Contract - Dept of Transportation - Contract No. DTNH2205D150430010	20.000	0	12,043	0	0	0	0	0	0	0	12,043

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Total for CONTRACT - DEPT OF TRANSPORTATION	0	12,043	0	0	0	0	0	0	0	12,043
FEDERAL HIGHWAY ADMINISTRATION										
20.200 Direct-Highway Research and Development Program	759,749	0	0	0	0	0	0	0	0	759,749
20.200 Pass Through State of Nevada: Highway Research and Development Program - Contract No.: P114-08-803	0	44,565	0	0	0	0	0	0	0	44,565
20.200 Pass Through State of Nevada: Highway Research and Development Program - Contract No.: P113-08-803	0	61,972	0	0	0	0	0	0	0	61,972
20.205 Pass Through So Dakota Dept of Transportation: Highway Planning and Construction - Contract No.: 311055	18,630	0	0	0	0	0	0	0	0	18,630
20.205 Pass Through Western Research Institute: Highway Planning and Construction - Contract No.: UNR000	692,694	0	0	0	0	0	0	0	0	692,694
20.215 Direct-Highway Training and Education	0	110,973	0	0	0	0	0	0	0	110,973
20.215 Pass Through Natl Academy of Sciences: Highway Training and Education - Contract No.: HR 20-07(262)	34,383	0	0	0	0	0	0	0	0	34,383
Total for FEDERAL HIGHWAY ADMINISTRATION	1,505,456	217,510	0	0	0	0	0	0	0	1,722,966
DOT										
20.614 Pass Through Regional Transportation Commission So Nv: NHTSA Discretionary Safety Grants - Contract No.: PO 4500095576-402	30,796	0	0	0	0	0	0	0	0	30,796
Total for DOT	30,796	0	0	0	0	0	0	0	0	30,796
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION										

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through Nv-Dept of Public Safety: State and Community Highway Safety - Contract No.: 28-CP-8	24,707	0	0	0	0	0	0	0	0	24,707
Pass Through State of Nevada: State and Community Highway Safety - Contract No.: 27-CR-5	0	101,640	0	0	0	0	0	0	0	101,640
Pass Through State of Nevada: State and Community Highway Safety - Contract No.: 27-CP-5	0	77,508	0	0	0	0	0	0	0	77,508
Pass Through State of Nevada: State and Community Highway Safety - Contract No.: 28-CP-7	0	12,872	0	0	0	0	0	0	0	12,872
Pass Through State of Nevada: State and Community Highway Safety - Contract No.: 29-OP-11	0	24,265	0	0	0	0	0	0	0	24,265
Pass Through State of Nevada: State and Community Highway Safety - Contract No.: 29-K8-18-4	0	59,400	0	0	0	0	0	0	0	59,400
Pass Through State of Nevada: State and Community Highway Safety - Contract No.: 29-CP-6	0	34,734	0	0	0	0	0	0	0	34,734
Pass Through State of Nevada: State and Community Highway Safety - Contract No.: 29405OP1	0	41,962	0	0	0	0	0	0	0	41,962
Pass Through State of Nevada: State and Community Highway Safety - Contract No.: 28-OP-7	0	58,235	0	0	0	0	0	0	0	58,235
Total for NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION	24,707	410,616	0	0	0	0	0	0	0	435,323
RESEARCH AND SPECIAL PROGRAMS ADMINISTRATION										
Pass Through Oregon State Univ: Biobased Transportation Research - Contract No.: T0013G-C	91,607	0	0	0	0	0	0	0	0	91,607
Total for RESEARCH AND SPECIAL PROGRAMS ADMINISTRATION	91,607	0	0	0	0	0	0	0	0	91,607

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
UNIVERSITY TRANSPORTATION CENTERS PROGRAM										
20.701	0	331,002	0	0	0	0	0	0	0	331,002
Direct-University Transportation Centers Program										
Total for UNIVERSITY TRANSPORTATION CENTERS PROGRAM										
	0	331,002	0	0	0	0	0	0	0	331,002
Total for Department of Transportation										
	1,652,566	971,171	0	0	0	0	0	0	0	2,623,737
National Aeronautics and Space Admin.										
CONTRACT - NATIONAL AERONAUTICS AND SPACE ADMIN.										
43.000	0	0	323,776	0	0	0	0	0	0	323,776
Direct-Contract - National Aeronautics and Space Administration										
43.000	0	0	68,174	0	0	0	0	0	0	68,174
Pass Through JET PROPULSION LABORATORY: Contract - National Aeronautics and Space Administration - Contract No.: 1337038										
43.000	0	0	15,886	0	0	0	0	0	0	15,886
Pass Through JET PROPULSION LABORATORY: Contract - National Aeronautics and Space Administration - Contract No.: 1360550										
43.000	0	0	23,562	0	0	0	0	0	0	23,562
Pass Through JET PROPULSION LABORATORY: Contract - National Aeronautics and Space Administration - Contract No.: 1377979										
43.000	0	0	1,944	0	0	0	0	0	0	1,944
Pass Through JET PROPULSION LABORATORY: Contract - National Aeronautics and Space Administration - Contract No.: RSA# 1372132										
43.000	0	0	60,947	0	0	0	0	0	0	60,947
Pass Through JET PROPULSION LABORATORY: Contract - National Aeronautics and Space Administration - Contract No.: SUB 1287602										
43.000	0	1,316	0	0	0	0	0	0	0	1,316
Pass Through SRI International: Contract - National Aeronautics and Space Administration - Contract No.: RSD06-06										
43.000	0	0	23,200	0	0	0	0	0	0	23,200
Pass Through UNIVERSITY OF WASHINGTON: Contract - National Aeronautics and Space Administration - Contract No.: 590475										

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through Virginia Polytechnic Institute: Contract - National Aeronautics and Space Administration - Contract No.: CR-191118-415317	0	43,902	0	0	0	0	0	0	0	43,902
Total for CONTRACT - NATIONAL AERONAUTICS AND SPACE ADMIN.	0	45,218	517,489	0	0	0	0	0	0	562,707
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION										
Direct-Aerospace Education Services Program	526,922	105,071	0	0	0	0	0	0	498,757	1,130,750
Pass Through Cal Tech/JPL: Aerospace Education Services Program - Contract No.: RSA NO 1347463	0	38,440	0	0	0	0	0	0	0	38,440
Pass Through Jet Propulsion Lab: Aerospace Education Services Program - Contract No.: 1243304	55,299	0	0	0	0	0	0	0	0	55,299
Pass Through Jet Propulsion Lab: Aerospace Education Services Program - Contract No.: 1286839	19,939	0	0	0	0	0	0	0	0	19,939
Pass Through Jet Propulsion Lab: Aerospace Education Services Program - Contract No.: SUB1355990	105,926	0	0	0	0	0	0	0	0	105,926
Pass Through Jet Propulsion Lab: Aerospace Education Services Program - Contract No.: 1324361	99,169	0	0	0	0	0	0	0	0	99,169
Pass Through Jet Propulsion Lab: Aerospace Education Services Program - Contract No.: 1331255	113,953	0	0	0	0	0	0	0	0	113,953
Pass Through Malin Space Science Systems: Aerospace Education Services Program - Contract No.: 06-0150	36,057	0	0	0	0	0	0	0	0	36,057
Pass Through Smithsonian Astrophysical Observatory: Aerospace Education Services Program - Contract No.: TM8-9004X	0	19,838	0	0	0	0	0	0	0	19,838

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through Smithsonian Astrophysical Observatory: Aerospace Education Services Program - Contract No.: TM7-8008X	43.001	0	14,905	0	0	0	0	0	0	14,905
Pass Through Space Telescope Science Institute: Aerospace Education Services Program - Contract No.: HST-AR-11276.01-A	43.001	0	19,472	0	0	0	0	0	0	19,472
Direct-Technology Transfer	43.002	0	17,074	0	0	0	0	0	0	17,074
Pass Through Jet Propulsion Lab: Technology Transfer - Contract No.: 1294724	43.002	61,600	0	0	0	0	0	0	0	61,600
Pass Through Space Telescope Science Institute: Technology Transfer - Contract No.: HST-AR-10680.05-A	43.002	0	-149	0	0	0	0	0	0	-149
Pass Through UNIVERSITY OF ILLINOIS: Technology Transfer - Contract No.: 030215	43.002	0	-49	0	0	0	0	0	0	-49
Total for NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	1,018,865	197,577	17,025	0	0	0	0	0	498,757	1,732,224
Total for National Aeronautics and Space Admin.	1,018,865	242,795	534,514	0	0	0	0	0	498,757	2,294,931
National Endowment for the Humanities NATIONAL ENDOWMENT FOR THE HUMANITIES										
Direct-Promotion of the Humanities, Fellowships and Stipends	45.160	0	2,372	0	0	0	0	0	0	2,372
Total for NATIONAL ENDOWMENT FOR THE HUMANITIES	0	2,372	0	0	0	0	0	0	0	2,372
Total for National Endowment for the Humanities	0	2,372	0	0	0	0	0	0	0	2,372
National Endowment for the Arts NATIONAL ENDOWMENT FOR THE ARTS										
Pass Through Dance USA: Promotion of the Arts Grants to Organizations and Individuals - Contract No.: N/A	45.024	0	8,911	0	0	0	0	0	0	8,911

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Total for NATIONAL ENDOWMENT FOR THE ARTS										
	0	8,911	0	0	0	0	0	0	0	8,911
Total for National Endowment for the Arts										
	0	8,911	0	0	0	0	0	0	0	8,911
National Science Foundation										
NATIONAL SCIENCE FOUNDATION										
47.041	1,510,825	87,399	23,494	0	0	0	0	0	0	1,621,718
Direct-Engineering Grants										
47.041	62,643	0	0	0	0	0	0	0	0	62,643
Pass Through Advanced Materials & Devises Inc: Engineering Grants - Contract No.: AMAD-01-07										
47.041	2,765	0	0	0	0	0	0	0	0	2,765
Pass Through Advanced Materials & Devises Inc: Engineering Grants - Contract No.: AMAD-02-06										
47.041	6,106	0	0	0	0	0	0	0	0	6,106
Pass Through Inc Res Institutes for Seismology: Engineering Grants - Contract No.: IRIS 482										
47.041	0	490	0	0	0	0	0	0	0	490
Pass Through Innosense LLC: Engineering Grants - Contract No.: N/A										
47.049	1,109,716	560,624	0	0	0	0	0	0	0	1,670,340
Direct-Mathematical and Physical Sciences										
47.049	30,573	0	0	0	0	0	0	0	0	30,573
Pass Through Droplet Measurement Tech: Mathematical and Physical Sciences - Contract No.: N/A										
47.049	0	31,642	0	0	0	0	0	0	0	31,642
Pass Through Innosense LLC: Mathematical and Physical Sciences - Contract No.: N/A										
47.050	704,756	580,995	1,370,639	0	0	0	0	0	0	2,656,390
Direct-Geosciences										

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through DREXEL UNIVERSITY: Geosciences - Contract No.: SUBA WARD 235435	47.050	0	54,871	0	0	0	0	0	0	54,871
Pass Through Joint Oceanographic Inst.: Geosciences - Contract No.: T309A56	47.050	13,664	0	0	0	0	0	0	0	13,664
Pass Through UNIVERSITY OF ARIZONA: Geosciences - Contract No.: PO#Y414430	47.050	0	89,148	0	0	0	0	0	0	89,148
Pass Through UNIVERSITY OF SAN DIEGO: Geosciences - Contract No.: USD-08-02	47.050	0	17,652	0	0	0	0	0	0	17,652
Direct-Computer and Information Science and Engineering	47.070	325,226	74,382	0	0	0	0	0	0	399,608
Pass Through Rensselaer Polytech Inst: Computer and Information Science and Engineering - Contract No.: CNS- 0627039/A11754	47.070	6,950	0	0	0	0	0	0	0	6,950
Direct-Biological Sciences	47.074	1,989,424	113,922	0	0	0	0	0	0	3,406,962
Pass Through Brown University - Biological Science: Biological Sciences - Contract No.: IOS-0840950	47.074	0	3,486	0	0	0	0	0	0	3,486
Pass Through Dartmouth College: Biological Sciences - Contract No.: 273/500436.5000.L004	47.074	139,416	0	0	0	0	0	0	0	139,416
Pass Through S Dakota State Univ: Biological Sciences - Contract No.: 3FD054	47.074	232,196	0	0	0	0	0	0	0	232,196
Pass Through S Dakota State Univ: Biological Sciences - Contract No.: 3FF054/KAREN SCHLAUC	47.074	38,204	0	0	0	0	0	0	0	38,204

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through Univ of California-Merced: Biological Sciences - Contract No.: EAR 0725097	47.074	40,779	0	0	0	0	0	0	0	40,779
Pass Through Univ of Utah: Biological Sciences - Contract No.: 2302092	47.074	-4,673	0	0	0	0	0	0	0	-4,673
Pass Through University of Puerto Rico: Biological Sciences - Contract No.: DEB-0620910 PRIME	47.074	0	16,201	0	0	0	0	0	0	16,201
Pass Through University of Puerto Rico: Biological Sciences - Contract No.: SUB66-0433760	47.074	0	6,611	0	0	0	0	0	0	6,611
Direct-Social, Behavioral, and Economic Sciences	47.075	155,622	87,297	19,958	0	0	0	0	0	262,877
Pass Through Claremont College: Social, Behavioral, and Economic Sciences - Contract No.: CMC-01-06/0517510	47.075	0	9,300	0	0	0	0	0	0	9,300
Pass Through University of South Carolina: Social, Behavioral, and Economic Sciences - Contract No.: 09-1575	47.075	0	21,112	0	0	0	0	0	0	21,112
Direct-Education and Human Resources	47.076	909,640	92,465	0	0	0	0	0	2,263,802	3,267,906
Pass Through Arizona State University: Education and Human Resources - Contract No.: KMS0019-34-25	47.076	0	697	0	0	0	0	0	0	697
Pass Through Arizona State University: Education and Human Resources - Contract No.: KMS0019-37-27	47.076	0	756	0	0	0	0	0	0	756
Pass Through Arizona State University: Education and Human Resources - Contract No.: KMS0019-25	47.076	0	618	0	0	0	0	0	0	618

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Direct-Polar Programs	47,078	0	51,480	1,704,526	0	0	0	0	0	1,756,006
Pass Through UC MERCED: Polar Programs - Contract No.: ARC-0455623	47,078	0	0	25,442	0	0	0	0	0	25,442
Pass Through UC MERCED: Polar Programs - Contract No.: ARC-0336450-DRI	47,078	0	0	154,797	0	0	0	0	0	154,797
Direct-International Science and Engineering (OISE)	47,079	13,072	0	0	0	0	0	0	0	13,072
Pass Through US Civilian Res & Dev Foundation: International Science and Engineering (OISE) - Contract No.: ESEI-2902-TR-07	47,079	797	0	0	0	0	0	0	0	797
Total for NATIONAL SCIENCE FOUNDATION	7,274,037	2,852,369	3,666,914	0	0	0	0	0	2,263,802	16,057,122
NSF										
Direct-Office of Experimental Program to Stimulate Competitive Research	47,081	0	0	0	0	0	0	0	0	804,545
Total for NSF	0	0	0	0	0	0	0	0	804,545	804,545
Total for National Science Foundation	7,274,037	2,852,369	3,666,914	0	0	0	0	0	3,068,347	16,861,667
Small Business Administration										
CONTRACT - SMALL BUSINESS ADMINISTRATION										
Direct-Contract - Small Business Administration	59,000	0	105,889	0	0	0	0	0	0	105,889
Total for CONTRACT - SMALL BUSINESS ADMINISTRATION	0	105,889	0	0	0	0	0	0	0	105,889
Total for Small Business Administration	0	105,889	0	0	0	0	0	0	0	105,889
Veteran's Administration										
VETERANS HEALTH ADMINISTRATION										

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through Sierra Biomedical Res Corp: Sharing Specialized Medical Resources - Contract No.: N/A	64,018	69,283	0	0	0	0	0	0	0	69,283
Total for VETERANS HEALTH ADMINISTRATION	69,283	69,283	0	0	0	0	0	0	0	69,283
Total for Veteran's Administration	69,283	69,283	0	0	0	0	0	0	0	69,283
Environmental Protection Agency										
CONTRACT - ENVIRONMENTAL PROTECTION AGENCY										
Direct-Contract - Environmental Protection Agency	66,000	0	9,714	0	0	0	0	0	0	9,714
Pass Through CITY OF ALBUQUERQUE: Contract - Environmental Protection Agency - Contract No.: 0000689476	66,000	0	61,316	0	0	0	0	0	0	61,316
Pass Through EASTERN RESEARCH GROUP: Contract - Environmental Protection Agency - Contract No.: PEMS-080/1	66,000	0	1,060	0	0	0	0	0	0	1,060
Pass Through HUALAPAI DEPT OF NATURAL RESOURCES: Contract - Environmental Protection Agency - Contract No.: AGREEMENT DATED 11/07/07	66,000	0	79,415	0	0	0	0	0	0	79,415
Pass Through IDAHO DEPT OF ENVIRONMENTAL PROTECTION: Contract - Environmental Protection Agency - Contract No.: C757	66,000	0	31,527	0	0	0	0	0	0	31,527
Pass Through VISIBILITY IMPROVEMENT STATE & TRIBAL ASSOC OF THE SOUTHEAST: Contract - Environmental Protection Agency - Contract No.: V-2004-14	66,000	0	25,389	0	0	0	0	0	0	25,389
Pass Through HEALTH EFFECTS INSTITUTE: Contract - Environmental Protection Agency - Contract No.: 03-6	66,500	0	7,186	0	0	0	0	0	0	7,186
Total for CONTRACT - ENVIRONMENTAL PROTECTION AGENCY	0	0	215,607	0	0	0	0	0	0	215,607
OFFICE OF AIR AND RADIATION										

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Direct-Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act	66.034	0	65,509	0	0	0	0	0	0	65,509
Pass Through CITY OF EL PASO: Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act - Contract No.: AGRMT PROF SERVICES DATED 07/21/08	66.034	0	143,575	0	0	0	0	0	0	143,575
Pass Through Nv-Dept of Conservation & Natl Resources: Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act - Contract No.: DEP 06-079-2	66.034	67,815	0	0	0	0	0	0	0	67,815
Total for OFFICE OF AIR AND RADIATION	67,815	0	209,084	0	0	0	0	0	0	276,899
EPA										
Direct-Congressionally Mandated Projects	66.202	121,393	0	0	0	0	0	0	0	121,393
Pass Through State of Minnesota: Congressionally Mandated Projects - Contract No.: A74394	66.202	3	0	0	0	0	0	0	0	3
Total for EPA	121,396	0	0	0	0	0	0	0	0	121,396
OFFICE OF WATER										
Direct-Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	66.436	55,442	0	0	0	0	0	0	0	55,442
Pass Through UC DAVIS: Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act - Contract No.: 016475-01	66.436	0	4,096	0	0	0	0	0	0	4,096
Pass Through NEVADA DEPT OF ENVIRONMENTAL PROTECTION: Nonpoint Source Implementation Grants - Contract No.: DEP 08-024	66.460	0	5,319	0	0	0	0	0	0	5,319
Pass Through NEVADA DEPT OF ENVIRONMENTAL PROTECTION: Nonpoint Source Implementation Grants - Contract No.: DEP 07-013	66.460	0	19,175	0	0	0	0	0	0	19,175

CFDA Number	UNR	UNLY	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through NV TAHOE CONSERVATION DISTRICT: Nonpoint Source Implementation Grants - Contract No.: NTCD/NDEP 07-042	66.460	0	46,812	0	0	0	0	0	0	46,812
Pass Through State of Nevada: Nonpoint Source Implementation Grants - Contract No.: DEP 05-024	66.460	652	0	0	0	0	0	0	0	652
Pass Through Water Research Foundation: Water Quality Cooperative Agreements - Contract No.: PFA 04102	66.463	80,438	0	0	0	0	0	0	0	80,438
Direct-Surveys, Studies, Investigations, Training Demonstrations and Educational Outreach	66.716	0	20,130	0	0	0	0	0	0	20,130
Total for OFFICE OF WATER	135,880	20,782	75,402	0	0	0	0	0	0	232,064
OFFICE OF RESEARCH AND DEVELOPMENT										
Direct-Science To Achieve Results (STAR) Research Program	66.509	135,962	0	464,903	0	0	0	0	0	600,865
Pass Through Texas A&M: Science To Achieve Results (STAR) Research Program - Contract No.: 570253/RD- 83223501-0	66.509	0	2,229	0	0	0	0	0	0	2,229
Pass Through Univ of California-Berkeley: Science To Achieve Results (STAR) Research Program - Contract No.: SA5866-11875	66.509	41,446	0	0	0	0	0	0	0	41,446
Total for OFFICE OF RESEARCH AND DEVELOPMENT	177,408	2,229	464,903	0	0	0	0	0	0	644,540
OFFICE OF ADMINISTRATION										
Direct-Greater Research Opportunities Fellowship Program	66.513	10,668	0	0	0	0	0	0	0	10,668
Direct-Surveys, Studies, Investigations, Special Purpose Grants	66.606	0	534,127	0	0	0	0	0	0	534,127
Total for OFFICE OF ADMINISTRATION	10,668	0	534,127	0	0	0	0	0	0	544,795

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE										
Direct-Solid Waste Management Assistance Grants	66 808	22,293	0	0	0	0	0	0	0	22,293
Total for OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE	66 808	22,293	0	0	0	0	0	0	0	22,293
OFFICE OF FEDERAL ACTIVITIES										
Direct-International Financial Assistance Projects Sponsored by the Office of International Affairs	66 931	0	27,673	0	0	0	0	0	0	27,673
Total for OFFICE OF FEDERAL ACTIVITIES	66 931	0	27,673	0	0	0	0	0	0	27,673
Total for Environmental Protection Agency	535,460	23,011	1,526,796	0	0	0	0	0	0	2,085,267
Department of Energy										
CONTRACT - DEPARTMENT OF ENERGY										
Direct-Contract - Department of Energy	81 000	0	5,008,060	0	0	0	0	0	0	5,008,060
Pass Through Argonne National Labs: Contract - Department of Energy - Contract No.: 7F-01041	81 000	0	69,888	0	0	0	0	0	0	69,888
Pass Through Battelle Energy Alliance: Contract - Department of Energy - Contract No.: SUB-0081547	81 000	0	66,837	0	0	0	0	0	0	66,837
Pass Through Battelle Energy Alliance: Contract - Department of Energy - Contract No.: 78440-02	81 000	0	38,371	0	0	0	0	0	0	38,371
Pass Through Battelle Energy Alliance: Contract - Department of Energy - Contract No.: 78440-01	81 000	0	60,481	0	0	0	0	0	0	60,481
Pass Through Idaho State University: Contract - Department of Energy - Contract No.: 08-145	81 000	0	12,364	0	0	0	0	0	0	12,364

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through Lawrence Berkeley National Lab: Contract - Department of Energy - Contract No.: SUB-6830152	81,000	0	40,836	0	0	0	0	0	0	40,836
Pass Through Lawrence Livermore National Lab: Contract - Department of Energy - Contract No.: B576925	81,000	0	86,227	0	0	0	0	0	0	86,227
Pass Through Lawrence Livermore National Lab: Contract - Department of Energy - Contract No.: B576924	81,000	0	31,422	0	0	0	0	0	0	31,422
Pass Through Lawrence Livermore National Lab: Contract - Department of Energy - Contract No.: B557156	81,000	0	10,081	0	0	0	0	0	0	10,081
Pass Through National Renewable Energy Lab: Contract - Department of Energy - Contract No.: NFH-8-88502-01	81,000	0	41,163	0	0	0	0	0	0	41,163
Pass Through NATIONAL RENEWABLE ENERGY LAB: Contract - Department of Energy - Contract No.: NDO-5-44431-03	81,000	0	0	2,685	0	0	0	0	0	2,685
Pass Through National Renewable Energy Lab: Contract - Department of Energy - Contract No.: NDJ-6-66273-01	81,000	0	307	0	0	0	0	0	0	307
Pass Through NATIONAL RENEWABLE ENERGY LAB: Contract - Department of Energy - Contract No.: NAX-9-66014-02	81,000	0	0	12,878	0	0	0	0	0	12,878
Pass Through NATIONAL RENEWABLE ENERGY LAB: Contract - Department of Energy - Contract No.: AXL-9-99200-01	81,000	0	0	110,929	0	0	0	0	0	110,929
Pass Through National Renewable Energy Lab: Contract - Department of Energy - Contract No.: AXL-9-88336-01	81,000	0	241,925	0	0	0	0	0	0	241,925
Pass Through NATIONAL RENEWABLE ENERGY LAB: Contract - Department of Energy - Contract No.: ACE-8-88501-01	81,000	0	0	-228	0	0	0	0	0	-228

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through NATIONAL RENEWABLE ENERGY LAB: Contract - Department of Energy - Contract No.: ADO-5- 44431-06	81,000	0	2,585	0	0	0	0	0	0	2,585
Pass Through National Security Technologies: Contract - Department of Energy - Contract No.: PO 107801	81,000	4,972	0	0	0	0	0	0	0	4,972
Pass Through National Security Technologies: Contract - Department of Energy - Contract No.: PO 30451-TASK 50	81,000	2,649	0	0	0	0	0	0	0	2,649
Pass Through National Security Technologies: Contract - Department of Energy - Contract No.: PO 102892	81,000	13,821	0	0	0	0	0	0	0	13,821
Pass Through National Security Technologies: Contract - Department of Energy - Contract No.: PO 102956	81,000	31,352	0	0	0	0	0	0	0	31,352
Pass Through National Security Technologies: Contract - Department of Energy - Contract No.: PO 104200	81,000	7,451	0	0	0	0	0	0	0	7,451
Pass Through National Security Technologies: Contract - Department of Energy - Contract No.: PO 106725	81,000	47,355	0	0	0	0	0	0	0	47,355
Pass Through National Security Technologies: Contract - Department of Energy - Contract No.: PO 106777	81,000	6,874	0	0	0	0	0	0	0	6,874
Pass Through National Security Technologies: Contract - Department of Energy - Contract No.: PO 101912	81,000	10,000	0	0	0	0	0	0	0	10,000
Pass Through National Security Technologies: Contract - Department of Energy - Contract No.: PO 30451-TASK 47	81,000	4,674	0	0	0	0	0	0	0	4,674
Pass Through National Security Technologies: Contract - Department of Energy - Contract No.: PO 30451-TASK 54	81,000	2,980	0	0	0	0	0	0	0	2,980

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through National Security Technologies: Contract - Department of Energy - Contract No.: PO 107232	81,000	0	14,183	0	0	0	0	0	0	14,183
Pass Through National Security Technologies: Contract - Department of Energy - Contract No.: PO 107539	81,000	0	8,229	0	0	0	0	0	0	8,229
Pass Through Nat'l Center for Energy Mgmt. & Building Technology: Contract - Department of Energy - Contract No.: DOE G-1-2008	81,000	0	333,115	0	0	0	0	0	0	333,115
Pass Through NYE COUNTY: Contract - Department of Energy - Contract No.: DRI 08-01	81,000	0	0	63,646	0	0	0	0	0	63,646
Pass Through Nye County, Nevada: Contract - Department of Energy - Contract No.: Contract 08-036	81,000	0	13,817	0	0	0	0	0	0	13,817
Pass Through Oakridge National Lab: Contract - Department of Energy - Contract No.: SUB 4000069878	81,000	0	60,000	0	0	0	0	0	0	60,000
Pass Through RENEWABLE ENERGY INSTITUTE INTERNATIONAL: Contract - Department of Energy - Contract No.: SUB AGREEMENT DATED 11/10/08	81,000	0	0	25,561	0	0	0	0	0	25,561
Pass Through S.M. STOLLER CORP: Contract - Department of Energy - Contract No.: PO 0000003357	81,000	0	0	396,813	0	0	0	0	0	396,813
Pass Through Sandia: Contract - Department of Energy - Contract No.: PO 638220	81,000	0	528,694	0	0	0	0	0	0	528,694
Pass Through Sandia: Contract - Department of Energy - Contract No.: PO 773405	81,000	0	65,860	0	0	0	0	0	0	65,860
Pass Through Sandia: Contract - Department of Energy - Contract No.: PO 746813	81,000	0	114,595	0	0	0	0	0	0	114,595

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through Sandia: Contract - Department of Energy - Contract No.: PO 705280	81.000	0	76,138	0	0	0	0	0	0	76,138
Pass Through SIERRA NEVADA CORP: Contract - Department of Energy - Contract No.: SNC07C0095	81.000	0	17,118	0	0	0	0	0	0	17,118
Pass Through SOUTHWEST RESEARCH INSTITUTE: Contract - Department of Energy - Contract No.: 799183MO	81.000	0	84,826	0	0	0	0	0	0	84,826
Pass Through UNLV Research Foundation: Contract - Department of Energy - Contract No.: RF-06-RCL-001	81.000	0	497,708	0	0	0	0	0	0	497,708
Total for CONTRACT - DEPARTMENT OF ENERGY	0	2,544,369	5,724,873	0	0	0	0	0	0	8,269,242
DEPARTMENT OF ENERGY										
Direct-Inventions and Innovations	81.036	139,904	0	0	0	0	0	0	0	139,904
Direct-State Energy Program	81.041	0	0	0	0	0	0	0	693,437	693,437
Pass Through Sandia Natl Laboratories: State Energy Program - Contract No.: 324078	81.041	25,106	0	0	0	0	0	0	0	25,106
Direct-Office of Science Financial Assistance Program	81.049	8,333,616	449,717	504,560	0	0	0	0	500,827	9,788,720
Pass Through Aerodyne Research Inc: Office of Science Financial Assistance Program - Contract No.: 10548-3	81.049	9,273	0	0	0	0	0	0	0	9,273
Pass Through COLORADO STATE UNIVERSITY: Office of Science Financial Assistance Program - Contract No.: G-3929-1	81.049	0	6,157	0	0	0	0	0	0	6,157

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through Lawrence Berkeley Lab: Office of Science Financial Assistance Program - Contract No.: 6803223	81.049	19,671	0	0	0	0	0	0	0	19,671
Pass Through Lawrence Livermore Lab: Office of Science Financial Assistance Program - Contract No.: B557162	81.049	-109	0	0	0	0	0	0	0	-109
Pass Through Michigan Tech Univ: Office of Science Financial Assistance Program - Contract No.: 950413Z2	81.049	80,131	0	0	0	0	0	0	0	80,131
Pass Through Natl Security Technologies: Office of Science Financial Assistance Program - Contract No.: NONE	81.049	14,523	0	0	0	0	0	0	0	14,523
Pass Through Natl Security Technologies: Office of Science Financial Assistance Program - Contract No.: 107842	81.049	29,486	0	0	0	0	0	0	0	29,486
Pass Through Natl Security Technologies: Office of Science Financial Assistance Program - Contract No.: TOA 41258/TASK 009	81.049	39,543	0	0	0	0	0	0	0	39,543
Pass Through Natl Security Technologies: Office of Science Financial Assistance Program - Contract No.: TOA 41258/TASK 008	81.049	6,793	0	0	0	0	0	0	0	6,793
Pass Through Natl Security Technologies: Office of Science Financial Assistance Program - Contract No.: TOA 41258/TASK 10	81.049	45,963	0	0	0	0	0	0	0	45,963
Pass Through NEI Corp: Office of Science Financial Assistance Program - Contract No.: NEI-08-01	81.049	27,433	0	0	0	0	0	0	0	27,433
Pass Through Prism Computational Sciences: Office of Science Financial Assistance Program - Contract No.: N/A	81.049	57,829	0	0	0	0	0	0	0	57,829
Pass Through Sandia Natl Laboratories: Office of Science Financial Assistance Program - Contract No.: PO 870558	81.049	47,350	0	0	0	0	0	0	0	47,350

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through Sandia Natl Laboratories: Office of Science Financial Assistance Program - Contract No.: PO 764377	81.049	14,972	0	0	0	0	0	0	0	14,972
Pass Through Sandia Natl Laboratories: Office of Science Financial Assistance Program - Contract No.: 723978	81.049	1,511,371	0	0	0	0	0	0	0	1,511,371
Pass Through SM Stroller Corp: Office of Science Financial Assistance Program - Contract No.: SMS-UNR-4101	81.049	63,531	0	0	0	0	0	0	0	63,531
Pass Through Univ of Michigan: Office of Science Financial Assistance Program - Contract No.: 3000716702	81.049	137,661	0	0	0	0	0	0	0	137,661
Pass Through Univ of Rochester: Office of Science Financial Assistance Program - Contract No.: 414092-G	81.049	114,788	0	0	0	0	0	0	0	114,788
Pass Through Univ of Rochester: Office of Science Financial Assistance Program - Contract No.: 413314-G	81.049	18,427	0	0	0	0	0	0	0	18,427
Pass Through University of Wyoming: Office of Science Financial Assistance Program - Contract No.: NAZU48565UNLV	81.049	0	9,617	0	0	0	0	0	0	9,617
Direct-Nuclear Waste Disposal Siting	81.065	0	556,872	234,904	0	0	0	0	0	791,776
Pass Through Nye County-Nv: Nuclear Waste Disposal Siting - Contract No.: 08-031	81.065	75,245	0	0	0	0	0	0	0	75,245
Pass Through Nye County-Nv: Nuclear Waste Disposal Siting - Contract No.: 09-014	81.065	15,814	0	0	0	0	0	0	0	15,814
Pass Through Sierra Nevada Corp: Nuclear Waste Disposal Siting - Contract No.: PO SINC07C0096	81.065	119,524	0	0	0	0	0	0	0	119,524

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
81.086 Pass Through North Carolina State Univ: Conservation Research and Development - Contract No.: 2003-1125-02	81,584	0	0	0	0	0	0	0	0	81,584
81.087 Direct-Renewable Energy Research and Development	806,223	797,735	0	0	0	0	0	0	0	1,603,958
81.087 Pass Through Amonix: Renewable Energy Research and Development - Contract No.: DE-FC36-07G017042	0	127,347	0	0	0	0	0	0	0	127,347
81.087 Pass Through CITY OF GRIDLEY: Renewable Energy Research and Development - Contract No.: RESEARCH AGREEMENT# 017581-01	0	0	16,636	0	0	0	0	0	0	16,636
81.087 Pass Through GAS TECHNOLOGY INSTITUTE: Renewable Energy Research and Development - Contract No.: S00000028	0	0	789,936	0	0	0	0	0	0	789,936
81.087 Pass Through General Motors: Renewable Energy Research and Development - Contract No.: PO TCS26002	0	50,820	0	0	0	0	0	0	0	50,820
81.087 Pass Through HyperV Technologies Corp: Renewable Energy Research and Development - Contract No.: N/A	20,000	0	0	0	0	0	0	0	0	20,000
81.087 Pass Through Midwest Res Inst-NREL: Renewable Energy Research and Development - Contract No.: NAX-9-66014-05	52,247	0	0	0	0	0	0	0	0	52,247
81.087 Pass Through Midwest Res Inst-NREL: Renewable Energy Research and Development - Contract No.: NAX-9-66014-06	67,693	0	0	0	0	0	0	0	0	67,693
81.087 Pass Through Midwest Res Inst-NREL: Renewable Energy Research and Development - Contract No.: NDJ-6-66271-01	29,676	0	0	0	0	0	0	0	0	29,676
81.087 Pass Through Midwest Res Inst-NREL: Renewable Energy Research and Development - Contract No.: NDJ-6-66284-01	46,215	0	0	0	0	0	0	0	0	46,215

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
81.087 Pass Through Midwest Res Inst-NREL: Renewable Energy Research and Development - Contract No.: NXL-9-88328-01	2,417	0	0	0	0	0	0	0	0	2,417
81.087 Pass Through Midwest Res Inst-NREL: Renewable Energy Research and Development - Contract No.: NAX-8-66014-03	107,712	0	0	0	0	0	0	0	0	107,712
81.087 Pass Through NATIONAL INSTITUTE FOR RENEWABLE ENERGY COMMERCIALIZATION: Renewable Energy Research and Development - Contract No.: 2008/11/001	0	0	61,837	0	0	0	0	0	0	61,837
81.087 Pass Through National Renewable Energy Lab: Renewable Energy Research and Development - Contract No.: ADO-5-4431-05	0	665	0	0	0	0	0	0	0	665
81.087 Pass Through National Renewable Energy Lab: Renewable Energy Research and Development - Contract No.: NDO-5-44431-02	0	1,351	0	0	0	0	0	0	0	1,351
81.087 Pass Through National Renewable Energy Lab: Renewable Energy Research and Development - Contract No.: NAX-8-66014-01	0	125,344	0	0	0	0	0	0	0	125,344
81.087 Pass Through National Renewable Energy Lab: Renewable Energy Research and Development - Contract No.: NCL-4-32455-06	0	4,769	0	0	0	0	0	0	0	4,769
81.087 Pass Through National Renewable Energy Lab: Renewable Energy Research and Development - Contract No.: NCL-3-32455-04	0	38,854	0	0	0	0	0	0	0	38,854
81.087 Pass Through National Renewable Energy Lab: Renewable Energy Research and Development - Contract No.: XXL-5-44205-12	0	246,578	0	0	0	0	0	0	0	246,578
81.087 Pass Through Nat'l Center for Energy Mgmt. & Building Technology: Renewable Energy Research and Development - Contract No.: CA-2004	0	74,610	0	0	0	0	0	0	0	74,610
81.087 Pass Through Nat'l Center for Energy Mgmt. & Building Technology: Renewable Energy Research and Development - Contract No.: CA-2006	0	23,242	0	0	0	0	0	0	0	23,242

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through Nye County, Nevada: Renewable Energy Research and Development - Contract No.: DE-FG36-08G088163	81.087	16,409	0	0	0	0	0	0	0	16,409
Pass Through Sandia Natl Laboratories: Renewable Energy Research and Development - Contract No.: 681371	81.087	43,030	0	0	0	0	0	0	0	43,030
Pass Through University of Central Florida: Renewable Energy Research and Development - Contract No.: PO 78212	81.087	20,218	0	0	0	0	0	0	0	20,218
Pass Through University of Toledo: Renewable Energy Research and Development - Contract No.: N/A	81.087	5,049	0	0	0	0	0	0	0	5,049
Pass Through UNLV Research Foundation: Renewable Energy Research and Development - Contract No.: RF-05-HFS-006	81.087	217,761	0	0	0	0	0	0	0	217,761
Pass Through UNLV Research Foundation: Renewable Energy Research and Development - Contract No.: RF-06-PRD-003	81.087	247,386	0	0	0	0	0	0	0	247,386
Pass Through UNLV Research Foundation: Renewable Energy Research and Development - Contract No.: RF-06-FCAST-001	81.087	561,449	0	0	0	0	0	0	0	561,449
Pass Through UNLV Research Foundation: Renewable Energy Research and Development - Contract No.: RF-06-ESN2-001	81.087	346,518	0	0	0	0	0	0	0	346,518
Pass Through UNLV Research Foundation: Renewable Energy Research and Development - Contract No.: RF-05-SHGR-004	81.087	370,002	0	0	0	0	0	0	0	370,002
Pass Through MIT: Fossil Energy Research and Development - Contract No.: 5710002487	81.089	12,861	0	0	0	0	0	0	0	12,861
Pass Through Virginia Polytech: Fossil Energy Research and Development - Contract No.: CR-19695-A-429231	81.089	87,994	0	0	0	0	0	0	0	87,994

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Direct-Office of Environmental Cleanup and Acceleration	81.104	119,070	276,151	0	0	0	0	0	0	395,221
Direct-Stewardship Science Grant Program	81.112	1,032,089	0	0	0	0	0	0	0	1,032,089
Pass Through NYE COUNTY: Stewardship Science Grant Program - Contract No.: CONTRACT 09-025	81.112	0	4,251	0	0	0	0	0	0	4,251
Pass Through University of California, Berkeley: Stewardship Science Grant Program - Contract No.: SUB SA5709-11122	81.112	0	40,918	0	0	0	0	0	0	40,918
Direct-Defense Nuclear Nonproliferation Research	81.113	464,954	0	0	0	0	0	0	0	464,954
Pass Through UNLV Research Foundation: Defense Nuclear Nonproliferation Research - Contract No.: RF-07-ISS-001	81.113	0	1,020,711	0	0	0	0	0	0	1,020,711
Pass Through UNLV Research Foundation: Defense Nuclear Nonproliferation Research - Contract No.: RF-07-EDOTX-001	81.113	0	120,656	0	0	0	0	0	0	120,656
Pass Through UNLV Research Foundation: Defense Nuclear Nonproliferation Research - Contract No.: RF-06-OATS-001	81.113	0	374,499	0	0	0	0	0	0	374,499
Pass Through UNLV Research Foundation: Defense Nuclear Nonproliferation Research - Contract No.: RF-08-MVC12-001	81.113	0	108,796	0	0	0	0	0	0	108,796
Direct-University Reactor Infrastructure and Education Support	81.114	208,524	0	0	0	0	0	0	0	208,524
Direct-Dept of Energy -Sandia App. Physics	81.115	0	3,791,853	0	0	0	0	0	0	3,791,853

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Direct-Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117	351,838	8,098	0	0	0	0	0	0	359,936
Pass Through Midwest Res Inst-NREL: Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance - Contract No.: NDJ-7-77250-01	81.117	36,348	0	0	0	0	0	0	0	36,348
Direct-Nuclear Energy Research, Development and Demonstration	81.121	796,909	4,273,122	0	0	0	0	0	0	5,070,031
Pass Through Battelle Energy Alliance: Nuclear Energy Research, Development and Demonstration - Contract No.: SUB-0082582	81.121	0	38,169	0	0	0	0	0	0	38,169
Total for DEPARTMENT OF ENERGY		15,302,368	14,358,147	1,618,281	0	0	0	0	1,194,264	32,473,060
Total for Department of Energy		15,302,368	16,902,516	7,343,154	0	0	0	0	1,194,264	40,742,302
Department of Education										
OFFICE OF SPECIAL EDUCATION & REHABILITATIVE SVCE										
Direct-Special Education Personnel Preparation to Improve Services and Results for Children with Disabilities	84.325	0	87,937	0	0	0	0	0	0	87,937
Total for OFFICE OF SPECIAL EDUCATION & REHABILITATIVE SVCE		0	87,937	0	0	0	0	0	0	87,937
OFFICE OF POSTSECONDARY EDUCATION										
Direct-Fund for the Improvement of Postsecondary Education	84.116	0	-1,772	0	0	0	0	0	0	-1,772
Pass Through Washoe County School Distr-Nv: Fund for the Improvement of Postsecondary Education - Contract No.: PO 918282	84.116	36,168	0	0	0	0	0	0	0	36,168
Total for OFFICE OF POSTSECONDARY EDUCATION		36,168	-1,772	0	0	0	0	0	0	34,396
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION										

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through Washoe County School Distr-Nv: Parental Assistance Centers - Contract No.: PO 836225	84.310	31,531	0	0	0	0	0	0	0	31,531
Pass Through Washoe County School Distr-Nv: Parental Assistance Centers - Contract No.: N/A	84.310	37,652	0	0	0	0	0	0	0	37,652
Pass Through Clark County School District: Mathematics and Science Partnerships - Contract No.: 2713-130	84.366	0	11,292	0	0	0	0	0	0	11,292
Pass Through Nv-Dept of Education: Mathematics and Science Partnerships - Contract No.: 07-2713-128	84.366	10,893	0	0	0	0	0	0	0	10,893
Pass Through Nv-Dept of Education: Mathematics and Science Partnerships - Contract No.: 08-2713-128	84.366	150,537	0	0	0	0	0	0	0	150,537
Pass Through Nv-Dept of Education: Grants for State Assessments and Related Activities - Contract No.: 2009-2713-60	84.369	121,997	0	0	0	0	0	0	0	121,997
Total for OFFICE OF ELEMENTARY AND SECONDARY EDUCATION		352,610	11,292	0	0	0	0	0	0	363,902
OFFICE OF EDUCATIONAL RESEARCH AND IMPROVEMENT										
Pass Through Clark County School District: Fund for the Improvement of Education - Contract No.: V215L042264	84.215	0	849	0	0	0	0	0	0	849
Pass Through Clark County School District: Fund for the Improvement of Education - Contract No.: V215L042089	84.215	0	1,043	0	0	0	0	0	0	1,043
Pass Through US Virgin Islands Dept of Education: Fund for the Improvement of Education - Contract No.: N/A	84.215	0	6,636	0	0	0	0	0	0	6,636
Total for OFFICE OF EDUCATIONAL RESEARCH AND IMPROVEMENT		0	8,528	0	0	0	0	0	0	8,528
Total for Department of Education		388,778	105,985	0	0	0	0	0	0	494,763
Health and Human Services										

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
ADMINISTRATION ON AGING										
93.044 Pass Through Nv-Dept of Health & Human Svcs: Special Programs for the Aging, Title III, Part B Grants for Supportive Services and Senior Centers - Contract No.: 1801-18-06	-1	0	0	0	0	0	0	0	0	-1
93.048 Pass Through Nv-Dept of Health & Human Svcs: Special Programs for the Aging, Title IV, and Title II Discretionary Projects - Contract No.: 16-007-92-KX-07	5,568	0	0	0	0	0	0	0	0	5,568
93.052 Pass Through Nv-Dept of Health & Human Svcs: National Family Caregiver Support - Contract No.: 16-007-92-EX-09	15,877	0	0	0	0	0	0	0	0	15,877
Total for ADMINISTRATION ON AGING	21,444	0	0	0	0	0	0	0	0	21,444
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMIN.										
93.243 Pass Through State of Nevada: Substance Abuse and Mental Health Services, Projects of Regional and National Significance - Contract No.: 5U79SM57416-02	0	12,510	0	0	0	0	0	0	0	12,510
93.958 Pass Through State of Nevada: Block Grants for Community Mental Health Services - Contract No.: MHBG 3145/15-SF0613	0	-536	0	0	0	0	0	0	0	-536
93.958 Pass Through State of Nevada: Block Grants for Community Mental Health Services - Contract No.: MHBG 3145/15-SF09033	0	8,500	0	0	0	0	0	0	0	8,500
93.958 Pass Through State of Nevada: Block Grants for Community Mental Health Services - Contract No.: MHBG 3145/15-SF09034	0	5,000	0	0	0	0	0	0	0	5,000
93.958 Pass Through State of Nevada: Block Grants for Community Mental Health Services - Contract No.: MHBG 3145/15-SF09038	0	67,450	0	0	0	0	0	0	0	67,450
Total for SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMIN.	0	92,924	0	0	0	0	0	0	0	92,924
HHS										
93.087 Pass Through Nv-Dept of Health & Human Svcs: Enhance Safety of Children Affected by Methamphetamine - Contract No.: RPG-3145/25-SFY08-12	1	0	0	0	0	0	0	0	0	1

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Total for HHS	1	0	0	0	0	0	0	0	0	1
NATIONAL INSTITUTES OF HEALTH										
Direct-Research and Training in Complementary and Alternative Medicine	93.213	37,854	0	0	0	0	0	0	0	37,854
Direct-Mental Health Research Grants	93.242	423,617	37,790	0	0	0	0	0	0	461,407
Pass Through University of Washington: Mental Health Research Grants - Contract No.: 292268	93.242	0	58,844	0	0	0	0	0	0	58,844
Direct-Drug Abuse and Addiction Research Programs	93.279	442,324	371,934	0	0	0	0	0	0	814,258
Pass Through University of South Carolina: Drug Abuse and Addiction Research Programs - Contract No.: 2RD01DA17487	93.279	0	18,946	0	0	0	0	0	0	18,946
Direct-Mental Health National Research Service Awards for Research Training	93.282	532,357	0	0	0	0	0	0	0	532,357
Direct-National Center for Research Resources	93.389	5,638,765	0	0	0	0	0	0	0	5,638,765
Direct-Cancer Cause and Prevention Research	93.393	450,216	0	0	0	0	0	0	0	450,216
Pass Through Univ of No Carolina: Cancer Cause and Prevention Research - Contract No.: 5-51116	93.393	12,711	0	0	0	0	0	0	0	12,711
Pass Through Univ of No Carolina: Cancer Cause and Prevention Research - Contract No.: 5-33177	93.393	21,405	0	0	0	0	0	0	0	21,405

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Direct-Cancer Treatment Research	93.395	308,021	0	0	0	0	0	0	0	0	308,021
Pass Through Univ of Texas: Cancer Treatment Research - Contract No.: 18216/98017735	93.395	28,941	0	0	0	0	0	0	0	0	28,941
Direct-Cancer Biology Research	93.396	217,343	0	0	0	0	0	0	0	0	217,343
Direct-Cancer Research Manpower	93.398	466,140	0	0	0	0	0	0	0	0	466,140
Direct-Trans-NIH Recovery Act Research Support ARRA	93.701	154,627	0	0	0	0	0	0	0	0	154,627
Direct-Heart and Vascular Diseases Research	93.837	1,108,144	0	0	0	0	0	0	0	0	1,108,144
Pass Through Mayo Clinic: Heart and Vascular Diseases Research - Contract No.: 5P01HL076611-03	93.837	10,142	0	0	0	0	0	0	0	0	10,142
Pass Through Mayo Clinic: Heart and Vascular Diseases Research - Contract No.: 5P01HL076611-04	93.837	93,492	0	0	0	0	0	0	0	0	93,492
Pass Through Mayo Clinic: Heart and Vascular Diseases Research - Contract No.: 1 P01 HL076611-02	93.837	-3	0	0	0	0	0	0	0	0	-3
Pass Through University of Kentucky: Heart and Vascular Diseases Research - Contract No.: 3048093000-07-408	93.837	0	19,899	0	0	0	0	0	0	0	19,899
Direct-Lung Diseases Research	93.838	124,320	0	0	0	0	0	0	0	0	124,320

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Direct-Blood Diseases and Resources Research	93.839	841,864	0	0	0	0	0	0	0	841,864
Direct-Arthritis, Musculoskeletal and Skin Diseases Research	93.846	641,472	42,680	0	0	0	0	0	0	684,152
Direct-Diabetes, Endocrinology and Metabolism Research	93.847	358,869	65,561	0	0	0	0	0	0	424,430
Pass Through University of Texas Health Science Center: Diabetes, Endocrinology and Metabolism Research - Contract No.: 128765/128272	93.847	0	14,417	0	0	0	0	0	0	14,417
Pass Through University of Texas Health Science Center: Diabetes, Endocrinology and Metabolism Research - Contract No.: 124126/124120	93.847	0	34,911	0	0	0	0	0	0	34,911
Direct-Digestive Diseases and Nutrition Research	93.848	1,951,312	0	0	0	0	0	0	0	1,951,312
Pass Through Mayo Clinic: Digestive Diseases and Nutrition Research - Contract No.: 5 R01 DK058185-07	93.848	17,314	0	0	0	0	0	0	0	17,314
Direct-Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	410,152	53,640	0	0	0	0	0	0	463,792
Pass Through Univ of Louisville: Extramural Research Programs in the Neurosciences and Neurological Disorders - Contract No.: MEMO	93.853	141,995	0	0	0	0	0	0	0	141,995
Pass Through Univ of Louisville: Extramural Research Programs in the Neurosciences and Neurological Disorders - Contract No.: ULRF 04-0904A	93.853	492,566	0	0	0	0	0	0	0	492,566
Pass Through Univ of Louisville: Extramural Research Programs in the Neurosciences and Neurological Disorders - Contract No.: ULRF 04-0904 AMED 2	93.853	11,401	0	0	0	0	0	0	0	11,401

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Direct-Allergy, Immunology and Transplantation Research	93.855	1,058,279	105,361	0	0	0	0	0	0	1,163,640
Pass Through Univ of California-Irvine: Allergy, Immunology and Transplantation Research - Contract No.: 2008-2002	93.855	137,482	0	0	0	0	0	0	0	137,482
Direct-Microbiology and Infectious Diseases Research	93.856	493,559	0	0	0	0	0	0	0	493,559
Pass Through Univ of California-Irvine: Microbiology and Infectious Diseases Research - Contract No.: 2008-1962	93.856	62,652	0	0	0	0	0	0	0	62,652
Pass Through Univ of California-Irvine: Microbiology and Infectious Diseases Research - Contract No.: 2005-1605	93.856	207,527	0	0	0	0	0	0	0	207,527
Direct-Biomedical Research and Research Training	93.859	287,423	55,492	0	0	0	0	0	0	342,915
Pass Through Washington Univ in St Louis: Biomedical Research and Research Training - Contract No.: WU0956/2904913N	93.859	91,104	0	0	0	0	0	0	0	91,104
Direct-Child Health and Human Development Extramural Research	93.865	626,897	0	0	0	0	0	0	0	626,897
Direct-Aging Research	93.866	205,449	0	0	0	0	0	0	0	205,449
Pass Through Georgetown Univ: Aging Research - Contract No.: RX 4265-715-UNSM	93.866	-1,861	0	0	0	0	0	0	0	-1,861
Pass Through Univ of California-San Diego: Aging Research - Contract No.: CTA-62-00-ADNI	93.866	23,895	0	0	0	0	0	0	0	23,895

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through Univ of California-San Diego: Aging Research - Contract No.: B02/03-23	93.866	14,925	0	0	0	0	0	0	0	14,925
Pass Through Univ of California-San Diego: Aging Research - Contract No.: 62 IIBA ADC-030	93.866	2,337	0	0	0	0	0	0	0	2,337
Pass Through Univ of California-San Diego: Aging Research - Contract No.: 62VN	93.866	16,683	0	0	0	0	0	0	0	16,683
Pass Through Univ of California-San Francisco: Aging Research - Contract No.: P01 AG019724/3047SC	93.866	-1,895	0	0	0	0	0	0	0	-1,895
Pass Through Univ of California-San Francisco: Aging Research - Contract No.: P01 AG19724/3047SC	93.866	1	0	0	0	0	0	0	0	1
Pass Through Wake Forest Univ: Aging Research - Contract No.: N01-AG-92115	93.866	90	0	0	0	0	0	0	0	90
Direct-Vision Research	93.867	234,197	0	0	0	0	0	0	0	234,197
Pass Through Univ of California-Los Angeles: Medical Library Assistance - Contract No.: 5415-S-KB106	93.879	2,336	0	0	0	0	0	0	0	2,336
Total for NATIONAL INSTITUTES OF HEALTH		18,398,441	879,475	0	0	0	0	0	0	19,277,916
CENTERS FOR DISEASE CONTROL										
Pass Through State of Nevada: Injury Prevention and Control Research and State and Community Based Programs - Contract No.: VF1/CE001137	93.136	0	39,184	0	0	0	0	0	0	39,184
Pass Through Southern NV Health District: Childhood Lead Poisoning Prevention Projecis_State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children - Contract No.: N/A	93.197	0	86,245	0	0	0	0	0	0	86,245

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Direct-Occupational Safety and Health Program	93.262	261,681	0	0	0	0	0	0	0	261,681
Pass Through Univ of No Carolina: Occupational Safety and Health Program - Contract No.: 5-53249	93.262	5,049	0	0	0	0	0	0	0	5,049
Pass Through Nv-Dept of Health & Human Svcs: Immunization Grants - Contract No.: HD 1467	93.268	16,392	0	0	0	0	0	0	0	16,392
Pass Through Nv-Dept of Health & Human Svcs: Centers for Disease Control and Prevention_ Investigations and Technical Assistance - Contract No.: HD 09183	93.283	1,241	0	0	0	0	0	0	0	1,241
Pass Through Nv-Dept of Health & Human Svcs: Centers for Disease Control and Prevention_ Investigations and Technical Assistance - Contract No.: HD 08277	93.283	36,270	0	0	0	0	0	0	0	36,270
Pass Through State of Nevada: Centers for Disease Control and Prevention_ Investigations and Technical Assistance - Contract No.: 3940	93.283	0	-445	0	0	0	0	0	0	-445
Pass Through State of Nevada: Centers for Disease Control and Prevention_ Investigations and Technical Assistance - Contract No.: CDC 31-07	93.283	0	20,000	0	0	0	0	0	0	20,000
Pass Through Nv-Dept of Health & Human Svcs: Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems - Contract No.: HD 08243	93.988	9,184	0	0	0	0	0	0	0	9,184
Pass Through Nv-Dept of Health & Human Svcs: Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems - Contract No.: HD 08241	93.988	15,000	0	0	0	0	0	0	0	15,000
Total for CENTERS FOR DISEASE CONTROL		344,817	144,984	0	0	0	0	0	0	489,801
HEALTH RESOURCES AND SERVICES ADMINISTRATION										
Pass Through Family Ties of Nv: Maternal and Child Health Federal Consolidated Programs - Contract No.: N/A	93.110	9,657	0	0	0	0	0	0	0	9,657

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through Nv-Dept of Health & Human Svcs: Maternal and Child Health Federal Consolidated Programs - Contract No.: HD 08256	4,220	0	0	0	0	0	0	0	0	4,220
Direct-Health Care and Other Facilities	655,862	263,866	0	0	0	0	0	0	0	919,728
Direct-Specially Selected Health Projects	0	90,214	0	0	0	0	0	0	0	90,214
Pass Through Natl Organization of State Offices of Rural Health: Grants to States for Operation of Offices of Rural Health - Contract No.: N/A	-644	0	0	0	0	0	0	0	0	-644
Total for HEALTH RESOURCES AND SERVICES ADMINISTRATION	669,095	354,080	0	0	0	0	0	0	0	1,023,175
INDIAN HEALTH SERVICE										
Pass Through Reno Sparks Indian Colony: Urban Indian Health Services - Contract No.: N/A	3,797	0	0	0	0	0	0	0	0	3,797
Pass Through Pyramid Lake Paiute Tribe: Indian Health Service_Health Management Development Program - Contract No.: N/A	27,561	0	0	0	0	0	0	0	0	27,561
Total for INDIAN HEALTH SERVICE	31,358	0	0	0	0	0	0	0	0	31,358
ADMINISTRATION FOR CHILDREN AND FAMILIES										
Pass Through Crisis Pregnancy Center: Community-Based Abstinence Education (CBAE) - Contract No.: CK# 11721	12,906	0	0	0	0	0	0	0	0	12,906
Pass Through Nv-Dept of Health & Human Svcs: Community Services Block Grant_Discretionary Awards - Contract No.: N/A	223,111	0	0	0	0	0	0	0	0	223,111
Direct-University Centers for Excellence in Developmental Disabilities Education, Research, and Service	499,531	0	0	0	0	0	0	0	0	499,531

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through Clark County Department of Family: Child Abuse and Neglect Discretionary Activities - Contract No.: CBE #601366-08	0	36,280	0	0	0	0	0	0	0	36,280
Pass Through Clark County Department of Family: Child Abuse and Neglect Discretionary Activities - Contract No.: 90CA1717/-1	0	2,170	0	0	0	0	0	0	0	2,170
Total for ADMINISTRATION FOR CHILDREN AND FAMILIES	735,548	38,450	0	0	0	0	0	0	0	773,998
CENTERS FOR MEDICARE AND MEDICAID SERVICES										
Pass Through State of Nevada: Medical Assistance Program - Contract No.: N/A	0	75,084	0	0	0	0	0	0	0	75,084
Total for CENTERS FOR MEDICARE AND MEDICAID SERVICES	0	75,084	0	0	0	0	0	0	0	75,084
Total for Health and Human Services	20,200,704	1,584,997	0	0	0	0	0	0	0	21,785,701
Department of Homeland Security										
DEPARTMENT OF HOMELAND SECURITY										
Pass Through Norwolk Univ: Homeland Security Preparedness Technical Assistance Program - Contract No.: SA 2008-056/2008-061	167,798	0	0	0	0	0	0	0	0	167,798
Pass Through Nv-Dept of Public Safety: Pre-Disaster Mitigation - Contract No.: 97039SM/HM4/M4	10,236	0	0	0	0	0	0	0	0	10,236
Pass Through Las Vegas Metro: Homeland Security Grant Program - Contract No.: P04500107847-503	0	10,031	0	0	0	0	0	0	0	10,031
Direct-Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies	19,789	0	0	0	0	0	0	0	0	19,789
Total for DEPARTMENT OF HOMELAND SECURITY	197,823	10,031	0	0	0	0	0	0	0	207,854
Total for Department of Homeland Security	197,823	10,031	0	0	0	0	0	0	0	207,854

United States Agency of International Develop.
CONTRACT - U S AGENCY FOR INTERNATIONAL DEVELOP.

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
98.000 Pass Through USAID-ASSOCIATES IN RURAL DEVELOPMENT: Contract - U S AID - Contract No.: 1812-DRL-001	0	0	20,158	0	0	0	0	0	0	20,158
Total for CONTRACT - US AGENCY FOR INTERNATIONAL DEVELOP.										
UNITED STATES AGENCY FOR INTERNATIONAL DEVELOP.										
98.001 Pass Through AQABA SPECIAL ECONOMIC ZONE AUTH: USAID Foreign Assistance for Programs Overseas - Contract No.: IA-MOU-05-M26-052	0	0	20,269	0	0	0	0	0	0	20,269
Total for UNITED STATES AGENCY FOR INTERNATIONAL DEVELOP.										
Total for United States Agency of International Develop.										
Total for Research and Development Cluster										
	63,023,327	29,895,109	26,012,821	0	0	0	0	0	5,470,093	124,401,350

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Cluster: Student Financial Assistance											
Dept of Education Student Financial Assistance											
OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS											
Direct-Federal Supplemental Educational Opportunity Grants	84.007	261,016	557,467	0	77,590	247,275	55,671	63,555	33,748	0	1,296,322
Direct-Federal Work-Study Program	84.033	439,201	1,140,544	0	0	369,174	50,615	93,964	40,614	0	2,134,112
Direct-Federal Pell Grant Program	84.063	5,322,833	14,111,206	0	978,945	13,633,509	1,155,595	5,848,424	2,351,972	0	43,402,484
Direct-Academic Competitiveness Grants	84.375	238,050	47,475	0	5,150	6,725	5,525	8,117	8,225	0	319,267
Direct-National Science and Mathematics Access to Retain Talent (SMART) Grants	84.376	227,984	328,308	0	-2,000	0	9,344	0	0	0	563,636
Direct-TEACH (Teacher Education Assistance for College and Higher Education)	84.379	6,500	0	0	0	0	0	0	0	0	6,500
Total for OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS		6,495,584	16,185,000	0	1,059,685	14,256,683	1,276,750	6,014,060	2,434,559	0	47,722,321
Total for Dept of Education Student Financial Assistance		6,495,584	16,185,000	0	1,059,685	14,256,683	1,276,750	6,014,060	2,434,559	0	47,722,321
Total for Student Financial Assistance Cluster		6,495,584	16,185,000	0	1,059,685	14,256,683	1,276,750	6,014,060	2,434,559	0	47,722,321
Major Programs Total		\$69,518,911	\$46,080,109	\$26,012,821	\$1,059,685	\$14,256,683	\$1,276,750	\$6,014,060	\$2,434,559	\$5,470,093	\$172,123,671

Non-Major Programs



Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended June 30, 2009

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Child Care and Development Fund Cluster											
Health and Human Services											
ADMINISTRATION FOR CHILDREN AND FAMILIES											
Pass Through NV Department of Health & Human Services: Child Care Mandatory and Matching Funds of the Child Care and Development Fund - Contract No.: N/A	93.596	0	4,497,956	0	0	0	0	0	0	0	4,497,956
Total for ADMINISTRATION FOR CHILDREN AND FAMILIES		0	4,497,956	0	0	0	0	0	0	0	4,497,956
Total for Health and Human Services		0	4,497,956	0	0	0	0	0	0	0	4,497,956
Total For Child Care and Development Fund Cluster		0	4,497,956	0	0	0	0	0	0	0	4,497,956

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Non-Major Programs											
Department of Agriculture											
COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE											
Direct-Integrated Programs											
	10.303	6,802	0	0	0	0	0	0	0	0	6,802
Direct-Cooperative Extension Service	10.500	1,564,437	0	0	0	0	0	0	0	0	1,564,437
Pass Through Kansas State Univ: Cooperative Extension Service - Contract No.: S08060.01	10.500	9,309	0	0	0	0	0	0	0	0	9,309
Pass Through Kansas State Univ: Cooperative Extension Service - Contract No.: S08042	10.500	26,346	0	0	0	0	0	0	0	0	26,346
Pass Through Univ of Wyoming: Cooperative Extension Service - Contract No.: UTS1UNV46465NV	10.500	10,235	0	0	0	0	0	0	0	0	10,235
Pass Through Univ of Wyoming: Cooperative Extension Service - Contract No.: UTS1UNV46459NV	10.500	1,075	0	0	0	0	0	0	0	0	1,075
Pass Through Utah State Univ: Cooperative Extension Service - Contract No.: 051688002	10.500	33,264	0	0	0	0	0	0	0	0	33,264
Pass Through Utah State Univ: Cooperative Extension Service - Contract No.: 04-1549001	10.500	3,681	0	0	0	0	0	0	0	0	3,681
Pass Through Utah State Univ: Cooperative Extension Service - Contract No.: 080827007	10.500	985	0	0	0	0	0	0	0	0	985
Total for COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE		1,656,134	0	0	0	0	0	0	0	0	1,656,134
FOOD AND NUTRITION SERVICE											

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through Nv-Dept of Health & Human Svcs: Food Stamps - Contract No.: FSNE FY2008	10.551	35,269	0	0	0	0	0	0	0	35,269
Pass Through NV Department of Education: Special Milk Program for Children - Contract No.: N/A	10.556	0	-2,645	0	0	0	0	0	0	-2,645
Pass Through NV Department of Education: Special Milk Program for Children - Contract No.: M-102200-09	10.556	0	2,725	0	0	0	0	0	0	2,725
Pass Through Nv-Dept of Education: Special Milk Program for Children - Contract No.: M-102250-09	10.556	1,968	0	0	0	0	0	0	0	1,968
Pass Through Nv-Dept of Education: Special Milk Program for Children - Contract No.: N/A	10.556	-470	0	0	0	0	0	0	0	-470
Pass Through Nv-Dept of Education: Special Milk Program for Children - Contract No.: SMP 2007-03	10.556	35	0	0	0	0	0	0	0	35
Pass Through State of Nevada: Special Milk Program for Children - Contract No.: M-102150-09	10.556	0	0	0	0	0	3,534	0	0	3,534
Pass Through NV Department of Education: Summer Food Service Program for Children - Contract No.: SF-SP-AGREE2007	10.559	0	19,143	0	0	0	0	0	0	19,143
Pass Through NV Department of Education: Summer Food Service Program for Children - Contract No.: N/A	10.559	0	32,398	0	0	0	0	0	0	32,398
Pass Through Nv-Dept of Education: Summer Food Service Program for Children - Contract No.: N/A	10.559	1,918	0	0	0	0	0	0	0	1,918
Pass Through Nv-Dept of Education: Summer Food Service Program for Children - Contract No.: SFSP-AGREE2003	10.559	5	0	0	0	0	0	0	0	5

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through Nv-Dept of Health & Human Svcs: Food Stamp Program Outreach Grants - Contract No.: FSNE FY2008	98,931	0	0	0	0	0	0	0	0	98,931
Total for FOOD AND NUTRITION SERVICE	137,656	51,621	0	0	0	0	3,534	0	0	192,811
FOREST SERVICE										
Direct-Cooperative Forestry Assistance	87,905	0	0	0	0	0	0	0	0	87,905
Pass Through Nv-Dept of Agriculture: Cooperative Forestry Assistance - Contract No.: PID 0407-19	1,169	0	0	0	0	0	0	0	0	1,169
Pass Through Nv-Dept of Agriculture: Cooperative Forestry Assistance - Contract No.: PID 0408-05	1,544	0	0	0	0	0	0	0	0	1,544
Pass Through Nv-Dept of Agriculture: Cooperative Forestry Assistance - Contract No.: PID 0309-06	1,050	0	0	0	0	0	0	0	0	1,050
Pass Through Nv-Dept of Conservation & Natl Resources: Cooperative Forestry Assistance - Contract No.: USDA/SFA/05/09	27,698	0	0	0	0	0	0	0	0	27,698
Pass Through Nv-Dept of Conservation & Natl Resources: Cooperative Forestry Assistance - Contract No.: USDA/SFA/06/25	2,086	0	0	0	0	0	0	0	0	2,086
Pass Through Nv-Dept of Conservation & Natl Resources: Cooperative Forestry Assistance - Contract No.: USDA/SFA/06/28	2,160	0	0	0	0	0	0	0	0	2,160
Total for FOREST SERVICE	123,612	0	0	0	0	0	0	0	0	123,612
RURAL DEVELOPMENT										
Direct-Rural Business Enterprise Grants	0	0	0	0	0	0	0	0	47,977	47,977
Total for RURAL DEVELOPMENT	0	0	0	0	0	0	0	0	47,977	47,977

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
NATURAL RESOURCES CONSERVATION SERVICE										
10.917	4,796	0	0	0	0	0	0	0	0	4,796
Direct-Agricultural Management Assistance										
Total for NATURAL RESOURCES CONSERVATION SERVICE										
	4,796	0	0	0	0	0	0	0	0	4,796
Total for Department of Agriculture										
	1,923,198	51,621	0	0	0	0	3,534	0	47,977	2,025,330
Department of Commerce										
ECONOMIC DEVELOPMENT ADMINISTRATION										
11.303	138,015	0	0	0	0	0	0	0	0	138,015
Direct-Economic Development_Technical Assistance										
Total for ECONOMIC DEVELOPMENT ADMINISTRATION										
	138,015	0	0	0	0	0	0	0	0	138,015
NATIONAL INSTITUTE FOR STANDARDS AND TECHNOLOGY										
11.611	0	0	0	0	0	0	0	0	756,186	756,186
Direct-Manufacturing Extension Partnership										
Total for NATIONAL INSTITUTE FOR STANDARDS AND TECHNOLOGY										
	0	0	0	0	0	0	0	0	756,186	756,186
Total for Department of Commerce										
	138,015	0	0	0	0	0	0	0	756,186	894,201
Department of Defense										
NATIONAL SECURITY AGENCY										
12.901	0	5,040	0	0	0	0	0	0	0	5,040
Direct-Mathematical Sciences Grants Program										
Total for NATIONAL SECURITY AGENCY										
	0	5,040	0	0	0	0	0	0	0	5,040
Total for Department of Defense										
	0	5,040	0	0	0	0	0	0	0	5,040
Dept. of Housing and Urban Development										
OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT										
14.218	0	15,009	0	0	0	0	0	0	0	15,009
Pass Through City of Henderson: Community Development Block Grants/Entitlement Grants - Contract No.: N/A										

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Total for OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT	0	15,009	0	0	0	0	0	0	0	15,009
Total for Dept. of Housing and Urban Development	0	15,009	0	0	0	0	0	0	0	15,009
Department of the Interior										
CONTRACT - DEPT OF THE INTERIOR										
Direct-Contract - Dept of the Interior	15.000	0	2,290,296	0	0	0	0	0	0	2,290,296
Total for CONTRACT - DEPT OF THE INTERIOR	0	2,290,296	0	0	0	0	0	0	0	2,290,296
BUREAU OF LAND MANAGEMENT										
Direct-Recreation Resource Management	15.225	0	499,314	0	0	0	0	0	0	499,314
Direct-National Fire Plan - Wildland Urban Interface Community Fire Assistance	15.228	118,990	0	0	0	0	0	0	0	118,990
Direct-National Fire Plan - Rural Fire Assistance	15.242	19,912	0	0	0	0	0	0	0	19,912
Total for BUREAU OF LAND MANAGEMENT	138,902	499,314	0	0	0	0	0	0	0	638,216
DEPARTMENT OF THE INTERIOR										
Pass Through Natl Fish & Wildlife Foundation: Fish, Wildlife and Plant Conservation Resource Mgmt - Contract No. 2005-0287-000	15.231	51,275	0	0	0	0	0	0	0	51,275
Total for DEPARTMENT OF THE INTERIOR	51,275	0	0	0	0	0	0	0	0	51,275
BUREAU OF RECLAMATION										
Direct-Providing Water to At-Risk Natural Desert Terminal Lakes	15.508	1,425,000	0	0	0	0	0	0	0	1,425,000
Total for BUREAU OF RECLAMATION	1,425,000	0	0	0	0	0	0	0	0	1,425,000

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
FISH AND WILDLIFE SERVICE										
Direct-Fish and Wildlife Management Assistance	15.608	0	113	0	0	0	0	0	0	113
Total for FISH AND WILDLIFE SERVICE	0	113	0	0	0	0	0	0	0	113
NATIONAL PARK SERVICE										
Pass Through Nv-Dept of Cultural Affairs: Historic Preservation Fund Grants-In-Aid - Contract No.: N/A	15.904	10,000	0	0	0	0	0	0	0	10,000
Direct-Rivers, Trails and Conservation Assistance	15.921	0	117,819	0	0	0	0	0	0	117,819
Total for NATIONAL PARK SERVICE	10,000	117,819	0	0	0	0	0	0	0	127,819
Total for Department of the Interior	1,625,177	2,907,542	0	0	0	0	0	0	0	4,532,719
Department of Justice										
VIOLENCE AGAINST WOMEN OFFICE										
Pass Through Nv-Office of Attorney General: Violence Against Women Formula Grants - Contract No.: 2007-STOP-06	16.588	2,259	0	0	0	0	0	0	0	2,259
Total for VIOLENCE AGAINST WOMEN OFFICE	2,259	0	0	0	0	0	0	0	0	2,259
OFFICE OF VICTIMS OF CRIME										
Pass Through Nv-Dept of Health & Human Svcs: Crime Victim Assistance - Contract No.: VOCA3145/20-SFY07-09	16.575	-32	0	0	0	0	0	0	0	-32
Pass Through Nv-Dept of Health & Human Svcs: Crime Victim Assistance - Contract No.: VOCA3145/20-SFY-0709	16.575	33	0	0	0	0	0	0	0	33
Total for OFFICE OF VICTIMS OF CRIME	1	0	0	0	0	0	0	0	0	1
BUREAU OF JUSTICE ASSISTANCE										

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Direct-Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	43,454	28,478	0	0	0	0	0	0	0	71,932
Total for BUREAU OF JUSTICE ASSISTANCE	43,454	28,478	0	0	0	0	0	0	0	71,932
Total for Department of Justice	45,714	28,478	0	0	0	0	0	0	0	74,192
Department of Labor										
EMPLOYMENT AND TRAINING ADMINISTRATION										
Pass Through Nevada Works: WIA Adult Program - Contract No.: AD-08-WNC	0	0	0	0	0	0	0	7,606	0	7,606
Pass Through Nevada Works: WIA Adult Program - Contract No.: PY307-GR(07)-WNC-01	0	0	0	0	0	0	0	2,651	0	2,651
Direct-WIA Youth Activities	0	0	0	0	0	0	0	3,418	0	3,418
Pass Through Nevada Works: WIA Youth Activities - Contract No.: ARRA-09-UNR	5,236	0	0	0	0	0	0	0	0	5,236
Pass Through Nevada Works: WIA Youth Activities - Contract No.: ARRA-09-UNR-OS	34,883	0	0	0	0	0	0	0	0	34,883
Pass Through Nye Communities Coalition: WIA Youth Activities - Contract No.: N/A	54	0	0	0	0	0	0	0	0	54
Pass Through SOUTHERN NEVADA WORKFORCE INVESTMENT BOARD: WIA Youth Activities - Contract No.: 08-ARRA-CSN-00	0	0	0	0	16,859	0	0	0	0	16,859
Direct-WIA Dislocated Workers	0	0	0	0	0	0	0	2,683	0	2,683

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through Nevada Works: Employment and Training Administration Pilots, Demonstrations, and Research Projects - Contract No.: TMCC 09-01	0	0	0	0	0	0	0	0	464	464
Direct-Community Based Job Training Grants	0	0	0	0	0	0	475,185	0	0	475,185
Total for EMPLOYMENT AND TRAINING ADMINISTRATION	40,173	0	0	0	16,859	0	475,185	16,358	464	549,039
Total for Department of Labor	40,173	0	0	0	16,859	0	475,185	16,358	464	549,039
Department of Transportation										
FEDERAL HIGHWAY ADMINISTRATION										
Pass Through Nv-Dept of Transportation: Highway Training and Education - Contract No.: P070-08-803	262,729	0	0	0	0	0	0	0	0	262,729
Pass Through Nv-Dept of Transportation: Highway Training and Education - Contract No.: P093-09-803	106,411	0	0	0	0	0	0	0	0	106,411
Total for FEDERAL HIGHWAY ADMINISTRATION	369,140	0	0	0	0	0	0	0	0	369,140
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION										
Pass Through Nv-Dept of Public Safety: State and Community Highway Safety - Contract No.: 28-JF-1.26	659	0	0	0	0	0	0	0	0	659
Pass Through Nv-Dept of Public Safety: State and Community Highway Safety - Contract No.: 29-JF-1.22	2,668	0	0	0	0	0	0	0	0	2,668
Pass Through Nv-Dept of Public Safety: State and Community Highway Safety - Contract No.: 29-PS-2	10,388	0	0	0	0	0	0	0	0	10,388
Total for NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION	13,715	0	0	0	0	0	0	0	0	13,715

OFFICE OF THE SECRETARY

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through NV-Dept of Transportation: Support Mechanisms for Disadvantaged Businesses - Contract No.: P030-04-052	20.903	-49,842	0	0	0	0	0	0	0	-49,842
Total for OFFICE OF THE SECRETARY	-49,842	0	0	0	0	0	0	0	0	-49,842
Total for Department of Transportation	333,013	0	0	0	0	0	0	0	0	333,013
National Aeronautics and Space Admin.										
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION										
Direct-Aerospace Education Services Program	43.001	0	0	0	0	0	0	0	503,615	503,615
Total for NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	0	0	0	0	0	0	0	0	503,615	503,615
Total for National Aeronautics and Space Admin.	0	0	0	0	0	0	0	0	503,615	503,615
National Endowment for the Humanities										
NATIONAL ENDOWMENT FOR THE HUMANITIES										
Pass Through Nevada Humanities: Promotion of the Humanities_Federal/State Partnership - Contract No.: 2008-03	45.129	4,212	0	0	0	0	0	0	0	4,212
Pass Through Nevada Humanities: Promotion of the Humanities_Federal/State Partnership - Contract No.: 2008-27	45.129	0	0	0	0	5,000	0	0	0	5,000
Pass Through Nevada Humanities: Promotion of the Humanities_Federal/State Partnership - Contract No.: N/A	45.129	458,525	0	0	0	0	0	0	0	458,525
Pass Through Nevada Humanities: Promotion of the Humanities_Federal/State Partnership - Contract No.: 2008-41	45.129	1,563	0	0	0	0	0	0	0	1,563
Pass Through NV Humanities Committee: Promotion of the Humanities_Federal/State Partnership - Contract No.: 2009-30	45.129	0	1,000	0	0	0	0	0	0	1,000
Pass Through NV Humanities Committee: Promotion of the Humanities_Federal/State Partnership - Contract No.: 2007-29	45.129	0	2,089	0	0	0	0	0	0	2,089

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through NV Humanities Committee: Promotion of the Humanities_Federal/State Partnership - Contract No.: 2008-43	0	2,500	0	0	0	0	0	0	0	2,500
Pass Through NV Humanities Committee: Promotion of the Humanities_Federal/State Partnership - Contract No.: 2008-48	0	1,000	0	0	0	0	0	0	0	1,000
Total for NATIONAL ENDOWMENT FOR THE HUMANITIES	464,300	6,589	0	0	0	5,000	0	0	0	475,889
Total for National Endowment for the Humanities	464,300	6,589	0	0	0	5,000	0	0	0	475,889
Institute of Museum and Library Services										
INSTITUTE OF MUSEUM AND LIBRARY SERVICES										
Pass Through NV State Library & Archives: Grants to States - Contract No.: 2008-23	0	91,860	0	0	0	0	0	0	0	91,860
Pass Through Nv-Dept of Cultural Affairs: Grants to States - Contract No.: 2008-07	4,253	0	0	0	0	0	0	0	0	4,253
Direct-National Leadership Grants	0	0	0	0	0	335,043	0	0	0	335,043
Total for INSTITUTE OF MUSEUM AND LIBRARY SERVICES	4,253	91,860	0	0	0	335,043	0	0	0	431,156
Total for Institute of Museum and Library Services	4,253	91,860	0	0	0	335,043	0	0	0	431,156
National Endowment for the Arts										
NATIONAL ENDOWMENT FOR THE ARTS										
Direct-Promotion of the Arts_Grants to Organizations and Individuals	0	10,000	0	0	0	0	0	0	0	10,000
Pass Through NV Arts Council: Promotion of the Arts_Grants to Organizations and Individuals - Contract No.: PRJ08-0:17	0	-367	0	0	0	0	0	0	0	-367
Pass Through Nv-Dept of Cultural Affairs: Promotion of the Arts_Grants to Organizations and Individuals - Contract No.: PRJ09:0:21	4,799	0	0	0	0	0	0	0	0	4,799

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through Nv-Dept of Cultural Affairs: Promotion of the Arts_Grants to Organizations and Individuals - Contract No.: PRJ09:0:20	45.024	5,052	0	0	0	0	0	0	0	5,052
Pass Through Nv-Dept of Cultural Affairs: Promotion of the Arts_Grants to Organizations and Individuals - Contract No.: PRJ08:0:23	45.024	8	0	0	0	0	0	0	0	8
Pass Through Nv-Dept of Cultural Affairs: Promotion of the Arts_Grants to Organizations and Individuals - Contract No.: PRJ09:0:23	45.024	6,338	0	0	0	0	0	0	0	6,338
Pass Through Nv-Dept of Cultural Affairs: Promotion of the Arts_Grants to Organizations and Individuals - Contract No.: PRJ08:0:22	45.024	-644	0	0	0	0	0	0	0	-644
Pass Through Nv-Dept of Cultural Affairs: Promotion of the Arts_Grants to Organizations and Individuals - Contract No.: PRJ08:0:20	45.024	-585	0	0	0	0	0	0	0	-585
Pass Through Nv-Dept of Cultural Affairs: Promotion of the Arts_Grants to Organizations and Individuals - Contract No.: DAR09:0:05	45.024	3,502	0	0	0	0	0	0	0	3,502
Pass Through Nv-Dept of Cultural Affairs: Promotion of the Arts_Grants to Organizations and Individuals - Contract No.: PRJ09:0:22	45.024	6,403	0	0	0	0	0	0	0	6,403
Pass Through Nv-Dept of Cultural Affairs: Promotion of the Arts_Grants to Organizations and Individuals - Contract No.: CPD09:01:05	45.024	500	0	0	0	0	0	0	0	500
Pass Through Western States Art Federation: Promotion of the Arts_Grants to Organizations and Individuals - Contract No.: TWP090033	45.024	2,500	0	0	0	0	0	0	0	2,500
Pass Through Western States Art Federation: Promotion of the Arts_Grants to Organizations and Individuals - Contract No.: TWP090041	45.024	2,500	0	0	0	0	0	0	0	2,500
Pass Through NV Arts Council: Promotion of the Arts_Partnership Agreements - Contract No.: PRJ09:0:18	45.025	0	4,466	0	0	0	0	0	0	4,466
Total for NATIONAL ENDOWMENT FOR THE ARTS		30,373	14,099	0	0	0	0	0	0	44,472

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Total for National Endowment for the Arts										
	30,373	14,099	0	0	0	0	0	0	0	44,472
National Science Foundation										
NATIONAL SCIENCE FOUNDATION										
47.041	-587	0	0	0	0	0	0	0	0	-587
Pass Through NEES Consortium: Engineering Grants - Contract No.: OMSA-2006-SSL-UNR										
47.041	311,897	0	0	0	0	0	0	0	0	311,897
Pass Through NEES Consortium: Engineering Grants - Contract No.: OMSA-2007-SSL-UNR										
47.041	5,725	0	0	0	0	0	0	0	0	5,725
Pass Through NEES Consortium: Engineering Grants - Contract No.: OMSA-2004-SSL-UNR										
47.041	671,145	0	0	0	0	0	0	0	0	671,145
Pass Through NEES Consortium: Engineering Grants - Contract No.: OMSA-2008-SSL-UNR										
47.050	0	0	38,729	0	0	0	0	0	0	38,729
Direct-Geosciences										
47.074	0	88,566	0	0	0	0	0	0	0	88,566
Direct-Biological Sciences										
47.076	0	46,192	0	0	138,810	0	0	18,000	0	203,002
Direct-Education and Human Resources										
Total for NATIONAL SCIENCE FOUNDATION										
	988,180	134,758	38,729	0	138,810	0	0	18,000	0	1,318,477
Total for National Science Foundation										
	988,180	134,758	38,729	0	138,810	0	0	18,000	0	1,318,477
Small Business Administration										
CONTRACT - SMALL BUSINESS ADMINISTRATION										
59.000	0	6,117	0	0	0	0	0	0	0	6,117
Direct-Contract - Small Business Administration										
Total for CONTRACT - SMALL BUSINESS ADMINISTRATION										
	0	6,117	0	0	0	0	0	0	0	6,117

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
SMALL BUSINESS ADMINISTRATION											
Direct-Small Business Development Center	59.037	780,792	0	0	0	0	0	0	0	0	780,792
Total for SMALL BUSINESS ADMINISTRATION											
		780,792	0	0	0	0	0	0	0	0	780,792
Total for Small Business Administration											
		780,792	6,117	0	0	0	0	0	0	0	786,909
Veteran's Administration											
VETERANS HEALTH ADMINISTRATION											
Direct-Veterans State Hospital Care	64.016	51,361	0	0	0	0	0	0	0	0	51,361
Total for VETERANS HEALTH ADMINISTRATION											
		51,361	0	0	0	0	0	0	0	0	51,361
Total for Veteran's Administration											
		51,361	0	0	0	0	0	0	0	0	51,361
Environmental Protection Agency											
OFFICE OF AIR AND RADIATION											
Pass Through Nv-Dept of Health & Human Svcs: State Indoor Radon Grants - Contract No.: HD 1623-1	66.032	1,962	0	0	0	0	0	0	0	0	1,962
Total for OFFICE OF AIR AND RADIATION											
		1,962	0	0	0	0	0	0	0	0	1,962
OFFICE OF WATER											
Pass Through Nv-Dept of Conservation & Natl Resources: Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act - Contract No.: DEP 07-	66.436	12,082	0	0	0	0	0	0	0	0	12,082
Total for OFFICE OF WATER											
		12,082	0	0	0	0	0	0	0	0	12,082
OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE											
Direct-Solid Waste Management Assistance Grants	66.808	15,720	0	0	0	0	0	0	0	0	15,720

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through Nv-Dept of Conservation & Natl Resources: Environmental Policy and State Innovation Grants - Contract No.: DEP07-022	66.940	153,932	0	0	0	0	0	0	0	153,932
Pass Through Nv-Dept of Conservation & Natl Resources: Environmental Policy and State Innovation Grants - Contract No.: DEP07-016	66.940	60,019	0	0	0	0	0	0	0	60,019
Total for OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE		229,671	0	0	0	0	0	0	0	229,671
OFFICE OF PREVENTION, PESTICIDES & TOXIC SUBSTANCE										
Direct-Pollution Prevention Grants Program	66.708	516,262	0	0	0	0	0	0	0	516,262
Total for OFFICE OF PREVENTION, PESTICIDES & TOXIC SUBSTANCE		516,262	0	0	0	0	0	0	0	516,262
Total for Environmental Protection Agency		759,977	0	0	0	0	0	0	0	759,977
Department of Energy										
DEPARTMENT OF ENERGY										
Pass Through Midwest Res Inst-NREL: State Energy Program - Contract No.: NDO-5-44431-04	81.041	94,705	0	0	0	0	0	0	0	94,705
Direct-Office of Science Financial Assistance Program	81.049	590,567	11,726	0	0	0	0	0	0	602,293
Pass Through Natl Assoc of State Universities and Land- Grant Colleges: Conservation Research and Development - Contract No.: CK# 14087	81.086	5,473	0	0	0	0	0	0	0	5,473
Pass Through NV State Office of Energy: State Energy Program Special Projects - Contract No.: SEP/WF/05/016	81.119	0	0	0	0	16,790	0	0	0	16,790
Pass Through Nv-Governors Office: State Energy Program Special Projects - Contract No.: SEN-08-01	81.119	0	0	0	0	0	0	0	43,852	43,852

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Direct-Nuclear Energy Research, Development and Demonstration	81.121	0	5,283	0	0	0	0	0	0	5,283
Total for DEPARTMENT OF ENERGY	690,745	17,009	0	0	0	16,790	0	0	43,852	768,396
Total for Department of Energy	690,745	17,009	0	0	0	16,790	0	0	43,852	768,396
Department of Education										
OFFICE OF SPECIAL EDUCATION & REHABILITATIVE SVCE										
Pass Through Nv-Dept of Education: Special Education_Grants to States - Contract No.: 09-2715-35	84.027	148,321	0	0	0	0	0	0	0	148,321
Pass Through Nv-Dept of Education: Special Education_Grants to States - Contract No.: 09-2715-40	84.027	31,931	0	0	0	0	0	0	0	31,931
Pass Through Nv-Dept of Education: Special Education_Grants to States - Contract No.: 09-2715-30	84.027	15,876	0	0	0	0	0	0	0	15,876
Pass Through Nv-Dept of Education: Special Education_Grants to States - Contract No.: 08-2715-32	84.027	-300	0	0	0	0	0	0	0	-300
Pass Through Public Health Inst-PDBTAC: National Institute on Disability and Rehabilitation Research - Contract No.: CONTRACT #1014138	84.133	4,758	0	0	0	0	0	0	0	4,758
Pass Through Public Health Inst-PDBTAC: National Institute on Disability and Rehabilitation Research - Contract No.: CONTRACT #1013074	84.133	3,464	0	0	0	0	0	0	0	3,464
Pass Through Public Health Inst-PDBTAC: National Institute on Disability and Rehabilitation Research - Contract No.: 03045-01-01	84.133	276	0	0	0	0	0	0	0	276
Pass Through Nv-Dept of Health & Human Svcs: Special Education_Grants for Infants and Families with Disabilities - Contract No.: 081002	84.181	9,325	0	0	0	0	0	0	0	9,325

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
84.323 Pass Through Nv-Dept of Education: Special Education - State Personnel Development - Contract No.: 09-2715-32	326,666	0	0	0	0	0	0	0	0	326,666
84.325 Direct-Special Education Personnel Preparation to Improve Services and Results for Children with Disabilities	376,721	63,300	0	0	0	0	0	0	0	440,021
84.326 Direct-Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	133,522	0	0	0	0	0	0	0	0	133,522
84.329 Pass Through Nv-Dept of Education: Special Education Studies and Evaluations - Contract No.: 09-2715-35	59,630	0	0	0	0	0	0	0	0	59,630
84.329 Pass Through Nv-Dept of Health & Human Svcs: Special Education Studies and Evaluations - Contract No.: 0908XF3266	27,104	0	0	0	0	0	0	0	0	27,104
84.928 Pass Through National Writing Project: National Writing Project - Contract No.: CONT 92-NV02AMD28	0	49,678	0	0	0	0	0	0	0	49,678
84.928 Pass Through U.C. Berkeley: National Writing Project - Contract No.: 00-NV03	0	0	0	0	0	54,833	0	0	0	54,833
84.928 Pass Through Univ of California-Berkeley: National Writing Project - Contract No.: 92-NV01	1,490	0	0	0	0	0	0	0	0	1,490
Total for OFFICE OF SPECIAL EDUCATION & REHABILITATIVE SVCE	1,138,784	112,978	0	0	0	54,833	0	0	0	1,306,595
OFFICE OF POSTSECONDARY EDUCATION										
84.015 Pass Through Univ of California-Berkeley: National Resource Centers and Fellowships Program for Language and Area or Language and International Studies - Contract No.: 92-NV01	43,870	0	0	0	0	0	0	0	0	43,870
84.103 Direct-TRIO Staff Training Program	0	1,114,050	0	0	0	0	0	0	0	1,114,050

CFDA Number	UNR	UNLY	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Direct-Fund for the Improvement of Postsecondary Education	84.116	0	0	210,352	333,768	0	0	0	0	544,120
Pass Through Landmark College: Demonstration Projects to Ensure Students with Disabilities Receive a Higher Education - Contract No.: Y4-WNC	84.333	0	0	0	0	0	0	13,242	0	13,242
Direct-Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	0	5,695,647	0	0	0	0	0	0	5,695,647
Pass Through NV Department of Education: Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: SRRANSHE 10-22	84.334	0	0	0	0	0	58,391	0	0	58,391
Pass Through NV Department of Education: Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 08-267817	84.334	0	8,025	0	0	0	0	0	0	8,025
Pass Through NV Department of Education: Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 09-267817	84.334	0	22,399	0	0	0	0	0	0	22,399
Pass Through Nv-Dept of Education: Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 09-267801	84.334	90,365	0	0	0	0	0	0	0	90,365
Pass Through Nv-Dept of Education: Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 08-267819	84.334	0	0	0	0	0	0	0	23,460	23,460
Pass Through Nv-Dept of Education: Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 09-267818	84.334	0	0	0	0	0	0	0	232,997	232,997
Pass Through Nv-Dept of Education: Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 09-267819	84.334	0	0	0	0	0	0	0	26,324	26,324
Pass Through Nv-Dept of Education: Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 08-267818	84.334	0	0	0	0	0	0	0	233,891	233,891

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Direct-College Access Challenge Grant Program	84.378	0	0	0	0	0	0	0	83,416	83,416
Total for OFFICE OF POSTSECONDARY EDUCATION	134,235	6,840,121	0	210,352	333,768	0	58,391	13,242	600,088	8,190,197
OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS										
Direct-Perkins Loan Cancellations	84.037	0	23,597	0	0	0	0	0	0	23,597
Pass Through State of Nevada: Leveraging Educational Assistance Partnership - Contract No.: 1260606	84.069	0	9,778	0	0	0	0	0	0	9,778
Pass Through State of Nevada: Leveraging Educational Assistance Partnership - Contract No.: 1260608	84.069	0	0	0	0	11,360	0	0	0	11,360
Pass Through State of Nevada: Leveraging Educational Assistance Partnership - Contract No.: 1260612	84.069	50,289	0	0	0	0	0	0	0	50,289
Pass Through State of Nevada: Leveraging Educational Assistance Partnership - Contract No.: 1260614	84.069	0	0	0	0	0	41,023	0	0	41,023
Pass Through State of Nevada: Leveraging Educational Assistance Partnership - Contract No.: 1260615	84.069	0	0	0	124,584	0	0	0	0	124,584
Pass Through State of Nevada: Leveraging Educational Assistance Partnership - Contract No.: 1260610	84.069	0	0	0	0	0	0	20,885	0	20,885
Total for OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS	50,289	33,375	0	0	124,584	11,360	41,023	20,885	0	281,516
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION										
Pass Through NV Department of Health & Human Services: Safe and Drug-Free Schools and Communities State Grants - Contract No.: 08067PX	84.186	0	3,125	0	0	0	0	0	0	3,125

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through Nv-Dept of Education: Reading Excellence - Contract No.: 08271251	84.338	0	0	0	0	0	0	0	59,202	59,202
Pass Through Nv-Dept of Education: Reading Excellence - Contract No.: NONE	84.338	0	0	0	0	0	0	0	257,587	257,587
Pass Through Ohio State University Research Foundation: Transition to Teaching - Contract No.: 60012518	84.350	0	91,130	0	0	0	0	0	0	91,130
Pass Through Clark County: Early Reading First - Contract No.: N/A	84.359	0	85,393	0	0	0	0	0	0	85,393
Pass Through Clark County School District: Mathematics and Science Partnerships - Contract No.: PO 3000074937	84.366	0	54,188	0	0	0	0	0	0	54,188
Pass Through Lincoln County, NV: Mathematics and Science Partnerships - Contract No.: 08-2713-106	84.366	0	15,627	0	0	0	0	0	0	15,627
Pass Through Nv-Dept of Education: Mathematics and Science Partnerships - Contract No.: 09-2713-91	84.366	11,461	0	0	0	0	0	0	0	11,461
Pass Through Nv-Dept of Education: Mathematics and Science Partnerships - Contract No.: 09-2713-128	84.366	-1,019	0	0	0	0	0	0	0	-1,019
Pass Through Nv-Dept of Education: Mathematics and Science Partnerships - Contract No.: 08-2713-102	84.366	15,392	0	0	0	0	0	0	0	15,392
Pass Through Nv-Dept of Education: Mathematics and Science Partnerships - Contract No.: 07-2713-58	84.366	57	0	0	0	0	0	0	0	57
Pass Through Nv-Dept of Education: Mathematics and Science Partnerships - Contract No.: 06-2713-130	84.366	5,879	0	0	0	0	0	0	0	5,879

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Direct-Improving Teacher Quality State Grants	84.367	0	0	0	0	0	0	0	348,793	348,793
Pass Through Nv-Dept of Education: Grants for State Assessments and Related Activities - Contract No.: 06-2713-42	84.369	1,693	0	0	0	0	0	0	0	1,693
Total for OFFICE OF ELEMENTARY AND SECONDARY EDUCATION	33,463	249,463	0	0	0	0	0	0	665,582	948,508
OFFICE OF EDUCATIONAL RESEARCH AND IMPROVEMENT										
Pass Through Project Solution: Twenty-First Century Community Learning Centers - Contract No.: N/A	84.287	555	0	0	0	0	0	0	0	555
Total for OFFICE OF EDUCATIONAL RESEARCH AND IMPROVEMENT	555	0	0	0	0	0	0	0	0	555
OFFICE OF POST SECONDARY EDUCATION - TRIO CLUSTER										
Direct-TRIO Student Support Services	84.042	335,764	317,112	0	245,603	0	0	0	0	898,479
Direct-TRIO Talent Search	84.044	0	851,225	0	0	0	0	0	0	851,225
Direct-TRIO Upward Bound	84.047	895,537	1,072,973	0	0	0	0	0	0	1,968,510
Direct-TRIO Upward Bound	84.047A	0	0	0	0	0	381,142	0	0	381,142
Direct-TRIO Educational Opportunity Centers	84.066	0	435,784	0	0	0	0	0	0	435,784
Direct-TRIO McNair Post-Baccalaureate Achievement	84.217	227,857	217,809	0	0	0	0	0	0	445,666
Total for OFFICE OF POST SECONDARY EDUCATION - TRIO CLUSTER	1,459,158	2,894,903	0	0	245,603	0	381,142	0	0	4,980,806

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
OFFICE OF VOCATIONAL AND ADULT EDUCATION										
Pass Through NV DEPARTMENT OF EDUCATION:										
84.002	0	0	0	0	1,022,095	0	0	0	0	1,022,095
Adult Education_State Grant Program - Contract No.: N/A										
84.002	0	0	0	0	0	310,711	0	0	0	310,711
Pass Through NV Dept. of Education: Adult Education_State Grant Program - Contract No.: 2008-2680-03										
84.002	0	0	0	0	0	0	148,954	0	0	148,954
Pass Through State of Nevada: Adult Education_State Grant Program - Contract No.: 2009-2680-18										
84.002	0	0	0	0	0	0	730,484	0	0	730,484
Pass Through State of Nevada: Adult Education_State Grant Program - Contract No.: 2009-2680-07										
84.002	0	0	0	0	0	0	182	0	0	182
Pass Through State of Nevada: Adult Education_State Grant Program - Contract No.: 2008-2680-18										
84.002	0	0	0	0	0	0	9,376	0	0	9,376
Pass Through State of Nevada: Adult Education_State Grant Program - Contract No.: 2008-2680-17										
84.002	0	0	0	0	0	0	-9,831	0	0	-9,831
Pass Through State of Nevada: Adult Education_State Grant Program - Contract No.: 2008-2680-07										
84.002	0	0	0	0	0	0	0	361,185	0	361,185
Pass Through State of Nevada: Adult Education_State Grant Program - Contract No.: 2009-2680-08										
84.002	0	0	0	0	0	0	70,752	0	0	70,752
Pass Through State of Nevada: Adult Education_State Grant Program - Contract No.: 2009-2680-17										
84.048	0	0	0	0	1,312,659	0	0	0	0	1,312,659
Pass Through NV DEPARTMENT OF EDUCATION: Vocational Education_Basic Grants to States - Contract No.: 09-2676-22										
84.048	0	0	0	0	0	0	0	214,408	0	214,408
Pass Through State of Nevada: Vocational Education_Basic Grants to States - Contract No.: 09-2676.25										

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	
Pass Through NV Dept. of Education: Vocational Education_Basic Grants to States - Contract No.: 08-2676-23	84.048A	0	0	0	0	298,450	0	0	0	298,450	
Pass Through State of Nevada: Vocational Education_Basic Grants to States - Contract No.: 09-2676-24	84.048A	0	0	0	0	0	513,917	0	0	513,917	
Pass Through State of Nevada: Vocational Education_Basic Grants to States - Contract No.: 08-2676-24	84.048A	0	0	0	0	0	-2,632	0	0	-2,632	
Pass Through NV Dept. of Education: Tech-Prep Education - Contract No.: 09-2676-23	84.243	0	0	0	0	53,788	0	0	0	53,788	
Pass Through State of Nevada: Tech-Prep Education - Contract No.: 09-2676-25	84.243	0	0	0	0	0	0	87,827	0	87,827	
Pass Through State of Nevada: Tech-Prep Education - Contract No.: 09-2676-24	84.243	0	0	0	0	0	123,485	0	0	123,485	
Total for OFFICE OF VOCATIONAL AND ADULT EDUCATION		0	0	0	2,334,754	662,949	1,584,687	663,420	0	5,245,810	
Total for Department of Education		2,816,484	10,130,840	0	210,352	3,038,709	729,142	2,065,243	697,547	1,265,670	20,953,987
Health and Human Services											
OFFICE OF THE SECRETARY											
Direct-Improving, Enhancing, and Evaluating Outcomes of Comprehensive Heart Health Care Programs for High-Risk Women	93.012	2,500	0	0	0	0	0	0	0	2,500	
Total for OFFICE OF THE SECRETARY		2,500	0	0	0	0	0	0	0	2,500	
CONTRACT - HEALTH AND HUMAN SERVICES											
Direct-Contract - Health and Human Services	93.000	0	16,195	0	0	0	0	0	0	16,195	

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through McKing Consulting: Contract - Health and Human Services - Contract No.: N/A	93.000	0	10,371	0	0	0	0	0	0	10,371
Total for CONTRACT - HEALTH AND HUMAN SERVICES	0	26,566	0	0	0	0	0	0	0	26,566
ADMINISTRATION ON AGING										
Pass Through Nv-Dept of Health & Human Svcs: Special Programs for the Aging Title III, Part D_Disease Prevention and Health Promotion Services - Contract No.: 16-007-32-DX-09	93.043	33,010	0	0	0	0	0	0	0	33,010
Pass Through Nv-Dept of Health & Human Svcs: Special Programs for the Aging Title IV, and Title II_Discretionary Projects - Contract No.: N/A	93.048	50,537	0	0	0	0	0	0	0	50,537
Pass Through Nv-Dept of Health & Human Svcs: National Family Caregiver Support - Contract No.: 18-015-45-EX-09	93.052	161,925	0	0	0	0	0	0	0	161,925
Pass Through Nv-Dept of Health & Human Svcs: National Family Caregiver Support - Contract No.: 16-007-45-EX-09	93.052	66,105	0	0	0	0	0	0	0	66,105
Pass Through Nv-Dept of Health & Human Svcs: National Family Caregiver Support - Contract No.: 03-059-45-EX-08	93.052	931	0	0	0	0	0	0	0	931
Total for ADMINISTRATION ON AGING	312,508	0	0	0	0	0	0	0	0	312,508
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMIN.										
Direct-Consolidated Knowledge Development and Application (KD&A) Program	93.230	2,280,887	0	0	0	0	0	0	0	2,280,887
Direct-Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	574,146	0	0	0	0	0	0	0	574,146
Pass Through Carolyn R Pegrum Inc: Substance Abuse and Mental Health Services Projects of Regional and National Significance - Contract No.: 280-02-0602/740B	93.243	199,303	0	0	0	0	0	0	0	199,303

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
93.243 Pass Through Carolyn R Pegrarn Inc: Substance Abuse and Mental Health Services Projects of Regional and National Significance - Contract No.: 280-02-0602/740-B	319,763	0	0	0	0	0	0	0	0	319,763
93.243 Pass Through Luz Community Development Coalition: Substance Abuse and Mental Health Services Projects of Regional and National Significance - Contract No.: N/A	0	44,268	0	0	0	0	0	0	0	44,268
93.243 Pass Through NV Department of Child & Family Services: Substance Abuse and Mental Health Services Projects of Regional and National Significance - Contract No.: ISM56551-01,SIG-25	0	26,493	0	0	0	0	0	0	0	26,493
93.959 Pass Through Goshen: Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 08222-1SP	0	42,573	0	0	0	0	0	0	0	42,573
93.959 Pass Through Nv-Dept of Health & Human Svcs: Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 09111AD	494,909	0	0	0	0	0	0	0	0	494,909
93.959 Pass Through Nv-Dept of Health & Human Svcs: Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 08077PX	-2	0	0	0	0	0	0	0	0	-2
93.959 Pass Through Nv-Dept of Health & Human Svcs: Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 08111TX	-222	0	0	0	0	0	0	0	0	-222
93.959 Pass Through Nv-Dept of Health & Human Svcs: Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 08186PX	-887	0	0	0	0	0	0	0	0	-887
93.959 Pass Through Nv-Dept of Health & Human Svcs: Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 09186AD	139,263	0	0	0	0	0	0	0	0	139,263
93.959 Pass Through Nv-Dept of Health & Human Svcs: Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 10111AD	321	0	0	0	0	0	0	0	0	321
93.959 Pass Through Nv-Dept of Health & Human Svcs: Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: HD 1306	-2,163	0	0	0	0	0	0	0	0	-2,163

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through Nv-Dept of Health & Human Svcs: Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: N/A	3	0	0	0	0	0	0	0	0	3
Pass Through State of Washington: Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 0765-12612	461,376	0	0	0	0	0	0	0	0	461,376
Total for SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMIN.	4,466,697	113,334	0	0	0	0	0	0	0	4,580,031
HHS										
Pass Through Nv-Dept of Health & Human Svcs: Public Health Emergency Preparedness - Contract No.: HD 09096	42,240	0	0	0	0	0	0	0	0	42,240
Total for HHS	42,240	0	0	0	0	0	0	0	0	42,240
CENTERS FOR DISEASE CONTROL										
Pass Through Nv-Dept of Health & Human Svcs: Project Grants and Cooperative Agreements for Tuberculosis Control Programs - Contract No.: HD 1435	1	0	0	0	0	0	0	0	0	1
Pass Through Nv-Dept of Health & Human Svcs: Project Grants and Cooperative Agreements for Tuberculosis Control Programs - Contract No.: HD 09150	7,079	0	0	0	0	0	0	0	0	7,079
Direct-Centers for Disease Control and Prevention_ Investigations and Technical Assistance	138,771	0	0	0	0	0	0	0	0	138,771
Pass Through Assoc of Public Health Labs: Centers for Disease Control and Prevention_ Investigations and Technical Assistance - Contract No.: U60/CD303019	2,160	0	0	0	0	0	0	0	0	2,160
Pass Through Nv-Dept of Health & Human Svcs: Centers for Disease Control and Prevention_ Investigations and Technical Assistance - Contract No.: HD 09158	40,332	0	0	0	0	0	0	0	0	40,332
Pass Through Nv-Dept of Health & Human Svcs: Centers for Disease Control and Prevention_ Investigations and Technical Assistance - Contract No.: HD 09101-1	20,821	0	0	0	0	0	0	0	0	20,821

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through Nv-Dept of Health & Human Svcs: Centers for Disease Control and Prevention_ Investigations and Technical Assistance - Contract No.: HD 08201	93.283	11,743	0	0	0	0	0	0	0	11,743
Pass Through Nv-Dept of Health & Human Svcs: Centers for Disease Control and Prevention_ Investigations and Technical Assistance - Contract No.: HD-3762-4	93.283	-940	0	0	0	0	0	0	0	-940
Pass Through Nv-Dept of Health & Human Svcs: Centers for Disease Control and Prevention_ Investigations and Technical Assistance - Contract No.: HD 3762-5	93.283	164,206	0	0	0	0	0	0	0	164,206
Pass Through Nv-Dept of Health & Human Svcs: Centers for Disease Control and Prevention_ Investigations and Technical Assistance - Contract No.: HD 08065	93.283	8,926	0	0	0	0	0	0	0	8,926
Pass Through Nv-Dept of Health & Human Svcs: Centers for Disease Control and Prevention_ Investigations and Technical Assistance - Contract No.: HD 3762-3	93.283	-333	0	0	0	0	0	0	0	-333
Pass Through Nv-Dept of Health & Human Svcs: Centers for Disease Control and Prevention_ Investigations and Technical Assistance - Contract No.: N/A	93.283	8,040	0	0	0	0	0	0	0	8,040
Pass Through Nv-Dept of Health & Human Svcs: Centers for Disease Control and Prevention_ Investigations and Technical Assistance - Contract No.: HD 09115	93.283	38,429	0	0	0	0	0	0	0	38,429
Pass Through Nv-Dept of Health & Human Svcs: Centers for Disease Control and Prevention_ Investigations and Technical Assistance - Contract No.: HD 08170	93.283	-1	0	0	0	0	0	0	0	-1
Pass Through Nv-Dept of Health & Human Svcs: Centers for Disease Control and Prevention_ Investigations and Technical Assistance - Contract No.: HD 08200	93.283	8,950	0	0	0	0	0	0	0	8,950
Pass Through Nv-Dept of Health & Human Svcs: Centers for Disease Control and Prevention_ Investigations and Technical Assistance - Contract No.: HD 1549	93.283	-469	0	0	0	0	0	0	0	-469
Pass Through Nv-Dept of Health & Human Svcs: Centers for Disease Control and Prevention_ Investigations and Technical Assistance - Contract No.: 08291	93.283	11,287	0	0	0	0	0	0	0	11,287

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through Nv-Dept of Health & Human Svcs: Centers for Disease Control and Prevention Investigations and Technical Assistance - Contract No.: HD 09159	93.283	3,035	0	0	0	0	0	0	0	3,035
Pass Through University of South Carolina: Centers for Disease Control and Prevention Investigations and Technical Assistance - Contract No.: 08-1504/PO81863	93.283	0	98,572	0	0	0	0	0	0	98,572
Pass Through Northern Nevada Hopes: HIV Prevention Activities_Health Department Based - Contract No.: 0906033	93.940	11,725	0	0	0	0	0	0	0	11,725
Total for CENTERS FOR DISEASE CONTROL		473,762	98,572	0	0	0	0	0	0	572,334

HEALTH RESOURCES AND SERVICES ADMINISTRATION

Direct-Model State-Supported Area Health Education Centers	93.107	160,239	0	0	0	0	0	0	0	160,239
Pass Through Nv-Dept of Health & Human Svcs: Emergency Medical Services for Children - Contract No.: HD08194	93.127	19	0	0	0	0	0	0	0	19
Pass Through Nv-Dept of Health & Human Svcs: Emergency Medical Services for Children - Contract No.: HD 09060	93.127	5,000	0	0	0	0	0	0	0	5,000
Pass Through Univ of California-San Francisco: AIDS Education and Training Centers - Contract No.: 2942SC AMEND 17	93.145	7,956	0	0	0	0	0	0	0	7,956
Pass Through Univ of California-San Francisco: AIDS Education and Training Centers - Contract No.: 2942SC AMEND 16	93.145	265,297	0	0	0	0	0	0	0	265,297
Pass Through Univ of California-San Francisco: AIDS Education and Training Centers - Contract No.: 2942SC	93.145	-19	0	0	0	0	0	0	0	-19
Pass Through Univ of California-San Francisco: AIDS Education and Training Centers - Contract No.: 2942SC A13	93.145	846	0	0	0	0	0	0	0	846

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through Univ of California-San Francisco: AIDS Education and Training Centers - Contract No.: 2942SC A14	93.145	137	0	0	0	0	0	0	0	137
Direct-Grants to States for Loan Repayment Program	93.165	112,100	0	0	0	0	0	0	0	112,100
Direct-State Rural Hospital Flexibility Program	93.241	259,394	0	0	0	0	0	0	0	259,394
Direct-Advanced Education Nursing Grant Program	93.247	0	254,456	0	0	0	0	0	0	254,456
Pass Through Nv-Dept of Health & Human Svcs: Public Health Training Centers Grant Program - Contract No.: HD 1600	93.249	25	0	0	0	0	0	0	0	25
Pass Through Nv-Dept of Health & Human Svcs: Public Health Training Centers Grant Program - Contract No.: HD 08280	93.249	3,000	0	0	0	0	0	0	0	3,000
Direct-Grants for Education, Prevention, and Early Detection of Radiogenic Cancers and Diseases	93.257	61,921	0	0	0	0	0	0	0	61,921
Direct-Rural Access to Emergency Devices Grant	93.259	111,079	0	0	0	0	0	0	0	111,079
Direct-Small Rural Hospital Improvement Grant Program	93.301	145,989	0	0	0	0	0	0	0	145,989
Direct-Advanced Education Nursing Traineeships	93.358	0	55,521	0	0	0	0	0	0	55,521
Direct-Nurse Education, Practice and Retention Grants	93.359	0	391,028	0	0	0	0	0	0	391,028

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through Nv-Dept of Health & Human Svcs: Nurse Education, Practice and Retention Grants - Contract No.: HD 09022	93.359	3,211	0	0	0	0	0	0	0	3,211
Direct-Grants for Training in Primary Care Medicine and Dentistry	93.884	0	544,312	0	0	0	0	0	0	544,312
Direct-Health Care and Other Facilities	93.887	18,115	0	0	0	0	0	0	0	18,115
Direct-Rural Health Care Services Outreach and Rural Health Network Development Program	93.912	86,641	0	0	0	62,856	0	0	0	149,497
Pass Through Brightpath: Rural Health Care Services Outreach and Rural Health Network Development Program - Contract No.: N/A	93.912	16,298	0	0	0	0	0	0	0	16,298
Direct-Grants to States for Operation of Offices of Rural Health	93.913	147,630	0	0	0	0	0	0	0	147,630
Pass Through Nv-Dept of Health & Human Svcs: HIV Care Formula Grants - Contract No.: HD 1608	93.917	35,321	0	0	0	0	0	0	0	35,321
Pass Through Clark County: Ryan White HIV/AIDS Dental Reimbursements/Community Based Dental Partnership - Contract No.: N/A	93.924	0	112,199	0	0	0	0	0	0	112,199
Direct-Geriatric Education Centers	93.969	211,006	0	0	0	0	0	0	0	211,006
Pass Through NV Department of Health & Human Services: Maternal and Child Health Services Block Grant to the States - Contract No.: N/A	93.994	0	36,000	0	0	0	0	0	0	36,000
Pass Through So Nevada Area Health Education Center: Bioterrorism Training and Curriculum Development Program - Contract No.: N/A	93.996	4,149	0	0	0	0	0	0	0	4,149
Total for HEALTH RESOURCES AND SERVICES ADMINISTRATION		1,655,354	1,393,516	0	0	62,856	0	0	0	3,111,726

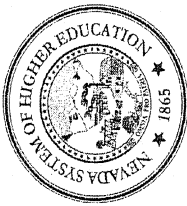
CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
ADMINISTRATION FOR CHILDREN AND FAMILIES										
Direct-Head Start	93.600	1,258,311	0	0	0	0	0	0	0	1,258,311
Pass Through Nv-Dept of Health & Human Svcs: Developmental Disabilities Basic Support and Advocacy Grants - Contract No.: 0807XF3154	93.630	356	0	0	0	0	0	0	0	356
Pass Through Nv-Dept of Health & Human Svcs: Developmental Disabilities Basic Support and Advocacy Grants - Contract No.: 0705XF3154	93.630	-3,811	0	0	0	0	0	0	0	-3,811
Pass Through Nv-Dept of Health & Human Svcs: Developmental Disabilities Basic Support and Advocacy Grants - Contract No.: 0902XF3154	93.630	59,791	0	0	0	0	0	0	0	59,791
Pass Through Nv-Dept of Health & Human Svcs: Child Welfare Services_State Grants - Contract No.: N/A	93.645	88,663	0	0	0	0	0	0	0	88,663
Pass Through NV Department of Child & Family Services: Child Welfare Services Training Grants - Contract No.: N/A	93.648	0	528,277	0	0	0	0	0	0	528,277
Pass Through NV Department of Child & Family Services: Child Welfare Services Training Grants - Contract No.: CONT #5224	93.648	0	54,599	0	0	0	0	0	0	54,599
Pass Through Nv-Dept of Health & Human Svcs: Child Welfare Services Training Grants - Contract No.: N/A	93.648	5,974	0	0	0	0	0	0	0	5,974
Pass Through Nv-Dept of Health & Human Svcs: Foster Care_Title IV-E - Contract No.: MHBG-3145/15-SFY06	93.658	600	0	0	0	0	0	0	0	600
Pass Through Nv-Dept of Health & Human Svcs: Foster Care_Title IV-E - Contract No.: 08063	93.658	227,749	0	0	0	0	0	0	0	227,749
Total for ADMINISTRATION FOR CHILDREN AND FAMILIES		1,637,633	582,876	0	0	0	0	0	0	2,220,509

CENTERS FOR MEDICARE AND MEDICAID SERVICES

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through Nv-Dept of Health & Human Svcs: Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities - Contract No.: 3243	93,768	53,391	0	0	0	0	0	0	0	53,391
Total for CENTERS FOR MEDICARE AND MEDICAID SERVICES	53,391	0	0	0	0	0	0	0	0	53,391
Total for Health and Human Services	8,644,085	2,214,864	0	0	0	62,856	0	0	0	10,921,805
Corporation for National and Community Service										
CORPORATION FOR NATIONAL & COMMUNITY SERVICE										
Direct-Retired and Senior Volunteer Program	94,002	125,327	0	0	0	0	0	0	0	125,327
Pass Through Family Ties of Nv: AmeriCorps - Contract No.: N/A	94,006	55,326	0	0	0	0	0	0	0	55,326
Total for CORPORATION FOR NATIONAL & COMMUNITY SERVICE	180,653	0	0	0	0	0	0	0	0	180,653
Total for Corporation for National and Community Service	180,653	0	0	0	0	0	0	0	0	180,653
Department of Homeland Security										
DEPARTMENT OF HOMELAND SECURITY										
Pass Through Nv-Dept of Public Safety: State Domestic Preparedness Equipment Support Program - Contract No.: 9704208	97,004	19,362	0	0	0	0	0	0	0	19,362
Direct-State and Local Homeland Security Training Program	97,005	0	516,688	0	0	0	0	0	0	516,688
Pass Through Nv-Dept of Public Safety: Hazard Mitigation Grant - Contract No.: 97017S7	97,039	32,097	0	0	0	0	0	0	0	32,097
Pass Through Nv-Dept of Public Safety: Hazard Mitigation Grant - Contract No.: 9701705	97,039	2,799	0	0	0	0	0	0	0	2,799
Pass Through Nv-Dept of Public Safety: Emergency Management Performance Grants - Contract No.: 9704209	97,042	7,214	0	0	0	0	0	0	0	7,214

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Pass Through Nv-Dept of Public Safety: Emergency Management Performance Grants - Contract No.: 9704208	97.042	71,645	0	0	0	0	0	0	0	71,645
Pass Through Nv-Dept of Public Safety: Pre-Disaster Mitigation - Contract No.: 9704207/9704208	97.047	38,139	0	0	0	0	0	0	0	38,139
Direct-Homeland Security-related Science, Technology, Engineering and Mathematics (HS STEM) Career Development Program	97.104	0	158,939	0	0	0	0	0	0	158,939
Total for DEPARTMENT OF HOMELAND SECURITY	171,256	675,627	0	0	0	0	0	0	0	846,883
Total for Department of Homeland Security	171,256	675,627	0	0	0	0	0	0	0	846,883
Total for Non Major	19,686,749	16,299,453	38,729	210,352	3,194,378	1,148,831	2,543,962	731,905	2,617,764	46,472,123
Non-Major Programs Total	\$19,686,749	\$20,797,409	\$38,729	\$210,352	\$3,194,378	\$1,148,831	\$2,543,962	\$731,905	\$2,617,764	\$50,970,079

Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended June 30, 2009



Total Expenditures of
 Federal Awards

Program Category	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	TOTAL
Major Programs	69,518,911	46,080,109	26,012,821	1,059,685	14,256,683	1,276,750	6,014,060	2,434,559	5,470,093	172,123,671
Non-Major Programs	19,686,749	20,797,409	38,729	210,352	3,194,378	1,148,831	2,543,962	731,905	2,617,764	50,970,079
Total Expenditures of Federal Awards	\$89,205,660	\$66,877,518	\$26,051,550	\$1,270,037	\$17,451,061	\$2,425,581	\$8,558,022	\$3,166,464	\$8,087,857	\$223,093,750



Nevada System of Higher Education
Single Audit Report
For the Year Ended June 30, 2009

Notes to the Supplementary Schedule of Expenditures of Federal Awards

Note 1:

The purpose of the Supplementary Schedule of Expenditures of Federal Awards is to present a summary of the activities of the Nevada System of Higher Education for the year ended June 30, 2009, which have been financed by the United States Government.

For the purpose of this Schedule, Federal awards have been classified into two types:

- Direct Federal awards
- Pass-through funds received from non-Federal organizations made under Federally sponsored programs coordinated by those organizations

Because the Schedule presents only a selected portion of the activities of the Nevada System of Higher Education, it is not intended to and does not present either the net assets, revenues, expenses, changes in net assets, or changes in cash flows of the Nevada System of Higher Education.

The Nevada System of Higher Education consists of:

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

The Schedule is prepared on the accrual basis of accounting.

The Schedule does not include inter-system pass-through funds.

Note 2:

The following schedule represents loans advanced by the System for the year ended June 30, 2009:

Federal Perkins Loan Advances (CFDA Number 84.038):	\$1,349,373
Nursing Student Loan Advances (CFDA Number 93.364):	\$75,150
Health Professions Student Loan Advances (CFDA Number 93.342):	\$49,289

The Federal Perkins, Nursing Student Loan Programs (“NSL”) and Health Professions Student Loan Programs (“HPSL”) are administered directly by the System and balances and transactions relating to these programs are included in the System’s financial



Nevada System of Higher Education

Single Audit Report

For the Year Ended June 30, 2009

statements. The balances of loans outstanding under the Perkins, NSL and HPSL programs were \$8,262,502, \$477,263, and \$532,655 respectively as of June 30, 2009.

Note 3:

For the fiscal year ended June 30, 2009, the System processed approximately \$175,124,021 in new loans under the Federal Family Education Loan Program (CFDA 84.032) and the Direct Lending Program (CFDA 84.268). Loan amounts include subsidized and unsubsidized loans and Parent Loans for Undergraduate Students (PLUS).

Note 4:

The total value of the Federal awards in the form of non-cash assistance during the fiscal year ended June 30, 2009 was zero.



Report of Independent Certified Public Accountants on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

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Board of Regents
Nevada System of Higher Education

We have audited the financial statements of the business-type activity and the aggregate discretely presented component units of the Nevada System of Higher Education (the "System") as of and for the year ended June 30, 2009, and have issued our report thereon dated January 22, 2010. Our report was modified to include a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America as established by the American Institute of Certified Public Accountants and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of DRI Foundation, DRI Research Park, Truckee Meadows Community College Foundation, College of Southern Nevada Foundation, and the Nevada State College Foundation as described in our report on the System's financial statements. Other auditors audited College of Southern Nevada Foundation, Inc., in accordance with *Government Auditing Standards*. This report does not include the results of other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by other auditors. The financial statements of the University of Nevada Reno Foundation, Practice Plans, DRI Research Parks, Ltd., DRI Research Foundation, Truckee Meadows Community College Foundation, Great Basin College Foundation, University of Nevada, Las Vegas Foundation, and the Nevada State College Foundation were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the System's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control over financial reporting. Accordingly, we express no such opinion.

A deficiency in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described above and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, we identified a certain deficiency in internal control over financial reporting that we consider to be a material weakness and another deficiency that we consider to be a significant deficiency.

We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs as Finding 2009-1 to be a material weakness. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs as Finding 2009-2 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the System's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We did not audit the System's written response to the matters described in the accompanying Schedule of Findings and Questioned Costs and accordingly, we express no opinion on it.

This report is intended solely for the information and use of the audit committee, management, and federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

Grant Thornton LLP

San Jose, California
January 22, 2010



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Report of Independent Certified Public Accountants on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133

Board of Regents
Nevada System of Higher Education

Compliance

We have audited the compliance of Nevada System of Higher Education (the “System”) with the types of compliance requirements described in the *U.S. Office of Management and Budget (“OMB”) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009. The System’s major federal programs are identified in the summary of auditors’ results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the System’s management. Our responsibility is to express an opinion on the System’s compliance based on our audit.

We did not audit the System’s compliance with requirements governing student status change reporting in accordance with requirement of the Student Financial Assistance Cluster described in the OMB Circular A-133 Compliance Supplement. In addition, for the University of Nevada, Las Vegas and College of Southern Nevada, we did not audit the Institution’s compliance with requirements governing student loan repayments in accordance with requirement of the Student Financial Assistance Cluster described in the OMB Circular A-133 Compliance Supplement. Those requirements govern functions that are performed by third party service providers. Since we did not apply auditing procedures to satisfy ourselves as to compliance with those requirements, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on compliance with those requirements. The service providers’ compliance with the requirements governing the functions that they perform for the Institutions for the year ended June 30, 2009 were examined by other accountants in accordance with the U.S. Department of Education’s Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers. Our report does not include the results of the other accountants’ examination of the service providers’ compliance with such requirements.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America as established by the American Institute of Certified Public Accountants; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of State, Local Government, and Nonprofit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the System’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the System’s compliance with those requirements.

In our opinion, the System complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended June 30, 2009. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as Findings 2009-3 and 2009-4.

Internal Control Over Compliance

The management of the System is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the System's internal control over compliance with requirements that could have a direct and material effect on a major federal program as a basis for designing audit procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we express no such opinion.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the System's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

Requirements governing student status change reporting are performed by third party service providers for all institutions. For the University of Nevada, Las Vegas and College of Southern Nevada, requirements governing Federal Perkins Loan Program repayments are performed by third party service providers. Internal control over compliance relating to such functions for the year ended June 30, 2009 were reported on by other accountants in accordance with the U.S. Department of Education's Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers. Our report does not include the results of the other accountants' testing of the service providers internal control over compliance related to such functions.

A control deficiency in the System's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the System's ability to administer a federal program such that there is more than a remote likelihood that non-compliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as Findings 2009-3 and 2009-4 to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, which result in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program, will not be prevented or detected by the System's internal control. We did not consider any of the deficiencies described in the accompanying Schedule of Findings and Questioned Costs to be material weaknesses.

We did not audit the System's written response to the matters described in the accompanying Schedule of Findings and Questioned Costs and accordingly, we express no opinion on it.



This report is intended solely for the information and use of the audit committee, management, and federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

Grant Thornton LLP

San Jose, California
January 22, 2010

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Nevada System of Higher Education
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2009

SECTION I — SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued:unqualified

Internal control over financial reporting:

- Material weakness identified? yes
- Significant deficiency identified that are not considered to be material weaknesses? yes

Noncompliance material to financial statements noted?no

Federal Awards

Internal control over major programs:

- Material weakness identified?no
- Significant deficiency identified that are not considered to be material weaknesses? yes

Type of auditors' report issued on compliance for major programs:.....unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?..... yes

Identification of major programs:

Name of Federal Cluster

Student Financial Aid Cluster
Research and Development Cluster

Dollar threshold used to distinguish between type A and type B programs:..... \$3,000,000

Auditee qualified as low-risk auditee? yes

Nevada System of Higher Education
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2009

SECTION II — FINANCIAL STATEMENT FINDINGS

FINDING 2009-01 – Controls over Financial Statement Reporting

Criteria or Specific Requirement

Per AU section 325 of the American Institute of Certified Public Accountants (AICPA) Professional Standards, a material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the System's financial statements will not be prevented, or detected and corrected on a timely basis.

Condition

The System-wide financial statements received during fieldwork were untimely, incomplete, contained numerous errors and required a number of adjustments to both the statements and the related disclosures. This is the third consecutive year this matter has been reported as a control deficiency.

Context

Currently, it appears as though the primary test of System-wide financial statements and disclosure accuracy is the external audit process. While controllers at each institution are responsible for the correctness of the data submitted to the System, there are no System level finance department personnel with (1) the appropriate knowledge of GAAP for GASB reporting entities to ensure accurate disclosure or presentation, (2) the overall skill set required to complete the consolidation process (3) responsibility to coordinate the System-wide adoption of new accounting pronouncements, or (4) responsibility to further challenge and correct errors and deficiencies in data submitted by the institutions and System-related organizations. There is a lack of strong leadership over the financial reporting process.

Effect

Due to the conditions noted above, significant corrections were required to the financial statements and related disclosures as a result of the external audit process and the entire process of issuing audited financial statements was delayed.

Cause

The System office lacks finance department individuals with the expertise and knowledge needed to accurately prepare and/or review System-level financial statements or provide leadership and assume responsibility over the consolidation process and the final product.

Recommendation

We recommend the System arrange for the appropriate level of leadership and skill sets to fulfill its responsibility for preparing accurate and timely System-wide financial statements.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

NSHE agrees with the recommendation. The process that was put in place for this year's audit was done after a review of prior audits. In particular, prior audits indicated the need to change responsibilities within the System Office to work more effectively with the external auditors. The weaknesses noted in this year's audit clearly indicate that modifications did not work as anticipated.

Indeed, discussions have already begun to determine the reasons why the specific deficiencies occurred. These discussions will lead to a modification of responsibilities within the System Office. The changes are designed to correct the noted control deficiencies and minimize the possibility of their occurrence in future audits.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2009

FINDING 2009-01 – Controls over Financial Statement Reporting - Continued

In the earlier years noted, the internal control issues centered on whether adjustments to the financial statements were made to a draft or final copies of the financial statements upon presentation to the external auditors. In another year, a series of adjustments had to be made to the numbers after their presentation to the external auditors. These issues have been accounted for and the anticipated changes in future audits will correct the deficiencies noted in the 2009 audit.

FINDING 2009-02 – Controls over the Investments Cycle

Criteria or Specific Requirement

Per AU section 325 of the American Institute of Certified Public Accountants (AICPA) Professional Standards, a significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected.

Condition

During the audit, we noted a significant delay in receiving the information necessary to complete our testing over the investments cycle, particularly in the area of substantiating the valuation of alternative investments and documenting the internal controls surrounding valuation.

Context

Based on discussions with management and review of related support, we have noted that the System appears to have improved the documentation regarding their consideration of fair value as it relates to their alternative investments over the prior year. However, this information and other information needed to complete our testing were either incomplete or not received on a timely basis.

Effect

The important process of valuing alternative investments should be completed in a thorough and timely manner to support accurate financial reporting and it initially was not. This matter also contributed to delays and inefficiency in completing our audit.

Cause

The work supporting valuation of alternative investments cycle had not been properly performed, documented or reviewed by a supervisor prior to the start of audit fieldwork.

Recommendation

We recommend that the System ensure that the work supporting the valuation of alternative investments is completed and reviewed prior to the start of audit fieldwork.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

NSHE agrees with the recommendation. NSHE staff will work closely with Cambridge Associates to insure that the preparation of the valuation materials for the alternative investments as well as the documentation regarding the internal controls supporting the valuations are prepared and reviewed prior to the start of the audit fieldwork.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2009

SECTION III — FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

FINDING 2009-03 – Student Loan Repayments – Perkins Loans

Federal Programs

Department of Education

CFDA 84.038 Federal Perkins Loans

Award year ending June 30, 2009

Criteria or Specific Requirement

Pursuant to Code of Federal Regulations 674.43 – An institution must notify shall send a first overdue notice within 15 days after the due date for a payment if the institution has not received a payment, a request for deferment; or a request for postponement or for cancellation. If the borrower does not satisfactorily respond to the first overdue notice, the institution shall continue to contact the borrower as follows, until the borrower makes satisfactory repayment arrangements or demonstrates entitlement to deferment, postponement, or cancellation. The institution shall send a second overdue notice within 30 days after the first overdue notice is sent. The institution shall send a final demand letter within 15 days after the second overdue notice. This letter must inform the borrower that unless the institution receives a payment or a request for deferment, postponement, or cancellation within 30 days of the date of the letter, it will refer the account for collection or litigation, and will report the default to a credit bureau.

Condition

We noted that the University of Nevada Reno, during its processing of Federal Perkins Loans, failed to produce and send the required notifications for overdue Perkins loans.

Questioned Costs

\$0

Context

For eleven of the twenty-five students chosen for testing at the University of Nevada Reno, we noted that the required communications were not completed timely.

Effect

The University does not consistently comply with the specific requirements of Federal Regulations with respect to student loan repayments.

Cause

The notifications were not sent timely by the University.

Recommendation

We recommend the University develop policies and procedures to ensure timely notifications are sent. In addition, the University should consider reviewing overall process related to management of outstanding Perkins loans. Attention should be given to appropriate ownership and monitoring controls for the overall process.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2009

FINDING 2009-03 – Student Loan Repayments – Perkins Loans - Continued

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNR agrees with the finding and recommendation.

Correction: The Loan Department has developed policies and procedures to ensure that the Federal Perkins Loan accounts are billed in accordance with the Code of Federal Regulations 674.43. By the 10th of each month the delinquent account report will be created and the first overdue letters will be produced and mailed prior to the 15th of the month. A copy of the report will be provided to the manager of the department for review. A second overdue notice will be generated within 30 days after the first overdue notice is sent. And the final demand notice will be sent 15 days after the second notice. If payment or a request for deferment, postponement, or cancellation is not received within 30 days of the final notice date, the account will be referred for collections. Copies of all letters sent will be retained in the borrowers file.

FINDING 2009-04 – Reporting

Federal Programs

Research and Development Cluster

Award year ending June 30, 2009

Criteria

OMB Circular A-110, Subpart C, .51(b) and .52(1) outlines the requirements for submission of performance reports. Performance reports “shall be due 90 calendar days after the grant year: quarterly or semi-annual reports shall be due 30 days after the reporting period.” Filing requirements can also be indicated either as a general requirement by the granting agency or specifically in the grant award document.

Condition

We noted that the Desert Research Institute, University of Nevada Reno, and University of Las Vegas are not filing technical and financial reports timely.

Context

Testing at the Desert Research Institute identified four technical reports and one financial report filed late. Testing at the University of Nevada Reno identified five technical reports and one financial report filed late. Testing at the University of Nevada Las Vegas identified one technical report filed late.

Questioned Costs

\$0

Effect

Failure to submit required reports timely could potentially cause delay or elimination of federal funding.

Cause

The responsible party did not prepare and submit the report prior to deadline.

Recommendation

We recommend that the institutions educate those responsible for filing technical and financial reports noting that the lack of timely filing reports could lead to a delay in reimbursement of grant funds, or a possible loss or non-renewal of the grant itself.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2009

FINDING 2009-04 – Reporting - Continued

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNLV has procedures in place to track the timeliness of technical report submission and we will continue to inform faculty of the importance of fulfilling our reporting requirements. We are also in the process of strengthening our procedures to include sending notifications indicating this is a serious issue and can threaten future funding, escalating communications to Chairs and Deans, and holding up new account set up for principal investigators that have seriously delinquent reports. The new procedures will be implemented in 2010. In regard to the late report noted, OSP notified the principal investigator of the required report and continued to follow up regularly to convey the importance of reporting and promote compliance.

UNR concurs with the finding and understands the importance of timely submittal of technical and financial reports to sponsors and the potential for delay or funding of projects. An automatic email notification is sent to the PI approximately 45 days prior to the end date to remind them of the technical report requirements. UNR sponsored projects office also sends an additional request as part of the project close out process. UNR will more closely monitor the status and send an additional reminder notice to the PI approximately 60 days after the end date of the project.

The DRI Financial Services Office has informed those responsible for filing technical reports that the lack of timely filing reports could lead to a delay in reimbursement of grant funds, or a possible loss of non-renewal of the grant itself. The Grants and Contracts Office will be more diligent in assuring that financial reports are filed in a timely manner. DRI has developed a database to manage this important responsibility and is developing internal procedures to deal with repeat offenders.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2009

FINDING 2008-01 – Controls over Financial Statement Reporting (Unresolved Finding 2007-01)

Criteria or Specific Requirement

Per AU section 325 of the American Institute of Certified Public Accountants (AICPA) Professional Standards, a significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected.

Condition

The financial statements received during fieldwork were incomplete or contained errors and missing key disclosures. In addition, during audit fieldwork, there were a number of errors noted and adjustments required to be made to the financial statements as a result of audit procedures.

Context

Under current conditions at NSHE, the primary test of financial statements and disclosures accuracy is the external audit process. While leaders at each campus are responsible for the correctness of the data submitted to the System, there are no System level Accounting personnel with the authority and responsibility to challenge and correct errors and deficiencies before the external auditors receive the financial statements. Appropriate internal controls (and auditing standards) dictate that this review and challenge process be performed by management.

Effect

Due to the conditions noted above, significant corrections were made to the financial statements and related disclosures as a result of the external audit process. An initial comprehensive assessment of financial statement and footnote disclosure correctness by System management did not take place.

Cause

The System does not have an individual on staff with the authority to challenge or override campus level financial statement submissions to produce the System's financial statements.

Recommendation

Moss Adams recommends the System gives the financial statement preparation responsibility to an individual with strong knowledge of generally accepted accounting principles, the availability to focus on establishing and maintaining accounting policies and procedures, and the authority to select among allowable reporting alternatives on behalf of the System when necessary.

Views of Responsible Officials and Planned Corrective Actions

The System Administrative Office has limited financial personnel who are trained to perform the consolidation process. With recent personnel changes in the Banking & Investments Department, the job duties were changed and the financial statement preparation will be performed by the Banking & Investments Department for the year ending June 30, 2009

Current Status

This matter is repeated as Finding 2009-1.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2009

FINDING 2008-02 – Controls over Monitoring Investments

Criteria or Specific Requirement

Per the Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control – Integrated Framework, management has the primary responsibility for the effectiveness of an organization's internal control system. Management is to establish the system to ensure it operates effectively. When organizations use external parties to perform certain functions, such as procedures over hedge fund ongoing due diligence, the associated risks must still be managed properly. Users of outsourced services must understand how the service provider's internal control system manages or mitigates the risks that are significant, and obtain at least periodic confirmation that the controls are operating effectively.

Condition

As of June 30, 2008, the System had approximately \$27 million of its investment portfolio invested in hedge funds with three fund managers. The System relied on its third-party service provider to perform ongoing due diligence procedures over the management of the System's hedge funds by those three fund managers. Through discussion with third party service provider, Moss Adams discovered the three fund managers were not under purview of the third-party service provider and limited ongoing due diligence procedures had been performed.

Context

System management must establish controls over its hedge funds to support the existence and valuation assertions. These controls include initial due diligence, ongoing monitoring, and financial reporting.

Effect

Due to the condition noted above, hedge fund manager investment strategies may change and go undetected by the System and significantly impact the valuation of the underlying investments, or be in violation of System policies.

Cause

Hedge fund fair value measurements are inherently more complex than investments with published price quotations in active markets. Therefore, hedge fund assumptions involve the use of judgment as part of the fair value measurement process. The System does not receive sufficient information to evaluate and independently challenge significant hedge funds in its portfolio.

Recommendation

Moss Adams recommends that System management seek access to information provided by its hedge fund managers. This includes conducting periodic interviews with hedge fund managers, obtaining copies or summaries of changes to valuation policies and procedures, comparing the fund's performance to benchmark returns, reviewing periodic investor reports and letters, and attending the hedge fund manager's annual investor confidence.

Views of Responsible Officials and Planned Corrective Actions

Over the past eighteen months, NSHE staff has continued to revisit this topic and has increased the in-house due diligence performed on the alternative and private equity managers in the NSHE portfolio. During the audit period, NSHE staff visited one alternative manager and participated in various fund managers' webcasts portfolio updates. NSHE staff also continues to perform the quarterly performance review with NSHE's consultant, Cambridge and Associates, and during these meetings directly addressed performance issues with

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2009

FINDING 2008-02 – Controls over Monitoring Investments - Continued

the fund managers. In response to current market conditions, and continuing forward, the Director of Banking and Investments will have expanded responsibility for due diligence. In this regard, the Director has begun conducting a monthly performance analysis. Further, the Director of Banking and Investments has initiated discussions with the private equity expert and Cambridge and Associates and is in the process of scheduling what will become routine meetings to facilitate discussions to compliment Cambridge's due diligence process on private equity funds. This initiative will customize Cambridge's procedures to NSHE's private equity holdings and provide NSHE due diligence independent of Cambridge's work. The job responsibilities of the Director of Banking and Investments has been revised to include due diligence performance on alternative and private equity funds. The Director of Banking and Investments is in the process of building a travel budget to fund on site visits to fund managers and possible attendance at annual investor's meetings. Upon approval of the budget, the Director of Banking and Investments will develop annual site visits for approval by the Vice Chancellor for Finance and Administration. The Vice Chancellor for Finance and Administration and the Director of Banking and Investments will periodically review the suggested due diligence activities. This final review will ensure the strategic value of NSHE's due diligence protocols.

Current Status

Of the internal control deficiencies listed above that have not been corrected, those are repeated in Finding 2009-2. Deficiencies not repeated have been addressed.

FINDING 2008-03 – Special Tests and Provisions: Return of Title IV Funds for Unofficially Withdrawn Students (Unresolved Finding 2007-04)

Federal Programs

Department of Education

Student Financial Assistance Cluster

Award year ending June 30, 2008

Criteria or Specific Requirement

Per the 2007-08 Student Federal Student Aid Handbook, Vol 5., Chap. 2, an institution must have a procedure for determining whether a Federal Student Aid (FSA) recipient, who began attendance during a period, completed the period, or should be treated as a withdrawal. If a student who began attendance, and has not officially withdrawn, fails to earn a passing grade in at least one course offered over an entire period the institution must assume, for Title IV purposes that the student has unofficially withdrawn, unless the institution can document that the student completed the period. A school that is not required to take attendance may use either the midpoint of the period (as described in 34CFR 668.22(c)) or a student's last day of attendance at, or participation in, any academically related activity as the student's withdrawal date.

Condition

During our testing of student files across the Nevada System of Higher Education, we noted that Truckee Meadows Community College and Nevada State College were not identifying unofficial withdrawal students that received all failing grades or a combination of withdrawals and failing grades.

Questioned Costs

\$12,483 – The Colleges are in the process of returning funds for these students.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2009

FINDING 2008-03 – Special Tests and Provisions: Return of Title IV Funds for Unofficially Withdrawn Students (Unresolved Finding 2007-04) - Continued

Context

The practice of not identifying students with all no passing grades or a combination of no passing grades and withdrawal grades causes unofficially withdrawn students to be missed for return of Title IV funds calculations. At both institutions, the missed categories of potentially withdrawn students occurred for Fall 2007 term only; for the Spring 2008 term, identification procedures and ensuring return of funds calculations were done correctly at both schools.

Effect

Based on the policy used, the students were not identified within the proper time frame and therefore the institutions were not able to return the funds timely.

Cause

The instances noted above appeared to be due to an oversight of the Department of Education guidelines, coupled with changes in key personnel.

Recommendation

Moss Adams recommends Truckee Meadows Community College and Nevada State College develop and implement policies to ensure that at the end of each payment period or period of enrollment, the institution determines unofficial withdrawal status for students with no passing grades and withdrawals. This determination should be done within 30 days of the end of the term.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

Nevada State College (NSC) – In 2007-08, NSC was in the midst of a transition with the resignation of our Director. This transition created an understaffing issue, which caused some of our regular processes to be temporarily interrupted. For Official Withdrawals, NSC runs a FOCUS report bi-weekly to determine complete withdrawals during the semester. For Unofficial Withdrawals, NSC runs a FOCUS report immediately after final grades are processed. Instructors are sent an informational form in order for us to determine if the student earned the failing grade(s) or if they stopped attending, and are asked to return the form within seven days. If the student earned the failing grades, then no Return of Title IV (R2T4) calculation is necessary. If the instructor gave a failing grade because the student stopped attending, then we use the last date of attendance as the basis for calculating the R2T4 return. If an instructor fails to respond, we use the last date of attendance reported among all the other instructors. If none of the instructors respond, we use the 50% midpoint of the semester as the basis for calculation.

Truckee Meadows Community College (TMCC) – Due to the 2007 R2T4 finding, TMCC underwent a comprehensive revamping of the R2T4 process, with a new report being developed at the beginning of the 2007-08 award year. Our report was initially written to identify students who unofficially withdrew from all courses with W grades. It was an oversight to not include students who received all F's or a combination of F's and W's. This error was identified after the end of the fall 2007 semester, and the report we have been using since then identifies students unofficially withdrawing with F's, W's, or a combination of the two.

Current Status

Internal control deficiency has been remediated.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2009

FINDING 2008-04 – Special Tests and Provisions: Return of Title IV Funds for Withdrawn Students (Unresolved Finding 2007-05)

Federal Programs

Department of Education
Student Financial Assistance Cluster
Award year ending June 30, 2008

Criteria or Specific Requirement

Per 34CFR 668.22(j)(1), an institution must return the amount of Title IV funds for which it is responsible as soon but no later than 45 days after the date of the institution's determination that the student withdrew.

Condition

During our testing of student files across the Nevada System of Higher Education, we noted Truckee Meadows Community College, Nevada State College, and College of Southern Nevada had instances where funds were not returned within 45 days after the date of the institution's determination that the student withdrew.

Questioned Costs

\$0

Context

Truckee Meadows Community College and Nevada State College did not identify all categories of students who had withdrawn without notifying the institution, and, as a result, returned funds late to the Department of Education. This is documented in Finding 2008-3. College of Southern Nevada had two instances out of a sample of ten for the Fall 2007 term that were not returned within the 45 day requirements.

Effect

Title IV funds required to be returned to the Department of Education were returned but not within the required timeframe.

Cause

For Truckee Meadows Community College and Nevada State College, the instances of not returning Title IV funds within the required timeframe appear to be due to not identifying unofficially withdrawn students in a timely manner, resulting in the funds being returned late; this was documented in Finding 2008-3. For the College of Southern Nevada the funds were returned late; however, the instances of non-compliance occurred before the related finding for the year ended June 30, 2007 was communicated to management.

Recommendation

Moss Adams recommends NSE educational institutions develop and implement policies to ensure funds due to the Department of Education are returned within 45 days of determining the student's withdrawal date.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

NSC – As stated in the response to Finding 2008-3, we run reports bi-weekly throughout the semester, as well as immediately after final grades are processed. Instructors are given seven days to respond. All potential R2T4 calculations are monitored weekly to ensure compliance with the 45-day regulation.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2009

FINDING 2008-04 – Special Tests and Provisions: Return of Title IV Funds for Withdrawn Students (Unresolved Finding 2007-05) - Continued

College of Southern Nevada (CSN) – CSN believes its current processes and procedures, implemented in response to the 2006-2007 audit findings, meet the administrative capability requirements for returning unearned Title IV funds to the Department of Education within the allowed 45-day period. No findings were attributed to any CSN student that withdrew after October 1, 2007.

TMCC – The funds were returned late due to late identification of unofficially withdrawn students as identified in Finding 2008-3. Unofficially withdrawn students are not being properly identified, so late return of funds will not reoccur.

Current status

Internal control deficiency has been remediated.