

Nevada System of Higher Education Single Audit Report For the Year Ended June 30, 2018



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

NEVADA SYSTEM OF HIGHER EDUCATION

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Document Prepared by the Finance Department
Office of the Chancellor

**NEVADA SYSTEM OF HIGHER EDUCATION
SINGLE AUDIT REPORT**

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**NEVADA SYSTEM OF HIGHER EDUCATION
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2018**

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, 2017 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, 2018

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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 Nevada System of Higher Education
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 Nevada State College
 Vincent Solis, Ph.D. President
 Western Nevada College
 Federico Zaragoza, Ph.D. President
 College of Southern Nevada

The Nevada System of Higher Education does not discriminate on the basis of sex, race,
 color, religion, handicap, or national origin in the educational programs or activities which it operates.

**Nevada System of Higher Education
Financial Statements and Report of Independent Certified Public
Accountants
As of and for the Year Ended June 30, 2018**

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Report of Independent Certified Public Accountants

Board of Regents
Nevada System of Higher Education

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Report on the financial statements

We have audited the accompanying financial statements of the business-type activities 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, 2018, and the related notes to the financial statements, which collectively comprise the System's basic financial statements as listed in the table of contents.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of: Desert Research Institute Foundation; Desert Research Institute Research Parks LTD; Truckee Meadows Community College Foundation; Western Nevada College Foundation; University of Nevada, Las Vegas Research Foundation; University of Nevada, Las Vegas Rebel Golf Foundation; University of Nevada, Las Vegas Alumni Association; College of Southern Nevada Foundation; and Nevada State College Foundation, which statements collectively reflect total assets constituting 5.2% of the aggregate discretely presented component units total assets as of June 30, 2018 and total operating revenues of 5.7% of the aggregate discretely presented component units total operating revenues for the year then ended as described in note 23 "System Related Organizations." Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it related to the amounts included for these organizations, is based solely on the report of the 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 from material misstatement. The financial statements of: Truckee Meadows Community College Foundation; Western Nevada College Foundation; University of Nevada, Las Vegas Research Foundation; University of Nevada, Las Vegas Rebel Golf Foundation; University of Nevada, Las Vegas Alumni Association; College of Southern Nevada Foundation; and Nevada State College Foundation were not audited in accordance with *Government Auditing Standards* for the year ended June 30, 2018.



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the System's preparation and fair presentation of the financial statements in order to design 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. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, based on our audit and the reports of other auditors, the 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, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other matters

Required supplementary information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 14, the schedule of proportionate share of the net pension liability on page 57, the schedule of system contributions for the net pension liability on page 58, the schedule of proportionate share of the net OPEB liability on page 59, the schedule of system contributions for the net OPEB liability on page 60, and the notes to the required schedules for the net OPEB liability on page 61 be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. This required supplementary information is the responsibility of management. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America. These limited procedures consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Supplementary information***

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 combining schedule of net position, the combining schedule of revenues, expenses and changes in net position and the schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures. These additional procedures included comparing and reconciling the information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other reporting required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report, dated November 13, 2018, 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 solely 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* in considering the System's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Grant Thornton LLP".

San Jose, California
November 13, 2018

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Nevada System of Higher Education

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Unaudited

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, 2018. 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, 2018 with comparative information as of June 30, 2017.

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 (the System or NSHE) entity:

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

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 Integrated Clinical Services, Inc. and UNLV Medicine, to facilitate patient care activities. The System component units are as follows:

Unaudited

University of Nevada, Reno Foundation
Athletic Association University of Nevada
University of Nevada School of Medicine Practice Plans (Integrated Clinical Services, Inc.)
Desert Research Institute Foundation
Desert Research Institute Research Parks LTD
Truckee Meadows Community College Foundation
Western Nevada College Foundation
Great Basin College Foundation
University of Nevada, Las Vegas Foundation
University of Nevada, Las Vegas Research Foundation
University of Nevada, Las Vegas School of Medicine (SOM)
Rebel Golf Foundation
University of Nevada, Las Vegas Alumni Association
University of Nevada, Las Vegas Rebel Football Foundation
University of Nevada, Las Vegas Rebel Soccer Foundation
University of Nevada, Las Vegas Singapore Unlimited
College of Southern Nevada Foundation
Nevada State College Foundation

Component units issue separately audited or reviewed financial statements from the System.

SYSTEM FINANCIAL HIGHLIGHTS FROM 2017 TO 2018 (in \$1,000's)

- Total net position decreased 17.2% from \$2,173,878 to \$1,799,145;
- Capital assets increased 2.5% from \$2,210,842 to \$2,265,683;
- Operating revenues increased 2.9% from \$927,287 to \$953,763;
- Nonoperating revenues increased 3.5% from \$800,676 to \$828,906; and
- Operating expenses increased 6.2% from \$1,691,724 to \$1,797,310.

USING THIS REPORT

This report consists of a series of financial statements prepared in accordance with the Governmental Accounting Standards Board 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 Combined Statements of Net Position; the Combined Statements of Revenues, Expenses and Changes in Net Position; and the Combined Statement of Cash Flows. These statements present financial information in a form similar to that used by corporations. The System's net position (the difference between assets/deferred outflows of resources and liabilities/deferred inflows of resources) 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.

Unaudited

The Combined Statements of Net Position include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources. 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 Combined Statements of Revenues, Expenses, and Changes in Net Position present the revenues earned and expenses incurred during the year. Activities are reported as either operating or nonoperating. 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 nonoperating 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 Combined 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 Combined Statement of Net Position is a point-in-time financial statement presenting the financial position of the System as of June 30, 2018, with a comparison made to June 30, 2017. This Statement presents end-of-year data for Assets (current and non-current), Deferred Outflows of Resources, Liabilities (current and non-current), Deferred Inflows of Resources, and Net Position (assets plus deferred outflows of resources minus liabilities plus deferred inflows of resources).

System Net Position (in \$1,000's)

	<u>2018</u>	<u>2017</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
Assets				
Current Assets	\$ 958,020	\$ 934,171	23,849	3 %
Capital Assets	2,265,683	2,210,842	54,841	2 %
Other Assets	<u>526,385</u>	<u>344,388</u>	<u>181,997</u>	53 %
Total Assets	<u>3,750,088</u>	<u>3,489,401</u>	<u>260,687</u>	7 %
Deferred Outflows of Resources	<u>94,719</u>	<u>93,132</u>	<u>1,587</u>	2 %
Liabilities				
Current Liabilities	306,878	266,676	40,202	15 %
Noncurrent Liabilities	<u>1,678,879</u>	<u>1,092,017</u>	<u>586,862</u>	54 %
Total Liabilities	<u>1,985,757</u>	<u>1,358,693</u>	<u>627,064</u>	46 %
Deferred Inflows of Resources	<u>59,905</u>	<u>49,962</u>	<u>9,943</u>	20 %

Unaudited

Net Position				
Net investment in capital assets	1,581,719	1,566,621	15,098	1 %
Restricted, nonexpendable	87,830	87,453	377	<1 %
Restricted, expendable	396,878	267,647	129,231	48 %
Unrestricted	<u>(267,282)</u>	<u>252,157</u>	<u>(519,439)</u>	(206) %
Total Net Position	<u>\$1,799,145</u>	<u>\$2,173,878</u>	<u>\$ (374,733)</u>	(17) %

Assets

Total assets of the System are currently showing an increase of \$260.7 million, or 7%. The increase that occurred in current assets was primarily driven by an increase in the receivable from U.S. Government (\$38.2 million) and the increase in capital assets was due to new assets acquired or being constructed during the year. The increase in other assets is primarily due to an increase in the restricted cash accounts both current and noncurrent (\$90.8 million), Cash held by State Treasurer (\$51.6 million), Receivable from State of Nevada both current and noncurrent (\$56.1 million) and Receivable from U.S. Government (\$38.2 million). The increase in capital assets is reflective of the purchase and construction of capital assets less normal depreciation for the year.

Liabilities

Total liabilities for the year increased by \$627.1 million; a \$40.2 million increase in current liabilities and \$586.9 million increase in non-current liabilities. The increase in current liabilities was due to an increase in the current portion of long-term debt (\$10.8 million), unearned revenue (\$17.1 million), accounts payable (\$0.9 million) and accrued payroll and related liabilities (\$4.2 million). The increase in non-current liabilities was primarily driven by an increase in long-term debt (\$105.3 million) and the implementation of GASB 75 which required the System to record an other post-employment benefits (OPEB) liability in fiscal year ending 2018 (\$489.2 million).

Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a future consumption of net position, increased \$1.6 million. This increase relates to an increase in pension related deferred outflows of resources being presented and the adoption of GASB 75 which requires the System to record a deferred outflow related to OPEB. Similarly, deferred inflows of resources, a future acquisition of net position, increased \$9.9 million.

Net Position

Net position is divided into three major categories. The first category, net investment in capital assets, provides the equity in property, plant, and equipment owned by the System. The next category is restricted net position, which is presented as two subcategories: nonexpendable and expendable. The corpus of nonexpendable restricted resources is only available for investment purposes. Expendable restricted net position is 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 position that is net assets available to the System for any lawful purpose.

Unaudited

Net Investment in Capital Assets

The net investment in capital assets classification of net position represents 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 \$15.1 million increase reflects the System's expenditures for development and renewal of its capital assets, offset by depreciation expense on capital assets and increased debt associated with capital assets.

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.

Unrestricted Net Position

Unrestricted net position decreased by \$519.4 million in 2018, primarily driven by the cumulative adjustment related to the adoption of GASB 75 which resulted in a \$491.2 million reduction to the opening balance of unrestricted net position. Although unrestricted net position is not subject to externally imposed stipulations, substantially all of the System's unrestricted net position has been designated for various academic and research programs and initiatives, as well as capital projects. 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.

System Related Organizations

Net Position (in \$1,000's)

	<u>2018</u>	<u>2017</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
Assets				
Current Assets	\$446,910	\$421,302	\$25,608	6 %
Capital Assets	9,982	7,558	2,424	32 %
Other Assets	<u>345,257</u>	<u>344,565</u>	<u>692</u>	<1 %
Total Assets	<u>802,149</u>	<u>773,425</u>	<u>28,724</u>	4 %
Deferred Outflows of Resources	363	-	363	**
Liabilities				
Current	36,557	34,174	2,383	7 %
Liabilities				
Noncurrent	<u>20,696</u>	<u>3,140</u>	<u>17,556</u>	559 %
Liabilities				
Total Liabilities	<u>57,253</u>	<u>37,314</u>	<u>19,939</u>	53 %

Unaudited				
Deferred Inflows of Resources	<u>12,041</u>	<u>13,218</u>	<u>(1,177)</u>	(9) %
Net Position				
Net investment in capital assets	8,083	7,080	1,003	14 %
Restricted, nonexpendable	314,447	345,399	(30,952)	(9) %
Restricted, expendable	372,895	332,723	40,172	12 %
Unrestricted	<u>37,793</u>	<u>37,691</u>	<u>102</u>	<1 %
Total Net Position	<u>\$733,218</u>	<u>\$722,893</u>	<u>\$ 10,325</u>	1 %
**not meaningful				

The eighteen campus, athletic foundations and medical practice plans, as System Related Organizations, continue to support the campuses in their long-range plans and provide support for construction of facilities as well as scholarships and other operating costs. Changes in the above schedule primarily reflect the foundations' increase in investments and other current assets offset by decreased unearned revenue and other current liabilities.

REVENUES, EXPENSES AND CHANGES IN NET POSITION

Changes in total net position as presented on the Combined Statement of Net Position are based on the activity presented in the Combined Statement of Revenues, Expenses, and Changes in Net Position. The purpose of the statement is to present the revenues received by the System, both operating and nonoperating, and the expenses paid by the System, operating and nonoperating, 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. Nonoperating revenues are revenues received for which goods and services are not provided. For example, state appropriations are considered nonoperating because they are provided by the Legislature to the institution without the Legislature directly receiving commensurate goods and services for those revenues.

The total Change in Net Position for the fiscal year ending June 30, 2018 was \$116.4 million compared with \$56.4 million for the fiscal year ending June 30, 2017, an increase of approximately \$60.0 million.

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

	<u>2018</u>	<u>2017</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
Operating Revenues				
Student tuition and fees, net	\$ 431,319	\$ 417,671	\$ 13,648	3 %
Grants and contracts, Federal	186,371	175,952	10,419	6 %
Grants and contracts, other	79,690	110,982	(31,292)	(28) %
Sales and services	235,209	192,877	42,332	22 %
Other	<u>21,174</u>	<u>29,805</u>	<u>(8,631)</u>	(29) %
Total Operating Revenues	<u>953,763</u>	<u>927,287</u>	<u>26,476</u>	3 %

Unaudited

Operating Expenses					
Employee comp/benefits	(1,165,247)	(1,107,051)	(58,196)	5 %	
Utilities	(31,825)	(29,297)	(2,528)	9 %	
Supplies and services	(391,243)	(368,686)	(22,557)	6 %	
Scholarships and fellowships	(102,220)	(83,503)	18,717	22 %	
Other	(18)	(167)	149	(89)%	
Depreciation	<u>(106,757)</u>	<u>(103,020)</u>	<u>(3,737)</u>	4 %	
Total Operating Expenses	<u>(1,797,310)</u>	<u>(1,691,724)</u>	<u>(105,586)</u>	6 %	
Nonoperating Revenues (Expenses)					
State appropriations	617,180	568,163	49,017	9 %	
Federal grants	124,054	115,028	9,026	8 %	
Gifts	54,814	58,468	(3,654)	(6) %	
Investment income (loss), net	58,393	79,808	(21,415)	(27) %	
Disposal of capital assets	(141)	1,319	(1,460)	(111) %	
Interest expense	(23,985)	(25,790)	1,805	(7) %	
Other nonoperating revenues	<u>(1,409)</u>	<u>3,680</u>	<u>(5,089)</u>	<u>(138) %</u>	
Total Nonoperating Revenues	<u>828,906</u>	<u>800,676</u>	<u>28,230</u>	4 %	
Other Revenues	<u>131,086</u>	<u>20,167</u>	<u>110,919</u>	550%	
Net Position					
Increase in Net Position	<u>116,445</u>	<u>56,406</u>	<u>60,039</u>	106 %	
Net position, beginning of year,					
as previously reported	2,173,878	2,117,472	56,406	3 %	
Change in accounting principle,					
GASB 75 adjustments	<u>(491,178)</u>	<u>-</u>	<u>(491,178)</u>	* %	
Net position, beginning of year,					
as restated	<u>1,682,700</u>	<u>2,117,472</u>	<u>(434,772)</u>	(21) %	
Net position, end of year	<u>\$1,799,145</u>	<u>\$2,173,878</u>	<u>\$ (374,733)</u>	(17) %	
*Not meaningful					

Operating revenues increased by \$26.5 million (3%) and operating expenses increased by \$105.6 million (6%), resulting in an increase in the operating loss of \$79.1 million (10%).

Operating Revenue - Student Tuition and Fees increased 3% to \$431.3 million primarily as a result of a 4% increase in tuition. Federal grants and contracts experienced an increase of 6% to \$186.4 million while State, local and other grants and contracts decreased 28% to \$79.7 million.

The increase in operating expenses was driven by an increase in Employee Compensation and Benefits. This increase primarily relates to an increase in the number of employees and a 3% cost of living adjustment for all System employees.

Nonoperating net revenues increased by \$28.2 million. This was led by significant increases in State appropriations of \$49.0 million and an increase in Federal grants of \$9.0 million. These increases were partially offset by a decrease in investment income of \$21.4 million, a decrease in gifts of \$3.7 million and other nonoperating revenues of \$5.1 million.

Unaudited

System Related Organizations (in \$1,000s)

Component entities' ending net position increased from 2017 to 2018, as shown in the following schedule.

	<u>2018</u>	<u>2017</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
Operating Revenues				
Patient revenue	\$ 48,680	\$ 49,420	\$(740)	(1)%
Contract revenue	20,825	9,495	11,330	119 %
Contributions	82,963	111,272	(28,309)	(25) %
Campus support	10,809	7,522	3,287	44 %
Other	<u>17,404</u>	<u>10,998</u>	<u>6,406</u>	58 %
Total Operating Revenues	<u>180,681</u>	<u>188,707</u>	<u>(8,026)</u>	(4) %
Operating Expenses				
Program expenses	(34,953)	(58,807)	23,854	41 %
Other operating expenses	(56,216)	(47,601)	(8,615)	(18) %
Depreciation	<u>(938)</u>	<u>(342)</u>	<u>(596)</u>	(174)%
Total Operating Expenses	<u>(92,107)</u>	<u>(106,750)</u>	<u>14,643</u>	14 %
Nonoperating Revenues (Expenses)				
Investment income, net	35,828	24,279	11,549	48 %
Payments to the System	(123,893)	(60,809)	(63,084)	(104) %
Other nonoperating revenues (expenses)	<u>3,728</u>	<u>27,911</u>	<u>(24,183)</u>	(87) %
Total Nonoperating Revenues (Expenses)	<u>(84,337)</u>	<u>(8,619)</u>	<u>(75,718)</u>	(879) %
Other Revenues (Expenses)	<u>14,664</u>	<u>10,602</u>	<u>4,062</u>	38 %
Net Position				
Increase (Decrease) in Net Position	<u>18,901</u>	<u>83,940</u>	(65,039)	(77) %
Net position, beginning of year, as previously reported	718,844	638,953	79,891	13 %
Change in accounting principle, Contributions receivable	<u>(4,527)</u>	<u>-</u>	<u>(4,527)</u>	(100) %
Net position, beginning of year, as restated	<u>714,317</u>	<u>638,953</u>	<u>75,364</u>	12 %
Net position, end of year	<u>\$733,218</u>	<u>\$722,893</u>	<u>\$10,325</u>	1 %

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

Net cash flows increased when compared to 2017 as discussed further below. Cash flows from operating activities decreased due to payments to employees for compensation and benefits, payments to suppliers, and payments for scholarships and fellowships, offset by increased revenues from tuition and fees and grants and contracts. Net operating cash flows (amount of cash from operating activities) decreased 7%.

Unaudited

	<u>2018</u>	<u>2017</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
Operating activities	\$(716,474)	\$(666,919)	\$(49,555)	(7) %
Noncapital financing	755,334	750,788	4,546	<1 %
Capital financing activities	17,513	(160,220)	177,733	111 %
Investing activities	<u>61,099</u>	<u>14,434</u>	<u>46,665</u>	323 %
Net increase (decrease) in cash	117,472	(61,917)	179,389	
Cash – beginning of year	<u>267,963</u>	<u>329,880</u>	<u>(61,917)</u>	
Cash – end of year	<u>\$ 385,435</u>	<u>\$ 267,963</u>	<u>\$117,472</u>	

Cash flows from noncapital financing activities increased \$4.5 million. This increase was primarily related to the increase in cash received from State appropriations offset by decreased receipts under federal student loan programs. Cash flows from capital financing activities increased \$177.7 million, due to increases in proceeds from capital debt and by decreased purchases of capital assets and principal payments. Cash flows from investing activities increased by \$46.7 million as a result of investment activity.

CAPITAL ASSET AND DEBT ADMINISTRATION

As of June 30, 2018, the System had invested \$2,265.7 million in a broad range of capital assets, including equipment, buildings, machinery and equipment, library books and media, art and other valuable collections, intangible assets and land. This represents a net increase (including additions and deletions) of \$54.8 million over June 30, 2017.

During fiscal year 2018, the System issued \$54.8 million of long-term bonds and obligations to finance projects at UNR, \$12.5 million of Certificate of Participation to finance a project at TMCC, \$ 70.9 million of revenue bonds for CSN and \$29.9 million of notes payable to finance projects at UNLV. As of June 30, 2018, the coverage on the University Revenue Bonds (pledged revenues to maximum annual debt service) was 6.92 times, above minimum required coverage of 1.50. For statutory purposes, the coverage was 1.74 times, above minimum required coverage of 1.10. Coverage for the System's University Revenue Bonds is based upon two formulas. The statutory coverage ratio is based upon pledged revenues described in Nevada Revised Statutes authorizing the issuance of revenue bonds. The second, comprehensive coverage ratio, is based upon all revenues pledged to the bonds (including the statutory revenues) in the bond resolutions adopted by the Board of Regents. The statutory and comprehensive coverage ratios feature different minimum coverage thresholds that govern the issuance of additional revenue bond debt.

FUTURE FINANCIAL EFFECTS

In recent years the demand for higher education services in Nevada has generally remained flat to a slight increase. In fiscal year 2018, the System realized a net gain of student full time equivalent (FTE) enrollment of 0.8% or 567 FTE students system-wide compared to fiscal year 2017. Student FTE enrollments increased slightly at both universities and one community colleges. Student FTE enrollments decreased slightly at two community colleges and one community college experience flat enrollment. The State College had increased enrollments. These trends are generally consistent with those seen in other public higher education institutions nationally, and the System anticipates enrollments system-wide in fiscal year 2019 will exceed enrollments in fiscal year 2018 with roughly the same trends.

Unaudited

The Legislatively approved System operating budget includes state appropriations and authorized expenditures (State Supported Operating Budget). The Operating Budget totals \$998.8 million for fiscal year 2019. This compares to the fiscal year 2018 Operating Budget of \$951.8 million and represents a 4.9% increase. General fund revenues of \$655.3 million in fiscal year 2019 will exceed general fund revenues of \$622.0 million in fiscal year 2018 by \$33.3 million or by 5.4% due mainly to legislative actions funding an increase in career technical education student credit hour weights, an increase in caseload based on completed credit hours, continued growth for the new medical school at the University of Nevada, Las Vegas, and a 3% cost of living adjustment. The fiscal year 2019 general fund appropriation includes \$36.2 million for System employee cost of living adjustments appropriated to the State Board of Examiners. The System expects to draw all of the general funds appropriated without reductions or offsets.

Other authorized revenue sources, consisting mainly of student fee revenues, total \$343.5 million in fiscal year 2019, approximately \$13.7 million more than in fiscal year 2018, due mostly to an increase in enrollments and student registration fees. Student fees remain a consistent 35% of the State Supported Operating Budget and are expected to do so for the foreseeable future.

Student enrollment system-wide is anticipated to slightly exceed projected and budgeted enrollment in fiscal year 2019, as it did in 2018, and therefore pursuant to Senate Bill 545 of the 2017 legislative session, the System may budget and expend, in the State Supported Operating Budget, any additional collections of student fee revenues over budgeted revenues due to increased enrollments or Board of Regent authorized increases in registration or non-resident tuition fees. As before, it is expected that these funds will be expended in direct support of the increased student enrollments through instruction and related support services.

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
COMBINED STATEMENTS OF NET POSITION (in \$1,000's)
AS OF JUNE 30, 2018

	<u>System</u>	<u>System Related Organizations</u>
<u>ASSETS</u>		
<i>Current Assets</i>		
Cash and cash equivalents	\$ 178,144	\$ 96,105
Restricted cash and cash equivalents	13,436	5,642
Short-term investments	585,303	285,869
Accounts receivable, net	38,065	2,545
Receivable from U.S. Government	77,646	-
Receivable from State of Nevada	24,195	-
Pledges receivable, net	1,741	28,218
Patient accounts receivable, net	-	13,502
Current portion of loans receivable, net	1,571	1
Due from affiliates	19,366	-
Inventories	7,423	368
Deposits and prepaid expenditures, current	11,084	3,323
Other current assets	46	11,337
Total Current Assets	958,020	446,910
<i>Noncurrent Assets</i>		
Cash held by State Treasurer	54,283	-
Restricted cash and cash equivalents	139,572	-
Due from affiliates	19,327	-
Receivable from State of Nevada	54,028	-
Investments	-	64,902
Restricted investments	-	12,275
Endowment investments	251,163	195,736
Deposits and prepaid expenditures	568	-
Loans receivable, net	7,368	28
Capital assets, net	2,265,683	9,982
Pledges receivable, net	-	47,498
Other noncurrent assets	76	24,818
Total Noncurrent Assets	2,792,068	355,239
TOTAL ASSETS	3,750,088	802,149
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Pension related	64,715	-
OPEB related	15,701	-
Loss on bond refunding	14,303	-
Intra-equity sales of future revenues	-	363
TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ 94,719	\$ 363

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

NEVADA SYSTEM OF HIGHER EDUCATION
COMBINED STATEMENTS OF NET POSITION (in \$1,000's) (CONTINUED)
AS OF JUNE 30, 2018

	<u>System</u> <u>2018</u>	<u>System Related</u> <u>Organizations</u> <u>2018</u>
<u>LIABILITIES</u>		
<i>Current Liabilities</i>		
Accounts payable	\$ 48,995	\$ 4,782
Accrued payroll and related liabilities	88,044	1,552
Unemployment insurance and workers compensation	7,362	-
Due to State of Nevada	512	-
Current portion of compensated absences	35,068	-
Current portion of long-term debt	44,429	-
Current portion of obligations under capital leases	1,333	228
Accrued interest payable	14,348	1
Unearned revenue	58,200	4,004
Funds held in trust for others	5,006	29
Due to affiliates	3,174	20,497
Other current liabilities	407	5,464
Total Current Liabilities	<u>306,878</u>	<u>36,557</u>
<i>Noncurrent Liabilities</i>		
Refundable advances under federal loan programs	7,236	-
Compensated absences	15,485	320
Unearned revenue	627	455
Long-term debt	733,696	-
Obligations under capital leases	48,635	693
Net pension liability	383,226	-
Net OPEB Liability	489,199	-
Due to affiliates	-	14,611
Other noncurrent liabilities	775	4,617
Total Noncurrent Liabilities	<u>1,678,879</u>	<u>20,696</u>
TOTAL LIABILITIES	<u>1,985,757</u>	<u>57,253</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Pension related	29,202	-
OPEB related	30,448	-
Gain on bond refunding	255	-
Split-interest agreements	-	5,319
Deferred lease revenue	-	6,722
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>59,905</u>	<u>12,041</u>
<u>NET POSITION</u>		
Net investment in capital assets	1,581,719	8,083
Restricted - Nonexpendable	87,830	314,447
Restricted - Expendable - Scholarships, research and instruction	179,334	364,456
Restricted - Expendable - Loans	6,991	-
Restricted - Expendable - Capital projects	175,236	141
Restricted - Expendable - Debt service	35,317	-
Restricted - Expendable - Other	-	8,298
Unrestricted	(267,282)	37,793
TOTAL NET POSITION	<u>\$ 1,799,145</u>	<u>\$ 733,218</u>

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

NEVADA SYSTEM OF HIGHER EDUCATION

COMBINED STATEMENTS OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION (in \$1,000's)
FOR THE YEAR ENDING JUNE 30, 2018

	<u>System</u>	<u>System Related Organizations</u>
Operating Revenues		
Student tuition and fees (net of scholarship allowance of \$172,752)	\$ 431,319	\$ -
Federal grants and contracts	186,371	-
State grants and contracts	50,912	-
Local grants and contracts	2,261	-
Other grants and contracts	26,517	-
Campus support	-	10,809
Sales and services of educational departments (including \$31,416 from System Related Organizations)	138,010	-
Sales and services of auxiliary enterprises (net of scholarship allowance of \$6,959)	97,199	-
Contributions	-	82,963
Patient revenue	-	48,680
Contract revenue	-	20,825
Special events and fundraising	-	2,040
Interest earned on loans receivable	284	-
Other operating revenues	20,890	15,364
Total Operating Revenues	953,763	180,681
Operating Expenses		
Employee compensation and benefits	(1,165,247)	(34,281)
Utilities	(31,825)	-
Supplies and services	(391,243)	(20,968)
Scholarships and fellowships	(102,220)	(342)
Program expenses, System Related Organizations	-	(34,953)
Depreciation	(106,757)	(938)
Other operating expenses	(18)	(625)
Total Operating Expenses	(1,797,310)	(92,107)
Operating Income (Loss)	(843,547)	88,574
Nonoperating Revenues (Expenses)		
State appropriations	617,180	-
Gifts (including \$48,000 from System Related Organizations)	54,814	-
Investment income (loss), net	58,393	35,828
Gain/(Loss) on disposal of capital assets	(141)	678
Interest expense	(23,985)	(190)
Intergovernmental revenue	-	1,840
Payments to System campuses and divisions	-	(123,893)
Other nonoperating revenues	(1,409)	1,400
Federal grants and contracts	124,054	-
Total Nonoperating Revenues (Expenses)	828,906	(84,337)
Income (Loss) Before Other Revenue (Expenses)	(14,641)	4,237
Other Revenues		
State appropriations restricted for capital purposes	88,781	-
Capital grants and gifts (including \$42,647 from System Related Organizations)	44,484	-
Additions/(Deductions) to permanent endowments (including \$(2,143) from System Related Organizations)	(2,179)	14,304
Other Foundation expenses	-	360
Total Other Revenues	131,086	14,664
Increase in Net Position	116,445	18,901
NET POSITION		
Net position - beginning of year	2,173,878	718,844
Change in Accounting Principle, GASB 75 adjustments	(491,178)	-
Change in Accounting Policy	-	(4,527)
Net position - beginning of year as restated	1,682,700	714,317
Net position - end of year	\$ 1,799,145	\$ 733,218

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

NEVADA SYSTEM OF HIGHER EDUCATION
COMBINED STATEMENTS OF CASH FLOWS (in \$1,000's)
AS OF JUNE 30, 2018

	<u>System</u>
<i>Cash flows from operating activities</i>	
Tuition and fees	\$ 435,148
Grants and contracts	260,422
Payments to suppliers	(400,440)
Payments for utilities	(31,213)
Payments for compensation and benefits	(1,158,121)
Payments for scholarships and fellowships	(102,270)
Loans issued to students and employees	878
Collection of loans to students and employees	282
Sales and services of auxiliary enterprises	96,771
Sales and services of educational departments	161,717
Other receipts	20,352
<i>Cash flows from operating activities</i>	<u>(716,474)</u>
<i>Cash flows from noncapital financing activities</i>	
State appropriations	608,340
State appropriations refunded	(2)
Gifts and grants for other than capital purposes	42,339
Gift for endowment purposes	(2,167)
Receipts under federal student loan programs	160,501
Disbursements under federal student loan programs	(172,709)
Loan advances to system related organizations	(15,317)
Proceeds from notes payable	14,650
Other	(297)
Agency transactions	(28)
Federal grants and contracts	120,024
<i>Cash flows from noncapital financing activities</i>	<u>755,334</u>
<i>Cash flows from capital and related financing activities</i>	
Proceeds from capital debt	162,355
Other	(24)
Payments for debt issuance costs	(1,073)
Capital appropriations	50,182
Capital grants and gifts received	37,648
Bond issuance and refunding	(310)
Purchases of capital assets	(143,930)
Proceeds from sale of property and equipment	(793)
Principal paid on capital debt and leases, including defeasance	(61,074)
Interest paid on capital debt and leases	(25,535)
Deposits for the acquisition of property and equipment	67
<i>Cash flows from capital and related financing activities</i>	<u>17,513</u>
<i>Cash flows from investing activities</i>	
Proceeds from sales and maturities of investments	109,549
Purchase of investments	(61,790)
Interest and dividends received on investments	12,208
Net decrease in cash equivalents, noncurrent investments	1,132
<i>Cash flows from investing activities</i>	<u>61,099</u>
<i>Net increase in cash</i>	117,472
<i>Cash and cash equivalents, beginning of year</i>	267,963
<i>Cash and cash equivalents, end of year</i>	<u><u>\$ 385,435</u></u>

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

NEVADA SYSTEM OF HIGHER EDUCATION
COMBINED STATEMENTS OF CASH FLOWS (in \$1,000's) (CONTINUED)
AS OF JUNE 30, 2018

	<u>System</u>
Reconciliation of operating loss to cash flows from operating activities	
Operating loss	\$ (843,547)
Adjustments to reconcile operating loss to cash used in operating activities:	
Supplies expense related to noncash gifts	950
Depreciation and amortization expense	106,757
Change in pension related deferred outflows of resources	14,496
Change in pension related deferred inflows of resources	(20,430)
Change in OPEB related deferred outflows of resources	(1,993)
Change in OPEB related deferred inflows of resources	30,448
Changes in assets and liabilities:	
Accounts receivable, net	12,814
Receivable from U.S. Government	(25,744)
Receivable from State of Nevada	(6,271)
Loans receivable, net	994
Inventories	531
Due from other institutions	(6,162)
Due to/from related entities	18,167
Deposits and prepaid expenditures	843
Accounts payable	(588)
Accrued payroll and related liabilities	4,225
Unemployment and workers' compensation insurance liability	1,364
Unearned revenue	17,074
Refundable advances under federal loan program	(240)
Compensated absences	861
Net pension liability	(6,126)
Net OPEB liability	(15,685)
Other	788
Cash flows from operating activities	<u><u>\$ (716,474)</u></u>
Supplemental noncash activities information	
(Loss) on disposal of capital assets	<u><u>\$ (217)</u></u>
Capital assets acquired by gifts	<u><u>\$ 6,836</u></u>
Capital assets acquired by incurring capital lease obligations and accounts payable	<u><u>\$ 16,028</u></u>
Unrealized gain on investments	<u><u>\$ 35</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 YEAR ENDED JUNE 30, 2018

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) which include:

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

The System is an entity 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 combined 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. 61, *The Financial Reporting Entity: Omnibus—an amendment of GASB Statements No. 14 and No. 34*. The System Related Organizations' columns in these combined financial statements are comprised of data from the System's discretely presented campus, athletic foundations and medical school practice plans, which include: University of Nevada, Reno Foundation, Athletic Association University of Nevada, Integrated Clinical Services, Inc., UNLV Medicine, Desert Research Institute Foundation, Desert Research Institute Research Parks LTD, Truckee Meadows Community College Foundation, Western Nevada College Foundation, Great Basin College Foundation, University of Nevada, Las Vegas Foundation, University of Nevada, Las Vegas Research Foundation, Rebel Golf Foundation, University of Nevada, Las Vegas Alumni Foundation, University of Nevada, Las Vegas Rebel Football Foundation, University of Nevada, Las Vegas Rebel Soccer Foundation, University of Nevada, Las Vegas Singapore Unlimited, College of Southern Nevada Foundation, and Nevada State College Foundation. These System Related Organizations are included as part of the System's combined 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 year ended June 30, 2018, the foundations distributed \$123,893 to the System for both restricted and unrestricted purposes. Complete financial statements for the foundations can be obtained from Stephanie Shepherd, System Controller at NSHE, 2601 Enterprise Rd., Reno, NV 89512.

The System Related Organizations also include three legally separate non-profit organizations, together known as Integrated Clinical Services, Inc. (ICS). ICS includes 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. ICS was 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 year ended June 30, 2018, ICS distributed \$6,953 to the System for restricted purposes for salaries and Dean's support. Complete financial statements for ICS can be obtained from Stephanie Shepherd, System Controller at NSHE, 2601 Enterprise Rd., Reno, NV 89512.

In addition to ICS, UNLV Medicine ("UNLV Med") is a legally separate non-profit organization that is included as a System Related Organization. UNLV Medicine was incorporated as a not-for-profit corporation on April 14, 2017, under the name UNLV Medicine, Inc. The mission and goals of the corporation are to do and perform every act or acts necessary as an "affiliated group" with the School of Medicine to implement an academic medical center with all the legal rights and authority granted to such a center under state and federal law, develop an effective clinical practice environment to support the teaching, education, training and clinical research missions of the School of Medicine and its physicians. During the year ended June 30, 2018, UNLV Med distributed \$25,361 to the System for restricted purposes for salaries and Dean's support. Complete financial statements for UNLV Med can be obtained from Stephanie Shepherd, System Controller at NSHE, 2601 Enterprise Rd., Reno, NV 89512.

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2018

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 Position, the Statements of Revenues, Expenses and Changes in Net Position and the Statement of Cash Flows. Financial reporting requirements also include Management's Discussion and Analysis of the System's financial position and results of operations.

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 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 Statement of Cash Flows.

INVESTMENTS

Investments are 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.

NEVADA SYSTEM OF HIGHER EDUCATION**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2018**

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

Capital assets are defined as assets with an initial unit cost of \$5 in the year ended June 30, 2018 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 \$3,207 was capitalized during the year ended June 30, 2018. Depreciation is computed on a straight-line basis over the following estimated useful lives:

<u>Assets</u>	<u>Year</u>
Buildings and improvements	40
Land improvements	10 to 15
Machinery and equipment	3 to 11
Library books	5
Leasehold improvements	shorter of useful life or lease term
Intangible assets	10

Collections are capitalized at the acquisition 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.

UNEARNED REVENUE

Unearned 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 Statement of Revenues, Expenses and Changes in Net Position.

FEDERAL REFUNDABLE LOANS

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

PENSIONS

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Public Employees' Retirement System of Nevada (PERS) and additions to/deductions from the PERS fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

OTHER POST-EMPLOYMENT BENEFITS (OPEB)

For purposes of measuring the net OPEB liability, deferred outflow of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of NSHE's OPEB plan and additions to/deductions from the OPEB plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Plan assets are measured at market value.

NEVADA SYSTEM OF HIGHER EDUCATION**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2018**

NOTE 2 – Summary of Significant Accounting Policies (continued):**DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

In addition to assets, the Statement of Net Position includes a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to future periods and will not be recognized as an outflow of resources until then. The System has pension related, other post-employment benefits related and loss on bond refunding balances of \$64,715, \$15,701 and \$14,303, respectively, at June 30, 2018. Pension related deferred outflows of resources are discussed in depth in Note 17 and other post-employment benefits related deferred outflows of resources are discussed in depth in Note 18. A loss on bond refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. System Related Organizations have Intra-equity sales of future revenues of \$363 at June 30, 2018.

In addition to liabilities, the Statement of Net Position includes a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources until that time. The System has pension related, other post-employment benefits related and gain on bond refunding balances of \$29,202, \$30,448 and \$255, respectively, at June 30, 2018, while the System Related Organizations have split-interest agreements and unearned lease revenue of \$5,319 and \$6,722, respectively, at June 30, 2018.

Pension related deferred inflows of resources are discussed in depth in Note 17. Other post-employment benefits related deferred inflows of resources are discussed in Note 18. A gain on bond refunding results from the difference in the reacquisition price and the carrying value of refunded debt. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. Endowment pledge donations, net, consist of future commitments to donate funds to support an endowment. Unearned lease revenue represents lease revenue that will be recognized in future periods.

NET POSITION

Net position is classified as follows:

Net investment in capital assets: 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 position – nonexpendable: Nonexpendable restricted net position consists 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 position – expendable: Restricted expendable net position includes resources which must be expended in accordance with restrictions imposed by external third parties.

Unrestricted net position: Unrestricted net position represents 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.

FAIR VALUE

The System follows the provisions of the fair value measurement standard which defines the fair value of assets, establishes a framework for measuring the fair value of assets, and outlines the required disclosures related to fair market value measurements. The standard defines fair value as “the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.”

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2018

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

The standard established a fair value hierarchy for disclosure that classifies inputs for valuation techniques into three levels as follow:

Level 1 – Observable inputs are readily available quoted prices (unadjusted) for *identical* assets or liabilities in active markets that a government can access at the measurement date. In the table below, the System's Level 1 assets consist of cash and cash equivalents, bonds, mutual funds and commingled funds with observable market prices. The System does not adjust quoted prices for these investments.

Level 2 – Inputs for the valuation methodology include quoted prices for similar assets or liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the same term of the financial instrument.

Level 3 – Inputs are unobservable inputs for an asset or liability in which there is little or no market data. Assets in this category generally include investments where independent pricing information was not obtainable for a significant portion of the underlying assets.

Net Asset Value ("NAV") – The amount of net assets attributable to each share of capital stock or partnership interest (other than senior equity securities, that is, preferred stock) outstanding at the close of the period.

A financial instrument's categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement.

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.

Functional classification of expenses is determined when an account is established and is assigned based on the functional definitions by the National Association of College and University Business Officers' Financial Accounting and Reporting Manual.

INTEGRATED CLINICAL SERVICES, INC.

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 year 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.

UNLV MEDICINE (SOM)

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 include differences between established billing rates and amounts reimbursable under various contractual agreements. Contractual adjustments are recorded as deductions from professional fee revenue to arrive at net patient service revenues. Substantially all of the Organization's operating expenses are directly or indirectly related to patient care activities.

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2018

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

FOUNDATIONS

Donations, gifts and pledges are recognized as income when all eligibility requirements are met, provided that the promise to give 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 Position. 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 the year ended June 30, 2018 was \$10,901.

TAX EXEMPTION

The System is an affiliate of a government unit in accordance with the Internal Revenue Service's Revenue Procedure 95-48 and is exempt from federal taxes. The 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.

NEW ACCOUNTING PRONOUNCEMENTS

In June 2015, the GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits other than Pensions* (GASB 75), which improves accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. GASB 75 is effective for fiscal years beginning after June 15, 2017. The System adopted GASB Statement No. 75 in its year ended June 30, 2018. See Note 18 for additional disclosure on NSHE's implementation of GASB Statement No. 75.

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*, which improves guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The Statement establishes criteria for identifying fiduciary activities for all state and local governments. GASB 84 is effective for fiscal years beginning after December 15, 2018. The anticipated impact of this pronouncement is uncertain at this time.

In May 2017, the GASB issued Statement No. 86, *Certain Debt Extinguishment Issues*, which improves consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources – resources other than the proceeds of refunding debt – are placed in an irrevocable trust for the sole purpose of extinguishment of debt. The Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance. GASB 86 is effective for fiscal years beginning after June 15, 2017. This Statement had no impact on the Systems financial statements for the fiscal year ending June 30, 2018.

In June 2017, the GASB issued Statement No. 87, *Leases*, which addresses information needs of financial statement users by improving accounting and financial reporting for leases by governments. GASB 87 is effective for fiscal years beginning after December 15, 2019. 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 YEAR ENDED JUNE 30, 2018

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

In April 2018, the GASB issued Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. The primary objective of this Statement is to improve the information that is disclosed in government financial statements related to debt, including direct borrowings and direct placements. It will also clarify which liabilities government entities should include when disclosing information related to debt. This Statement will be effective for reporting periods beginning after June 15, 2018 and the impact is uncertain at this time.

In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. The objectives of this Statement are to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify account for interest cost incurred before the end of a construction period. The Statement is effective for reporting periods beginning after December 15, 2019. 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, 2018, the System's deposits in money market funds totaled \$212,471, and cash in bank was \$4,512. Of these balances, \$250 each year 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 – Disclosures About Fair Value of Financial Instruments:

Investments at Fair Value

The System's investment holdings as of June 30, 2018 categorized in accordance with the fair value hierarchy are summarized in the following table:

	Level 1 <u>fair value</u>	Level 2 <u>fair value</u>	Level 3 <u>fair value</u>	<u>NAV</u>	<u>Total</u>
Cash and cash equivalents	\$217,960	\$ -	\$ -	\$ -	\$ 217,960
Charitable trusts	4,313	-	-	-	4,313
Domestic equity	198,374	-	-	19,663	218,037
Emerging market equity	1,380	-	-	6,404	7,784
Fixed income	135,655	550	-	129,450	265,655
International equity	131,592	-	-	33,353	164,945
Marketable alternatives	-	-	-	38,218	38,218
Multi-strategy	20,883	-	-	75,137	96,020
Private growth	-	-	-	32,664	32,664
Real assets	<u>4,785</u>	<u>-</u>	<u>-</u>	<u>10,033</u>	<u>14,818</u>
	<u>\$714,942</u>	<u>\$550</u>	<u>\$-</u>	<u>\$344,922</u>	<u>\$1,060,414</u>

Disclosure of investments valued at NAV:

Assets included in the net asset value column in the above table represent assets held in the System's Operating and Endowment Fund and are classified as either private partnerships or marketable alternatives. Investment strategies within these classifications can be broken down into eight major investment categories:

- *Private Growth* – Strategies consist of private equity, private venture capital and private natural resources. Assets in this category are either illiquid or have significant redemption restrictions. Unfunded commitments of \$24,358 to private equity/venture capital funds are outstanding as of June 30, 2018.
- *Marketable Alternatives* – Assets in the marketable alternative category have a broad mandate and/or incorporate hedging strategies and have significant redemptions restrictions.

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2018

NOTE 4 – Disclosures About Fair Value of Financial Instruments (continued):

- *Real Assets* – The System's holding in the real assets valued at NAV consists of funds which primarily invests in securities of publicly traded C-corporations, Master Limited Partnerships and certain private placement transactions.
- *Fixed Income* – The System's fixed income holdings valued at NAV consist of private and commingled funds with core fixed and short duration strategies.
- *Domestic Equity* – The System's holdings valued at NAV within the domestic equity category consists of one commingled fund with a broad mandate which seeks to outperform the S&P 500 index.
- *Multi-Strategy* – Assets in the multi-strategy valued at NAV consist of one fund which seeks to provide long-term capital growth by investing in domestic and foreign stocks, real assets, and bonds.
- *International Equity* – The System's holdings at NAV within the International equity category consist of private commingled funds primarily focused on value.
- *Emerging Market Equity* – The System's holdings at NAV within Emerging Market category consist of private commingled funds which look to achieve long-term capital appreciation while investing in equity securities or equity-linked instruments of companies located in emerging market countries.

The table below summarizes redemption restrictions for investments valued at NAV:

SUMMARY OF REDEMPTION RESTRICTIONS FOR INVESTMENTS VALUED AT NAV

	Redemption Frequency	Days' Notice (if applicable)	Remaining Life for Partnership
	Daily, Monthly, Quarterly, Semi-		
Marketable Alternatives	Annually, Annually	90	N/A
Private equity/venture capital	Illiquid	N/A	7 to 12 years
Domestic Equity	Daily, Monthly, Quarterly	0-3	N/A
Fixed income	Daily, Monthly	Same Day	N/A
Emerging Market Equity	Daily, Weekly, Monthly	N/A	N/A
International Equity	Daily, Monthly	N/A	N/A
Real Assets	Daily, Monthly, Quarterly	0-110 days	N/A
Multi-Strategy	Daily	N/A	N/A

NOTE 5 – 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 is responsible for establishing the investment policies; accordingly, the Board of Regents has promulgated these guidelines in which they have established permitted asset classes and ranges. There was no significant change of policy this fiscal year. The System sold most of the assets in the endowment fund and purchased different assets. The asset allocation categories may change from year to year.

Investments are stated at fair value. The historical cost and market value (fair value) of System investments at June 30, 2018 is as follows:

	<u>Cost</u>	<u>Market Value</u>
Mutual funds publicly traded	\$376,225	\$491,187
Partnerships	36,746	51,534
Endowment cash and cash equivalents	976	976
Trusts	3,290	4,313
Private commingled funds	<u>280,761</u>	<u>295,414</u>
	697,998	843,424
Less: GBC Foundation Endowments	<u>(6,958)</u>	<u>(6,958)</u>
	<u>\$691,040</u>	<u>\$836,466</u>

As of June 30, 2018, the System had entered into various investment agreements with private equity partnerships and private commingled funds. Under the terms of certain of these investment agreements, the System is obligated to make additional investments as requested by these partnerships. Generally, partnership investments do not have a ready market and ownership interests in some of these investment vehicles may not be traded without the approval of the general partner or fund management. These investments are

NEVADA SYSTEM OF HIGHER EDUCATION**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2018****NOTE 5 – System Investments (continued):**

subject to the risks generally associated with equities with additional risks due to leverage and the lack of a ready market for acquisition or disposition of ownership interests.

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 Combined Statements of Net Position.

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, 2018 is as follows:

	<u>Fair Value</u>	<u>Not Rated</u>
Mutual funds publicly traded	\$491,187	\$491,187
Partnerships	51,534	51,534
Endowment cash and cash equivalents	976	976
Trusts	4,313	4,313
Private commingled funds	<u>295,414</u>	<u>295,414</u>
	843,424	843,424
Less: GBC Foundation Endowments	<u>(6,958)</u>	<u>(6,958)</u>
	<u>\$836,466</u>	<u>\$836,466</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, 2018 is as follows:

	<u>2018</u>
Less than 1 year	\$219,270
1 to 5 year	155,624
5 to 10 year	<u>121,602</u>
	<u>\$496,496</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.

NEVADA SYSTEM OF HIGHER EDUCATION**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2018**

NOTE 5 – System Investments (continued):*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 income 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, 2018, 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 \$176,330 in mutual funds and commingled funds in both the operating and endowment pools that are primarily invested in international equities at June 30, 2018.

NOTE 6 – System Endowment Pool:

At June 30, 2018, \$253,811 of endowment fund investments were pooled on a unit market value basis. As of June 30, 2018, the endowment pool was comprised of investments in mutual funds (9%), partnerships (19%), and private commingled (72%). 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, 2018 was \$828.77. The System follows the requirements of the Uniform Prudent Management of Institutional Funds Act (UPMIFA) with respect to prudent investing and spending of donor-restricted endowments.

The System utilizes a spending rule for its pooled endowments, which determines the endowment income to be distributed currently for spending. For the year ended June 30, 2018, the endowment spending policy, as approved by the Board of Regents, authorized a distribution maximum of 4.5% of the average unit market value for the previous twenty (20) calendar quarters. Under the provisions of these spending rules, during 2018, \$22.53 was distributed to each time-weighted eligible unit for a total spending rule distribution of \$9,212. The 2018 distributions were made from investment income of \$614, and from cumulative gains of pooled investments of \$9,826.

The System's policy is to retain the endowments' 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 \$164,603 at June 30, 2018 is reflected within the restricted expendable for scholarships, research and instruction net position category 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. At June 30, 2018, there were no accounts underwater.

NOTE 7 – 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 Statement of Net Position net of allowances for uncollectible amounts of \$45,623 as of June 30, 2018.

Accounts receivable:	2018
Student tuition and fees	\$58,366
Sales and services	14,545
Local and private grants and contracts	10,397
Other	<u>380</u>
	83,688
Less: Allowance for doubtful accounts	<u>(45,623)</u>
Net accounts receivable	<u>\$38,065</u>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2018

NOTE 8 – 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, 2018. 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, 2018 are as follows:

	<u>2018</u>
Loans receivable	\$10,483
Less: Allowance for doubtful loans	<u>(1,544)</u>
Net loans receivable	8,939
Less current portion	<u>(1,571)</u>
Noncurrent loans receivable	<u>\$ 7,368</u>

NOTE 9 – System Capital Assets:

System capital asset activity for the year ended June 30, 2018 is as follows:

	Beginning Balance	<u>2018</u> Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Construction in progress	\$ 93,735	\$96,071	\$(73,914)	\$ 115,892
Land	152,585	10,788	(211)	163,162
Land improvements	288	-	-	288
Intangibles	642	-	-	642
Collections	<u>11,775</u>	<u>167</u>	<u>(45)</u>	<u>11,897</u>
Total capital assets not being depreciated	<u>259,025</u>	<u>107,026</u>	<u>(74,170)</u>	<u>291,881</u>
Capital assets being depreciated:				
Buildings	2,732,730	94,543	-	2,827,273
Land improvements	156,076	6,017	-	162,093
Machinery and equipment	373,742	26,479	(14,159)	386,062
Intangibles	44,680	1,829	-	46,509
Library books and media	<u>122,217</u>	<u>1,778</u>	<u>(1,256)</u>	<u>122,739</u>
Total	<u>3,429,445</u>	<u>130,646</u>	<u>(15,415)</u>	<u>3,544,676</u>
Less accumulated depreciation for:				
Buildings	(941,291)	(69,267)	(188)	(1,010,746)
Land improvements	(107,313)	(6,182)	-	(113,495)
Machinery and equipment	(282,194)	(24,328)	12,443	(294,079)
Intangibles	(29,925)	(4,581)	-	(34,506)
Library books and media	<u>(116,905)</u>	<u>(2,399)</u>	<u>1,256</u>	<u>(118,048)</u>
Total accumulated depreciation	<u>(1,477,628)</u>	<u>(106,757)</u>	<u>13,511</u>	<u>(1,570,874)</u>
Total capital assets being depreciated, net	<u>1,951,817</u>	<u>23,889</u>	<u>(1,904)</u>	<u>1,973,802</u>
Capital assets, net	<u>\$2,210,842</u>	<u>\$130,915</u>	<u>\$(76,074)</u>	<u>\$2,265,683</u>

In 2018, the total amount recognized as a loss on disposal of assets was immaterial.

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) **FOR THE YEAR ENDED JUNE 30, 2018**

NOTE 10 – 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.

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NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2018

NOTE 10 – System Long-Term Debt (continued):

System long-term debt activity for the year ended June 30, 2018 is as follows:

2018

	Annual Interest	Fiscal Year Final	Original	Beginning			Ending	
	Rate	Payment Date	Amount	Balance	Additions	Reductions	Balance	Current
Universities Revenue Bonds, Series 2008A	3.00% to 5.00%	2039	\$60,135	\$ 4,245	\$ -	(\$1,355)	\$2,890	\$1,415
Universities Revenue Bonds, Series 2009A	2.00% to 5.25%	2039	18,140	2,770	-	(660)	2,110	680
Universities Revenue Bonds, Series 2010A	2.00% to 7.90%	2041	29,455	28,860	-	(26,575)	2,285	735
Universities Revenue Bonds, Series 2010B	4.00%	2018	3,275	705	-	(705)	-	-
Universities Revenue Bonds, Series 2011A	3.00% to 5.00%	2025	50,470	27,135	-	(5,455)	21,680	5,685
Universities Revenue Bonds, Series 2012A	2.00% to 5.00%	2033	27,375	25,965	-	-	25,965	-
Universities Revenue Bonds, Series 2012B	2.00% to 2.75%	2023	5,010	2,760	-	(590)	2,170	605
Universities Revenue Bonds, Series 2013A	2.00% to 5.00%	2033	40,035	33,415	-	(650)	32,765	1,325
Universities Revenue Bonds, Series 2013B	3.00% to 5.00%	2035	105,300	104,340	-	(5,215)	99,125	5,380
Universities Revenue Bonds, Series 2014A	4.00% to 5.00%	2044	49,995	47,895	-	(1,325)	46,570	1,390
Universities Revenue Bonds, Series 2015A	3.00% to 5.00%	2036	61,455	61,455	-	-	61,455	-
Universities Revenue Bonds, Series 2015B	2.00% to 3.00%	2027	7,480	7,480	-	(680)	6,800	695
Universities Revenue Bonds, Series 2016A	3.125% to 5.00%	2039	57,750	57,750	-	(100)	57,650	100
Universities Revenue Bonds, Series 2016B	2.50% to 5.00%	2036	13,580	13,580	-	-	13,580	480
Universities Revenue Bonds, Series 2017A	3.25% to 5.00%	2041	25,905	-	25,905	-	25,905	-
Community College Revenue Bonds, Series 2017A	3.00% to 5.00%	2047	70,915	-	70,915	-	70,915	2,200
Certificates of Participation, Series 2014A	2.00% to 5.00%	2045	34,220	32,755	-	(680)	32,075	700
Certificates of Participation, Series 2016A	2.00% to 5.00%	2047	63,095	63,095	-	(1,535)	61,560	2,540
Certificates of Participation, Series 2016B	1.65% to 4.72%	2047	50,405	50,405	-	(990)	49,415	1,010
Certificates of Participation, Series 2017A	3.00% to 5.00%	2047	28,890	-	28,890	-	28,890	860
Certificates of Participation, Series 2018A	4.00% to 5.00%	2049	12,475	-	12,475	-	12,475	-
SNSC Phase II Lease Revenue Bonds	7.58%	2023	8,460	3,955	-	(545)	3,410	585
Discounts				(8)	-	2	(6)	(2)
Premiums				39,308	8,469	(3,203)	44,574	3,265
Total Bonds Payable				607,865	146,654	(50,261)	704,258	29,648
Notes Payable				54,150	29,947	(10,230)	73,867	14,781
Total				\$662,015	\$176,601	\$(60,491)	\$778,125	\$44,429

NEVADA SYSTEM OF HIGHER EDUCATION

**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2018****NOTE 10 – System Long-Term Debt (continued):**

System notes payable activity for the year ended June 30, 2018 is as follows:

			<u>2018</u>		
	Interest Rate	Date Issued	Final Payment Date	Original Amount	Outstanding Balance
Bank of America, CSN Promissory Note	1.88%	01/03/13	06/01/23	10,000	\$ 5,234
JP Morgan Chase, UNR Achievement Center	Variable*	02/26/14	07/01/19	Maximum 12,000	1,183
JP Morgan Chase, UNR Fitness Center	Variable**	08/14/14	01/01/20	Maximum 16,000	4,866
Wells Fargo Bank, UNLV Hotel College Academic Bldg	Variable***	12/15/15	01/03/23	Maximum 19,900	13,157
Wells Fargo Bank, UNR MED Refunding	1.80%	04/21/16	01/02/26	7,570	6,715
Wells Fargo Bank, UNR Scoreboard	2.01%	05/05/16	03/01/21	3,305	1,641
Key Government Finance, Inc., UNR Fine Arts Building	2.02%	04/20/17	07/01/22	11,326	9,524
US Bank, UNLV SOM funding	Variable****	06/28/2017	06/28/2024	Maximum 19,000	14,700
ZionsBankcorp, UNLV Football facility	1.98%	11/9/2017	07/01/2023	15,297	15,297
Other notes payable	1.74% - 5.16%	Various	Various	Various	<u>1,550</u>
					<u>\$73,867</u>

* The variable interest rate is calculated based on 67% of one-month LIBOR plus a spread of 0.96%. The rate is reset daily, and interest only accrues based on the outstanding principal.

** The variable interest rate is calculated based on 72% of one month LIBOR plus a spread of 1.23%. The rate is reset daily, and interest only accrues based on the outstanding principal. Excludes other fees paid to JP Morgan Chase associated with this financing.

***The variable interest rate is calculated based on 70% of one-month LIBOR plus a spread of 0.75%. The rate is reset monthly, and interest only accrues based on the outstanding principal.

**** The variable interest rate is equal to the one-month LIBOR rate plus a spread of 0.54%. The rate is reset monthly, and interest only accrues based on the outstanding principal.

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NEVADA SYSTEM OF HIGHER EDUCATION

**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2018****NOTE 10 – 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. The Certificates of Participation are secured by any and all available 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>
2019	\$ 44,429	\$ 32,983	\$ 77,412
2020	44,366	30,970	75,336
2021	42,435	28,834	71,269
2022	42,580	26,511	69,091
2023	41,937	24,977	66,914
2024-2028	154,463	102,075	256,538
2029-2033	151,807	69,464	221,271
2034-2038	123,480	38,968	162,448
2039-2043	75,987	19,303	95,290
2044-2048	55,952	4,937	60,889
2049-thereafter	689	0	689
Total	<u>\$778,125</u>	<u>\$379,022</u>	<u>\$1,157,147</u>

NOTE 11 – 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 2019 to 2056.

System obligations under capital leases were as follows for the year ended June 30, 2018:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>2018 Reductions</u>	<u>Ending Balance</u>	<u>Current</u>
Capital lease obligations	<u>\$51,224</u>	<u>\$70</u>	<u>\$(1,326)</u>	<u>\$49,968</u>	<u>\$1,333</u>

The following System property included in the accompanying combined financial statements was leased under capital leases as of June 30, 2018:

	<u>2018</u>
Buildings and improvements	\$51,796
Machinery and equipment	<u>885</u>
Total	52,681
Less accumulated depreciation	<u>(2,362)</u>
Total	<u>\$50,319</u>

NEVADA SYSTEM OF HIGHER EDUCATION**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2018**

NOTE 11 – 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:

2019	\$ 3,711
2020	3,729
2021	3,577
2022	3,518
2023	3,516
2024-2028	15,543
Thereafter	<u>50,734</u>
Total minimum lease payments	84,328
Less amount representing interest	<u>(34,360)</u>
Obligations under capital leases	<u>\$49,968</u>

Total interest expense under the System capital leases and included in the accompanying combined financial statements was \$51 during the year ended June 30, 2018. Depreciation of the capital lease assets is included in depreciation expense of the Statement of Revenues, Expenses and Changes in Net Position. Included in the capital lease obligations is a building lease for NSC with the State of Nevada.

NOTE 12 – Operating Leases:

The System has entered into various noncancelable operating lease agreements covering certain buildings and equipment. The lease terms range from one to ten years. The expense for operating leases was \$7,259 for year ended June 30, 2018.

Future minimum lease payments on noncancelable operating leases for the years ending June 30 are as follows:

2019	\$ 7,098
2020	5,566
2021	5,287
2022	4,930
2023	3,411
2024-2028	<u>97</u>
Total future minimum obligation	<u>\$26,389</u>

NOTE 13 – Unemployment Insurance and Workers Compensation:

The System is self-insured for unemployment insurance and workers compensation. These risks are subject to various claim and aggregate limits, with excess liability coverage provided by an independent insurer. Liabilities are recorded when it is probable a loss has occurred, and the amount of the loss can be reasonably estimated. These losses include an estimate for claims that have been incurred, but not reported. The estimated liabilities are based upon an independent actuarial determination of the present value of the anticipated future payments.

Changes in unemployment and workers compensation for the year ended June 30, 2018 are as follows:

	Beginning <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	Ending <u>Balance</u>
Unemployment insurance	\$2,997	\$1,784	\$(719)	\$4,062
Workers compensation	<u>3,000</u>	<u>3,300</u>	<u>(3,000)</u>	<u>3,300</u>
Total	<u>\$5,997</u>	<u>\$5,084</u>	<u>\$(3,719)</u>	<u>\$7,362</u>

NEVADA SYSTEM OF HIGHER EDUCATION**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2018****NOTE 14 – System Other Noncurrent Liability Activity:**

The activity with respect to System other noncurrent liabilities for the year ended June 30, 2018 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Current</u>
Refundable advances under federal loans program	\$ 7,714	\$ 586	\$ (1,064)	\$ 7,236	\$ -
Compensated absences	49,837	39,870	(39,154)	50,553	35,068
Unearned revenue	41,755	56,643	(39,571)	58,827	58,200
Other noncurrent liabilities	<u>822</u>	<u>152</u>	<u>(199)</u>	<u>775</u>	<u>-</u>
Total	<u>\$100,128</u>	<u>\$ 97,251</u>	<u>\$(79,988)</u>	<u>\$117,391</u>	<u>\$93,268</u>

NOTE 15 – Extinguishment of Debt:

In prior years, the System defeased outstanding bonds and obligations by placing the proceeds of new bonds into an irrevocable escrow account to provide for all future debt service payments on the old bonds. Accordingly, the escrow account assets and the liability for the defeased bonds are not included in the System's financial statements. At June 30, 2018, \$59,640 of bonds outstanding were considered defeased.

In prior years, the System refinanced or defeased existing bonds for net cash flow savings or economic gain (present value of cash flow savings). At June 30, 2018, the System refinanced \$26,575 of bonds outstanding.

NOTE 16 – Irrevocable Letter of Credit:

In connection with its worker's compensation liability coverage, the System is required to maintain a \$200 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, 2018 was \$1,993. A letter of credit was established in July 2003 in connection with the SNSC Phase II Lease Revenue Bonds in the amount of \$2,100. No advances were made under the letters of credit during the year ended June 30, 2018.

NOTE 17 – System Pension Plans:

Substantially all permanent employees of the System are covered by retirement plans. Classified employees are covered by the PERS, a cost-sharing multiple-employer public employee retirement system. Professional employees are covered under PERS or the System Retirement Plan Alternative, a defined contribution retirement plan qualified under Internal Revenue Code Section 401(a).

Under the System Retirement Plan Alternative, the System and participants have the option to make annual contributions to purchase individual, fixed or variable annuities equivalent to retirement benefits earned or to participate in a variety of mutual funds.

System employees may elect to participate in the System Supplemental Retirement Plan, a defined contribution plan qualified under Section 403(b) of the Internal Revenue Code, subject to maximum contribution limits established annually by the Internal Revenue Service. The employee contributions are not matched by the System.

The System's contribution to all retirement plans for the year ended June 30, 2018 was approximately \$110,494, equal to the required contribution for the year.

General Information about the PERS Cost Sharing Pension Plan

PERS is a cost-sharing, multiple-employer, defined benefit public employees' retirement system, and was established by the Nevada Legislature in 1947, effective July 1, 1948. PERS is administered to provide a reasonable base income to qualified employees who have been employed by a public employer and whose earnings capacities have been removed or substantially impaired by age or disability.

Benefits Provided

Benefits, as required by the Nevada Revised Statutes (NRS or statute), are determined by the number of years of accredited service at time of retirement and the member's highest average compensation in any 36 consecutive months with special provisions for members entering the System on or after January 1, 2010. Benefit payments to which participants or their beneficiaries may be entitled under the plan include pension benefits, disability benefits, and survivor benefits.

NEVADA SYSTEM OF HIGHER EDUCATION**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2018****NOTE 17 – System Pension Plans (continued):**

Monthly benefit allowances for members are computed as 2.5% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this multiplier is 2.67% of average compensation. For members entering the PERS on or after January 1, 2010, there is a 2.5% multiplier. PERS offers several alternatives to the unmodified service retirement allowance which, in general, allows the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death.

Post-retirement increases are provided by authority of NRS 286.575 - .579.

Vesting

Members are eligible for retirement at age 65 with five years of service, at age 60 with 10 years of service, or at any age with thirty years of service. Members entering PERS on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, or age 62 with 10 years of service, or any age with thirty years of service.

The normal ceiling limitation on monthly benefits allowances is 75% of average compensation. However, a member who has an effective date of membership before July 1, 1985, is entitled to a benefit of up to 90% of average compensation. Members become fully vested as to benefits upon completion of five years of service.

Contributions

The authority for establishing and amending the obligation to make contributions and member contribution rates is set by statute. New hires, in agencies which did not elect the Employer-Pay Contribution (EPC) plan prior to July 1, 1983, have the option of selecting one of two contribution plans. Contributions are shared equally by employer and employee. Employees can take a reduced salary and have contributions made by the employer (EPC) or can make contributions by a payroll deduction matched by the employer.

PERS basic funding policy provides for periodic contributions at a level pattern of cost as a percentage of salary throughout an employee's working lifetime in order to accumulate sufficient assets to pay benefits when due.

PERS receives an actuarial valuation on an annual basis indicating the contribution rates required to fund the System on an actuarial reserve basis. Contributions actually made are in accordance with the required rates established by the Nevada Legislature. These statutory rates are increased/decreased pursuant to NRS 286.421 and 286.450.

The actuary funding method used is the Entry Age Normal Cost Method. It is intended to meet the funding objective and result in a relatively level long-term contributions requirement as a percentage of salary.

For the fiscal year ended June 30, 2018 the Statutory Employer/employee matching rate was 14.5%. The Employer-pay contribution (EPC) rate was 28%.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2018, the System reported a liability of \$383,226 for its proportionate share of the net pension liability. The System's proportion of the net pension liability is based on their combined employer and member contributions relative to the total combined employer and member contributions for all employers for the period ended June 30, 2018. The System's proportionate share is approximately 2.88%.

For the year ended June 30, 2018, the System recognized pension expense of \$11,921. At June 30, 2018 the System reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$25,148
Changes of assumptions	25,424	-
Net difference between projected and actual earnings on investments	2,488	-
Changes in proportion and differences between actual contributions and proportionate share of contributions	9,774	4,054
System contributions subsequent to the measurement date	<u>27,030</u>	<u>-</u>
	<u>\$64,716</u>	<u>\$29,202</u>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2018

NOTE 17 – System Pension Plans (continued):

In 2018, \$27,030 was reported as deferred outflows of resources related to pensions resulting from System contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability. Other amounts reported as deferred inflows of resources will be recognized in pension expense as follows for the years ended June 30:

2019	\$21,093
2020	(27,305)
2021	(7,051)
2022	19,226
2023	(9,942)
Thereafter	<u>(4,505)</u>
	<u>\$ (8,484)</u>

Actuarial Assumptions

The PERS net pension liability was measured as of June 30, 2017 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate	2.75%
Payroll Growth	5.00%, including inflation
Investment Rate of Return	7.50%
Productivity pay increase	0.5%
Projected salary increases	4.25% to 9.15%, depending on service
	Rates include inflation and productivity increases
Consumer Price Index	2.75%
Other assumptions	Same as those used in the June 30, 2016 funding Actuarial valuation

Mortality rates for healthy participants were based on the Headcount-Weighted RP-2014 Healthy Annuitant Table projected to 2020 with Scale MP-2016, set forward one year for spouses and beneficiaries. For disabled participants, mortality rates were based on the Headcount – Weighted RP-2014 Disabled Retiree Table, set forward four years.

Actuarial assumptions used in the June 30, 2017 valuation were based on the results of the experience review completed in 2017.

The PERS policies which determine the investment portfolio target asset allocation are established by the PERS Board. The asset allocation is reviewed annually and is designed to meet the future risk and return needs of the PERS.

The following was the PERS Board adopted policy target asset allocation as of June 30, 2017:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Geometric Expected Real Rate of Return*</u>
Domestic Equity	42%	5.50%
International Equity	18%	5.75%
Domestic Fixed Income	30%	0.25%
Private Markets	10%	6.80%

*As of June 30, 2017, PERS' long-term inflation assumption was 2.75%

Discount Rate

The discount rate used to measure the total pension liability was 7.50% as of June 30, 2017. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, the pension plan's fiduciary net position at June 30, 2017, was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2017.

NEVADA SYSTEM OF HIGHER EDUCATION

**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2018****NOTE 17 – System Pension Plans (continued):***Pension Liability Discount Rate Sensitivity*

The following represents the System's proportionate share of the net pension liability calculated using the discount rate of 7.50%, as well as what the System's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50%) or 1-percentage-point higher (8.50%) than the current rate:

	<u>1% Decrease (6.50%)</u>	<u>Discount Rate (7.50%)</u>	<u>1% Increase (8.50%)</u>
NSHE's proportional share of the net pension liability	\$579,330	\$383,226	\$220,358

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERS comprehensive annual financial report that includes financial statements and required supplementary information. The report is available online at www.nvpers.org or may be obtained by writing to PERS at 693 W. Nye Lane, Carson City, NV 89703-1599.

NOTE 18 – System Postemployment Benefits Other than Pensions:

In June 2015, the GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits other than Pensions*, which requires the liability of employers and nonemployers contributing entities to employees for defined benefit OPEB to be measured as the portion of the present value of projected benefit payments to be provided to current active and inactive employees that is attributed to those employees/ past periods of service, less the amount of the OPEB plan's fiduciary net position. The adoption of GASB Statement No. 75, resulted in an adjustment to the opening balance of NSHE's net position in the amount of \$491,178 which is noted on the Statement of Revenues, Expenses and Change in Net Position for the fiscal year ending June 30, 2018.

Officers and employees of NSHE are provided with OPEB through the Nevada Public Employees' Benefits Program (PEBP)-- a cost-sharing multiple-employer defined benefit OPEB plan. The program is administered by the PEBP Board, whose ten members are appointed by the governor. NRS 287.023 provides officers and employees eligible to be covered by any group insurance, plan of benefits or medical and hospital service established pursuant to NRS 287 the option upon retirement to cancel or continue any such coverage. The cost to administer the program is financed through the contributions and investment earnings of the plan. The PEBP Board is granted the authority to establish and amend the benefit terms of the program. (NRS 287.043) PEBP issues a publicly available financial report that includes financial statements and the required supplementary information for the plan. That report may be obtained from Public Employees' Benefits Program, 901 South Stewart Street, Suite 1001, Carson City, NV 89701.

Benefits provided

Benefits other than pensions are provided to eligible retirees and their dependents through the payment of subsidies by the PEBP. Benefits include health, prescription drug, dental, and life insurance coverage. The "base" subsidy rates are set by PEBP and approved by the Legislature and vary depending on the number of dependents and the medical plan selected. These subsidy rates are subtracted from the premium to arrive at the "participant premium". The "years of service" subsidy rates are then used to adjust the "participant premium" based on years of service. The current subsidy rates can be found at pebp.state.nv.us. As required by statute, benefits are determined by the number of years of service at the time of retirement and the individual's initial date of hire. Officers and employees hired after December 31, 2011 are not eligible to receive subsidies to reduce premiums. The following individuals and their dependents are eligible to receive benefits from the Retirees' Fund:

Any PEBP covered retiree with state service whose last employer was the state or a participating local government entity and who:

- Was initially hired by the state prior to January 1, 2010 and has at least five years of public service: or
- Was initially hired by the state on or after January 1, 2010, but before January 1, 2012 and has at least fifteen years of public service: or
- Was initially hired by the state on or after January 1, 2010, but before January 1, 2012 and has at least five years of public service and has a disability: or
- Any PEBP covered retiree with state service whose last employer was not the state or a participating local government entity and who has been continuously covered under PEBP as a retiree since November 30, 2008.

State service is defined as employment with any Nevada State agency, the Nevada System of Higher Education and any State Board or Commission. Participating local government agency is defined as a county, school district, municipal corporation, political subdivision, public corporation or other local governmental agency that has an agreement in effect with PEBP to obtain group insurance.

NEVADA SYSTEM OF HIGHER EDUCATION**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2018****NOTE 18 – System Postemployment Benefits Other than Pensions (continued):***Contributions*

The State Retirees' Health and Welfare Benefits Fund (Retirees' Fund) was established in 2007 by the Nevada Legislature as an irrevocable trust fund to account for the financial assets designated to offset the portion of current and future costs of health and welfare benefits paid on behalf of state retirees (NRS 287.0436). The money in the Retirees' Fund belongs to the officers, employees and retirees of the State of Nevada in aggregate; neither the State nor the governing body of any county, school district, municipal corporation, political subdivision, public corporation or other local governmental agency of the State, nor any single officer, employee or retiree of any such entity has any right to the money in the Retirees' Fund.

The authority for establishing an assessment to pay for a portion of the cost of premiums or contributions for the program is in statute. The Office of Finance shall establish an assessment that is to be used to pay for a portion of the cost of premiums or contributions for the Program for persons who were initially hired before January 1, 2012 and have retired with state service. The money assessed must be deposited into the Retirees' Fund and must be based upon a base amount approved by the Legislature each session to pay for a portion of the current and future health and welfare benefits for persons who retired before January 1, 1994, or for persons who retire on or after January 1, 1994, as adjusted by the years of service subsidy rates. (NRS 287.046) The required contribution rate for employers (the retired employees group insurance rate), as a percentage of covered payroll, for the fiscal year ended June 30, 2018 was 2.35%. NSHE contributions recognized as part of OPEB expense for the current fiscal year ended June 30, 2018 were \$15,701.

OPEB liabilities, OPEB expense, deferred outflows of resources and deferred inflows of resources related to OPEB

At June 30, 2018, NSHE reported a liability of \$489,199 for its proportionate share of the collective net OPEB liability. The collective net OPEB liability was measured as of July 1, 2017, and the total OPEB liability used to calculate the collective net OPEB liability was determined by an actuarial valuation as of January 1, 2018. NSHE's proportion of the collective net OPEB liability was based on the NSHE's share of contributions in the OPEB plan relative to the total contributions of all participating OPEB employers and members. At June 30, 2018, the State's proportion was 37.5906%.

For the year ended June 30, 2018, NSHE recognized OPEB expense of \$29,063. At June 30, 2018, NSHE reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Differences between expected and actual experience		
Changes of assumptions	\$ -	\$ 30,410
Net difference between projected and actual investment earnings on OPEB plan investments	-	38
Changes in proportion and differences between State contributions and proportionate share of contributions	-	-
State contributions subsequent to the measurement date	<u>15,701</u>	<u>-</u>
Total	<u>\$15,701</u>	<u>\$30,448</u>

NEVADA SYSTEM OF HIGHER EDUCATION**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2018**

NOTE 18 – System Postemployment Benefits Other than Pensions (continued):

Of the total amount reported as deferred outflows of resources related to OPEB, \$15,701 results from NSHE contributions subsequent to the measurement date and before the end of the fiscal year which are included as a reduction of the collective net OPEB liability in the year at June 30, 2018. This deferred outflow will be recognized as expense in fiscal 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:

2019	\$ (8,055)
2020	(8,055)
2021	(8,055)
2022	(6,283)
Thereafter	-
Total	<u>\$ (30,448)</u>

Actuarial assumptions

The total OPEB liability was determined by an actuarial valuation as of January 1, 2018, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.75%
Salary increases	Dependent upon pension system ranging from 1.00% to 10.65%, including inflation
Investment rate of return	3.58%, based on a 20-Year Municipal Bond Index
Healthcare cost trend rates	For medical and prescription drug benefits, this amount initially is at 6.5% and decreases to a 5.00% long-term trend rate after six years. For dental benefits and Part B Premiums, the trend rate is 4.00% and 4.5%, respectively.

Regular mortality rates were based on the RP-2000 Combined Healthy Mortality projected to 2014 with Scale AA, set back one year for females. Police/Fire mortality rates were based on the RP-2000 Combined Healthy Mortality projected to 2014 with Scale AA, set forward one year. Disabled mortality rates were based on the RP-2000 Disabled Retiree Mortality projected to 2014 with Scale AA, set forward three years.

The actuarial assumptions used in the January 1, 2018 valuation were based upon certain demographic and other actuarial assumptions as recommended by Aon, in conjunction with the State and guidance from the GASB statement.

The Nevada Legislature established the Retirement Benefits Investment Fund (RBIF), effective July 1, 2007 with the purpose to invest contributions made by participating public entities, as defined by NRS 355.220 to enable such entities to support financing of OPEB at some time in the future. NRS 355.220(2) requires that any money in the RBIF must be invested in the same manner as money in the Public Employees' Retirement System of Nevada Investment Fund is invested. See Note 17 for a description of the PERS Board Investment policy. As of June 30, 2018, the balance of the investments held by the Fund was \$1,602,029 and the net position restricted for other postemployment benefits was \$1,597,327.

Discount rate

The discount rate used to measure the total OPEB liability was 3.58%, which is consistent with a 20-Year Municipal Bond Index. The Bond Buyer General Obligation 20-Bond Municipal Bond Index is used for the determination of the discount rate. The assets in the trust as of June 30, 2017 are less than the expected benefit payments in the first year; therefore, the crossover period is assumed to be in the first year, which provides additional support for using the discount rate at the 20-Year Municipal Bond Index rate. The Retiree Plan's fiduciary net position as of June 30, 2018, was projected to be available to make all projected future benefit payments of current active and inactive employees. The OPEB plan is funded on a pay-as-you-go basis, and therefore the discounted rate is equal to the Bond Buyer General Obligation 20-Bond Municipal Bond Index rate of 3.58%.

NEVADA SYSTEM OF HIGHER EDUCATION**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2018****NOTE 18 – System Postemployment Benefits Other than Pensions (continued):***Sensitivity of the NSHE's proportionate share of the collective net OPEB liability to changes in the discount rate*

The following presents the NSHE's proportionate share of the collective net OPEB liability, as well as what the NSHE's proportionate share of the collective net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.58 percent) or 1-percentage-point higher (4.58 percent) than the current discount rate:

	1% Decrease 2.58%	Discount Rate 3.58%	1% Increase 4.58%
NSHE's proportionate share of the collective net OPEB liability	\$541,548	\$489,199	\$443,848

Sensitivity of NSHE's proportionate share of the collective net OPEB liability to changes in the healthcare cost trend rates

The following presents NSHE's proportionate share of the collective net OPEB liability, as well as what NSHE's proportionate share of the collective net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
NSHE's proportionate share of the collective net OPEB liability	\$457,844	\$489,199	\$526,175

OPEB plan fiduciary net position

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued PEBP financial report.

Payables to the OPEB plan

At June 30, 2018, NSHE reported payables to the defined benefit OPEB plan of \$1,174 for statutorily required employer contributions which had been assessed on employee salaries but not yet remitted to the Retirees' Fund.

NOTE 19 – 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 that, except as provided below, there is a low probability that any liability in those legal actions, in excess of insurance coverage, will materially affect the System's net financial position, changes in net position or cash flows of the System. The System and the State of Nevada are defendants in various lawsuits, collectively referred to as the Little Valley Fire Cases. The cases relate to a prescribed burn conducted by the Nevada Division of Forestry in October 2017 on land partially owned by NSHE/UNR. Embers from the fire escaped and burned 23 structures. A jury returned a verdict in August 2018 finding liability on behalf of the Nevada Division of Forestry, but no liability on behalf of NSHE/UNR. However, oral arguments occurred in November 2018 before the Nevada Supreme Court and the case is not yet final.

The System has an actuarial study of its workers' compensation losses completed every other year. The study addresses the reserves necessary to pay open claims from prior year and projects the rates needed for the coming year. The System uses a third party administrator to adjust its workers' compensation claims.

The System is self-insured for its unemployment insurance liability. The System is billed by the State each quarter based on 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, 2018 but no significant reduction in force or staffing cuts are anticipated.

NEVADA SYSTEM OF HIGHER EDUCATION**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2018**

NOTE 19 – System Commitments and Contingent Liabilities (continued):

The System receives Federal grants and awards, and amounts are subject to change based on outcomes of Federal audits. Management believes any changes made will not materially affect the net position, changes in net position or cash flows of the System.

The estimated cost to complete property authorized or under construction at June 30, 2018 is \$154,551. These costs will be financed by State appropriations, private donations, available resources and/or long-term borrowings.

NOTE 20 – Risk Management:

The System is an entity created by the Constitution of the State of Nevada. The System transfers its tort liabilities to the Tort Claims Fund of the State of Nevada (State). The State purchases an excess liability policy in the amount of \$15,000 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 \$500,000 per occurrence and a \$500 per occurrence deductible with an aggregate deductible of \$1,000.

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

Crime & Fidelity (employee dishonesty) with limits of \$1,250 and a deductible of \$100.

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.

NOTE 21 – Subsequent Events:

The System evaluated subsequent events through November 13, 2018, the date of issuance, and has determined there were no subsequent events to report.

NOTE 22– Functional Classification of System Expenses:

The following is the functional classifications of expenses as reported on the Statement of Revenues, Expenses and Changes in Net Position for the year ended June 30, 2018.

	<u>2018</u>
Instruction	\$ 647,450
Research	133,307
Public service	66,565
Academic support	180,897
Institutional support	178,244
Student services	160,806
Operation and maintenance of plant	129,875
Scholarships and fellowships	98,164
Auxiliary enterprises	95,245
Depreciation	<u>106,757</u>
Total	<u>\$1,797,310</u>

NEVADA SYSTEM OF HIGHER EDUCATION

**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2018**

NOTE 23 – System Related Organizations:

As described in Note 1, the System Related Organizations columns in the financial statements include the financial data of the System's discretely presented campus foundations, ICS, and UNLV Medicine. Due to the condensed nature of this information, the individual line items may not necessarily agree with the financial statements of the System Related Organization, although the totals agree with the financial statements. Condensed combining financial data of the System Related Organizations is as follows:

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NEVADA SYSTEM OF HIGHER EDUCATION
COMBINED STATEMENTS OF NET POSITION (in \$1,000's)
AS OF JUNE 30, 2018

NOTE 23 - System Related Organizations (continued):

NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS
NET POSITION AS OF JUNE 30, 2018

	<u>UNR Foundation</u>	<u>UNR AAUN</u>	<u>Integrated Clinical Services, Inc.</u>	<u>DRI Foundation</u>	<u>DRI Research Park</u>	<u>TMCC Foundation</u>	<u>WNC Foundation</u>	<u>GBC Foundation</u>	<u>CSN Foundation</u>	<u>NSC Foundation</u>
<u>ASSETS</u>										
<i>Current Assets</i>										
Cash and cash equivalents	\$ 64,208	\$ 91	\$ 4,944	\$ 1,079	\$ 1	\$ 3,670	\$ 106	\$ 1,191	\$ 374	\$ 1,385
Short-term investments	211,851	7,827	1,390	-	-	285	58	322	3,325	1,400
Other current assets	18,468	461	3,159	-	-	301	10	127	89	718
Total Current Assets	294,527	8,379	9,493	1,079	1	4,256	174	1,640	3,788	3,503
<i>Noncurrent Assets</i>										
Investments	-	-	-	-	-	-	-	-	-	-
Restricted investments	-	-	-	-	-	-	3,294	7,755	-	1,226
Endowment investments	17,806	-	-	-	-	474	-	-	2,650	-
Capital assets, net	11	48	160	486	-	-	-	-	-	-
Other noncurrent assets	22,624	186	-	-	-	103	-	383	28	2,744
Total Noncurrent Assets	40,441	234	160	486	-	577	3,294	8,138	2,678	3,970
TOTAL ASSETS	334,968	8,613	9,653	1,565	1	4,833	3,468	9,778	6,466	7,473
<u>DEFERRED OUTFLOWS OF RESOURCES</u>										
Intra-entity sales of future revenues	-	-	-	-	-	-	-	-	-	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	-	-	-	-	-	-	-	-	-	-
<u>LIABILITIES</u>										
<i>Current Liabilities</i>										
Due to affiliates	15,138	322	1,726	619	-	-	-	18	-	-
Current portion of long-term debt	-	-	-	-	-	-	-	-	-	-
Other current liabilities	1,349	5	1,926	11	3	3,918	3,352	1	2	-
Total Current Liabilities	16,487	327	3,652	630	3	3,918	3,352	19	2	-
<i>Noncurrent Liabilities</i>										
Long-term debt	-	-	-	-	-	-	-	-	-	-
Other noncurrent liabilities	775	-	3,500	-	105	-	-	-	-	-
Total Noncurrent Liabilities	775	-	3,500	-	105	-	-	-	-	-
TOTAL LIABILITIES	17,262	327	7,152	630	108	3,918	3,352	19	2	-
<u>DEFERRED INFLOWS OF RESOURCES</u>										
Split-interest agreements	1,322	-	-	-	-	-	-	-	-	-
Deferred lease revenue	-	-	-	-	-	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	1,322	-	-	-	-	-	-	-	-	-
<u>NET POSITION</u>										
Net investment in capital assets	11	48	160	486	-	-	-	-	-	-
Restricted - Nonexpendable	157,573	2,609	-	-	-	479	-	4,509	2,679	1,252
Restricted - Expendable	143,361	4,760	-	-	-	-	58	4,120	2,557	6,043
Unrestricted	15,439	869	2,341	449	(107)	436	58	1,130	1,228	178
TOTAL NET POSITION	\$ 316,384	\$ 8,286	\$ 2,501	\$ 935	\$ (107)	\$ 915	\$ 116	\$ 9,759	\$ 6,464	\$ 7,473

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

NEVADA SYSTEM OF HIGHER EDUCATION
COMBINED STATEMENTS OF NET POSITION (in \$1,000's)
AS OF JUNE 30, 2018

NOTE 23 - System Related Organizations (continued):

NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS
NET POSITION AS OF JUNE 30, 2018 (continued)

	<u>UNLV Foundation</u>	<u>UNLV Research Foundation</u>	<u>Rebel Golf Foundation</u>	<u>UNLV Alumni Association</u>	<u>UNLV Rebel Football Foundation</u>	<u>UNLV Rebel Soccer Foundation</u>	<u>UNLV Singapore Unlimited</u>	<u>UNLV MED</u>	<u>Total System Related Organizations</u>
<u>ASSETS</u>									
<i>Current Assets</i>									
Cash and cash equivalents	\$ 15,387	\$ 179	\$ 2	\$ 320	\$ 115	\$ 170	\$ 5,943	\$ 2,582	\$ 101,747
Short-term investments	47,703	2,089	5,882	2,134	1,270	333	-	-	285,869
Other current assets	20,695	185	-	97	-	-	3	14,981	59,294
Total Current Assets	83,785	2,453	5,884	2,551	1,385	503	5,946	17,563	446,910
<i>Noncurrent Assets</i>									
Investments	64,902	-	-	-	-	-	-	-	64,902
Restricted investments	-	-	-	-	-	-	-	-	12,275
Endowment investments	173,920	-	-	-	121	765	-	-	195,736
Capital assets, net	311	4,125	-	54	4	-	-	4,783	9,982
Other noncurrent assets	43,572	2,638	-	66	-	-	-	-	72,344
Total Noncurrent Assets	282,705	6,763	-	120	125	765	-	4,783	355,239
TOTAL ASSETS	366,490	9,216	5,884	2,671	1,510	1,268	5,946	22,346	802,149
<u>DEFERRED OUTFLOWS OF RESOURCES</u>									
Intra-entity sales of future revenues	-	-	-	-	-	-	-	363	363
TOTAL DEFERRED OUTFLOWS OF RESOURCES	-	-	-	-	-	-	-	363	363
<u>LIABILITIES</u>									
<i>Current Liabilities</i>									
Due to affiliates	-	-	-	-	-	-	5	2,669	20,497
Current portion of long-term debt	-	-	-	-	-	-	-	-	-
Other current liabilities	902	325	-	9	2	-	5	4,250	16,060
Total Current Liabilities	902	325	-	9	2	-	10	6,919	36,557
<i>Noncurrent Liabilities</i>									
Long-term debt	-	-	-	-	-	-	-	-	-
Other noncurrent liabilities	1,012	-	-	-	-	-	-	15,304	20,696
Total Noncurrent Liabilities	1,012	-	-	-	-	-	-	15,304	20,696
TOTAL LIABILITIES	1,914	325	-	9	2	-	10	22,223	57,253
<u>DEFERRED INFLOWS OF RESOURCES</u>									
Split-interest agreements	3,997	-	-	-	-	-	-	-	5,319
Deferred lease revenue	-	6,722	-	-	-	-	-	-	6,722
TOTAL DEFERRED INFLOWS OF RESOURCES	3,997	6,722	-	-	-	-	-	-	12,041
<u>NET POSITION</u>									
Net investment in capital assets	157	3,963	-	54	4	-	-	3,200	8,083
Restricted - Nonexpendable	144,572	-	-	-	47	727	-	-	314,447
Restricted - Expendable	211,490	-	-	14	74	38	-	380	372,895
Unrestricted	4,360	(1,794)	5,884	2,594	1,383	503	5,936	(3,094)	37,793
TOTAL NET POSITION	\$ 360,579	\$ 2,169	\$ 5,884	\$ 2,662	\$ 1,508	\$ 1,268	\$ 5,936	\$ 486	733,218

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)
AS OF JUNE 30, 2018

NOTE 23 - System Related Organizations (continued):

NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS
REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2018

	<u>UNR</u> <u>Foundation</u>	<u>UNR</u> <u>AAUN</u>	<u>Integrated</u> <u>Clinical</u> <u>Services, Inc.</u>	<u>DRI</u> <u>Foundation</u>	<u>DRI</u> <u>Research</u> <u>Park</u>	<u>TMCC</u> <u>Foundation</u>	<u>WNC</u> <u>Foundation</u>	<u>GBC</u> <u>Foundation</u>	<u>CSN</u> <u>Foundation</u>	<u>NSC</u> <u>Foundation</u>
Operating Revenues										
Patient revenue	\$ -	\$ -	8,005	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract revenue	-	-	5,598	-	-	-	-	-	-	-
Contributions	25,137	127	-	1,037	-	631	1,911	934	888	1,462
Campus support	7,224	-	-	118	27	176	-	18	-	-
Other operating revenues	1,408	-	1,208	356	3	491	95	10	314	120
Total Operating Revenues	33,769	127	14,811	1,511	30	1,298	2,006	962	1,202	1,582
Operating Expenses										
Program expenses, System Related Organizations	(334)	(791)	(6,398)	-	-	(995)	(1,503)	(40)	(704)	(2,912)
Depreciation	(25)	(2)	(17)	-	-	-	-	-	-	-
Other operating expenses	(5,228)	(28)	(3,991)	(406)	(27)	(279)	(481)	(120)	-	(556)
Total Operating Expenses	(5,587)	(821)	(10,406)	(406)	(27)	(1,274)	(1,984)	(160)	(704)	(3,468)
Operating Income (Loss)	28,182	(694)	4,405	1,105	3	24	22	802	498	(1,886)
Nonoperating Revenues (Expenses)										
Intergovernmental revenue	-	-	1,840	-	-	-	-	-	-	-
Payments to System campuses and divisions	(32,714)	-	(2,323)	(1,190)	-	-	-	(821)	(691)	-
Other nonoperating revenues (expenses)	16,819	618	750	-	-	(27)	19	591	324	-
Total Nonoperating Revenues (Expenses)	(15,895)	618	267	(1,190)	-	(27)	19	(230)	(367)	-
Income (Loss) before other revenue (expenses)	12,287	(76)	4,672	(85)	3	(3)	41	572	131	(1,886)
Other Revenues (Expenses)										
Additions to permanent endowments	11,772	171	(2,500)	-	-	-	-	127	31	84
Other Foundation expenses	-	-	-	300	-	-	-	-	-	-
Total Other Revenues (Expenses)	11,772	171	(2,500)	300	-	-	-	127	31	84
Increase (Decrease) in Net Position	24,059	95	2,172	215	3	(3)	41	699	162	(1,802)
NET POSITION										
Net position - beginning of year	292,325	8,191	329	720	(110)	918	4,602	9,060	6,302	9,275
Change in Accounting Policy	-	-	-	-	-	-	(4,527)	-	-	-
Net position - end of year	\$ 316,384	\$ 8,286	\$ 2,501	\$ 935	\$ (107)	\$ 915	\$ 116	\$ 9,759	\$ 6,464	\$ 7,473

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) (CONTINUED)
AS OF JUNE 30, 2018

NOTE 23 - System Related Organizations (continued):

NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS
REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2018

	<u>UNLV Foundation</u>	<u>UNLV Research Foundation</u>	<u>Rebel Golf Foundation</u>	<u>UNLV Alumni Association</u>	<u>UNLV Rebel Football Foundation</u>	<u>UNLV Rebel Soccer Foundation</u>	<u>UNLV Singapore Unlimited</u>	<u>UNLV MED</u>	<u>Total System Related Organizations</u>
Operating Revenues									
Patient revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,675	\$ 48,680
Contract revenue	-	-	-	-	-	-	-	15,227	20,825
Contributions	48,032	144	423	1,180	131	926	-	-	82,963
Campus support	3,246	-	-	-	-	-	-	-	10,809
Other operating revenues	899	267	249	364	111	-	36	11,473	17,404
Total Operating Revenues	<u>52,177</u>	<u>411</u>	<u>672</u>	<u>1,544</u>	<u>242</u>	<u>926</u>	<u>36</u>	<u>67,375</u>	<u>180,681</u>
Operating Expenses									
Program expenses, System Related Organizations	(1,472)	-	(267)	(1,019)	(123)	(121)	-	(18,274)	(34,953)
Depreciation	(64)	(126)	-	(28)	(3)	-	-	(673)	(938)
Other operating expenses	(20,323)	(630)	(210)	(691)	(14)	-	(87)	(23,145)	(56,216)
Total Operating Expenses	<u>(21,859)</u>	<u>(756)</u>	<u>(477)</u>	<u>(1,738)</u>	<u>(140)</u>	<u>(121)</u>	<u>(87)</u>	<u>(42,092)</u>	<u>(92,107)</u>
Operating Income (Loss)	<u>30,318</u>	<u>(345)</u>	<u>195</u>	<u>(194)</u>	<u>102</u>	<u>805</u>	<u>(51)</u>	<u>25,283</u>	<u>88,574</u>
Nonoperating Revenues (Expenses)									
Intergovernmental revenue	-	-	-	-	-	-	-	-	1,840
Payments to System campuses and divisions	(59,315)	-	(413)	-	(1,806)	-	-	(24,620)	(123,893)
Other nonoperating revenues (expenses)	17,989	30	401	267	157	(45)	-	(177)	37,716
Total Nonoperating Revenues (Expenses)	<u>(41,326)</u>	<u>30</u>	<u>(12)</u>	<u>267</u>	<u>(1,649)</u>	<u>(45)</u>	<u>-</u>	<u>(24,797)</u>	<u>(84,337)</u>
Income (Loss) before other revenue (expenses)	<u>(11,008)</u>	<u>(315)</u>	<u>183</u>	<u>73</u>	<u>(1,547)</u>	<u>760</u>	<u>(51)</u>	<u>486</u>	<u>4,237</u>
Other Revenues (Expenses)									
Additions to permanent endowments	4,619	-	-	-	-	-	-	-	14,304
Other Foundation expenses	-	-	-	-	-	-	60	-	360
Total Other Revenues (Expenses)	<u>4,619</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60</u>	<u>-</u>	<u>14,664</u>
Increase (Decrease) in Net Position	<u>(6,389)</u>	<u>(315)</u>	<u>183</u>	<u>73</u>	<u>(1,547)</u>	<u>760</u>	<u>9</u>	<u>486</u>	<u>18,901</u>
NET POSITION									
Net position - beginning of year	366,968	2,484	5,701	2,589	3,055	508	5,927	-	718,844
Change in Accounting Policy	-	-	-	-	-	-	-	-	(4,527)
Net position - end of year	<u>\$ 360,579</u>	<u>\$ 2,169</u>	<u>\$ 5,884</u>	<u>\$ 2,662</u>	<u>\$ 1,508</u>	<u>\$ 1,268</u>	<u>\$ 5,936</u>	<u>\$ 486</u>	<u>\$ 733,218</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 YEAR ENDED JUNE 30, 2018****NOTE 23 - System Related Organizations (continued):****UNR Foundation:**

Cash and cash equivalents at June 30, 2018, consists of:

Cash	\$ 2,419
Treasury bill	10,726
Money market funds	<u>51,063</u>
	<u>\$64,208</u>

The fair value of investments at June 30, 2018, are as follows:

Equity Investments	\$ 845
Commingled funds	210,455
Certificates of deposit	7,969
Corporate bonds	8,122
U.S. Government Securities	<u>2,266</u>
	<u>\$229,657</u>

At June 30, 2018, the Foundation investments had the following maturities:

	Fair Value	Investment Maturities (in Year)		
		Less than 1	1 – 5	6 – 10
Equity investments	\$ 845	\$ 845	\$ -	\$ -
Commingled funds	210,455	210,455	-	-
Certificates of deposit	7,969	545	7,424	-
Corporate bonds	8,122	-	8,121	-
U.S. Government securities	<u>2,266</u>	<u>6</u>	<u>1,960</u>	<u>300</u>
	<u>\$229,657</u>	<u>\$211,851</u>	<u>\$17,505</u>	<u>\$ 300</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 considers the operating funds to be two discrete pools of funds: a short-term pool and an intermediate-term pool. The short-term pool shall be funded in an amount sufficient to meet the expected daily cash requirements of the Foundation. The goals of the investments are to maintain the principal in the account while maximizing the return on the investments. The short-term pool is staggered in 30, 60, and 90 day investments. Appropriate types of investments are money market funds, certificates of deposit, commercial paper, U.S. Treasury bills and notes, mortgage backed securities (U.S. Government) and internal loans to the University of Nevada, Reno secured by a promissory note with an appropriate interest rate. The intermediate-term pool is invested in fixed income securities generally having an average maturity of three year or less in order to take advantage of higher yields.

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2018

NOTE 23 - System Related Organizations (continued):

It is the policy of the investment program to invest according to an asset allocation strategy that is designed to meet the goals of the Endowment Investment Objective. The strategy will be based on a number of factors, including:

- The projected spending needs;
- The maintenance of sufficient liquidity to meet spending payments;
- Historical and expected long-term capital market risk and return behaviors;
- The relationship between current and projected assets of the Endowment and its spending requirements.

This policy provides for diversification of assets in an effort to maximize the investment return and manage the risk of the Endowment consistent with market conditions. Asset allocation modeling identifies asset classes the Endowment will use and the percentage each class represents in the total fund. Due to the fluctuation of market values, positioning within a specified range is acceptable and constitutes compliance with the policy. It is anticipated that an extended period of time may be required to fully implement the asset allocation policy, and that periodic revisions will occur.

Investment Program Strategy

As a result of the above process, the Board has adopted the following assets allocation targets and ranges, exclusive of amounts transferred to the Endowment's operating accounts:

Asset Allocation Targets and Ranges

	<i>Min Wt.</i>	<i>Target Wt.</i>	<i>Max Wt.</i>
<i>Global Equities</i>	17%	20%	23%
<i>Global Low Volatility Equity</i>	7%	9%	11%
<i>Private Markets</i>	5%	12%	15%
<i>Fixed Income</i>	27%	32%	37%
<i>Core US Fixed Income</i>	12%	15%	18%
<i>High Yield Fixed Income</i>	5%	7%	9%
<i>Alternative Debt</i>	5%	10%	15%
<i>Real Estate</i>	8%	12%	15%
<i>Real Assets</i>	10%	15%	20%
<i>Cash</i>	0%	0%	5%

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 and 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 an organization's investment in a single issuer. The Foundation restricts investment of cash and cash equivalents and investments to financial institutions with high credit standing, and the Foundation currently purchases certificates of deposit of less than \$250 per bank or institution. Commercial paper is limited to a maximum of 10% of the total cash and cash equivalents 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

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. None of the investments held by the Foundation are rated by a nationally recognized statistical rating organization.

Fixed income securities to obligations of the U.S. Government are not considered to have credit risk.

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2018

NOTE 23 - System Related Organizations (continued):

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 investment policy limits the maturities of U.S. Treasury instruments and certificates of deposit to no more than 90 days unless the rate justifies the return and the current liquidity requirements are met.

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 Investment Manager, and the Foundation 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 insured and 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, 2018, the Foundation's bank balances totaled \$64,208. Of this balance, \$1,172 was covered by depository insurance and/or collateralized and \$49,286 is held by State Street Government Securities and subject to their investment policies. The remaining \$13,750 was uninsured and uncollateralized and, as a result, was subject to custodial credit risk at June 30, 2018.

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 commingled funds. Debt and equity securities other than open-end mutual funds are uncollateralized.

Redemption Notice

Certain commingled investments classified as current have notice requirements before the investment can be redeemed; these requirements range from 1-30 days. Other commingled investments have set dates upon which they can be redeemed; these investments have been classified as long-term based on these dates.

Commitments

As of June 30, 2018, the Foundation has committed to acquire approximately \$19.3 million in commingled funds.

Fair Value Measurements

The Foundation has valued their investments based on the following level of inputs:

Level 1 - Quoted prices in active markets for identical assets or liabilities. Level 1 assets and liabilities include debt and equity securities that are traded in an active exchange market.

Level 2 – Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs which are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities. Level 2 assets and liabilities include derivative contracts whose value is determined using a pricing model with inputs that are observable in the market or can be derived principally from or corroborated by observable market data. This category generally includes agency mortgage-backed debt securities and derivative contracts.

Level 3 – Unobservable inputs are supported by little or no market activities and that are significant to the fair value of the assets or liabilities. Level 3 assets and liabilities include financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant management judgement or estimation. This category generally includes private equity, real estate and commingled investments where independent pricing information was not able to be obtained for a significant portion of the underlying assets.

Net asset value ("NAV") - The amount of net assets attributable to each unit outstanding at the close of the period.

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2018

NOTE 23 - System Related Organizations (continued):

The assets or liabilities fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. The following is a description of the valuation methodologies used for assets measure at fair value.

- *Commingled funds* – Valued at NAV.
- *Residual interest in irrevocable trust* – Assets held in commingled funds are valued at NAV. Assets held in trust represents the Foundation's beneficial interest in real estate, where fair value is estimated based on appraised value.
- *Equity investments, certificates of deposit and U.S. Government securities* – Valued at the closing price reported on the active market on which the security is traded, if available.

The methods described above may produce a fair value calculation that may not be indicative of the net realizable value or reflective of future fair values. Furthermore, while the Foundation believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different estimate of fair value at the reporting date.

Assets measured at fair value on a recurring basis at June 30, 2018 are:

	Level 1	Level 3	NAV	Total
<u>Investments</u>				
Commingled funds	\$66,301	\$ -	\$144,154	\$210,455
Equity Securities	845	-	-	845
Certificates of deposit	7,969	-	-	7,969
Corporate bonds	8,122	-	-	8,122
U.S. Government Securities	<u>2,266</u>	<u>-</u>	<u>-</u>	<u>2,266</u>
	<u>\$85,503</u>	<u>\$ -</u>	<u>\$144,154</u>	<u>\$229,657</u>
<u>Residual interest in trusts</u>				
Commingled funds	\$ -	\$ -	\$ 584	\$ 584
Real estate	<u>-</u>	<u>-</u>	<u>1,263</u>	<u>1,263</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,847</u>	<u>\$ 1,847</u>

The Foundation does not hold any investments using Level 2 or 3 inputs.

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*.

The calculation of realized gains and losses is independent of the calculation of the net change in the fair value of investments. Realized gains and losses on investments that had been held more than one fiscal year and sold in the current year were included as a change in the fair value of investments reported in prior years. Investment expenses of \$811 for the year ended June 30, 2018, were netted against interest and dividends on the accompanying Statements of Support and Revenues, Expenses and Changes in Net Position. Investments are recorded on the date of the trade.

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2018

NOTE 23 - System Related Organizations (continued):

Investments include the following at June 30, 2018:

Mutual funds	\$ 32,072
Certificates of deposit	2,674
Equities	14,044
Collateralized securities	26,646
U.S. government obligations	44,475
U.S. corporate bonds	28,772
Alternative investments	130,893
Non-U.S. corporate bonds	<u>6,949</u>
Total marketable securities at fair value	<u>\$286,525</u>

As of June 30, 2018, the UNLV Foundation is committed to acquire approximately \$16 in additional alternative investments in future periods related to the UNLV Foundation's investment in Special Situation Partners.

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. At June 30, 2018, the total balance for the UNLV Foundations cash and money market funds was \$15,387. Of this balance, \$468 was covered by the Federal Deposit Insurance Corporation, and \$14,920 was uninsured.

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. The credit ratings of fixed income investments at June 30, 2018 are as follows:

	<u>Total</u>	<u>AAA</u>	<u>AA</u>	<u>A</u>	<u>BBB</u>	<u>Below Investment Grade</u>
Collateralized securities	\$26,646	\$22,530	\$3,948	\$ 169	\$ -	\$ -
U.S. corporate bonds	28,772	-	128	5,640	19,513	3,491
Non-U.S. corporate bonds	<u>6,949</u>	<u>-</u>	<u>529</u>	<u>2,836</u>	<u>2,725</u>	<u>858</u>
	<u>\$62,367</u>	<u>\$22,530</u>	<u>\$4,605</u>	<u>\$8,645</u>	<u>\$22,238</u>	<u>\$4,349</u>

Fixed income securities or obligations of the U.S. government are not considered to have credit risk.

In accordance with GASB Statement No. 40, U.S. government obligations, mortgage-backed securities, cash, and money market funds backed by the full faith and credit of the federal government are not included in the above table. Alternative investments are not rated by industry rating agencies.

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 investments in donor-restricted endowment funds, the UNLV Foundation uses the Barclays Aggregate Bond Index average as the benchmark; maturity as of June 30, 2018, was 8.20 years. The fixed-income portfolio's average maturity was 7.91 years. Interest rates range from 2.66% to 3.25%.

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2018

NOTE 23 - System Related Organizations (continued):

For investments in donor-restricted expendable funds, the UNLV Foundation uses the Barclays Aggregate Index average as the benchmark; maturity as of June 30, 2018, was 8.5 years. The fixed income-portfolio's average maturity was 8.3 years. Interest rates range from 0.00% to 9.80%.

	Maturity <u>Under 1 Year</u>	Maturity <u>1 – 5 Years</u>	Maturity <u>5 – 10 Years</u>	Maturity <u>Over 10 Years</u>	<u>Total</u>
Mutual funds	\$28,774	\$ 3,298	\$ -	\$ -	\$ 32,072
Certificates of deposit	99	2,575	-	-	2,674
Collateralized securities	791	6,814	2,067	16,975	26,646
U.S. government obligations	14,344	17,041	7,332	5,758	44,475
U.S. corporate bonds	3,226	16,931	4,290	4,325	28,772
Non-U.S. corporate bonds	<u>469</u>	<u>3,855</u>	<u>1,425</u>	<u>1,200</u>	<u>6,949</u>
Investment in securities at fair value	<u>\$47,703</u>	<u>\$50,514</u>	<u>\$15,114</u>	<u>\$28,258</u>	<u>\$141,588</u>

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 non-U.S. corporate bonds are traded in U.S. dollars. The UNLV Foundation investment managers have policies that address foreign currency risk.

In accordance with GASB Statement No. 40, U.S. government obligations, mortgage-backed securities, cash, and money market funds backed by the full faith and credit of the federal government are not included in the above table. Alternative investments are not rated by industry rating agencies.

Fair Value Measurements

The Foundation has valued their investments based on the following level of inputs:

Level 1 – Quoted prices in active markets for identical assets or liabilities. Level 1 assets and liabilities include debt and equity securities that are traded in an active exchange market.

Level 2 – Observable inputs, other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs which are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities. Level 2 assets and liabilities include derivative contracts whose value is determined using a pricing model with inputs that are observable in the market or can be derived principally from or corroborated by observable market data. This category generally includes agency mortgage-backed debt securities and assets held in charitable remainder trusts.

Level 3 – Unobservable inputs that are supported by little or no market activities and that are significant to the fair value of the assets or liabilities. Level 3 assets and liabilities include financial instruments whose value is determined using price models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant management judgement or estimation. This category generally includes private equity, real estate and commingled investments where independent pricing information was not able to be obtained for a significant portion of the underlying assets.

Net asset value (“NAV”) - The amount of net assets attributable to each share of capital stock (other than senior equity securities; that is, preferred stock) outstanding at the close of the period.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of observable inputs.

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2018

NOTE 23 - System Related Organizations (continued):

The following is a description of the valuation methodologies used for assets measured at fair value:

- *Alternative investments* – Valued at NAV.
- *Real estate* – Assets held in commingled funds are valued at NAV. Assets held in trust represents the Foundation's beneficial interest in real estate, where fair value is estimated based on appraised value.
- *Mutual funds, U.S. corporate bonds, non-U.S. corporate bonds, equities, certificates of deposit and U.S. Government securities* – Valued at the closing price reported on the active market on which the security is traded, if available.
- *Assets held in charitable remainder trusts* – Assets held in trust represents the Foundation's beneficial interest in equities held in the trusts, fair value of the equities is based on closing prices reported on the active market on which the security is traded. The Foundation's interest in those assets is estimated based on models using various estimates from management, including date assets will be received.

The methods described above may produce a fair value calculation that may not be indicative of the net realizable value or reflective of future fair values. Furthermore, while the Foundation believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different estimate of fair value at the reporting date.

Assets measured at fair value on a recurring basis at June 30, 2018 are:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>NAV</u>	<u>Total</u>
<u>Investments</u>					
Alternative investment	\$ -	\$ -	\$ -	\$130,893	\$130,893
Mutual funds	32,072	-	-	-	32,072
Collateralized securities	-	26,646	-	-	26,646
U.S. corporate bonds	28,772	-	-	-	28,772
Non-U.S. corporate bonds	6,949	-	-	-	6,949
Equities	14,044	-	-	-	14,044
Certificate of deposit	2,674	-	-	-	2,674
U.S. Government obligations	44,475	-	-	-	44,475
	<u>\$128,986</u>	<u>\$26,646</u>	<u>\$ -</u>	<u>\$130,893</u>	<u>\$286,525</u>
<u>Investment in real estate</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$9,000</u>	<u>\$ -</u>	<u>\$ 9,000</u>
<u>Assets held in charitable remainder trusts</u>					
Equities	<u>\$ -</u>	<u>\$ -</u>	<u>\$4,906</u>	<u>\$ -</u>	<u>\$ 4,906</u>

Assets measured at fair value on a recurring basis at June 30, 2018 are:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>NAV</u>	<u>Total</u>
<u>Investments</u>					
Alternative investment	\$ -	\$ -	\$ -	\$125,747	\$125,747
Mutual funds	30,793	-	-	-	30,793
Collateralized securities	-	20,672	-	-	20,672
U.S. corporate bonds	30,341	-	-	-	30,341
Non-U.S. corporate bonds	7,494	-	-	-	7,494
Equities	12,890	-	-	-	12,890
Certificate of deposit	2,477	-	-	-	2,477
U.S. Government obligations	40,211	-	-	-	40,211
	<u>\$124,206</u>	<u>\$20,672</u>	<u>\$ -</u>	<u>\$125,747</u>	<u>\$270,625</u>
<u>Investment in real estate</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$7,600</u>	<u>\$ -</u>	<u>\$7,600</u>
<u>Assets held in charitable remainder trusts</u>					
Equities	<u>\$ -</u>	<u>\$ -</u>	<u>\$6,132</u>	<u>\$ -</u>	<u>\$ 6,132</u>

REQUIRED SUPPLEMENTARY INFORMATION

NEVADA SYSTEM OF HIGHER EDUCATION**SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (in \$1,000's)****Public Employees' Retirement System of Nevada****Last 10 Fiscal Years**

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2010</u>	<u>2009</u>
System's proportion of the net pension liability	2.88%	2.89%	2.83%	2.81%	(Historical information prior to the implementation of GASB 67/68 is not required)				
System's proportionate share of the net pension liability	\$383,226	\$389,352	\$324,708	\$292,841					
System's covered-employee payroll	\$179,694	\$171,007	\$165,653	\$162,250					
System's proportionate share of the net pension liability as a percentage of its covered-employee payroll	213.27%	227.68%	196.02%	180.49%					
PERS fiduciary net position as a percentage of the total pension liability	290.88%	260.10%	302.03%	322.16%					

* The amounts reported for each fiscal year were determined as of June 30 of the prior fiscal year.

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

NEVADA SYSTEM OF HIGHER EDUCATION**SCHEDULE OF SYSTEM CONTRIBUTIONS FOR THE NET PENSION LIABILITY (in \$1,000's)****Public Employees' Retirement System of Nevada****Last 10 Fiscal Years**

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2010</u>	<u>2009</u>
Contractually required contribution	\$ 27,030	\$ 34,456	\$ 33,124	\$ 29,901	(Historical information prior to the implementation of GASB 67/68 is not required)				
Contributions in relation to the contractually required contribution	(27,030)	(43,152)	(35,756)	(29,901)					
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ (8,696)</u>	<u>\$ (2,632)</u>	<u>\$ -</u>					
System's covered-employee payroll	\$ 187,737	\$ 179,694	\$ 171,007	\$ 165,653					
Contributions as a percentage of covered-employee payroll	14.40%	19.17%	19.37%	18.05%					

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

NEVADA SYSTEM OF HIGHER EDUCATION
SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (in \$1,000's)
State of Nevada Retirees' Health Welfare Benefits Plan
Last 10 Years

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2010</u>	<u>2009</u>
System's proportion of the net OPEB liability	37.59%	(Historical information prior to the implementation of GASB 74/75 is not required)							
System's proportionate share of the net OPEB liability	489,754								
System's covered-employee payroll	625,454								
System's proportionate share of the net OPEB liability as a percentage of its covered-employee payroll	78.30%								
State of Nevada's Retiree's Health and Welfare Plan fiduciary net position as a percentage of the total OPEB liability	0.00%								

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

NEVADA SYSTEM OF HIGHER EDUCATION

SCHEDULE OF SYSTEM CONTRIBUTIONS FOR THE NET OPEB LIABILITY (in \$1,000's)

State of Nevada Retirees' Health Welfare Benefits Plan

Last 10 Fiscal Years

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2010</u>	<u>2009</u>
Contractually required contribution	\$ 15,689	(Historical information prior to the implementation of GASB 74/75 is not required)							
Contributions in relation to the contractually required contribution	(15,702)								
Contribution deficiency (excess)	<u>\$ (13)</u>								
System's covered-employee payroll	\$ 667,622								
Contributions as a percentage of covered-employee payroll	2.35%								

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

NEVADA SYSTEM OF HIGHER EDUCATION
NOTES TO THE REQUIRED SCHEDULES FOR THE NET OPEB LIABILITY(in \$1,000's)
State of Nevada Retirees' Health Welfare Benefits Plan
For the Fiscal Year Ending June 30, 2018

Valuation Date	January 1, 2018
Methods and Assumptions used to determine contribution rates:	
Actuarial Cost Method	Entry Age Normal - Level % of Salary
Asset Valuation Method	Market Value of Assets
Retirement Age**	63
Mortality	Regular: RP-2000 Combined Healthy Mortality projected to 2014 with Scale AA, set back one year for females Police/Fire: RP-2000 Combined Healthy Mortality projected to 2014 with set forward one year

**Weighted average retirement age based on January 1, 2018 census data and retirement rates provided in the "Actuarial Assumptions and Methods" section of the report

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SUPPLEMENTAL INFORMATION

NEVADA SYSTEM OF HIGHER EDUCATION
COMBINING SCHEDULE OF NET POSITION (in \$1,000's)
AS OF JUNE 30, 2018

	<u>UNR</u>	<u>System Admin</u>	<u>DRI</u>	<u>TMCC</u>
ASSETS				
<i>Current Assets</i>				
Cash and cash equivalents	\$ 18,058	\$ 90,683	\$ 5,293	\$ 4,589
Restricted cash and cash equivalents	-	-	134	13,302
Short-term investments	109,931	27,987	23,895	24,841
Accounts receivable, net	14,188	69	2,844	1,852
Receivable from U.S. Government	29,974	478	3,977	1,886
Receivable from State of Nevada	5,964	2,060	634	583
Pledges receivable, net	1,741	-	-	-
Current portion of loans receivable, net	1,250	-	-	-
Due from related institutions	420	-	428	-
Due from System Related Organizations	17,284	-	619	496
Inventories	4,942	-	-	17
Deposits and prepaid expenditures, current	1,271	549	-	19
Other current assets	-	-	-	46
Total Current Assets	<u>205,023</u>	<u>121,826</u>	<u>37,824</u>	<u>47,631</u>
<i>Noncurrent Assets</i>				
Cash held by State Treasurer	5,732	347	-	681
Restricted cash and cash equivalents	28,141	-	-	-
Due from related institutions	-	-	-	-
Due from System Related Organizations	3,349	-	-	-
Receivable from State of Nevada	43,410	109	-	313
Endowment investments	135,981	9,563	31,907	11,005
Deposits and prepaid expenditures	-	-	-	-
Loans receivable, net	5,117	-	-	-
Capital assets, net	876,472	16,891	59,246	65,158
Other noncurrent assets	-	76	-	-
Total Noncurrent Assets	<u>1,098,202</u>	<u>26,986</u>	<u>91,153</u>	<u>77,157</u>
TOTAL ASSETS	<u>1,303,225</u>	<u>148,812</u>	<u>128,977</u>	<u>124,788</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension related	21,976	1,834	1,933	3,069
OPEB related	5,207	323	401	652
Loss on bond refunding	9,563	-	-	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>36,746</u>	<u>2,157</u>	<u>2,334</u>	<u>3,721</u>
LIABILITIES				
<i>Current Liabilities</i>				
Accounts payable	20,430	1,122	689	1,011
Accrued payroll and related liabilities	24,922	10,587	2,274	2,987
Unemployment insurance and workers' compensation	2,491	73	174	381
Due from related institutions	3,399	(15,767)	834	422
Due to State of Nevada	191	-	321	-
Due to System Related Organizations	292	-	-	-
Current portion of compensated absences	10,660	1,194	3,449	1,579
Current portion of long-term debt	19,791	-	875	160
Current portion of obligations under capital leases	95	-	193	-
Accrued interest payable	7,275	-	39	212
Unearned revenue	22,653	-	2,526	1,305
Funds held in trust for others	937	-	814	72
Other current liabilities	407	-	-	-
Total Current Liabilities	<u>113,543</u>	<u>(2,791)</u>	<u>12,188</u>	<u>8,129</u>
<i>Noncurrent Liabilities</i>				
Refundable advances under federal loan programs	4,702	-	-	-
Compensated absences	6,336	685	688	300
Long-term debt	371,533	-	3,522	17,159
Obligations under capital leases	914	-	266	-
Due to other Institutions - LT	-	3,094	-	-
Unearned revenue	-	-	-	-
Net pension liability	138,938	10,710	12,286	18,675
Net OPEB Liability	162,231	10,074	12,494	20,329
Other noncurrent liabilities	-	152	-	-
Total Noncurrent Liabilities	<u>684,654</u>	<u>24,715</u>	<u>29,256</u>	<u>56,463</u>
TOTAL LIABILITIES	<u>798,197</u>	<u>21,924</u>	<u>41,444</u>	<u>64,592</u>
DEFERRED INFLOWS OF RESOURCES				
Pension related	11,956	922	1,057	1,607
OPEB Related	10,097	627	778	1,265
Gain on bond refunding	255	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>22,308</u>	<u>1,549</u>	<u>1,835</u>	<u>2,872</u>
NET POSITION				
Net investment in capital assets	519,497	13,797	54,525	47,839
Restricted - Nonexpendable	39,137	7,136	20,977	5,133
Restricted - Expendable - Scholarships, research and instruction	90,935	3,934	16,448	6,523
Restricted - Expendable - Loans	5,889	28	-	53
Restricted - Expendable - Capital projects	75,873	462	765	18,588
Restricted - Expendable - Debt service	19,058	-	-	40
Unrestricted	(230,923)	102,139	(4,683)	(17,131)
TOTAL NET POSITION	<u>\$ 519,466</u>	<u>\$ 127,496</u>	<u>\$ 88,032</u>	<u>\$ 61,045</u>

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

NEVADA SYSTEM OF HIGHER EDUCATION
COMBINING SCHEDULE OF NET POSITION (in \$1,000's) (CONTINUED)
AS OF JUNE 30, 2018

<u>WNC</u>	<u>GBC</u>	<u>UNLV</u>	<u>CSN</u>	<u>NSC</u>	<u>Eliminations</u>	<u>TOTAL</u>
\$ 1,642	\$ 2,213	\$ 42,627	\$ 9,083	\$ 3,956	\$ -	\$ 178,144
-	-	-	-	-	-	13,436
5,600	5,960	319,476	55,567	12,046	-	585,303
914	1,315	10,277	5,817	789	-	38,065
25	609	36,719	3,549	429	-	77,646
279	318	11,122	2,203	452	580	24,195
-	-	-	-	-	-	1,741
2	-	319	-	-	-	1,571
26	80	97	-	107	(1,158)	-
-	-	967	-	-	-	19,366
-	-	2,070	394	-	-	7,423
8	87	7,626	1,524	-	-	11,084
-	-	-	-	-	-	46
<u>8,496</u>	<u>10,582</u>	<u>431,300</u>	<u>78,137</u>	<u>17,779</u>	<u>(578)</u>	<u>958,020</u>
-	237	46,758	528	-	-	54,283
-	-	35,485	75,946	-	-	139,572
-	-	3,094	-	-	(3,094)	-
-	-	15,978	-	-	-	19,327
-	136	6,554	3,506	-	-	54,028
266	680	55,356	6,405	-	-	251,163
-	-	419	149	-	-	568
-	-	2,251	-	-	-	7,368
28,127	36,430	930,715	184,269	68,375	-	2,265,683
-	-	-	-	-	-	76
<u>28,393</u>	<u>37,483</u>	<u>1,096,610</u>	<u>270,803</u>	<u>68,375</u>	<u>(3,094)</u>	<u>2,792,068</u>
<u>36,889</u>	<u>48,065</u>	<u>1,527,910</u>	<u>348,940</u>	<u>86,154</u>	<u>(3,672)</u>	<u>3,750,088</u>
1,570	1,364	22,674	9,271	1,024	-	64,715
255	260	6,538	1,749	316	-	15,701
-	-	4,740	-	-	-	14,303
<u>1,825</u>	<u>1,624</u>	<u>33,952</u>	<u>11,020</u>	<u>1,340</u>	<u>-</u>	<u>94,719</u>
152	347	19,799	4,725	720	-	48,995
1,144	1,147	34,988	8,337	1,658	-	88,044
129	246	2,988	764	116	-	7,362
169	163	5,203	5,816	339	(578)	-
-	-	-	-	-	-	512
-	-	2,882	-	-	-	3,174
718	436	13,416	3,016	600	-	35,068
-	158	20,078	3,367	-	-	44,429
-	-	-	-	1,045	-	1,333
-	1	5,176	1,645	-	-	14,348
-	1,149	25,267	4,004	1,296	-	58,200
153	59	2,756	196	19	-	5,006
-	-	-	-	-	-	407
<u>2,465</u>	<u>3,706</u>	<u>132,553</u>	<u>31,870</u>	<u>5,793</u>	<u>(578)</u>	<u>306,878</u>
-	-	2,534	-	-	-	7,236
15	211	5,343	1,354	553	-	15,485
-	406	263,955	77,121	-	-	733,696
-	-	-	-	47,455	-	48,635
-	-	-	-	-	(3,094)	-
-	-	627	-	-	-	627
9,507	8,292	127,072	51,906	5,840	-	383,226
7,963	8,087	203,680	54,485	9,856	-	489,199
-	-	-	-	623	-	775
<u>17,485</u>	<u>16,996</u>	<u>603,211</u>	<u>184,866</u>	<u>64,327</u>	<u>(3,094)</u>	<u>1,678,879</u>
<u>19,950</u>	<u>20,702</u>	<u>735,764</u>	<u>216,736</u>	<u>70,120</u>	<u>(3,672)</u>	<u>1,985,757</u>
818	714	8,339	3,406	383	-	29,202
496	503	12,677	3,391	614	-	30,448
-	-	-	-	-	-	255
<u>1,314</u>	<u>1,217</u>	<u>21,016</u>	<u>6,797</u>	<u>997</u>	<u>-</u>	<u>59,905</u>
28,284	35,706	681,446	184,269	16,356	-	1,581,719
254	680	12,057	2,456	-	-	87,830
(250)	343	52,845	7,891	665	-	179,334
187	300	641	-	(107)	-	6,991
69	1,664	70,726	7,089	-	-	175,236
-	152	11,515	-	4,552	-	35,317
(11,094)	(11,075)	(24,148)	(65,278)	(5,089)	-	(267,282)
<u>\$ 17,450</u>	<u>\$ 27,770</u>	<u>\$ 805,082</u>	<u>\$ 136,427</u>	<u>\$ 16,377</u>	<u>\$ -</u>	<u>\$ 1,799,145</u>

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

NEVADA SYSTEM OF HIGHER EDUCATION

COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION (in \$1,000's)

FOR THE YEAR ENDED JUNE 30, 2018

	<u>UNR</u>	<u>System Admin</u>	<u>DRI</u>	<u>TMCC</u>
Operating Revenues				
Student tuition and fees (net of scholarship allowance of \$172,752)	\$ 137,489	\$ -	\$ -	\$ 17,462
Federal grants and contracts	99,201	1,784	24,234	5,004
State grants and contracts	20,330	185	2,408	1,512
Local grants and contracts	1,497	-	415	-
Other grants and contracts	17,525	36	4,661	5
Sales and services of educational departments (including \$31,416 from System Related Organizations)	43,639	2,400	422	611
Sales and services of auxiliary enterprises (net of scholarship allowance of \$6,959)	43,211	-	-	1,402
Interest earned on loans receivable	227	-	-	-
Other operating revenues	2,962	8,071	1,360	217
Total Operating Revenues	<u>366,081</u>	<u>12,476</u>	<u>33,500</u>	<u>26,213</u>
Operating Expenses				
Employee compensation and benefits	(387,340)	(18,617)	(33,576)	(49,234)
Utilities	(10,872)	(1,176)	(862)	(917)
Supplies and services	(151,277)	(18,121)	(9,103)	(11,897)
Scholarships and fellowships	(19,115)	(376)	-	(7,839)
Depreciation	(35,801)	(3,723)	(4,539)	(3,856)
Other operating expenses	-	-	-	-
Total Operating Expenses	<u>(604,405)</u>	<u>(42,013)</u>	<u>(48,080)</u>	<u>(73,743)</u>
Operating Income (Loss)	<u>(238,324)</u>	<u>(29,537)</u>	<u>(14,580)</u>	<u>(47,530)</u>
Nonoperating Revenues (Expenses)				
State appropriations	183,727	23,538	7,393	34,828
Transfers to/from System Administration	(66)	1,226	(122)	942
Gifts (including \$48,000 from System Related Organizations)	23,474	-	839	723
Investment income (loss), net	19,002	1,108	3,859	2,451
Gain (loss) on disposal of capital assets	(491)	(1)	(12)	8
Interest expense	(12,211)	(95)	(332)	(265)
Other nonoperating revenues	(97)	(213)	-	(465)
Federal grants and contracts	22,505	26	-	8,289
Total Nonoperating Revenues	<u>235,843</u>	<u>25,589</u>	<u>11,625</u>	<u>46,511</u>
Income (Loss) Before Other Revenue (Expenses)	<u>(2,481)</u>	<u>(3,948)</u>	<u>(2,955)</u>	<u>(1,019)</u>
Other Revenues (Expenses)				
State appropriations restricted for capital purposes	46,749	156	424	860
Capital grants and gifts (including \$42,647 from System Related Organizations)	6,696	-	-	497
Additions/(Deductions) to permanent endowments (including \$(2,143) to System Related Organizations)	48	(2,301)	-	66
Total Other Revenues	<u>53,493</u>	<u>(2,145)</u>	<u>424</u>	<u>1,423</u>
Increase (Decrease) in Net Position	<u>51,012</u>	<u>(6,093)</u>	<u>(2,531)</u>	<u>404</u>
NET POSITION				
Net position - beginning of year	631,338	143,704	103,109	81,053
Cumulative effect of change in Accounting Principle GASB 75	(162,884)	(10,115)	(12,546)	(20,412)
Net position - end of year	<u>\$ 519,466</u>	<u>\$ 127,496</u>	<u>\$ 88,032</u>	<u>\$ 61,045</u>

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

NEVADA SYSTEM OF HIGHER EDUCATION

COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION (in \$1,000's)

(CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2018

	<u>WNC</u>	<u>GBC</u>	<u>UNLV</u>	<u>CSN</u>	<u>NSC</u>	<u>Eliminations</u>	<u>TOTAL</u>
\$	5,211	\$ 5,616	\$ 200,872	\$ 52,573	\$ 12,096	\$ -	\$ 431,319
	3,157	1,536	51,449	5,774	2,205	(7,973)	186,371
	1,589	587	20,867	3,495	988	(1,049)	50,912
	-	-	349	-	-	-	2,261
	7	958	3,323	-	2	-	26,517
	276	388	88,328	1,859	87	-	138,010
	960	352	49,543	1,630	101	-	97,199
	-	-	57	-	-	-	284
	131	41	7,122	900	86	-	20,890
	<u>11,331</u>	<u>9,478</u>	<u>421,910</u>	<u>66,231</u>	<u>15,565</u>	<u>(9,022)</u>	<u>953,763</u>
	(20,579)	(18,735)	(490,073)	(122,979)	(24,114)	-	(1,165,247)
	(562)	(690)	(13,093)	(3,143)	(510)	-	(31,825)
	(7,739)	(3,791)	(150,710)	(39,879)	(7,748)	9,022	(391,243)
	(3,046)	(2,675)	(36,212)	(28,965)	(3,992)	-	(102,220)
	(2,612)	(1,811)	(39,836)	(12,101)	(2,478)	-	(106,757)
	-	-	-	-	(18)	-	(18)
	<u>(34,538)</u>	<u>(27,702)</u>	<u>(729,924)</u>	<u>(207,067)</u>	<u>(38,860)</u>	<u>9,022</u>	<u>(1,797,310)</u>
	<u>(23,207)</u>	<u>(18,224)</u>	<u>(308,014)</u>	<u>(140,836)</u>	<u>(23,294)</u>	<u>-</u>	<u>(843,547)</u>
	13,521	14,040	224,259	98,654	17,220	-	617,180
	748	667	(8,082)	3,598	1,089	-	-
	1,638	608	23,828	670	3,034	-	54,814
	615	515	26,940	3,239	664	-	58,393
	(26)	-	381	-	-	-	(141)
	-	(7)	(8,610)	(111)	(2,354)	-	(23,985)
	(520)	1	346	(664)	203	-	(1,409)
	3,740	2,519	42,115	38,463	6,397	-	124,054
	<u>19,716</u>	<u>18,343</u>	<u>301,177</u>	<u>143,849</u>	<u>26,253</u>	<u>-</u>	<u>828,906</u>
	<u>(3,491)</u>	<u>119</u>	<u>(6,837)</u>	<u>3,013</u>	<u>2,958</u>	<u>-</u>	<u>(14,641)</u>
	495	515	32,946	5,636	1,000	-	88,781
	-	-	37,076	75	140	-	44,484
	-	-	-	8	-	-	(2,179)
	<u>495</u>	<u>515</u>	<u>70,022</u>	<u>5,719</u>	<u>1,140</u>	<u>-</u>	<u>131,086</u>
	<u>(2,996)</u>	<u>634</u>	<u>63,185</u>	<u>8,732</u>	<u>4,098</u>	<u>-</u>	<u>116,445</u>
	28,442	35,255	946,402	182,400	22,175	-	2,173,878
	<u>(7,996)</u>	<u>(8,119)</u>	<u>(204,505)</u>	<u>(54,705)</u>	<u>(9,896)</u>	<u>-</u>	<u>(491,178)</u>
\$	<u>17,450</u>	<u>\$ 27,770</u>	<u>\$ 805,082</u>	<u>\$ 136,427</u>	<u>\$ 16,377</u>	<u>\$ -</u>	<u>\$ 1,799,145</u>

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

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Nevada System of Higher Education
Supplementary Schedule of Expenditures of Federal Awards
Final Fiscal Year 17 through June 30, 2018



	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Aging Cluster												
Department Of Health And Human Services												
Administration For Community Living												
Pass Through Administration for Community Living -Special Programs for the Aging_ Title III, Part B_Grants for Supportive Services and Senior Centers - Contract No.: 16-007-33-BX-18	93.044	11,573	-	-	-	-	-	-	-	-	11,573	-
Pass Through Administration for Community Living -Special Programs for the Aging_ Title III, Part B_Grants for Supportive Services and Senior Centers - Contract No.: 18-015-32-BX-18	93.044	45,000	-	-	-	-	-	-	-	-	45,000	-
Pass Through Administration for Community Living -Special Programs for the Aging_ Title III, Part B_Grants for Supportive Services and Senior Centers - Contract No.: 16-007-27-BX-18	93.044	29,915	-	-	-	-	-	-	-	-	29,915	-
Total for 93.044		86,488	-	-	-	-	-	-	-	-	86,488	-
Pass Through Administration for Community Living -Special Programs for the Aging_ Title III, Part C_Nutrition Services - Contract No.: OSP-1600844	93.045	35,941	-	-	-	-	-	-	-	-	35,941	-
Pass Through Administration for Community Living -Special Programs for the Aging_ Title III, Part C_Nutrition Services - Contract No.: OSP-1600839	93.045	27,134	-	-	-	-	-	-	-	-	27,134	-
Total for 93.045		63,075	-	-	-	-	-	-	-	-	63,075	-
Total for Administration For Community Living		149,563	-	-	-	-	-	-	-	-	149,563	-
Total for Department Of Health And Human Services		149,563	-	-	-	-	-	-	-	-	149,563	-
Aging Cluster		149,563	-	-	-	-	-	-	-	-	149,563	-

CFDA Number

UNR

UNLV

DRI

NSC

CSN

GBC

TMCC

WNC

SYSTEM

CCDF CLUSTER

Department Of Health And Human Services

Administration For Children And Families

Pass Through Administration for Children and Families -Child Care and Development Block Grant - Contract No.: 17945	93.575	233,205	-	-	-	-	-	-	-	-	233,205	-
Pass Through Administration for Children and Families -Child Care and Development Block Grant - Contract No.: 16914 MOD 1	93.575	123,530	-	-	-	-	-	-	-	-	123,530	-
Pass Through Administration for Children and Families -Child Care and Development Block Grant - Contract No.: 15700	93.575	17,686	-	-	-	-	-	-	-	-	17,686	-
Pass Through Administration for Children and Families -Child Care and Development Block Grant - Contract No.: SP-1800682	93.575	26,769	-	-	-	-	-	-	-	-	26,769	-
Pass Through Administration for Children and Families -Child Care and Development Block Grant - Contract No.: OSP-1600905	93.575	10,500	-	-	-	-	-	-	-	-	10,500	-
Pass Through Department of Health and Human Services -Child Care and Development Block Grant - Contract No.: 3208 40 7071	93.575	-	-	-	-	-	22,050	-	-	-	22,050	-
Pass Through Department of Health and Human Services -Child Care and Development Block Grant - Contract No.: 18444	93.575	-	55,842	-	-	-	-	-	-	-	55,842	-
Pass Through Nevada Department of Health and Human Services -Child Care and Development Block Grant - Contract No.: N/A	93.575	-	-	-	-	-	-	-	12,480	-	12,480	-
Total for 93.575		411,690	55,842	-	-	-	22,050	-	12,480	-	502,062	-
Pass Through Administration for Children and Families -Child Care Mandatory and Matching Funds of the Child Care and Development Fund - Contract No.: MOU 1501008	93.596	382,400	-	-	-	-	-	-	-	-	382,400	-
Total for 93.596		382,400	-	-	-	-	-	-	-	-	382,400	-
Total for Administration For Children And Families		794,090	55,842	-	-	-	22,050	-	12,480	-	884,462	-
Total for Department Of Health And Human Services		794,090	55,842	-	-	-	22,050	-	12,480	-	884,462	-
CCDF CLUSTER		794,090	55,842	-	-	-	22,050	-	12,480	-	884,462	-

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
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CDBG - Entitlement Grants Center

Department Of Housing And Urban Development

Office Of Community Planning And Development

Pass Through Department of Housing and Urban Development -Community Development Block Grants/Entitlement Grants - Contract No.: PO #367725	14.218	1,319	-	-	-	-	-	-	-	-	1,319	-
Pass Through Department of Housing and Urban Development -Community Development Block Grants/Entitlement Grants - Contract No.: SP-1700522	14.218	2,496	-	-	-	-	-	-	-	-	2,496	-
Total for 14.218		3,815	-	-	-	-	-	-	-	-	3,815	-
Total for Office Of Community Planning And Development		3,815	-	-	-	-	-	-	-	-	3,815	-
Total for Department Of Housing And Urban Development		3,815	-	-	-	-	-	-	-	-	3,815	-
CDBG - Entitlement Grants Center		3,815	-	-	-	-	-	-	-	-	3,815	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Child Nutrition Cluster												
Department Of Agriculture												
Food And Nutrition Service												
Pass Through Department of Agriculture -Special Milk Program for Children - Contract No.: M-102200-10	10.556	-	2,864	-	-	-	-	-	-	-	2,864	-
Pass Through Department of Agriculture -Special Milk Program for Children - Contract No.: N/A	10.556	-	-	-	-	-	-	-	1,952	-	1,952	-
Pass Through Department of Agriculture -Special Milk Program for Children - Contract No.: M-102150-10	10.556	-	-	-	-	-	-	1,500	-	-	1,500	-
Total for 10.556		-	2,864	-	-	-	-	1,500	1,952	-	6,316	-
Pass Through Department of Agriculture - Summer Food Service Program for Children - Contract No.: N/A	10.559	-	33,700	-	-	-	-	-	-	-	33,700	-
Pass Through Department of Agriculture - Summer Food Service Program for Children - Contract No.: 2017 NSC Summer Food	10.559	-	-	-	4,379	-	-	-	-	-	4,379	-
Pass Through Department of Agriculture - Summer Food Service Program for Children - Contract No.: 177NVAG3N1099	10.559	-	-	-	6,764	-	-	-	-	-	6,764	-
Pass Through Food and Nutrition Serice - Summer Food Service Program for Children - Contract No.: S0135	10.559	170	-	-	-	-	-	-	-	-	170	-
Total for 10.559		170	33,700	-	11,143	-	-	-	-	-	45,013	-
Total for Food And Nutrition Service		170	36,564	-	11,143	-	-	1,500	1,952	-	51,329	-
Total for Department Of Agriculture		170	36,564	-	11,143	-	-	1,500	1,952	-	51,329	-
Child Nutrition Cluster		170	36,564	-	11,143	-	-	1,500	1,952	-	51,329	-

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
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Federal Transit Cluster

Department Of Transportation**Federal Transit Administration (fta)**

Pass Through Department of Transportation - Federal Transit Capital Investment Grants - Contract No.: TS-2018-UNLV-00080 ATP 01	20.500	-	100,767	-	-	-	-	-	-	-	100,767	-
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Total for 20.500		-	100,767	-	-	-	-	-	-	-	100,767	-
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Total for Federal Transit Administration (fta)		-	100,767	-	-	-	-	-	-	-	100,767	-
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Total for Department Of Transportation		-	100,767	-	-	-	-	-	-	-	100,767	-
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Federal Transit Cluster		-	100,767	-	-	-	-	-	-	-	100,767	-
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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM
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Fish and Wildlife Cluster

Department Of The Interior

Fish And Wildlife Service

Pass Through Fish and Wildlife Service -Wildlife Restoration and Basic Hunter Education - Contract No.: OSP-1600451	15.611	36,904	-	-	-	-	-	-	-	-	36,904	-
Pass Through Fish and Wildlife Service -Wildlife Restoration and Basic Hunter Education - Contract No.: 1700404	15.611	5,649	-	-	-	-	-	-	-	-	5,649	-
Pass Through Fish and Wildlife Service -Wildlife Restoration and Basic Hunter Education - Contract No.: 17-56	15.611	10,251	-	-	-	-	-	-	-	-	10,251	-
Pass Through Fish and Wildlife Service -Wildlife Restoration and Basic Hunter Education - Contract No.: 226-17	15.611	20,558	-	-	-	-	-	-	-	-	20,558	-
Pass Through Fish and Wildlife Service -Wildlife Restoration and Basic Hunter Education - Contract No.: ODFW#165-13	15.611	3,493	-	-	-	-	-	-	-	-	3,493	-
Pass Through Fish and Wildlife Service -Wildlife Restoration and Basic Hunter Education - Contract No.: OSP-1600275	15.611	49,215	-	-	-	-	-	-	-	-	49,215	-
Pass Through Fish and Wildlife Service -Wildlife Restoration and Basic Hunter Education - Contract No.: SWG-001	15.611	9,638	-	-	-	-	-	-	-	-	9,638	-
Pass Through Fish and Wildlife Service -Wildlife Restoration and Basic Hunter Education - Contract No.: WRG-002	15.611	7,439	-	-	-	-	-	-	-	-	7,439	-
Pass Through Fish and Wildlife Service -Wildlife Restoration and Basic Hunter Education - Contract No.: ODFW#165-13 Mod 3	15.611	60,217	-	-	-	-	-	-	-	-	60,217	-
Pass Through Fish and Wildlife Service -Wildlife Restoration and Basic Hunter Education - Contract No.: WRG-002_Amendment 1	15.611	151,044	-	-	-	-	-	-	-	-	151,044	-
Pass Through Fish and Wildlife Service -Wildlife Restoration and Basic Hunter Education - Contract No.: WR002	15.611	25,172	-	-	-	-	-	-	-	-	25,172	-
Pass Through Fish and Wildlife Service -Wildlife Restoration and Basic Hunter Education - Contract No.: UNR-001	15.611	4,376	-	-	-	-	-	-	-	-	4,376	-
Pass Through Fish and Wildlife Service -Wildlife Restoration and Basic Hunter Education - Contract No.: WRG-003	15.611	99,431	-	-	-	-	-	-	-	-	99,431	-
Total for 15.611		483,387	-	-	-	-	-	-	-	-	483,387	-
Total for Fish And Wildlife Service		483,387	-	-	-	-	-	-	-	-	483,387	-

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Total for Department Of The Interior	483,387	-	-	-	-	-	-	-	-	483,387	-
Fish and Wildlife Cluster	483,387	-	-	-	-	-	-	-	-	483,387	-

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM
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Highway Planning & Construction Cluster

Department Of Transportation

Federal Highway Administration (fhwa)

Pass Through Department of Transportation - Highway Planning and Construction - Contract No.: TS-2017UNLV-00140	20.205	-	48,092	-	-	-	-	-	-	-	48,092	-
Pass Through Department of Transportation - Highway Planning and Construction - Contract No.: TS-2016-UNLV-00038	20.205	-	(179)	-	-	-	-	-	-	-	(179)	-
Pass Through Department of Transportation - Highway Planning and Construction - Contract No.: P743-16-076	20.205	-	41,274	-	-	-	-	-	-	-	41,274	-
Pass Through Department of Transportation - Highway Planning and Construction - Contract No.: 26-1120-0073-002	20.205	-	34,710	-	-	-	-	-	-	-	34,710	-
Pass Through Department of Transportation - Highway Planning and Construction - Contract No.: P443-13-0167	20.205	-	5,542	-	-	-	-	-	-	-	5,542	-
Pass Through Federal Highway Administration - Highway Planning and Construction - Contract No.: P52217803	20.205	-	-	-	-	-	-	253,590	-	-	253,590	-
Pass Through Federal Highway Administration - Highway Planning and Construction - Contract No.: P524-12-016	20.205	5,698	-	-	-	-	-	-	-	-	5,698	-
Pass Through Federal Highway Administration - Highway Planning and Construction - Contract No.: P556-14-803	20.205	7,567	-	-	-	-	-	-	-	-	7,567	-
Pass Through Federal Highway Administration - Highway Planning and Construction - Contract No.: P422-17-816 Task Order No. 1	20.205	4,941	-	-	-	-	-	-	-	-	4,941	-
Pass Through Federal Highway Administration - Highway Planning and Construction - Contract No.: P364-16-803	20.205	67,480	-	-	-	-	-	-	-	-	67,480	-
Pass Through Federal Highway Administration - Highway Planning and Construction - Contract No.: P54215803	20.205	-	-	-	-	-	-	65,338	-	-	65,338	-
Pass Through Federal Highway Administration - Highway Planning and Construction - Contract No.: P361-16-803	20.205	76,382	-	-	-	-	-	-	-	-	76,382	-
Pass Through Federal Highway Administration - Highway Planning and Construction - Contract No.: P046-13-816/TO#7	20.205	39,672	-	-	-	-	-	-	-	-	39,672	-
Pass Through Federal Highway Administration - Highway Planning and Construction - Contract No.: P046-13-816/TO#6	20.205	46,406	-	-	-	-	-	-	-	-	46,406	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Federal Highway Administration - Highway Planning and Construction - Contract No.: P607-17-803	20.205	100,952	-	-	-	-	-	-	-	-	100,952	-
Pass Through Federal Highway Administration - Highway Planning and Construction - Contract No.: P608-17-803	20.205	29,559	-	-	-	-	-	-	-	-	29,559	-
Pass Through Federal Highway Administration - Highway Planning and Construction - Contract No.: P609-13-803	20.205	31,312	-	-	-	-	-	-	-	-	31,312	-
Pass Through Federal Highway Administration - Highway Planning and Construction - Contract No.: P715-15-050	20.205	77,340	-	-	-	-	-	-	-	-	77,340	-
Pass Through Federal Highway Administration - Highway Planning and Construction - Contract No.: TS2017UNR UNSOM00053	20.205	29,829	-	-	-	-	-	-	-	-	29,829	-
Pass Through Federal Highway Administration - Highway Planning and Construction - Contract No.: 65A0531	20.205	81,386	-	-	-	-	-	-	-	-	81,386	-
Pass Through Federal Highway Administration - Highway Planning and Construction - Contract No.: P555-14-803	20.205	30,221	-	-	-	-	-	-	-	-	30,221	-
Pass Through Federal Highway Administration - Highway Planning and Construction - Contract No.: 65A0607	20.205	73,801	-	-	-	-	-	-	-	-	73,801	-
Pass Through Federal Highway Administration - Highway Planning and Construction - Contract No.: 65A0589	20.205	172,177	-	-	-	-	-	-	-	-	172,177	-
Pass Through National Academy of Science - Highway Planning and Construction - Contract No.: 12-S141240	20.205	42,570	-	-	-	-	-	-	-	-	42,570	-
Pass Through Department of Transportation - Highway Planning and Construction - Contract No.: GR06574 Sub UNLV Medical-AWD693	20.205	-	-	-	-	-	-	-	-	-	-	20,397
Pass Through Federal Highway Administration - Highway Planning and Construction - Contract No.: GR04949 UNR-17-04	20.205	-	-	-	-	-	-	-	-	-	-	27,203
Pass Through Federal Highway Administration - Highway Planning and Construction - Contract No.: GR04930 UNR-17-05	20.205	-	-	-	-	-	-	-	-	-	-	17,672
Pass Through Federal Highway Administration - Highway Planning and Construction - Contract No.: GR04888 UNR-16-41	20.205	-	-	-	-	-	-	-	-	-	-	29,865
Total for 20.205		917,293	129,439	-	-	-	-	318,928	-	-	1,365,660	95,137
Total for Federal Highway Administration (fhwa)		917,293	129,439	-	-	-	-	318,928	-	-	1,365,660	95,137
Total for Department Of Transportation		917,293	129,439	-	-	-	-	318,928	-	-	1,365,660	95,137

The Accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Highway Planning & Construction Cluster		917,293	129,439	-	-	-	-	318,928	-	-	1,365,660	95,137
Highway Safety Cluster												
Department Of Transportation												
National Highway Traffic Safety Administration (nhtsa)												
Pass Through Department of Transportation - State and Community Highway Safety - Contract No.: TS-2017-UNLV-00068	20.600	-	40,076	-	-	-	-	-	-	-	40,076	-
Pass Through National Highway Traffic Safety Administration -State and Community Highway Safety - Contract No.: JF-2017-UNR-00035	20.600	1,306	-	-	-	-	-	-	-	-	1,306	-
Pass Through National Highway Traffic Safety Administration -State and Community Highway Safety - Contract No.: JF-2018-UNR-00005	20.600	4,706	-	-	-	-	-	-	-	-	4,706	-
Pass Through National Highway Traffic Safety Administration -State and Community Highway Safety - Contract No.: TS-2017-UNR-00024/M2	20.600	7,791	-	-	-	-	-	-	-	-	7,791	-
Pass Through National Highway Traffic Safety Administration -State and Community Highway Safety - Contract No.: LFD-2017-UNR00012	20.600	9,690	-	-	-	-	-	-	-	-	9,690	-
Total for 20.600		23,493	40,076	-	-	-	-	-	-	-	63,569	-
Pass Through Department of Transportation - National Priority Safety Programs - Contract No.: TS-2018-UNLV-00083	20.616	-	36,747	-	-	-	-	-	-	-	36,747	-
Pass Through Department of Transportation - National Priority Safety Programs - Contract No.: TS-2017-UNLV-00065	20.616	-	80,607	-	-	-	-	-	-	-	80,607	-
Pass Through Department of Transportation - National Priority Safety Programs - Contract No.: TS-2017-UNLV-00042	20.616	-	13,162	-	-	-	-	-	-	-	13,162	-
Pass Through National Highway Traffic Safety Administration -National Priority Safety Programs - Contract No.: JF-2018-UNR-00005	20.616	431	-	-	-	-	-	-	-	-	431	-
Total for 20.616		431	130,516	-	-	-	-	-	-	-	130,947	-
Total for National Highway Traffic Safety Administration (nhtsa)		23,924	170,592	-	-	-	-	-	-	-	194,516	-
Total for Department Of Transportation		23,924	170,592	-	-	-	-	-	-	-	194,516	-
Highway Safety Cluster		23,924	170,592	-	-	-	-	-	-	-	194,516	-

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
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Other Federal Assistance

Department Of Agriculture

Agricultural Marketing Service

Pass Through Agricultural Marketing Service - Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCG-1510-11	10.170	1,325	-	-	-	-	-	-	-	1,325	-
Total for 10.170		1,325	-	-	-	-	-	-	-	1,325	-
Total for Agricultural Marketing Service		1,325	-	-	-	-	-	-	-	1,325	-

Agricultural Research Service

Direct -Agricultural Research_Basic and Applied Research	10.001	48,978	-	-	-	-	-	-	-	48,978	-
Direct -Agricultural Research_Basic and Applied Research	10.001	10,820	-	-	-	-	-	-	-	10,820	-
Direct -Agricultural Research_Basic and Applied Research	10.001	24,338	-	-	-	-	-	-	-	24,338	-
Total for 10.001		84,136	-	-	-	-	-	-	-	84,136	-
Total for Agricultural Research Service		84,136	-	-	-	-	-	-	-	84,136	-

CONTRACT - DEPT OF AGRICULTURE

Direct -Contract - Dept of Agriculture	10.000	57,853	-	-	-	-	-	-	-	57,853	-
Direct -Contract - Dept of Agriculture	10.000	14,462	-	-	-	-	-	-	-	14,462	-
Pass Through Forest Service -Contract - Dept of Agriculture - Contract No.: 17-CS-11041730-072	10.000	633	-	-	-	-	-	-	-	633	-
Total for 10.000		72,948	-	-	-	-	-	-	-	72,948	-
Total for CONTRACT - DEPT OF AGRICULTURE		72,948	-	-	-	-	-	-	-	72,948	-

Departmental Management

Direct -Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	10.443	106,513	-	-	-	-	-	-	-	106,513	-
Direct -Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	10.443	28,835	-	-	-	-	-	-	-	28,835	-
Direct -Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	10.443	-	-	-	-	-	-	-	-	-	26,796
Direct -Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	10.443	-	-	-	-	-	-	-	-	-	23,492
Total for 10.443		135,348	-	-	-	-	-	-	-	135,348	50,288
Total for Departmental Management		135,348	-	-	-	-	-	-	-	135,348	50,288

Food And Nutrition Service

The Accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Food and Nutrition Service -Child and Adult Care Food Program - Contract No.: 1259	10.558	66,525	-	-	-	-	-	-	-	-	66,525	-
Pass Through Food and Nutrition Service -Child and Adult Care Food Program - Contract No.: C1259_2017_00	10.558	30,287	-	-	-	-	-	-	-	-	30,287	-
Total for 10.558		96,812	-	-	-	-	-	-	-	-	96,812	-
Pass Through Food and Nutrition Service -Team Nutrition Grants - Contract No.: FND 17-01-01	10.574	23,374	-	-	-	-	-	-	-	-	23,374	-
Pass Through Food and Nutrition Service -Team Nutrition Grants - Contract No.: FND 17-01-02	10.574	17,747	-	-	-	-	-	-	-	-	17,747	-
Total for 10.574		41,121	-	-	-	-	-	-	-	-	41,121	-
Total for Food And Nutrition Service		137,933	-	-	-	-	-	-	-	-	137,933	-
Forest Service												
Pass Through Forest Service -Cooperative Forestry Assistance - Contract No.: USDA/SFA/15/08	10.664	14,569	-	-	-	-	-	-	-	-	14,569	-
Pass Through Forest Service -Cooperative Forestry Assistance - Contract No.: USDA/SFA/16/05	10.664	3,601	-	-	-	-	-	-	-	-	3,601	-
Pass Through Forest Service -Cooperative Forestry Assistance - Contract No.: USDA/SFA/17/03	10.664	24,804	-	-	-	-	-	-	-	-	24,804	-
Pass Through Forest Service -Cooperative Forestry Assistance - Contract No.: USDA/SFA/17/02	10.664	74,417	-	-	-	-	-	-	-	-	74,417	-
Total for 10.664		117,391	-	-	-	-	-	-	-	-	117,391	-
Total for Forest Service		117,391	-	-	-	-	-	-	-	-	117,391	-
National Institute Of Food And Agriculture												
Pass Through National Institute of Food and Agriculture -Sustainable Agriculture Research and Education - Contract No.: 200592-381	10.215	9,658	-	-	-	-	-	-	-	-	9,658	-
Pass Through National Institute of Food and Agriculture -Sustainable Agriculture Research and Education - Contract No.: 200592-00001-312	10.215	18,980	-	-	-	-	-	-	-	-	18,980	-
Pass Through National Institute of Food and Agriculture -Sustainable Agriculture Research and Education - Contract No.: 201207-508	10.215	3,021	-	-	-	-	-	-	-	-	3,021	-
Total for 10.215		31,659	-	-	-	-	-	-	-	-	31,659	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	4,274	-	-	-	-	-	-	-	-	4,274	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Total for 10.310		4,274	-	-	-	-	-	-	-	-	4,274	-
Direct -Crop Protection and Pest Management Competitive Grants Program	10.329	155,178	-	-	-	-	-	-	-	-	155,178	-
Pass Through National Institute of Food and Agriculture -Crop Protection and Pest Management Competitive Grants Program - Contract No.: 2014-70006-22550	10.329	60,811	-	-	-	-	-	-	-	-	60,811	-
Total for 10.329		215,989	-	-	-	-	-	-	-	-	215,989	-
Direct -Food Insecurity Nutrition Incentive Grants Program	10.331	263,588	-	-	-	-	-	-	-	-	263,588	-
Total for 10.331		263,588	-	-	-	-	-	-	-	-	263,588	-
Direct -Cooperative Extension Service	10.500	1,326,021	-	-	-	-	-	-	-	-	1,326,021	-
Direct -Cooperative Extension Service	10.500	42,436	-	-	-	-	-	-	-	-	42,436	-
Direct -Cooperative Extension Service	10.500	42,638	-	-	-	-	-	-	-	-	42,638	-
Direct -Cooperative Extension Service	10.500	30,579	-	-	-	-	-	-	-	-	30,579	-
Direct -Cooperative Extension Service	10.500	211,398	-	-	-	-	-	-	-	-	211,398	-
Direct -Cooperative Extension Service	10.500	16,471	-	-	-	-	-	-	-	-	16,471	-
Direct -Cooperative Extension Service	10.500	27,036	-	-	-	-	-	-	-	-	27,036	-
Direct -Cooperative Extension Service	10.500	171,530	-	-	-	-	-	-	-	-	171,530	-
Direct -Cooperative Extension Service	10.500	62,388	-	-	-	-	-	-	-	-	62,388	-
Direct -Cooperative Extension Service	10.500	102,410	-	-	-	-	-	-	-	-	102,410	-
Pass Through National Institute of Food and Agriculture -Cooperative Extension Service - Contract No.: S18095	10.500	23,088	-	-	-	-	-	-	-	-	23,088	-
Pass Through National Institute of Food and Agriculture -Cooperative Extension Service - Contract No.: S17097	10.500	372	-	-	-	-	-	-	-	-	372	-
Pass Through National Institute of Food and Agriculture -Cooperative Extension Service - Contract No.: 2015-49200-24227	10.500	-	-	-	-	-	-	-	2,038	-	2,038	-
Total for 10.500		2,056,367	-	-	-	-	-	-	2,038	-	2,058,405	-
Total for National Institute Of Food And Agriculture		2,571,877	-	-	-	-	-	-	2,038	-	2,573,915	-
Natural Resources Conservation Service												
Direct -Soil and Water Conservation	10.902	9,241	-	-	-	-	-	-	-	-	9,241	-
Total for 10.902		9,241	-	-	-	-	-	-	-	-	9,241	-

The Accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

												Total	Sub Recipient
	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM			
Total for Natural Resources Conservation Service		9,241	-	-	-	-	-	-	-	-	-	9,241	-
Risk Management Agency													
Direct -Crop Insurance Education in Targeted States	10.458	117,929	-	-	-	-	-	-	-	-	-	117,929	-
Direct -Crop Insurance Education in Targeted States	10.458	112,404	-	-	-	-	-	-	-	-	-	112,404	-
Total for 10.458		230,333	-	-	-	-	-	-	-	-	-	230,333	-
Total for Risk Management Agency		230,333	-	-	-	-	-	-	-	-	-	230,333	-
Rural Business-cooperative Service													
Direct -Rural Energy for America Program	10.868	51,637	-	-	-	-	-	-	-	-	-	51,637	-
Pass Through Department of Agriculture -Rural Energy for America Program - Contract No.: 18416	10.868	-	-	9,200	-	-	-	-	-	-	-	9,200	-
Total for 10.868		51,637	-	9,200	-	-	-	-	-	-	-	60,837	-
Total for Rural Business-cooperative Service		51,637	-	9,200	-	-	-	-	-	-	-	60,837	-
Total for Department Of Agriculture		3,412,169	-	9,200	-	-	-	-	2,038	-	-	3,423,407	50,288
Department Of Commerce													
Economic Development Administration													
Direct -Economic Development_Technical Assistance	11.303	23,447	-	-	-	-	-	-	-	-	-	23,447	-
Total for 11.303		23,447	-	-	-	-	-	-	-	-	-	23,447	-
Total for Economic Development Administration		23,447	-	-	-	-	-	-	-	-	-	23,447	-
National Institute Of Standards And Technology (nist)													
Direct -Manufacturing Extension Partnership	11.611	361,037	-	-	-	-	-	-	-	-	-	361,037	-
Direct -Manufacturing Extension Partnership	11.611	(6,889)	-	-	-	-	-	-	-	-	-	(6,889)	-
Direct -Manufacturing Extension Partnership	11.611	1,220,525	-	-	-	-	-	-	-	-	-	1,220,525	-
Total for 11.611		1,574,673	-	-	-	-	-	-	-	-	-	1,574,673	-
Total for National Institute Of Standards And Technology (nist)		1,574,673	-	-	-	-	-	-	-	-	-	1,574,673	-
Total for Department Of Commerce		1,598,120	-	-	-	-	-	-	-	-	-	1,598,120	-
Department Of Defense													
National Security Agency													
Direct -Language Grant Program	12.900	53,211	-	-	-	-	-	-	-	-	-	53,211	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Language Grant Program	12.900	39,488	-	-	-	-	-	-	-	-	39,488	-
Total for 12.900		92,699	-	-	-	-	-	-	-	-	92,699	-
Direct -Information Security Grant Program	12.903	-	24,029	-	-	-	-	-	-	-	24,029	-
Total for 12.903		-	24,029	-	-	-	-	-	-	-	24,029	-
Total for National Security Agency		92,699	24,029	-	-	-	-	-	-	-	116,728	-
Total for Department Of Defense		92,699	24,029	-	-	-	-	-	-	-	116,728	-

Department Of Housing And Urban Development

Office Of Community Planning And Development												
Pass Through Department of Housing and Urban Development -Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii - Contract No.: CDBG/17/01	14.228	1,959	-	-	-	-	-	-	-	-	1,959	-
Total for 14.228		1,959	-	-	-	-	-	-	-	-	1,959	-
Total for Office Of Community Planning And Development		1,959	-	-	-	-	-	-	-	-	1,959	-
Total for Department Of Housing And Urban Development		1,959	-	-	-	-	-	-	-	-	1,959	-

Department Of The Interior

Bureau Of Land Management												
Direct -National Fire Plan - Wildland Urban Interface Community Fire Assistance	15.228	211,693	-	-	-	-	-	-	-	-	211,693	-
Direct -National Fire Plan - Wildland Urban Interface Community Fire Assistance	15.228	205,583	-	-	-	-	-	-	-	-	205,583	-
Total for 15.228		417,276	-	-	-	-	-	-	-	-	417,276	-
Pass Through Forest Service -Southern Nevada Public Land Management - Contract No.: 1800089	15.235	27,508	-	-	-	-	-	-	-	-	27,508	-
Total for 15.235		27,508	-	-	-	-	-	-	-	-	27,508	-
Direct -Management Initiatives	15.239	-	-	15,605	-	-	-	-	-	-	15,605	-
Total for 15.239		-	-	15,605	-	-	-	-	-	-	15,605	-
Total for Bureau Of Land Management		444,784	-	15,605	-	-	-	-	-	-	460,389	-
Fish And Wildlife Service												
Direct -Cooperative Landscape Conservation	15.669	-	-	822	-	-	-	-	-	-	822	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Fish and Wildlife Service - Cooperative Landscape Conservation - Contract No.: 09072016.647.7830	15.669	-	-	51,550	-	-	-	-	-	-	51,550	-
Total for 15.669		-	-	52,372	-	-	-	-	-	-	52,372	-
Total for Fish And Wildlife Service		-	-	52,372	-	-	-	-	-	-	52,372	-
Total for Department Of The Interior		444,784	-	67,977	-	-	-	-	-	-	512,761	-

Department Of Justice

Bureau Of Justice Assistance												
Pass Through Department of Justice -Harold Rogers Prescription Drug Monitoring Program - Contract No.: 7283-DOJ-BJA-COAP TTA CASAT-01	16.754	14,800	-	-	-	-	-	-	-	-	14,800	-
Total for 16.754		14,800	-	-	-	-	-	-	-	-	14,800	-
Pass Through Department of Justice -Second Chance Act Prisoner Reentry Initiative - Contract No.: N/A	16.812	-	32,013	-	-	-	-	-	-	-	32,013	-
Total for 16.812		-	32,013	-	-	-	-	-	-	-	32,013	-
Pass Through Department of Justice -Byrne Criminal Justice Innovation Program - Contract No.: UT19669	16.817	1,332	-	-	-	-	-	-	-	-	1,332	-
Total for 16.817		1,332	-	-	-	-	-	-	-	-	1,332	-
Total for Bureau Of Justice Assistance		16,132	32,013	-	-	-	-	-	-	-	48,145	-
Office Of Juvenile Justice And Delinquency Prevention												
Pass Through Department of Justice -Juvenile Mentoring Program - Contract No.: OSP1700128	16.726	14,329	-	-	-	-	-	-	-	-	14,329	-
Total for 16.726		14,329	-	-	-	-	-	-	-	-	14,329	-
Total for Office Of Juvenile Justice And Delinquency Prevention		14,329	-	-	-	-	-	-	-	-	14,329	-
Office Of Victims Of Crime												
Pass Through Department of Justice -Crime Victim Assistance - Contract No.: 16-VOCA-TR-17-001	16.575	829	-	-	-	-	-	-	-	-	829	-
Pass Through Office for Victims of Crime - Crime Victim Assistance - Contract No.: 16576-16-048	16.575	130,377	-	-	-	-	-	-	-	-	130,377	-
Pass Through Office for Victims of Crime - Crime Victim Assistance - Contract No.: 16-VOCA-17-003	16.575	7,195	-	-	-	-	-	-	-	-	7,195	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Office for Victims of Crime - Crime Victim Assistance - Contract No.: 16575-18-005	16.575	175,773	-	-	-	-	-	-	-	-	175,773	-
Total for 16.575		314,174	-	-	-	-	-	-	-	-	314,174	-
Pass Through Department of Justice -Crime Victim Assistance/Discretionary Grants - Contract No.: 16582-15-001	16.582	7,801	-	-	-	-	-	-	-	-	7,801	-
Total for 16.582		7,801	-	-	-	-	-	-	-	-	7,801	-
Total for Office Of Victims Of Crime		321,975	-	-	-	-	-	-	-	-	321,975	-
Violence Against Women Office												
Direct -Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525	94,425	-	-	-	-	-	-	-	-	94,425	-
Total for 16.525		94,425	-	-	-	-	-	-	-	-	94,425	-
Pass Through Office On Violence Against Women -Violence Against Women Formula Grants - Contract No.: 2016-VAWA-47	16.588	14,413	-	-	-	-	-	-	-	-	14,413	-
Pass Through Violence Against Women Office - Violence Against Women Formula Grants - Contract No.: 2017-VAWA-47	16.588	24,821	-	-	-	-	-	-	-	-	24,821	-
Total for 16.588		39,234	-	-	-	-	-	-	-	-	39,234	-
Total for Violence Against Women Office		133,659	-	-	-	-	-	-	-	-	133,659	-
Total for Department Of Justice		486,095	32,013	-	-	-	-	-	-	-	518,108	-
Department Of The Interior												
CONTRACT - DEPT OF THE INTERIOR												
Direct -Contract - Dept of the Interior	15.000	8,842	-	-	-	-	-	-	-	-	8,842	-
Total for 15.000		8,842	-	-	-	-	-	-	-	-	8,842	-
Total for CONTRACT - DEPT OF THE INTERIOR		8,842	-	-	-	-	-	-	-	-	8,842	-
Total for Department Of The Interior		8,842	-	-	-	-	-	-	-	-	8,842	-
Department Of Labor												
Employment Training Administration												
Direct -Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	17.282	-	-	-	-	-	-	-	924,580	-	924,580	-
Direct -Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	17.282	-	-	-	-	-	75,676	-	-	-	75,676	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	17.282	-	-	-	-	-	-	-	15,124	-	15,124	-
Pass Through Department of Labor/Employment and Training Administration -Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants - Contract No.: TC-26461-14-60-A-32	17.282	-	-	-	-	-	537,949	-	-	-	537,949	-
Pass Through US Department of Labor -Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants - Contract No.: TC-25015-13-60-A-32	17.282	-	-	-	-	-	-	(22,559)	-	-	(22,559)	-
Pass Through US Department of Labor -Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants - Contract No.: TC-26461-14-60-A-32	17.282	-	-	-	-	-	-	652,258	-	-	652,258	-
Total for 17.282		-	-	-	-	-	613,625	629,699	939,704	-	2,183,028	-
Total for Employment Training Administration		-	-	-	-	-	613,625	629,699	939,704	-	2,183,028	-
Total for Department Of Labor		-	-	-	-	-	613,625	629,699	939,704	-	2,183,028	-

Department Of State

Bureau Of Educational And Cultural Affairs												
Pass Through Bureau of Educational and Cultural Affairs -Academic Exchange Programs - Undergraduate Programs - Contract No.: FY17-YALI-BE-UNR-04	19.009	72,345	-	-	-	-	-	-	-	-	72,345	-
Pass Through Bureau of Educational and Cultural Affairs -Academic Exchange Programs - Undergraduate Programs - Contract No.: FY17-YALI-BE-UNR-03	19.009	94,418	-	-	-	-	-	-	-	-	94,418	-
Pass Through Bureau of Educational and Cultural Affairs -Academic Exchange Programs - Undergraduate Programs - Contract No.: GR06297 YALI 2017 UNR-17-51	19.009	-	-	-	-	-	-	-	-	-	-	87,475
Pass Through Bureau of Educational and Cultural Affairs -Academic Exchange Programs - Undergraduate Programs - Contract No.: GR06760 YALI 2018 - SUB 18-46	19.009	-	-	-	-	-	-	-	-	-	-	41,027
Total for 19.009		166,763	-	-	-	-	-	-	-	-	166,763	128,502
Pass Through Bureau of Educational and Cultural Affairs -Academic Exchange Programs - Teachers - Contract No.: FY18-TEA-UNR-01	19.408	6,205	-	-	-	-	-	-	-	-	6,205	-
Pass Through Bureau of Educational and Cultural Affairs -Academic Exchange Programs - Teachers - Contract No.: FY17-TEA-UNR-01	19.408	177,781	-	-	-	-	-	-	-	-	177,781	-
Total for 19.408		183,986	-	-	-	-	-	-	-	-	183,986	-

												Total	Sub Recipient
	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM			
Total for Bureau Of Educational And Cultural Affairs		350,749	-	-	-	-	-	-	-	-		350,749	128,502
Total for Department Of State		350,749	-	-	-	-	-	-	-	-		350,749	128,502
Department Of Transportation													
Federal Highway Administration (fhwa)													
Pass Through Federal Aviation Administration - Highway Research and Development Program - Contract No.: 1817800-132193.01	20.000	44	-	-	-	-	-	-	-	-		44	-
Total for 20.000		44	-	-	-	-	-	-	-	-		44	-
Total for Federal Highway Administration (fhwa)		44	-	-	-	-	-	-	-	-		44	-
Total for Department Of Transportation		44	-	-	-	-	-	-	-	-		44	-
Department Of The Treasury													
Internal Revenue Service (irs)													
Direct -Low Income Taxpayer Clinics	21.008	-	40,319	-	-	-	-	-	-	-		40,319	-
Total for 21.008		-	40,319	-	-	-	-	-	-	-		40,319	-
Total for Internal Revenue Service (irs)		-	40,319	-	-	-	-	-	-	-		40,319	-
Total for Department Of The Treasury		-	40,319	-	-	-	-	-	-	-		40,319	-
Department Of The Treasury													
CONTRACT - DEPT OF THE TREASURY													
Pass Through Department of the Treasury - Contract - Dept of the Treasury - Contract No.: SP-1701043	21.000	105,887	-	-	-	-	-	-	-	-		105,887	-
Total for 21.000		105,887	-	-	-	-	-	-	-	-		105,887	-
Total for CONTRACT - DEPT OF THE TREASURY		105,887	-	-	-	-	-	-	-	-		105,887	-
Total for Department Of The Treasury		105,887	-	-	-	-	-	-	-	-		105,887	-
National Aeronautics And Space Administration													
National Aeronautics And Space Administration													
Direct -Science	43.001	41,833	-	-	-	-	-	-	-	-		41,833	-
Direct -Science	43.001	37,112	-	-	-	-	-	-	-	-		37,112	-
Total for 43.001		78,945	-	-	-	-	-	-	-	-		78,945	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through National Aeronautics and Space Administration -Education - Contract No.: NSHE-15-103	43.008	1,448	-	-	-	-	-	-	-	-	1,448	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: NSHE-17-29	43.008	(1,517)	-	-	-	-	-	-	-	-	(1,517)	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: NSHE-18-29	43.008	14,312	-	-	-	-	-	-	-	-	14,312	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: NSHE-18-30	43.008	21,297	-	-	-	-	-	-	-	-	21,297	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: NSHE-16-41	43.008	124,000	-	-	-	-	-	-	-	-	124,000	-
Total for 43.008		159,540	-	-	-	-	-	-	-	-	159,540	-
Total for National Aeronautics And Space Administration		238,485	-	-	-	-	-	-	-	-	238,485	-
Total for National Aeronautics And Space Administration		238,485	-	-	-	-	-	-	-	-	238,485	-

National Endowment For The Humanities

National Endowment For The Humanities												
Direct -Promotion of the Humanities_Federal/State Partnership	45.129	2,466	-	-	-	-	-	-	-	-	2,466	-
Pass Through National Endowment for the Humanities -Promotion of the Humanities_Federal/State Partnership - Contract No.: OSP-1400971	45.129	373,761	-	-	-	-	-	-	-	-	373,761	-
Pass Through National Endowment for the Humanities -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2018M-04	45.129	1,000	-	-	-	-	-	-	-	-	1,000	-
Pass Through National Endowment for the Humanities -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2017-38	45.129	2,050	-	-	-	-	-	-	-	-	2,050	-
Total for 45.129		379,277	-	-	-	-	-	-	-	-	379,277	-
Total for National Endowment For The Humanities		379,277	-	-	-	-	-	-	-	-	379,277	-
Total for National Endowment For The Humanities		379,277	-	-	-	-	-	-	-	-	379,277	-

Institute Of Museum And Library Services

Institute Of Museum And Library Services

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Institute of Museum and Library Services -Grants to States - Contract No.: 2016-14	45.310	1,522	-	-	-	-	-	-	-	-	1,522	-
Pass Through Institute of Museum and Library Services -Grants to States - Contract No.: 17880	45.310	-	21,934	-	-	-	-	-	-	-	21,934	-
Pass Through Institute of Museum and Library Services -Grants to States - Contract No.: 2017-27	45.310	98,704	-	-	-	-	-	-	-	-	98,704	-
Pass Through Institute of Museum and Library Services -Grants to States - Contract No.: 2017-16	45.310	-	73,583	-	-	-	-	-	-	-	73,583	-
Pass Through Institute of Museum and Library Services -Grants to States - Contract No.: 2017-05	45.310	-	-	-	-	-	44,882	-	-	-	44,882	-
Pass Through Institute of Museum and Library Services -Grants to States - Contract No.: 2017-04	45.310	-	-	-	-	-	3,662	-	-	-	3,662	-
Pass Through National Endowment for the Arts - Grants to States - Contract No.: 2017-26	45.310	4,208	-	-	-	-	-	-	-	-	4,208	-
Total for 45.310		104,434	95,517	-	-	-	48,544	-	-	-	248,495	-
Total for Institute Of Museum And Library Services		104,434	95,517	-	-	-	48,544	-	-	-	248,495	-
Total for Institute Of Museum And Library Services		104,434	95,517	-	-	-	48,544	-	-	-	248,495	-

National Science Foundation

National Science Foundation												
Pass Through National Science Foundation - Office of Integrative Activities - Contract No.: P0525023	47.083	92	-	-	-	-	-	-	-	-	92	-
Total for 47.083		92	-	-	-	-	-	-	-	-	92	-
Total for National Science Foundation		92	-	-	-	-	-	-	-	-	92	-
Total for National Science Foundation		92	-	-	-	-	-	-	-	-	92	-

Small Business Administration

Small Business Administration												
Direct -Small Business Development Centers	59.037	50,352	-	-	-	-	-	-	-	-	50,352	-
Direct -Small Business Development Centers	59.037	766,744	-	-	-	-	-	-	-	-	766,744	-
Direct -Small Business Development Centers	59.037	229,898	-	-	-	-	-	-	-	-	229,898	-
Direct -Small Business Development Centers	59.037	63,061	-	-	-	-	-	-	-	-	63,061	-
Pass Through Small Business Administration - Small Business Development Centers - Contract No.: UNR-18-47	59.037	-	79,306	-	-	-	-	-	-	-	79,306	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Small Business Administration - Small Business Development Centers - Contract No.: UNR 18-05	59.037	-	120,072	-	-	-	-	-	-	-	120,072	-
Total for 59.037		1,110,055	199,378	-	-	-	-	-	-	-	1,309,433	-
Total for Small Business Administration		1,110,055	199,378	-	-	-	-	-	-	-	1,309,433	-
Total for Small Business Administration		1,110,055	199,378	-	-	-	-	-	-	-	1,309,433	-
Department Of Veterans Affairs												
Va Health Administration Center												
Direct -Veteran's Affairs Southern Nevada Healthcare System	64.000	-	15,627	-	-	-	-	-	-	-	15,627	-
Total for 64.000		-	15,627	-	-	-	-	-	-	-	15,627	-
Total for Va Health Administration Center		-	15,627	-	-	-	-	-	-	-	15,627	-
Total for Department Of Veterans Affairs		-	15,627	-	-	-	-	-	-	-	15,627	-
Environmental Protection Agency												
Office Of Air And Radiation												
Pass Through Office of Air and Radiation -State Indoor Radon Grants - Contract No.: HD 15518	66.032	44,741	-	-	-	-	-	-	-	-	44,741	-
Pass Through Office of Air and Radiation -State Indoor Radon Grants - Contract No.: 16120	66.032	228,899	-	-	-	-	-	-	-	-	228,899	-
Total for 66.032		273,640	-	-	-	-	-	-	-	-	273,640	-
Pass Through Office of Air and Radiation -State Clean Diesel Grant Program - Contract No.: DEP18-002	66.040	64,273	-	-	-	-	-	-	-	-	64,273	-
Total for 66.040		64,273	-	-	-	-	-	-	-	-	64,273	-
Total for Office Of Air And Radiation		337,913	-	-	-	-	-	-	-	-	337,913	-
Office Of Chemical Safety And Pollution Prevention												
Direct -Pollution Prevention Grants Program	66.708	82,860	-	-	-	-	-	-	-	-	82,860	-
Direct -Pollution Prevention Grants Program	66.708	33,786	-	-	-	-	-	-	-	-	33,786	-
Total for 66.708		116,646	-	-	-	-	-	-	-	-	116,646	-
Pass Through Environmental Protection Agency - Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies - Contract No.: SA-2017-53	66.716	2,609	-	-	-	-	-	-	-	-	2,609	-
Total for 66.716		2,609	-	-	-	-	-	-	-	-	2,609	-

												Total	Sub Recipient
	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM			
Total for Office Of Chemical Safety And Pollution Prevention		119,255	-	-	-	-	-	-	-	-	-	119,255	-
Office Of Environmental Information													
Direct -Environmental Information Exchange Network Grant Program and Related Assistance	66.608	50,595	-	-	-	-	-	-	-	-	-	50,595	-
Total for 66.608		50,595	-	-	-	-	-	-	-	-	-	50,595	-
Total for Office Of Environmental Information		50,595	-	-	-	-	-	-	-	-	-	50,595	-
Office Of The Administrator													
Pass Through Office of Enforcement and Compliance Assurance -Performance Partnership Grants - Contract No.: 17394	66.605	10,514	-	-	-	-	-	-	-	-	-	10,514	-
Total for 66.605		10,514	-	-	-	-	-	-	-	-	-	10,514	-
Total for Office Of The Administrator		10,514	-	-	-	-	-	-	-	-	-	10,514	-
Office Of Water													
Pass Through Office of Water -Water Pollution Control State, Interstate, and Tribal Program Support - Contract No.: DEP 16-003/16687	66.419	75,049	-	-	-	-	-	-	-	-	-	75,049	-
Total for 66.419		75,049	-	-	-	-	-	-	-	-	-	75,049	-
Pass Through Environmental Protection Agency - Nonpoint Source Implementation Grants - Contract No.: DEP S 16-021	66.460	-	-	10,364	-	-	-	-	-	-	-	10,364	-
Pass Through Environmental Protection Agency - Nonpoint Source Implementation Grants - Contract No.: G0436	66.460	-	-	204,716	-	-	-	-	-	-	-	204,716	-
Total for 66.460		-	-	215,080	-	-	-	-	-	-	-	215,080	-
Total for Office Of Water		75,049	-	215,080	-	-	-	-	-	-	-	290,129	-
Total for Environmental Protection Agency		593,326	-	215,080	-	-	-	-	-	-	-	808,406	-
Nuclear Regulatory Commission													
Nuclear Regulatory Commission													
Direct -U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	62,695	-	-	-	-	-	-	-	-	-	62,695	-
Direct -U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	-	69,781	-	-	-	-	-	-	-	-	69,781	-
Direct -U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	79,127	-	-	-	-	-	-	-	-	-	79,127	-
Direct -U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	49,317	-	-	-	-	-	-	-	-	-	49,317	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Total for 77.008		191,139	69,781	-	-	-	-	-	-	-	260,920	-
Total for Nuclear Regulatory Commission		191,139	69,781	-	-	-	-	-	-	-	260,920	-
Total for Nuclear Regulatory Commission		191,139	69,781	-	-	-	-	-	-	-	260,920	-
Department Of Energy												
Department Of Energy												
Pass Through Department of Energy -Office of Science Financial Assistance Program - Contract No.: 47811-N AMENDMENT #9	81.049	43,284	-	-	-	-	-	-	-	-	43,284	-
Total for 81.049		43,284	-	-	-	-	-	-	-	-	43,284	-
Total for Department Of Energy		43,284	-	-	-	-	-	-	-	-	43,284	-
Total for Department Of Energy		43,284	-	-	-	-	-	-	-	-	43,284	-
Department Of Education												
Department Of Education												
Pass Through Department of Education - Promoting Readiness of Minors in Supplemental Security Income - Contract No.: 18-795-105000	84.419	-	-	-	-	-	49,000	-	-	-	49,000	-
Total for 84.419		-	-	-	-	-	49,000	-	-	-	49,000	-
Total for Department Of Education		-	-	-	-	-	49,000	-	-	-	49,000	-
Office Of Educational Research And Improvement												
Pass Through Office of Elementary and Secondary Education -Twenty-First Century Community Learning Centers - Contract No.: SP-1800468	84.287	15,681	-	-	-	-	-	-	-	-	15,681	-
Total for 84.287		15,681	-	-	-	-	-	-	-	-	15,681	-
Total for Office Of Educational Research And Improvement		15,681	-	-	-	-	-	-	-	-	15,681	-
Office Of Elementary And Secondary Education												
Pass Through Office of Elementary and Secondary Education -Title I Grants to Local Educational Agencies - Contract No.: PO-PO127628	84.010	1,698	-	-	-	-	-	-	-	-	1,698	-
Total for 84.010		1,698	-	-	-	-	-	-	-	-	1,698	-
Pass Through Department of Education -Safe and Drug-Free Schools and Communities National Programs - Contract No.: 18-682-40000	84.184	457,081	-	-	-	-	-	-	-	-	457,081	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Office of Elementary and Secondary Education -Safe and Drug-Free Schools and Communities_National Programs - Contract No.: 17-682-40000	84.184	163,947	-	-	-	-	-	-	-	-	163,947	-
Total for 84.184		621,028	-	-	-	-	-	-	-	-	621,028	-
Direct -English Language Acquisition State Grants	84.365	181,957	-	-	-	-	-	-	-	-	181,957	-
Direct -English Language Acquisition State Grants	84.365	-	306,724	-	-	-	-	-	-	-	306,724	-
Pass Through Department of Education -English Language Acquisition State Grants - Contract No.: 02-M1702339	84.365	-	8,923	-	-	-	-	-	-	-	8,923	-
Total for 84.365		181,957	315,647	-	-	-	-	-	-	-	497,604	-
Pass Through Office of Elementary and Secondary Education -Improving Teacher Quality State Grants - Contract No.: 92-NV01-SEED2017-ILI	84.367	8,596	-	-	-	-	-	-	-	-	8,596	-
Pass Through Office of Elementary and Secondary Education -Improving Teacher Quality State Grants - Contract No.: PO126779	84.367	35,635	-	-	-	-	-	-	-	-	35,635	-
Pass Through Office of Elementary and Secondary Education -Improving Teacher Quality State Grants - Contract No.: PO520028	84.367	11,547	-	-	-	-	-	-	-	-	11,547	-
Pass Through Office of Elementary and Secondary Education -Improving Teacher Quality State Grants - Contract No.: 92-NV01-SEED2016	84.367	4,100	-	-	-	-	-	-	-	-	4,100	-
Total for 84.367		59,878	-	-	-	-	-	-	-	-	59,878	-
Total for Office Of Elementary And Secondary Education		864,561	315,647	-	-	-	-	-	-	-	1,180,208	-
Office Of Innovation And Improvement												
Pass Through Department of Education - Transition to Teaching - Contract No.: 60031733	84.350	-	1,114	-	-	-	-	-	-	-	1,114	-
Total for 84.350		-	1,114	-	-	-	-	-	-	-	1,114	-
Total for Office Of Innovation And Improvement		-	1,114	-	-	-	-	-	-	-	1,114	-
Office Of Postsecondary Education												
Direct -Undergraduate International Studies and Foreign Language Programs	84.016	-	60,820	-	-	-	-	-	-	-	60,820	-
Total for 84.016		-	60,820	-	-	-	-	-	-	-	60,820	-
Direct -Overseas Programs - Group Projects Abroad	84.021	-	16,081	-	-	-	-	-	-	-	16,081	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Total for 84.021		-	16,081	-	-	-	-	-	-	-	16,081	-
Direct -Higher Education_Institutional Aid	84.031	-	368,686	-	-	-	-	-	-	-	368,686	-
Total for 84.031		-	368,686	-	-	-	-	-	-	-	368,686	-
Direct -TRIO Staff Training Program	84.103	-	138,849	-	-	-	-	-	-	-	138,849	-
Total for 84.103		-	138,849	-	-	-	-	-	-	-	138,849	-
Direct -Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	-	2,984,675	-	-	-	-	-	-	-	2,984,675	-
Direct -Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	-	-	-	-	-	-	-	-	90,123	90,123	-
Direct -Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	-	-	-	-	-	-	8,087	-	-	8,087	-
Direct -Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	-	-	-	-	-	-	47,397	-	-	47,397	-
Direct -Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	-	-	-	-	-	-	-	-	26,806	26,806	-
Direct -Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	-	-	-	-	-	-	33,895	-	-	33,895	-
Direct -Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	-	1,189,357	-	-	-	-	-	-	-	1,189,357	-
Direct -Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	-	2,170,567	-	-	-	-	-	-	-	2,170,567	-
Direct -Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	-	1,554,748	-	-	-	-	-	-	-	1,554,748	-
Pass Through Department of Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 17-09	84.334	-	4,546	-	-	-	-	-	-	-	4,546	-
Pass Through Department of Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 18-610-7100	84.334	-	-	-	-	-	58,567	-	-	-	58,567	-
Pass Through Department of Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 18-19	84.334	-	55,280	-	-	-	-	-	-	-	55,280	-
Pass Through Department of Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 1721	84.334	-	36,679	-	-	-	-	-	-	-	36,679	-
Pass Through Department of Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 18-18	84.334	65,921	-	-	-	-	-	-	-	-	65,921	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Department of Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 18-13	84.334	-	-	-	-	-	3,000	-	-	-	3,000	-
Pass Through Department of Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 18-09	84.334	-	20,449	-	-	-	-	-	-	-	20,449	-
Pass Through Department of Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 18-06	84.334	-	-	-	-	-	3,750	-	-	-	3,750	-
Pass Through Department of Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 17-24	84.334	-	-	-	-	-	-	21,512	-	-	21,512	-
Pass Through Department of Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 17-610-40002	84.334	-	-	-	-	-	1,123	-	-	-	1,123	-
Pass Through Department of Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 18-05 and 18-12	84.334	-	-	-	-	-	-	8,087	-	-	8,087	-
Pass Through Department of Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE-17-17	84.334	13,687	-	-	-	-	-	-	-	-	13,687	-
Pass Through Department of Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 18-22	84.334	-	-	-	-	-	-	56,850	-	-	56,850	-
Pass Through Department of Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE-17-20	84.334	25,930	-	-	-	-	-	-	-	-	25,930	-
Pass Through Department of Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: GR02837	84.334	-	-	-	-	-	-	-	43,177	-	43,177	-
Pass Through Department of Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: N/A	84.334	-	151,778	-	-	-	-	-	-	-	151,778	-
Pass Through Department of Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE # 18-04	84.334	-	-	-	-	38,813	-	-	-	-	38,813	-
Pass Through Department of Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE # 18-21	84.334	-	-	-	-	50,717	-	-	-	-	50,717	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Department of Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE # 18-11	84.334	-	-	-	-	11,101	-	-	-	-	11,101	-
Pass Through Department of Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 18-16	84.334	-	13,153	-	-	-	-	-	-	-	13,153	-
Pass Through Department of Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE-17-27	84.334	13,045	-	-	-	-	-	-	-	-	13,045	-
Pass Through Department of Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 1718	84.334	-	25,327	-	-	-	-	-	-	-	25,327	-
Pass Through Nevada Department Of Education - Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 17-22	84.334	-	-	-	15,403	-	-	-	-	-	15,403	-
Pass Through Nevada Department Of Education - Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 18-03	84.334	-	-	-	14,045	-	-	-	-	-	14,045	-
Pass Through Nevada Department Of Education - Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE # 17-23	84.334	-	-	-	-	10,864	-	-	-	-	10,864	-
Pass Through Nevada Department Of Education - Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 18-10	84.334	-	-	-	3,184	-	-	-	-	-	3,184	-
Pass Through Nevada Department Of Education - Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 18-20	84.334	-	-	-	45,040	-	-	-	-	-	45,040	-
Pass Through Office of Postsecondary Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE-17-19	84.334	14,584	-	-	-	-	-	-	-	-	14,584	-
Pass Through Office of Postsecondary Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 18-17	84.334	72,877	-	-	-	-	-	-	-	-	72,877	-
Pass Through Office of Postsecondary Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE-18-01	84.334	44,125	-	-	-	-	-	-	-	-	44,125	-
Pass Through Office of Postsecondary Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 18-25	84.334	27,132	-	-	-	-	-	-	-	-	27,132	-

The Accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Office of Postsecondary Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE-18-08	84.334	15,456	-	-	-	-	-	-	-	-	15,456	-
Pass Through Office of Postsecondary Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: GR04966 UNR-17-14	84.334	-	-	-	-	-	-	-	-	-	-	46,000
Total for 84.334		292,757	8,206,559	-	77,672	111,495	66,440	175,828	43,177	116,929	9,090,857	46,000
Pass Through Department of Education - Strengthening Minority-Serving Institutions - Contract No.: P382B160008	84.382	-	444,816	-	-	-	-	-	-	-	444,816	-
Total for 84.382		-	444,816	-	-	-	-	-	-	-	444,816	-
Total for Office Of Postsecondary Education		292,757	9,235,811	-	77,672	111,495	66,440	175,828	43,177	116,929	10,120,109	46,000
Office Of Special Education And Rehabilitative Services												
Pass Through Department of Education - Rehabilitation Services_Vocational Rehabilitation Grants to States - Contract No.: 2065-17-REHB	84.126	-	-	-	-	-	-	14,615	-	-	14,615	-
Pass Through Department of Education - Rehabilitation Services_Vocational Rehabilitation Grants to States - Contract No.: 3021-20-REHAB DETR	84.126	-	-	-	-	-	-	234,154	-	-	234,154	-
Pass Through Department of Education - Rehabilitation Services_Vocational Rehabilitation Grants to States - Contract No.: 2032-19-REHAB	84.126	-	251,767	-	-	-	-	-	-	-	251,767	-
Total for 84.126		-	251,767	-	-	-	-	248,769	-	-	500,536	-
Pass Through Office of Special Education and Rehabilitative Services -Special Education-Grants for Infants and Families - Contract No.: OSP 1700111	84.181	7,313	-	-	-	-	-	-	-	-	7,313	-
Pass Through Office of Special Education and Rehabilitative Services -Special Education-Grants for Infants and Families - Contract No.: SP-1800110	84.181	79,671	-	-	-	-	-	-	-	-	79,671	-
Total for 84.181		86,984	-	-	-	-	-	-	-	-	86,984	-
Pass Through Office of Special Education and Rehabilitative Services -Assistive Technology - Contract No.: 19-001-85-9X-18	84.224	79,737	-	-	-	-	-	-	-	-	79,737	-
Pass Through Office of Special Education and Rehabilitative Services -Assistive Technology - Contract No.: 19-001-85-9X-17	84.224	40,624	-	-	-	-	-	-	-	-	40,624	-
Total for 84.224		120,361	-	-	-	-	-	-	-	-	120,361	-

The Accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Office of Special Education and Rehabilitative Services -Special Education - State Personnel Development - Contract No.: SP-1600908	84.323	767,813	-	-	-	-	-	-	-	-	767,813	-
Total for 84.323		767,813	-	-	-	-	-	-	-	-	767,813	-
Direct -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	166,021	-	-	-	-	-	-	-	-	166,021	-
Direct -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	-	254,713	-	-	-	-	-	-	-	254,713	-
Direct -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	-	254,964	-	-	-	-	-	-	-	254,964	-
Direct -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	250,052	-	-	-	-	-	-	-	-	250,052	-
Direct -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	333,218	-	-	-	-	-	-	-	-	333,218	-
Direct -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	-	181,554	-	-	-	-	-	-	-	181,554	-
Pass Through Department of Education -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities - Contract No.: N/A	84.325	-	82,989	-	-	-	-	-	-	-	82,989	-
Pass Through Office of Elementary and Secondary Education -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities - Contract No.: 17-22-KX-02	84.325	13,970	-	-	-	-	-	-	-	-	13,970	-
Total for 84.325		763,261	774,220	-	-	-	-	-	-	-	1,537,481	-
Direct -Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326	125,704	-	-	-	-	-	-	-	-	125,704	-
Total for 84.326		125,704	-	-	-	-	-	-	-	-	125,704	-
Total for Office Of Special Education And Rehabilitative Services		1,864,123	1,025,987	-	-	-	-	248,769	-	-	3,138,879	-
Office Of Vocational And Adult Education												
Pass Through Department of Education -Adult Education - Basic Grants to States - Contract No.: GR04851	84.002	-	-	-	-	-	-	-	120,040	-	120,040	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Department of Education -Adult Education - Basic Grants to States - Contract No.: GR02837	84.002	-	-	-	-	-	-	-	435,567	-	435,567	-
Pass Through Department of Education -Adult Education - Basic Grants to States - Contract No.: 17-608-42000	84.002	-	-	-	-	14,120	-	-	-	-	14,120	-
Pass Through Department of Education -Adult Education - Basic Grants to States - Contract No.: 17-607-42000	84.002	-	-	-	-	227	-	-	-	-	227	-
Pass Through Department of Education -Adult Education - Basic Grants to States - Contract No.: 18-105000	84.002	-	-	-	-	-	314,600	-	-	-	314,600	-
Pass Through Department of Education -Adult Education - Basic Grants to States - Contract No.: 19-608-42000	84.002	-	-	-	-	1,798	-	-	-	-	1,798	-
Pass Through Department of Education -Adult Education - Basic Grants to States - Contract No.: 18-608-42000	84.002	-	-	-	-	1,525,124	-	-	-	-	1,525,124	-
Pass Through Department of Education -Adult Education - Basic Grants to States - Contract No.: 0238182680000	84.002	-	-	-	-	-	-	1,386,128	-	-	1,386,128	-
Total for 84.002		-	-	-	-	1,541,269	314,600	1,386,128	555,607	-	3,797,604	-
Direct -Career and Technical Education -- Basic Grants to States	84.048	-	-	-	-	-	-	-	363,871	-	363,871	-
Pass Through Department of Education -Career and Technical Education -- Basic Grants to States - Contract No.: 17-636-42000	84.048	-	-	-	-	515	-	-	-	-	515	-
Pass Through Department of Education -Career and Technical Education -- Basic Grants to States - Contract No.: 17-631-42000	84.048	-	-	-	-	29,014	-	-	-	-	29,014	-
Pass Through Department of Education -Career and Technical Education -- Basic Grants to States - Contract No.: 18-631-105000	84.048	-	-	-	-	-	184,079	-	-	-	184,079	-
Pass Through Department of Education -Career and Technical Education -- Basic Grants to States - Contract No.: 18-636-42000	84.048	-	-	-	-	179,646	-	-	-	-	179,646	-
Pass Through Department of Education -Career and Technical Education -- Basic Grants to States - Contract No.: 18-636-105000	84.048	-	-	-	-	-	91,862	-	-	-	91,862	-
Pass Through Department of Education -Career and Technical Education -- Basic Grants to States - Contract No.: 18-631-11900	84.048	-	-	-	-	-	-	667,846	-	-	667,846	-
Pass Through Department of Education -Career and Technical Education -- Basic Grants to States - Contract No.: 18-631-42000	84.048	-	-	-	-	1,447,969	-	-	-	-	1,447,969	-
Total for 84.048		-	-	-	-	1,657,144	275,941	667,846	363,871	-	2,964,802	-

The Accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Total for Office Of Vocational And Adult Education		-	-	-	-	3,198,413	590,541	2,053,974	919,478	-	6,762,406	-
Total for Department Of Education		3,037,122	10,578,559	-	77,672	3,309,908	705,981	2,478,571	962,655	116,929	21,267,397	46,000

National Archives And Records Administration

National Archives And Records Administration												
Direct -National Historical Publications and Records Grants	89.003	-	15,552	-	-	-	-	-	-	-	15,552	-
Total for 89.003		-	15,552	-	-	-	-	-	-	-	15,552	-
Total for National Archives And Records Administration		-	15,552	-	-	-	-	-	-	-	15,552	-
Total for National Archives And Records Administration		-	15,552	-	-	-	-	-	-	-	15,552	-

Department Of Health And Human Services

Administration For Children And Families												
Pass Through Centers for Disease Control and Prevention -Affordable Care Act (ACA) Personal Responsibility Education Program - Contract No.: WO 4332	93.092	3,926	-	-	-	-	-	-	-	-	3,926	-
Total for 93.092		3,926	-	-	-	-	-	-	-	-	3,926	-
Pass Through Centers for Disease Control and Prevention -Affordable Care Act (ACA) Abstinence Education Program - Contract No.: WO 4332	93.235	8,157	-	-	-	-	-	-	-	-	8,157	-
Total for 93.235		8,157	-	-	-	-	-	-	-	-	8,157	-
Direct -Promoting Safe and Stable Families	93.556	1,100	-	-	-	-	-	-	-	-	1,100	-
Pass Through Administration for Children and Families -Promoting Safe and Stable Families - Contract No.: PO521022	93.556	2,763	-	-	-	-	-	-	-	-	2,763	-
Total for 93.556		3,863	-	-	-	-	-	-	-	-	3,863	-
Pass Through Administration for Children and Families -Community-Based Child Abuse Prevention Grants - Contract No.: 6111	93.590	-	31,439	-	-	-	-	-	-	-	31,439	-
Pass Through Administration for Children and Families -Community-Based Child Abuse Prevention Grants - Contract No.: 1700973	93.590	51,921	-	-	-	-	-	-	-	-	51,921	-
Pass Through Department of Health and Human Services -Community-Based Child Abuse Prevention Grants - Contract No.: N/A	93.590	-	79,856	-	-	-	-	-	-	-	79,856	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Department of Health and Human Services -Community-Based Child Abuse Prevention Grants - Contract No.: REQUEST ID: 1205.04	93.590	-	920	-	-	-	-	-	-	-	920	-
Pass Through Department of Health and Human Services -Community-Based Child Abuse Prevention Grants - Contract No.: 1339.01	93.590	-	3,040	-	-	-	-	-	-	-	3,040	-
Total for 93.590		51,921	115,255	-	-	-	-	-	-	-	167,176	-
Direct -Head Start	93.600	363,163	-	-	-	-	-	-	-	-	363,163	-
Direct -Head Start	93.600	2,392,663	-	-	-	-	-	-	-	-	2,392,663	-
Pass Through Administration for Children and Families -Head Start - Contract No.: 15773/1400767	93.600	54,428	-	-	-	-	-	-	-	-	54,428	-
Direct -Head Start	93.600	-	-	-	-	-	-	-	-	-	-	240,000
Direct -Head Start	93.600	-	-	-	-	-	-	-	-	-	-	185,806
Total for 93.600		2,810,254	-	-	-	-	-	-	-	-	2,810,254	425,806
Pass Through Department of Health and Human Services -Children's Justice Grants to States - Contract No.: CDR-17-001	93.643	-	9,793	-	-	-	-	-	-	-	9,793	-
Total for 93.643		-	9,793	-	-	-	-	-	-	-	9,793	-
Pass Through Administration for Children and Families -Stephanie Tubbs Jones Child Welfare Services Program - Contract No.: 13196	93.645	3,278	-	-	-	-	-	-	-	-	3,278	-
Total for 93.645		3,278	-	-	-	-	-	-	-	-	3,278	-
Pass Through Department of Health and Human Services -Child Welfare Research Training or Demonstration - Contract No.: 13198	93.648	-	50,420	-	-	-	-	-	-	-	50,420	-
Pass Through Department of Health and Human Services -Child Welfare Research Training or Demonstration - Contract No.: 18215	93.648	-	836,410	-	-	-	-	-	-	-	836,410	-
Total for 93.648		-	886,830	-	-	-	-	-	-	-	886,830	-
Pass Through Administration for Children and Families -Foster Care _Title IV-E - Contract No.: OSP-1700392	93.658	742,901	-	-	-	-	-	-	-	-	742,901	-
Total for 93.658		742,901	-	-	-	-	-	-	-	-	742,901	-
Pass Through Administration for Children and Families -Social Services Block Grant - Contract No.: 11006	93.667	29,365	-	-	-	-	-	-	-	-	29,365	-
Total for 93.667		29,365	-	-	-	-	-	-	-	-	29,365	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Total for Administration For Children And Families		3,653,665	1,011,878	-	-	-	-	-	-	-	4,665,543	425,806
Administration For Community Living												
Pass Through Administration for Community Living -Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services - Contract No.: 18-015-39-DX-18	93.043	23,242	-	-	-	-	-	-	-	-	23,242	-
Pass Through Administration for Community Living -Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services - Contract No.: 18-015-36-DX-18	93.043	33,928	-	-	-	-	-	-	-	-	33,928	-
Total for 93.043		57,170	-	-	-	-	-	-	-	-	57,170	-
Direct -University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632	569,791	-	-	-	-	-	-	-	-	569,791	-
Pass Through Administration for Community Living -University Centers for Excellence in Developmental Disabilities Education, Research, and Service - Contract No.: UNR 17-01	93.632	-	2,302	-	-	-	-	-	-	-	2,302	-
Total for 93.632		569,791	2,302	-	-	-	-	-	-	-	572,093	-
Total for Administration For Community Living		626,961	2,302	-	-	-	-	-	-	-	629,263	-
Centers For Disease Control And Prevention												
Direct -Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory Infrastructure	93.065	170,859	-	-	-	-	-	-	-	-	170,859	-
Total for 93.065		170,859	-	-	-	-	-	-	-	-	170,859	-
Pass Through Centers for Disease Control and Prevention -Public Health Emergency Preparedness - Contract No.: HD#16070	93.069	525,570	-	-	-	-	-	-	-	-	525,570	-
Pass Through Centers for Disease Control and Prevention -Public Health Emergency Preparedness - Contract No.: HD 15926	93.069	68,009	-	-	-	-	-	-	-	-	68,009	-
Total for 93.069		593,579	-	-	-	-	-	-	-	-	593,579	-
Direct -Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073	427,099	-	-	-	-	-	-	-	-	427,099	-
Total for 93.073		427,099	-	-	-	-	-	-	-	-	427,099	-
Pass Through Centers for Disease Control and Prevention -Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements - Contract No.: HD 15549	93.074	6,767	-	-	-	-	-	-	-	-	6,767	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Centers for Disease Control and Prevention -Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements - Contract No.: HD 14893	93.074	16,059	-	-	-	-	-	-	-	-	16,059	-
Total for 93.074		22,826	-	-	-	-	-	-	-	-	22,826	-
Pass Through Centers for Disease Control and Prevention -Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance - Contract No.: WO 4332	93.079	66,827	-	-	-	-	-	-	-	-	66,827	-
Total for 93.079		66,827	-	-	-	-	-	-	-	-	66,827	-
Pass Through Centers for Disease Control and Prevention -Project Grants and Cooperative Agreements for Tuberculosis Control Programs - Contract No.: HD # 16360	93.116	38,806	-	-	-	-	-	-	-	-	38,806	-
Pass Through Centers for Disease Control and Prevention -Project Grants and Cooperative Agreements for Tuberculosis Control Programs - Contract No.: HD # 15802	93.116	58,428	-	-	-	-	-	-	-	-	58,428	-
Total for 93.116		97,234	-	-	-	-	-	-	-	-	97,234	-
Pass Through Centers for Disease Control and Prevention -Injury Prevention and Control Research and State and Community Based Programs - Contract No.: WO 4332	93.136	10,474	-	-	-	-	-	-	-	-	10,474	-
Pass Through Centers for Disease Control and Prevention -Injury Prevention and Control Research and State and Community Based Programs - Contract No.: WO 4629	93.136	24,589	-	-	-	-	-	-	-	-	24,589	-
Total for 93.136		35,063	-	-	-	-	-	-	-	-	35,063	-
Direct -Childhood Lead Poisoning Prevention Projects_State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	-	123,296	-	-	-	-	-	-	-	123,296	-
Total for 93.197		-	123,296	-	-	-	-	-	-	-	123,296	-
Pass Through Centers for Disease Control and Prevention -Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Contract No.: HD # 16084	93.323	393,852	-	-	-	-	-	-	-	-	393,852	-
Pass Through Centers for Disease Control and Prevention -Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Contract No.: HD# 15757	93.323	59,930	-	-	-	-	-	-	-	-	59,930	-
Total for 93.323		453,782	-	-	-	-	-	-	-	-	453,782	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Centers for Disease Control and Prevention -Partnerships to Improve Community Health (2014) - Contract No.: 6-PICH-SA-15-023-A04	93.331	-	237,885	-	-	-	-	-	-	-	237,885	-
Total for 93.331		-	237,885	-	-	-	-	-	-	-	237,885	-
Pass Through Substance Abuse and Mental Health Services Administration -Behavioral Risk Factor Surveillance System - Contract No.: WO 4456	93.336	35,891	-	-	-	-	-	-	-	-	35,891	-
Total for 93.336		35,891	-	-	-	-	-	-	-	-	35,891	-
Pass Through Centers for Disease Control and Prevention -The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections P	93.521	35,396	-	-	-	-	-	-	-	-	35,396	-
Total for 93.521		35,396	-	-	-	-	-	-	-	-	35,396	-
Pass Through Substance Abuse and Mental Health Services Administration -State Public Health Actions to Prevent and Control Diabetes, Heart Disease, Obesity and Associate Risk Factors and Promote School Health - Contract No.: WO 4456	93.757	11,370	-	-	-	-	-	-	-	-	11,370	-
Total for 93.757		11,370	-	-	-	-	-	-	-	-	11,370	-
Pass Through Centers for Disease Control and Prevention -Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF) - Contract No.: WO 4332	93.758	1,909	-	-	-	-	-	-	-	-	1,909	-
Total for 93.758		1,909	-	-	-	-	-	-	-	-	1,909	-
Pass Through Centers for Disease Control and Prevention -Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Contract No.: HD 14908	93.815	132,392	-	-	-	-	-	-	-	-	132,392	-
Pass Through Centers for Disease Control and Prevention -Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Contract No.: HD 14907	93.815	11,542	-	-	-	-	-	-	-	-	11,542	-
Total for 93.815		143,934	-	-	-	-	-	-	-	-	143,934	-
Total for Centers For Disease Control And Prevention		2,095,768	361,181	-	-	-	-	-	-	-	2,456,949	-
Centers For Medicare And Medicaid Services												

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Department of Health and Human Services -State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges - Contract No.: N/A	93.525	-	12,112	-	-	-	-	-	-	-	12,112	-
Total for 93.525		-	12,112	-	-	-	-	-	-	-	12,112	-
Total for Centers For Medicare And Medicaid Services		-	12,112	-	-	-	-	-	-	-	12,112	-
Department of Health and Human Services												
Pass Through Administration for Community Living -Alzheimer's Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru Prevention and Public Health Funds (PPHF) - Contract No.: 16-007-93-A1X-17	93.763	13,654	-	-	-	-	-	-	-	-	13,654	-
Pass Through Administration for Community Living -Alzheimer's Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru Prevention and Public Health Funds (PPHF) - Contract No.: 16-007-93-A2X-17	93.763	37,000	-	-	-	-	-	-	-	-	37,000	-
Pass Through Department of Health and Human Services -Alzheimer's Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru Prevention and Public Health Funds (PPHF) - Contract No.: 18-058-93-A2X-18	93.763	3,049	-	-	-	-	-	-	-	-	3,049	-
Total for 93.763		53,703	-	-	-	-	-	-	-	-	53,703	-
Total for Department of Health and Human Services		53,703	-	-	-	-	-	-	-	-	53,703	-
Department of Health and Human Services Centers for Disease Control and Prevention												
Pass Through Centers for Disease Control and Prevention -Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance - Contract No.: WO 4270	93.314	5,254	-	-	-	-	-	-	-	-	5,254	-
Pass Through Centers for Disease Control and Prevention -Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance - Contract No.: WO 4631	93.314	5,189	-	-	-	-	-	-	-	-	5,189	-
Total for 93.314		10,443	-	-	-	-	-	-	-	-	10,443	-
Pass Through Substance Abuse and Mental Health Services Administration -Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations financed in part by Prevention and Public Health Funds - Contract No.: WO 4456	93.752	908	-	-	-	-	-	-	-	-	908	-
Total for 93.752		908	-	-	-	-	-	-	-	-	908	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Total for Department of Health and Human Services Centers for Disease Control and Prevention		11,350	-	-	-	-	-	-	-	-	11,350	-
Department of Health and Human Services Substance Abuse and Mental Health Services Administration												
Pass Through Substance Abuse and Mental Health Services Administration -Opioid STR - Contract No.: 1365-70068/TO# Z-02	93.788	(1,914)	-	-	-	-	-	-	-	-	(1,914)	-
Pass Through Substance Abuse and Mental Health Services Administration -Opioid STR - Contract No.: 1365-70068/Task Order CC	93.788	31,450	-	-	-	-	-	-	-	-	31,450	-
Pass Through Substance Abuse and Mental Health Services Administration -Opioid STR - Contract No.: HD 16520	93.788	85,056	-	-	-	-	-	-	-	-	85,056	-
Pass Through Substance Abuse and Mental Health Services Administration -Opioid STR - Contract No.: TO#AA/1365-70068	93.788	14,458	-	-	-	-	-	-	-	-	14,458	-
Pass Through Substance Abuse and Mental Health Services Administration -Opioid STR - Contract No.: Work Order # 4590	93.788	149,986	-	-	-	-	-	-	-	-	149,986	-
Pass Through Substance Abuse and Mental Health Services Administration -Opioid STR - Contract No.: 16201	93.788	769,918	-	-	-	-	-	-	-	-	769,918	-
Total for 93.788		1,048,954	-	-	-	-	-	-	-	-	1,048,954	-
Total for Department of Health and Human Services Substance Abuse and Mental Health Services Administration		1,048,954	-	-	-	-	-	-	-	-	1,048,954	-
Food And Drug Administration												
Direct -Food and Drug Administration_Research	93.103	364,305	-	-	-	-	-	-	-	-	364,305	-
Pass Through Food and Drug Administration - Food and Drug Administration_Research - Contract No.: FSMA 1610-12	93.103	107,751	-	-	-	-	-	-	-	-	107,751	-
Total for 93.103		472,056	-	-	-	-	-	-	-	-	472,056	-
Total for Food And Drug Administration		472,056	-	-	-	-	-	-	-	-	472,056	-
Health Resources And Services Administration												
Direct -Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	66,000	-	-	-	-	-	-	-	-	66,000	-
Direct -Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	251,546	-	-	-	-	-	-	-	-	251,546	-
Total for 93.107		317,546	-	-	-	-	-	-	-	-	317,546	-
Direct -Maternal and Child Health Federal Consolidated Programs	93.110	30,796	-	-	-	-	-	-	-	-	30,796	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Department of Health and Human Services -Maternal and Child Health Federal Consolidated Programs - Contract No.: 51118026	93.110	-	3,391	-	-	-	-	-	-	-	3,391	-
Total for 93.110		30,796	3,391	-	-	-	-	-	-	-	34,187	-
Pass Through Health Resources and Services Administration -AIDS Education and Training Centers - Contract No.: 9055SC	93.145	12,397	-	-	-	-	-	-	-	-	12,397	-
Pass Through Health Resources and Services Administration -AIDS Education and Training Centers - Contract No.: 9055sc Amendment No. 2	93.145	163,316	-	-	-	-	-	-	-	-	163,316	-
Total for 93.145		175,713	-	-	-	-	-	-	-	-	175,713	-
Direct -Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153	-	68,131	-	-	-	-	-	-	-	68,131	-
Direct -Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153	-	100,688	-	-	-	-	-	-	-	100,688	-
Total for 93.153		-	168,819	-	-	-	-	-	-	-	168,819	-
Pass Through Health Resources and Services Administration -Rural Health Research Centers - Contract No.: OSP-1600845	93.155	(34,900)	-	-	-	-	-	-	-	-	(34,900)	-
Total for 93.155		(34,900)	-	-	-	-	-	-	-	-	(34,900)	-
Direct -Grants to States for Loan Repayment Program	93.165	173,200	-	-	-	-	-	-	-	-	173,200	-
Direct -Grants to States for Loan Repayment Program	93.165	26,800	-	-	-	-	-	-	-	-	26,800	-
Total for 93.165		200,000	-	-	-	-	-	-	-	-	200,000	-
Direct -State Rural Hospital Flexibility Program	93.241	226,866	-	-	-	-	-	-	-	-	226,866	-
Total for 93.241		226,866	-	-	-	-	-	-	-	-	226,866	-
Pass Through Centers for Disease Control and Prevention -Universal Newborn Hearing Screening - Contract No.: WO 4631	93.251	2,594	-	-	-	-	-	-	-	-	2,594	-
Total for 93.251		2,594	-	-	-	-	-	-	-	-	2,594	-
Direct -Grants for Education, Prevention, and Early Detection of Radiogenic Cancers and Diseases	93.257	5,557	-	-	-	-	-	-	-	-	5,557	-
Direct -Grants for Education, Prevention, and Early Detection of Radiogenic Cancers and Diseases	93.257	-	123,485	-	-	-	-	-	-	-	123,485	-
Total for 93.257		5,557	123,485	-	-	-	-	-	-	-	129,042	-

The Accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Small Rural Hospital Improvement Grant Program	93.301	116,450	-	-	-	-	-	-	-	-	116,450	-
Total for 93.301		116,450	-	-	-	-	-	-	-	-	116,450	-
Pass Through Health Resources and Services Administration -Affordable Care Act Public Health Training Centers Pgrm, Resources Development and Academic Support to the Public Health Trng Centers Program and Public Health Infrastructure and Systems Support -	93.516	115,624	-	-	-	-	-	-	-	-	115,624	-
Total for 93.516		115,624	-	-	-	-	-	-	-	-	115,624	-
Pass Through Health Resources and Services Administration -Mental and Behavioral Health Education and Training Grants - Contract No.: OSP-1701282	93.732	23,562	-	-	-	-	-	-	-	-	23,562	-
Total for 93.732		23,562	-	-	-	-	-	-	-	-	23,562	-
Pass Through Centers for Medicare and Medicaid Services -Section 223 Demonstration Programs to Improve Community Mental Health Services - Contract No.: WO#4479	93.829	14,638	-	-	-	-	-	-	-	-	14,638	-
Total for 93.829		14,638	-	-	-	-	-	-	-	-	14,638	-
Direct -Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program	93.912	176,937	-	-	-	-	-	-	-	-	176,937	-
Total for 93.912		176,937	-	-	-	-	-	-	-	-	176,937	-
Direct -Grants to States for Operation of Offices of Rural Health	93.913	179,861	-	-	-	-	-	-	-	-	179,861	-
Direct -Grants to States for Operation of Offices of Rural Health	93.913	8,939	-	-	-	-	-	-	-	-	8,939	-
Total for 93.913		188,800	-	-	-	-	-	-	-	-	188,800	-
Pass Through Health Resources and Services Administration -HIV Care Formula Grants - Contract No.: WO 4499	93.917	35,021	-	-	-	-	-	-	-	-	35,021	-
Pass Through Health Resources and Services Administration -HIV Care Formula Grants - Contract No.: WO 4673	93.917	6,800	-	-	-	-	-	-	-	-	6,800	-
Total for 93.917		41,821	-	-	-	-	-	-	-	-	41,821	-
Pass Through Department of Health and Human Services -Healthy Start Initiative - Contract No.: SNHD-1-6HSI-15-037	93.926	-	58,378	-	-	-	-	-	-	-	58,378	-
Total for 93.926		-	58,378	-	-	-	-	-	-	-	58,378	-

The Accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
	93.994	21,879	-	-	-	-	-	-	-	-	21,879	-
	93.994	92,178	-	-	-	-	-	-	-	-	92,178	-
	93.994	10,947	-	-	-	-	-	-	-	-	10,947	-
	93.994	908	-	-	-	-	-	-	-	-	908	-
Total for 93.994		125,911	-	-	-	-	-	-	-	-	125,911	-
Total for Health Resources And Services Administration		1,727,916	354,073	-	-	-	-	-	-	-	2,081,989	-
National Institutes Of Health												
Pass Through Substance Abuse and Mental Health Services Administration -National State Based Tobacco Control Programs - Contract No.: WO 4456	93.305	908	-	-	-	-	-	-	-	-	908	-
Total for 93.305		908	-	-	-	-	-	-	-	-	908	-
Direct -Vision Research	93.867	4,573	-	-	-	-	-	-	-	-	4,573	-
Direct -Vision Research	93.867	54,138	-	-	-	-	-	-	-	-	54,138	-
Total for 93.867		58,711	-	-	-	-	-	-	-	-	58,711	-
Pass Through Health Resources and Services Administration -Vision Research - Contract No.: 16198 and 16265	93.870	62,657	-	-	-	-	-	-	-	-	62,657	-
Total for 93.870		62,657	-	-	-	-	-	-	-	-	62,657	-
Pass Through National Institutes of Health - Medical Library Assistance - Contract No.: 5415 P UA94	93.879	4,308	-	-	-	-	-	-	-	-	4,308	-
Pass Through National Institutes of Health - Medical Library Assistance - Contract No.: 5415-G-UA005	93.879	19,975	-	-	-	-	-	-	-	-	19,975	-
Total for 93.879		24,283	-	-	-	-	-	-	-	-	24,283	-
Total for National Institutes Of Health		146,559	-	-	-	-	-	-	-	-	146,559	-
Office Of Population Affairs												
Pass Through Department of Health and Human Services -Family Planning_Services - Contract No.: SNHD-1-TPP-SA-16-074	93.217	-	33,206	-	-	-	-	-	-	-	33,206	-
Pass Through Department of Health and Human Services -Family Planning_Services - Contract No.: SNHD-1-TPPB-SA-16074	93.217	-	3,038	-	-	-	-	-	-	-	3,038	-
Total for 93.217		-	36,244	-	-	-	-	-	-	-	36,244	-
Total for Office Of Population Affairs		-	36,244	-	-	-	-	-	-	-	36,244	-

The Accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Substance Abuse And Mental Health Services Administration												
Pass Through Substance Abuse and Mental Health Services Administration -Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) - Contract No.: SOC-3646-FY18-KR09	93.104	99,534	-	-	-	-	-	-	-	-	99,534	-
Pass Through Substance Abuse and Mental Health Services Administration -Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) - Contract No.: SOC-3646-FY 17-KR11	93.104	97,022	-	-	-	-	-	-	-	-	97,022	-
Pass Through Substance Abuse and Mental Health Services Administration -Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) - Contract No.: WO 4625	93.104	6,009	-	-	-	-	-	-	-	-	6,009	-
Pass Through Substance Abuse and Mental Health Services Administration -Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) - Contract No.: SOC-3646-FY18-KR18	93.104	17,893	-	-	-	-	-	-	-	-	17,893	-
Total for 93.104		220,458	-	-	-	-	-	-	-	-	220,458	-
Direct -Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	331,500	-	-	-	-	-	-	-	-	331,500	-
Direct -Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	261,159	-	-	-	-	-	-	-	-	261,159	-
Direct -Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	199,770	-	-	-	-	-	-	-	-	199,770	-
Pass Through Centers for Disease Control and Prevention -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: WO 4332	93.243	197,541	-	-	-	-	-	-	-	-	197,541	-
Pass Through Substance Abuse and Mental Health Services Administration -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: Work Order # 4567	93.243	10,261	-	-	-	-	-	-	-	-	10,261	-
Pass Through Substance Abuse and Mental Health Services Administration -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: UND10598	93.243	273,809	-	-	-	-	-	-	-	-	273,809	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Substance Abuse and Mental Health Services Administration -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: SP-1800049	93.243	21,513	-	-	-	-	-	-	-	-	21,513	-
Pass Through Substance Abuse and Mental Health Services Administration -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: SBIRT-MOA-2017-02	93.243	14,301	-	-	-	-	-	-	-	-	14,301	-
Pass Through Substance Abuse and Mental Health Services Administration -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 40243	93.243	42,598	-	-	-	-	-	-	-	-	42,598	-
Pass Through Substance Abuse and Mental Health Services Administration -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 2000 G VD569	93.243	40,289	-	-	-	-	-	-	-	-	40,289	-
Pass Through Substance Abuse and Mental Health Services Administration -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 18987	93.243	16,011	-	-	-	-	-	-	-	-	16,011	-
Pass Through Substance Abuse and Mental Health Services Administration -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 1365-70068/TO Z	93.243	(2,220)	-	-	-	-	-	-	-	-	(2,220)	-
Pass Through Substance Abuse and Mental Health Services Administration -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 11850	93.243	1,278,462	-	-	-	-	-	-	-	-	1,278,462	-
Pass Through Substance Abuse and Mental Health Services Administration -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 10029147-01	93.243	45,759	-	-	-	-	-	-	-	-	45,759	-
Pass Through Substance Abuse and Mental Health Services Administration -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 0083426/00058011	93.243	372	-	-	-	-	-	-	-	-	372	-
Pass Through Substance Abuse and Mental Health Services Administration -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 0079526/00058085	93.243	18,864	-	-	-	-	-	-	-	-	18,864	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Substance Abuse and Mental Health Services Administration -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: #17233/AMD #2	93.243	185,032	-	-	-	-	-	-	-	-	185,032	-
Pass Through Substance Abuse and Mental Health Services Administration -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 2000 G QF265 AMD#5	93.243	31,207	-	-	-	-	-	-	-	-	31,207	-
Pass Through Substance Abuse and Mental Health Services Administration -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: #657A	93.243	24,629	-	-	-	-	-	-	-	-	24,629	-
Total for 93.243		2,990,857	-	-	-	-	-	-	-	-	2,990,857	-
Pass Through Substance Abuse and Mental Health Services Administration -Block Grants for Community Mental Health Services - Contract No.: 1365-70068	93.958	187,069	-	-	-	-	-	-	-	-	187,069	-
Pass Through Substance Abuse and Mental Health Services Administration -Block Grants for Community Mental Health Services - Contract No.: 1365-70068/TO#BB	93.958	66,500	-	-	-	-	-	-	-	-	66,500	-
Pass Through Substance Abuse and Mental Health Services Administration -Block Grants for Community Mental Health Services - Contract No.: 136570068/TO #Y	93.958	37,040	-	-	-	-	-	-	-	-	37,040	-
Pass Through Substance Abuse and Mental Health Services Administration -Block Grants for Community Mental Health Services - Contract No.: 1365-70068/ Task Order DD	93.958	32,038	-	-	-	-	-	-	-	-	32,038	-
Pass Through Substance Abuse and Mental Health Services Administration -Block Grants for Community Mental Health Services - Contract No.: 1365-70068 / Task Order II	93.958	27,430	-	-	-	-	-	-	-	-	27,430	-
Pass Through Substance Abuse and Mental Health Services Administration -Block Grants for Community Mental Health Services - Contract No.: 1365-70068 / Task Order FF	93.958	105,326	-	-	-	-	-	-	-	-	105,326	-
Pass Through Substance Abuse and Mental Health Services Administration -Block Grants for Community Mental Health Services - Contract No.: 1365-70068 / Task Order HH	93.958	17,038	-	-	-	-	-	-	-	-	17,038	-
Total for 93.958		472,441	-	-	-	-	-	-	-	-	472,441	-
	93.959	29,476	-	-	-	-	-	-	-	-	29,476	-
	93.959	9,363	-	-	-	-	-	-	-	-	9,363	-

The Accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
	93.959	40,068	-	-	-	-	-	-	-	-	40,068	-
	93.959	1,307	-	-	-	-	-	-	-	-	1,307	-
	93.959	639,404	-	-	-	-	-	-	-	-	639,404	-
Pass Through Substance Abuse and Mental Health Services Administration -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: WO# 4442	93.959	255,835	-	-	-	-	-	-	-	-	255,835	-
Pass Through Substance Abuse and Mental Health Services Administration -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: WO 4456	93.959	27,556	-	-	-	-	-	-	-	-	27,556	-
Pass Through Substance Abuse and Mental Health Services Administration -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 156362	93.959	168,123	-	-	-	-	-	-	-	-	168,123	-
Pass Through Substance Abuse and Mental Health Services Administration -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 1365-70068/TO Z	93.959	7,822	-	-	-	-	-	-	-	-	7,822	-
Total for 93.959		1,178,954	-	-	-	-	-	-	-	-	1,178,954	-
Total for Substance Abuse And Mental Health Services Administration		4,862,710	-	-	-	-	-	-	-	-	4,862,710	-
Total for Department Of Health And Human Services		14,699,641	1,777,790	-	-	-	-	-	-	-	16,477,431	425,806
Corporation For National And Community Service												
Corporation For National And Community Service												
	94.002	85,682	-	-	-	-	-	-	-	-	85,682	-
	94.002	19,050	-	-	-	-	-	-	-	-	19,050	-
Total for 94.002		104,732	-	-	-	-	-	-	-	-	104,732	-
Pass Through Corporation for National and Community Service -AmeriCorps - Contract No.: 14NDHDC003	94.006	-	9,628	-	-	-	-	-	-	-	9,628	-
Total for 94.006		-	9,628	-	-	-	-	-	-	-	9,628	-
Total for Corporation For National And Community Service		104,732	9,628	-	-	-	-	-	-	-	114,360	-
Total for Corporation For National And Community Service		104,732	9,628	-	-	-	-	-	-	-	114,360	-

Department Of Homeland Security

Department Of Homeland Security

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Department of Homeland Security	97.000	-	12,050	-	-	-	-	-	-	-	12,050	-
Direct -Department of Homeland Security	97.000	-	22,369	-	-	-	-	-	-	-	22,369	-
Total for 97.000		-	34,419	-	-	-	-	-	-	-	34,419	-
	97.047	76,136	-	-	-	-	-	-	-	-	76,136	-
	97.047	29,407	-	-	-	-	-	-	-	-	29,407	-
	97.047	9,000	-	-	-	-	-	-	-	-	9,000	-
Total for 97.047		114,543	-	-	-	-	-	-	-	-	114,543	-
	97.065	38,917	-	-	-	-	-	-	-	-	38,917	-
Total for 97.065		38,917	-	-	-	-	-	-	-	-	38,917	-
Total for Department Of Homeland Security		153,460	34,419	-	-	-	-	-	-	-	187,879	-
Total for Department Of Homeland Security		153,460	34,419	-	-	-	-	-	-	-	187,879	-
Other Federal Assistance		27,156,395	12,892,612	292,257	77,672	3,309,908	1,368,150	3,108,270	1,904,397	116,929	50,226,589	650,596

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
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Research And Development Cluster

	43,046	-	-	-	-	-	-	-	-	43,046	-
Total for	43,046	-	-	-	-	-	-	-	-	43,046	-
Total for	43,046	-	-	-	-	-	-	-	-	43,046	-
Total for	43,046	-	-	-	-	-	-	-	-	43,046	-

Department Of Agriculture

Agricultural Marketing Service

Pass Through Agricultural Marketing Service - Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCBG 1710-04	10.170	13,163	-	-	-	-	-	-	-	13,163	-
Pass Through Agricultural Marketing Service - Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCB 1710-06	10.170	11,103	-	-	-	-	-	-	-	11,103	-
Pass Through Agricultural Marketing Service - Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCB 1810-07	10.170	2,394	-	-	-	-	-	-	-	2,394	-
Pass Through Agricultural Marketing Service - Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCB 1710-05	10.170	685	-	-	-	-	-	-	-	685	-
Pass Through Agricultural Marketing Service - Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCB-1510-13	10.170	9,187	-	-	-	-	-	-	-	9,187	-
Pass Through Department of Agriculture - Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCB 1810-03	10.170	7,177	-	-	-	-	-	-	-	7,177	-
Total for 10.170		43,709	-	-	-	-	-	-	-	43,709	-
Total for Agricultural Marketing Service		43,709	-	-	-	-	-	-	-	43,709	-

Agricultural Research Service

Direct -Agricultural Research_Basic and Applied Research	10.001	2,649	-	-	-	-	-	-	-	2,649	-
Direct -Agricultural Research_Basic and Applied Research	10.001	8,658	-	-	-	-	-	-	-	8,658	-
Direct -Agricultural Research_Basic and Applied Research	10.001	9,774	-	-	-	-	-	-	-	9,774	-
Direct -Agricultural Research_Basic and Applied Research	10.001	4,262	-	-	-	-	-	-	-	4,262	-
Direct -Agricultural Research_Basic and Applied Research	10.001	27,967	-	-	-	-	-	-	-	27,967	-

The Accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Agricultural Research_Basic and Applied Research	10.001	2,269	-	-	-	-	-	-	-	-	2,269	-
Direct -Agricultural Research_Basic and Applied Research	10.001	13,616	-	-	-	-	-	-	-	-	13,616	-
Direct -Agricultural Research_Basic and Applied Research	10.001	52,568	-	-	-	-	-	-	-	-	52,568	-
Direct -Agricultural Research_Basic and Applied Research	10.001	131,781	-	-	-	-	-	-	-	-	131,781	-
Direct -Agricultural Research_Basic and Applied Research	10.001	37,056	-	-	-	-	-	-	-	-	37,056	-
Direct -Agricultural Research_Basic and Applied Research	10.001	10,217	-	-	-	-	-	-	-	-	10,217	-
Direct -Agricultural Research_Basic and Applied Research	10.001	134,966	-	-	-	-	-	-	-	-	134,966	-
Direct -Agricultural Research_Basic and Applied Research	10.001	42,134	-	-	-	-	-	-	-	-	42,134	-
Direct -Agricultural Research_Basic and Applied Research	10.001	-	-	32,129	-	-	-	-	-	-	32,129	-
Direct -Agricultural Research_Basic and Applied Research	10.001	-	-	18,516	-	-	-	-	-	-	18,516	-
Direct -Agricultural Research_Basic and Applied Research	10.001	9,999	-	-	-	-	-	-	-	-	9,999	-
Direct -Agricultural Research_Basic and Applied Research	10.001	34,991	-	-	-	-	-	-	-	-	34,991	-
Total for 10.001		522,907	-	50,645	-	-	-	-	-	-	573,552	-
Total for Agricultural Research Service		522,907	-	50,645	-	-	-	-	-	-	573,552	-
CONTRACT - DEPT OF AGRICULTURE												
Direct -Contract - Dept of Agriculture	10.000	-	-	9,046	-	-	-	-	-	-	9,046	-
Direct -Contract - Dept of Agriculture	10.000	-	-	8,730	-	-	-	-	-	-	8,730	-
Direct -Contract - Dept of Agriculture	10.000	-	-	67,233	-	-	-	-	-	-	67,233	-
Direct -Contract - Dept of Agriculture	10.000	-	-	51,258	-	-	-	-	-	-	51,258	-
Direct -Contract - Dept of Agriculture	10.000	-	-	11,223	-	-	-	-	-	-	11,223	-
Direct -Contract - Dept of Agriculture	10.000	-	-	19,365	-	-	-	-	-	-	19,365	-
Direct -Contract - Dept of Agriculture	10.000	-	-	1,220	-	-	-	-	-	-	1,220	-
Direct -Contract - Dept of Agriculture	10.000	-	1,396,659	-	-	-	-	-	-	-	1,396,659	-
Direct -Contract - Dept of Agriculture	10.000	49,880	-	-	-	-	-	-	-	-	49,880	-
Direct -Contract - Dept of Agriculture	10.000	-	20,868	-	-	-	-	-	-	-	20,868	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Contract - Dept of Agriculture	10.000	-	-	62,940	-	-	-	-	-	-	62,940	-
Direct -Contract - Dept of Agriculture	10.000	-	-	9,641	-	-	-	-	-	-	9,641	-
Direct -Contract - Dept of Agriculture	10.000	-	-	386	-	-	-	-	-	-	386	-
Direct -Contract - Dept of Agriculture	10.000	-	-	75,000	-	-	-	-	-	-	75,000	-
Direct -Contract - Dept of Agriculture	10.000	8,670	-	-	-	-	-	-	-	-	8,670	-
Direct -Contract - Dept of Agriculture	10.000	6,654	-	-	-	-	-	-	-	-	6,654	-
Direct -Contract - Dept of Agriculture	10.000	61,575	-	-	-	-	-	-	-	-	61,575	-
Direct -Contract - Dept of Agriculture	10.000	-	2,669	-	-	-	-	-	-	-	2,669	-
Direct -Contract - Dept of Agriculture	10.000	-	5,067	-	-	-	-	-	-	-	5,067	-
Direct -Contract - Dept of Agriculture	10.000	3,823	-	-	-	-	-	-	-	-	3,823	-
Direct -Contract - Dept of Agriculture	10.000	-	-	19,135	-	-	-	-	-	-	19,135	-
Direct -Contract - Dept of Agriculture	10.000	-	-	11,266	-	-	-	-	-	-	11,266	-
Direct -Contract - Dept of Agriculture	10.000	54,014	-	-	-	-	-	-	-	-	54,014	-
Direct -Contract - Dept of Agriculture	10.000	2,204	-	-	-	-	-	-	-	-	2,204	-
Direct -Contract - Dept of Agriculture	10.000	40,443	-	-	-	-	-	-	-	-	40,443	-
Direct -Contract - Dept of Agriculture	10.000	-	-	48,375	-	-	-	-	-	-	48,375	-
Direct -Contract - Dept of Agriculture	10.000	-	-	5,845	-	-	-	-	-	-	5,845	-
Direct -Contract - Dept of Agriculture	10.000	70,583	-	-	-	-	-	-	-	-	70,583	-
Direct -Contract - Dept of Agriculture	10.000	17,449	-	-	-	-	-	-	-	-	17,449	-
Direct -Contract - Dept of Agriculture	10.000	-	-	14,480	-	-	-	-	-	-	14,480	-
Direct -Contract - Dept of Agriculture	10.000	-	-	5,002	-	-	-	-	-	-	5,002	-
Direct -Contract - Dept of Agriculture	10.000	4,847	-	-	-	-	-	-	-	-	4,847	-
Direct -Contract - Dept of Agriculture	10.000	-	122,558	-	-	-	-	-	-	-	122,558	-
Direct -Contract - Dept of Agriculture	10.000	20,758	-	-	-	-	-	-	-	-	20,758	-
Pass Through Department of Agriculture - Contract - Dept of Agriculture - Contract No.: ED1723	10.000	-	15,761	-	-	-	-	-	-	-	15,761	-
Pass Through Forest Service -Contract - Dept of Agriculture - Contract No.: AWD-06-00000319	10.000	-	-	10,537	-	-	-	-	-	-	10,537	-
Direct -Contract - Dept of Agriculture	10.000	-	-	-	-	-	-	-	-	-	-	35,008
Total for 10.000		340,900	1,563,582	430,682	-	-	-	-	-	-	2,335,164	35,008

The Accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Total for CONTRACT - DEPT OF AGRICULTURE		340,900	1,563,582	430,682	-	-	-	-	-	-	2,335,164	35,008
Forest Service												
Direct -Forestry Research	10.652	11,963	-	-	-	-	-	-	-	-	11,963	-
Direct -Forestry Research	10.652	2,881	-	-	-	-	-	-	-	-	2,881	-
Direct -Forestry Research	10.652	56,642	-	-	-	-	-	-	-	-	56,642	-
Pass Through Forest Service -Forestry Research - Contract No.: 17-CS-11132543-040	10.652	255	-	-	-	-	-	-	-	-	255	-
Total for 10.652		71,741	-	-	-	-	-	-	-	-	71,741	-
Pass Through Department of Agriculture - Cooperative Forestry Assistance - Contract No.: USDA/UF/17/05	10.664	-	1,114	-	-	-	-	-	-	-	1,114	-
Pass Through Department of Agriculture - Cooperative Forestry Assistance - Contract No.: USDA/UF/17/07	10.664	-	-	-	-	24,875	-	-	-	-	24,875	-
Pass Through Forest Service -Cooperative Forestry Assistance - Contract No.: UF/15/01	10.664	-	-	7,990	-	-	-	-	-	-	7,990	-
Total for 10.664		-	1,114	7,990	-	24,875	-	-	-	-	33,979	-
Pass Through Forest Service -Forest Products Lab: Technology Marketing Unit (TMU) - Contract No.: 1700113	10.674	5,309	-	-	-	-	-	-	-	-	5,309	-
Total for 10.674		5,309	-	-	-	-	-	-	-	-	5,309	-
Pass Through Department of Agriculture - Recovery Act of 2009: Wildland Fire Management - Contract No.: 8972	10.688	-	12,254	-	-	-	-	-	-	-	12,254	-
Total for 10.688		-	12,254	-	-	-	-	-	-	-	12,254	-
Pass Through Forest Service -Good Neighbor Authority - Contract No.: UNR-003	10.691	503	-	-	-	-	-	-	-	-	503	-
Total for 10.691		503	-	-	-	-	-	-	-	-	503	-
Total for Forest Service		77,553	13,368	7,990	-	24,875	-	-	-	-	123,786	-
National Institute Of Food And Agriculture												
Pass Through National Institute of Food and Agriculture -Cooperative Forestry Research - Contract No.: 2018-32100-06032	10.202	32,565	-	-	-	-	-	-	-	-	32,565	-
Pass Through National Institute of Food and Agriculture -Cooperative Forestry Research - Contract No.: 2017-32100-06032	10.202	100,064	-	-	-	-	-	-	-	-	100,064	-
Total for 10.202		132,629	-	-	-	-	-	-	-	-	132,629	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through National Institute of Food and Agriculture -Payments to Agricultural Experiment Stations Under the Hatch Act - Contract No.: 2017-31200-06032	10.203	519,164	-	-	-	-	-	-	-	-	519,164	-
Pass Through National Institute of Food and Agriculture -Payments to Agricultural Experiment Stations Under the Hatch Act - Contract No.: 2017-31100-06032	10.203	1,106,593	-	-	-	-	-	-	-	-	1,106,593	-
Total for 10.203		1,625,757	-	-	-	-	-	-	-	-	1,625,757	-
Pass Through National Institute of Food and Agriculture -Animal Health and Disease Research - Contract No.: 20163610006032	10.207	1,607	-	-	-	-	-	-	-	-	1,607	-
Pass Through National Institute of Food and Agriculture -Animal Health and Disease Research - Contract No.: 20173610006032	10.207	20,755	-	-	-	-	-	-	-	-	20,755	-
Total for 10.207		22,362	-	-	-	-	-	-	-	-	22,362	-
Pass Through National Institute of Food and Agriculture -Biotechnology Risk Assessment Research - Contract No.: 25-6222-0856-003	10.219	1,772	-	-	-	-	-	-	-	-	1,772	-
Total for 10.219		1,772	-	-	-	-	-	-	-	-	1,772	-
Pass Through National Institute of Food and Agriculture -Organic Agriculture Research and Extension Initiative - Contract No.: 128314_G003755	10.307	789	-	-	-	-	-	-	-	-	789	-
Total for 10.307		789	-	-	-	-	-	-	-	-	789	-
Pass Through Department of Agriculture - Specialty Crop Research Initiative - Contract No.: SCB 1710-01	10.309	-	-	-	-	-	-	-	10,216	-	10,216	-
Total for 10.309		-	-	-	-	-	-	-	10,216	-	10,216	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	5,868	-	-	-	-	-	-	-	-	5,868	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	756,742	-	-	-	-	-	-	-	-	756,742	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	1,487	-	-	-	-	-	-	-	-	1,487	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	-	21,281	-	-	-	-	-	-	-	21,281	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	-	29,859	-	-	-	-	-	-	-	29,859	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	144,851	-	-	-	-	-	-	-	-	144,851	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	88,886	-	-	-	-	-	-	-	-	88,886	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	-	35,948	-	-	-	-	-	-	-	35,948	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	33,255	-	-	-	-	-	-	-	-	33,255	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	76,248	-	-	-	-	-	-	-	-	76,248	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	46,391	-	-	-	-	-	-	-	-	46,391	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	145,758	-	-	-	-	-	-	-	-	145,758	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	12,027	-	-	-	-	-	-	-	-	12,027	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	37,937	-	-	-	-	-	-	-	-	37,937	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	515	-	-	-	-	-	-	-	-	515	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	-	-	503,549	-	-	-	-	-	-	503,549	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	15,732	-	-	-	-	-	-	-	-	15,732	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	54,505	-	-	-	-	-	-	-	-	54,505	-
Pass Through Department of Agriculture - Agriculture and Food Research Initiative (AFRI) - Contract No.: 4700-DRI-USDA-9973	10.310	-	-	67,494	-	-	-	-	-	-	67,494	-
Pass Through National Institute of Food and Agriculture -Agriculture and Food Research Initiative (AFRI) - Contract No.: 17-22NF-02	10.310	-	-	-	17,481	-	-	-	-	-	17,481	-
Pass Through National Institute of Food and Agriculture -Agriculture and Food Research Initiative (AFRI) - Contract No.: AWD-06-00000260	10.310	-	-	46,841	-	-	-	-	-	-	46,841	-
Pass Through National Institute of Food and Agriculture -Agriculture and Food Research Initiative (AFRI) - Contract No.: AWD-06-00000241	10.310	-	-	227,515	-	-	-	-	-	-	227,515	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	-	-	-	225,122
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	-	-	-	136,134
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	-	-	-	16,967
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	-	-	-	19,691
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	-	-	-	102,208

The Accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	-	-	-	218,642
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	-	-	-	324,661
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	-	-	-	117,620
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	-	-	-	11,138
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	-	-	-	168,455
Pass Through Colorado State University - Agriculture and Food Research Initiative (AFRI) - Contract No.: AWD-01-00000309	10.310	-	-	-	-	-	-	-	-	-	-	11,512
Pass Through Precision Water Resources Engi - Agriculture and Food Research Initiative (AFRI) - Contract No.: N/A	10.310	-	-	-	-	-	-	-	-	-	-	266,088
Pass Through U.S. Geological Survey, Department of Interior -Agriculture and Food Research Initiative (AFRI) - Contract No.: N/A	10.310	-	-	-	-	-	-	-	-	-	-	172,530
Pass Through Western Michigan University - Agriculture and Food Research Initiative (AFRI) - Contract No.: N/A	10.310	-	-	-	-	-	-	-	-	-	-	73,076
Total for 10.310		1,420,202	87,088	845,399	17,481	-	-	-	-	-	2,370,170	1,863,844
Pass Through Department of Agriculture -Sun Grant Program - Contract No.: AWD-06-00000242	10.320	-	-	29,874	-	-	-	-	-	-	29,874	-
Pass Through National Institute of Food and Agriculture -Sun Grant Program - Contract No.: C0473G-A	10.320	107,790	-	-	-	-	-	-	-	-	107,790	-
Pass Through National Institute of Food and Agriculture -Sun Grant Program - Contract No.: GR04945 UNR-16-62	10.320	-	-	-	-	-	-	-	-	-	-	53,846
Total for 10.320		107,790	-	29,874	-	-	-	-	-	-	137,664	53,846
Total for National Institute Of Food And Agriculture		3,311,301	87,088	875,273	17,481	-	-	-	10,216	-	4,301,359	1,917,690
Natural Resources Conservation Service												
Pass Through USDA Rural Development -Soil and Water Conservation - Contract No.: 68-3A75-18-010	10.902	-	-	3,989	-	-	-	-	-	-	3,989	-
Total for 10.902		-	-	3,989	-	-	-	-	-	-	3,989	-
Total for Natural Resources Conservation Service		-	-	3,989	-	-	-	-	-	-	3,989	-
Rural Business-Cooperative Service												

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Department of Agriculture -USDA Rural Development - Contract No.: 33-001-809394608	10.351	-	-	-	-	-	-	-	21,268	-	21,268	-
Total for 10.351		-	-	-	-	-	-	-	21,268	-	21,268	-
Total for Rural Business-Cooperative Service		-	-	-	-	-	-	-	21,268	-	21,268	-
Rural Utilities Service												
Direct -Distance Learning and Telemedicine Loans and Grants	10.855	-	-	-	-	-	-	-	-	37,850	37,850	-
Total for 10.855		-	-	-	-	-	-	-	-	37,850	37,850	-
Total for Rural Utilities Service		-	-	-	-	-	-	-	-	37,850	37,850	-
The Office Of The Chief Economist												
Pass Through Department of Agriculture -DOA-OCE - Contract No.: C00060735-1	10.291	91,455	-	-	-	-	-	-	-	-	91,455	-
Pass Through Department of Agriculture -DOA-OCE - Contract No.: C00056780-2	10.291	86,808	-	-	-	-	-	-	-	-	86,808	-
Total for 10.291		178,263	-	-	-	-	-	-	-	-	178,263	-
Total for The Office Of The Chief Economist		178,263	-	-	-	-	-	-	-	-	178,263	-
Total for Department Of Agriculture		4,474,633	1,664,038	1,368,579	17,481	24,875	-	-	31,484	37,850	7,618,940	1,952,698
Department Of Commerce												
Economic Development Administration												
Direct -Economic Development_Technical Assistance	11.303	125,123	-	-	-	-	-	-	-	-	125,123	-
Total for 11.303		125,123	-	-	-	-	-	-	-	-	125,123	-
Total for Economic Development Administration		125,123	-	-	-	-	-	-	-	-	125,123	-
National Oceanic And Atmospheric Administration (noaa)												
Direct -Climate and Atmospheric Research	11.431	-	-	66,186	-	-	-	-	-	-	66,186	-
Direct -Climate and Atmospheric Research	11.431	-	-	68,342	-	-	-	-	-	-	68,342	-
Pass Through National Oceanic and Atmospheric Administration -Climate and Atmospheric Research - Contract No.: 86121933	11.431	-	-	61,250	-	-	-	-	-	-	61,250	-
Pass Through National Oceanic and Atmospheric Administration -Climate and Atmospheric Research - Contract No.: 94408631	11.431	-	-	20,139	-	-	-	-	-	-	20,139	-
Pass Through National Oceanic and Atmospheric Administration -Climate and Atmospheric Research - Contract No.: PO 10321519-SUB	11.431	-	-	114,117	-	-	-	-	-	-	114,117	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through University of Arizona -Climate and Atmospheric Research - Contract No.: N/A	11.431	-	-	-	-	-	-	-	-	-	-	52,844
Total for 11.431		-	-	330,034	-	-	-	-	-	-	330,034	52,844
Pass Through National Oceanic and Atmospheric Administration -National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes - Contract No.: A160309S001-P-570058	11.432	11,142	-	-	-	-	-	-	-	-	11,142	-
Total for 11.432		11,142	-	-	-	-	-	-	-	-	11,142	-
Total for National Oceanic And Atmospheric Administration (noaa)		11,142	-	330,034	-	-	-	-	-	-	341,176	52,844
Total for Department Of Commerce		136,265	-	330,034	-	-	-	-	-	-	466,299	52,844

Department Of Defense

Advanced Research Projects Agency												
Direct -Research and Technology Development	12.910	173,799	-	-	-	-	-	-	-	-	173,799	-
Total for 12.910		173,799	-	-	-	-	-	-	-	-	173,799	-
Total for Advanced Research Projects Agency		173,799	-	-	-	-	-	-	-	-	173,799	-

CONTRACT - DEPT OF DEFENSE												
Direct -Contract - Dept of Defense	12.000	-	41,911	-	-	-	-	-	-	-	41,911	-
Direct -Contract - Dept of Defense	12.000	-	-	764,372	-	-	-	-	-	-	764,372	-
Direct -Contract - Dept of Defense	12.000	-	-	121,919	-	-	-	-	-	-	121,919	-
Direct -Contract - Dept of Defense	12.000	-	-	56,394	-	-	-	-	-	-	56,394	-
Direct -Contract - Dept of Defense	12.000	-	-	1,038,374	-	-	-	-	-	-	1,038,374	-
Pass Through Defense Threat Reduction Agency - Contract - Dept of Defense - Contract No.: 17-0270-02	12.000	71,377	-	-	-	-	-	-	-	-	71,377	-
Pass Through Defense Threat Reduction Agency - Contract - Dept of Defense - Contract No.: PO # 321033	12.000	236,219	-	-	-	-	-	-	-	-	236,219	-
Pass Through Department of Defense -Contract - Dept of Defense - Contract No.: S7090-01	12.000	-	25,472	-	-	-	-	-	-	-	25,472	-
Pass Through Department of Defense -Contract - Dept of Defense - Contract No.: N/A	12.000	-	3,000	-	-	-	-	-	-	-	3,000	-
Pass Through Department of Defense -Contract - Dept of Defense - Contract No.: 8002	12.000	-	20,376	-	-	-	-	-	-	-	20,376	-
Pass Through Department of Defense -Contract - Dept of Defense - Contract No.: 71515594	12.000	-	82,188	-	-	-	-	-	-	-	82,188	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Department of Defense -Contract - Dept of Defense - Contract No.: 59842728/PO#10296841	12.000	100,444	-	-	-	-	-	-	-	-	100,444	-
Pass Through Department of the Air Force - Contract - Dept of Defense - Contract No.: PO20170398	12.000	3,881	-	-	-	-	-	-	-	-	3,881	-
Pass Through Department of the Navy - Contract - Dept of Defense - Contract No.: MSRS1-17-S-FP-0345	12.000	29,098	-	-	-	-	-	-	-	-	29,098	-
Pass Through Department of the Navy - Contract - Dept of Defense - Contract No.: 0348-16-D-0002-002	12.000	28,915	-	-	-	-	-	-	-	-	28,915	-
Pass Through Department of the Navy - Contract - Dept of Defense - Contract No.: JWSGW14102	12.000	-	-	1,351,415	-	-	-	-	-	-	1,351,415	-
Pass Through Naval Research Laboratory - Contract - Dept of Defense - Contract No.: OSP-1600063	12.000	91,123	-	-	-	-	-	-	-	-	91,123	-
Pass Through Office of Naval Research - Contract - Dept of Defense - Contract No.: 72317542	12.000	-	48	-	-	-	-	-	-	-	48	-
Pass Through Office of Secretary of Defense - Contract - Dept of Defense - Contract No.: OSP-1500274	12.000	472	-	-	-	-	-	-	-	-	472	-
Pass Through Office of Secretary of Defense - Contract - Dept of Defense - Contract No.: OSP-1701242	12.000	62,048	-	-	-	-	-	-	-	-	62,048	-
Pass Through U.S. Army Corps of Engineers - Contract - Dept of Defense - Contract No.: 0051433-2	12.000	101,562	-	-	-	-	-	-	-	-	101,562	-
Pass Through U.S. Army Research Office - Contract - Dept of Defense - Contract No.: 72716486	12.000	-	73,953	-	-	-	-	-	-	-	73,953	-
Pass Through California State University Bakersfield -Contract - Dept of Defense - Contract No.: N/A	12.000	-	-	-	-	-	-	-	-	-	-	62,665
Pass Through State of South Dakota -Contract - Dept of Defense - Contract No.: N/A	12.000	-	-	-	-	-	-	-	-	-	-	12,180
Total for 12.000		725,139	246,948	3,332,474	-	-	-	-	-	-	4,304,561	74,845
Total for CONTRACT - DEPT OF DEFENSE		725,139	246,948	3,332,474	-	-	-	-	-	-	4,304,561	74,845
Department Of The Air Force												
Direct -Air Force Defense Research Sciences Program	12.800	1,183	-	-	-	-	-	-	-	-	1,183	-
Direct -Air Force Defense Research Sciences Program	12.800	186,576	-	-	-	-	-	-	-	-	186,576	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Department of the Air Force -Air Force Defense Research Sciences Program - Contract No.: SC17-F058-1	12.800	-	48,565	-	-	-	-	-	-	-	48,565	-
Pass Through Department of the Air Force -Air Force Defense Research Sciences Program - Contract No.: 16-139-300345-010	12.800	245,339	-	-	-	-	-	-	-	-	245,339	-
Pass Through Department of the Air Force -Air Force Defense Research Sciences Program - Contract No.: 1553955	12.800	81,723	-	-	-	-	-	-	-	-	81,723	-
Total for 12.800		514,821	48,565	-	-	-	-	-	-	-	563,386	-
Total for Department Of The Air Force		514,821	48,565	-	-	-	-	-	-	-	563,386	-
Department Of The Navy												
Direct -Basic and Applied Scientific Research	12.300	-	202,352	-	-	-	-	-	-	-	202,352	-
Direct -Basic and Applied Scientific Research	12.300	93,335	-	-	-	-	-	-	-	-	93,335	-
Direct -Basic and Applied Scientific Research	12.300	-	263,697	-	-	-	-	-	-	-	263,697	-
Direct -Basic and Applied Scientific Research	12.300	193,924	-	-	-	-	-	-	-	-	193,924	-
Direct -Basic and Applied Scientific Research	12.300	273,828	-	-	-	-	-	-	-	-	273,828	-
Direct -Basic and Applied Scientific Research	12.300	-	-	45,362	-	-	-	-	-	-	45,362	-
Direct -Basic and Applied Scientific Research	12.300	-	-	23,984	-	-	-	-	-	-	23,984	-
Direct -Basic and Applied Scientific Research	12.300	172,871	-	-	-	-	-	-	-	-	172,871	-
Direct -Basic and Applied Scientific Research	12.300	-	99,504	-	-	-	-	-	-	-	99,504	-
Direct -Basic and Applied Scientific Research	12.300	-	-	-	-	-	-	-	-	-	-	7,931
Direct -Basic and Applied Scientific Research	12.300	-	-	-	-	-	-	-	-	-	-	75,000
Direct -Basic and Applied Scientific Research	12.300	-	-	-	-	-	-	-	-	-	-	16,766
Total for 12.300		733,958	565,553	69,346	-	-	-	-	-	-	1,368,857	99,697
Total for Department Of The Navy		733,958	565,553	69,346	-	-	-	-	-	-	1,368,857	99,697
Naval Medical Logistics Command												
Pass Through Naval Research Laboratory -Naval Medical Research and Development - Contract No.: PO # 921263 ON RISK NOW	12.340	461,131	-	-	-	-	-	-	-	-	461,131	-
Total for 12.340		461,131	-	-	-	-	-	-	-	-	461,131	-
Total for Naval Medical Logistics Command		461,131	-	-	-	-	-	-	-	-	461,131	-
Office Of The Secretary Of Defense												
Direct -Basic Scientific Research - Combating Weapons of Mass Destruction	12.351	584,013	-	-	-	-	-	-	-	-	584,013	-

The Accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Basic Scientific Research - Combating Weapons of Mass Destruction	12.351	-	276,862	-	-	-	-	-	-	-	276,862	-
Direct -Basic Scientific Research - Combating Weapons of Mass Destruction	12.351	-	-	-	-	-	-	-	-	-	-	60,701
Direct -Basic Scientific Research - Combating Weapons of Mass Destruction	12.351	-	-	-	-	-	-	-	-	-	-	90,329
Direct -Basic Scientific Research - Combating Weapons of Mass Destruction	12.351	-	-	-	-	-	-	-	-	-	-	120,893
Direct -Basic Scientific Research - Combating Weapons of Mass Destruction	12.351	-	-	-	-	-	-	-	-	-	-	105,291
Direct -Basic Scientific Research - Combating Weapons of Mass Destruction	12.351	-	-	-	-	-	-	-	-	-	-	54,383
Total for 12.351		584,013	276,862	-	-	-	-	-	-	-	860,875	431,597
Direct -Basic, Applied, and Advanced Research in Science and Engineering	12.630	-	103,587	-	-	-	-	-	-	-	103,587	-
Direct -Basic, Applied, and Advanced Research in Science and Engineering	12.630	-	446,587	-	-	-	-	-	-	-	446,587	-
Direct -Basic, Applied, and Advanced Research in Science and Engineering	12.630	-	102,238	-	-	-	-	-	-	-	102,238	-
Direct -Basic, Applied, and Advanced Research in Science and Engineering	12.630	-	354,870	-	-	-	-	-	-	-	354,870	-
Pass Through Department of Defense -Basic, Applied, and Advanced Research in Science and Engineering - Contract No.: N/A	12.630	-	47,347	-	-	-	-	-	-	-	47,347	-
Total for 12.630		-	1,054,629	-	-	-	-	-	-	-	1,054,629	-
Direct -U.S. Army Corps of Engineers	12.632	-	-	38,580	-	-	-	-	-	-	38,580	-
Direct -U.S. Army Corps of Engineers	12.632	-	-	221,683	-	-	-	-	-	-	221,683	-
Direct -U.S. Army Corps of Engineers	12.632	-	-	79,581	-	-	-	-	-	-	79,581	-
Pass Through Bubar & Hall Consulting, LLC - U.S. Army Corps of Engineers - Contract No.: N/A	12.632	-	-	-	-	-	-	-	-	-	-	9,797
Total for 12.632		-	-	339,844	-	-	-	-	-	-	339,844	9,797
Total for Office Of The Secretary Of Defense		584,013	1,331,491	339,844	-	-	-	-	-	-	2,255,348	441,394
U.S. Army Materiel Command												
Direct -Basic Scientific Research	12.431	-	66,000	-	-	-	-	-	-	-	66,000	-
Direct -Basic Scientific Research	12.431	188,748	-	-	-	-	-	-	-	-	188,748	-
Direct -Basic Scientific Research	12.431	20,223	-	-	-	-	-	-	-	-	20,223	-
Direct -Basic Scientific Research	12.431	-	40,225	-	-	-	-	-	-	-	40,225	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Department of Defense -Basic Scientific Research - Contract No.: C13J11496(J00210)	12.431	-	64,982	-	-	-	-	-	-	-	64,982	-
Total for 12.431		208,971	171,207	-	-	-	-	-	-	-	380,178	-
Total for U.S. Army Materiel Command		208,971	171,207	-	-	-	-	-	-	-	380,178	-
U.S. Army Medical Command												
Direct -Military Medical Research and Development	12.420	-	1,055,154	-	-	-	-	-	-	-	1,055,154	-
Pass Through Department of Defense -Military Medical Research and Development - Contract No.: W81XWH-15-1-0267	12.420	-	8,415	-	-	-	-	-	-	-	8,415	-
Direct -Military Medical Research and Development	12.420	-	-	-	-	-	-	-	-	-	-	18,757
Direct -Military Medical Research and Development	12.420	-	-	-	-	-	-	-	-	-	-	33,870
Total for 12.420		-	1,063,569	-	-	-	-	-	-	-	1,063,569	52,627
Total for U.S. Army Medical Command		-	1,063,569	-	-	-	-	-	-	-	1,063,569	52,627
Total for Department Of Defense		3,401,832	3,427,333	3,741,664	-	-	-	-	-	-	10,570,829	668,563

Department Of The Interior

Bureau Of Indian Education												
Direct -Education Program Enhancements	15.159	8,224	-	-	-	-	-	-	-	-	8,224	-
Total for 15.159		8,224	-	-	-	-	-	-	-	-	8,224	-
Total for Bureau Of Indian Education		8,224	-	-	-	-	-	-	-	-	8,224	-
Bureau Of Land Management												
Direct -Cultural Resource Management	15.224	-	-	21,337	-	-	-	-	-	-	21,337	-
Direct -Cultural Resource Management	15.224	-	-	76,196	-	-	-	-	-	-	76,196	-
Total for 15.224		-	-	97,533	-	-	-	-	-	-	97,533	-
Direct -National Fire Plan - Wildland Urban Interface Community Fire Assistance	15.228	51,982	-	-	-	-	-	-	-	-	51,982	-
Direct -National Fire Plan - Wildland Urban Interface Community Fire Assistance	15.228	-	-	-	-	-	-	-	-	-	-	6,082
Total for 15.228		51,982	-	-	-	-	-	-	-	-	51,982	6,082
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	-	8,592	-	-	-	-	-	-	-	8,592	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	157,419	-	-	-	-	-	-	-	-	157,419	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	-	-	24,681	-	-	-	-	-	-	24,681	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	-	21,625	-	-	-	-	-	-	-	21,625	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	-	-	4,520	-	-	-	-	-	-	4,520	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	-	60,298	-	-	-	-	-	-	-	60,298	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	-	33,973	-	-	-	-	-	-	-	33,973	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	30,748	-	-	-	-	-	-	-	-	30,748	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	6,744	-	-	-	-	-	-	-	-	6,744	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	-	-	(135)	-	-	-	-	-	-	(135)	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	-	109,256	-	-	-	-	-	-	-	109,256	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	101,253	-	-	-	-	-	-	-	-	101,253	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	45,440	-	-	-	-	-	-	-	-	45,440	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	-	-	12,822	-	-	-	-	-	-	12,822	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	3,044	-	-	-	-	-	-	-	-	3,044	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	34,739	-	-	-	-	-	-	-	-	34,739	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	112,499	-	-	-	-	-	-	-	-	112,499	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	-	-	259,303	-	-	-	-	-	-	259,303	-
Pass Through Bureau of Land Management - Fish, Wildlife and Plant Conservation Resource Management - Contract No.: NVFO523	15.231	-	-	7,567	-	-	-	-	-	-	7,567	-
Pass Through Bureau of Land Management - Fish, Wildlife and Plant Conservation Resource Management - Contract No.: MAMMALUNR-02	15.231	25,232	-	-	-	-	-	-	-	-	25,232	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	-	-	-	-	-	-	-	-	-	-	6,447
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	-	-	-	-	-	-	-	-	-	-	55,856
Pass Through Geodesign Technologies -Fish, Wildlife and Plant Conservation Resource Management - Contract No.: N/A	15.231	-	-	-	-	-	-	-	-	-	-	9,950

The Accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Total for 15.231		517,118	233,744	308,758	-	-	-	-	-	-	1,059,620	72,253
Direct -Wildland Fire Research and Studies Program	15.232	-	-	112,536	-	-	-	-	-	-	112,536	-
Direct -Wildland Fire Research and Studies Program	15.232	106,665	-	-	-	-	-	-	-	-	106,665	-
Direct -Wildland Fire Research and Studies Program	15.232	150,750	-	-	-	-	-	-	-	-	150,750	-
Direct -Wildland Fire Research and Studies Program	15.232	275,585	-	-	-	-	-	-	-	-	275,585	-
Direct -Wildland Fire Research and Studies Program	15.232	13,789	-	-	-	-	-	-	-	-	13,789	-
Direct -Wildland Fire Research and Studies Program	15.232	-	-	-	-	-	-	-	-	-	-	15,964
Direct -Wildland Fire Research and Studies Program	15.232	-	-	-	-	-	-	-	-	-	-	16,276
Direct -Wildland Fire Research and Studies Program	15.232	-	-	-	-	-	-	-	-	-	-	84,440
Total for 15.232		546,789	-	112,536	-	-	-	-	-	-	659,325	116,680
Pass Through Bureau of Land Management - Southern Nevada Public Land Management - Contract No.: 604699-17	15.235	24,177	-	-	-	-	-	-	-	-	24,177	-
Total for 15.235		24,177	-	-	-	-	-	-	-	-	24,177	-
Direct -Environmental Quality and Protection Resource Management	15.236	-	-	4,390	-	-	-	-	-	-	4,390	-
Direct -Environmental Quality and Protection Resource Management	15.236	53,639	-	-	-	-	-	-	-	-	53,639	-
Direct -Environmental Quality and Protection Resource Management	15.236	-	83,661	-	-	-	-	-	-	-	83,661	-
Total for 15.236		53,639	83,661	4,390	-	-	-	-	-	-	141,690	-
Direct -Challenge Cost Share	15.238	17,882	-	-	-	-	-	-	-	-	17,882	-
Direct -Challenge Cost Share	15.238	-	22,598	-	-	-	-	-	-	-	22,598	-
Total for 15.238		17,882	22,598	-	-	-	-	-	-	-	40,480	-
Direct -National Fire Plan - Rural Fire Assistance	15.245	8,582	-	-	-	-	-	-	-	-	8,582	-
Pass Through Open Range Consulting, Inc - National Fire Plan - Rural Fire Assistance - Contract No.: N/A	15.245	-	-	-	-	-	-	-	-	-	-	19,692
Total for 15.245		8,582	-	-	-	-	-	-	-	-	8,582	19,692
Total for Bureau Of Land Management		1,220,169	340,003	523,217	-	-	-	-	-	-	2,083,389	214,707

The Accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Bureau Of Reclamation												
Pass Through Bureau of Reclamation -Water Reclamation and Reuse Program - Contract No.: OSP-1800211	15.504	40,574	-	-	-	-	-	-	-	-	40,574	-
Total for 15.504		40,574	-	-	-	-	-	-	-	-	40,574	-
Direct -Providing Water to At-Risk Natural Desert Terminal Lakes	15.508	425,348	-	-	-	-	-	-	-	-	425,348	-
Total for 15.508		425,348	-	-	-	-	-	-	-	-	425,348	-
Pass Through Bureau of Reclamation - Reclamation States Emergency Drought Relief - Contract No.: OSP-1501121/PO001902	15.514	29,396	-	-	-	-	-	-	-	-	29,396	-
Total for 15.514		29,396	-	-	-	-	-	-	-	-	29,396	-
Direct -Fish and Wildlife Coordination Act	15.517	-	-	7,150	-	-	-	-	-	-	7,150	-
Pass Through Bureau of Reclamation -Fish and Wildlife Coordination Act - Contract No.: NTCD-646.7900/2017	15.517	-	-	41,106	-	-	-	-	-	-	41,106	-
Total for 15.517		-	-	48,256	-	-	-	-	-	-	48,256	-
Direct -SECURE Water Act – Research Agreements	15.560	-	75,236	-	-	-	-	-	-	-	75,236	-
Direct -SECURE Water Act – Research Agreements	15.560	-	-	36,271	-	-	-	-	-	-	36,271	-
Direct -SECURE Water Act – Research Agreements	15.560	-	-	2,163	-	-	-	-	-	-	2,163	-
Direct -SECURE Water Act – Research Agreements	15.560	-	-	7,353	-	-	-	-	-	-	7,353	-
Pass Through Department of Interior -SECURE Water Act – Research Agreements - Contract No.: R18AC00006	15.560	-	-	6,641	-	-	-	-	-	-	6,641	-
Direct -SECURE Water Act – Research Agreements	15.560	-	-	-	-	-	-	-	-	-	-	12,925
Total for 15.560		-	75,236	52,428	-	-	-	-	-	-	127,664	12,925
Total for Bureau Of Reclamation		495,318	75,236	100,684	-	-	-	-	-	-	671,238	12,925
Fish And Wildlife Service												
Direct -Fish and Wildlife Management Assistance	15.608	-	-	29,683	-	-	-	-	-	-	29,683	-
Direct -Fish and Wildlife Management Assistance	15.608	5,413	-	-	-	-	-	-	-	-	5,413	-
Direct -Fish and Wildlife Management Assistance	15.608	72,416	-	-	-	-	-	-	-	-	72,416	-
Direct -Fish and Wildlife Management Assistance	15.608	64,185	-	-	-	-	-	-	-	-	64,185	-
Direct -Fish and Wildlife Management Assistance	15.608	7,995	-	-	-	-	-	-	-	-	7,995	-

The Accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Fish and Wildlife Management Assistance	15.608	2,897	-	-	-	-	-	-	-	-	2,897	-
Direct -Fish and Wildlife Management Assistance	15.608	3,706	-	-	-	-	-	-	-	-	3,706	-
Direct -Fish and Wildlife Management Assistance	15.608	-	7,824	-	-	-	-	-	-	-	7,824	-
Direct -Fish and Wildlife Management Assistance	15.608	20,072	-	-	-	-	-	-	-	-	20,072	-
Direct -Fish and Wildlife Management Assistance	15.608	9	-	-	-	-	-	-	-	-	9	-
Direct -Fish and Wildlife Management Assistance	15.608	2,057	-	-	-	-	-	-	-	-	2,057	-
Direct -Fish and Wildlife Management Assistance	15.608	42,636	-	-	-	-	-	-	-	-	42,636	-
Direct -Fish and Wildlife Management Assistance	15.608	53,197	-	-	-	-	-	-	-	-	53,197	-
Direct -Fish and Wildlife Management Assistance	15.608	4,041	-	-	-	-	-	-	-	-	4,041	-
Direct -Fish and Wildlife Management Assistance	15.608	-	-	-	-	-	-	-	-	-	-	25,885
Direct -Fish and Wildlife Management Assistance	15.608	-	-	-	-	-	-	-	-	-	-	18,954
Direct -Fish and Wildlife Management Assistance	15.608	-	-	-	-	-	-	-	-	-	-	34,245
Direct -Fish and Wildlife Management Assistance	15.608	-	-	-	-	-	-	-	-	-	-	95,500
Total for 15.608		278,624	7,824	29,683	-	-	-	-	-	-	316,131	174,584
Direct -Research Grants (Generic)	15.650	-	84,625	-	-	-	-	-	-	-	84,625	-
Direct -Research Grants (Generic)	15.650	8,603	-	-	-	-	-	-	-	-	8,603	-
Total for 15.650		8,603	84,625	-	-	-	-	-	-	-	93,228	-
Pass Through Bureau of Reclamation -National Fish and Wildlife Foundation - Contract No.: GR01198	15.663	-	-	-	-	-	-	-	283,310	-	283,310	-
Pass Through Fish and Wildlife Service - National Fish and Wildlife Foundation - Contract No.: OSP-1500708	15.663	78,544	-	-	-	-	-	-	-	-	78,544	-
Total for 15.663		78,544	-	-	-	-	-	-	283,310	-	361,854	-
Direct -Cooperative Landscape Conservation	15.669	119	-	-	-	-	-	-	-	-	119	-
Direct -Cooperative Landscape Conservation	15.669	63,023	-	-	-	-	-	-	-	-	63,023	-
Direct -Cooperative Landscape Conservation	15.669	4,627	-	-	-	-	-	-	-	-	4,627	-
Direct -Cooperative Landscape Conservation	15.669	37,478	-	-	-	-	-	-	-	-	37,478	-
Total for 15.669		105,247	-	-	-	-	-	-	-	-	105,247	-
Direct -Adaptive Science	15.670	34,799	-	-	-	-	-	-	-	-	34,799	-
Pass Through Fish and Wildlife Service - Adaptive Science - Contract No.: SBSI-17-05	15.670	29,612	-	-	-	-	-	-	-	-	29,612	-

The Accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Total for 15.670		64,411	-	-	-	-	-	-	-	-	64,411	-
Direct -Cooperative Ecosystem Studies Units	15.678	4,269	-	-	-	-	-	-	-	-	4,269	-
Total for 15.678		4,269	-	-	-	-	-	-	-	-	4,269	-
Total for Fish And Wildlife Service		539,698	92,449	29,683	-	-	-	-	283,310	-	945,140	174,584
National Park Service												
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	18,794	-	-	-	-	-	-	-	18,794	-
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	47,515	-	-	-	-	-	-	47,515	-
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	283	-	-	-	-	-	-	-	-	283	-
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	9,551	-	-	-	-	-	-	-	9,551	-
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	1,416	-	-	-	-	-	-	-	-	1,416	-
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	25,617	-	-	-	-	-	-	-	-	25,617	-
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	17,367	-	-	-	-	-	-	17,367	-
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	1,900	-	-	-	-	-	-	-	1,900	-
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	2,027	-	-	-	-	-	-	-	-	2,027	-
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	5,028	-	-	-	-	-	-	5,028	-
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	8,616	-	-	-	-	-	-	8,616	-
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	41,057	-	-	-	-	-	-	-	41,057	-
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	566	-	-	-	-	-	-	566	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	1,183	-	-	-	-	-	-	1,183	-
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	835	-	-	-	-	-	-	835	-
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	41,454	-	-	-	-	-	-	41,454	-
Pass Through National Park Service - Cooperative Research and Training Programs – Resources of the National Park System - Contract No.: PO143399	15.945	3,568	-	-	-	-	-	-	-	-	3,568	-
Total for 15.945		32,911	71,302	122,564	-	-	-	-	-	-	226,777	-
Total for National Park Service		32,911	71,302	122,564	-	-	-	-	-	-	226,777	-
U.S. Geological Survey												
Direct -Assistance to State Water Resources Research Institutes	15.805	-	-	61,051	-	-	-	-	-	-	61,051	-
Direct -Assistance to State Water Resources Research Institutes	15.805	-	-	105,230	-	-	-	-	-	-	105,230	-
Pass Through U.S. Geological Survey - Assistance to State Water Resources Research Institutes - Contract No.: USGS-647.6	15.805	-	12,951	-	-	-	-	-	-	-	12,951	-
Total for 15.805		-	12,951	166,281	-	-	-	-	-	-	179,232	-
Direct -Earthquake Hazards Reduction Program	15.807	64,566	-	-	-	-	-	-	-	-	64,566	-
Direct -Earthquake Hazards Reduction Program	15.807	536,119	-	-	-	-	-	-	-	-	536,119	-
Direct -Earthquake Hazards Reduction Program	15.807	56,569	-	-	-	-	-	-	-	-	56,569	-
Direct -Earthquake Hazards Reduction Program	15.807	33,491	-	-	-	-	-	-	-	-	33,491	-
Direct -Earthquake Hazards Reduction Program	15.807	65,300	-	-	-	-	-	-	-	-	65,300	-
Direct -Earthquake Hazards Reduction Program	15.807	65,437	-	-	-	-	-	-	-	-	65,437	-
Direct -Earthquake Hazards Reduction Program	15.807	8,523	-	-	-	-	-	-	-	-	8,523	-
Direct -Earthquake Hazards Reduction Program	15.807	51,302	-	-	-	-	-	-	-	-	51,302	-
Direct -Earthquake Hazards Reduction Program	15.807	9,804	-	-	-	-	-	-	-	-	9,804	-
Direct -Earthquake Hazards Reduction Program	15.807	52,214	-	-	-	-	-	-	-	-	52,214	-
Direct -Earthquake Hazards Reduction Program	15.807	26,943	-	-	-	-	-	-	-	-	26,943	-
Direct -Earthquake Hazards Reduction Program	15.807	17,108	-	-	-	-	-	-	-	-	17,108	-
Direct -Earthquake Hazards Reduction Program	15.807	36,955	-	-	-	-	-	-	-	-	36,955	-

The Accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Earthquake Hazards Reduction Program	15.807	23,683	-	-	-	-	-	-	-	-	23,683	-
Direct -Earthquake Hazards Reduction Program	15.807	10,162	-	-	-	-	-	-	-	-	10,162	-
Direct -Earthquake Hazards Reduction Program	15.807	9,533	-	-	-	-	-	-	-	-	9,533	-
Pass Through U.S. Geological Survey - Earthquake Hazards Reduction Program - Contract No.: SG208917100UNR	15.807	8,646	-	-	-	-	-	-	-	-	8,646	-
Total for 15.807		1,076,355	-	-	-	-	-	-	-	-	1,076,355	-
Direct -U.S. Geological Survey_ Research and Data Collection	15.808	-	-	72,903	-	-	-	-	-	-	72,903	-
Direct -U.S. Geological Survey_ Research and Data Collection	15.808	95,334	-	-	-	-	-	-	-	-	95,334	-
Direct -U.S. Geological Survey_ Research and Data Collection	15.808	4,448	-	-	-	-	-	-	-	-	4,448	-
Direct -U.S. Geological Survey_ Research and Data Collection	15.808	-	-	40,703	-	-	-	-	-	-	40,703	-
Direct -U.S. Geological Survey_ Research and Data Collection	15.808	-	-	47,157	-	-	-	-	-	-	47,157	-
Direct -U.S. Geological Survey_ Research and Data Collection	15.808	13,977	-	-	-	-	-	-	-	-	13,977	-
Direct -U.S. Geological Survey_ Research and Data Collection	15.808	-	14,659	-	-	-	-	-	-	-	14,659	-
Pass Through Regents of the Univ of Idaho -U.S. Geological Survey_ Research and Data Collection - Contract No.: N/A	15.808	-	-	-	-	-	-	-	-	-	-	35,571
Total for 15.808		113,759	14,659	160,763	-	-	-	-	-	-	289,181	35,571
Direct -National Cooperative Geologic Mapping Program	15.810	1,921	-	-	-	-	-	-	-	-	1,921	-
Direct -National Cooperative Geologic Mapping Program	15.810	-	963	-	-	-	-	-	-	-	963	-
Direct -National Cooperative Geologic Mapping Program	15.810	56,078	-	-	-	-	-	-	-	-	56,078	-
Direct -National Cooperative Geologic Mapping Program	15.810	106,567	-	-	-	-	-	-	-	-	106,567	-
Total for 15.810		164,566	963	-	-	-	-	-	-	-	165,529	-
Direct -National Geological and Geophysical Data Preservation Program	15.814	8,980	-	-	-	-	-	-	-	-	8,980	-
Direct -National Geological and Geophysical Data Preservation Program	15.814	14,017	-	-	-	-	-	-	-	-	14,017	-
Total for 15.814		22,997	-	-	-	-	-	-	-	-	22,997	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through U.S. Geological Survey -National Climate Change and Wildlife Science Center - Contract No.: 297016	15.820	-	-	35,556	-	-	-	-	-	-	35,556	-
Pass Through U.S. Geological Survey -National Climate Change and Wildlife Science Center - Contract No.: Y561947	15.820	-	-	225,085	-	-	-	-	-	-	225,085	-
Pass Through U.S. Geological Survey -National Climate Change and Wildlife Science Center - Contract No.: UAF 18-0032	15.820	18,008	-	-	-	-	-	-	-	-	18,008	-
Pass Through U.S. Geological Survey -National Climate Change and Wildlife Science Center - Contract No.: AWD-06-00000374	15.820	-	-	8,150	-	-	-	-	-	-	8,150	-
Pass Through U.S. Geological Survey -National Climate Change and Wildlife Science Center - Contract No.: 433684	15.820	-	-	823	-	-	-	-	-	-	823	-
Pass Through U.S. Geological Survey -National Climate Change and Wildlife Science Center - Contract No.: 414574	15.820	25,962	-	-	-	-	-	-	-	-	25,962	-
Pass Through U.S. Geological Survey -National Climate Change and Wildlife Science Center - Contract No.: 218915	15.820	-	-	145,153	-	-	-	-	-	-	145,153	-
Pass Through U.S. Geological Survey -National Climate Change and Wildlife Science Center - Contract No.: 416985	15.820	-	-	27,666	-	-	-	-	-	-	27,666	-
Total for 15.820		43,970	-	442,433	-	-	-	-	-	-	486,403	-
Total for U.S. Geological Survey		1,421,647	28,573	769,477	-	-	-	-	-	-	2,219,697	35,571
Total for Department Of The Interior		3,717,967	607,563	1,545,625	-	-	-	-	283,310	-	6,154,465	437,787

Department Of Justice

Bureau Of Justice Assistance

Pass Through Department of Justice -Edward Byrne Memorial Justice Assistance Grant Program - Contract No.: N/A	16.738	-	4,486	-	-	-	-	-	-	-	4,486	-
Pass Through Department of Justice -Edward Byrne Memorial Justice Assistance Grant Program - Contract No.: 14-JAG-31	16.738	-	(58)	-	-	-	-	-	-	-	(58)	-
Total for 16.738		-	4,428	-	-	-	-	-	-	-	4,428	-
Pass Through Department of Justice -Edward Byrne Memorial Competitive Grant Program - Contract No.: CMTS 17931	16.751	-	56,111	-	-	-	-	-	-	-	56,111	-
Total for 16.751		-	56,111	-	-	-	-	-	-	-	56,111	-
Pass Through Department of Justice -Harold Rogers Prescription Drug Monitoring Program - Contract No.: OSP-1600498	16.754	71,736	-	-	-	-	-	-	-	-	71,736	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Total for 16.754		71,736	-	-	-	-	-	-	-	-	71,736	-
Pass Through Department of Justice -Second Chance Act Prisoner Reentry Initiative - Contract No.: OSP# 1700336	16.812	104,590	-	-	-	-	-	-	-	-	104,590	-
Pass Through Department of Justice -Second Chance Act Prisoner Reentry Initiative - Contract No.: 19373	16.812	140,381	-	-	-	-	-	-	-	-	140,381	-
Pass Through Department of Justice -Second Chance Act Prisoner Reentry Initiative - Contract No.: 19368	16.812	26,867	-	-	-	-	-	-	-	-	26,867	-
Total for 16.812		271,838	-	-	-	-	-	-	-	-	271,838	-
Total for Bureau Of Justice Assistance		343,574	60,539	-	-	-	-	-	-	-	404,113	-
Department Of Justice												
Pass Through Department of Justice -National Sexual Assault Kit Initiative - Contract No.: 2015SAKI05	16.833	-	42,479	-	-	-	-	-	-	-	42,479	-
Total for 16.833		-	42,479	-	-	-	-	-	-	-	42,479	-
Total for Department Of Justice		-	42,479	-	-	-	-	-	-	-	42,479	-
National Institute Of Justice												
Direct -National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	75,019	-	-	-	-	-	-	-	-	75,019	-
Direct -National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	-	243,561	-	-	-	-	-	-	-	243,561	-
Direct -National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	35,548	-	-	-	-	-	-	-	-	35,548	-
Direct -National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	53,242	-	-	-	-	-	-	-	-	53,242	-
Pass Through Department of Justice -National Institute of Justice Research, Evaluation, and Development Project Grants - Contract No.: 14-UNLV3-B098	16.560	-	28,194	-	-	-	-	-	-	-	28,194	-
Pass Through Department of Justice -National Institute of Justice Research, Evaluation, and Development Project Grants - Contract No.: 250151-UNR17	16.560	7,433	-	-	-	-	-	-	-	-	7,433	-
Pass Through National Institute of Justice - National Institute of Justice Research, Evaluation, and Development Project Grants - Contract No.: 0875	16.560	44,882	-	-	-	-	-	-	-	-	44,882	-
Pass Through National Institute of Justice - National Institute of Justice Research, Evaluation, and Development Project Grants - Contract No.: OSP-1500785	16.560	126,145	-	-	-	-	-	-	-	-	126,145	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Johns Hopkins University - National Institute of Justice Research, Evaluation, and Development Project Grants - Contract No.: N/A	16.560	-	-	-	-	-	-	-	-	-	-	138,863
Total for 16.560		342,269	271,755	-	-	-	-	-	-	-	614,024	138,863
Total for National Institute Of Justice		342,269	271,755	-	-	-	-	-	-	-	614,024	138,863
Office Of Victims Of Crime												
Pass Through Department of Justice -Crime Victim Assistance - Contract No.: 16-VOCA-17-025	16.575	-	7,901	-	-	-	-	-	-	-	7,901	-
Pass Through Department of Justice -Crime Victim Assistance - Contract No.: 16575-16-004	16.575	-	87,566	-	-	-	-	-	-	-	87,566	-
Total for 16.575		-	95,467	-	-	-	-	-	-	-	95,467	-
Total for Office Of Victims Of Crime		-	95,467	-	-	-	-	-	-	-	95,467	-
Violence Against Women Office												
Direct -Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525	-	3,173	-	-	-	-	-	-	-	3,173	-
Total for 16.525		-	3,173	-	-	-	-	-	-	-	3,173	-
Pass Through Department of Justice -Violence Against Women Formula Grants - Contract No.: 2016-VAWA-46	16.588	-	1,078	-	-	-	-	-	-	-	1,078	-
Pass Through Department of Justice -Violence Against Women Formula Grants - Contract No.: 2017-VAWA-46	16.588	-	15,061	-	-	-	-	-	-	-	15,061	-
Total for 16.588		-	16,139	-	-	-	-	-	-	-	16,139	-
Pass Through Department of Justice -Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program - Contract No.: 19057	16.589	-	3,439	-	-	-	-	-	-	-	3,439	-
Total for 16.589		-	3,439	-	-	-	-	-	-	-	3,439	-
Total for Violence Against Women Office		-	22,751	-	-	-	-	-	-	-	22,751	-
Total for Department Of Justice		685,843	492,991	-	-	-	-	-	-	-	1,178,834	138,863

Department Of The Interior

CONTRACT - DEPT OF THE INTERIOR

Direct -Contract - Dept of the Interior	15.000	-	-	33,732	-	-	-	-	-	-	33,732	-
Pass Through National Park Service -Contract - Dept of the Interior - Contract No.: OAH-656.7815	15.000	-	-	32	-	-	-	-	-	-	32	-

The Accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through U.S. Geological Survey -Contract - Dept of the Interior - Contract No.: BFK594-SB-002/YR5	15.000	-	-	20,904	-	-	-	-	-	-	20,904	-
Total for 15.000		-	-	54,668	-	-	-	-	-	-	54,668	-
Total for CONTRACT - DEPT OF THE INTERIOR		-	-	54,668	-	-	-	-	-	-	54,668	-
Total for Department Of The Interior		-	-	54,668	-	-	-	-	-	-	54,668	-

Department Of Labor

Employment Training Administration												
Pass Through US Department of Labor -H-1B Job Training Grants - Contract No.: AP280161560A32	17.268	-	-	-	-	-	-	381,725	-	-	381,725	-
Pass Through US Department of Labor -H-1B Job Training Grants - Contract No.: 16-01	17.268	-	-	-	-	-	-	-	2,428	-	2,428	-
Pass Through US Department of Labor -H-1B Job Training Grants - Contract No.: Memo Understanding	17.268	-	-	-	-	-	-	46,346	-	-	46,346	-
Total for 17.268		-	-	-	-	-	-	428,071	2,428	-	430,499	-
Total for Employment Training Administration		-	-	-	-	-	-	428,071	2,428	-	430,499	-
Total for Department Of Labor		-	-	-	-	-	-	428,071	2,428	-	430,499	-

Department Of State

Bureau Of Educational And Cultural Affairs												
Pass Through Bureau of Educational and Cultural Affairs -Academic Exchange Programs - Teachers - Contract No.: GR06104 TEA 2017_sub UNR 18-03	19.408	-	-	-	-	-	-	-	-	-	-	123,200
Total for 19.408		-	-	-	-	-	-	-	-	-	-	123,200
Total for Bureau Of Educational And Cultural Affairs		-	-	-	-	-	-	-	-	-	-	123,200
Total for Department Of State		-	-	-	-	-	-	-	-	-	-	123,200

Department Of Transportation

Federal Aviation Administration (faa)												
Direct -Aviation Research Grants	20.108	37,251	-	-	-	-	-	-	-	-	37,251	-
Pass Through Department of Transportation - Aviation Research Grants - Contract No.: 747-SUB	20.108	-	13,155	-	-	-	-	-	-	-	13,155	-
Total for 20.108		37,251	13,155	-	-	-	-	-	-	-	50,406	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Total for Federal Aviation Administration (faa)		37,251	13,155	-	-	-	-	-	-	-	50,406	-
Federal Highway Administration (fhwa)												
Direct -Highway Research and Development Program	20.000	13,832	-	-	-	-	-	-	-	-	13,832	-
Direct -Highway Research and Development Program	20.000	45,590	-	-	-	-	-	-	-	-	45,590	-
Pass Through Federal Highway Administration - Highway Research and Development Program - Contract No.: BE321	20.000	143,094	-	-	-	-	-	-	-	-	143,094	-
Pass Through Federal Railroad Administration - Highway Research and Development Program - Contract No.: 80488418	20.000	150,155	-	-	-	-	-	-	-	-	150,155	-
Total for 20.000		352,671	-	-	-	-	-	-	-	-	352,671	-
Direct -Highway Research and Development Program	20.200	417,242	-	-	-	-	-	-	-	-	417,242	-
Pass Through Federal Highway Administration - Highway Research and Development Program - Contract No.: NCHRP 09-62	20.200	10,223	-	-	-	-	-	-	-	-	10,223	-
Pass Through Federal Highway Administration - Highway Research and Development Program - Contract No.: HR 10-100	20.200	46,377	-	-	-	-	-	-	-	-	46,377	-
Pass Through Federal Highway Administration - Highway Research and Development Program - Contract No.: HR 12-105	20.200	178,390	-	-	-	-	-	-	-	-	178,390	-
Direct -Highway Research and Development Program	20.200	-	-	-	-	-	-	-	-	-	-	811,560
Direct -Highway Research and Development Program	20.200	-	-	-	-	-	-	-	-	-	-	96,791
Pass Through Federal Highway Administration - Highway Research and Development Program - Contract No.: GR04961 UNR-16-37	20.200	-	-	-	-	-	-	-	-	-	-	18,377
Pass Through Federal Highway Administration - Highway Research and Development Program - Contract No.: GR06177 Validating Test Data - Sub UNR-18-14	20.200	-	-	-	-	-	-	-	-	-	-	16,358
Total for 20.200		652,232	-	-	-	-	-	-	-	-	652,232	943,086
Total for Federal Highway Administration (fhwa)		1,004,903	-	-	-	-	-	-	-	-	1,004,903	943,086
Federal Transit Administration (fta)												
Pass Through Department of Transportation - Federal Transit Capital Investment Grants - Contract No.: GR06578 Sub-UNLV Practice Plan-AWD-846	20.500	-	-	-	-	-	-	-	-	-	-	36,722
Total for 20.500		-	-	-	-	-	-	-	-	-	-	36,722

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Total for Federal Transit Administration (fta)		-	-	-	-	-	-	-	-	-	-	36,722
Research And Innovative Technology Administration												
Direct -University Transportation Centers Program	20.701	959,674	-	-	-	-	-	-	-	-	959,674	-
Direct -University Transportation Centers Program	20.701	-	984,372	-	-	-	-	-	-	-	984,372	-
Pass Through Department of Transportation - University Transportation Centers Program - Contract No.: 00055082-05A	20.701	-	74,022	-	-	-	-	-	-	-	74,022	-
Pass Through Department of Transportation - University Transportation Centers Program - Contract No.: 800006611-02UG	20.701	92,215	-	-	-	-	-	-	-	-	92,215	-
Pass Through Department of Transportation - University Transportation Centers Program - Contract No.: UNR 14-58	20.701	-	156,591	-	-	-	-	-	-	-	156,591	-
Pass Through Department of Transportation - University Transportation Centers Program - Contract No.: AWD-06-00000244	20.701	-	-	50,802	-	-	-	-	-	-	50,802	-
Pass Through Department of Transportation - University Transportation Centers Program - Contract No.: 00055082-04B	20.701	30,965	-	-	-	-	-	-	-	-	30,965	-
Pass Through Department of Transportation - University Transportation Centers Program - Contract No.: UNR 14-58 TASK C	20.701	-	49,376	-	-	-	-	-	-	-	49,376	-
Pass Through Department of Transportation - University Transportation Centers Program - Contract No.: 00055082-04A	20.701	87,930	-	-	-	-	-	-	-	-	87,930	-
Pass Through Department of Transportation - University Transportation Centers Program - Contract No.: 800007349-02UG	20.701	15,109	-	-	-	-	-	-	-	-	15,109	-
Pass Through Research and Innovative Technology Administration -University Transportation Centers Program - Contract No.: 800002954-02/PO#FIU001-0000125730	20.701	175,993	-	-	-	-	-	-	-	-	175,993	-
Direct -University Transportation Centers Program	20.701	-	-	-	-	-	-	-	-	-	-	299,644
Direct -University Transportation Centers Program	20.701	-	-	-	-	-	-	-	-	-	-	237,584
Direct -University Transportation Centers Program	20.701	-	-	-	-	-	-	-	-	-	-	554,815
Direct -University Transportation Centers Program	20.701	-	-	-	-	-	-	-	-	-	-	586,955
Pass Through Regents of New Mexico State - University Transportation Centers Program - Contract No.: N/A	20.701	-	-	-	-	-	-	-	-	-	-	13,230

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Total for 20.701		1,361,886	1,264,361	50,802	-	-	-	-	-	-	2,677,049	1,692,228
Total for Research And Innovative Technology Administration		1,361,886	1,264,361	50,802	-	-	-	-	-	-	2,677,049	1,692,228
Total for Department Of Transportation		2,404,040	1,277,516	50,802	-	-	-	-	-	-	3,732,358	2,672,036

National Aeronautics And Space Administration

National Aeronautics And Space Administration												
Direct -Science	43.001	-	-	7,512	-	-	-	-	-	-	7,512	-
Direct -Science	43.001	-	92,793	-	-	-	-	-	-	-	92,793	-
Direct -Science	43.001	-	-	294,558	-	-	-	-	-	-	294,558	-
Direct -Science	43.001	-	12,375	-	-	-	-	-	-	-	12,375	-
Direct -Science	43.001	-	-	13,720	-	-	-	-	-	-	13,720	-
Direct -Science	43.001	-	32,501	-	-	-	-	-	-	-	32,501	-
Direct -Science	43.001	-	-	18,257	-	-	-	-	-	-	18,257	-
Direct -Science	43.001	-	-	65,129	-	-	-	-	-	-	65,129	-
Direct -Science	43.001	114,355	-	-	-	-	-	-	-	-	114,355	-
Direct -Science	43.001	-	9,530	-	-	-	-	-	-	-	9,530	-
Direct -Science	43.001	-	183,574	-	-	-	-	-	-	-	183,574	-
Direct -Science	43.001	-	-	145,640	-	-	-	-	-	-	145,640	-
Direct -Science	43.001	-	16,813	-	-	-	-	-	-	-	16,813	-
Direct -Science	43.001	-	13,938	-	-	-	-	-	-	-	13,938	-
Direct -Science	43.001	-	-	156,751	-	-	-	-	-	-	156,751	-
Direct -Science	43.001	-	125,735	-	-	-	-	-	-	-	125,735	-
Direct -Science	43.001	-	111,184	-	-	-	-	-	-	-	111,184	-
Direct -Science	43.001	-	-	122,849	-	-	-	-	-	-	122,849	-
Direct -Science	43.001	-	-	6,251	-	-	-	-	-	-	6,251	-
Direct -Science	43.001	24,325	-	-	-	-	-	-	-	-	24,325	-
Direct -Science	43.001	-	50,487	-	-	-	-	-	-	-	50,487	-
Direct -Science	43.001	-	81,204	-	-	-	-	-	-	-	81,204	-
Direct -Science	43.001	132,036	-	-	-	-	-	-	-	-	132,036	-
Direct -Science	43.001	-	-	140,961	-	-	-	-	-	-	140,961	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Science	43.001	-	87,115	-	-	-	-	-	-	-	87,115	-
Direct -Science	43.001	-	-	326,987	-	-	-	-	-	-	326,987	-
Pass Through Defense Microelectronics Activity (HQ) -Science - Contract No.: S7106-01	43.001	-	793	-	-	-	-	-	-	-	793	-
Pass Through National Aeronautics and Space Administration -Science - Contract No.: T687795	43.001	28,941	-	-	-	-	-	-	-	-	28,941	-
Pass Through National Aeronautics and Space Administration -Science - Contract No.: S7100-01	43.001	-	30,023	-	-	-	-	-	-	-	30,023	-
Pass Through National Aeronautics and Space Administration -Science - Contract No.: N/A	43.001	-	24,324	-	-	-	-	-	-	-	24,324	-
Pass Through National Aeronautics and Space Administration -Science - Contract No.: MEMO	43.001	14,829	-	-	-	-	-	-	-	-	14,829	-
Pass Through National Aeronautics and Space Administration -Science - Contract No.: HST-AR-14579.001-A	43.001	-	31,989	-	-	-	-	-	-	-	31,989	-
Pass Through National Aeronautics and Space Administration -Science - Contract No.: G06-17097X	43.001	-	1,582	-	-	-	-	-	-	-	1,582	-
Pass Through National Aeronautics and Space Administration -Science - Contract No.: EN70242LMS-Task #S26168	43.001	-	43,510	-	-	-	-	-	-	-	43,510	-
Pass Through National Aeronautics and Space Administration -Science - Contract No.: EN70242LMS.S27687	43.001	-	21,013	-	-	-	-	-	-	-	21,013	-
Pass Through National Aeronautics and Space Administration -Science - Contract No.: EN70242LMS.S27686	43.001	-	26,845	-	-	-	-	-	-	-	26,845	-
Pass Through National Aeronautics and Space Administration -Science - Contract No.: BMSSA-003	43.001	-	-	49,663	-	-	-	-	-	-	49,663	-
Pass Through National Aeronautics and Space Administration -Science - Contract No.: 1598531	43.001	42,332	-	-	-	-	-	-	-	-	42,332	-
Pass Through National Aeronautics and Space Administration -Science - Contract No.: 1555797	43.001	31,028	-	-	-	-	-	-	-	-	31,028	-
Pass Through National Aeronautics and Space Administration -Science - Contract No.: #15958	43.001	137,447	-	-	-	-	-	-	-	-	137,447	-
Pass Through National Aeronautics and Space Administration -Science - Contract No.: 39109547	43.001	-	-	64,878	-	-	-	-	-	-	64,878	-
Direct -Science	43.001	-	-	-	-	-	-	-	-	-	-	32,029
Pass Through Utah State University -Science - Contract No.: N/A	43.001	-	-	-	-	-	-	-	-	-	-	117,880
Total for 43.001		525,293	997,328	1,413,156	-	-	-	-	-	-	2,935,777	149,909

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through National Aeronautics and Space Administration -Exploration - Contract No.: 2018-021	43.003	1,966	-	-	-	-	-	-	-	-	1,966	-
Total for 43.003		1,966	-	-	-	-	-	-	-	-	1,966	-
Direct -Space Operations	43.007	-	45,140	-	-	-	-	-	-	-	45,140	-
Total for 43.007		-	45,140	-	-	-	-	-	-	-	45,140	-
Direct -Education	43.008	-	-	-	-	-	-	-	-	6,763	6,763	-
Direct -Education	43.008	-	-	-	-	-	-	-	-	12,525	12,525	-
Direct -Education	43.008	-	-	-	-	-	-	2,926	-	-	2,926	-
Direct -Education	43.008	-	-	-	-	-	-	36,025	-	-	36,025	-
Direct -Education	43.008	-	-	-	-	-	-	16,806	-	-	16,806	-
Direct -Education	43.008	-	-	-	-	-	-	-	-	3,582	3,582	-
Direct -Education	43.008	-	-	-	-	-	-	-	-	-	-	-
Direct -Education	43.008	-	-	-	-	-	-	-	-	47,654	47,654	-
Direct -Education	43.008	-	-	-	-	-	-	-	-	14,001	14,001	-
Direct -Education	43.008	-	-	-	-	-	-	11,350	-	-	11,350	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: 16-72	43.008	-	9,852	-	-	-	-	-	-	-	9,852	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: NSHE 15-105	43.008	-	-	-	7,248	-	-	-	-	-	7,248	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: AWD-06-00000167	43.008	-	-	38,342	-	-	-	-	-	-	38,342	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: AWD-06-00000172	43.008	-	-	3,638	-	-	-	-	-	-	3,638	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: AWD-06-00000173	43.008	-	-	7,641	-	-	-	-	-	-	7,641	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: AWD-06-00000174	43.008	-	-	17,032	-	-	-	-	-	-	17,032	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: AWD-06-00000178	43.008	-	-	8,299	-	-	-	-	-	-	8,299	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: AWD-06-00000223	43.008	-	-	127	-	-	-	-	-	-	127	-

The Accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through National Aeronautics and Space Administration -Education - Contract No.: AWD-06-00000329	43.008	-	-	6,824	-	-	-	-	-	-	6,824	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: AWD-06-00000344	43.008	-	-	9,033	-	-	-	-	-	-	9,033	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: AWD-06-00000356	43.008	-	-	12,095	-	-	-	-	-	-	12,095	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: AWD-06-00000360	43.008	-	-	15,212	-	-	-	-	-	-	15,212	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: AWD-06-00000373	43.008	-	-	9,732	-	-	-	-	-	-	9,732	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: NSHE # 15-106	43.008	-	-	-	-	2,786	-	-	-	-	2,786	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: NSHE # 15-55	43.008	-	-	-	-	2,322	-	-	-	-	2,322	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: AWD-06-00000166	43.008	-	-	24,152	-	-	-	-	-	-	24,152	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: NSHE-15-49	43.008	3,240	-	-	-	-	-	-	-	-	3,240	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: 16-42	43.008	-	89,500	-	-	-	-	-	-	-	89,500	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: UNR-18-53	43.008	-	13,696	-	-	-	-	-	-	-	13,696	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: NSHE-18-33	43.008	14,955	-	-	-	-	-	-	-	-	14,955	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: NSHE-17-51	43.008	14,371	-	-	-	-	-	-	-	-	14,371	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: NSHE-17-36	43.008	27,703	-	-	-	-	-	-	-	-	27,703	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: NSHE # 17-53	43.008	-	-	-	-	10,179	-	-	-	-	10,179	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: NSHE-16-88	43.008	15,171	-	-	-	-	-	-	-	-	15,171	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through National Aeronautics and Space Administration -Education - Contract No.: NSHE 14-79	43.008	-	-	-	-	-	-	1,900	-	-	1,900	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: NSHE 18-43	43.008	15,208	-	-	-	-	-	-	-	-	15,208	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: NSHE 18-37	43.008	1,086	20,296	-	-	-	-	-	-	-	21,382	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: NSHE 18-31	43.008	12,793	-	-	-	-	-	-	-	-	12,793	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: NSHE 17-47	43.008	-	-	-	939	-	-	-	-	-	939	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: NSHE 16-31	43.008	-	62,201	-	-	-	-	-	-	-	62,201	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: NSHE-14-45	43.008	2,092	-	-	-	-	-	-	-	-	2,092	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: NSHE-17-32	43.008	29,576	-	-	-	-	-	-	-	-	29,576	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: 16BP202890 15-101	43.008	-	-	-	-	-	-	-	343	-	343	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: AWD-06-00000162	43.008	-	-	207,797	-	-	-	-	-	-	207,797	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: 18-28	43.008	-	34,529	-	-	-	-	-	-	-	34,529	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: 17-38	43.008	-	6,069	-	-	-	-	-	-	-	6,069	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: 17-31	43.008	-	4,024	-	-	-	-	-	-	-	4,024	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: 17-30	43.008	-	29,807	-	-	-	-	-	-	-	29,807	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: AWD-06-00000164	43.008	-	-	55,423	-	-	-	-	-	-	55,423	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: 06-00000360-01	43.008	11,189	-	-	-	-	-	-	-	-	11,189	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: 14-44	43.008	-	19,993	-	-	-	-	-	-	-	19,993	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through National Aeronautics and Space Administration -Education - Contract No.: 15-51	43.008	-	18,188	-	-	-	-	-	-	-	18,188	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: 16-64	43.008	-	10,638	-	-	-	-	-	-	-	10,638	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: NSHE-16-33	43.008	148,990	-	-	-	-	-	-	-	-	148,990	-
Pass Through Nevada NASA Space Grant Consortium -Education - Contract No.: NSHE 15-56	43.008	-	-	-	-	-	4,618	-	-	-	4,618	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor - Education - Contract No.: DRI 656.7117.01	43.008	-	-	-	1,610	-	-	-	-	-	1,610	-
Total for 43.008		296,374	318,793	415,347	9,797	15,287	4,618	69,007	343	84,525	1,214,091	-
Total for National Aeronautics And Space Administration		823,633	1,361,261	1,828,503	9,797	15,287	4,618	69,007	343	84,525	4,196,974	149,909
Total for National Aeronautics And Space Administration		823,633	1,361,261	1,828,503	9,797	15,287	4,618	69,007	343	84,525	4,196,974	149,909

National Endowment For The Arts

National Endowment For The Arts												
Pass Through National Endowment for the Arts - Promotion of the Arts_Grants to Organizations and Individuals - Contract No.: PRJ18.0.20	45.024	-	3,784	-	-	-	-	-	-	-	3,784	-
Pass Through National Endowment for the Arts - Promotion of the Arts_Grants to Organizations and Individuals - Contract No.: PRJ18.0.19	45.024	-	4,563	-	-	-	-	-	-	-	4,563	-
Pass Through National Endowment for the Arts - Promotion of the Arts_Grants to Organizations and Individuals - Contract No.: PRJ18.0.21	45.024	-	3,881	-	-	-	-	-	-	-	3,881	-
Total for 45.024		-	12,228	-	-	-	-	-	-	-	12,228	-
Total for National Endowment For The Arts		-	12,228	-	-	-	-	-	-	-	12,228	-
Total for National Endowment For The Arts		-	12,228	-	-	-	-	-	-	-	12,228	-

National Endowment For The Humanities

National Endowment For The Humanities												
Pass Through National Endowment for the Humanities -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2017-37	45.129	-	5,000	-	-	-	-	-	-	-	5,000	-
Total for 45.129		-	5,000	-	-	-	-	-	-	-	5,000	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Promotion of the Humanities_Division of Preservation and Access	45.149	-	147,496	-	-	-	-	-	-	-	147,496	-
Total for 45.149		-	147,496	-	-	-	-	-	-	-	147,496	-
Pass Through National Endowment for the Humanities -Promotion of the Humanities_Professional Development - Contract No.: 26847	45.163	-	1,765	-	-	-	-	-	-	-	1,765	-
Total for 45.163		-	1,765	-	-	-	-	-	-	-	1,765	-
Total for National Endowment For The Humanities		-	154,261	-	-	-	-	-	-	-	154,261	-
Total for National Endowment For The Humanities		-	154,261	-	-	-	-	-	-	-	154,261	-

Institute Of Museum And Library Services

Institute Of Museum And Library Services												
Direct -National Leadership Grants	45.312	-	32,871	-	-	-	-	-	-	-	32,871	-
Total for 45.312		-	32,871	-	-	-	-	-	-	-	32,871	-
Total for Institute Of Museum And Library Services		-	32,871	-	-	-	-	-	-	-	32,871	-
Total for Institute Of Museum And Library Services		-	32,871	-	-	-	-	-	-	-	32,871	-

National Science Foundation

National Science Foundation												
Direct -Engineering Grants	47.041	-	25,913	-	-	-	-	-	-	-	25,913	-
Direct -Engineering Grants	47.041	21,248	-	-	-	-	-	-	-	-	21,248	-
Direct -Engineering Grants	47.041	93,232	-	-	-	-	-	-	-	-	93,232	-
Direct -Engineering Grants	47.041	95,503	-	-	-	-	-	-	-	-	95,503	-
Direct -Engineering Grants	47.041	60,131	-	-	-	-	-	-	-	-	60,131	-
Direct -Engineering Grants	47.041	15,180	-	-	-	-	-	-	-	-	15,180	-
Direct -Engineering Grants	47.041	40,276	-	-	-	-	-	-	-	-	40,276	-
Direct -Engineering Grants	47.041	640,062	-	-	-	-	-	-	-	-	640,062	-
Direct -Engineering Grants	47.041	-	98,856	-	-	-	-	-	-	-	98,856	-
Direct -Engineering Grants	47.041	113,187	-	-	-	-	-	-	-	-	113,187	-
Direct -Engineering Grants	47.041	48,402	-	-	-	-	-	-	-	-	48,402	-
Direct -Engineering Grants	47.041	58,769	-	-	-	-	-	-	-	-	58,769	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Engineering Grants	47.041	-	28,971	-	-	-	-	-	-	-	28,971	-
Direct -Engineering Grants	47.041	139,587	-	-	-	-	-	-	-	-	139,587	-
Direct -Engineering Grants	47.041	74,363	-	-	-	-	-	-	-	-	74,363	-
Direct -Engineering Grants	47.041	122,467	-	-	-	-	-	-	-	-	122,467	-
Direct -Engineering Grants	47.041	-	33,487	-	-	-	-	-	-	-	33,487	-
Direct -Engineering Grants	47.041	44,358	-	-	-	-	-	-	-	-	44,358	-
Direct -Engineering Grants	47.041	39,336	-	-	-	-	-	-	-	-	39,336	-
Direct -Engineering Grants	47.041	-	83,570	-	-	-	-	-	-	-	83,570	-
Direct -Engineering Grants	47.041	181,842	-	-	-	-	-	-	-	-	181,842	-
Direct -Engineering Grants	47.041	4,844	-	-	-	-	-	-	-	-	4,844	-
Direct -Engineering Grants	47.041	-	387	-	-	-	-	-	-	-	387	-
Direct -Engineering Grants	47.041	29,678	-	-	-	-	-	-	-	-	29,678	-
Pass Through National Science Foundation - Engineering Grants - Contract No.: 28250-04301-S12	47.041	454	-	-	-	-	-	-	-	-	454	-
Pass Through National Science Foundation - Engineering Grants - Contract No.: 17-046	47.041	15,785	-	-	-	-	-	-	-	-	15,785	-
Pass Through National Science Foundation - Engineering Grants - Contract No.: 1805-206-2010275	47.041	15,636	-	-	-	-	-	-	-	-	15,636	-
Pass Through National Science Foundation - Engineering Grants - Contract No.: W000513337	47.041	537	-	-	-	-	-	-	-	-	537	-
Pass Through National Science Foundation - Engineering Grants - Contract No.: E200GUA874	47.041	60,531	-	-	-	-	-	-	-	-	60,531	-
Pass Through National Science Foundation - Engineering Grants - Contract No.: UNR 15-19	47.041	-	40,485	-	-	-	-	-	-	-	40,485	-
Direct -Engineering Grants	47.041	-	-	-	-	-	-	-	-	-	-	113,970
Total for 47.041		1,915,408	311,669	-	-	-	-	-	-	-	2,227,077	113,970
Direct -Mathematical and Physical Sciences	47.049	143,684	-	-	-	-	-	-	-	-	143,684	-
Direct -Mathematical and Physical Sciences	47.049	2,325	-	-	-	-	-	-	-	-	2,325	-
Direct -Mathematical and Physical Sciences	47.049	-	37,093	-	-	-	-	-	-	-	37,093	-
Direct -Mathematical and Physical Sciences	47.049	-	52,813	-	-	-	-	-	-	-	52,813	-
Direct -Mathematical and Physical Sciences	47.049	(718)	-	-	-	-	-	-	-	-	(718)	-
Direct -Mathematical and Physical Sciences	47.049	493	-	-	-	-	-	-	-	-	493	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Mathematical and Physical Sciences	47.049	79,328	-	-	-	-	-	-	-	-	79,328	-
Direct -Mathematical and Physical Sciences	47.049	164,110	-	-	-	-	-	-	-	-	164,110	-
Direct -Mathematical and Physical Sciences	47.049	47,478	-	-	-	-	-	-	-	-	47,478	-
Direct -Mathematical and Physical Sciences	47.049	-	-	46,582	-	-	-	-	-	-	46,582	-
Direct -Mathematical and Physical Sciences	47.049	174,920	-	-	-	-	-	-	-	-	174,920	-
Direct -Mathematical and Physical Sciences	47.049	2,598	-	-	-	-	-	-	-	-	2,598	-
Direct -Mathematical and Physical Sciences	47.049	235	-	-	-	-	-	-	-	-	235	-
Direct -Mathematical and Physical Sciences	47.049	122,629	-	-	-	-	-	-	-	-	122,629	-
Direct -Mathematical and Physical Sciences	47.049	65,268	-	-	-	-	-	-	-	-	65,268	-
Direct -Mathematical and Physical Sciences	47.049	-	135,743	-	-	-	-	-	-	-	135,743	-
Direct -Mathematical and Physical Sciences	47.049	99,506	-	-	-	-	-	-	-	-	99,506	-
Direct -Mathematical and Physical Sciences	47.049	99,108	-	-	-	-	-	-	-	-	99,108	-
Direct -Mathematical and Physical Sciences	47.049	91,647	-	-	-	-	-	-	-	-	91,647	-
Direct -Mathematical and Physical Sciences	47.049	(1)	-	-	-	-	-	-	-	-	(1)	-
Direct -Mathematical and Physical Sciences	47.049	101,778	-	-	-	-	-	-	-	-	101,778	-
Pass Through National Science Foundation - Mathematical and Physical Sciences - Contract No.: 44137630	47.049	19,423	-	-	-	-	-	-	-	-	19,423	-
Direct -Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	-	-	-	4,233
Direct -Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	-	-	-	5,715
Total for 47.049		1,213,811	225,649	46,582	-	-	-	-	-	-	1,486,042	9,948
Direct -Geosciences	47.050	-	-	28,979	-	-	-	-	-	-	28,979	-
Direct -Geosciences	47.050	-	-	122,668	-	-	-	-	-	-	122,668	-
Direct -Geosciences	47.050	-	-	80,630	-	-	-	-	-	-	80,630	-
Direct -Geosciences	47.050	-	-	24,492	-	-	-	-	-	-	24,492	-
Direct -Geosciences	47.050	-	-	1,084	-	-	-	-	-	-	1,084	-
Direct -Geosciences	47.050	101,512	-	-	-	-	-	-	-	-	101,512	-
Direct -Geosciences	47.050	1,227	-	-	-	-	-	-	-	-	1,227	-
Direct -Geosciences	47.050	-	-	3,715	-	-	-	-	-	-	3,715	-
Direct -Geosciences	47.050	429,462	-	-	-	-	-	-	-	-	429,462	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Geosciences	47.050	-	-	29,962	-	-	-	-	-	-	29,962	-
Direct -Geosciences	47.050	-	83,438	-	-	-	-	-	-	-	83,438	-
Direct -Geosciences	47.050	-	164,849	-	-	-	-	-	-	-	164,849	-
Direct -Geosciences	47.050	40,407	-	-	-	-	-	-	-	-	40,407	-
Direct -Geosciences	47.050	41,670	-	-	-	-	-	-	-	-	41,670	-
Direct -Geosciences	47.050	-	95,037	-	-	-	-	-	-	-	95,037	-
Direct -Geosciences	47.050	-	-	60,815	-	-	-	-	-	-	60,815	-
Direct -Geosciences	47.050	11,747	-	-	-	-	-	-	-	-	11,747	-
Direct -Geosciences	47.050	739	-	-	-	-	-	-	-	-	739	-
Direct -Geosciences	47.050	-	105,887	-	-	-	-	-	-	-	105,887	-
Direct -Geosciences	47.050	-	56,145	-	-	-	-	-	-	-	56,145	-
Direct -Geosciences	47.050	-	21,722	-	-	-	-	-	-	-	21,722	-
Direct -Geosciences	47.050	3,652	-	-	-	-	-	-	-	-	3,652	-
Direct -Geosciences	47.050	20,070	-	-	-	-	-	-	-	-	20,070	-
Direct -Geosciences	47.050	167,425	-	-	-	-	-	-	-	-	167,425	-
Direct -Geosciences	47.050	132,593	-	-	-	-	-	-	-	-	132,593	-
Direct -Geosciences	47.050	91,568	-	-	-	-	-	-	-	-	91,568	-
Direct -Geosciences	47.050	-	-	136,865	-	-	-	-	-	-	136,865	-
Direct -Geosciences	47.050	8,810	-	-	-	-	-	-	-	-	8,810	-
Direct -Geosciences	47.050	-	-	23,813	-	-	-	-	-	-	23,813	-
Direct -Geosciences	47.050	25,497	-	-	-	-	-	-	-	-	25,497	-
Direct -Geosciences	47.050	-	-	45,475	-	-	-	-	-	-	45,475	-
Direct -Geosciences	47.050	-	-	20,153	-	-	-	-	-	-	20,153	-
Direct -Geosciences	47.050	184,829	-	-	-	-	-	-	-	-	184,829	-
Direct -Geosciences	47.050	-	29,713	-	-	-	-	-	-	-	29,713	-
Direct -Geosciences	47.050	-	89,265	-	-	-	-	-	-	-	89,265	-
Direct -Geosciences	47.050	34,840	-	-	-	-	-	-	-	-	34,840	-
Direct -Geosciences	47.050	14,475	-	-	-	-	-	-	-	-	14,475	-
Direct -Geosciences	47.050	272,376	-	-	-	-	-	-	-	-	272,376	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Geosciences	47.050	-	-	94,500	-	-	-	-	-	-	94,500	-
Direct -Geosciences	47.050	28,103	-	-	-	-	-	-	-	-	28,103	-
Direct -Geosciences	47.050	-	-	165,364	-	-	-	-	-	-	165,364	-
Direct -Geosciences	47.050	72,856	-	-	-	-	-	-	-	-	72,856	-
Direct -Geosciences	47.050	-	39,079	-	-	-	-	-	-	-	39,079	-
Direct -Geosciences	47.050	-	-	189,501	-	-	-	-	-	-	189,501	-
Pass Through National Science Foundation - Geosciences - Contract No.: 1728274	47.050	-	-	-	-	-	22,647	-	-	-	22,647	-
Pass Through National Science Foundation - Geosciences - Contract No.: A003176713	47.050	41,285	-	-	-	-	-	-	-	-	41,285	-
Pass Through National Science Foundation - Geosciences - Contract No.: 91264499	47.050	23,181	-	-	-	-	-	-	-	-	23,181	-
Direct -Geosciences	47.050	-	-	-	-	-	-	-	-	-	-	7,272
Direct -Geosciences	47.050	-	-	-	-	-	-	-	-	-	-	68,496
Pass Through Geosciences -Geosciences - Contract No.: N/A	47.050	-	-	-	-	-	-	-	-	-	-	5,358
Total for 47.050		1,748,324	685,135	1,028,016	-	-	22,647	-	-	-	3,484,122	81,126
Direct -Computer and Information Science and Engineering	47.070	92,558	-	-	-	-	-	-	-	-	92,558	-
Direct -Computer and Information Science and Engineering	47.070	4,821	-	-	-	-	-	-	-	-	4,821	-
Direct -Computer and Information Science and Engineering	47.070	49,266	-	-	-	-	-	-	-	-	49,266	-
Direct -Computer and Information Science and Engineering	47.070	47,361	-	-	-	-	-	-	-	-	47,361	-
Direct -Computer and Information Science and Engineering	47.070	52,497	-	-	-	-	-	-	-	-	52,497	-
Direct -Computer and Information Science and Engineering	47.070	54,066	-	-	-	-	-	-	-	-	54,066	-
Direct -Computer and Information Science and Engineering	47.070	-	1,317	-	-	-	-	-	-	-	1,317	-
Direct -Computer and Information Science and Engineering	47.070	-	41,790	-	-	-	-	-	-	-	41,790	-
Direct -Computer and Information Science and Engineering	47.070	31,224	-	-	-	-	-	-	-	-	31,224	-
Direct -Computer and Information Science and Engineering	47.070	-	148,625	-	-	-	-	-	-	-	148,625	-
Direct -Computer and Information Science and Engineering	47.070	-	40,858	-	-	-	-	-	-	-	40,858	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Computer and Information Science and Engineering	47.070	67,608	-	-	-	-	-	-	-	-	67,608	-
Direct -Computer and Information Science and Engineering	47.070	202,347	-	-	-	-	-	-	-	-	202,347	-
Direct -Computer and Information Science and Engineering	47.070	43,931	-	-	-	-	-	-	-	-	43,931	-
Direct -Computer and Information Science and Engineering	47.070	74,174	-	-	-	-	-	-	-	-	74,174	-
Direct -Computer and Information Science and Engineering	47.070	75,542	-	-	-	-	-	-	-	-	75,542	-
Pass Through National Science Foundation - Computer and Information Science and Engineering - Contract No.: 566188	47.070	-	-	29,034	-	-	-	-	-	-	29,034	-
Direct -Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	-	-	-	41,622
Direct -Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	-	-	-	118,389
Total for 47.070		795,395	232,590	29,034	-	-	-	-	-	-	1,057,019	160,011
Direct -Biological Sciences	47.074	36,560	-	-	-	-	-	-	-	-	36,560	-
Direct -Biological Sciences	47.074	-	107,390	-	-	-	-	-	-	-	107,390	-
Direct -Biological Sciences	47.074	19	-	-	-	-	-	-	-	-	19	-
Direct -Biological Sciences	47.074	-	19,760	-	-	-	-	-	-	-	19,760	-
Direct -Biological Sciences	47.074	224,274	-	-	-	-	-	-	-	-	224,274	-
Direct -Biological Sciences	47.074	-	111,833	-	-	-	-	-	-	-	111,833	-
Direct -Biological Sciences	47.074	-	111,409	-	-	-	-	-	-	-	111,409	-
Direct -Biological Sciences	47.074	109,847	-	-	-	-	-	-	-	-	109,847	-
Direct -Biological Sciences	47.074	100,932	-	-	-	-	-	-	-	-	100,932	-
Direct -Biological Sciences	47.074	-	41,317	-	-	-	-	-	-	-	41,317	-
Direct -Biological Sciences	47.074	108,927	-	-	-	-	-	-	-	-	108,927	-
Direct -Biological Sciences	47.074	360,863	-	-	-	-	-	-	-	-	360,863	-
Direct -Biological Sciences	47.074	37,168	-	-	-	-	-	-	-	-	37,168	-
Direct -Biological Sciences	47.074	56,789	-	-	-	-	-	-	-	-	56,789	-
Direct -Biological Sciences	47.074	126,967	-	-	-	-	-	-	-	-	126,967	-
Direct -Biological Sciences	47.074	124,961	-	-	-	-	-	-	-	-	124,961	-
Direct -Biological Sciences	47.074	-	166	-	-	-	-	-	-	-	166	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Biological Sciences	47.074	-	101,870	-	-	-	-	-	-	-	101,870	-
Direct -Biological Sciences	47.074	93,347	-	-	-	-	-	-	-	-	93,347	-
Direct -Biological Sciences	47.074	-	179,914	-	-	-	-	-	-	-	179,914	-
Direct -Biological Sciences	47.074	172,658	-	-	-	-	-	-	-	-	172,658	-
Direct -Biological Sciences	47.074	36,723	-	-	-	-	-	-	-	-	36,723	-
Direct -Biological Sciences	47.074	83,256	-	-	-	-	-	-	-	-	83,256	-
Direct -Biological Sciences	47.074	156,879	-	-	-	-	-	-	-	-	156,879	-
Direct -Biological Sciences	47.074	52,958	-	-	-	-	-	-	-	-	52,958	-
Direct -Biological Sciences	47.074	-	997,980	-	-	-	-	-	-	-	997,980	-
Direct -Biological Sciences	47.074	21,826	-	-	-	-	-	-	-	-	21,826	-
Direct -Biological Sciences	47.074	3,171	-	-	-	-	-	-	-	-	3,171	-
Direct -Biological Sciences	47.074	-	76,017	-	-	-	-	-	-	-	76,017	-
Direct -Biological Sciences	47.074	44,766	-	-	-	-	-	-	-	-	44,766	-
Direct -Biological Sciences	47.074	-	43,939	-	-	-	-	-	-	-	43,939	-
Direct -Biological Sciences	47.074	-	-	50,181	-	-	-	-	-	-	50,181	-
Direct -Biological Sciences	47.074	-	-	9,012	-	-	-	-	-	-	9,012	-
Direct -Biological Sciences	47.074	290,171	-	-	-	-	-	-	-	-	290,171	-
Direct -Biological Sciences	47.074	134,799	-	-	-	-	-	-	-	-	134,799	-
Direct -Biological Sciences	47.074	17,073	-	-	-	-	-	-	-	-	17,073	-
Direct -Biological Sciences	47.074	-	-	50,971	-	-	-	-	-	-	50,971	-
Pass Through National Science Foundation - Biological Sciences - Contract No.: 1003017-08	47.074	3,643	-	-	-	-	-	-	-	-	3,643	-
Direct -Biological Sciences	47.074	-	-	-	-	-	-	-	-	-	-	38,488
Direct -Biological Sciences	47.074	-	-	-	-	-	-	-	-	-	-	202,899
Direct -Biological Sciences	47.074	-	-	-	-	-	-	-	-	-	-	106,411
Direct -Biological Sciences	47.074	-	-	-	-	-	-	-	-	-	-	121,919
Direct -Biological Sciences	47.074	-	-	-	-	-	-	-	-	-	-	50,000
Total for 47.074		2,398,577	1,791,595	110,164	-	-	-	-	-	-	4,300,336	519,717
Direct -Social, Behavioral, and Economic Sciences	47.075	10,543	-	-	-	-	-	-	-	-	10,543	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Social, Behavioral, and Economic Sciences	47.075	79,900	-	-	-	-	-	-	-	-	79,900	-
Direct -Social, Behavioral, and Economic Sciences	47.075	-	61,899	-	-	-	-	-	-	-	61,899	-
Direct -Social, Behavioral, and Economic Sciences	47.075	43,406	-	-	-	-	-	-	-	-	43,406	-
Direct -Social, Behavioral, and Economic Sciences	47.075	102,327	-	-	-	-	-	-	-	-	102,327	-
Direct -Social, Behavioral, and Economic Sciences	47.075	4,791	-	-	-	-	-	-	-	-	4,791	-
Direct -Social, Behavioral, and Economic Sciences	47.075	-	48,886	-	-	-	-	-	-	-	48,886	-
Direct -Social, Behavioral, and Economic Sciences	47.075	991	-	-	-	-	-	-	-	-	991	-
Direct -Social, Behavioral, and Economic Sciences	47.075	54,647	-	-	-	-	-	-	-	-	54,647	-
Direct -Social, Behavioral, and Economic Sciences	47.075	-	142,998	-	-	-	-	-	-	-	142,998	-
Direct -Social, Behavioral, and Economic Sciences	47.075	60,969	-	-	-	-	-	-	-	-	60,969	-
Direct -Social, Behavioral, and Economic Sciences	47.075	-	1,184	-	-	-	-	-	-	-	1,184	-
Direct -Social, Behavioral, and Economic Sciences	47.075	3,661	-	-	-	-	-	-	-	-	3,661	-
Direct -Social, Behavioral, and Economic Sciences	47.075	-	-	18,996	-	-	-	-	-	-	18,996	-
Pass Through National Science Foundation - Social, Behavioral, and Economic Sciences - Contract No.: GTK137-SB-001	47.075	10,181	-	-	-	-	-	-	-	-	10,181	-
Pass Through National Science Foundation - Social, Behavioral, and Economic Sciences - Contract No.: #44335	47.075	616,153	-	-	-	-	-	-	-	-	616,153	-
Pass Through National Science Foundation - Social, Behavioral, and Economic Sciences - Contract No.: AWD-06-00000243	47.075	-	-	24,416	-	-	-	-	-	-	24,416	-
Direct -Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	-	-	-	-	3,766
Direct -Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	-	-	-	-	3,481
Total for 47.075		987,569	254,967	43,412	-	-	-	-	-	-	1,285,948	7,247
Direct -Education and Human Resources	47.076	-	122,294	-	-	-	-	-	-	-	122,294	-
Direct -Education and Human Resources	47.076	-	66,357	-	-	-	-	-	-	-	66,357	-
Direct -Education and Human Resources	47.076	-	-	-	10,016	-	-	-	-	-	10,016	-

The Accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Education and Human Resources	47.076	-	62,067	-	-	-	-	-	-	-	62,067	-
Direct -Education and Human Resources	47.076	-	291,488	-	-	-	-	-	-	-	291,488	-
Direct -Education and Human Resources	47.076	-	32,614	-	-	-	-	-	-	-	32,614	-
Direct -Education and Human Resources	47.076	72,509	-	-	-	-	-	-	-	-	72,509	-
Direct -Education and Human Resources	47.076	23,406	-	-	-	-	-	-	-	-	23,406	-
Direct -Education and Human Resources	47.076	-	63,379	-	-	-	-	-	-	-	63,379	-
Direct -Education and Human Resources	47.076	80,377	-	-	-	-	-	-	-	-	80,377	-
Direct -Education and Human Resources	47.076	55,474	-	-	-	-	-	-	-	-	55,474	-
Direct -Education and Human Resources	47.076	111,173	-	-	-	-	-	-	-	-	111,173	-
Direct -Education and Human Resources	47.076	269,674	-	-	-	-	-	-	-	-	269,674	-
Pass Through National Science Foundation - Education and Human Resources - Contract No.: 1640131-003	47.076	-	132,449	-	-	-	-	-	-	-	132,449	-
Pass Through National Science Foundation - Education and Human Resources - Contract No.: 175944	47.076	-	21,549	-	-	-	-	-	-	-	21,549	-
Pass Through National Science Foundation - Education and Human Resources - Contract No.: Subaward No. 17-22RG1-01	47.076	-	-	-	-	7,430	-	-	-	-	7,430	-
Pass Through National Science Foundation - Education and Human Resources - Contract No.: 1516471	47.076	-	-	-	-	-	-	6,624	-	-	6,624	-
Pass Through National Science Foundation - Education and Human Resources - Contract No.: 97159537	47.076	-	20,481	-	-	-	-	-	-	-	20,481	-
Direct -Education and Human Resources	47.076	-	-	-	-	-	-	-	-	-	-	771,935
Direct -Education and Human Resources	47.076	-	-	-	-	-	-	-	-	-	-	61,854
Direct -Education and Human Resources	47.076	-	-	-	-	-	-	-	-	-	-	17,371
Direct -Education and Human Resources	47.076	-	-	-	-	-	-	-	-	-	-	21,046
Total for 47.076		612,613	812,678	-	10,016	7,430	-	6,624	-	-	1,449,361	872,206
Direct -Polar Programs	47.078	-	-	(13)	-	-	-	-	-	-	(13)	-
Total for 47.078		-	-	(13)	-	-	-	-	-	-	(13)	-
Direct -International Science and Engineering (OISE)	47.079	-	-	-	-	-	-	-	-	5,770	5,770	-
Direct -International Science and Engineering (OISE)	47.079	-	142,277	-	-	-	-	-	-	-	142,277	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -International Science and Engineering (OISE)	47.079	-	47,740	-	-	-	-	-	-	-	47,740	-
Direct -International Science and Engineering (OISE)	47.079	-	4,553	-	-	-	-	-	-	-	4,553	-
Direct -International Science and Engineering (OISE)	47.079	-	-	-	-	-	-	-	-	427	427	-
Direct -International Science and Engineering (OISE)	47.079	-	575,248	-	-	-	-	-	-	-	575,248	-
Pass Through National Science Foundation - International Science and Engineering (OISE) - Contract No.: NSHE-14-15	47.079	59,308	-	-	-	-	-	-	-	-	59,308	-
Pass Through National Science Foundation - International Science and Engineering (OISE) - Contract No.: NSHE 14-17	47.079	-	-	21,853	-	-	-	-	-	-	21,853	-
Pass Through National Science Foundation - International Science and Engineering (OISE) - Contract No.: NSHE 14-16	47.079	-	28,823	-	-	-	-	-	-	-	28,823	-
Pass Through National Science Foundation - International Science and Engineering (OISE) - Contract No.: 14-41	47.079	-	58,119	-	-	-	-	-	-	-	58,119	-
Pass Through National Science Foundation - International Science and Engineering (OISE) - Contract No.: S1315A-A/OISE-968391	47.079	-	-	36,306	-	-	-	-	-	-	36,306	-
Pass Through National Science Foundation - International Science and Engineering (OISE) - Contract No.: NSHE-16-40	47.079	143	-	-	-	-	-	-	-	-	143	-
Pass Through National Science Foundation - International Science and Engineering (OISE) - Contract No.: NSF IIA-1301726	47.079	-	-	-	-	-	-	-	4,750	-	4,750	-
Pass Through National Science Foundation - International Science and Engineering (OISE) - Contract No.: NSHE-14-43	47.079	11,104	-	-	-	-	-	-	-	-	11,104	-
Direct -International Science and Engineering (OISE)	47.079	-	-	-	-	-	-	-	-	-	-	8,348
Direct -International Science and Engineering (OISE)	47.079	-	-	-	-	-	-	-	-	-	-	25,426
Direct -International Science and Engineering (OISE)	47.079	-	-	-	-	-	-	-	-	-	-	32,059
Direct -International Science and Engineering (OISE)	47.079	-	-	-	-	-	-	-	-	-	-	34,383
Direct -International Science and Engineering (OISE)	47.079	-	-	-	-	-	-	-	-	-	-	30,496
Direct -International Science and Engineering (OISE)	47.079	-	-	-	-	-	-	-	-	-	-	62,827
Direct -International Science and Engineering (OISE)	47.079	-	-	-	-	-	-	-	-	-	-	47,464

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -International Science and Engineering (OISE)	47.079	-	-	-	-	-	-	-	-	-	-	32,542
Total for 47.079		70,555	856,760	58,159	-	-	-	-	4,750	6,197	996,421	273,545
Direct -Office of Cyberinfrastructure	47.080	-	-	-	-	-	-	-	-	75,528	75,528	-
Pass Through National Science Foundation - Office of Cyberinfrastructure - Contract No.: 14-02	47.080	-	1,855,960	-	-	-	-	-	-	-	1,855,960	-
Pass Through National Science Foundation - Office of Cyberinfrastructure - Contract No.: AWD-06-00000138	47.080	-	-	1,109,229	-	-	-	-	-	-	1,109,229	-
Pass Through National Science Foundation - Office of Cyberinfrastructure - Contract No.: NSHE-14-03	47.080	2,094,337	-	-	-	-	-	-	-	-	2,094,337	-
Total for 47.080		2,094,337	1,855,960	1,109,229	-	-	-	-	-	75,528	5,135,054	-
Direct -Office of Integrative Activities	47.083	-	-	-	-	-	-	-	-	-	-	-
Direct -Office of Integrative Activities	47.083	-	-	-	-	-	-	-	-	-	-	-
Direct -Office of Integrative Activities	47.083	5,178	-	-	-	-	-	-	-	-	5,178	-
Direct -Office of Integrative Activities	47.083	-	-	-	-	-	-	-	-	-	-	-
Direct -Office of Integrative Activities	47.083	-	-	-	-	-	-	-	-	-	-	-
Direct -Office of Integrative Activities	47.083	-	-	-	-	-	-	-	-	276,841	276,841	-
Pass Through National Science Foundation - Office of Integrative Activities - Contract No.: R895	47.083	110,324	-	-	-	-	-	-	-	-	110,324	-
Total for 47.083		115,502	-	-	-	-	-	-	-	276,841	392,343	-
Total for National Science Foundation		11,952,091	7,027,003	2,424,583	10,016	7,430	22,647	6,624	4,750	358,566	21,813,710	2,037,770
Total for National Science Foundation		11,952,091	7,027,003	2,424,583	10,016	7,430	22,647	6,624	4,750	358,566	21,813,710	2,037,770

Small Business Administration

Small Business Administration

Direct -Small Business Development Centers	59.037	-	-	-	-	-	-	-	-	-	-	19,620
Total for 59.037		-	-	-	-	-	-	-	-	-	-	19,620
Total for Small Business Administration		-	-	-	-	-	-	-	-	-	-	19,620
Total for Small Business Administration		-	-	-	-	-	-	-	-	-	-	19,620

National Aeronautics And Space Administration

CONTRACT - NATIONAL AERONAUTICS AND SPACE ADMIN.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through National Aeronautics and Space Administration -Contract - National Aeronautics and Space Administration - Contract No.: RSA-1556617	43.000	-	-	16,577	-	-	-	-	-	-	16,577	-
Pass Through National Aeronautics and Space Administration -Contract - National Aeronautics and Space Administration - Contract No.: PO-AERO 693	43.000	-	-	1,667	-	-	-	-	-	-	1,667	-
Pass Through National Aeronautics and Space Administration -Contract - National Aeronautics and Space Administration - Contract No.: PO # 00120729	43.000	-	98,055	-	-	-	-	-	-	-	98,055	-
Pass Through National Aeronautics and Space Administration -Contract - National Aeronautics and Space Administration - Contract No.: ORN-17-006	43.000	-	23,869	-	-	-	-	-	-	-	23,869	-
Pass Through National Aeronautics and Space Administration -Contract - National Aeronautics and Space Administration - Contract No.: ORN-17-002	43.000	-	18,439	-	-	-	-	-	-	-	18,439	-
Pass Through National Aeronautics and Space Administration -Contract - National Aeronautics and Space Administration - Contract No.: 16-87	43.000	-	21,343	-	-	-	-	-	-	-	21,343	-
Pass Through National Aeronautics and Space Administration -Contract - National Aeronautics and Space Administration - Contract No.: N/A	43.000	-	42,377	-	-	-	-	-	-	-	42,377	-
Pass Through National Aeronautics and Space Administration -Contract - National Aeronautics and Space Administration - Contract No.: 1534996	43.000	7,215	-	-	-	-	-	-	-	-	7,215	-
Total for 43.000		7,215	204,083	18,244	-	-	-	-	-	-	229,542	-
Total for CONTRACT - NATIONAL AERONAUTICS AND SPACE ADMIN.		7,215	204,083	18,244	-	-	-	-	-	-	229,542	-
Total for National Aeronautics And Space Administration		7,215	204,083	18,244	-	-	-	-	-	-	229,542	-
Environmental Protection Agency												
Office Of Environmental Information												
Direct -Environmental Information Exchange Network Grant Program and Related Assistance	66.608	-	-	-	-	-	-	-	-	-	-	299,940
Direct -Environmental Information Exchange Network Grant Program and Related Assistance	66.608	-	-	-	-	-	-	-	-	-	-	12,846
Total for 66.608		-	-	-	-	-	-	-	-	-	-	312,786
Total for Office Of Environmental Information		-	-	-	-	-	-	-	-	-	-	312,786
Office Of Research And Development (ord)												

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Science To Achieve Results (STAR) Research Program	66.509	-	-	50,668	-	-	-	-	-	-	50,668	-
Direct -Science To Achieve Results (STAR) Research Program	66.509	-	124,399	-	-	-	-	-	-	-	124,399	-
Pass Through Environmental Protection Agency - Science To Achieve Results (STAR) Research Program - Contract No.: T629172	66.509	59,600	-	-	-	-	-	-	-	-	59,600	-
Pass Through Small Business Development Centers -Science To Achieve Results (STAR) Research Program - Contract No.: N/A	66.509	-	-	-	-	-	-	-	-	-	-	6,536
Total for 66.509		59,600	124,399	50,668	-	-	-	-	-	-	234,667	6,536
Pass Through Environmental Protection Agency - Office of Research and Development Consolidated Research/Training/Fellowships - Contract No.: 4947-RFPA14-1/15-1-2	66.511	-	-	10,522	-	-	-	-	-	-	10,522	-
Total for 66.511		-	-	10,522	-	-	-	-	-	-	10,522	-
Direct -Science To Achieve Results (STAR) Fellowship Program	66.514	10,336	-	-	-	-	-	-	-	-	10,336	-
Total for 66.514		10,336	-	-	-	-	-	-	-	-	10,336	-
Total for Office Of Research And Development (ord)		69,936	124,399	61,190	-	-	-	-	-	-	255,525	6,536
Office Of Water												
Pass Through Environmental Protection Agency - Water Pollution Control State, Interstate, and Tribal Program Support - Contract No.: DEP-S 17-006	66.419	-	-	13,938	-	-	-	-	-	-	13,938	-
Total for 66.419		-	-	13,938	-	-	-	-	-	-	13,938	-
Pass Through Environmental Protection Agency - Regional Wetland Program Development Grants - Contract No.: 16296	66.461	-	-	36,368	-	-	-	-	-	-	36,368	-
Total for 66.461		-	-	36,368	-	-	-	-	-	-	36,368	-
Total for Office Of Water		-	-	50,306	-	-	-	-	-	-	50,306	-
Total for Environmental Protection Agency		69,936	124,399	111,496	-	-	-	-	-	-	305,831	319,322
Nuclear Regulatory Commission												
Nuclear Regulatory Commission												
Direct -U.S. Nuclear Regulatory Commission Minority Serving Institutions Program (MSIP)	77.007	-	80,000	-	-	-	-	-	-	-	80,000	-
Total for 77.007		-	80,000	-	-	-	-	-	-	-	80,000	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	176,264	-	-	-	-	-	-	-	-	176,264	-
Total for 77.008		176,264	-	-	-	-	-	-	-	-	176,264	-
Total for Nuclear Regulatory Commission		176,264	80,000	-	-	-	-	-	-	-	256,264	-
Total for Nuclear Regulatory Commission		176,264	80,000	-	-	-	-	-	-	-	256,264	-

Department Of Energy

Department Of Energy												
Direct -Contract - Department of Energy	81.000	-	-	5,540,166	-	-	-	-	-	-	5,540,166	-
Direct -Contract - Department of Energy	81.000	-	-	181,556	-	-	-	-	-	-	181,556	-
Pass Through Bonneville Power Administration - Contract - Department of Energy - Contract No.: C17-243	81.000	10,845	-	-	-	-	-	-	-	-	10,845	-
Pass Through Department of Education - Contract - Department of Energy - Contract No.: 159313 T.O. 24	81.000	-	145,504	-	-	-	-	-	-	-	145,504	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: PO# 1742766	81.000	138,144	-	-	-	-	-	-	-	-	138,144	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: SUBCON # 0013826	81.000	-	112,816	-	-	-	-	-	-	-	112,816	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: SUBCON # 4000153600	81.000	-	33,741	-	-	-	-	-	-	-	33,741	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: SUBCON 159313-TO 13	81.000	-	53,955	-	-	-	-	-	-	-	53,955	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: SUBCON 159313-TO 14	81.000	-	20,072	-	-	-	-	-	-	-	20,072	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: SUBCON 159313-TO 17	81.000	-	(14,127)	-	-	-	-	-	-	-	(14,127)	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: SUBCON 159313-TO 19	81.000	-	34,986	-	-	-	-	-	-	-	34,986	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: SUBCON 159313-TO 22	81.000	-	34,478	-	-	-	-	-	-	-	34,478	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: SUBCON 159313-TO 23	81.000	-	115,164	-	-	-	-	-	-	-	115,164	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: SUBCON 159313-TO 27	81.000	-	30,021	-	-	-	-	-	-	-	30,021	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: SUBCON 159313-TO 26	81.000	-	39,841	-	-	-	-	-	-	-	39,841	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: 159313-20	81.000	-	172,122	-	-	-	-	-	-	-	172,122	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: XAT-6- 62170-01	81.000	-	37,559	-	-	-	-	-	-	-	37,559	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: TASK ORDR 4000152579	81.000	-	51,155	-	-	-	-	-	-	-	51,155	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: TASK ORDER 9	81.000	12,943	-	-	-	-	-	-	-	-	12,943	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: Task Order 10	81.000	2,704	-	-	-	-	-	-	-	-	2,704	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: SUBCON 159313-TO 25	81.000	-	2,703	-	-	-	-	-	-	-	2,703	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: 129617	81.000	-	12,746	-	-	-	-	-	-	-	12,746	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: 1601095	81.000	289,462	-	-	-	-	-	-	-	-	289,462	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: PO LMCP5212	81.000	-	-	24,592	-	-	-	-	-	-	24,592	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: 0162752- 01	81.000	-	7,538	-	-	-	-	-	-	-	7,538	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: 159313	81.000	-	171,029	-	-	-	-	-	-	-	171,029	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: 159313- TO 16	81.000	-	81,721	-	-	-	-	-	-	-	81,721	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: 159313.28	81.000	-	38,299	-	-	-	-	-	-	-	38,299	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: 159313-21	81.000	-	55,641	-	-	-	-	-	-	-	55,641	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: 165819 TASK ORDER 8	81.000	420,158	-	-	-	-	-	-	-	-	420,158	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: 272354	81.000	-	151,304	-	-	-	-	-	-	-	151,304	-

The Accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: 272360	81.000	-	339,523	-	-	-	-	-	-	-	339,523	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: 375590 / 485599	81.000	-	25,752	-	-	-	-	-	-	-	25,752	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: 6F-32122	81.000	30,841	-	-	-	-	-	-	-	-	30,841	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: 7236255	81.000	872,586	-	-	-	-	-	-	-	-	872,586	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: 7310839	81.000	-	-	89,879	-	-	-	-	-	-	89,879	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: PO # 1663786	81.000	-	103,963	-	-	-	-	-	-	-	103,963	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: #7342811	81.000	7,827	-	-	-	-	-	-	-	-	7,827	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: 7313726	81.000	56,574	-	-	-	-	-	-	-	-	56,574	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: PO 1597923	81.000	221,545	-	-	-	-	-	-	-	-	221,545	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: PO 1854664	81.000	9,251	-	-	-	-	-	-	-	-	9,251	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: PO 1575018	81.000	53,441	-	-	-	-	-	-	-	-	53,441	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: BOA number 538 / Task Order 0000332975	81.000	-	215,961	-	-	-	-	-	-	-	215,961	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: BOA 538 TOA 0000332978	81.000	-	98,647	-	-	-	-	-	-	-	98,647	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: BOA 538 TOA 0000332977	81.000	-	171,905	-	-	-	-	-	-	-	171,905	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: BOA 538 TOA 0000332976	81.000	-	200,190	-	-	-	-	-	-	-	200,190	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: B627020	81.000	-	30,383	-	-	-	-	-	-	-	30,383	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: AWD-06- 00000387	81.000	-	-	27,241	-	-	-	-	-	-	27,241	-
Pass Through Department of Energy -Contract - Department of Energy - Contract No.: 7393682	81.000	5,912	-	-	-	-	-	-	-	-	5,912	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through National Nuclear Security Administration -Contract - Department of Energy - Contract No.: 165819 Task Order 8, Revision 2	81.000	453,568	-	-	-	-	-	-	-	-	453,568	-
Pass Through National Nuclear Security Administration -Contract - Department of Energy - Contract No.: 165819/TO#7	81.000	287,997	-	-	-	-	-	-	-	-	287,997	-
Pass Through National Nuclear Security Administration -Contract - Department of Energy - Contract No.: B627364	81.000	-	23,496	-	-	-	-	-	-	-	23,496	-
Pass Through Portland State University - Contract - Department of Energy - Contract No.: N/A	81.000	-	-	-	-	-	-	-	-	-	-	80,839
Pass Through Western Michigan University - Contract - Department of Energy - Contract No.: N/A	81.000	-	-	-	-	-	-	-	-	-	-	17,325
Total for 81.000		2,873,798	2,598,088	5,863,434	-	-	-	-	-	-	11,335,320	98,164
Pass Through Department of Energy -State Energy Program - Contract No.: 377068	81.041	-	5,293	-	-	-	-	-	-	-	5,293	-
Total for 81.041		-	5,293	-	-	-	-	-	-	-	5,293	-
Direct -Office of Science Financial Assistance Program	81.049	212,299	-	-	-	-	-	-	-	-	212,299	-
Direct -Office of Science Financial Assistance Program	81.049	283,089	-	-	-	-	-	-	-	-	283,089	-
Direct -Office of Science Financial Assistance Program	81.049	175,719	-	-	-	-	-	-	-	-	175,719	-
Direct -Office of Science Financial Assistance Program	81.049	-	-	233	-	-	-	-	-	-	233	-
Direct -Office of Science Financial Assistance Program	81.049	600,212	-	-	-	-	-	-	-	-	600,212	-
Direct -Office of Science Financial Assistance Program	81.049	51,442	-	-	-	-	-	-	-	-	51,442	-
Direct -Office of Science Financial Assistance Program	81.049	42,179	-	-	-	-	-	-	-	-	42,179	-
Direct -Office of Science Financial Assistance Program	81.049	-	-	105,629	-	-	-	-	-	-	105,629	-
Pass Through Department of Energy -Office of Science Financial Assistance Program - Contract No.: 2017-04-SBIRPH2	81.049	-	-	93,991	-	-	-	-	-	-	93,991	-
Pass Through Department of Energy -Office of Science Financial Assistance Program - Contract No.: 47811-P	81.049	-	18,717	-	-	-	-	-	-	-	18,717	-
Pass Through Department of Energy -Office of Science Financial Assistance Program - Contract No.: OSP# 1600913	81.049	35,775	-	-	-	-	-	-	-	-	35,775	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Department of Energy -Office of Science Financial Assistance Program - Contract No.: C18-02	81.049	-	-	27,129	-	-	-	-	-	-	27,129	-
Pass Through Department of Energy -Office of Science Financial Assistance Program - Contract No.: CM00000685-00	81.049	-	69,310	-	-	-	-	-	-	-	69,310	-
Direct -Office of Science Financial Assistance Program	81.049	-	-	-	-	-	-	-	-	-	-	54,739
Direct -Office of Science Financial Assistance Program	81.049	-	-	-	-	-	-	-	-	-	-	114,061
Direct -Office of Science Financial Assistance Program	81.049	-	-	-	-	-	-	-	-	-	-	2,679,357
Direct -Office of Science Financial Assistance Program	81.049	-	-	-	-	-	-	-	-	-	-	62,337
Direct -Office of Science Financial Assistance Program	81.049	-	-	-	-	-	-	-	-	-	-	170,000
Direct -Office of Science Financial Assistance Program	81.049	-	-	-	-	-	-	-	-	-	-	46,477
Pass Through Department of Energy -Office of Science Financial Assistance Program - Contract No.: GR04918 UNR-17-66	81.049	-	-	-	-	-	-	-	-	-	-	93,290
Pass Through Department of Energy -Office of Science Financial Assistance Program - Contract No.: GR06842 Sub-UNLV Med-AWD-920	81.049	-	-	-	-	-	-	-	-	-	-	56,556
Pass Through University of Wisconsin System - Office of Science Financial Assistance Program - Contract No.: AWD-01-00000295	81.049	-	-	-	-	-	-	-	-	-	-	9,738
Total for 81.049		1,400,715	88,027	226,982	-	-	-	-	-	-	1,715,724	3,286,555
Direct -Renewable Energy Research and Development	81.087	248,046	-	-	-	-	-	-	-	-	248,046	-
Direct -Renewable Energy Research and Development	81.087	66,735	-	-	-	-	-	-	-	-	66,735	-
Direct -Renewable Energy Research and Development	81.087	-	378,004	-	-	-	-	-	-	-	378,004	-
Pass Through Department of Energy -Renewable Energy Research and Development - Contract No.: MA1327	81.087	-	667	-	-	-	-	-	-	-	667	-
Pass Through Department of Energy -Renewable Energy Research and Development - Contract No.: 10025002-UNR/PO15098	81.087	21,531	-	-	-	-	-	-	-	-	21,531	-
Pass Through Department of Energy -Renewable Energy Research and Development - Contract No.: MA1114	81.087	-	142,892	-	-	-	-	-	-	-	142,892	-
Pass Through Department of Energy -Renewable Energy Research and Development - Contract No.: 582K094	81.087	6,359	-	-	-	-	-	-	-	-	6,359	-

The Accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Department of Energy -Renewable Energy Research and Development - Contract No.: MA1016	81.087	1,718	-	-	-	-	-	-	-	-	1,718	-
Direct -Renewable Energy Research and Development	81.087	-	-	-	-	-	-	-	-	-	-	102,000
Direct -Renewable Energy Research and Development	81.087	-	-	-	-	-	-	-	-	-	-	45,315
Direct -Renewable Energy Research and Development	81.087	-	-	-	-	-	-	-	-	-	-	69,919
Direct -Renewable Energy Research and Development	81.087	-	-	-	-	-	-	-	-	-	-	108,243
Direct -Renewable Energy Research and Development	81.087	-	-	-	-	-	-	-	-	-	-	29,196
Direct -Renewable Energy Research and Development	81.087	-	-	-	-	-	-	-	-	-	-	59,281
Direct -Renewable Energy Research and Development	81.087	-	-	-	-	-	-	-	-	-	-	111,273
Direct -Renewable Energy Research and Development	81.087	-	-	-	-	-	-	-	-	-	-	48,398
Pass Through Department of Energy -Renewable Energy Research and Development - Contract No.: GR06642 Sub-Stanford_AWD139	81.087	-	-	-	-	-	-	-	-	-	-	2,929
Total for 81.087		344,389	521,563	-	-	-	-	-	-	-	865,952	576,554
Pass Through Department of Energy -Office of Environmental Waste Processing - Contract No.: 1070223-374076	81.104	61,370	-	-	-	-	-	-	-	-	61,370	-
Total for 81.104		61,370	-	-	-	-	-	-	-	-	61,370	-
Direct -Stewardship Science Grant Program	81.112	17,652	-	-	-	-	-	-	-	-	17,652	-
Direct -Stewardship Science Grant Program	81.112	65,455	-	-	-	-	-	-	-	-	65,455	-
Direct -Stewardship Science Grant Program	81.112	241,164	-	-	-	-	-	-	-	-	241,164	-
Direct -Stewardship Science Grant Program	81.112	-	470,310	-	-	-	-	-	-	-	470,310	-
Direct -Stewardship Science Grant Program	81.112	52,831	-	-	-	-	-	-	-	-	52,831	-
Direct -Stewardship Science Grant Program	81.112	563,693	-	-	-	-	-	-	-	-	563,693	-
Direct -Stewardship Science Grant Program	81.112	-	2,243,752	-	-	-	-	-	-	-	2,243,752	-
Direct -Stewardship Science Grant Program	81.112	347,001	-	-	-	-	-	-	-	-	347,001	-
Pass Through Department of Energy - Stewardship Science Grant Program - Contract No.: 416232-G	81.112	93,367	-	-	-	-	-	-	-	-	93,367	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Department of Energy - Stewardship Science Grant Program - Contract No.: B618440	81.112	-	30,462	-	-	-	-	-	-	-	30,462	-
Direct -Stewardship Science Grant Program	81.112	-	-	-	-	-	-	-	-	-	-	87,907
Total for 81.112		1,381,163	2,744,524	-	-	-	-	-	-	-	4,125,687	87,907
Pass Through Department of Energy -Defense Nuclear Nonproliferation Research - Contract No.: 9334	81.113	-	385,535	-	-	-	-	-	-	-	385,535	-
Total for 81.113		-	385,535	-	-	-	-	-	-	-	385,535	-
Direct -Nuclear Energy Research, Development and Demonstration	81.121	-	7,500	-	-	-	-	-	-	-	7,500	-
Direct -Nuclear Energy Research, Development and Demonstration	81.121	-	97,879	-	-	-	-	-	-	-	97,879	-
Direct -Nuclear Energy Research, Development and Demonstration	81.121	-	226,468	-	-	-	-	-	-	-	226,468	-
Direct -Nuclear Energy Research, Development and Demonstration	81.121	147,014	-	-	-	-	-	-	-	-	147,014	-
Direct -Nuclear Energy Research, Development and Demonstration	81.121	7,500	-	-	-	-	-	-	-	-	7,500	-
Direct -Nuclear Energy Research, Development and Demonstration	81.121	48,128	-	-	-	-	-	-	-	-	48,128	-
Direct -Nuclear Energy Research, Development and Demonstration	81.121	32,814	-	-	-	-	-	-	-	-	32,814	-
Pass Through Department of Energy -Nuclear Energy Research, Development and Demonstration - Contract No.: Subcontract No. 458185	81.121	34,673	-	-	-	-	-	-	-	-	34,673	-
Pass Through Department of Energy -Nuclear Energy Research, Development and Demonstration - Contract No.: MEMO	81.121	(15)	-	-	-	-	-	-	-	-	(15)	-
Total for 81.121		270,114	331,847	-	-	-	-	-	-	-	601,961	-
Pass Through Department of Energy -Advanced Research and Projects Agency – Energy Financial Assistance Program - Contract No.: DE-AR0000569-UNR	81.135	78,018	-	-	-	-	-	-	-	-	78,018	-
Total for 81.135		78,018	-	-	-	-	-	-	-	-	78,018	-
Direct -Long-Term Surveillance and Maintenance	81.136	-	-	98,923	-	-	-	-	-	-	98,923	-
Total for 81.136		-	-	98,923	-	-	-	-	-	-	98,923	-
Total for Department Of Energy		6,409,567	6,674,877	6,189,339	-	-	-	-	-	-	19,273,783	4,049,180

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Total for Department Of Energy		6,409,567	6,674,877	6,189,339	-	-	-	-	-	-	19,273,783	4,049,180
Department Of Education												
Institute Of Education Sciences												
Pass Through Department of Education - Research in Special Education - Contract No.: 224740B	84.324	-	154,180	-	-	-	-	-	-	-	154,180	-
Total for 84.324		-	154,180	-	-	-	-	-	-	-	154,180	-
Total for Institute Of Education Sciences		-	154,180	-	-	-	-	-	-	-	154,180	-
Office Of Elementary And Secondary Education												
Pass Through Department of Education -English Language Acquisition State Grants - Contract No.: 24-1708-0112-007	84.365	-	20,366	-	-	-	-	-	-	-	20,366	-
Direct -English Language Acquisition State Grants	84.365	-	-	-	-	-	-	-	-	-	-	22,500
Total for 84.365		-	20,366	-	-	-	-	-	-	-	20,366	22,500
Pass Through Department of Education - Mathematics and Science Partnerships - Contract No.: 16-706-41000	84.366	-	9,400	-	-	-	-	-	-	-	9,400	-
Pass Through Department of Education - Mathematics and Science Partnerships - Contract No.: UNR-17-02	84.366	-	18,151	-	-	-	-	-	-	-	18,151	-
Pass Through Office of Elementary and Secondary Education -Mathematics and Science Partnerships - Contract No.: 17-706-40000	84.366	291,893	-	-	-	-	-	-	-	-	291,893	-
Pass Through Office of Elementary and Secondary Education -Mathematics and Science Partnerships - Contract No.: 16-930J-02	84.366	3,256	-	-	-	-	-	-	-	-	3,256	-
Pass Through Office of Elementary and Secondary Education -Mathematics and Science Partnerships - Contract No.: 16-706-40000	84.366	20,162	-	-	-	-	-	-	-	-	20,162	-
Total for 84.366		315,311	27,551	-	-	-	-	-	-	-	342,862	-
Direct -Improving Teacher Quality State Grants	84.367	-	-	-	-	-	-	-	-	46,623	46,623	-
Pass Through Department of Education - Improving Teacher Quality State Grants - Contract No.: 16-76	84.367	-	47,337	-	-	-	-	-	-	-	47,337	-
Pass Through Department of Education - Improving Teacher Quality State Grants - Contract No.: 17-46	84.367	-	75,911	-	-	-	-	-	-	-	75,911	-
Pass Through Department of Education - Improving Teacher Quality State Grants - Contract No.: 92-NV02-SEED2016-ILI	84.367	-	795	-	-	-	-	-	-	-	795	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Department of Education - Improving Teacher Quality State Grants - Contract No.: 92NV02SEED2017CRWPAI	84.367	-	12,433	-	-	-	-	-	-	-	12,433	-
Pass Through Department of Education - Improving Teacher Quality State Grants - Contract No.: Agreement 00-NV03-SEED2017 ILI	84.367	-	-	-	-	-	11,554	-	-	-	11,554	-
Direct -Improving Teacher Quality State Grants	84.367	-	-	-	-	-	-	-	-	-	-	36,756
Direct -Improving Teacher Quality State Grants	84.367	-	-	-	-	-	-	-	-	-	-	80,892
Total for 84.367		-	136,476	-	-	-	11,554	-	-	46,623	194,653	117,648
Total for Office Of Elementary And Secondary Education		315,311	184,393	-	-	-	11,554	-	-	46,623	557,881	140,148
Office Of Postsecondary Education												
Direct -Higher Education_Institutional Aid	84.031	-	-	-	225,643	-	-	-	-	-	225,643	-
Total for 84.031		-	-	-	225,643	-	-	-	-	-	225,643	-
Pass Through Department of Education -Fund for the Improvement of Postsecondary Education - Contract No.: P116F140452	84.116	-	-	-	2,000	-	-	-	-	-	2,000	-
Total for 84.116		-	-	-	2,000	-	-	-	-	-	2,000	-
Pass Through Office of Postsecondary Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 18-15	84.334	59,826	-	-	-	-	-	-	-	-	59,826	-
Total for 84.334		59,826	-	-	-	-	-	-	-	-	59,826	-
Direct -Child Care Access Means Parents in School	84.335	-	-	-	36,506	-	-	-	-	-	36,506	-
Total for 84.335		-	-	-	36,506	-	-	-	-	-	36,506	-
Total for Office Of Postsecondary Education		59,826	-	-	264,149	-	-	-	-	-	323,975	-
Office Of Special Education And Rehabilitative Services												
Pass Through Department of Education -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities - Contract No.: 17-22KX-01	84.325	-	-	-	-	-	6,314	-	-	-	6,314	-
Pass Through University of Florida -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities - Contract No.: 17-22KX-04	84.325	-	-	-	15,695	-	-	-	-	-	15,695	-
Total for 84.325		-	-	-	15,695	-	6,314	-	-	-	22,009	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total Sub Recipient
Total for Office Of Special Education And Rehabilitative Services		-	-	-	15,695	-	6,314	-	-	-	22,009
Total for Department Of Education		375,137	338,573	-	279,844	-	17,868	-	-	46,623	1,058,045
Department Of Health And Human Services											
Administration For Children And Families											
Pass Through Department of Health and Human Services -Promoting Safe and Stable Families - Contract No.: CBE 602467-11	93.556	-	22,623	-	-	-	-	-	-	-	22,623
Total for 93.556		-	22,623	-	-	-	-	-	-	-	22,623
Pass Through Department of Health and Human Services -Children's Justice Grants to States - Contract No.: CDR-17-004	93.643	-	937	-	-	-	-	-	-	-	937
Total for 93.643		-	937	-	-	-	-	-	-	-	937
Total for Administration For Children And Families		-	23,560	-	-	-	-	-	-	-	23,560
Administration For Community Living											
Pass Through Administration on Aging - Alzheimer's Disease Demonstration Grants to States - Contract No.: 16-007-93-AX-15	93.051	10,392	-	-	-	-	-	-	-	-	10,392
Total for 93.051		10,392	-	-	-	-	-	-	-	-	10,392
Total for Administration For Community Living		10,392	-	-	-	-	-	-	-	-	10,392
Agency For Healthcare Research And Quality											
Pass Through Department of Health and Human Services -Research on Healthcare Costs, Quality and Outcomes - Contract No.: N/A	93.226	-	14,024	-	-	-	-	-	-	-	14,024
Total for 93.226		-	14,024	-	-	-	-	-	-	-	14,024
Total for Agency For Healthcare Research And Quality		-	14,024	-	-	-	-	-	-	-	14,024
Centers For Disease Control And Prevention											
Direct -Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073	-	-	-	-	-	-	-	-	-	25,405
Direct -Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073	-	-	-	-	-	-	-	-	-	38,741
Total for 93.073		-	-	-	-	-	-	-	-	-	64,146
Pass Through Centers for Disease Control and Prevention -Injury Prevention and Control Research and State and Community Based Programs - Contract No.: 15896	93.136	-	23,838	-	-	-	-	-	-	-	23,838

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Centers for Disease Control and Prevention -Injury Prevention and Control Research and State and Community Based Programs - Contract No.: 16340	93.136	-	16,918	-	-	-	-	-	-	-	16,918	-
Pass Through Department of Health and Human Services -Injury Prevention and Control Research and State and Community Based Programs - Contract No.: A0C17380049	93.136	-	65,331	-	-	-	-	-	-	-	65,331	-
Total for 93.136		-	106,087	-	-	-	-	-	-	-	106,087	-
Direct -Childhood Lead Poisoning Prevention Projects_State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	-	-	-	-	-	-	-	-	-	-	28,430
Direct -Childhood Lead Poisoning Prevention Projects_State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	-	-	-	-	-	-	-	-	-	-	43,607
Total for 93.197		-	-	-	-	-	-	-	-	-	-	72,037
Direct -Occupational Safety and Health Program	93.262	266,458	-	-	-	-	-	-	-	-	266,458	-
Total for 93.262		266,458	-	-	-	-	-	-	-	-	266,458	-
Pass Through Centers for Disease Control and Prevention -Behavioral Risk Factor Surveillance System - Contract No.: 4635	93.336	-	19,803	-	-	-	-	-	-	-	19,803	-
Pass Through Substance Abuse and Mental Health Services Administration -Behavioral Risk Factor Surveillance System - Contract No.: Work Order # 4636	93.336	22,692	-	-	-	-	-	-	-	-	22,692	-
Total for 93.336		22,692	19,803	-	-	-	-	-	-	-	42,495	-
Pass Through Department of Health and Human Services -PPHF-2012: Health Care Surveillance/Health Statistics – Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by 2012 Prevention and Public Health Funds (PPHF-2	93.745	-	61,445	-	-	-	-	-	-	-	61,445	-
Total for 93.745		-	61,445	-	-	-	-	-	-	-	61,445	-
Pass Through Substance Abuse and Mental Health Services Administration -State Public Health Actions to Prevent and Control Diabetes, Heart Disease, Obesity and Associate Risk Factors and Promote School Health - Contract No.: Work Order # 4636	93.757	6,952	-	-	-	-	-	-	-	-	6,952	-
Total for 93.757		6,952	-	-	-	-	-	-	-	-	6,952	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Centers for Disease Control and Prevention -Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs - Contract No.: HD 16465	93.946	978	-	-	-	-	-	-	-	-	978	-
Pass Through Centers for Disease Control and Prevention -Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs - Contract No.: 16025	93.946	99,363	-	-	-	-	-	-	-	-	99,363	-
Total for 93.946		100,341	-	-	-	-	-	-	-	-	100,341	-
Total for Centers For Disease Control And Prevention		396,443	187,335	-	-	-	-	-	-	-	583,778	136,183
CONTRACT - HEALTH AND HUMAN SERVICES												
Direct -Contract - Health and Human Services	93.000	60,784	-	-	-	-	-	-	-	-	60,784	-
Direct -Contract - Health and Human Services	93.000	5,395	-	-	-	-	-	-	-	-	5,395	-
Pass Through Department of Health and Human Services -Contract - Health and Human Services - Contract No.: #Anthrax_2	93.000	123,058	-	-	-	-	-	-	-	-	123,058	-
Pass Through Department of Health and Human Services -Contract - Health and Human Services - Contract No.: 17685	93.000	-	29,933	-	-	-	-	-	-	-	29,933	-
Pass Through Department of Health and Human Services -Contract - Health and Human Services - Contract No.: 18132	93.000	-	28,935	-	-	-	-	-	-	-	28,935	-
Pass Through Department of Health and Human Services -Contract - Health and Human Services - Contract No.: CBE 603586-15	93.000	-	98,230	-	-	-	-	-	-	-	98,230	-
Total for 93.000		189,237	157,098	-	-	-	-	-	-	-	346,335	-
Total for CONTRACT - HEALTH AND HUMAN SERVICES		189,237	157,098	-	-	-	-	-	-	-	346,335	-
Department of Health and Human Services												
Pass Through Administration for Community Living -Alzheimer's Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru Prevention and Public Health Funds (PPHF) - Contract No.: 18-058-52-A2X-17	93.763	76,798	-	-	-	-	-	-	-	-	76,798	-
Total for 93.763		76,798	-	-	-	-	-	-	-	-	76,798	-
Total for Department of Health and Human Services		76,798	-	-	-	-	-	-	-	-	76,798	-
Department of Health and Human Services Substance Abuse and Mental Health Services Administration												
Pass Through Substance Abuse and Mental Health Services Administration -Opioid STR - Contract No.: GR06932 Opioid STR - UNR-18-49	93.788	-	-	-	-	-	-	-	-	-	-	39,019

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Total for 93.788		-	-	-	-	-	-	-	-	-	-	39,019
Total for Department of Health and Human Services Substance Abuse and Mental Health Services Administration		-	-	-	-	-	-	-	-	-	-	39,019
Health Resources And Services Administration												
Direct -Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	-	-	-	-	-	-	-	-	-	-	79,078
Direct -Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	-	-	-	-	-	-	-	-	-	-	56,999
Direct -Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	-	-	-	-	-	-	-	-	-	-	72,626
Direct -Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	-	-	-	-	-	-	-	-	-	-	79,078
Pass Through SO NEVADA PUBLIC TELEVISION -Area Health Education Centers Point of Service Maintenance and Enhancement Awards - Contract No.: AWD-01-00000515	93.107	-	-	-	-	-	-	-	-	-	-	20,096
Total for 93.107		-	-	-	-	-	-	-	-	-	-	307,877
Direct -Maternal and Child Health Federal Consolidated Programs	93.110	510,770	-	-	-	-	-	-	-	-	510,770	-
Total for 93.110		510,770	-	-	-	-	-	-	-	-	510,770	-
Direct -State Rural Hospital Flexibility Program	93.241	-	-	-	-	-	-	-	-	-	-	83,460
Total for 93.241		-	-	-	-	-	-	-	-	-	-	83,460
Direct -Grants for Education, Prevention, and Early Detection of Radiogenic Cancers and Diseases	93.257	-	-	-	-	-	-	-	-	-	-	69,927
Total for 93.257		-	-	-	-	-	-	-	-	-	-	69,927
Pass Through Department of Health and Human Services -Health Systems Strengthening and HIV/AIDS Prevention, Care and Treatment under the President's Emergency Plan for AIDS Relief - Contract No.: N/A	93.266	-	191,305	-	-	-	-	-	-	-	191,305	-
Total for 93.266		-	191,305	-	-	-	-	-	-	-	191,305	-
Direct -Small Rural Hospital Improvement Grant Program	93.301	-	-	-	-	-	-	-	-	-	-	116,450
Total for 93.301		-	-	-	-	-	-	-	-	-	-	116,450
Pass Through Department of Health and Human Services -Maternal and Child Health Services Block Grant to the States - Contract No.: HD 15063	93.994	-	2,748	-	-	-	-	-	-	-	2,748	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Department of Health and Human Services -Maternal and Child Health Services Block Grant to the States - Contract No.: 16010	93.994	-	25,151	-	-	-	-	-	-	-	25,151	-
	93.994	405	-	-	-	-	-	-	-	-	405	-
Pass Through Health Resources and Services Administration -Maternal and Child Health Services Block Grant to the States - Contract No.: 4635	93.994	-	7,500	-	-	-	-	-	-	-	7,500	-
	93.994	6,970	-	-	-	-	-	-	-	-	6,970	-
Total for 93.994		7,375	35,399	-	-	-	-	-	-	-	42,774	-
Total for Health Resources And Services Administration		518,145	226,704	-	-	-	-	-	-	-	744,849	577,714
Indian Health Service												
Pass Through Department of Health and Human Services -Demonstration Projects for Indian Health - Contract No.: U261IHS0082-05-00	93.933	74,763	-	-	-	-	-	-	-	-	74,763	-
Pass Through National Institute of General Medical Sciences -Demonstration Projects for Indian Health - Contract No.: OSP-1600055	93.933	55,061	-	-	-	-	-	-	-	-	55,061	-
Total for 93.933		129,824	-	-	-	-	-	-	-	-	129,824	-
Total for Indian Health Service		129,824	-	-	-	-	-	-	-	-	129,824	-
National Institutes Of Health												
Direct -Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077	98,977	-	-	-	-	-	-	-	-	98,977	-
Direct -Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077	-	-	-	-	-	-	-	-	-	-	28,469
Total for 93.077		98,977	-	-	-	-	-	-	-	-	98,977	28,469
Direct -Research Related to Deafness and Communication Disorders	93.173	205,744	-	-	-	-	-	-	-	-	205,744	-
Direct -Research Related to Deafness and Communication Disorders	93.173	183,234	-	-	-	-	-	-	-	-	183,234	-
Direct -Research Related to Deafness and Communication Disorders	93.173	342,394	-	-	-	-	-	-	-	-	342,394	-
Direct -Research Related to Deafness and Communication Disorders	93.173	-	-	-	-	-	-	-	-	-	-	91,390
Direct -Research Related to Deafness and Communication Disorders	93.173	-	-	-	-	-	-	-	-	-	-	42,381
Total for 93.173		731,372	-	-	-	-	-	-	-	-	731,372	133,771
Direct -Mental Health Research Grants	93.242	93,228	-	-	-	-	-	-	-	-	93,228	-
Direct -Mental Health Research Grants	93.242	-	92,184	-	-	-	-	-	-	-	92,184	-

The Accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Mental Health Research Grants	93.242	-	104,125	-	-	-	-	-	-	-	104,125	-
Pass Through National Institute of Mental Health -Mental Health Research Grants - Contract No.: 3003236359	93.242	71,982	-	-	-	-	-	-	-	-	71,982	-
Pass Through National Institutes of Health - Mental Health Research Grants - Contract No.: 3004660515	93.242	16,938	-	-	-	-	-	-	-	-	16,938	-
Direct -Mental Health Research Grants	93.242	-	-	-	-	-	-	-	-	-	-	64,862
Total for 93.242		182,148	196,309	-	-	-	-	-	-	-	378,457	64,862
Direct -Drug Abuse and Addiction Research Programs	93.279	-	(6,726)	-	-	-	-	-	-	-	(6,726)	-
Direct -Drug Abuse and Addiction Research Programs	93.279	338,706	-	-	-	-	-	-	-	-	338,706	-
Pass Through National Institute of Drug Abuse - Drug Abuse and Addiction Research Programs - Contract No.: 74662958	93.279	95,699	-	-	-	-	-	-	-	-	95,699	-
Pass Through National Institutes of Health -Drug Abuse and Addiction Research Programs - Contract No.: PD302427-SC-107175	93.279	-	59,856	-	-	-	-	-	-	-	59,856	-
Pass Through National Institutes of Health -Drug Abuse and Addiction Research Programs - Contract No.: 18-398	93.279	12,028	-	-	-	-	-	-	-	-	12,028	-
Direct -Drug Abuse and Addiction Research Programs	93.279	-	-	-	-	-	-	-	-	-	-	53,259
Direct -Drug Abuse and Addiction Research Programs	93.279	-	-	-	-	-	-	-	-	-	-	136,531
Total for 93.279		446,433	53,130	-	-	-	-	-	-	-	499,563	189,790
Pass Through National Institutes of Health - Discovery and Applied Research for Technological Innovations to Improve Human Health - Contract No.: OSP-1600783	93.286	39,533	-	-	-	-	-	-	-	-	39,533	-
Total for 93.286		39,533	-	-	-	-	-	-	-	-	39,533	-
Pass Through Centers for Disease Control and Prevention -National State Based Tobacco Control Programs - Contract No.: 4635	93.305	-	3,750	-	-	-	-	-	-	-	3,750	-
Pass Through Substance Abuse and Mental Health Services Administration -National State Based Tobacco Control Programs - Contract No.: Work Order # 4636	93.305	3,135	-	-	-	-	-	-	-	-	3,135	-
Total for 93.305		3,135	3,750	-	-	-	-	-	-	-	6,885	-
Direct -Minority Health and Health Disparities Research	93.307	-	1,435	-	-	-	-	-	-	-	1,435	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Minority Health and Health Disparities Research	93.307	258,802	-	-	-	-	-	-	-	-	258,802	-
Pass Through Department of Health and Human Services -Minority Health and Health Disparities Research - Contract No.: G255-16-W6059	93.307	-	1,801	-	-	-	-	-	-	-	1,801	-
Pass Through Department of Health and Human Services -Minority Health and Health Disparities Research - Contract No.: G241-17-W6611	93.307	-	11,674	-	-	-	-	-	-	-	11,674	-
Direct -Minority Health and Health Disparities Research	93.307	-	-	-	-	-	-	-	-	-	-	27,281
Pass Through Department of Health and Human Services -Minority Health and Health Disparities Research - Contract No.: GR06181 Sub UH-AWD665	93.307	-	-	-	-	-	-	-	-	-	-	8,433
Total for 93.307		258,802	14,910	-	-	-	-	-	-	-	273,712	35,714
Pass Through National Institutes of Health - Trans-NIH Research Support - Contract No.: 1553 G VC522	93.310	150,107	-	-	-	-	-	-	-	-	150,107	-
Pass Through National Institutes of Health - Trans-NIH Research Support - Contract No.: 1556 G VB358	93.310	54,556	-	-	-	-	-	-	-	-	54,556	-
Total for 93.310		204,663	-	-	-	-	-	-	-	-	204,663	-
Direct -Cancer Cause and Prevention Research	93.393	180,562	-	-	-	-	-	-	-	-	180,562	-
Total for 93.393		180,562	-	-	-	-	-	-	-	-	180,562	-
Direct -Cancer Treatment Research	93.395	-	-	192,139	-	-	-	-	-	-	192,139	-
Direct -Cancer Treatment Research	93.395	-	506,125	-	-	-	-	-	-	-	506,125	-
Direct -Cancer Treatment Research	93.395	-	-	-	-	-	-	-	-	-	-	198,868
Pass Through Los Alamos National Security, LLC -Cancer Treatment Research - Contract No.: AWD-06-00000390	93.395	-	-	-	-	-	-	-	-	-	-	123,957
Total for 93.395		-	506,125	192,139	-	-	-	-	-	-	698,264	322,825
Pass Through National Cancer Institute -Cancer Centers Support Grants - Contract No.: PO # U000108053	93.397	10,628	-	-	-	-	-	-	-	-	10,628	-
Pass Through National Institutes of Health - Cancer Centers Support Grants - Contract No.: 10035720-S1UNR-03	93.397	15,413	-	-	-	-	-	-	-	-	15,413	-
Total for 93.397		26,041	-	-	-	-	-	-	-	-	26,041	-
Direct -Cardiovascular Diseases Research	93.837	88,741	-	-	-	-	-	-	-	-	88,741	-
Direct -Cardiovascular Diseases Research	93.837	310,954	-	-	-	-	-	-	-	-	310,954	-

The Accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Cardiovascular Diseases Research	93.837	207,689	-	-	-	-	-	-	-	-	207,689	-
Direct -Cardiovascular Diseases Research	93.837	157,598	-	-	-	-	-	-	-	-	157,598	-
Direct -Cardiovascular Diseases Research	93.837	329,779	-	-	-	-	-	-	-	-	329,779	-
Direct -Cardiovascular Diseases Research	93.837	50,855	-	-	-	-	-	-	-	-	50,855	-
Direct -Cardiovascular Diseases Research	93.837	117,057	-	-	-	-	-	-	-	-	117,057	-
Direct -Cardiovascular Diseases Research	93.837	308,413	-	-	-	-	-	-	-	-	308,413	-
Pass Through National Heart, Lung, and Blood Institute -Cardiovascular Diseases Research - Contract No.: 201402147-02	93.837	99,469	-	-	-	-	-	-	-	-	99,469	-
Pass Through National Heart, Lung, and Blood Institute -Cardiovascular Diseases Research - Contract No.: 201601434-01	93.837	107,248	-	-	-	-	-	-	-	-	107,248	-
Direct -Cardiovascular Diseases Research	93.837	-	-	-	-	-	-	-	-	-	-	32,601
Total for 93.837		1,777,803	-	-	-	-	-	-	-	-	1,777,803	32,601
Pass Through National Institutes of Health -Lung Diseases Research - Contract No.: GMO 170801	93.838	-	29,030	-	-	-	-	-	-	-	29,030	-
Total for 93.838		-	29,030	-	-	-	-	-	-	-	29,030	-
Direct -Arthritis, Musculoskeletal and Skin Diseases Research	93.846	492,728	-	-	-	-	-	-	-	-	492,728	-
Direct -Arthritis, Musculoskeletal and Skin Diseases Research	93.846	286,347	-	-	-	-	-	-	-	-	286,347	-
Direct -Arthritis, Musculoskeletal and Skin Diseases Research	93.846	188,669	-	-	-	-	-	-	-	-	188,669	-
Direct -Arthritis, Musculoskeletal and Skin Diseases Research	93.846	421,430	-	-	-	-	-	-	-	-	421,430	-
Direct -Arthritis, Musculoskeletal and Skin Diseases Research	93.846	322,714	-	-	-	-	-	-	-	-	322,714	-
Pass Through National Institute of Arthritis, Musculoskeletal and Skin Diseases -Arthritis, Musculoskeletal and Skin Diseases Research - Contract No.: GENFD0001304081	93.846	19,285	-	-	-	-	-	-	-	-	19,285	-
Direct -Arthritis, Musculoskeletal and Skin Diseases Research	93.846	-	-	-	-	-	-	-	-	-	-	167,647
Direct -Arthritis, Musculoskeletal and Skin Diseases Research	93.846	-	-	-	-	-	-	-	-	-	-	221,119
Direct -Arthritis, Musculoskeletal and Skin Diseases Research	93.846	-	-	-	-	-	-	-	-	-	-	25,574
Direct -Arthritis, Musculoskeletal and Skin Diseases Research	93.846	-	-	-	-	-	-	-	-	-	-	3,336
Total for 93.846		1,731,173	-	-	-	-	-	-	-	-	1,731,173	417,676

The Accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	320,450	-	-	-	-	-	-	-	-	320,450	-
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	234,378	-	-	-	-	-	-	-	234,378	-
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	355,983	-	-	-	-	-	-	-	-	355,983	-
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	358,829	-	-	-	-	-	-	-	-	358,829	-
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	327,407	-	-	-	-	-	-	-	-	327,407	-
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	570,602	-	-	-	-	-	-	-	-	570,602	-
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1,611,301	-	-	-	-	-	-	-	-	1,611,301	-
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	78,804	-	-	-	-	-	-	-	-	78,804	-
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	98,747	-	-	-	-	-	-	-	-	98,747	-
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	-	-	-	-	-	-	-	-	-	126,513
Total for 93.847		3,722,123	234,378	-	-	-	-	-	-	-	3,956,501	126,513
Direct -Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	32,801	-	-	-	-	-	-	-	-	32,801	-
Direct -Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	-	162,352	-	-	-	-	-	-	-	162,352	-
Direct -Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	-	69,997	-	-	-	-	-	-	-	69,997	-
Direct -Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	8,011	-	-	-	-	-	-	-	-	8,011	-
Pass Through National Institute of Neurological Disorders and Stroke -Extramural Research Programs in the Neurosciences and Neurological Disorders - Contract No.: 1R21NS107922-01	93.853	2,014	-	-	-	-	-	-	-	-	2,014	-
Pass Through National Institutes of Health - Extramural Research Programs in the Neurosciences and Neurological Disorders - Contract No.: 60036745 UNV	93.853	151	-	-	-	-	-	-	-	-	151	-
Total for 93.853		42,977	232,349	-	-	-	-	-	-	-	275,326	-
Direct -Allergy, Immunology and Transplantation Research	93.855	-	126,358	-	-	-	-	-	-	-	126,358	-
Direct -Allergy, Immunology and Transplantation Research	93.855	-	195,391	-	-	-	-	-	-	-	195,391	-
Direct -Allergy, Immunology and Transplantation Research	93.855	370,749	-	-	-	-	-	-	-	-	370,749	-

The Accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Allergy, Immunology and Transplantation Research	93.855	-	543,032	-	-	-	-	-	-	-	543,032	-
Direct -Allergy, Immunology and Transplantation Research	93.855	8,506	-	-	-	-	-	-	-	-	8,506	-
Direct -Allergy, Immunology and Transplantation Research	93.855	-	167,991	-	-	-	-	-	-	-	167,991	-
Direct -Allergy, Immunology and Transplantation Research	93.855	5	-	-	-	-	-	-	-	-	5	-
Direct -Allergy, Immunology and Transplantation Research	93.855	737,602	-	-	-	-	-	-	-	-	737,602	-
Direct -Allergy, Immunology and Transplantation Research	93.855	202,921	-	-	-	-	-	-	-	-	202,921	-
Direct -Allergy, Immunology and Transplantation Research	93.855	282,759	-	-	-	-	-	-	-	-	282,759	-
Direct -Allergy, Immunology and Transplantation Research	93.855	-	11,672	-	-	-	-	-	-	-	11,672	-
Direct -Allergy, Immunology and Transplantation Research	93.855	9,188	-	-	-	-	-	-	-	-	9,188	-
Direct -Allergy, Immunology and Transplantation Research	93.855	-	13,803	-	-	-	-	-	-	-	13,803	-
Direct -Allergy, Immunology and Transplantation Research	93.855	-	102,065	-	-	-	-	-	-	-	102,065	-
Direct -Allergy, Immunology and Transplantation Research	93.855	19,154	-	-	-	-	-	-	-	-	19,154	-
Direct -Allergy, Immunology and Transplantation Research	93.855	65,374	-	-	-	-	-	-	-	-	65,374	-
Pass Through National Institute of Allergy and Infectious Diseases -Allergy, Immunology and Transplantation Research - Contract No.: OSP-1400350-01	93.855	58,260	-	-	-	-	-	-	-	-	58,260	-
Pass Through National Institute of Allergy and Infectious Diseases -Allergy, Immunology and Transplantation Research - Contract No.: OSP-1400380	93.855	133,828	-	-	-	-	-	-	-	-	133,828	-
Pass Through National Institute of Allergy and Infectious Diseases -Allergy, Immunology and Transplantation Research - Contract No.: 00009479	93.855	1,449	-	-	-	-	-	-	-	-	1,449	-
Direct -Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	-	-	-	-	145,264
Direct -Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	-	-	-	-	604,667
Direct -Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	-	-	-	-	47,009
Direct -Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	-	-	-	-	1,049,078

The Accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	-	-	-	-	2,680
Total for 93.855		1,889,795	1,160,312	-	-	-	-	-	-	-	3,050,107	1,848,698
Direct -Biomedical Research and Research Training	93.859	41,426	-	-	-	-	-	-	-	-	41,426	-
Direct -Biomedical Research and Research Training	93.859	364,336	-	-	-	-	-	-	-	-	364,336	-
Direct -Biomedical Research and Research Training	93.859	861,554	-	-	-	-	-	-	-	-	861,554	-
Direct -Biomedical Research and Research Training	93.859	-	(8,384)	-	-	-	-	-	-	-	(8,384)	-
Direct -Biomedical Research and Research Training	93.859	1,784,709	-	-	-	-	-	-	-	-	1,784,709	-
Direct -Biomedical Research and Research Training	93.859	123,300	-	-	-	-	-	-	-	-	123,300	-
Direct -Biomedical Research and Research Training	93.859	177,907	-	-	-	-	-	-	-	-	177,907	-
Direct -Biomedical Research and Research Training	93.859	201,819	-	-	-	-	-	-	-	-	201,819	-
Direct -Biomedical Research and Research Training	93.859	103,660	-	-	-	-	-	-	-	-	103,660	-
Direct -Biomedical Research and Research Training	93.859	3,302,419	-	-	-	-	-	-	-	-	3,302,419	-
Direct -Biomedical Research and Research Training	93.859	334,550	-	-	-	-	-	-	-	-	334,550	-
Direct -Biomedical Research and Research Training	93.859	227,866	-	-	-	-	-	-	-	-	227,866	-
Direct -Biomedical Research and Research Training	93.859	68,106	-	-	-	-	-	-	-	-	68,106	-
Direct -Biomedical Research and Research Training	93.859	(803)	-	-	-	-	-	-	-	-	(803)	-
Direct -Biomedical Research and Research Training	93.859	-	1,112,257	-	-	-	-	-	-	-	1,112,257	-
Direct -Biomedical Research and Research Training	93.859	90,265	-	-	-	-	-	-	-	-	90,265	-
Direct -Biomedical Research and Research Training	93.859	-	18,599	-	-	-	-	-	-	-	18,599	-
Direct -Biomedical Research and Research Training	93.859	-	2,813,771	-	-	-	-	-	-	-	2,813,771	-
Direct -Biomedical Research and Research Training	93.859	6,208	-	-	-	-	-	-	-	-	6,208	-
Direct -Biomedical Research and Research Training	93.859	-	65,067	-	-	-	-	-	-	-	65,067	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Biomedical Research and Research Training	93.859	-	(40,630)	-	-	-	-	-	-	-	(40,630)	-
Direct -Biomedical Research and Research Training	93.859	-	115,935	-	-	-	-	-	-	-	115,935	-
Direct -Biomedical Research and Research Training	93.859	-	38,069	-	-	-	-	-	-	-	38,069	-
Direct -Biomedical Research and Research Training	93.859	-	14,516	-	-	-	-	-	-	-	14,516	-
Direct -Biomedical Research and Research Training	93.859	-	173,330	-	-	-	-	-	-	-	173,330	-
Direct -Biomedical Research and Research Training	93.859	-	121,857	-	-	-	-	-	-	-	121,857	-
Direct -Biomedical Research and Research Training	93.859	89,399	-	-	-	-	-	-	-	-	89,399	-
Direct -Biomedical Research and Research Training	93.859	245,594	-	-	-	-	-	-	-	-	245,594	-
Direct -Biomedical Research and Research Training	93.859	187,937	-	-	-	-	-	-	-	-	187,937	-
Direct -Biomedical Research and Research Training	93.859	-	68,767	-	-	-	-	-	-	-	68,767	-
Pass Through Department of Health and Human Services -Biomedical Research and Research Training - Contract No.: UNR 16-59	93.859	-	(16,526)	-	-	-	-	-	-	-	(16,526)	-
Pass Through Department of Health and Human Services -Biomedical Research and Research Training - Contract No.: UNR 17-58	93.859	-	-	-	-	167,384	-	-	-	-	167,384	-
Pass Through Department of Health and Human Services -Biomedical Research and Research Training - Contract No.: UNR 17-64	93.859	-	744,733	-	-	-	-	-	-	-	744,733	-
Pass Through Department of Health and Human Services -Biomedical Research and Research Training - Contract No.: UNR -18-57	93.859	-	-	-	-	34,097	-	-	-	-	34,097	-
Pass Through National Institute of General Medical Sciences -Biomedical Research and Research Training - Contract No.: 18-22QR-UNR-PG80	93.859	63,101	-	-	-	-	-	-	-	-	63,101	-
Pass Through National Institute of General Medical Sciences -Biomedical Research and Research Training - Contract No.: 2016-UNR-01	93.859	68,263	-	-	-	-	-	-	-	-	68,263	-
Pass Through National Institute of General Medical Sciences -Biomedical Research and Research Training - Contract No.: 18-22QN-UNR-05	93.859	132,640	-	-	-	-	-	-	-	-	132,640	-
Pass Through National Institute of General Medical Sciences -Biomedical Research and Research Training - Contract No.: 14-747X-A-06	93.859	17,444	-	-	-	-	-	-	-	-	17,444	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through National Institute of General Medical Sciences -Biomedical Research and Research Training - Contract No.: 832-SUB	93.859	-	368,022	-	-	-	-	-	-	-	368,022	-
Pass Through National Institutes of Health - Biomedical Research and Research Training - Contract No.: 680-SUB	93.859	-	(2)	-	-	-	-	-	-	-	(2)	-
Pass Through National Institutes of Health - Biomedical Research and Research Training - Contract No.: 16-746Q-UNR-BS11-01	93.859	6,502	-	-	-	-	-	-	-	-	6,502	-
Pass Through National Institutes of Health - Biomedical Research and Research Training - Contract No.: 17-746Q-UNR-PG53-00	93.859	15,942	-	-	-	-	-	-	-	-	15,942	-
Pass Through National Institutes of Health - Biomedical Research and Research Training - Contract No.: 18-22QN-UNR-05-BS	93.859	55,568	-	-	-	-	-	-	-	-	55,568	-
Pass Through National Institutes of Health - Biomedical Research and Research Training - Contract No.: UNR 18-59	93.859	-	-	-	151,874	-	-	-	-	-	151,874	-
Pass Through National Institutes of Health - Biomedical Research and Research Training - Contract No.: 18-22QR-UNR-PG71	93.859	68,450	-	-	-	-	-	-	-	-	68,450	-
Pass Through National Institutes of Health - Biomedical Research and Research Training - Contract No.: UNR-18-63	93.859	-	53,698	-	-	-	-	-	-	-	53,698	-
Pass Through National Institutes of Health - Biomedical Research and Research Training - Contract No.: 18-22QP-UNR-05	93.859	78,521	-	-	-	-	-	-	-	-	78,521	-
Pass Through National Institutes of Health - Biomedical Research and Research Training - Contract No.: UWSC8874	93.859	113,515	-	-	-	-	-	-	-	-	113,515	-
Pass Through National Institutes of Health - Biomedical Research and Research Training - Contract No.: UNR-17-61	93.859	-	-	-	-	-	175,992	-	-	-	175,992	-
Pass Through National Institutes of Health - Biomedical Research and Research Training - Contract No.: UNR 18-58	93.859	-	-	-	-	-	19,321	-	-	-	19,321	-
Pass Through National Institutes of Health - Biomedical Research and Research Training - Contract No.: UNR 17-59 - PO 117GC000071	93.859	-	-	-	399,433	-	-	-	-	-	399,433	-
Pass Through National Institutes of Health - Biomedical Research and Research Training - Contract No.: N/A	93.859	-	5,309	-	-	-	-	-	-	-	5,309	-
Pass Through National Institutes of Health - Biomedical Research and Research Training - Contract No.: G131-18-W6843	93.859	37,624	-	-	-	-	-	-	-	-	37,624	-
Pass Through National Institutes of Health - Biomedical Research and Research Training - Contract No.: 834 - SUB	93.859	-	89,917	-	-	-	-	-	-	-	89,917	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through National Institutes of Health - Biomedical Research and Research Training - Contract No.: 833-SUB	93.859	-	164,473	-	-	-	-	-	-	-	164,473	-
Pass Through National Institutes of Health - Biomedical Research and Research Training - Contract No.: 685-SUB	93.859	-	13,530	-	-	-	-	-	-	-	13,530	-
Pass Through National Institutes of Health - Biomedical Research and Research Training - Contract No.: UNR-18-62	93.859	-	-	-	-	-	-	-	92,206	-	92,206	-
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	43,380
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	44,455
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	94,024
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	52,767
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	749
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	25,917
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	17,355
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	44,431
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	25,561
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	58,190
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	44,838
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	37,727
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	15,525
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	48,919
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	34,431
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	18,893
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	7,859
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	122,264

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	22,855
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	33,672
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	34,517
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	32,984
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	33,970
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	39,383
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	100,817
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	193,267
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	165,215
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	225,122
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	17,186
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	13,329
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	72,739
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	67,751
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	287,332
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	399,344
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	829,662
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	240,000
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	201,600
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	405,637
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	299,940
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	12,623

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	170,755
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	400,567
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	221,119
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	376,532
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	51,313
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	324,661
Pass Through Biomedical Research and Research Training -Biomedical Research and Research Training - Contract No.: GR06158 Sub UNR-AWD747	93.859	-	-	-	-	-	-	-	-	-	-	63,776
Pass Through UNIVERSITY OF NEW MEXICO -Biomedical Research and Research Training - Contract No.: AWD-02-00000676	93.859	-	-	-	-	-	-	-	-	-	-	61,968
Pass Through UNIVERSITY OF NEW MEXICO -Biomedical Research and Research Training - Contract No.: AWD-02-00000746	93.859	-	-	-	-	-	-	-	-	-	-	70,536
Total for 93.859		8,867,822	5,916,308	-	551,307	201,481	195,313	-	92,206	-	15,824,437	6,207,457
Direct -Child Health and Human Development Extramural Research	93.865	74,267	-	-	-	-	-	-	-	-	74,267	-
Direct -Child Health and Human Development Extramural Research	93.865	-	60,647	-	-	-	-	-	-	-	60,647	-
Direct -Child Health and Human Development Extramural Research	93.865	144,289	-	-	-	-	-	-	-	-	144,289	-
Direct -Child Health and Human Development Extramural Research	93.865	-	496,220	-	-	-	-	-	-	-	496,220	-
Direct -Child Health and Human Development Extramural Research	93.865	-	142,854	-	-	-	-	-	-	-	142,854	-
Direct -Child Health and Human Development Extramural Research	93.865	433,656	-	-	-	-	-	-	-	-	433,656	-
Pass Through National Institutes of Health -Child Health and Human Development Extramural Research - Contract No.: UNLV 17-927H-02	93.865	-	-	-	4,811	-	-	-	-	-	4,811	-
Pass Through National Institutes of Health -Child Health and Human Development Extramural Research - Contract No.: UNLV 17-22AE-05	93.865	-	-	-	6,830	-	-	-	-	-	6,830	-
Direct -Child Health and Human Development Extramural Research	93.865	-	-	-	-	-	-	-	-	-	-	26,814
Direct -Child Health and Human Development Extramural Research	93.865	-	-	-	-	-	-	-	-	-	-	41,223

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Child Health and Human Development Extramural Research	93.865	-	-	-	-	-	-	-	-	-	-	28,590
Direct -Child Health and Human Development Extramural Research	93.865	-	-	-	-	-	-	-	-	-	-	62,555
Direct -Child Health and Human Development Extramural Research	93.865	-	-	-	-	-	-	-	-	-	-	126,975
Pass Through 1 -Child Health and Human Development Extramural Research - Contract No.: GR04882 UNR-17-20	93.865	-	-	-	-	-	-	-	-	-	-	405,637
Pass Through Child Health and Human Development Extramural Research -Child Health and Human Development Extramural Research - Contract No.: GR06480 Sub-NSC - AWD-468	93.865	-	-	-	-	-	-	-	-	-	-	13,689
Pass Through Child Health and Human Development Extramural Research -Child Health and Human Development Extramural Research - Contract No.: GR06183 Sub NSC-AWD459	93.865	-	-	-	-	-	-	-	-	-	-	6,830
Total for 93.865		652,212	699,721	-	11,641	-	-	-	-	-	1,363,574	712,313
Direct -Aging Research	93.866	149,239	-	-	-	-	-	-	-	-	149,239	-
Direct -Aging Research	93.866	49,285	-	-	-	-	-	-	-	-	49,285	-
Direct -Aging Research	93.866	1,599,521	-	-	-	-	-	-	-	-	1,599,521	-
Direct -Aging Research	93.866	-	-	-	-	-	-	-	-	-	-	399,344
Direct -Aging Research	93.866	-	-	-	-	-	-	-	-	-	-	150,137
Direct -Aging Research	93.866	-	-	-	-	-	-	-	-	-	-	408,005
Total for 93.866		1,798,045	-	-	-	-	-	-	-	-	1,798,045	957,486
Direct -Vision Research	93.867	415,088	-	-	-	-	-	-	-	-	415,088	-
Direct -Vision Research	93.867	171,246	-	-	-	-	-	-	-	-	171,246	-
Direct -Vision Research	93.867	34,384	-	-	-	-	-	-	-	-	34,384	-
Direct -Vision Research	93.867	396,982	-	-	-	-	-	-	-	-	396,982	-
Pass Through National Eye Institute -Vision Research - Contract No.: OSP-17--163	93.867	4,223	-	-	-	-	-	-	-	-	4,223	-
Pass Through National Institutes of Health - Vision Research - Contract No.: 230157-16	93.867	33,046	-	-	-	-	-	-	-	-	33,046	-
Direct -Vision Research	93.867	-	-	-	-	-	-	-	-	-	-	75,041
Direct -Vision Research	93.867	-	-	-	-	-	-	-	-	-	-	5,631
Total for 93.867		1,054,969	-	-	-	-	-	-	-	-	1,054,969	80,672

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -International Research and Research Training	93.989	-	42,812	-	-	-	-	-	-	-	42,812	-
Direct -International Research and Research Training	93.989	-	-	-	-	-	-	-	-	-	-	20,406
Direct -International Research and Research Training	93.989	-	-	-	-	-	-	-	-	-	-	21,726
Total for 93.989		-	42,812	-	-	-	-	-	-	-	42,812	42,132
Total for National Institutes Of Health		23,708,584	9,089,134	192,139	562,948	201,481	195,313	-	92,206	-	34,041,805	11,200,979
Substance Abuse And Mental Health Services Administration												
Direct -Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	-	412,148	-	-	-	-	-	-	-	412,148	-
Direct -Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	-	234,014	-	-	-	-	-	-	-	234,014	-
Pass Through Department of Health and Human Services -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: UNLV # 16-916X-	93.243	-	-	-	-	3,372	-	-	-	-	3,372	-
Pass Through Department of Health and Human Services -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: UNLV 17-22AW-00	93.243	-	-	-	4,690	-	-	-	-	-	4,690	-
Pass Through Dept of Health & Human Services - Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: IU79SM061803	93.243	-	-	-	-	-	-	21,673	-	-	21,673	-
Pass Through Substance Abuse and Mental Health Services Administration -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: TO#AA/1365-70068	93.243	(6,482)	-	-	-	-	-	-	-	-	(6,482)	-
Total for 93.243		(6,482)	646,162	-	4,690	3,372	-	21,673	-	-	669,415	-
Pass Through Department of Health and Human Services -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: WO 4457 (93.959)	93.959	-	14,502	-	-	-	-	-	-	-	14,502	-
	93.959	182,392	-	-	-	-	-	-	-	-	182,392	-
	93.959	(223)	-	-	-	-	-	-	-	-	(223)	-
Total for 93.959		182,169	14,502	-	-	-	-	-	-	-	196,671	-
Total for Substance Abuse And Mental Health Services Administration		175,687	660,664	-	4,690	3,372	-	21,673	-	-	866,086	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Total for Department Of Health And Human Services		25,205,110	10,358,519	192,139	567,638	204,853	195,313	21,673	92,206	-	36,837,451	11,953,895
Department Of Homeland Security												
Department Of Homeland Security												
	97.000	290,915	-	-	-	-	-	-	-	-	290,915	-
Direct -Department of Homeland Security	97.000	-	-	-	-	-	-	-	-	-	-	771,935
Direct -Department of Homeland Security	97.000	-	-	-	-	-	-	-	-	-	-	811,560
Total for 97.000		290,915	-	-	-	-	-	-	-	-	290,915	1,583,495
	97.067	11,456	-	-	-	-	-	-	-	-	11,456	-
Pass Through Department of Homeland Security - Homeland Security Grant Program - Contract No.: GR05976 NEVADA CYBERSECURITY-sub 17-65	97.067	-	-	-	-	-	-	-	-	-	-	6,250
Total for 97.067		11,456	-	-	-	-	-	-	-	-	11,456	6,250
Pass Through Department of Health and Human Services -Homeland Security Biowatch Program - Contract No.: HD 16199	97.091	-	1,225,567	-	-	-	-	-	-	-	1,225,567	-
Pass Through Department of Homeland Security - Homeland Security Biowatch Program - Contract No.: HD 15554	97.091	-	123,703	-	-	-	-	-	-	-	123,703	-
Pass Through Department of Health and Human Services -Homeland Security Biowatch Program - Contract No.: GR06194 Sub-SNHD-AWD-02-702	97.091	-	-	-	-	-	-	-	-	-	-	24,668
Total for 97.091		-	1,349,270	-	-	-	-	-	-	-	1,349,270	24,668
Total for Department Of Homeland Security		302,371	1,349,270	-	-	-	-	-	-	-	1,651,641	1,614,413
Total for Department Of Homeland Security		302,371	1,349,270	-	-	-	-	-	-	-	1,651,641	1,614,413
Agency For International Development												
Agency For International Development												
	98.000	7,084	-	-	-	-	-	-	-	-	7,084	-
Pass Through United States Agency for International Development -USAID Foreign Assistance - Contract No.: 10035947-S3	98.000	-	41,434	-	-	-	-	-	-	-	41,434	-
Total for 98.000		7,084	41,434	-	-	-	-	-	-	-	48,518	-
Direct -USAID Foreign Assistance for Programs Overseas	98.001	549,372	-	-	-	-	-	-	-	-	549,372	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through United States Agency for International Development -USAID Foreign Assistance for Programs Overseas - Contract No.: 2000006789	98.001	46,500	-	-	-	-	-	-	-	-	46,500	-
Pass Through USAID Foreign Assistance for Programs Overseas -USAID Foreign Assistance for Programs Overseas - Contract No.: GR06232 Immunoassay for Capsular Antigen_UNR 12-01	98.001	-	-	-	-	-	-	-	-	-	-	1,049,078
Total for 98.001		595,872	-	-	-	-	-	-	-	-	595,872	1,049,078
Total for Agency For International Development		602,956	41,434	-	-	-	-	-	-	-	644,390	1,049,078
Total for Agency For International Development		602,956	41,434	-	-	-	-	-	-	-	644,390	1,049,078
Research And Development Cluster		60,787,905	35,228,220	17,855,676	884,776	252,445	240,446	525,375	414,521	527,564	116,716,928	27,379,326

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM
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SNAP Cluster

Department Of Agriculture

Food And Nutrition Service

Pass Through Food and Nutrition Service -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: 18-058-39-FX-18	10.561	3,854	-	-	-	-	-	-	-	-	3,854	-
Pass Through Food and Nutrition Service -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: WO#302	10.561	39,077	-	-	-	-	-	-	-	-	39,077	-
Pass Through Food and Nutrition Service -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: Ed8101	10.561	140,121	-	-	-	-	-	-	-	-	140,121	-
Pass Through Food and Nutrition Service -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: ED1803	10.561	565,981	-	-	-	-	-	-	-	-	565,981	-
Pass Through Food and Nutrition Service -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: ED 1701	10.561	199,349	-	-	-	-	-	-	-	-	199,349	-
Pass Through Food and Nutrition Service -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: WO #303	10.561	22,865	-	-	-	-	-	-	-	-	22,865	-
Pass Through Food and Nutrition Service -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: #ED1702	10.561	480,880	-	-	-	-	-	-	-	-	480,880	-
Pass Through Food and Nutrition Service -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: Work Order #305	10.561	66,697	-	-	-	-	-	-	-	-	66,697	-
Pass Through Food and Nutrition Service -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: Ed1802	10.561	443,827	-	-	-	-	-	-	-	-	443,827	-
Total for 10.561		1,962,651	-	-	-	-	-	-	-	-	1,962,651	-
Total for Food And Nutrition Service		1,962,651	-	-	-	-	-	-	-	-	1,962,651	-
Total for Department Of Agriculture		1,962,651	-	-	-	-	-	-	-	-	1,962,651	-
SNAP Cluster		1,962,651	-	-	-	-	-	-	-	-	1,962,651	-

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
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Special Education Cluster (IDEA)

Department Of Education

Office Of Special Education And Rehabilitative Services

Direct -Special Education_Grants to States	84.027	8,918	-	-	-	-	-	-	-	-	8,918	-
Pass Through Department of Education -Special Education_Grants to States - Contract No.: sp-1800069	84.027	23,722	-	-	-	-	-	-	-	-	23,722	-
Pass Through Department of Education -Special Education_Grants to States - Contract No.: OSP-1700106	84.027	60,631	-	-	-	-	-	-	-	-	60,631	-
Pass Through Office of Special Education and Rehabilitative Services -Special Education_Grants to States - Contract No.: 1800117	84.027	756,425	-	-	-	-	-	-	-	-	756,425	-
Pass Through Office of Special Education and Rehabilitative Services -Special Education_Grants to States - Contract No.: 1700081	84.027	5,616	-	-	-	-	-	-	-	-	5,616	-
Pass Through Department of Education -Special Education_Grants to States - Contract No.: GR06218 Grant Name NEVADA TACSEI - NDE FY18 - SUB UNR-18-20	84.027	-	-	-	-	-	-	-	-	-	-	16,085
Pass Through Office of Special Education and Rehabilitative Services -Special Education_Grants to States - Contract No.: GR04962 UNR-17-22	84.027	-	-	-	-	-	-	-	-	-	-	14,466
Total for 84.027		855,312	-	-	-	-	-	-	-	-	855,312	30,551
Total for Office Of Special Education And Rehabilitative Services		855,312	-	-	-	-	-	-	-	-	855,312	30,551
Total for Department Of Education		855,312	-	-	-	-	-	-	-	-	855,312	30,551
Special Education Cluster (IDEA)		855,312	-	-	-	-	-	-	-	-	855,312	30,551

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
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Student Financial Assistance Cluster

Department Of Education

Department Of Education											
Direct -Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379	44,239	-	-	-	-	-	-	-	44,239	-
Direct -Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379	-	106,989	-	-	-	-	-	-	106,989	-
Total for 84.379		44,239	106,989	-	-	-	-	-	-	151,228	-
Total for Department Of Education		44,239	106,989	-	-	-	-	-	-	151,228	-
Office Of Student Financial Assistance Programs											
Direct -Federal Supplemental Educational Opportunity Grants	84.007	-	696,259	-	116,400	1,014,024	40,427	135,054	142,599	-	2,144,763
Direct -Federal Supplemental Educational Opportunity Grants	84.007	399,214	-	-	-	-	-	-	-	399,214	-
Total for 84.007		399,214	696,259	-	116,400	1,014,024	40,427	135,054	142,599	-	2,543,977
Direct -Federal Work-Study Program	84.033	88,041	-	-	-	-	-	-	-	88,041	-
Direct -Federal Work-Study Program	84.033	-	880,828	-	106,394	573,511	40,166	208,977	78,685	-	1,888,561
Direct -Federal Work-Study Program	84.033	487,700	-	-	-	-	-	-	-	487,700	-
Total for 84.033		575,741	880,828	-	106,394	573,511	40,166	208,977	78,685	-	2,464,302
Direct -Federal Perkins Loan Program_Federal Capital Contributions	84.038	4,826,067	2,105,672	-	-	-	-	-	-	-	6,931,739
Total for 84.038		4,826,067	2,105,672	-	-	-	-	-	-	-	6,931,739
Direct -Federal Pell Grant Program	84.063	-	42,115,396	-	6,411,022	38,463,150	2,412,201	8,258,970	3,741,715	-	101,402,454
Direct -Federal Pell Grant Program	84.063	146,811	-	-	-	-	-	-	-	-	146,811
Direct -Federal Pell Grant Program	84.063	22,358,393	-	-	-	-	-	-	-	-	22,358,393
Total for 84.063		22,505,204	42,115,396	-	6,411,022	38,463,150	2,412,201	8,258,970	3,741,715	-	123,907,658
Direct -Federal Direct Student Loans	84.268	-	135,800,222	-	11,606,615	20,332,108	1,636,426	3,800,103	1,675,683	-	174,851,157
Direct -Federal Direct Student Loans	84.268	104,330	-	-	-	-	-	-	-	-	104,330
Direct -Federal Direct Student Loans	84.268	82,070,409	-	-	-	-	-	-	-	-	82,070,409
Total for 84.268		82,174,739	135,800,222	-	11,606,615	20,332,108	1,636,426	3,800,103	1,675,683	-	257,025,896
Total for Office Of Student Financial Assistance Programs		110,480,965	181,598,377	-	18,240,431	60,382,793	4,129,220	12,403,104	5,638,682	-	392,873,572

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Total for Department Of Education		110,525,204	181,705,366	-	18,240,431	60,382,793	4,129,220	12,403,104	5,638,682	-	393,024,800	-
Department Of Health And Human Services												
Health Resources And Services Administration												
Direct -Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	-	192,312	-	-	-	-	-	-	-	192,312	-
Total for 93.342		-	192,312	-	-	-	-	-	-	-	192,312	-
Direct -Nursing Student Loans	93.364	599,049	1,083,772	-	-	-	-	-	-	-	1,682,821	-
Total for 93.364		599,049	1,083,772	-	-	-	-	-	-	-	1,682,821	-
Total for Health Resources And Services Administration		599,049	1,276,084	-	-	-	-	-	-	-	1,875,133	-
Total for Department Of Health And Human Services		599,049	1,276,084	-	-	-	-	-	-	-	1,875,133	-
Student Financial Assistance Cluster		111,124,253	182,981,450	-	18,240,431	60,382,793	4,129,220	12,403,104	5,638,682	-	394,899,933	-
Transit Services Programs Cluster												
Department Of Transportation												
Federal Transit Administration (fta)												
Pass Through Federal Transit Administration - Capital Assistance Program for Elderly Persons and Persons with Disabilities - Contract No.: OSP-1600934	20.513	28,466	-	-	-	-	-	-	-	-	28,466	-
Total for 20.513		28,466	-	-	-	-	-	-	-	-	28,466	-
Total for Federal Transit Administration (fta)		28,466	-	-	-	-	-	-	-	-	28,466	-
Total for Department Of Transportation		28,466	-	-	-	-	-	-	-	-	28,466	-
Transit Services Programs Cluster		28,466	-	-	-	-	-	-	-	-	28,466	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
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TRIO Cluster

Department Of Education**Office Of Postsecondary Education**

Direct -TRIO_Student Support Services	84.042	-	363,720	-	-	-	-	-	-	-	363,720	-
Direct -TRIO_Student Support Services	84.042	371,736	-	-	-	-	-	-	-	-	371,736	-
Direct -TRIO_Student Support Services	84.042	-	-	-	-	286,169	-	-	-	-	286,169	-
Direct -TRIO_Student Support Services	84.042	-	-	-	258,709	-	-	-	-	-	258,709	-
Direct -TRIO_Student Support Services	84.042	-	336,239	-	-	-	-	-	-	-	336,239	-
Total for 84.042		371,736	699,959	-	258,709	286,169	-	-	-	-	1,616,573	-
Direct -TRIO_Talent Search	84.044	-	236,826	-	-	-	-	-	-	-	236,826	-
Direct -TRIO_Talent Search	84.044	-	259,765	-	-	-	-	-	-	-	259,765	-
Direct -TRIO_Talent Search	84.044	-	359,726	-	-	-	-	-	-	-	359,726	-
Direct -TRIO_Talent Search	84.044	-	216,704	-	-	-	-	-	-	-	216,704	-
Direct -TRIO_Talent Search	84.044	-	242,780	-	-	-	-	-	-	-	242,780	-
Total for 84.044		-	1,315,801	-	-	-	-	-	-	-	1,315,801	-
Direct -TRIO_Upward Bound	84.047	-	208,820	-	-	-	-	-	-	-	208,820	-
Direct -TRIO_Upward Bound	84.047	-	205,920	-	-	-	-	-	-	-	205,920	-
Direct -TRIO_Upward Bound	84.047	-	185,916	-	-	-	-	-	-	-	185,916	-
Direct -TRIO_Upward Bound	84.047	160,800	-	-	-	-	-	-	-	-	160,800	-
Direct -TRIO_Upward Bound	84.047	-	-	-	281,354	-	-	-	-	-	281,354	-
Direct -TRIO_Upward Bound	84.047	-	-	-	291,374	-	-	-	-	-	291,374	-
Direct -TRIO_Upward Bound	84.047	-	77,163	-	-	-	-	-	-	-	77,163	-
Direct -TRIO_Upward Bound	84.047	-	78,269	-	-	-	-	-	-	-	78,269	-
Direct -TRIO_Upward Bound	84.047	-	153,348	-	-	-	-	-	-	-	153,348	-
Direct -TRIO_Upward Bound	84.047	-	291,953	-	-	-	-	-	-	-	291,953	-
Direct -TRIO_Upward Bound	84.047	-	196,910	-	-	-	-	-	-	-	196,910	-
Direct -TRIO_Upward Bound	84.047	-	188,421	-	-	-	-	-	-	-	188,421	-
Direct -TRIO_Upward Bound	84.047	-	184,817	-	-	-	-	-	-	-	184,817	-
Direct -TRIO_Upward Bound	84.047	167,277	-	-	-	-	-	-	-	-	167,277	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -TRIO_Upward Bound	84.047	164,846	-	-	-	-	-	-	-	-	164,846	-
Direct -TRIO_Upward Bound	84.047	246,481	-	-	-	-	-	-	-	-	246,481	-
Direct -TRIO_Upward Bound	84.047	99,423	-	-	-	-	-	-	-	-	99,423	-
Direct -TRIO_Upward Bound	84.047	-	78,379	-	-	-	-	-	-	-	78,379	-
Direct -TRIO_Upward Bound	84.047	-	67,395	-	-	-	-	-	-	-	67,395	-
Direct -TRIO_Upward Bound	84.047	-	93,295	-	-	-	-	-	-	-	93,295	-
Direct -TRIO_Upward Bound	84.047	172,875	-	-	-	-	-	-	-	-	172,875	-
Direct -TRIO_Upward Bound	84.047	97,981	-	-	-	-	-	-	-	-	97,981	-
Pass Through Department of Education - TRIO_Upward Bound - Contract No.: PO47V120010	84.047	-	-	-	-	-	-	61,933	-	-	61,933	-
Pass Through Department of Education - TRIO_Upward Bound - Contract No.: PO47V170066	84.047	-	-	-	-	-	-	325,378	-	-	325,378	-
Total for 84.047		1,109,683	2,010,606	-	572,728	-	-	387,311	-	-	4,080,328	-
Direct -TRIO_Educational Opportunity Centers	84.066	-	248,648	-	-	-	-	-	-	-	248,648	-
Direct -TRIO_Educational Opportunity Centers	84.066	-	252,369	-	-	-	-	-	-	-	252,369	-
Total for 84.066		-	501,017	-	-	-	-	-	-	-	501,017	-
Direct -TRIO_McNair Post-Baccalaureate Achievement	84.217	165,269	-	-	-	-	-	-	-	-	165,269	-
Direct -TRIO_McNair Post-Baccalaureate Achievement	84.217	103,800	-	-	-	-	-	-	-	-	103,800	-
Direct -TRIO_McNair Post-Baccalaureate Achievement	84.217	-	133,560	-	-	-	-	-	-	-	133,560	-
Direct -TRIO_McNair Post-Baccalaureate Achievement	84.217	-	150,223	-	-	-	-	-	-	-	150,223	-
Total for 84.217		269,069	283,783	-	-	-	-	-	-	-	552,852	-
Total for Office Of Postsecondary Education		1,750,488	4,811,166	-	831,437	286,169	-	387,311	-	-	8,066,571	-
Total for Department Of Education		1,750,488	4,811,166	-	831,437	286,169	-	387,311	-	-	8,066,571	-
TRIO Cluster		1,750,488	4,811,166	-	831,437	286,169	-	387,311	-	-	8,066,571	-

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
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WIOA Program

Department Of Labor

Employment Training Administration

Direct -WIA Adult Program	17.258	-	-	-	-	274,691	-	-	-	-	274,691	-
Direct -WIA Adult Program	17.258	-	-	-	-	4,498	-	-	-	-	4,498	-
Pass Through Department of Labor/Employment and Training Administration -WIA Adult Program - Contract No.: AD-14-UNR-CASAT MOD4	17.258	48,526	-	-	-	-	-	-	-	-	48,526	-
Pass Through Department of Labor/Employment and Training Administration -WIA Adult Program - Contract No.: DW-14-UNR-CASAT	17.258	48,167	-	-	-	-	-	-	-	-	48,167	-
Pass Through Department of Labor/Employment and Training Administration -WIA Adult Program - Contract No.: PY17 GRTMCCAPP	17.258	-	-	-	-	-	-	62,102	-	-	62,102	-
Total for 17.258		96,693	-	-	-	279,189	-	62,102	-	-	437,984	-
Pass Through Department of Labor/Employment and Training Administration -WIA Dislocated Worker Formula Grants - Contract No.: DW-14-UNR-CASAT	17.278	6,170	-	-	-	-	-	-	-	-	6,170	-
Pass Through Substance Abuse and Mental Health Services Administration -WIA Dislocated Worker Formula Grants - Contract No.: AD-14-UNR-CASAT/MOD3	17.278	5,632	-	-	-	-	-	-	-	-	5,632	-
Total for 17.278		11,802	-	-	-	-	-	-	-	-	11,802	-
Total for Employment Training Administration		108,495	-	-	-	279,189	-	62,102	-	-	449,786	-
Total for Department Of Labor		108,495	-	-	-	279,189	-	62,102	-	-	449,786	-
WIOA Program		108,495	-	-	-	279,189	-	62,102	-	-	449,786	-

Total Expenditures of Federal Awards	\$206,146,207	\$236,406,652	\$18,147,933	\$20,045,459	\$64,510,504	\$5,759,866	\$16,806,590	\$7,972,032	\$644,493	\$576,439,736	\$28,155,610
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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, 2018, 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 position, revenues, expenses, changes in net position, 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 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 statements. Loans outstanding at the beginning of the year and loads made during the year are included in the federal expenditures presented in the Schedule. The balances of loans outstanding under the Perkins, NSL and HPSL programs were \$5,619,119, \$1,448,632, and \$168,890, respectively as of June 30, 2018.

Note 3:

The total value of the Federal awards in the form of non-cash assistance during the fiscal year ended June 30, 2018 was zero.

Note 4:

For fiscal year 2018, NSHE institutions utilize negotiated indirect rates, and NSHE does not utilize the 10% de minimis rate provided by Uniform Guidance.



**Report of Independent Certified Public Accountants on Internal Control
Over Financial Reporting and on Compliance and Other Matters Required
by *Government Auditing Standards***

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Board of Regents
Nevada System of Higher Education

We have audited, 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, the financial statements of the business-type activities 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, 2018, and the related notes to the financial statements, which collectively comprise the System's basic financial statements, and have issued our report thereon dated November 13, 2018.

Our report includes a reference to other auditors who audited the financial statements of: Desert Research Institute Foundation; Desert Research Institute Research Parks LTD; Truckee Meadows Community College Foundation; Western Nevada College Foundation; University of Nevada, Las Vegas Research Foundation; University of Nevada, Las Vegas Rebel Golf Foundation; University of Nevada, Las Vegas Alumni Association; College of Southern Nevada Foundation; and Nevada State College Foundation, as described in our report on the System's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of: Truckee Meadows Community College Foundation; Western Nevada College Foundation; University of Nevada, Las Vegas Research Foundation; University of Nevada, Las Vegas Rebel Golf Foundation; University of Nevada, Las Vegas, Alumni Association; College of Southern Nevada Foundation; and Nevada State College Foundation were not audited in accordance with *Government Auditing Standards*.

Internal control over financial reporting

In planning and performing our audit of the financial statements, we considered the System's internal control over financial reporting ("internal control") to design audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express an opinion on the effectiveness of the System's internal control.

A deficiency in internal control 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, 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. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.



Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2018-001 and 2018-002, that we consider to be significant deficiencies in the System's internal control.

Compliance and other matters

As part of obtaining reasonable assurance about whether the System's financial statements are free from 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*.

System's response to findings

The System's response to our findings, which is described in the accompanying schedule of findings and questioned costs, was not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on the System's response.

Intended purpose

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the System's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the System's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Grant Thornton LLP

Reno, Nevada
November 13, 2018



**Report of Independent Certified Public Accountants on Compliance
for Each Major Federal Program and on Internal Control Over Compliance
Required by the Uniform Guidance**

Board of Regents
Nevada System of Higher Education

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Report on compliance for each major federal program

We have audited the compliance of the Nevada System of Higher Education (the “System”) with the types of compliance requirements described in the U.S. Office of Management and Budget’s *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018. The System’s major federal programs are identified in the summary of auditor’s results section of the accompanying Schedule of Findings and Questioned Costs.

Our audit of, and opinion on, the System’s compliance for each major federal program does not include the operations of Integrated Clinical Services, Inc., a discretely presented component unit, which received federal awards for the year ended June 30, 2018 that are not included in the accompanying Schedule of Findings and Questioned Costs. Integrated Clinical Services, Inc. separately determines their need for an audit of its compliance with the types of compliance requirements described in the *OMB Compliance Supplement*, and engages auditors in those years when they meet the threshold for such an audit.

Our audit of, and opinion on, the System’s compliance for the Student Financial Assistance Cluster does not include the compliance requirements governing Federal Perkins Loan Program repayments because the System engaged ECSI to perform these compliance activities, or compliance requirements governing reporting requirements over the Enrollment Reporting Roster File, because the System engaged National Student Clearinghouse to perform these compliance activities. These third-party servicers have obtained a compliance examination from another practitioner for the year ended June 30, 2018 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*.

Management’s responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to the System’s federal programs.

**Auditor's responsibility**

Our responsibility is to express an opinion on compliance for each of the System's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the System's compliance.

Opinion on each major federal program

In our opinion, the System complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

Report on internal control over compliance

Management of the System is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the System's internal control over compliance; with the types of compliance requirements that could have a direct and material effect on each major federal program to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the System's internal control over compliance.

As described in our Report on Compliance for Each Major Federal Program above, this Report on Internal Control Over Compliance does not include the results of the other auditor's testing of internal control over compliance that is reported on separately by these auditors.



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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, described in the accompanying Schedule of Findings and Questioned costs as items 2018-003, 2018-004, 2018-005, 2018-006, 2018-007, 2018-008, 2018-009 and 2018-010 that we consider to be significant deficiencies in the System's internal control over compliance.

The System's response to the findings on internal control over compliance identified in our audit, which is described in the accompanying Schedule of Findings and Questioned Costs and Corrective Action Plan, was not subjected to the auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on the System's responses.

The purpose of this Report on Internal Control Over Compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Grant Thornton LLP

San Jose, California
December 14, 2018

Nevada System of Higher Education
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2018

SECTION I — SUMMARY OF INDEPENDENT ACCOUNTANTS' RESULTS

Financial Statements

Type of independent accountants' report issued: unmodified

Internal control over financial reporting:

- Material weakness identified? none reported
- Significant deficiencies identified that are not considered to be material weaknesses? yes

Noncompliance material to financial statements noted? none reported

Federal Awards

Internal control over major programs:

- Material weakness identified? none reported
- Significant deficiency identified that are not considered to be material weaknesses? yes

Type of independent accountants' report issued on compliance for major programs unmodified

Any audit findings that are required to be disclosed under 2 CFR 200.516(a)? yes

Identification of major programs:

Student Financial Assistance Cluster (CFDA 84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 93.342 and 93.364)

Research and Development Cluster (many CFDA's)

Adult Education (CFDA 84.002)

Trade Adjustment Assistance Community College and Career Training (TAACCCT) (CFDA 17.282)

Gaining Early Awareness and Readiness for Undergraduate Programs (GEARUP) (CFDA 84.334)

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

Auditee qualified as low-risk auditee? No

Nevada System of Higher Education
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2018

SECTION II - FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS

FINDING 2018-001 Workday and the New Year-End Close Process

Criteria

Internal control environments which are operating optimally, provide for a timely and complete year-end close.

Condition:

The Nevada System of Higher Education (“System”) presents a combined financial statement of the eight institutions and System Administration, which make up the reporting organization. The financial statements also include the 18 system- related organizations as aggregate discretely presented component units. System Administration combines the financial information of each institution and the system-related organizations to prepare this financial statement. In fiscal 2018, the institutions and System Administration did not meet planned timelines for the year-end close or the preparation of that financial statement. Closing journal entries continued to take place through the end of October when in prior years, the typical close date was mid-September. This, in turn, delayed completion of the financial statement and, ultimately, the year-end audit process by approximately two weeks. Further, initial drafts of the combined financial statement contained errors and omissions. While delays due to the ERP implementation issues and the first year close in the ERP system were to be expected, the timing of key close processes and reviews exacerbated the delays and the initial errors and omissions. These errors and omissions were ultimately resolved and no material financial statement misstatements occurred in the final version.

Context

In order to facilitate the needs of the Board of Regents as well as the State of Nevada who combine this financial statement into their own, the System’s financial reporting package had historically been completed, audited and published by the end of October. Fiscal 2018 represented the System’s first year-end close in Workday, the System’s new financial management system. The entire process from close, to financial statement preparation and audit was delayed as the System navigated through this new process.

Cause

The System has completed its first year- end close under Workday and was met with unanticipated delays in the current year due partly to learning the new process as well as not having a protocol for finalizing closing journal entries and other timing considerations. This led to closing entries being posted significantly after year-end which required changes to the in-process combined financial statement several times. This, in turn, delayed the combined financial statement being submitted for audit.

Effect

The delay in the close at each institution led to transactions being recorded significantly after year-end, which caused the financial statement preparation to be delayed. Ultimately, the final published financial statement was issued two weeks later than usual.

Recommendation

The System should ensure that a new process and schedule is put in place to facilitate a timely close in the new Workday environment.

Views of Responsible Officials (unaudited)

Management concurs.

Nevada System of Higher Education
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2018

FINDING 2018-002 Accuracy of the Schedule of Expenditures of Federal Awards

Criteria

2 CFR 200.510 (b) states that “The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee’s financial statements which must include the total Federal awards expended as determined in accordance with 2 CFR 200.502.”

Condition:

The System presents a Schedule of Expenditures of Federal Awards (“SEFA”) as a supplemental schedule in its annual financial reporting package. The SEFA is a subset of the System’s annual expenditures representing the fiscal year 2018 expenditure of federal grants and contracts of approximately \$575 million. In addition to being a part of the financial reporting package, the SEFA serves as the primary basis for the auditor’s selection of major programs to test in the annual Uniform Guidance audit. Therefore, appropriate major program determination by the auditor is dependent on the completeness and accuracy of the information in the SEFA. When submitted for audit, the SEFA was inaccurate as it was duplicated certain expenditures at two institutions when a grant which was originally received by one institution was transferred to another NSHE institution, and thereby, recorded twice. Further, the classification grants in the Research and Development Cluster was incorrect, which caused the cluster to be overstated by approximately \$20 million. Further, the SEFA did not agree to the federal award expenditure data submitted by each of the System’s eight institutions including System Administration.

Context

The System’s SEFA was not accurately prepared and needed a number of corrections before it was fairly stated.

Cause

The SEFA is prepared at the System level using data provided by each institution without a detailed supervisory review performed by each institution to verify the accuracy of the information being reported. Information prepared at the institution level was also not properly compiled at the System level to ensure proper classification on the SEFA of federal award amounts.

Effect

The initial SEFA prepared by the System was inaccurate.

Recommendation

The System should ensure that a process is in place for the proper preparation and supervisory review of the SEFA in order to verify the accuracy of the data reported.

Views of Responsible Officials (unaudited)

Management concurs.

Nevada System of Higher Education
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2018

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

STUDENT FINANCIAL ASSISTANCE CLUSTER FINDINGS

FINDING 2018-003 - Internal Control over Compliance (Repeat Finding 2017-002, 2015-002, 2014-008)

Federal Programs

Department of Education and Department of Health and Human Services
Student Financial Assistance Cluster
Award year ended June 30, 2018

Criteria

2 CFR 200.303(a) requires that non-Federal entities receiving Federal awards establish and maintain effective internal control over the Federal award to provide reasonable assurance that they are managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Condition

At the University of Nevada, Reno (“UNR”) and the University of Nevada, Las Vegas (“UNLV”), we noted deficiencies in security administration related to the information technology general controls (“ITGCs”) in the PeopleSoft application. Specifically, controls were lacking around restriction of access and segregation of duties as it relates to the PeopleSoft application over the student financial assistance program.

Context

During our testing of the ITGCs in the PeopleSoft application, we noted the following segregation of duties issues: (1) At UNLV, one user has administrative access to both the Development and Production PeopleSoft environments and has the responsibility of approving access to the system; (2) At UNLV, six users have both PeopleSoft Administrator rights within the Production and Development environment; (3) At UNLV, five users have both PeopleSoft PeopleTool administrator rights within the Production and Development environment which allows them to modify PS objects and perform change management duties; (4) At UNR, one user has administrator access within the Production environment to perform security administrative duties, and PeopleTool AppDesigner Portal administrator access and PeopleTool Migrator rights to develop and migrate changes within the PeopleSoft system. In addition, the user has direct admin access to modify Oracle Database system; (5) At UNR, two contracted users have PeopleSoft Administrator access and PeopleTool rights within the development and production environments, as well as AppDesigner Portal administrator access; (6) At UNR, one user has PeopleSoft Administrator and PeopleTool migrator rights within the development and production environment, as well as AppDesigner Portal Administrator access. The deficiencies in security administration controls could impact compliance requirements related to determining eligibility, disbursements, return of Title IV funds and verification.

Questioned Costs

\$0

Effect

Student data within the PeopleSoft application may be affected by users having conflicting roles or access levels, and accountability may not be established. Student data may be affected by unauthorized, inappropriate, or untested changes to the system. This could impact eligibility, disbursements, return of Title IV funds and verification.

Nevada System of Higher Education
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2018

FINDING 2018-003 - Internal Control over Compliance (Repeat Finding 2017-002, 2015-002, 2014-008)

- Continued

Cause

The issues identified are part of the lack of effective ITGCs in the PeopleSoft application.

Recommendation

Management should segregate duties and remove program's access to the Development and Production environments or implement a formal review process over the activities performed by those responsible for program maintenance on a periodic basis.

Views of Responsible Officials

Management concurs.

**FINDING 2018-004 - Verification and Updating of Student Aid Application Information
(Repeat finding 2017-003, 2016-001, 2015-003, 2014-010)**

Federal Programs

Department of Education
Student Financial Assistance Cluster
Award year ended June 30, 2018

Criteria

34 CFR 668.59(a) requires that for the subsidized student financial assistance programs, if an applicant's Free Application for Federal Student Aid (FAFSA) information changes as a result of verification, the applicant or the institution must report to the Secretary any changes to- (1) A non-dollar value item; or (2) A single dollar item of \$25 or more. Further, 34 CFR 668.57(d) requires that if an applicant is selected to verify other information specified in the annual Federal Register notice, the applicant must provide the documentation specified for that information in the Federal Register notice.

Condition

UNLV, UNR, Nevada State College ("NSC"), the College of Southern Nevada ("CSN") and Western Nevada College ("WNC") did not properly and consistently update FAFSA information as a result of the verification process.

UNLV and WNC did not properly maintain documentation to support updates made to FAFSA information as a result of the verification process.

Context

For four of the one hundred and twenty students tested at UNLV, UNLV did not properly calculate or update FAFSA information required to be verified. For the first and second instance, a correction was made incorrectly to the US tax paid. For the third instance, proper documentation was not obtained for a correction to education credits. For the fourth instance, a correction was made to the parent tax deferred pension incorrectly.

For one of ninety students tested, UNR improperly corrected the student's U.S. tax paid. The amount was originally input correctly, then changed to an incorrect calculation.

For two of the one hundred and twenty students tested at NSC, the Institution did not properly update FAFSA information required to be verified. For the first student, business losses were improperly included in Student Income. For the second student, grants/scholarships were improperly subtracted by from total parent income.

Nevada System of Higher Education
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2018

**FINDING 2018-004 - Verification and Updating of Student Aid Application Information
(Repeat finding 2017-003, 2016-001, 2015-003, 2014-010) - Continued**

For one out of ninety students tested at CSN, CSN did not properly update FAFSA information required to be verified. For one instance, education credits were not updated to reflect the information submitted for verification.

For two of sixty students tested at WNC, WNC did not properly update FAFSA information required to be verified. For the first instance, social security income was included in the EFC calculation for other untaxed income. For the second instance, the 2016 tax return was incorrectly used instead of the 2015 tax return. For one of the sixty students tested at WNC, documentation to education credits was not maintained to reflect the information required for verification. For two of sixty students tested at WNC, verification was performed by a temporary employee, resulting in errors in the process.

Questioned Costs

UNLV - \$0
UNR - \$0
NSC - \$0
CSN - \$350
WNC - \$320

Effect

UNLV, UNR, NSC, CSN and WNC are not in compliance with federal regulations related to items required for verification.

Cause

Instances noted at UNLV, UNR, NSC, CSN and WNC were due to oversight by personnel performing verification procedures.

Recommendation

We recommend that UNLV, UNR, NSC, CSN and WNC enhance internal controls to ensure updating of student aid application information is accurate, implement training to ensure verification is being performed accurately and evaluate the existence of these issues of non-compliance in the remaining population and remediate as necessary.

Views of Responsible Officials

Management concurs.

Nevada System of Higher Education
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2018

**FINDING 2018-005 - Special Tests and Provisions: Return of Title IV funds for withdrawn students
(Repeat finding 2017-004, 2016-003, 2015-004, 2014-011)**

Federal Programs

Department of Education
Student Financial Assistance Cluster
Award year ended June 30, 2018

Criteria

Pursuant to the 34 CFR 668.22(j)(2), an institution is required to determine the withdrawal date for a student who withdraws without providing notification to the institution no later than 30 days after the end of the earlier of the (1) payment period or period of enrollment, (2) academic year in which the student withdrew, or (3) educational program from which the student withdrew to allow for the timely calculation and return of Title IV funds as required. Pursuant to the 34CFR 668.22(e) an institution is required to calculate the amount of title IV assistance earned by the student once the institution has determined the withdrawal date in accordance with the 34CFR 668.22(j), and pursuant to the 34CFR 668.22(g), an institution is required to calculate and return unearned aid in the order as required: the lesser of the total amount of unearned Title IV assistance to be returned as calculated under 34CFR 668.22(e)(4); or an amount equal to the total institutional charges incurred by the student for the payment period or period of enrollment multiplied by the percentage of Title IV grant or loan assistance that has not been earned by the student, as described in 34CFR 668.22(e)(3). Pursuant to the 34 CFR 690.83(b)(2) an institution shall submit, in accordance with deadline dates established by the U.S. Department of Education (Secretary), through publication in the Federal Register, other reports and information the Secretary requires and shall comply with the procedures the Secretary finds necessary to ensure that the reports are correct. Pursuant to 34 CFR 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 at CSN, NSC, WNC and Truckee Meadows Community College ("TMCC"), we identified instances where the Institutions did not complete the return of Title IV funds as calculated within the 45 day requirement as noted in the Federal Regulations and where the amount to return was not calculated correctly in accordance with Federal Regulations.

Context

For six out of sixty students at CSN, the calculation the midpoint method to determine a withdrawal date was incorrect, and therefore the calculation for the return of Title IV funds on the student's "Return of Title IV" form was incorrect. For one student out of sixty selected for testing at CSN, the date the institution returned the reported amount as calculated exceeded the required 45 day timeframe.

While testing for completeness of the R2T4 population at NSC, we noted that for one student the determination that a R2T4 was necessary was not determined within the 30-day requirement period. We noted that this student was not included in the population and was the only student excluded.

For one out of ninety students at WNC, the calculation of days used within the return of Title IV funds calculation was incorrect, and therefore the calculation for the return of Title IV funds on the student's "Return of Title IV" form was incorrect.

Nevada System of Higher Education
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2018

FINDING 2018-005 - Special Tests and Provisions: Return of Title IV funds for withdrawn students (Repeat finding 2017-004, 2016-003, 2015-004, 2014-011) - Continued

For one out of one hundred and twenty students tested at TMCC, the original return calculation was incorrect and subsequently remediated by the quality control review, however, the date the institution returned and reported the amount as calculated exceeded the required 45 day timeframe. For one out of one hundred and twenty students tested at TMCC the percentage of aid earned was calculated incorrectly resulting in the incorrect amount of funds returned to COD.

Questioned Costs

CSN - \$47
NSC - \$0
WNC - \$39
TMCC - \$411

Effect

At CSN, NSC, WNC and TMCC, the return of Title IV funds as calculated and applied to the individual student's account at each Institution was not reported to Common Origination and Disbursement ("COD") timely and accurately.

Cause

At CSN, NSC, WNC and TMCC the funds not being timely returned and reported to COD as calculated was due to oversight by personnel performing the return calculation.

At TMCC, the incorrect calculation, reporting, and return of funds was corrected during quality control review, however, the funds were not timely returned and reported to COD within the required timeframe.

Recommendation

We recommend that CSN, NSC, WNC and TMCC enhance internal controls to improve the accuracy of reporting to COD.

We recommend that TMCC enhance internal controls and the return of title four funds process to ensure that it is sufficient to timely determine the accuracy of reporting to COD.

Views of Responsible Officials

Management concurs.

Nevada System of Higher Education
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2018

FINDING 2018-006 - Special Tests and Provisions and Reporting: Loan and Pell Disbursements are not Submitted Timely to the Direct Loan Servicing System (“DLSS”) or the Department of Education via the Common Origination and Disbursement (“COD”) (Repeat finding 2017-006)

Federal Programs

Department of Education
Student Financial Assistance Cluster
Award year ended June 30, 2018

Criteria

34 CFR 685.301(a)(2) states that a school must provide to the Secretary borrower information that includes but is not limited to: (i) the borrower’s eligibility for a loan, as determined in accordance 34 CFR 685.200 and 203; (ii) the student’s loan amount; and (iii) the anticipated and actual disbursement date or dates and disbursement amounts of the loan proceeds, as determined in accordance with 34 CFR 685.303(d). Per 34 CFR 685.301(c), the Secretary accepts a student’s payment data that is submitted in accordance with procedures established through publication in the Federal Register, and that contains information the Secretary considers to be accurate in light of other available information including that previously provided by the student and the institution, as approved by the Office of Management and Budget (“OMB”) under control number 1845-0021. OMB No. 1845-0021 requires that Institutions report all loan disbursements and submit required records to the Direct Loan Servicing System (“DLSS”) via Common Origination and Disbursement (“COD”) within 15 days of disbursement.

34 CFR 690.83 (b)(1) states that a school shall report to the Secretary any change in the amount of a Pell grant for which a student qualifies including any related Payment Data changes by submitting to the Secretary the student’s Payment Data that discloses the basis and result of the change in award for each student. The institution shall submit the student’s Payment Data reporting any change to the Secretary by the reporting deadlines published by the Secretary in the Federal Register. OMB No. 1845-0039 requires that Institutions report all loan disbursements and submit Pell Payment Data to the Department of Education via Common Origination and Disbursement (“COD”) within 15 days of disbursement

Condition

During our testing at WNC, CSN, NSC and TMCC, we identified instances where the Institutions did not report distributions of funds to the Direct Loan Servicing System (DLSS) via COD or report Pell payment data to the Department of Education via COD within 15 days.

Context

For two out of sixty students selected for testing at WNC, the Institution did not report disbursement of direct loan funds to COD within the required timeframe. In addition, for five out of one hundred twenty students selected for testing at WNC, the Institution did not report disbursement of Pell payment data to COD within the required timeframe.

For three out of ninety students selected for testing at CSN, the Institution did not report disbursement of Pell payment data to COD within the required timeframe.

For one out of ninety students selected for testing at NSC, the Institution did not report disbursement of Pell payment data to COD within the required timeframe.

Nevada System of Higher Education
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2018

FINDING 2018-006 - Special Tests and Provisions and Reporting: Loan and Pell Disbursements are not Submitted Timely to the Direct Loan Servicing System (“DLSS”) or the Department of Education via the Common Origination and Disbursement (“COD”) (Repeat finding 2017-006) - Continued

For one out of ninety students selected for testing at TMCC, the Institution did not report disbursement of Pell payment data to COD within the required timeframe.

Questioned Costs

WNC - \$0

CSN - \$0

NSC - \$0

TMCC - \$0

Effect

WNC, CSN, NSC and TMCC are not in compliance with federal regulations related to submitting required records to DLSS or Department of Education via COD within 15 days.

Cause

For the four Institutions, all instances related to certain disbursements which were not reported within 15 days due to an error in the original upload that was intended to be completed within the required timeframe.

Recommendation

We recommend that WNC, CSN, NSC and TMCC enhance internal controls to improve the accuracy of reporting to the COD reporting system. Management should evaluate the existence of this issue of non-compliance in the remaining population and ensure queries within Peoplesoft are adequate to meet the federal requirements.

Views of Responsible Officials

Management concurs.

Nevada System of Higher Education
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2018

**FINDING 2018-007 – Special Tests and Provisions: Disbursements To or On Behalf of Students
(Repeat Finding 2016-004, 2015-009)**

Federal Programs

Department of Education
Student Financial Assistance Cluster
Award year ended June 30, 2018

Criteria

Pursuant to 34 CFR 668.164(l)(1) and (3) on returning funds, notwithstanding any State law (such as a law that allows funds to escheat to the State), an institution must return to the Secretary any Title IV, HEA program funds, except FWS program funds, that it attempts to disburse directly to a student or parent that are not received by the student or parent. For FWS program funds, the institution is required to return only the Federal portion of the payroll disbursement. (3) If a check sent to a student or parent is not returned to the institution but is not cashed, the institution must return the funds to the Secretary no later than 240 days after the date it issued the check.

Condition

We noted UNLV did not properly cancel outstanding checks and return funds to the Department of Education within the 240 day requirement.

Context

For one student at UNLV included on the stale-dated check listing, their check had not been cancelled and the funds had not been returned, as required.

Questioned Costs

UNLV - \$6,077

Effect

UNLV did not consistently comply with the specific requirements of Federal Regulations with respect to the return of student funds.

Cause

For UNLV, the return of student funds did not occur within the required period due to oversight of responsible personnel.

Recommendation

We recommend that the UNLV enhance controls to ensure the required monitoring and return of student funds occurs within the required period.

Views of Responsible Officials

Management concurs.

Nevada System of Higher Education
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2018

FINDING 2018-008 – Special Tests and Provisions: Enrollment Reporting (Repeat finding 2016-002, 2015-006, 2014-012)

Federal Programs

Department of Education

Student Financial Assistance Cluster (Federal Direct Student Loans, CFDA 84.268)

Award year ended June 30, 2018

Criteria

Pursuant to 34 CFR 685.309(b), upon receipt of a student status confirmation report from the Secretary, an institution must complete and return that report to the Secretary within 30 days of receipt; and unless it expects to submit its next student status confirmation report to the Secretary within the next 60 days, notify the Secretary within 30 days if it discovers that a Direct Subsidized, Direct Unsubsidized, or Direct PLUS Loan has been made to or on behalf of a student who:

- (i) Enrolled at that school but has ceased to be enrolled on at least a half-time basis;
- (ii) Has been accepted for enrollment at that school but failed to enroll on at least a half-time basis for the period which the loan was intended; or has changed his or her permanent address.

Condition

We noted CSN and NSC, did not report student status changes to the National Student Loan Data System (“NSLDS”) within 30 days, or within 60 days when it expected to submit its next student status confirmation report within that time period, of the change as required by the regulations.

Context

For eleven of sixty students tested at CSN, the students’ changed enrollment status was not reported to NSLDS within the 30 day or 60 day requirements noted above. Specifically, each student’s graduated status was not properly uploaded to NSLDS.

For six of sixty students tested at NSC, the students’ changed enrollment status was not reported to NSLDS within the 30 day or 60 day requirements noted above. For four of these students, each student’s graduated status was not properly uploaded to NSLDS. For one of these students, NSC did not report a status change within the time requirement. For one student, PeopleSoft showed the student as graduated while NSLDS showed the student as graduated. This was due to the student having multiple degrees and the error was not reconciled.

Questioned Costs

CSN - \$0

NSC- \$0

Effect

CSN and NSC do not comply with the specific requirements of Federal Regulations with respect to student status communications to the Secretary.

Nevada System of Higher Education
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2018

FINDING 2018-008 – Special Tests and Provisions: Enrollment Reporting (Repeat finding 2016-002, 2015-006, 2014-012) - Continued

Cause

Exceptions noted at CSN and NSC were due to oversight by personnel performing enrollment reporting procedures and improper review of population uploads to NSLDS.

Recommendation

We recommend that CSN and NSC develop policies and procedures to ensure student status changes are uploaded timely and correctly to NSLDS. Additionally, we recommend that the Institutions review the remaining population of students and as well as student classifications to ensure that all are being properly reported.

Views of Responsible Officials

Management concurs.

FINDING 2018-009 – Allowable Costs & Cash Management

Federal Programs

Research & Development Cluster (CFDA 93.173)
Award year ended June 30, 2018

Criteria

2 CFR 200 Appendix III “provides criteria for identifying and computing indirect (or indirect (F&A) rates at institutions. Indirect (F&A) costs are those that are incurred for common or joint objectives and therefore cannot be identified readily and specifically with a particular sponsored project.” The Appendix also authorizes the use of approved rates in determining the indirect (F&A) costs applicable under research agreements with education institutions.

Condition

We noted UNR incorrectly charged indirect (F&A) expenditures greater than the allowable rate approved by the awarding agency.

Context

For 1 of 60 grants selected for testing at UNR, the Institution charged the Federal award a higher indirect rate than allowed through Fiscal Year 2018. In Fiscal Year 2019, UNR corrected the total indirect rate charged to the grant.

Questioned Costs

\$3,414

Effect

UNR did not comply with the specific requirements of Federal Regulations with respect to charging to the Federal award only allowable costs incurred as it relates to the approved rate for indirect (F&A) rates.

Nevada System of Higher Education
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2018

FINDING 2018-009 – Allowable Costs & Cash Management - Continued

Cause

The exception noted at UNR was a by-product of the implementation of Workday in the current year, which caused certain expenses to be classified incorrectly, and therefore the indirect (F&A) calculation and ultimate cash drawdown to be incorrect.

Recommendation

We recommend that UNR perform a timely review of all expenditures recorded to Federal-award accounts as indirect (F&A) expenditures to ensure that these amounts are being calculated correctly in accordance with the approved rate. We recommend UNR review remaining grants to ensure that the indirect (F&A) rate being charged is correct. If any additional grants are identified with errors, UNR should also adjust their current cash reimbursement to ensure that in total indirect costs charged to the grant are correct.

Views of Responsible Officials

Management concurs.

Nevada System of Higher Education
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2018

FINDING 2018-010 – Period of Performance

Federal Programs

Research and Development Clusters (CFDA's 15.805, 43.000, 48.008 and 84.367)
Award year ending June 30, 2018

Criteria or Specific Requirement

2 CFR 200.77 defines period of performance as "the time during which the non-Federal entity may incur new obligations to carry out the work authorized under the Federal award. The Federal awarding agency or pass-through entity must include start and end dates of the period of performance in the Federal award." Pursuant to 2 CFR 200.309, "a non-Federal entity may charge to the Federal award only allowable costs incurred during the period of performance and any costs incurred before the Federal awarding agency or pass-through entity made the Federal award that were authorized by the Federal awarding agency or pass-through entity.

Condition

We noted UNLV incorrectly recorded payroll transactions in Federal expenditure accounts that were incurred after the grant's period of performance.

Context

For 7 of 120 expenditures selected for testing at UNLV, the Institution incorrectly recorded in the University's financial system payroll transactions that were incurred after the end of the respective federal award's end date.

Questioned Cost

\$7,773

Effect

UNLV did not comply with the specific requirements of Federal Regulations with respect to charging to the Federal award only allowable costs incurred during the period of performance.

Cause

Exceptions noted at UNLV were due to the untimely review and reconciliation of the Federal award expenditure accounts to ensure that they were properly reclassified to non-Federal accounts.

Recommendation

We recommend that UNLV perform a timely review of all expenditures recorded to Federal-award accounts to ensure that they are within the period of performance. When expenditures are noted that are not within the period of performance, they should be properly reclassified to non-Federal accounts. We also recommend that UNLV assess the extent of similar transactions in the Research and Development Cluster being recorded outside the period of performance.

Views of Responsible Officials

Management concurs.

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RESPONSES TO FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2018

SECTION II – FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS

FINDING 2018-001 – Workday and the New Year-end Close Process

System Administration Response

Detailed corrective action taken, including what will be done to avoid the identified issues in the future, and when these measures will be in place:

System Administration staff fully concurs with this finding and recommendations. The System Office has already started to work with the Institutions and their Budget and Controller's office to establish close schedules and calendars as well as protocols to ensure transactions are not being recorded after established deadlines.

How compliance and performance will be measured and documented for future audit, management and performance review:

The new close and consolidation calendar will be in place prior to the next fiscal year end close. This will enable the close and consolidation as well as the combined financial statements to be presented more timely with fewer revisions post due date.

Who will be responsible and may be held accountable in the future if repeat or similar observations are noted:

The System Controller along with the other finance teams at the institutions will be responsible for ensuring the Close Process is timely and accurate in the future.

FINDING 2018-002 – Accuracy of the Schedule of Expenditures of Federal Awards

System Administration Response

Detailed corrective action taken, including what will be done to avoid the identified issues in the future, and when these measures will be in place:

The System Administration office fully concurs with this finding and the recommendation. We are currently identifying a new support model for the Schedule of Expenditures process for next year which will be put in place prior to the next fiscal year end audit procedures commence in this space.

How compliance and performance will be measured and documented for future audit, management and performance review:

We will have the support model in place prior to the commencement of audit procedures for FY19.

Who will be responsible and may be held accountable in the future if repeat or similar observations are noted:

The System Controller will be primarily responsible for ensuring the timely and accurate reporting in the Schedule of Expenditures of Federal Awards.

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SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

STUDENT FINANCIAL ASSISTANCE CLUSTER FINDINGS

FINDING 2018-003 - Internal Control over Compliance (Repeat Finding 2017-002, 2015-002, 2014-008)

UNR Response

Detailed corrective action taken, including what will be done to avoid the identified issues in the future, and when these measures will be in place:

UNR PeopleSoft staff have a strong commitment to data integrity, security, and controls as it relates to the PeopleSoft application, and UNR's compliance with requirements related to determining eligibility, disbursements, return of Title IV funds and verification have not been negatively impacted by the issues noted. Due to the limited size of our staff, the PeopleSoft Administrator role will continue to be necessary for certain positions in order for them to accomplish their duties in the various environments. Actions taken to address the issues are included below, with numbers corresponding to those included in the Context section of the finding:

(4) On August 30, 2018, the PeopleSoft Administrator role and the Migrator role was removed from the user who has Administrative access to the Oracle Database system. On September 27, 2018, we initiated the removal of Portal Administrator role from the user. Access to PeopleTools AppDesigner will continue to be necessary for this user to allow her to perform her duties as a Database Administrator supporting the architecture of the PeopleSoft system.

(5) There is currently only one third-party contractor, retained to temporarily assist with the PeopleSoft Administrator's tasks. On September 28, 2018, we removed the Portal Administrator role from this user. The PeopleSoft Administrator role and PeopleTools AppDesigner access will continue to be necessary for the user until approximately the end of June of 2019.

(6) On September 13, 2018, in a test environment we removed the Portal Administrator and the PeopleTools Migrator roles from the PeopleSoft Administrator who has the PeopleSoft Administrator role and the Migrator rights. We plan to implement this change in the production environment if this does not affect the user's ability to perform his work duties. The PeopleSoft Administrator role and PeopleTools AppDesigner access will continue to be necessary for this user to perform his duties.

UNR has evaluated controls over segregation of duties and has implemented mitigating controls. Mitigating control activities are performed by the Security Application Coordinator, and include notifications to the Deputy CIO, CISO, and the PeopleSoft Manager when the PeopleSoft Administrator role is added for an individual user. Additional monitoring is accomplished via a periodic audit that is performed against the role, which is submitted to the Deputy CIO and the University Registrar for review and approval.

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How compliance and performance will be measured and documented for future audit, management and performance review:

Assigned access roles can be viewed in system for future audits. Approval of the periodic audits will be documented.

Who will be responsible and may be held accountable in the future if repeat or similar observations are noted:

The PeopleSoft Manager and the University Registrar will be responsible for approving new administrative access, and the Security Administrator will be responsible for maintaining documentation of changes. In the future, the PeopleSoft Manager will be responsible for compliance with these requirements.

UNLV Response

Detailed corrective action taken, including what will be done to avoid the identified issues in the future, and when these measures will be in place:

UNLV agrees with the finding.

UNLV understands the importance of adequate segregation of duties within the PeopleSoft environments and applications. The positions that are the subject of the finding are the PeopleSoft Administrators who are responsible for installation, configuration, upgrades and troubleshooting all the application environments and Database Administrators are responsible for installation, configuration, upgrade and troubleshooting for the services associated with the all the database environments.

The PeopleSoft and Database Administrators are not programmers/developers and their access to the environments is needed to support the application within the scope of their job duties.

UNLV will continue to review access requirements for the PeopleSoft and Database Administrators. Frequency to be increased from annual to Fall and Spring terms. Additionally, UNLV will research control methods that will address segregation of duties while providing appropriate service and support.

How compliance and performance will be measured and documented for future audit, management and performance review:

UNLV will review the access needs each Fall and Spring term to determine if the current levels of access for the PeopleSoft and Database Administrators are still required. Additionally, UNLV will be researching the possibility of enhancing current security tools to allow temporarily granting elevated privileges for the PeopleSoft and Database Administrators in a timely and accountable manner.

Who will be responsible and may be held accountable in the future if repeat or similar observations are noted:

The Associate Director of Enterprise Applications will be responsible for reviewing the access needs for the PeopleSoft and Database Administrators. The Associate Director will complete periodic reviews and is also accountable if repeat or similar observations are noted.

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FINDING 2018-004 - Verification and Updating of Student Aid Application Information (Repeat finding 2017-003, 2016-001, 2015-003, 2014-010)

UNLV Response

Detailed corrective action taken, including what will be done to avoid the identified issues in the future, and when these measures will be in place:

UNLV agrees with this finding. UNLV has internal controls in place intended to prevent errors within the highly complex and labor intensive verification process. Existing internal controls include a secondary review of verification adjustments on a sampling basis. Our review and sampling procedures are designed to be focused on areas and variables that prevent over or under awards from occurring and the four errors noted in this sample did not result in over/under awards.

Although the department's procedures are very effective at preventing most errors, the manual nature of the verification process, together with the very complex nature of certain tax matters, is such that some errors may still go undetected. Examples of such items that are more complex include the two errors noted involving a tax credit and deferred pension adjustment. Nonetheless, the office will work to increase the number of verifications that are selected for secondary review on a weekly basis, but remaining focused on items aimed at preventing an over/under award from occurring.

How compliance and performance will be measured and documented for future audit, management and performance review:

Compliance and performance is already measured through random sampling, consistent training and unit meetings.

Who will be responsible and may be held accountable in the future if repeat or similar observations are noted:

The Associate and Assistant Directors of Processing are accountable if repeat or similar observations are noted.

UNR Response

Detailed corrective action taken, including what will be done to avoid the identified issues in the future, and when these measures will be in place:

The exception noted did not result in an EFC change. The verification team has received additional training on tax transcript review. UNR has a system in place where a secondary review of all verification files is performed and has added a requirement for an additional review and approval for changes that are made based on the secondary review.

How compliance and performance will be measured and documented for future audit, management and performance review:

Approvals will be documented. Compliance and performance standards are included in our Policies and Procedures manual, and the verification processes are updated annually based on new federal regulations for the awarding year.

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Who will be responsible and may be held accountable in the future if repeat or similar observations are noted:

The Director of Financial Aid & Scholarships provides oversight of verification processes and is accountable for compliance in this area.

NSC Response

Detailed corrective action taken, including what will be done to avoid the identified issues in the future, and when these measures will be in place:

Beginning with the 2018/2019 award year, NSC has outsourced its FAFSA verification processing to Inceptia, a division of NSLP. A system of quality assurance review will be implemented to assist in identifying any systemic issues with Inceptia's verification results. All verified files will be in the potential population for review. Any adjustments to an applicant's award package based on the corrected verification results will be made prior to marking the file as completed. At least 30% of each of the verification groups will be reviewed.

How compliance and performance will be measured and documented for future audit, management and performance review:

Each file that has been reviewed through the quality control process will be marked with a comment code, which will allow for querying within PeopleSoft for the purpose of auditing. Also, the spreadsheet generated each time a selection is pulled will be saved in the network, showing the files that were selected and the outcome of the review.

Who will be responsible and may be held accountable in the future if repeat or similar observations are noted:

The Director of Financial Aid has the responsibility for ensuring verification is performed correctly and will be held accountable in the future for any issues which may arise.

CSN Response

The College of Southern Nevada (CSN) concurs with the finding and recommendation. The student file identified was a Professional Judgment (Special Circumstance) that was evaluated incorrectly. CSN has already implemented a quality assurance process that reviews 25% of the files that have been verified by our third-party servicer, Inceptia. Professional Judgments performed by CSN Financial Aid staff were not previously part of this quality assurance review.

Detailed corrective action taken, including what will be done to avoid the identified issues in the future, and when these measures will be in place:

CSN will continue to perform a quality assurance check on those verifications completed by our third-party servicer, Inceptia. As a result of this audit finding, The CSN Verification Specialist will be reviewing at least 25% of the Professional Judgment verifications prior to any changes being made. In addition, extra training will be implemented for the CSN Financial Aid staff responsible for processing Professional Judgments to ensure compliance and consistency. The correction on the Professional Judgement was made and sent to Common Origination and Disbursement (COD). Additionally, CSN returned the \$350 overpayment to COD and applied \$350 institutional funds to the student's account as a result of the error.

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How compliance and performance will be measured and documented for future audit, management and performance review:

CSN has implemented daily monitoring of verification files completed by our third-party servicer, Inceptia. The CSN Financial Aid Department takes compliance very seriously and has begun to implement a similar process for the Professional Judgment processing that occurs in this office. CSN will create a process to identify the students where a Professional Judgment has occurred and review at least 25%. Additional training, provided by CSN staff, will be made available for all staff that will review and process Professional Judgments. If errors still persist, corrective action will be taken, including removal of that specific staff member from the Professional Judgment team.

Who will be responsible and may be held accountable in the future if repeat or similar observations are noted:

The Associate Vice President of Financial Aid is responsible for all aspects of student aid eligibility processing, including actions performed by third-party processor(s) on behalf of CSN.

WNC Response

Detailed corrective action taken, including what will be done to avoid the identified issues in the future, and when these measures will be in place:

Western Nevada College Financial Assistance Office recognizes the errors related to Verification. During summer 2017, the Financial Assistance Office was partially staffed with a temporary employee, while conducting a search for the permanent Verification Coordinator. The college hired a permanent Verification Coordinator in October 2017. Oversight and inadequate training of the temporary employee resulted in these findings. To ensure that these problems are not prevalent throughout the population, the Verification Coordinator is evaluating all files completed by the temporary staff member. Appropriate corrections will be made and if needed, awards will be adjusted. The Verification Coordinator has assumed oversight of the Verification process and attends trainings regularly to ensure compliance.

How compliance and performance will be measured and documented for future audit, management and performance review:

Compliance and performance will be measured and documented through the Financial Assistance Office's Verification Second Check process. Additionally, the Director will reinstate the office's random audit process and audit of 10% of verification files each semester.

Who will be responsible and may be held accountable in the future if repeat or similar observations are noted:

The Verification Coordinator and the Director of Financial Assistance will be responsible and may be held accountable.

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FINDING 2018-005 - Special Tests and Provisions: Return of Title IV funds for withdrawn students (Repeat finding 2017-004, 2016-003, 2015-004, 2014-011)

CSN Response

CSN concurs with the finding and recommendation. With respect to the issue regarding the midpoint, as it is written in the Federal Student Aid Handbook, the midpoint date is not clearly defined. There is particular confusion when a semester has an odd number of days and the midpoint would have to be either 49.5% or 50.5%, because it is not possible in that circumstance to be 50%. The College has always used 49.5% as the midpoint for semesters with an odd number of days, and this finding indicates that the College should have been using 50% instead. The College is hopeful that future Federal Handbooks will provide clearer guidance. The \$47 was requested from COD and disbursed to the six students identified. CSN also identified *all* students in which the midpoint was used for the spring 2018 term and updated their midpoint percentage to 50%. The additional Title IV funding from the adjustments was requested from COD and then disbursed to the affected students.

With respect to the finding related to reporting to COD in a timely manner, as indicated in the prior year's audit response, the cause of this error was an issue with PeopleSoft, whereby the system was not reporting some records to COD within the required 45-day timeframe. Shortly thereafter, a PeopleSoft update (bundle) was released, resolving this known issue. In addition, CSN did strengthen the quality assurance process to query for students who have had a Return to Title IV (R2T4) processed with funds to be sent back. This is crosschecked with COD as a part of the quality control process to ensure that the funds are recorded within COD correctly and in a timely manner. The new process was implemented beginning the fall 2017 semester. This particular finding was a result of the summer 2017 session, which preceded the PeopleSoft update and new quality assurance process, and had actually occurred during the prior audit time frame. The query process is in place currently and should be demonstrable in the next R2T4 review.

Detailed corrective action taken, including what will be done to avoid the identified issues in the future, and when these measures will be in place:

In its prior methodology, Financial Aid staff was populating an actual day or date for the midpoint calculation. CSN was using the day prior to the midpoint, since there was no even split of a day in a semester with an odd number of days. Going forward, CSN Financial Aid has now incorporated into its R2T4 business practice the use of a 50% midpoint across all semesters, including those that have an odd number of days in the semester. This practice will ensure that this error type does not occur in the future.

CSN will continue with the normal processing methods for determining an R2T4 student, the percentage earned/not earned, and other eligibility requirement that include the 50% definition for the midpoint for the unofficial withdrawals. The PeopleSoft issue that was identified has been updated and resolved through a bundle update in the fall of 2017. While we rely on PeopleSoft to ensure that the funds are returned to COD in a timely manner, CSN Financial Aid staff monitors the transmission of refunds in PeopleSoft to the COD record. Rather than assume funds have been returned, CSN has created a query to identify students who have had an R2T4 processed with funds to be sent back. This is crosschecked with COD as a part of the quality control process to ensure that the funds are recorded within COD correctly and in a timely manner. CSN runs this query weekly and if it is determined that a student was not updated in COD, a manual revision is performed by CSN Financial Aid staff.

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How compliance and performance will be measured and documented for future audit, management and performance review:

CSN Financial Aid has updated its policies to utilize 50% as the midpoint percentage in R2T4 calculations. Regardless if the term has an even or odd number of days, CSN will adjust the midpoint to 50% unless there is a change in the calculation process instructed by the Department of Education. This will ensure that the midpoint percentage will be consistent throughout the school year and the midpoint percentage should not be an issue in future audits.

CSN Financial Aid staff have received training to use the 50% definition for the midpoint when calculating unofficial R2T4's for all semesters including semesters with an odd number of days. In addition, a CSN Senior Specialist completes a quality review of 25% for the unofficial withdrawal calculations to ensure the calculation is using the 50% refund timeframe for all unofficial withdrawals. A weekly report of this review is sent to the Assistant Director of Financial Aid for further review. With the aforementioned PeopleSoft updates, as well as the additional processes to crosscheck queries from PeopleSoft to COD, the R2T4's will be processed in the required time frame. All reports and queries are stored in a secured drive available to CSN management as needed.

Who will be responsible and may be held accountable in the future if repeat or similar observations are noted:

The Associate Vice President of Financial Aid is responsible for all aspects of student aid eligibility processing and accuracy.

NSC Response

Detailed corrective action taken, including what will be done to avoid the identified issues in the future, and when these measures will be in place:

The failure to perform the R2T4 calculation within the 30-day period was attributed to a delay for a grade of "NR," meaning "not received" while the grade was being appealed. Ultimately, the student received a failing grade, which was backdated to the original grading date rather than the date of appeal. In the future, grades of NR will be treated as any other non-passing grade and be evaluated at the time it is posted. If the NR later converts to a passing grade, the R2T4 will be cancelled.

How compliance and performance will be measured and documented for future audit, management and performance review:

Query results from PeopleSoft indicating students potentially requiring R2T4 will be retained to show the results of each review.

Who will be responsible and may be held accountable in the future if repeat or similar observations are noted:

The Director of Financial Aid has the responsibility for ensuring R2T4 is performed correctly and will be held accountable in the future for any issues which may arise.

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WNC Response

Detailed corrective action taken, including what will be done to avoid the identified issues in the future, and when these measures will be in place:

Western Nevada College Financial Assistance recognizes the one error identified in the sample of 90. The individual responsible for the incorrect date entry was informed of the error and took appropriate steps to correct the R2T4 calculation. The staff member responsible for R2T4 calculations has received additional guidance and training on not using dates that fall within Spring Break as a student's official withdrawal date. The college evaluated the R2T4 population for students who officially withdrew during Spring Break and determined the correct dates were used in all other R2T4 calculations from this period.

How compliance and performance will be measured and documented for future audit, management and performance review:

Compliance and performance will be measured and documented through the office's R2T4 secondary check process by a separate staff member and by providing additional training regarding withdraw dates that are during scheduled breaks.

Who will be responsible and may be held accountable in the future if repeat or similar observations are noted:

The Director of Financial Assistance and the Financial Aid Advisors responsible for R2T4 calculations and R2T4 second checks will be held accountable.

TMCC Response

Detailed corrective action taken, including what will be done to avoid the identified issues in the future, and when these measures will be in place:

TMCC concurs with this finding. For the first instance, the student was enrolled in three differently dated class sessions which we had never encountered. On the R2T4 session worksheet in PeopleSoft, the financial aid coordinator recorded first two sessions as "Rescinded" and the last as "Withdrawn." It seemed logical but was incorrect and the days were calculated incorrectly. We now know to code each class as "Rescinded" in order for the session calculator to work correctly, and this was implemented beginning summer term 2018.

For the second instance, the student was enrolled in two classes in summer term 2017, one in each session. He partially attended the first session class but did not attend the second class. One of his classes did not apply to his degree and was ineligible for funding. Since he had withdrawn from both classes, it was difficult to ascertain which was the ineligible class as neither showed up on his Academic Requirements Report as courses not used in the audit, Financial Aid Status-Courses not in AAR screen or the Course Applicability screen. All of his Pell was returned because it was believed that the eligible class was the one he had not attended. In October 2017, during a department review, it was determined that the class that he had partially attended was the eligible class so the R2T4 had to be recalculated to correct the error. Beginning summer term 2018, we will refer these to Academic Advising before performing the R2T4 calculation on them.

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How compliance and performance will be measured and documented for future audit, management and performance review:

During our second check of R2T4, students in differently dated and summer class sessions will be carefully reviewed for compliance. The above procedures will be added to the department policy and procedures manual.

Who will be responsible and may be held accountable in the future if repeat or similar observations are noted:

The TMCC Student Loan Coordinator will be responsible to prevent repeat occurrences.

FINDING 2018-006 - Special Tests and Provisions and Reporting: Loan and Pell Disbursements are not Submitted Timely to the Direct Loan Servicing System ("DLSS") or the Department of Education via the Common Origination and Disbursement ("COD") (Repeat finding 2017-006)

WNC Response

Detailed corrective action taken, including what will be done to avoid the identified issues in the future, and when these measures will be in place:

Western Nevada College Financial Assistance Office recognizes that Pell and Direct Loan disbursement records were not submitted within the required 15 days. During January 2018, there was a technical issue with a PeopleSoft generated file that is sent to COD for reporting. Due to this error, there was required manual intervention and all records were corrected and submitted to COD within 22 days of disbursement. The college understands the requirement for timely reporting and went to great lengths to correct the records during January/February 2018. The college's commitment to reporting is evident in the ability to correct the issue, report accurate disbursements and reconcile funds in a timely manner.

Western Nevada College Financial Assistance Office will continue to transmit files to COD for Pell Grant and Direct Loan reporting on a weekly basis, at a minimum. During peak disbursement periods, the college has increased the number of times that files are sent to COD to ensure that records are being reported as soon as possible and that errors can be resolved in a timely manner. To ensure that the required records are reported within 15 days of disbursement, the office automatically runs a Pell Reject Query and rejected files populate on staff member's PeopleSoft home screen. The Loan Coordinator will review disbursement record reports to ensure accurate reporting has occurred. Staff members responsible for reconciling Pell and Direct Loan will review records that are not accepted by COD and make the necessary corrections.

How compliance and performance will be measured and documented for future audit, management and performance review:

Western Nevada College Financial Assistance Office will transmit files to COD on a weekly basis and more frequently during peak disbursement periods. The Financial Aid Advisor will review Pell Reject query results and Loan Disbursement Record reports on a regular basis to measure, monitor and assure compliance.

Who will be responsible and may be held accountable in the future if repeat or similar observations are noted:

The Financial Aid Advisor responsible for transmitting files to COD will be held accountable.

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CSN Response

CSN concurs with the finding and recommendation. As indicated in the prior year's audit response, the cause of this error was an issue with PeopleSoft, whereby the system was not reporting some records to COD within the required timeframe. Shortly after the prior audit fieldwork was completed, a PeopleSoft update (bundle) was released, resolving this known issue.

Detailed corrective action taken, including what will be done to avoid the identified issues in the future, and when these measures will be in place:

PeopleSoft updates in the fall of 2017 addressed the issue of identifying all records needing to go into COD within the required timeframe. The exceptions noted here preceded the PeopleSoft update therefore, this should not be an audit exception in the future. However, as an extra measure, CSN developed queries in the prior year and continues to run those reports weekly to compare records between PeopleSoft and COD to ensure all records are reported within the required timeframe. These reports are reviewed and corrections are made, if necessary, by the Senior Specialist that is responsible for the reconciliation. The Assistant Director monitors all identified exceptions.

How compliance and performance will be measured and documented for future audit, management and performance review:

The weekly reports will be cross checked with PeopleSoft and COD to ensure accuracy in reporting. All corrective action or updates will be applied prior to the 15-day requirement. All reports and queries are stored in a secured drive available to CSN management as needed.

Who will be responsible and may be held accountable in the future if repeat or similar observations are noted:

The Associate Vice President of Financial Aid is responsible for all aspects of student aid eligibility and accuracy.

NSC Response

Detailed corrective action taken, including what will be done to avoid the identified issues in the future, and when these measures will be in place:

The Federal Pell Grant disbursement reduction that was reported outside of the required window was due to a system failure with reports used for bi-weekly reconciliation. The failure was identified and corrected, but not in time to report within the required timeframe. In the future, issues with escalation processes will be escalated to the Director of Financial Aid for consult with the Directors of Institutional Research and Institutional Technology.

How compliance and performance will be measured and documented for future audit, management and performance review:

Bi-weekly reconciliation will continue to be performed, and the staff responsible for the reconciliation will email the Director of Financial aid and the Controller when it is completed.

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Who will be responsible and may be held accountable in the future if repeat or similar observations are noted:

The Director of Financial Aid has the responsibility for ensuring disbursement reporting is performed correctly and will be held accountable in the future for any issues which may arise.

TMCC Response

Detailed corrective action taken, including what will be done to avoid the identified issues in the future, and when these measures will be in place:

TMCC concurs with this finding. In this one instance, the student did not appear on the Pell report to send to COD. To prevent this from happening again, TMCC immediately changed the timing of the Pell report beginning in July to a weekly report, rather than every two weeks.

How compliance and performance will be measured and documented for future audit, management and performance review:

While federal regulations require reconciliation every 30 days, TMCC Financial Aid is now reconciling PELL payments on a weekly basis to ensure compliance with the 15-day window. The department policy and procedures document has been updated.

Who will be responsible and may be held accountable in the future if repeat or similar observations are noted:

The TMCC Program Director for Student Services Systems will be responsible to prevent repeat occurrences.

FINDING 2018-007 – Special Tests and Provisions: Disbursements To or On Behalf of Students (Repeat Finding 2016-004, 2015-009)

UNLV Response

Detailed corrective action taken, including what will be done to avoid the identified issues in the future, and when these measures will be in place:

UNLV agrees with this finding. A student was issued a financial aid refund check and did not cash the refund within the prescribed time frame. The Cashiering and Student Accounts Office canceled the stale refund check timely in order to return the funds to the respective federal aid program, but failed to notify the Financial Aid & Scholarships Office that the stale check had been canceled. As such, a replacement refund check was issued to the student for these funds. This replacement student refund check was also stale dated and the funds were then returned to the Department of Education, and the student's loan balances were adjusted accordingly. However, the second stale-date and return of funds occurred later than the required 240 days from the initial award.

To reduce the risk this error may occur, the Financial Aid & Scholarships Office will run a query every two weeks to identify canceled financial aid refund checks as a backup procedure in the event a notification of cancellation is not received from the Cashiering and Student Accounts Office.

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How compliance and performance will be measured and documented for future audit, management and performance review:

To reduce the risk this error may occur, the Financial Aid & Scholarships Office will run a query every two weeks to identify canceled financial aid refund checks as a backup procedure in the event a notification of cancellation is not received from the Cashiering and Student Accounts Office.

Who will be responsible and may be held accountable in the future if repeat or similar observations are noted:

The Assistant Controller for Cashiering and Student Accounts, and the Associate and Assistant Directors of Processing are accountable if repeat or similar observations are noted.

FINDING 2018-008 – Special Tests and Provisions: Enrollment Reporting (Repeat finding 2016-002, 2015-006, 2014-012)

CSN Response

CSN concurs with the finding and recommendation. These issues were caused by a combination of a PeopleSoft system issue with a lack of oversight regarding the enrollment and degree reporting processes. There were three different types of errors noted amongst the eleven students that were not reported correctly to NSLDS.

Detailed corrective action taken, including what will be done to avoid the identified issues in the future, and when these measures will be in place:

Of the eleven issues cited, eight of the students graduated in May 2018 and were included in the Degree Verification extract sent to the National Student Clearinghouse six days after the required submission date of 7/6/2018. For this error type, CSN Institutional Research will ensure that the report interval and reminders are included on the office's production calendar. The office will also cross train additional staff so there is adequate coverage to ensure the process is completed as scheduled.

Two of the eleven students were not included on the 7/6/2018 Degree Verification report due to undeveloped PeopleSoft Degree Verification logic. The report identified graduates who had active enrollment records at the time of graduation only. The two identified students were not enrolled in the semester of their graduation causing them to be omitted from the Degree Verification Report. Both student records were submitted manually to the Clearinghouse at the time of the audit. CSN will work with the System's PeopleSoft Administrators to correct the logic driving the Degree Verification capture process.

Finally, the last finding was due to an unreconciled error as the Clearinghouse rejected one active student record from the enrollment report. This specific error was listed separately from all other rejected errors. The unique nature of the error report, containing a single record for reconciliation, led the Registrar staff to overlook the report. Moving forward, enhanced training will address identification and reconciliation of this rare type of error.

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How compliance and performance will be measured and documented for future audit, management and performance review:

To ensure the timeliness of the Degree Verification extract and upload process that is run three times a year, additional CSN Institutional Research staff will be trained to generate and upload extracts to the Clearinghouse. To remain compliant, Institutional Research's production schedule will adjust upload dates accordingly.

CSN Institutional Research will follow up with System Computing Services to ensure that they are working on the modification of the existing system-generated Degree Verification extract process to include graduates with enrollment breaks between the term of last attendance and term of graduation. This modification will ensure that the College is compliant with NSLDS reporting in capturing this particular population of students. While awaiting the technical change by System Computing Services, CSN Institutional Research will use tailored graduation query comparisons to the system-generated Degree Verification extract to identify and upload missing graduation records.

Additionally, enhanced rejected record reconciliation training will be provided to Office of the Registrar staff responsible for reviewing and fixing Clearinghouse enrollment reports to ensure that CSN remains compliant with reporting student status in a timely manner for rejected records.

Who will be responsible and may be held accountable in the future if repeat or similar observations are noted:

The Executive Director of Institutional Research will ensure that all Degree Verification data and processes are accurate and timely. The Registrar is accountable for the submission of timely enrollment reports to the Clearinghouse and subsequent effective reconciliation of all error data.

NSC Response

Detailed corrective action taken, including what will be done to avoid the identified issues in the future, and when these measures will be in place:

Nevada State College (NSC) utilizes the "G by Degree Verify" functionality provided by National Student Clearinghouse. Due to the interface issues between Clearinghouse and NSLDS, some "G" statuses do not automatically transfer. When data does not transfer because of programming issues associated with items such as students with multiple degrees, manual processing must be performed on the Clearinghouse website. NSC currently submits a DegreeVerify file on a monthly basis for the previous semester and has already begun manually resolving where "G" statuses were not applied in the Clearinghouse.

How compliance and performance will be measured and documented for future audit, management and performance review:

After submission of the DegreeVerify file to Clearinghouse and transmission has been processed, the "GNotApplied" lists of students will be saved to a shared drive for internal stakeholders. This list will be reviewed by the Systems Analyst in conjunction with the Associate Registrar in the Office of the Registrar to resolve the errors where the G status has not been applied. Upon resolution, the number of DegreeVerify submissions, along with the latest GNotApplied list will be included on the monthly Clearinghouse report sent to NSC internal stakeholders for review.

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Who will be responsible and may be held accountable in the future if repeat or similar observations are noted:

Clearinghouse reporting responsibility lies with the Director of the Office of Institutional Research who will ensure that the System Analyst and the Office of the Registrar work together to monitor and modify the coding of institutional reports for accurate reporting.

RESEARCH & DEVELOPMENT CLUSTER FINDINGS

FINDING 2018-009 – Allowable Costs & Cash Management

UNR Response

Detailed corrective action taken, including what will be done to avoid the identified issues in the future, and when these measures will be in place:

As noted, this condition occurred due to the conversion to Workday. After the conversion, UNR reviewed all grants to ensure that the indirect (F&A) rate charged was correct, and documented the results. Specifically, during Fiscal Year 2018 UNR performed a review of the expenditures recorded to Federal-award accounts, and recalculated the indirect (F&A) charges for the line-of-credit awards. These procedures allowed UNR to identify the erroneous calculation cited in June 2018, and the corrective adjustment was included on a subsequent cash draw that was submitted prior to the audit.

As an additional control, the Office of Sponsored Projects requires grant accountants to complete an award closeout checklist at the end of each grant; the first step on that checklist is to perform a reconciliation and recalculation of indirect costs. This ensures that only allowable indirect (F&A) amounts are charged to grants.

UNR will continue to monitor all expenditures recorded to Federal-award accounts as indirect (F&A) expenditures to ensure that these amounts are being calculated correctly in accordance with the approved rate. This will include developing an automated system that will provide monthly exception reports.

How compliance and performance will be measured and documented for future audit, management and performance review:

Documentation of the grant reviews that started in Fiscal Year 2018, completed Workday award closeout checklists, and exception reports with documented follow-up actions will be available for review.

Who will be responsible and may be held accountable in the future if repeat or similar observations are noted:

The Director of Sponsored Projects will provide oversight and be accountable for compliance in this area.

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FINDING 2018-010 – Period of Performance

UNLV Response

Detailed corrective action taken, including what will be done to avoid the identified issues in the future, and when these measures will be in place:

UNLV agrees with the condition identified; however, it is important to note that sponsors were not billed for these expenses outside the period of performance.

UNLV understands the importance of accurately charging sponsors for allowable expenses within the award period of performance. Internal controls are in place to prevent such charges from being billed to sponsors.

These internal controls include review and approval by both the Principal Investigator and the Office of Sponsored Programs to determine whether expenditures are allowable, reasonable, and allocable per §2 CFR 200.403 – 200.405. When transactions not meeting these criteria are identified, the responsible department is required to transfer those expenditures from the sponsored award to an approved account. UNLV also uses financial system reports to highlight expenses that appear to fall outside the period of performance for additional review and analysis to ensure unallowable costs are re-assigned and not billed to sponsors.

During the audit period, UNLV converted to the Workday financial system. Due to challenges with the system conversion, the number of transactions charged to award accounts which were outside the period of performance was more extensive than in prior periods. This contributed to sponsor billing delays as more transactions required review before invoices could be issued. UNLV has continued to work to reduce the incidence of these transactions prospectively while working to re-assign expenses as sponsor invoices are processed.

Although these expenses posted to the account during the audit period, the internal control process identified the issues and costs outside the period of performance before sponsor billings were completed. Therefore, these unallowable charges were not billed to the sponsor.

How compliance and performance will be measured and documented for future audit, management and performance review:

UNLV will continue to monitor compliance and performance with these internal control procedures that are already in place in the preparation and review of sponsor billing invoices.

Who will be responsible and may be held accountable in the future if repeat or similar observations are noted:

The Executive Director and Associate Director of Sponsored Programs are responsible for ensuring that the internal control processes that prevent billing unallowable charges to sponsors are in place and are being followed.

Nevada System of Higher Education

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2017

SECTION II - FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS

FINDING 2017-001

Criteria

Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions*, paragraph 33.b. states that “the difference between projected and actual earnings on pension plan investments should be recognized in pension expense using a systematic and rational method over a closed five-year period, beginning in the current reporting period. The amount not recognized in pension expense should be reported as deferred outflows or resources or deferred inflows of resources related to pensions. Deferred outflows of resources and deferred inflows of resources arising from differences between projected and actual pension plan investment earnings in different measurement periods should be aggregated and reported as a net deferred outflow of resources related to pensions or a net deferred inflow of resources related to pensions.”

Condition:

The Nevada System of Higher Education (“NSHE”) participates in the Public Employees Retirement System (“PERS”) which is a cost-sharing, multiple-employer, defined benefit public employees’ retirement plan. NSHE records their pension liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources related to pensions using the PERS audited schedules of employer allocations and pension amounts by employer, and the related notes. In the current year, the balance pertaining to the net difference between projected and actual investment earnings on pension plan investments switched from a deferred inflow of resources to a deferred outflow of resources and the balance was not recorded by NSHE.

Context

Deferred outflows of resources were understated by \$36.2 million.

Cause

In prior years, the “net difference between projected and actual investment earnings on pension plan investments” amount per the PERS audited schedules had been included in deferred inflows of resources with no amount in deferred outflows of resources. Due to this, the balance in the current year was originally not recorded by NSHE.

Effect

While the error was corrected in the financial statements as of June 30, 2017, the unadjusted deferred outflows of resources balance was understated by \$36.2 million.

Recommendation

The System should ensure that existing review controls over significant one-time transactions accounted for at the System-level are sufficient to prevent a material misstatement.

Views of Responsible Officials

Management concurs.

Current Status

Implemented.

Nevada System of Higher Education

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2017

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

STUDENT FINANCIAL ASSISTANCE CLUSTER FINDINGS

FINDING 2017-002 - Internal Control over Compliance (Repeat Finding 2015-002, 2014-008)

Federal Programs

Department of Education and Department of Health and Human Services

Student Financial Assistance Cluster

Award year ended June 30, 2017

Criteria

2 CFR 200.303(a) requires that non-Federal entities receiving Federal awards establish and maintain effective internal control over the Federal award to provide reasonable assurance that they are managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Condition

At the University of Nevada, Reno (“UNR”) and the University of Nevada, Las Vegas (“UNLV”), we noted deficiencies in security administration related to the information technology general controls (“ITGCs”) in the PeopleSoft application. Specifically, controls were lacking around restriction of access and segregation of duties as it relates to the PeopleSoft application over the student financial assistance program.

Context

During our testing of the ITGCs in the PeopleSoft application, we noted the following segregation of duties issues: (1) At UNR, one user has administrator access to both the Development and Production environments of the PeopleSoft application; (2) At UNR, two users have administrator access to both the Development and Production environments of the Oracle Database; (3) At UNR, five users have full access to AppDesigner in both the Development and Production environments; (4) At UNLV, two users have administrator access to the Oracle Database or the PeopleSoft application and conflicting IT management duties; (5) At UNLV, six users have administrator access to both the Development and Production environments of the PeopleSoft application; (6) At UNLV, three users have administrator access to PeopleTools in both the Development and Production environments. The deficiencies in security administration controls could impact compliance requirements related to determining eligibility, disbursements, return of Title IV funds and verification.

Questioned Costs

\$0

Effect

Student data within the PeopleSoft application may be affected by users having conflicting roles or access levels, and accountability may not be established. Student data may be affected by unauthorized, inappropriate, or untested changes to the system. This could impact eligibility, disbursements, return of Title IV funds and verification.

Nevada System of Higher Education

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS-CONTINUED

Year ended June 30, 2017

FINDING 2017-002 - Internal Control over Compliance - Continued

Cause

The issues identified are part of the lack of effective ITGCs in the PeopleSoft application.

Recommendation

Management should segregate duties and remove program's access to the Development and Production environments or implement a formal review process over the activities performed by those responsible for program maintenance on a periodic basis.

Views of Responsible Officials

Management concurs.

Current Status

Ongoing.

**FINDING 2017-003 - Verification and Updating of Student Aid Application Information
(Repeat finding 2016-001, 2015-003, 2014-010)**

Federal Programs

Department of Education
Student Financial Assistance Cluster
Award year ended June 30, 2017

Criteria

34 CFR 668.59(a) requires that for the subsidized student financial assistance programs, if an applicant's Free Application for Federal Student Aid (FAFSA) information changes as a result of verification, the applicant or the institution must report to the Secretary any changes to- (1) A non-dollar value item; or (2) A single dollar item of \$25 or more. Further, 34 CFR 668.57(d) requires that if an applicant is selected to verify other information specified in the annual Federal Register notice, the applicant must provide the documentation specified for that information in the Federal Register notice.

Condition

UNLV, Nevada State College ("NSC"), and the College of Southern Nevada ("CSN") did not properly and consistently update FAFSA information as a result of the verification process.

CSN did not properly maintain documentation to support updates made to FAFSA information as a result of the verification process.

Context

For one of the ninety students tested at UNLV, UNLV did not properly calculate or update FAFSA information required to be verified. For this student, other untaxed income did not reflect the required information submitted for verification.

For one of the ninety students tested at NSC, NSC did not properly calculate or update FAFSA information required to be verified. For this student, other untaxed income did not reflect the required information submitted for verification.

Nevada System of Higher Education

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS-CONTINUED

Year ended June 30, 2017

**FINDING 2017-003 - Verification and Updating of Student Aid Application Information
(Repeat finding 2016-001, 2015-003, 2014-010) - Continued**

For three of the one hundred twenty students tested at CSN, CSN did not properly calculate or update FAFSA information required to be verified. For one instance, documentation to support calculated income tax paid was not maintained as required. For the second instance, household size did not reflect the information submitted for verification. For the third instance, child support received did not reflect the information submitted for verification.

Questioned Costs

CSN - \$625

UNLV - \$0

NSC - \$0

Effect

CSN, UNLV, and NSC are not in compliance with federal regulations related to items required for verification.

Cause

Instances noted at CSN, UNLV, and NSC were due to oversight by personnel performing verification procedures.

Recommendation

We recommend that CSN, UNLV, and NSC enhance internal controls to ensure updating of student aid application information is accurate, implement training to ensure verification is being performed accurately and evaluate the existence of these issues of non-compliance in the remaining population and remediate as necessary.

Views of Responsible Officials

Management concurs.

Current Status

Ongoing.

Nevada System of Higher Education

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS-CONTINUED

Year ended June 30, 2017

**FINDING 2017-004 - Special Tests and Provisions: Return of Title IV funds for withdrawn students
(Repeat finding 2016-003, 2015-004, 2014-011)**

Federal Programs

Department of Education
Student Financial Assistance Cluster
Award year ended June 30, 2017

Criteria

Pursuant to the 34 CFR 668.22(j)(2), an institution is required to determine the withdrawal date for a student who withdraws without providing notification to the institution no later than 30 days after the end of the earlier of the (1) payment period or period of enrollment, (2) academic year in which the student withdrew, or (3) educational program from which the student withdrew to allow for the timely calculation and return of Title IV funds as required. Pursuant to the 34CFR 668.22(e) an institution is required to calculate the amount of title IV assistance earned by the student once the institution has determined the withdrawal date in accordance with the 34CFR 668.22(j), and pursuant to the 34CFR 668.22(g), an institution is required to calculate and return unearned aid in the order as required: the lesser of the total amount of unearned Title IV assistance to be returned as calculated under 34CFR 668.22(e)(4); or an amount equal to the total institutional charges incurred by the student for the payment period or period of enrollment multiplied by the percentage of Title IV grant or loan assistance that has not been earned by the student, as described in 34CFR 668.22(e)(3). Pursuant to the 34 CFR 690.83(b)(2) an institution shall submit, in accordance with deadline dates established by the U.S. Department of Education (Secretary), through publication in the Federal Register, other reports and information the Secretary requires and shall comply with the procedures the Secretary finds necessary to ensure that the reports are correct. Pursuant to 34 CFR 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 at CSN, NSC, UNLV, and Western Nevada College ("WNC"), we identified instances where the Institutions did not complete the return of Title IV funds as calculated within the 45 day requirement as noted in the Federal Regulations.

Context

We noted that for three out of one hundred twenty students at CSN, the original return calculation was incorrect and subsequently remediated by the quality control review, however, the date the Institution returned and reported the amount as calculated exceeded the required 45 day timeframe.

We noted that for three out of one hundred twenty students at NSC, the calculation for the return of Title IV funds on the student's "Return of Title IV" form was incorrect. In one instance institutional charges used in the calculation were incorrect. In the second instance the incorrect withdrawal date was used in the calculation. In the third instance, the number of completed days was calculated incorrectly. Additionally, for one student out of one hundred twenty selected for testing at NSC, the date the Institution returned the reported amount as calculated exceeded the required 45 day timeframe.

We noted that for two out of ninety students at UNLV, the calculation of days used within the return of title four funds calculation was incorrect, and therefore the calculation for the return of title four funds on the student's "Return of Title IV" form was incorrect. Additionally, for four out of ninety students at UNLV, the date the Institution returned the reported amount as calculated exceeded the required 45 day timeframe.

Nevada System of Higher Education

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS-CONTINUED

Year ended June 30, 2017

FINDING 2017-004 - Special Tests and Provisions: Return of Title IV funds for withdrawn students (Repeat finding 2016-003, 2015-004, 2014-011) - Continued

We noted that for one out of ninety students selected for testing at WNC, the student withdrawal date did not agree to the student's communication, the calculation of days used within the return of Title IV funds calculation was incorrect, and therefore the calculation for the return of title four funds on the student's "Return of Title IV" form was incorrect.

Questioned Costs

CSN - \$0

NSC - \$1,279

UNLV - \$1,903

WNC - \$650

Effect

At CSN, NSC, UNLV, and WNC, the return of Title IV funds as calculated and applied to the individual student's account at each Institution was not reported to Common Origination and Disbursement ("COD") timely and accurately.

Cause

At NSC, UNLV, and WNC the funds not being timely returned and reported to COD as calculated was due to oversight by personnel performing the return calculation.

At CSN, the incorrect calculation, reporting, and return of funds was corrected during quality control review, however, the funds were not timely returned and reported to COD within the required timeframe.

Recommendation

We recommend that NSC, UNLV, and WNC enhance internal controls to improve the accuracy of reporting to COD.

We recommend that CSN enhance internal controls and the return of title four funds process to ensure that it is sufficient to timely determine the accuracy of reporting to COD.

Views of Responsible Officials

Management concurs.

Current Status

Ongoing.

Nevada System of Higher Education

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS-CONTINUED

Year ended June 30, 2017

FINDING 2017-005 - Special Tests and Provisions: Disbursement To or On Behalf of Students

Federal Programs

Department of Education
Student Financial Assistance Cluster
Award year ended June 30, 2017

Criteria

34 CFR 668.165(a)- Notices and authorizations. (1) Before an institution disburses title IV, HEA program funds for any award year, the institution must notify a student of the amount of funds that the student or his or her parent can expect to receive under each title IV, HEA program, and how and when those funds will be disbursed. If those funds include Direct Loan program funds, the notice must indicate which funds are from subsidized loans, which are from unsubsidized loans, and which are from PLUS loans. (2) Except in the case of a post-withdrawal disbursement made in accordance with § 668.22(a)(5), if an institution credits a student's account at the institution with Direct Loan, FFEL, Federal Perkins Loan, or TEACH Grant Program funds, the institution must notify the student or parent of—(i) The anticipated date and amount of the disbursement; (ii) The student's right or parent's right to cancel all or a portion of that loan, loan disbursement TEACH Grant, or TEACH Grant disbursement and have the loan proceeds returned to the holder of that loan, the TEACH Grant proceeds returned to the Secretary. However, if the institution releases a check provided by a lender under the FFEL Program, the institution is not required to provide this information; and (iii) The procedures and time by which the student or parent must notify the institution that he or she wishes to cancel the loan, loan disbursement, TEACH Grant, or TEACH Grant disbursement. (3) The institution must provide the notice described in paragraph (a)(2) of this section in writing—(i) No earlier than 30 days before, and no later than 30 days after, crediting the student's account at the institution, if the institution obtains affirmative confirmation from the student under paragraph (a)(6)(i) of this section; or (ii) No earlier than 30 days before, and no later than seven days after, crediting the student account at the institution, if the institution does not obtain affirmative confirmation from the student under paragraph (a)(6)(i) of this section.

Condition

CSN, Truckee Meadows Community College (“TMCC”), and UNLV did not provide the above notifications to students as required.

Context

For sixty out of sixty students at CSN, the notification noted above was not sent to the student as required. In sixteen instances, the amount of funds that the student or his or her parent could expect were not included in the award notification letter. In fourteen instances, notifications of loan disbursements containing the right to cancel were not sent within the thirty days of disbursement as required. In sixty instances award notification letters did not address how funds would be disbursed.

For sixteen out of sixty students at TMCC, the required notifications were not sent within the required timeframe. In fourteen instances, notifications of loan disbursements containing the right to cancel were not sent within thirty days of disbursement. In four instances award notification letters were not sent before aid had disbursed as required.

For twenty-five out of sixty students at UNLV, the required notification was not sent within thirty days of disbursement as required. For seventeen instances the loan notification letter was sent outside of the allowable time period. For fifteen instances the loan notification letter did not disclose the right or procedures to cancel a loan within thirty days of disbursement as required.

Nevada System of Higher Education

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS-CONTINUED

Year ended June 30, 2017

FINDING 2017-005 - Special Tests and Provisions: Disbursement To or On Behalf of Students

- Continued

Questioned Costs

CSN - \$0

TMCC - \$0

UNLV - \$0

Effect

CSN, TMCC, and UNLV did not comply with the specific requirements of Federal Regulation with respect to sending notifications to students.

Cause

For CSN, TMCC, and UNLV, the PeopleSoft system's query utilized to send loan disbursement notification letters had not been run and/or updated to correctly capture all students requiring notification.

For CSN, the notification template did not include required verbiage regarding how students could expect to receive aid. In addition, at CSN the Peoplesoft system's query set up for summer aid disbursement notifications had been overwritten in error and therefore not all students were captured correctly regarding notifications.

Recommendation

We recommend that the Institutions ensure the required notifications are sent to students and all queries are operating as intended. Management should evaluate the existence of this issue of non-compliance in the remaining population.

Views of Responsible Officials

Management concurs.

Current Status

Ongoing.

Nevada System of Higher Education

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS-CONTINUED

Year ended June 30, 2017

FINDING 2017-006 - Special Tests and Provisions and Reporting: Loan and Pell Disbursements are not Submitted Timely to the Direct Loan Servicing System (“DLSS”) or the Department of Education via the Common Origination and Disbursement (“COD”)

Federal Programs

Department of Education
Student Financial Assistance Cluster
Award year ended June 30, 2017

Criteria

34 CFR 685.301(a)(2) states that a school must provide to the Secretary borrower information that includes but is not limited to: (i) the borrower’s eligibility for a loan, as determined in accordance 34 CFR 685.200 and 203; (ii) the student’s loan amount; and (iii) the anticipated and actual disbursement date or dates and disbursement amounts of the loan proceeds, as determined in accordance with 34 CFR 685.303(d). Per 34 CFR 685.301(c), the Secretary accepts a student’s payment data that is submitted in accordance with procedures established through publication in the Federal Register, and that contains information the Secretary considers to be accurate in light of other available information including that previously provided by the student and the institution, as approved by the Office of Management and Budget (“OMB”) under control number 1845-0021. OMB No. 1845-0021 requires that Institutions report all loan disbursements and submit required records to the Direct Loan Servicing System (“DLSS”) via Common Origination and Disbursement (“COD”) within 15 days of disbursement.

34 CFR 690.83 (b)(1) states that a school shall report to the Secretary any change in the amount of a Pell grant for which a student qualifies including any related Payment Data changes by submitting to the Secretary the student’s Payment Data that discloses the basis and result of the change in award for each student. The institution shall submit the student’s Payment Data reporting any change to the Secretary by the reporting deadlines published by the Secretary in the Federal Register. OMB No. 1845-0039 requires that Institutions report all loan disbursements and submit Pell Payment Data to the Department of Education via Common Origination and Disbursement (“COD”) within 15 days of disbursement

Condition

During our testing at CSN and UNLV, we identified instances where the Institutions did not report distributions of funds to the Direct Loan Servicing System (DLSS) via COD or report Pell payment data to the Department of Education via COD within 15 days.

Context

For five out of twenty-five selected for testing at CSN, the Institution did not report disbursement of direct loan funds to COD within the required timeframe. In addition, for one out of sixty selected for testing at CSN, the Institution did not report disbursement of Pell payment data to COD within the required timeframe.

For one out of forty selected for testing at UNLV, the Institution did not report disbursement of direct loan funds to COD within the required timeframe. In addition, for five out of sixty selected for testing at UNLV, the Institution did not report disbursement of Pell payment data to COD within the required timeframe.

Questioned Costs

CSN - \$0

UNLV - \$0

Nevada System of Higher Education

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS-CONTINUED

Year ended June 30, 2017

FINDING 2017-006 - Special Tests and Provisions and Reporting: Loan and Pell Disbursements are not Submitted Timely to the Direct Loan Servicing System ("DLSS") or the Department of Education via the Common Origination and Disbursement ("COD") - Continued

Effect

CSN and UNLV are not in compliance with federal regulations related to submitting required records to DLSS or Department of Education via COD within 15 days.

Cause

For both Institutions, instances noted were due to delays caused by a technological issue that occurred during regular transmissions to COD. For UNLV, one instance related to an error in the original summer upload that was intended to be completed within the required timeframe. Once the issue was remediated, the individual who performs uploads was unable to transmit the information within the required timeframe. Other instances were noted due to management oversight in timing of reporting. For CSN, all instances related to certain disbursements which were not reported within 15 days due to an error in the original upload that was intended to be completed within the required timeframe.

Recommendation

We recommend that CSN and UNLV enhance internal controls to improve the accuracy of reporting to the COD reporting system. Management should evaluate the existence of this issue of non-compliance in the remaining population and ensure queries within Peoplesoft are adequate to meet the federal requirements.

Views of Responsible Officials

Management concurs.

Current Status

Ongoing.

Nevada System of Higher Education

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS-CONTINUED

Year ended June 30, 2017

TRIO CLUSTER FINDINGS

FINDING 2017-007 - Earmarking

Federal Programs

Department of Education

TRIO Cluster

Award year ending June 30, 2017

Criteria

34 CFR 646.32(a) states that for each year of the project period, a grantee must serve at least the number of participants that the Secretary identifies in the Federal Register notice inviting applications for a competition. Through this notice, the Secretary also provides the minimum and maximum grant award amounts for the competition.

Condition

NSC did not provide service to the minimum number of participants defined by the Federal Register notice for their awarded Student Support Services (“SSS”) grant, as they only provided to service to one hundred twenty-four students, which was less than the required minimum of one hundred forty students..

Context

For the sole SSS grant awarded to NSC, NSC did not meet the earmarking requirement to serve at least the number of participants as identified in the Federal Register, which was one hundred forty students.

Questioned Costs

NSC - \$0

Effect

NSC is not in compliance with the specific requirements of federal regulations with respect to serving the minimum number participants defined by Federal Register.

Cause

NSC was without an SSS director at the beginning of the grant period and was unable to adequately recruit students. NSC was aware of the issue and was unable to meet the requirement prior to year-end.

Recommendation

We noted that NSC was able to hire a SSS director and has now met the requirements for number of students served in the current year. We recommend that NSC maintain the current level of staffing to ensure the requirement of number of participants served is met.

Views of Responsible Officials

Management concurs.

Current Status

Ongoing.

Nevada System of Higher Education

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS-CONTINUED

Year ended June 30, 2017

FINDING 2017-008 - Allowable Costs/Cost Principles

Federal Programs

Department of Education

TRIO Cluster

Award year ending June 30, 2017

Criteria

2 CFR 200.403 states that costs must meet the following general criteria in order to be allowable under Federal awards: (a) be necessary and reasonable for the performance of the Federal award and allocated thereto under these principles; (b) conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amounts of cost items; (c) be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity; (d) be accorded consistent treatment; (e) be determined in accordance with generally accepted accounting principles (GAAP); (f) not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period; and (g) be adequately documented.

Condition

NSC incorrectly recorded expenses related to payroll and had instances where the institution over-charged the grant for time worked by an employee.

Context

For four out of ninety payroll transactions selected for testing at NSC, the Institution incorrectly recorded payroll expense and in two of these instances over-charged the grant for time worked by an employee.

Questioned Costs

NSC - \$0

Effect

NSC does not have adequate controls in place to ensure compliance with the specific requirements of Federal Regulations with respect to recording expenses for allowable costs.

Cause

For the four exceptions at NSC, the issues were caused by an oversight by responsible personnel.

Recommendation

We recommend that NSC develop policies and procedures to ensure all employees are paid for the correct number of hours and at the correct pay rate.

Views of Responsible Officials

Management concurs.

Current Status

Remediated.

Nevada System of Higher Education
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2018

FINANCIAL STATEMENT FINDINGS

FINDING 2017-001

System Admin Current Status

The System Administration staff took corrective action as described in the response to the 2017-001 finding, which included ensuring special attention is given to the changes in the items noted in the PERS Schedule of Employer Allocations, Schedule of Pension Amounts by Employer and Related Notes. The System also hired a System Controller who is and will be responsible for ensuring the compliance and accuracy of the allocation worksheets. In the response to the original finding, a Senior Director of Finance was named as the responsible party.

STUDENT FINANCIAL ASSISTANCE CLUSTER FINDINGS

FINDING 2017-002 - Internal Control over Compliance (Repeat Finding 2015-002, 2014-008)

UNLV Current Status

The processes described in the response to finding 2017-002 were implemented as described and these processes continue to be followed. UNLV staff continues to have a strong commitment to data integrity and security. UNLV has annually revisited this issue and has felt compensating controls balance the competing risks associated with system access and timely, effective support of the campus. The system update to PeopleSoft 9.2 is scheduled to be completed by the end of the Fall 2018 term. At that time, UNLV will explore options for the development of an additional audit trigger that would enhance the controls within the production and non-production environments.

UNR Current Status

Due to the limited size of our staff, the PeopleSoft Administrator role will continue to be necessary for certain positions in order for them to accomplish their duties in the various environments. UNR has evaluated controls over segregation of duties and has implemented mitigating controls. Mitigating control activities are performed by the Security Application Coordinator, and include notifications to the Deputy CIO, CISO, and the PeopleSoft Manager when the PeopleSoft Administrator role is added for an individual user. Additional monitoring is accomplished via a periodic audit that is performed against the role, which is submitted to the Deputy CIO and University Registrar for review and approval.

Nevada System of Higher Education
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2018

FINDING 2017-003 - Verification and Updating of Student Aid Application Information
(Repeat finding 2016-001, 2015-003, 2014-010)

UNLV Current Status

The processes described in the response to finding 2017-003 were implemented as described and these processes continue to be followed. The UNLV Financial Aid and Scholarships Office has procedures in place designed to prevent verification errors such as training programs, a review process, and a supervisory review of randomly sampled verifications. These procedures are focused on minimizing the risk of errors that result in over/under awards in the highly complex and labor intensive verification process. The office continues these current existing practices and will continue to strive to prevent errors in the verification process.

NSC Current Status

The NSC Office of Financial Aid continues to focus its efforts to demonstrate compliance and accuracy in the performance of Verification of Free Application for Federal Student Aid (FAFSA) data through improving quality control with the use of peer reviews. Each file that has been reviewed through the quality control process has been marked with a comment code, which allows for querying within PeopleSoft for the purpose of auditing. Also, the spreadsheet generated each time a selection is pulled has been saved in the network, showing the files that were selected and the outcome of the review.

CSN Current Status

As described in the response to the 2017-003 finding, CSN took corrective action, which includes reviewing 25% of the verifications completed by the third party servicer. Although, this year's audit resulted in a repeat finding, it was a result of a Professional Judgment review performed by CSN Financial Aid staff. The CSN Assistant Director of Financial Aid will provide additional training in the area of Professional Judgment verifications to staff to ensure compliance on an on-going basis.

FINDING 2017-004 - Special Tests and Provisions: Return of Title IV funds for withdrawn students
(Repeat finding 2016-003, 2015-004, 2014-011)

CSN Current Status

As described in response to the 2017-004 finding, CSN took corrective action and reported the issue to NSHE System Computing Services of records not being reported to COD from the Peoplesoft Student System. In the fall of 2017, a PeopleSoft bundle corrected the problem for future records. Beginning with fall of 2017, errors of this same type should not reoccur. However, CSN Financial Aid staff have also developed a query to cross check the information submitted to COD to further ensure accuracy.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2018

NSC Current Status

NSC Financial Aid implemented a system of periodic peer review to assist staff in identifying any processing errors and provide opportunity for further training. All completed R2T4 calculations were peer reviewed by another financial aid administrator. Each reviewer checked files processed by someone other than themselves and performed R2T4 using the documentation on file. Any discrepancies between the original and recalculated results were discussed with the staff member who originally performed R2T4, before the reviewer made corrections in the system. Any adjustments to an applicant's award package based on the corrected results were made prior to marking the file as completed.

UNLV Current Status

The processes described in the response to finding 2017-004 were implemented as described and these processes continue to be followed. Return to Title IV calculations are subject to a supervisory review to reduce the risk of calculation errors.

WNC Current Status

Western Nevada College Financial Assistance took appropriate steps to correct the R2T4 calculation and provided the US Department of Education with the requested documentation. WNC has implemented a second check process, completed by an additional staff member to cross check R2T4 calculations to ensure all data entry is correct. WNC continues to send staff to trainings related R2T4 calculations.

FINDING 2017-005 - Special Tests and Provisions: Disbursement To or On Behalf of Students

CSN Current Status

The College of Southern Nevada (CSN) took corrective action as described in the response to the 2017-005 finding, which included updating the verbiage in the letter to include information regarding how students could expect to receive aid. After the template verbiage was updated, CSN Financial Aid reissued the letter to all students that had previously received an award notification, and due to the updated template, all future students received the corrected message thereafter. In addition, CSN Financial Aid continues their secondary review process to ensure that all loan item types are identified so that all award letters are appropriately generated.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2018

TMCC Current Status

In June 2017 TMCC updated the process to generate loan disclosure notifications to include the current and prior award years, to prevent reoccurrence. The new shared calendar created in June 2017 includes an event to remind the Program Director for Student Services System, as well as the Loan Coordinator, to update the process each term prior to the disbursement date. Additionally, award letters are now run on a nightly basis, rather than weekly, ensuring that students receive the required notifications immediately. There have been no reoccurrences of these issues.

UNLV Current Status

The processes described in the response to finding 2017-005 were implemented as described and these processes continue to be followed. Compliance and performance is maintained through our internal review process, random samples, consistent training and unit meetings.

FINDING 2017-006 - Special Tests and Provisions and Reporting: Loan and Pell Disbursements are not Submitted Timely to the Direct Loan Servicing System ("DLSS") or the Department of Education via the Common Origination and Disbursement ("COD")

CSN Current Status

As described in response to the 2017-006 finding, CSN took corrective action and reported the issue to NSHE System Computing Services of certain records in the PeopleSoft Student System not being appropriately reported to COD. In the fall of 2017, a PeopleSoft bundle corrected the problem for future records. However, due to the sometimes inconsistent nature of Oracle's system updates, the CSN Financial Aid department continues to run a bi-monthly report that identifies students that need to be reported to COD. We have assigned this report to be reviewed by a senior specialist who is responsible for reconciliation to COD and corrective action if necessary.

The report will be saved in a share network drive and the students identified will be cross checked with PeopleSoft and COD to ensure accuracy in reporting. Any corrective action or updates will be applied at that time.

UNLV Current Status

The processes described in the response to finding 2017-006 were implemented as described and these processes continue to be followed. Compliance and performance is maintained through our internal review process, random samples, consistent training and unit meetings.

Nevada System of Higher Education
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2018

TRIO CLUSTER FINDINGS

FINDING 2017-007 - Earmarking

NSC Current Status

TRIO-SSS recently submitted the annual performance report for the 2016-2017 reporting year. The latest report shows 143 student participants, more than the 140 students required. The issue cannot be repeated. The prior director was unable to recruit the target number of participants due to the late start of the program. Compliance and performance will be measured by the Project Director and by the submission of the annual performance report for each year of the grant. The Project Director has taken the responsibility to ensure that the targets for populations served is met.

FINDING 2017-008 - Allowable Costs/Cost Principles

NSC Current Status

Nevada State College has implemented a new HR & Payroll system. With this new system student employees no longer complete paper timesheets, which was the underlying cause for the error, but now clock in and out using the system. Student employees submit their time electronically and it routes to their supervisor for approval. Once approved, the reported time is processed by payroll with their next cycle. With the new system the college is able to easily see if there are duplicate hours submitted and the supervisor will be able to make corrections before time is sent to payroll.