

# **Nevada System of Higher Education**

## **Single Audit Report**

### **For the Year Ended June 30, 2022**



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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**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, 2022**

**INTRODUCTION**

**BACKGROUND**

The Nevada System of Higher Education (NSHE), established by the Nevada State Constitution of 1864, is state supported, and controlled by the Board of Regents whose duties are prescribed by Law. Instruction began at the University of Nevada in 1874. NSHE teaching institutions are fully accredited by the Northwest Association of Schools and Colleges. Eight separate institutions and a system administration office comprise 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. In addition to the controllers' offices, two business centers (Business Center North (BCN) in Reno, Business Center South (BCN) in Las Vegas) and purchasing offices at UNLV and CSN provide the purchasing and property management functions for the NSHE institutions and administration.

The controllers' offices are responsible for the financial management of the institutions. The Office of Contracts and Grants or Sponsored Programs within the respective institutions 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.

The major units of UNR include the College of Agriculture, Biotechnology and Natural Resources, College of Business, College of Education and Human Development, College of Engineering, College of Liberal Arts, College of Science, Orvis School of Nursing, School of Public Health, Graduate School, Reynolds School of Journalism, School of Social Work, 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.

The major units of UNLV include the Lee Business School, College of Education, Howard R. Hughes College of Engineering, College of Fine Arts, Graduate College, Honors College, William F. Harrah College of Hospitality, School of Integrated Health Sciences, College of Liberal Arts, School of Nursing, School of Public Health, College of Sciences, Greenspun College of Urban Affairs, William S. Boyd School of Law, School of Dental Medicine, and the Kirk Kerkorian School of Medicine. UNLV offers major fields of study leading to baccalaureate and advanced degrees through academic departments in the various schools and colleges

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, 2022, 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, 2022**

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**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS**

Board of Regents  
Nevada System of Higher Education

**Report on the financial statements**

**Opinions**

We have audited the financial statements of the business-type activities and the aggregate discretely presented component units of Nevada System of Higher Education (the Entity), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Entity's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the business-type activities and the aggregate discretely presented component units of the Entity as of June 30, 2022, 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.

**Basis for opinions**

We conducted our audit of the financial statements in accordance with auditing standards generally accepted in the United States of America (US GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Entity and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Responsibilities of management for the financial statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Entity's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with US GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with US GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Entity's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Entity's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

We did not audit the financial statements of: University of Nevada, Reno Foundation; Wolf Pack Athletic Association (formerly Athletic Association, University of Nevada Inc.); Desert Research Institute Foundation; Desert Research Institute Research Parks LTD; 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 Association; College of Southern Nevada Foundation; and Nevada State College Foundation, which statements collectively reflect total assets constituting 95% of the aggregate discretely presented component units' total assets as of June 30, 2022 and total operating revenues of 50% 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 reports of the other auditors.

The financial statements of Great Basin College Foundation; Rebel Golf Foundation; University of Nevada, Las Vegas Alumni Association; and Nevada State College Foundation were not audited in accordance with Government Auditing Standards for the year ended June 30, 2022.

#### **Required supplementary information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of proportionate share of the net pension liability, the schedule of the System's contributions for the total net pension liability, the schedule of proportionate share of the net OPEB liability, the schedule of the System's contributions for the net OPEB liability, and the notes to the required schedules for the net OPEB liability, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with US GAAS. 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 opinions on the financial statements that collectively comprise the Entity's basic financial statements. The combining schedule of net position and 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* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 such 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 US GAAS. In our opinion, the accompanying 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 (date) on our consideration of the Entity'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 Entity'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 Entity's internal control over financial reporting and compliance.

GRANT THORNTON LLP (signed manually)

San Jose, California

March XX, 2023

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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, 2022. 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, 2022, with comparative information as of June 30, 2021.

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.

### 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, which 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 UNLV Medicine, to facilitate patient care activities. The System component units are as follows:

University of Nevada, Reno Foundation  
Wolf Pack Athletic Association (formerly Athletic Association, University of Nevada Inc.)  
Desert Research Institute Foundation  
Desert Research Institute Research Parks LTD  
Truckee Meadows Community College Foundation

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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 Medicine, Inc.  
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 2021 TO 2022 (in \$1,000's)**

- Total net position increased by 0.2% from \$2,034,372 to \$2,037,539;
- Capital assets increased by 3.5% from \$2,551,751 to \$2,639,908;
- Operating revenues increased by 10.8% from \$998,991 to \$1,107,003;
- Nonoperating revenues decreased by 9.9% from \$1,040,845 to \$938,010; and
- Operating expenses increased by 8.7% from \$1,887,808 to \$2,052,428.

**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 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 Statements 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.

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

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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 Statements of Cash Flows presents information related to cash inflows and outflows summarized by operating, capital financing, noncapital financing, and investing activities.

**CONDENSED FINANCIAL INFORMATION****ASSETS AND LIABILITIES**

The Combined Statements of Net Position is a point-in-time financial statement presenting the financial position of the System as of June 30, 2022, with a comparison made to June 30, 2021. 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)**

	<b>2022</b>	<b>2021</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
<b>Assets</b>				
Current assets	\$ 1,096,457	\$ 1,125,715	\$ (29,258)	-2.6%
Capital assets, net	2,639,908	2,551,751	88,157	3.5%
Other assets	402,686	395,462	7,224	1.8%
<b>Total Assets</b>	<b>4,139,051</b>	<b>4,072,928</b>	<b>66,123</b>	<b>1.6%</b>
<b>Deferred Outflows of Resources</b>	<b>215,711</b>	<b>146,519</b>	<b>69,192</b>	<b>47.2%</b>
<b>Liabilities</b>				
Current liabilities	342,241	327,332	14,909	4.6%
Noncurrent liabilities	1,669,197	1,791,527	(122,330)	-6.8%
<b>Total Liabilities</b>	<b>2,011,438</b>	<b>2,118,859</b>	<b>(107,421)</b>	<b>-5.1%</b>
<b>Deferred Inflows of Resources</b>	<b>305,785</b>	<b>66,216</b>	<b>239,569</b>	<b>361.8%</b>
<b>Net Position</b>				
Net investment in capital assets	1,850,785	1,830,789	19,996	1.1%
Restricted - Nonexpendable	92,763	92,689	74	0.1%
Restricted - Expendable	354,604	353,829	775	0.2%
Unrestricted	(260,613)	(242,935)	(17,678)	7.3%
<b>Total Net Position</b>	<b>\$ 2,037,539</b>	<b>\$ 2,034,372</b>	<b>\$ 3,167</b>	<b>0.2%</b>

**Assets**

Total assets of the System are currently showing an increase of \$66.1 million, or 1.6%. The increase that occurred in current assets, capital assets and other assets was primarily driven by an increase in net capital assets of \$88.2 million. Due to the adoption on July 1, 2021 of GASB 87, net capital assets include Right-of-Use (ROU) assets and a net restatement of \$39,122 was the result. Current assets decreased by \$29.3 million primarily driven by a decrease of cash and cash equivalents

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of \$73.9 million, decrease in net accounts receivable of \$12.5 million, decrease in receivable from the State of Nevada of \$10.4 million being offset by an increase in short-term investments of \$57.7 million and leases receivables of \$7.8 million.

**Liabilities**

Total liabilities for the year decreased by \$107.4 million primarily driven by a decrease in net pension liability of \$151 million and short-term unearned revenue of \$8.3 million being offset by increase in accounts payable of \$8.8 million, accrued payroll and related liabilities of \$9.2 million, lease payables of \$34.3 million, and net OPEB liability of \$14.8 million. Due to the adoption on July 1, 2021 of GASB 87, the restatement of ROU assets at the beginning of the year resulted in a restatement of leases payable at the beginning of the year of \$89,347.

**Deferred Outflows/Inflows of Resources**

Deferred outflows of resources, a future consumption of net position, increased by \$69.2 million. This increase relates to the pension-related deferred outflows of resources. Similarly, deferred inflows of resources, a future acquisition of net position, increased by \$239.6 million. This relates to increases in pension-related inflows of \$203.2 million and leases of \$45 million due to the adoption of GASB 87, partially being offset by a decrease in other post-employment benefits of \$17.7 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 (deficit) which represents net assets available to the System for any lawful purpose. Under generally accepted accounting principles, net position that is not subject to externally imposed restrictions governing their use must be classified as unrestricted for financial reporting purposes. Unrestricted net position is negative due primarily to obligations for pension and retiree health benefits exceeding the System's assets available to pay such obligations. Although unrestricted net position is not subject to externally imposed restrictions, substantially all the System's reserves are allocated for academic and research initiatives or programs, for capital projects or for other purposes.

**Net Investment in Capital Assets**

The net investment in capital assets represents the System's capital assets net of accumulated depreciation and outstanding principal balances of debt attributed to the acquisition, construction, or improvement of those assets. The \$20 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**

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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.

Restricted -Nonexpendable increased by \$74 thousand while Restricted - Expendable increased by \$775 thousand.

Unrestricted Net Position (deficit)

Unrestricted net position (deficit) increased by \$ 17.7 million in 2022. Although unrestricted net position is not subject to externally imposed stipulations, substantially all 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>2022</u>	<u>2021</u>	<u>Increase (Decrease)</u>	<u>Percent Change</u>
<b><i>Assets</i></b>				
Current assets	\$ 415,667	\$ 466,590	\$ (50,923)	-10.9%
Capital assets, net	7,462	6,854	608	8.9%
Other assets	528,301	477,693	50,608	10.6%
<b>Total Assets</b>	<u>951,430</u>	<u>951,137</u>	<u>293</u>	<u>0.0%</u>
<b><i>Deferred Outflows of Resources</i></b>	<u>7</u>	<u>96</u>	<u>(89)</u>	<u>-92.7%</u>
<b><i>Liabilities</i></b>				
Current liabilities	22,646	21,469	1,177	5.5%
Noncurrent liabilities	15,716	3,192	12,524	392.4%
<b>Total Liabilities</b>	<u>38,362</u>	<u>24,661</u>	<u>13,701</u>	<u>55.6%</u>
<b><i>Deferred Inflows of Resources</i></b>	<u>18,844</u>	<u>13,655</u>	<u>5,189</u>	<u>38.0%</u>
<b><i>Net Position</i></b>				
Net investment in capital assets	7,121	8,886	(1,765)	-19.9%
Restricted - Nonexpendable	392,671	369,799	22,872	6.2%
Restricted - Expendable	439,453	473,514	(34,061)	-7.2%
Unrestricted	54,986	60,718	(5,732)	-9.4%
<b>Total Net Position</b>	<u>\$ 894,231</u>	<u>\$ 912,917</u>	<u>\$ (18,686)</u>	<u>-2.0%</u>

The campus foundations, athletic foundations, and medical practice plan, 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' decrease in investments and increases in liabilities.

## Unaudited

**REVENUES, EXPENSES AND CHANGES IN NET POSITION**

Changes in total net position as presented on the Combined Statements of Net Position are based on the activity presented in the Combined Statements 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, 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 fiscal year ended June 30, 2022, was an increase of \$3.2 million compared with an increase of \$161.4 million for fiscal year ended June 30, 2021, a decrease of \$158.2 million.

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

	<b>2022</b>	<b>2021</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
<b><i>Operating Revenues</i></b>				
Student tuition and fees	\$ 477,348	\$ 473,526	\$ 3,822	0.8%
Federal grants and contracts	268,295	227,581	40,714	17.9%
Grants and contracts, other	95,560	99,700	(4,140)	-4.2%
Sales and services	254,583	184,436	70,147	38.0%
Other	11,217	13,748	(2,531)	-18.4%
<b>Total Operating Revenues</b>	<b>1,107,003</b>	<b>998,991</b>	<b>108,012</b>	<b>10.8%</b>
<b><i>Operating Expenses</i></b>				
Employee compensation and benefits	(1,245,173)	(1,268,037)	(22,864)	-1.8%
Utilities	(30,109)	(24,339)	5,770	23.7%
Supplies and services	(448,976)	(345,650)	103,326	29.9%
Scholarships and fellowships	(195,329)	(129,133)	66,196	51.3%
Depreciation	(132,841)	(120,649)	12,192	10.1%
<b>Total Operating Expenses</b>	<b>(2,052,428)</b>	<b>(1,887,808)</b>	<b>164,620</b>	<b>8.7%</b>
<b>Operating Income (Loss)</b>	<b>(945,425)</b>	<b>(888,817)</b>	<b>56,608</b>	<b>6.4%</b>
<b><i>Nonoperating Revenues (Expenses)</i></b>				
State appropriations	639,655	550,638	89,017	16.2%
Gifts	52,702	55,093	(2,391)	-4.3%
Investment income (loss), net	(79,347)	204,357	(283,704)	-138.8%
Gain (loss) on disposal of capital assets	(5,189)	2,141	(7,330)	-342.4%
Interest expense	(26,577)	(26,973)	396	-1.5%
Intergovernmental revenue	50	-	50	0.0%
Payments to System campuses and divisions	(3,465)	(1,696)	(1,769)	104.3%
Other nonoperating revenues	6,115	(5,046)	11,161	-221.2%
Federal grants and contracts	354,066	262,331	91,735	35.0%
<b>Total Nonoperating Revenues</b>	<b>938,010</b>	<b>1,040,845</b>	<b>(102,835)</b>	<b>-9.9%</b>
<b>Total Other Revenues</b>	<b>10,582</b>	<b>9,337</b>	<b>1,245</b>	<b>13.3%</b>
<b>Increase (Decrease) in Net Position</b>	<b>3,167</b>	<b>161,365</b>	<b>(158,198)</b>	<b>-98.0%</b>
<b>Net position - beginning of year</b>	<b>2,034,372</b>	<b>1,873,007</b>	<b>161,365</b>	<b>8.6%</b>
<b>Net position - end of year</b>	<b>\$ 2,037,539</b>	<b>\$ 2,034,372</b>	<b>\$ 3,167</b>	<b>0.2%</b>

## Unaudited

Operating Revenue – Student Tuition and Fees remained stable. A four percent increase in tuition and fee rates offset the small reductions in student enrollment. Federal grants and contracts increased by \$40.7 million, or 17.9%. This was primarily from the federal resources provided by the Federal Government related to the COVID-19 pandemic. Sales and services increased by \$70 million primarily from the increase in auxiliary and self-supporting activities that rebounded after the COVID-19 pandemic.

The increase in operating expenses was driven by an increase in supplies and services and scholarships and fellowships. Partial restoration of the prior year State budget cuts and restoration of most campus activities, reduced as a resulting of the COVID-19 pandemic, contributed to the increase in operating expenditures.

Nonoperating net revenues decreased by \$103 million, or 9.9%. This was led by a net investment loss of \$284 million. In 2021, the investment markets surged. In FY22 the markets took a down-turn. The restoration of state appropriations of \$89 million and increases in federal grants and contracts of \$92 million helped offset the decrease of investment losses in fiscal year 2022.

Other Revenue remained steady.

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

Component entities' ending net position decreased \$17.2 million from 2021 to 2022, as shown in the following schedule.

	<u>2022</u>	<u>2021</u>	<u>Increase (decrease)</u>	<u>Percent Change</u>
<b><i>Operating Revenues</i></b>				
Patient revenue	\$ 40,490	\$ 54,918	\$ (14,428)	-26.3%
Contract revenue	14,725	18,812	(4,087)	-21.7%
Contributions	64,866	69,102	(4,236)	-6.1%
Campus Support	6,831	8,612	(1,781)	-20.7%
Special events and fundraising	1,879	725	1,154	159.2%
Other operating revenues	14,866	11,215	3,651	32.6%
<b>Total Operating Revenues</b>	<u>143,657</u>	<u>163,384</u>	<u>(19,727)</u>	<u>-12.1%</u>
<b><i>Operating Expenses</i></b>				
Employee compensation and benefits	(29,425)	(37,055)	(7,630)	-20.6%
Supplies and services	(6,710)	(15,895)	(9,185)	-57.8%
Program expenses, System Related Organizations	(16,040)	(17,412)	(1,372)	-7.9%
Depreciation	(4,533)	(1,290)	3,243	251.4%
Other operating expenses	(2,656)	(1,970)	686	34.8%
<b>Total Operating Expenses</b>	<u>(59,364)</u>	<u>(73,622)</u>	<u>(14,258)</u>	<u>-19.4%</u>
<b>Operating Income (Loss)</b>	<u>84,293</u>	<u>89,762</u>	<u>(5,469)</u>	<u>-6.1%</u>

## Unaudited

**Nonoperating Revenues (Expenses)**

Investment income (loss), net	(39,345)	152,784	(192,129)	-125.8%
Payments to System campuses and divisions	(96,486)	(120,345)	23,859	-19.8%
Other nonoperating revenues (expenses)	1,748	22,051	(20,303)	-92.1%
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(134,083)</b>	<b>54,490</b>	<b>(188,573)</b>	<b>-346.1%</b>

<b>Income (Loss) before other revenue (expenses)</b>	<b>(49,790)</b>	<b>144,252</b>	<b>(194,042)</b>	<b>-134.5%</b>
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**Other Revenues (Expenses)**

Additions to permanent endowments	32,767	12,945	19,822	153.1%
Other Foundation expenses	(189)	331	(520)	-157.1%
<b>Total Other Revenues (Expenses)</b>	<b>32,578</b>	<b>13,276</b>	<b>19,302</b>	<b>145.4%</b>

<b>Increase (Decrease) in Net Position</b>	<b>(17,212)</b>	<b>157,528</b>	<b>(174,740)</b>	<b>-110.9%</b>
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**NET POSITION**

<b>Net position - beginning of year</b>	<b>912,917</b>	<b>755,389</b>	<b>157,528</b>	<b>20.9%</b>
<b>ICS/Renown transfer</b>	<b>(1,474)</b>	<b>-</b>	<b>(1,474)</b>	<b>0.0%</b>
<b>Net position - end of year</b>	<b>\$ 894,231</b>	<b>\$ 912,917</b>	<b>\$ (18,686)</b>	<b>-2.0%</b>

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

Net cash flows decreased when compared to 2021 as discussed further below. Net operating cash flows (amount of cash from operating activities) decreased 14%.

	<b>2022</b>	<b>2021</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
Operating activities	\$ (839,839)	\$ (736,101)	\$ (103,738)	-14%
Noncapital financing	1,052,137	804,670	247,467	31%
Capital financing activities	(159,730)	(157,147)	(2,583)	-2%
Investing activities	(121,153)	55,853	(177,006)	-317%
Net increase (decrease) in cash	(68,585)	(32,725)	(35,860)	-110%
Cash – beginning of year	199,746	232,471	(32,725)	-14%
Cash – end of year	<u>\$ 131,161</u>	<u>\$ 199,746</u>	<u>\$ (68,585)</u>	<u>-34%</u>

Cash flows from operating activities decreased by \$103.7 million. The largest increases in revenue came from grants and contracts of \$60.2 million, sales and services of educational departments of \$14.3 million, and sales and services of auxiliary departments of \$35.9 million. The largest increases in expenditures were payments to suppliers of \$107.5 million, compensation and benefits of \$35.5 million, and payments for scholarships and fellowships of \$66.8 million.

Cash flows from noncapital financing increased by \$247.5 million. This increase was primarily related to the increase in cash received from State appropriations of \$103.6 million and Federal grants and contracts of \$144.3 million.

Cash flows from capital and related financing activities decreased by \$2.6 million.

Unaudited

Cash flows from investing activities decreased by \$177 million as the result of investment activity.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

As of June 30, 2022, the System had invested \$2,639.9 million in a broad range of capital assets, including buildings, machinery and equipment, library books and media, art and other valuable collections, intangible assets, leased assets and land. This represents a net increase (including additions and deletions) of \$88.2 million over June 30, 2021.

During fiscal year 2022, no Long-term Debt was issued for capital projects. As of June 30, 2022, the coverage on the University Revenue Bonds (pledged revenues to maximum annual debt service) was 7.34 times, above minimum required coverage of 1.50. For statutory purposes, the coverage was 1.60 times, above the minimum required coverage of 1.10. As of June 30, 2022, the coverage on the Community College Revenue Bonds (pledged revenues to maximum annual debt service) was 18.11 times, above the minimum required coverage of 1.50. For statutory purposes, the coverage was 2.42 times, above the minimum required coverage of 1.10. Coverage for the System's 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. A 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. In fiscal year 2022, the System realized a net loss of student full time equivalent (FTE) enrollment of 2.3% or 1,587.97 average annual FTE students' system-wide compared to fiscal year 2021. Student FTE enrollments increased slightly at the state college and one community college. Student FTE enrollments decreased slightly at the universities and the other community colleges. 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 2023 will exceed enrollments in fiscal year 2022 as the pandemic subsides.

The Legislatively approved System operating budget includes state appropriations and authorized expenditures (State Supported Operating Budget). The Operating Budget totals \$1,069.6 million for fiscal year 2022. This compares to the fiscal year 2021 Operating Budget of \$960 million and represents an 11.4% increase. General Fund revenues of \$639 million in fiscal year 2022 increased when compared to the General Fund revenues of \$579 million in fiscal year 2021 by \$60 million or 10.3% due mainly to legislative actions that restored state funding after a reduction of almost 20% in 2021 in response to the pandemic that led to reductions in state tax revenue.

Other authorized revenue sources, consisting mainly of student fee revenues, total \$438 million in fiscal year 2023, approximately \$7 million more than in fiscal year 2022, remaining relatively flat with American Rescue Plan funds of \$46.5 million used to restore positions that would otherwise have been cut to meet required general fund budget reductions. Student fees remain stable at approximately 35% of the State Supported Operating Budget and are expected to do so for the foreseeable future.

Unaudited

Student enrollment system-wide is not anticipated to exceed projected and budgeted enrollment in fiscal year 2023; however individual institutions may exceed projected enrollment and therefore pursuant to Senate Bill 459 of the 2021 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.

Since March 17, 2020, the spread of COVID-19 has severely impacted many state and local economies around the country. In many states, colleges and universities are being forced to cease or restructure operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services triggered significant disruptions to operations nationally, resulting in an economic slowdown. Global stock markets have also experienced great volatility and a significant weakening. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions. As of June 30, 2022, the date of these financial statements, operations have substantially returned to pre-pandemic levels. State and non-state revenues have rebounded substantially, and we anticipate they will continue to improve in Fiscal 2023. The System has determined that these events are non-adjusting subsequent events. Accordingly, the financial position and results of operations as of and for the year ended June 30, 2022, have not been adjusted to reflect their impact.

**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, 2022**

	<u>System</u>	<u>System Related Organization</u>
<b><u>ASSETS</u></b>		
<b><i>Current Assets</i></b>		
Cash and cash equivalents	\$ 71,513	\$ 92,291
Restricted cash and cash equivalents	133	8,269
Short-term investments	777,364	286,712
Accounts receivable, net	49,173	3,855
Receivable from U.S. Government	145,887	1,401
Receivable from State of Nevada	6,772	-
Pledges receivable, net	-	6,143
Patient accounts receivable, net	-	6,909
Current portion of loans receivable, net	918	27
Due from System Related Organizations	4,873	1,910
Leases Receivable	4,852	-
Leases Receivable Due from Related Organizations	2,927	-
Inventories	10,341	383
Deposits and prepaid expenditures, current	20,422	246
Other current assets	1,282	7,521
<b>Total Current Assets</b>	<b>1,096,457</b>	<b>415,667</b>
<b><i>Noncurrent Assets</i></b>		
Cash held by State Treasurer	31,506	-
Restricted cash and cash equivalents	28,009	-
Receivable from State of Nevada	209	-
Investments	-	80,487
Restricted investments	-	16,098
Endowment investments	290,590	359,603
Deposits and prepaid expenditures	1,308	-
Loans receivable, net	4,770	93
Leases Receivable	31,157	-
Leases Receivable Due from Related Organizations	14,987	-
Capital assets, net	2,639,908	7,471
Pledges receivable, net	-	22,758
Other noncurrent assets	150	49,253
<b>Total Noncurrent Assets</b>	<b>3,042,594</b>	<b>535,763</b>
<b>TOTAL ASSETS</b>	<b>4,139,051</b>	<b>951,430</b>
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>		
OPEB related	50,742	-
Loss on bond refunding	8,730	-
Pension related	156,239	-
Intra-entity sales of future revenues	-	7
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>215,711</b>	<b>7</b>

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, 2022**

	<u>System</u>	<u>System Related Organization</u>
<b><u>LIABILITIES</u></b>		
<b><i>Current Liabilities</i></b>		
Accounts payable	57,748	6,109
Accrued payroll and related liabilities	102,797	1,199
Unemployment insurance and workers' compensation	4,159	-
Due to other institutions	91	-
Due to System Related Organizations	1,910	4,873
Current portion of compensated absences	41,058	-
Current portion of long-term debt	42,124	-
Current portion of leases payable	8,538	84
Leases Payable Due to Related Organizations	-	2,927
Accrued interest payable	12,719	-
Unearned revenue	64,735	1,222
Funds held in trust for others	3,143	43
Other current liabilities	3,219	6,189
<b>Total Current Liabilities</b>	<b>342,241</b>	<b>22,646</b>
<b><i>Noncurrent Liabilities</i></b>		
Refundable advances under federal loan programs	4,146	-
Compensated absences	23,558	-
Long-term debt	717,913	-
Lease Payable Due to Related Organizations, LT	-	14,987
Leases payable	28,439	14
Unearned revenue	-	287
Net pension liability	272,974	-
Net OPEB Liability	621,544	-
Other noncurrent liabilities	623	428
<b>Total Noncurrent Liabilities</b>	<b>1,669,197</b>	<b>15,716</b>
<b>TOTAL LIABILITIES</b>	<b>2,011,438</b>	<b>38,362</b>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Service Concession Arrangements	1,210	-
Deferred Inflows on Leases	53,971	11,751
OPEB Related	25,351	-
Gain on bond refunding	594	-
Pension related	224,659	-
Split-interest agreements	-	7,093
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>305,785</b>	<b>18,844</b>
<b><u>NET POSITION</u></b>		
Net investment in capital assets	1,850,785	7,121
Restricted - Nonexpendable	92,763	392,671
Restricted - Expendable - Scholarships, research and instruction	229,778	433,038
Restricted - Expendable - Loans	6,435	-
Restricted - Expendable - Capital projects	55,343	1,271
Restricted - Expendable - Debt service	39,638	-
Restricted - Expendable - Other	-	5,144
Unrestricted	(237,203)	54,986
<b>TOTAL NET POSITION</b>	<b>\$ 2,037,539</b>	<b>\$ 894,231</b>

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

**NEVADA SYSTEM OF HIGHER EDUCATION**  
**COMBINED STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION (in \$1,000's)**  
**AS OF JUNE 30, 2022**

	<u>System</u>	<u>System Related Organization</u>
<b><i>Operating Revenues</i></b>		
Student tuition and fees (net of scholarship allowance of \$209,511)	\$ 477,348	\$ -
Federal grants and contracts	268,295	-
State grants and contracts	52,260	-
Local grants and contracts	3,645	-
Other grants and contracts	39,655	-
Campus support	-	6,831
Sales and services of educational departments (including \$32,010 from System Related Organizations)	174,138	-
Sales and services of auxiliary enterprises (net of scholarship allowance of \$10,516)	80,445	-
Contributions	-	64,866
Patient revenue	-	40,490
Contract revenue	-	14,725
Special events and fundraising	-	1,879
Interest earned on loans receivable	171	-
Other operating revenues	11,046	14,866
<b>Total Operating Revenues</b>	<b>1,107,003</b>	<b>143,657</b>
<b><i>Operating Expenses</i></b>		
Employee compensation and benefits	(1,245,173)	(29,425)
Utilities	(30,109)	-
Supplies and services	(448,976)	(6,710)
Scholarships and fellowships	(195,329)	-
Program expenses, System Related Organizations	-	(16,040)
Depreciation and amortization	(132,841)	(4,533)
Other operating expenses	-	(2,656)
<b>Total Operating Expenses</b>	<b>(2,052,428)</b>	<b>(59,364)</b>
<b>Operating Income (Loss)</b>	<b>(945,425)</b>	<b>84,293</b>
<b><i>Nonoperating Revenues (Expenses)</i></b>		
State appropriations	639,655	-
Gifts (including \$50,185 from System Related Organizations)	52,702	-
Investment loss, net	(79,347)	(39,345)
Loss on disposal of capital assets	(5,189)	-
Interest expense	(26,577)	(192)
Intergovernmental revenue	50	-
Payments to System campuses and divisions	(3,465)	(96,486)
Other nonoperating revenues	6,115	1,940
Federal grants and contracts	354,066	-
<b>Total Nonoperating Revenues</b>	<b>938,010</b>	<b>(134,083)</b>
<b>Loss Before Other Revenue (Expenses)</b>	<b>(7,415)</b>	<b>(49,790)</b>
<b><i>Other Revenues (Expenses)</i></b>		
State reversions restricted for capital purposes	(5,627)	-
Capital grants and gifts (including \$15,467 from System Related Organizations)	15,591	-
Return of Capital Gifts	(29)	-
Additions to permanent endowments (including \$611 to System Related Organizations)	647	32,767
Other Foundation expenses	-	(189)
<b>Total Other Revenues</b>	<b>10,582</b>	<b>32,578</b>
<b>Increase (Decrease) in Net Position</b>	<b>3,167</b>	<b>(17,212)</b>
<b><i>NET POSITION</i></b>		
<b>Net position - beginning of year</b>	<b>2,034,372</b>	<b>911,443</b>
<b>Net position - end of year</b>	<b>\$2,037,539</b>	<b>\$ 894,231</b>

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

**NEVADA SYSTEM OF HIGHER EDUCATION**  
**COMBINED STATEMENT OF CASH FLOWS (in \$1,000's)**  
**AS OF JUNE 30, 2022**

	<b><u>System</u></b>
<b><i>Cash flows from operating activities</i></b>	
Tuition and fees	\$ 470,639
Grants and contracts	360,543
Payments to suppliers	(459,958)
Payments for utilities	(29,363)
Payments for compensation and benefits	(1,265,587)
Payments for scholarships and fellowships	(195,518)
Loans issued to students and employees	(794)
Collection of loans to students and employees	947
Sales and services of educational departments	168,948
Sales and services of auxiliary enterprises	80,115
Insurance recoveries	11,458
Receipts under third party events	8,267
Disbursements under third party event disbursements	(6,338)
Receipts under federal student loan programs	116,630
Disbursements under federal student loan programs	(111,237)
Receipts under External award receipts and others	12,227
Disbursements under External award distributions and others	(11,437)
Other receipts	<u>10,619</u>
<b><i>Cash flows from operating activities</i></b>	<b><u>(839,839)</u></b>
<b><i>Cash flows from noncapital financing activities</i></b>	
State appropriations	646,609
Transfers from System Administration	(3,465)
Gifts and grants for other than capital purposes	51,947
Gift for endowment purposes	547
Other	5,932
Principal paid on noncapital debt	(2,984)
Federal grants and contracts	353,905
Interest paid on noncapital debt	<u>(354)</u>
<b><i>Cash flows from noncapital financing activities</i></b>	<b><u>1,052,137</u></b>
<b><i>Cash flows from capital and related financing activities</i></b>	
Payments for debt issuance costs	(446)
Capital appropriations	21,917
Capital grants and gifts received	14,581
Bond issuance and refunding	74,503
Purchases of capital assets	(176,649)
Proceeds from sale of property and equipment	1,340
Principal paid on capital debt	(85,455)
Interest paid on capital debt	(29,661)
Insurance recoveries for capital assets	20,042
Deposits for the acquisition of property and equipment	<u>98</u>
<b><i>Cash flows from capital and related financing activities</i></b>	<b><u>(159,730)</u></b>
<b><i>Cash flows from investing activities</i></b>	
Proceeds from sales and maturities of investments	230,410
Purchase of investments	(359,146)
Interest and dividends received on investments	11,128
Net (increase) decrease in cash equivalents, noncurrent investments	<u>(3,545)</u>
<b><i>Cash flows from investing activities</i></b>	<b><u>(121,153)</u></b>
<b><i>Net decrease in cash</i></b>	<b>(68,585)</b>
<b><i>Cash and cash equivalents, beginning of year</i></b>	<b><u>199,746</u></b>
<b><i>Cash and cash equivalents, end of year</i></b>	<b><u>\$ 131,161</u></b>

**NEVADA SYSTEM OF HIGHER EDUCATION**  
**COMBINED STATEMENT OF CASH FLOWS (in \$1,000's)**  
**(CONTINUED)**  
**AS OF JUNE 30, 2022**

	<u><b>System</b></u>
<b>Reconciliation of operating loss to cash flows from operating activities</b>	
Operating loss	\$ (945,425)
Adjustments to reconcile operating loss to cash used in operating activities:	
Supplies expense related to noncash gifts	518
Depreciation and amortization expense	132,841
Change in pension related deferred outflows of resources	(80,608)
Change in pension related deferred inflows of resources	194,007
Change in OPEB related deferred outflows of resources	12,955
Change in OPEB related deferred inflows of resources	(16,941)
Change in service concession arrangements deferred inflows of resources	(321)
Change in lease related deferred inflows of resources	949
Changes in assets and liabilities:	
Accounts receivable, net	(7,805)
Receivable from U.S. Government	(1,263)
Receivable from State of Nevada	2,350
Loans receivable, net	295
Inventories	(629)
Due from other institutions	(6,458)
Due from system related organizations	(1,278)
Deposits and prepaid expenditures	(4,826)
Other assets	(14)
Accounts payable	3,685
Accrued payroll and related liabilities	6,249
Due to other institutions	6,687
Due to System Related Organizations	3,954
Unemployment and workers' compensation insurance liability	(100)
Unearned revenue	(7,049)
Refundable advances under federal loan program	153
Compensated absences	(6,750)
Other liabilities	2,001
Net pension liability	(144,452)
Net OPEB liability	16,621
Deposits held for others	764
Other	51
Cash flows from operating activities	<u>\$ (839,839)</u>

**Supplemental noncash activities information:**

Loss on disposal of capital assets	<u>\$ (4,620)</u>
Capital assets acquired by gifts	<u>\$ 2,134</u>
Capital assets acquired by incurring lease obligations and accounts payable	<u>\$ 13,909</u>
University Revenue Refunding Bond Series 2022	<u>\$ 24,053</u>
Unrealized gains (loss) on investments	<u>\$ (153,663)</u>
Right-of-use assets obtained in exchange for lease obligations	<u>\$ 77,982</u>
System Related Organization debt forgiveness	<u>\$ 1,992</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, 2022**

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**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 and athletic foundations and medical school practice plans, which include: University of Nevada, Reno Foundation, Wolf Pack Athletic Association, 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, University of Nevada Las Vegas Medicine Incorporated, 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, 2022, the foundations distributed \$96,486 to the System for both restricted and unrestricted purposes. Complete financial statements for the foundations can be obtained from Rhett Vertrees, Assistant Chief Financial Officer at NSHE, 2601 Enterprise Rd., Reno, NV 89512.

In prior years, the System Related Organizations also include four legally separate non-profit organizations, together known as Integrated Clinical Services, Inc. (ICS). The financial statements of ICS were discretely presented on the System's financial statements. On October 1, 2021 ICS entered into a joint affiliation agreement with Renown Health designed to improve access to care. ICS became a blended component unit of the System and the prior year net position \$1,474 is reported within the System's financial statements.

During the year ended June 30, 2022, UNLV Med distributed \$28,747 to the System for restricted purposes for salaries and Dean's support. Complete financial statements for UNLV Med can be obtained from Rhett Vertrees, Assistant Chief Financial Officer at NSHE, 2601 Enterprise Rd., Reno, NV 89512.

**NOTE 2 – Summary of Significant Accounting Policies:**

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

**BASIS OF PRESENTATION**

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

The financial statements required by Statement No. 35 are the Statements of Net 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.

**NEVADA SYSTEM OF HIGHER EDUCATION**  
**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)**  
**FOR THE YEAR ENDED JUNE 30, 2022**

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

**BASIS OF ACCOUNTING**

The financial statements have been prepared on the accrual basis of accounting whereby all revenues are recorded when earned and all expenses are recorded when incurred. All significant transactions between various divisions and campuses of the System have been eliminated. The 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. Restricted cash and cash equivalents represent the unexpended bond proceeds held for construction of major assets. These amounts are included in cash and cash equivalents in the Statements 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 receivables are recorded at net present value using the appropriate discount rate. An allowance for uncollectible pledges is estimated based on collection history and is netted against the gross pledges' receivable.

**CAPITAL ASSETS**

Capital assets are defined as assets with an initial unit cost of \$5 in the Fiscal year 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. No interest was capitalized during the year ended June 30, 2022. 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.

**NEVADA SYSTEM OF HIGHER EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEAR ENDED JUNE 30, 2022**

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

**LEASE RECEIVABLE**

Lease receivables are recorded by the System as the present value of lease payments expected to be received under all leases other than short term. Lease receivables are subsequently reduced over the life of the lease as cash is received in the applicable reporting period. Short term leases, those with a maximum period of 12 months, are recognized as collected.

**RIGHT OF USE ASSET**

Right-of-Use (ROU) assets are recognized at the lease commencement date and represent the System's right to use an underlying asset for the lease term. ROU assets are measured at the initial value of the lease liability plus any payments made to the lessor before commencement and initial direct costs. ROU assets are included in net capital assets on the Combined Statement of Net Position.

**LEASE LIABILITY**

Lease liabilities represent the System's obligation to make lease payments arising from leases other than short term leases. Lease liabilities are recognized at the lease commencement date based on the present value of future lease payments over the remaining lease term. Present value of lease payments are discounted based on a borrowing rate determined by the System. Short term leases, those with a maximum period of 12 months, are expensed as incurred.

**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 Statements 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 Statements 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 fair value.

**DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

In addition to assets, the Statements 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

**NEVADA SYSTEM OF HIGHER EDUCATION**  
**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)**  
**FOR THE YEAR ENDED JUNE 30, 2022**

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

until then. The System has pension related, other post-employment benefits related and loss on bond refunding balances of \$156,239, \$50,742 and \$8,730 respectively, at June 30, 2022. 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 \$7 at June 30, 2022.

In addition to liabilities, the Statements 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, service concession related, gain on bond refunding and unrecognized revenues from other than short term lease balances of \$224,659, \$25,351, \$1,210, \$594 and \$53,971, respectively, at June 30, 2022, while the System Related Organizations have split-interest agreements and unearned lease revenue of \$7,093 and \$11,751, respectively, at June 30, 2022.

Pension related deferred inflows of resources are discussed in depth in Note 17. Other post-employment benefits and 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. Leases are discussed in depth in Note 11 and 12.

**NET POSITION**

Net position is classified as follows:

*Net investment in capital assets:* This represents the total investment in capital assets and right-of-use assets net of outstanding debt obligations related to those capital assets and lease liabilities related to the right-of-use 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. Under generally accepted accounting principles, net position that is not subject to externally imposed restrictions governing their use must be classified as unrestricted for financial reporting purposes. Unrestricted net position is negative due primarily to obligations for pension and retiree health benefits exceeding the System's assets available to pay such obligations. Although unrestricted net position is not subject to externally imposed restrictions, substantially all the System's reserves are allocated for academic and research initiatives or programs, for capital projects or for other purposes.

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. Fair value is "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."

A fair value hierarchy for disclosure that classifies inputs for valuation techniques into levels as follows:

*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.

**NEVADA SYSTEM OF HIGHER EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEAR ENDED JUNE 30, 2022**

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

*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 and excluded from the three defined levels above.

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.

*UNLV MEDICINE, 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 the operating expenses are directly or indirectly related to patient care.

*FOUNDATIONS*

Donations, gifts and pledges are recognized as income when all eligibility requirements are met, provided that the promise 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, 2022, were \$14,027.

**NEVADA SYSTEM OF HIGHER EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEAR ENDED JUNE 30, 2022**

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

**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.

**GASB STATEMENTS IMPLEMENTED IN FISCAL YEAR 2022**

GASB Statement No. 87, Leases, effective 2022, establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. Limited exceptions to the single approach guidance are provided for short-term leases, defined as lasting a maximum of twelve months at inception, including any options to extend, financed purchases, leases of assets that are investments and certain regulated leases. Leases should be recognized and measured using the facts and circumstances that exist at the beginning of the earliest period presented. Leases are discussed in depth in Note 11 and 12.

Changes adopted to conform to the provisions of this Statement were applied retroactively by restating the financial statements for the earliest period presented, July 1, 2021. The cumulative effect of implementation was the recognition of lease receivable of \$45,101 and an offset deferred inflow of resources of \$45,101, and the recognition of a lease liability of \$89,347 and intangible right-to-use assets of \$77,982. There was no change in beginning net position.

**NEW ACCOUNTING PRONOUNCEMENTS**

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities (GASB 84)*, 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 of all state and local governments. GASB 84 was implemented for fiscal years June 30, 2021. The impact of this pronouncement is immaterial, and no fiduciary activities are being presented separately.

In May 2019, the GASB issued Statement No. 91, *Conduit Debt Obligations (GASB 91)*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021. There is no anticipated impact from this pronouncement as NSHE does not issue conduit debt on behalf of unaffiliated entities.

In January 2020, the GASB issued Statement No. 92, *Omnibus 2020 (GASB 92)*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes specific provisions about numerous GASB pronouncements. The requirements of this Statement are effective at various times depending on the topic but are generally effective for fiscal years beginning after June 15, 2021. GASB 92 was implemented for fiscal years beginning after June 15, 2021. The impact of this pronouncement is considered immaterial.

In March 2020, the GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements (GASB 94)*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. The anticipated impact of this pronouncement is uncertain at this time.

In May 2020, the GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance (GASB 95)*. The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19

**NEVADA SYSTEM OF HIGHER EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEAR ENDED JUNE 30, 2022**

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

pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

In May 2020, the GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements (GASB 96)*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022. The anticipated impact of this pronouncement is uncertain at this time.

In June 2020, the GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32 (GASB 97)*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. For purposes of determining whether a primary government is financially accountable for a potential component unit, the requirements of this Statement that provide that for all other arrangements, the absence of a governing board be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform, are effective for reporting periods beginning after June 15, 2021. GASB 97 was implemented for fiscal years beginning after June 15, 2021. The impact of this pronouncement is considered immaterial.

GASB Statement No. 99, Omnibus 2022. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The System is required to implement this portion of GASB Statement No. 99 in the fiscal year beginning July 1, 2023.

The practice issues addressed by this Statement are as follows: Clarification of provisions in Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, related to (a) the determination of the public-private and public-public partnership (PPP) term and (b) recognition and measurement of installment payments and the transfer of the underlying PPP asset; and clarification of provisions in Statement No. 96, Subscription-Based Information Technology Arrangements, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short-term SBITA, and recognition and measurement of a subscription liability.

Classification and reporting of derivative instruments within the scope of Statement No. 53, Accounting and Financial Reporting for Derivative Instruments, that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument. The Department is required to implement this portion of GASB Statement No. 99 in the fiscal year beginning July 1, 2024.

The System has not completed its assessment of the impact of the adoption of these statements and the impact is unknown at this time.

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*, which addresses informational needs of the financial statement users by improving the accounting and financial reporting for compensated absences, such as PTO. GASB 101 is effective for years beginning after December 31, 2023. The Company has not adopted this statement and is in the process of determining the impact to its financial statements.

**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, 2022, the System's deposits in money market funds totaled \$218,232 and cash in bank was \$1,732. Of these balances, \$250 each year are covered by the Federal Depositary Insurance Corporation (FDIC), the remaining deposits are uncollateralized and uninsured. Restricted cash represents the unexpended bond proceeds held for construction of major assets.

**NEVADA SYSTEM OF HIGHER EDUCATION**  
**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)**  
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**NOTE 4 – Disclosures About Fair Value of Financial Instruments:**

**Investments at Fair Value**

The System's investment holdings as of June 30, 2022, categorized in accordance with the fair value hierarchy are summarized in the following table:

	Level 1 fair value	Level 2 fair value	Level 3 fair value	NAV	Total
Cash and cash equivalents	\$ 225,014	\$ -	\$ -	\$ -	\$ 225,014
Charitable trusts	4,105	-	-	-	4,105
Domestic equity	160,255	-	-	91,258	251,513
Emerging market equity	-	-	-	19,191	19,191
Fixed income	180,624	2,149	-	154,127	336,900
International equity	98,494	-	-	97,748	196,242
Marketable alternatives	-	-	-	46,407	46,407
Multi-strategy	-	-	-	-	-
Private growth	-	-	-	70,394	70,394
Real assets	9,326	-	-	7,867	17,193
	677,818	2,149	-	486,992	1,166,959
Less: GBC Foundation Endowments	(8,941)	-	-	-	(8,941)
	<u>\$ 668,877</u>	<u>\$ 2,149</u>	<u>\$ -</u>	<u>\$ 486,992</u>	<u>\$ 1,158,018</u>

Assets included in the net asset value (NAV) 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 \$25,702 to private equity/venture capital funds are outstanding as of June 30, 2022.
- *Marketable Alternatives* – Assets in the marketable alternative category have a broad mandate and/or incorporate hedging strategies and have significant redemptions restrictions.
- *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**

	<b>Redemption Frequency</b>	<b>Days' Notice (If applicable)</b>	<b>Remaining Life for Partnership</b>
Marketable Alternatives	Daily, Monthly, Quarterly, Semi-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

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**NOTE 5 – System Investments:**

The 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. 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, 2022, is as follows:

	<u>Cost</u>	<u>Market Value</u>
Mutual funds publicly traded	\$384,604	\$439,166
Partnerships	64,334	109,163
Cash and cash equivalents	225,014	225,014
Trusts	3,824	4,105
Private commingled funds	<u>406,787</u>	<u>389,511</u>
	1,084,563	1,166,959
Less: GBC Foundation Endowments	<u>(8,941)</u>	<u>(8,941)</u>
	<u>\$ 1,075,622</u>	<u>\$1,158,018</u>

As of June 30, 2022, 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 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, 2022, is as follows:

	<u>Fair Value</u>	<u>Not Rated</u>
Mutual funds publicly traded	\$439,166	\$439,166
Partnerships	109,163	109,163
Cash and cash equivalents	225,014	225,014
Trusts	4,105	4,105
Private commingled funds	<u>389,511</u>	<u>389,511</u>
	1,166,959	1,166,959
Less: GBC Foundation Endowments	<u>(8,941)</u>	<u>(8,941)</u>
	<u>\$ 1,158,018</u>	<u>\$1,158,018</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.

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**NOTE 5 – System Investments (continued):**

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, 2022, is as follows:

Less than 1 year	\$88,333
1 to 5 year	151,736
5 to 10 year	<u>181,978</u>
	<u>\$422,047</u>

*Custodial credit risk*

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

*Concentration of credit risk*

Concentration of credit risk is the risk of loss attributed to the magnitude of the System's investments within any one issuer. For the fixed 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, 2022, 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 \$211,460 in mutual funds and commingled funds in both the operating and endowment pools that are primarily invested in international equities at June 30, 2022.

**NOTE 6 – System Endowment Pool:**

At June 30, 2022, \$290,590 of endowment fund investments were pooled on a unit market value basis. As of June 30, 2022, the endowment pool was comprised of investments in cash and cash equivalents (1.7%), mutual funds (11.5%), partnerships (36.5%), and private commingled (50.3%). Each individual endowment fund acquires or disposes of units based on the market value per unit on the preceding quarterly valuation date. The unit market value at June 30, 2022, was \$1.087. 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, 2022, 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 2022, \$29.57 was distributed to each time-weighted eligible unit for a total spending rule distribution of \$10,421. The 2022 distributions were made from investment income of \$7,939 and from cumulative gains of pooled investments of \$18,360.

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 \$183,902 at June 30, 2022, 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, 2022, there were eight accounts underwater, but the total amount is considered immaterial.

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**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. The accounts receivable balances as of June 30, 2022, are as follows:

Accounts receivable:	
Student tuition and fees	\$73,068
Sales and services	31,351
Local and private grants and contracts	7,864
Other	<u>153</u>
	112,436
Less: Allowance for doubtful accounts	<u>(63,263)</u>
Net accounts receivable	<u>\$49,173</u>

**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 loan receivables at June 30, 2022. A provision for possible uncollectible amounts is recorded on the basis of the various institution's estimated future losses for such items. The loans receivable and corresponding allowance for uncollectible loan balances as of June 30, 2022, are as follows:

Loans receivable	\$6,532
Less: Allowance for doubtful loans	<u>(844)</u>
Net loans receivable	5,688
Less current portion	<u>(918)</u>
Noncurrent loans receivable	<u>\$ 4,770</u>

**NOTE 9 – System Capital Assets:**

System capital asset activity for the year ended June 30, 2022, is as follows:

	Beginning Balance	GASB 87 Restatement	Increases	Decreases	Ending Balance
Capital assets not being depreciated:					
Construction in progress	\$ 116,726	\$ -	\$ 118,544	\$ (52,124)	\$ 183,146
Land	173,109	-	6,109	(38)	179,180
Land improvements	288	-	-	-	288
Intangibles	642	-	-	(642)	-
Collections	12,031	-	1,272	(33)	13,270
Total	<u>302,796</u>	<u>-</u>	<u>125,925</u>	<u>(52,837)</u>	<u>375,884</u>
Capital assets being depreciated:					
Buildings	3,338,301	-	71,207	(4,858)	3,404,650
Land improvements	179,218	-	2,866	-	182,084
Machinery and equipment	448,881	-	29,363	(27,884)	450,360
Intangibles	51,799	-	1,960	-	53,759
Library books and media	125,368	-	2,168	(648)	126,888
	-	-	-	-	-
Total	<u>4,143,567</u>	<u>-</u>	<u>107,564</u>	<u>(33,390)</u>	<u>4,217,741</u>
Less accumulated depreciation for:					
Buildings	(1,257,694)	-	(85,057)	839	(1,341,912)
Land improvements	(129,768)	-	(5,402)	-	(135,170)
Machinery and equipment	(338,587)	-	(28,977)	26,080	(341,484)
Intangibles	(46,988)	-	(1,865)	-	(48,853)
Library books and media	(121,575)	-	(1,784)	649	(122,710)
	-	-	-	-	-
Total	<u>(1,894,612)</u>	<u>-</u>	<u>(123,085)</u>	<u>27,568</u>	<u>(1,990,129)</u>

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**NOTE 9 – System Capital Assets (continued):**

	Beginning Balance	GASB 87 Restatement	Increases	Decreases	Ending Balance
Right-of-Use assets being amortized:					
ROU Buildings/Offices	-	37,086	4,406	-	41,492
ROU Equipment	-	2,036	2,611	-	4,647
Total	-	39,122	7,017	-	46,139
Less accumulated amortization for:					
ROU Buildings/Offices	-	-	(8,592)	-	(8,592)
ROU Equipment	-	-	(1,135)	-	(1,135)
Total	-	-	(9,727)	-	(9,727)
Total assets being depreciated/amortized, net	2,248,955	39,122	(18,231)	(5,822)	2,264,024
Capital assets, net	\$ 2,551,751	\$ 39,122	\$ 107,694	\$ (58,659)	2,639,908

GASB Statement No. 87, Leases, effective 2022, establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset. NSHE recognized intangible right-to-use lease assets of \$84,999 of which \$77,982 was a restatement from fiscal year 2021. The associated leases liabilities are discussed in Note 12.

In 2022, the total amount recognized as a loss on disposal of assets was immaterial.

**NOTE 10 – System Long-Term Debt:**

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

The Board of Regents issues revenue bonds and certificates of participation 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, long-term debt is issued to fund projects that would not be funded through State appropriations, such as dormitories, dining halls and parking garages.

The Board of Regents has entered into various long-term financed purchase obligations to acquire real estate and equipment. These purchases transfers ownership by the end of the contract, do not contain termination options, but may contain a fiscal funding or cancellation clause that is not reasonably certain to be exercised.

System long-term debt activity for the year ended June 30, 2022, is as follows:

	Annual Interest Rate	Fiscal Year Final Payment Date	Original Amount	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Universities Revenue Bonds, Series 2011A	2.25% to 5.00%	2025	\$ 50,470	\$ 5,170	\$ -	\$ (5,170)	\$ -	\$ -
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	320	-	(160)	160	160
Universities Revenue Bonds, Series 2013A	2.00% to 5.00%	2034	40,035	28,640	-	(1,510)	27,130	1,580
Universities Revenue Bonds, Series 2013B	3.00% to 5.00%	2036	105,300	82,230	-	(6,105)	76,125	6,405
Universities Revenue Bonds, Series 2014A	4.00% to 5.00%	2044	49,995	42,185	-	(1,610)	40,575	1,690
Universities Revenue Bonds, Series 2015A	3.00% to 5.00%	2036	61,455	60,240	-	(2,390)	57,850	3,190
Universities Revenue Bonds, Series 2015B	2.00% to 3.00%	2027	7,480	4,675	-	(735)	3,940	750
Universities Revenue Bonds, Series 2016A	2.00% to 5.00%	2039	57,750	55,820	-	(2,440)	53,380	2,545
Universities Revenue Bonds, Series 2016B	2.50% to 5.00%	2037	13,580	12,065	-	(555)	11,510	585
Universities Revenue Bonds, Series 2017A	3.25% to 5.00%	2041	25,905	25,905	-	(825)	25,080	870
Universities Revenue Bonds, Series 2019A	3.00% to 5.00%	2050	18,640	18,640	-	(330)	18,310	345
Universities Revenue Bonds, Series 2021	2.38% to 5.00%	2052	35,705	-	35,704	-	35,704	1,139
Universities Revenue Bonds, Series 2022	3.00% to 5.00%	2033	21,905	-	21,905	-	21,905	-
C. College Revenue Bonds, Series 2017A	3.00% to 5.00%	2048	70,915	66,180	-	(1,365)	64,815	1,435
Certificates of Participation, Series 2014A	2.00% to 5.00%	2045	34,220	29,865	-	(810)	29,055	850
Certificates of Participation, Series 2016A	2.00% to 5.00%	2047	63,095	53,645	-	(1,685)	51,960	1,770
Certificates of Participation, Series 2016B	1.65% to 4.72%	2047	50,405	46,335	-	(1,070)	45,265	1,100
Certificates of Participation, Series 2017A	3.00% to 5.00%	2048	28,890	26,995	-	(555)	26,440	585
Certificates of Participation, Series 2018A	3.00% to 5.00%	2049	12,475	12,135	-	(240)	11,895	255
Certificates of Participation, Series 2020A	3.00% to 5.00%	2051	52,620	52,620	-	(445)	52,175	465
SNSC Phase II Revenue Bonds	7.58%	2023	\$ 8,460	1,515	-	(730)	785	785
Discounts				(1)	-	1	-	-
Premiums				39,413	5,702	(3,981)	41,134	3,243
Total Bonds Payable				690,557	63,311	(58,675)	695,193	29,747
Notes Payable				31,084	-	(12,754)	18,330	9,704
Financed purchase obligations				49,081	-	(2,567)	46,514	2,673
Total				\$ 770,722	\$ 63,311	\$ (73,996)	\$ 760,037	\$ 42,124

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

System notes payable activity for the year ended June 30, 2022, is as follows:

	Interest Rate	Date Issued	Final Payment Date	Original Amount	Ending Balance
Bank of America, CSN Promissory Note	1.88%	1/3/2013	6/1/2023	\$10,000	\$1,087
Wells Fargo Bank, UNR MEBD Refunding	1.80%	4/21/2016	1/2/2026	\$7,570	3,483
Key Government Finance, Inc., UNR Fine Arts Bldg	2.02%	4/20/2017	7/1/2022	\$11,326	2,421
US Bank, UNLV SOM funding	Variable****	6/28/2017	6/28/2024	Maximum \$19,000	4,658
ZionsBankcorp, UNLV Football facility	1.98%	11/9/2017	7/1/2023	\$15,297	3,941
ZionsBankcorp, UNR Football facility	2.25%	1/9/2020	7/1/2029	\$3,200	2,740
					<u>\$18,330</u>

\*\*\*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.

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 numbers 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:

	Principal	Interest	Total
2023	\$ 38,881	\$ 27,666	\$ 66,547
2024	35,175	26,287	61,462
2025	32,436	24,793	57,229
2026	33,059	23,241	56,300
2027	36,283	28,533	64,816
2028-2032	159,499	87,493	246,992
2033-2037	166,930	54,277	221,207
2038-2042	98,655	29,032	127,687
2043-2047	87,940	11,797	99,737
2048-2052	30,045	1,373	31,418
	<u>718,903</u>	<u>314,492</u>	<u>1,033,395</u>
Premiums	41,134	-	41,134
	<u>\$ 760,037</u>	<u>\$ 314,492</u>	<u>\$ 1,074,529</u>

Various outstanding notes from direct borrowings and direct placements of the System in the combined amount of \$2,525 contain provisions that in an event of default, the outstanding amounts become immediately due. An outstanding note from direct borrowings and direct placements of the System in the amount of \$606 is secured by an office building as collateral. Various outstanding notes from direct borrowings and direct placements of the System in the combined amount of \$1,129 are secured by computers and network equipment as collateral. An outstanding note from direct borrowings and direct placements of the System in the amount of \$790 is secured by instructional equipment as collateral. Various outstanding notes from direct borrowings and direct placements of the System in the combined amount of \$12,512 contain provisions that in an event of default, the respective interest rates are reset to a higher default rate.

Maturity	Outstanding (\$)	Unused Line of Credit (\$)	Pledged Assets?	Finance-Related EOD Consequences?		Finance-Related Termination Events?	Subjective Acceleration Clause(s)?
				Interest Rate/Other	Acceleration		
07/01/22	2,421	n/a	No	Yes-Note III	No	No	No
10/14/22	863	n/a	Yes-Note VI	Yes-Note VI	Yes-Note VI	No	No
06/01/23	1,087	n/a	No	Yes-Note V	No	No	No
07/01/23	4,658	n/a	No	Yes-Note IV	No	No	No

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

07/01/23	3,941	n/a	No	No	No	No	No
11/01/23	266	n/a	Yes-Note VIII	No	Yes-Note VIII	Yes-Note VIII	No
02/01/25	790	n/a	Yes-Note VII	Yes-Note VII	No	No	No
01/02/26	3,483	n/a	No	Yes-Note II	No	No	No
01/01/27	606	n/a	Yes-Note I	No	No	No	No
07/01/29	2,740	n/a	No	No	No	No	No

- I. Property located at 450 Sinclair Street represents additional security for the lease.
- II. Upon the occurrence and continuance of an Event of Default, the Note will bear interest at the Default Rate, which consists of the summation of the following: (A) three percent (3.0%), and (B) the greatest of (i) the Prime Rate (as defined in Exhibit A of the Note) plus one percent (1.0%), (ii) the Federal Funds Rate (as defined in Exhibit A of the Note) plus two percent (2.0%), and (iii) seven percent (7.0%).
- III. Upon the occurrence and continuance of an Event of Default, the Note will bear interest at a rate of 6.02%2.6
- IV. Upon the occurrence of an Event of Default, the interest rate shall increase to the Default Rate, which is the summation of the following: (A) four hundred basis point (4.0%), and (B) the greatest of (i) the Prime Rate (as defined in the Credit Agreement) plus two percent (2.0%), the Monthly Reset LIBOR Rate (as defined in the Credit Agreement) plus two percent (2.0%), and (iii) five percent (5.0%).
- V. Upon occurrence of an Event of Default, the interest rate on the Note may be increased by three hundred basis points (3.0%) per annum.
- VI. Assets pledged include equipment purchased with proceeds of the lease, as described in Exhibit A to the lease agreement. Upon an Event of Default, payments due in the current fiscal year are accelerated and immediately due. Interest rate increases to lesser of 12% or maximum allowed by law.
- VII. Assets pledged include equipment purchased with proceeds of the lease. Upon an event of default, the Lessor may declare immediately due and payable as a pre-estimate of liquidated damages for loss of bargain and not as a penalty, the Stipulated Loss Value of the Products in lieu of any further Rent.
- VIII. Assets pledged include equipment purchased with proceeds of the lease. Upon an event of default, the Originator may terminate the Customer's rights to use the product and require the Customer to return the product in accordance with the terms and conditions of the Agreement. An Event of Default has occurred if NSHE's Senior-most Revenue Backed rating assigned by Moody's falls below "A3". Upon an Event of Default, all payments then due and the present value of all remaining payments to become due in the future plus the anticipated purchase price, both discounted at a rate of 2% per annum, are immediately due.

**NOTE 11 – Lessor Leases:**

**Lease Receivables**

The System leases real estate and equipment to independent third parties. The income under these lease agreements was approximately \$6,200 in 2022. The System had current lease receivables and lease receivables due from related organizations of \$4,852 and \$2,927, respectively, and long-term lease receivables and long-term lease receivables due from related organizations of \$31,157 and \$14,987, respectively, as of June 30, 2022. Deferred inflows of resources of \$53,971 are associated with these leases as of June 30, 2022.

The System had a total of 19 leases of which call for payments that are partially or completely variable and were not included in lease receivables or deferred inflows of resources. These variable payments were a result of the underlying lease measured not on a fixed rate, but rather variable due to the underlying payments derived from a percentage of sales, use of a Capital Asset, or changes in an index rate. A total of \$289 was recognized as revenue from these variable payments for the year ended June 30, 2022.

	Beginning Balance	GASB 87 Restatement	Additions	Deletions	Ending Balance	Current	LT Portion
System Lease Receivable Total	\$ -	\$ 45,101	\$ 15,019	\$ 6,197	\$ 53,923	\$ 7,779	\$ 46,144

The principal and interest revenue for the next five years and beyond are projected below for lease receivables:

	Principal	Interest	Total
2023	\$ 7,779	\$ 717	\$ 8,496
2024	6,527	632	7,159
2025	5,458	565	6,024
2026	5,144	488	5,632
2027	3,542	426	3,968
2028-2032	10,730	1,461	12,191
2033-2038	3,689	1,198	4,887
2039-2044	3,334	888	4,222
2045-2050	4,289	563	4,852
2051-2056	3,173	147	3,320
2057-2062	258	1	259
Total	\$ 53,923	\$ 7,087	\$ 61,010

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**NOTE 12 – Lessee Leases:**

The System has entered into various leases for land, building, equipment, infrastructure, facilities and improvements. Of these leases, a total of 22 agreements call for payments that are partially or completely variable and therefore were not included in lease assets or lease liabilities. These variable payments are a result of the underlying lease measured not on a fixed rate, but rather variable due to the underlying payments derived from a percentage of sales, use from a Capital Asset, or changes in index rates. A total of \$1,497 was recognized as expenses from these variable payments for the years ended June 30, 2022.

A summary of changes in the Right-of-Use Assets, displayed by the nature of underlying assets, is as follows for the year ended June 30, 2022:

	Beginning Balance	GASB 87 Restatement	Additions	Retirements	Ending Balance
Right-of-Use Assets:					
ROU Building	\$ -	\$ 37,086	\$ 4,513	\$ -	\$ 41,599
ROU Equipment	-	2,036	2,611	-	4,647
Total	-	39,122	7,124	-	46,246
Less accumulated depreciation for:					
ROU Building	-	-	(6,556)	-	(6,556)
Equipment	-	-	(3,171)	-	(3,171)
Total	-	-	(9,727)	-	(9,727)
Total Carrying Value of Right-of-Use Assets	\$ -	\$ 39,122	\$ (2,603)	\$ -	\$ 36,519

**Lease Liabilities**

GASB Statement No. 87, Leases, effective 2022, establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset. NSHE restated fiscal year 2021 leases of \$89,347 to right-to-use lease assets.

Long-term Liability activity for the year ended June 30, 2022, is summarized as follows:

	Beginning Balance	GASB 87 Restatement	Additions	Deletions	Ending Balance	Current
System Long-term Liability Total	\$ -	\$ 40,266	\$ 5,686	\$ (8,975)	\$ 36,977	\$ 8,538

The principal and interest expense for the next five years and beyond are projected below for lease obligations:

	Principal	Interest	Total
2023	\$ 8,538	\$ 388	\$ 8,926
2024	6,077	318	6,395
2025	4,616	263	4,879
2026	3,637	218	3,855
2027	3,406	173	3,579
2028-2032	10,653	304	10,957
2033-2038	50	1	51
Total Requirements	\$ 36,977	\$ 1,665	\$ 38,642

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**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 workman's comp 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 change to workers' compensation liability is 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, 2022, are as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Unemployment insurance	\$1,232	\$ -	\$ -	\$1,232
Workers' compensation	2,927	-	-	2,927
Total	<u>\$4,159</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$4,159</u>

**NOTE 14 – System Other Noncurrent Liability Activity:**

The activity with respect to System other noncurrent liabilities for the year ended June 30, 2022, is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Current
Refundable advances under federal loan program	\$ 4,523	\$ 371	\$ (748)	\$ 4,146	\$ -
Compensated Absences	71,364	44,705	(51,453)	64,616	41,058
Unearned Revenue	73,021	68,435	(76,721)	64,735	64,735
Other noncurrent liabilities	624	-	(1)	623	-
Total	<u>\$ 149,532</u>	<u>\$ 113,511</u>	<u>\$ (128,923)</u>	<u>\$ 134,120</u>	<u>\$ 105,793</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. On June 30, 2022, \$26,485 of outstanding bonds 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). In the fiscal year ended June 30, 2022, the System refinanced \$27,985 of bonds, and refinancing activities produced cash flow savings and economic gain of \$2,279 and \$2,044, respectively.

**NOTE 16 – Irrevocable Letter of Credit:**

In connection with its self-insured workers' compensation liability, the System is required to maintain a letter of credit for the State of Nevada in the amount of \$1,247 as of April 10, 2022. A letter of credit for workers' compensation liability is also required by beneficiary, Arrowood Indemnity Co., in the amount of \$120 as of September 9, 2021. 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, 2022.

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**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, 2022, was \$96,220 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.

Monthly benefit allowances for members are computed as 2.50% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this factor is 2.67% of average compensation. For members entering the System on or after January 1, 2010, there is a 2.50% service time factor and for regular members entering the System on or after July 1, 2015, there is a 2.25% factor. The System offers several alternatives to the unmodified service retirement allowance which, in general, allow 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. Regular members who entered the System on or after July 1, 2015, are eligible for retirement at age 65 with 5 years of service, or at age 62 with 10 years of service or at age 55 with 30 years of service or any age with 33 1/3 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. In one plan, contributions are shared equally by employer and employee. In the other plan, 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 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 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.

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**NOTE 17 – System Pension Plans (continued):**

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, 2021, the Statutory Employer/employee matching rate was 15.25%. The Employer-pay contribution (EPC) rate was 29.25%.

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

At June 30, 2022, the System reported a liability of \$272,974 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, 2021. The System's proportionate share is 2.99%.

For the year ended June 30, 2022, the System recognized pension expense of \$7,132. At June 30, 2022, 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	\$30,236	\$1,921
Net difference between projected and actual investment earnings on pension plan investments	0	222,738
Changes in assumptions	90,632	0
Changes in proportion	4,655	0
System contributions subsequent to the measurement date	30,716	0
	<u>\$156,239</u>	<u>\$224,659</u>

In 2022 \$30,716 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 and outflows of resources will be recognized in pension expense as follows for the years ended June 30:

2023	\$	29,614
2024		29,129
2025		30,216
2026		32,386
2027		(19,485)
Thereafter		(2,724)
	<u>\$</u>	<u>99,136</u>

***Actuarial Assumptions***

The PERS net pension liability was measured as of June 30, 2021, 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	2.50%
Investment Rate of Return	7.25%
Productivity pay increase	0.50%
Projected salary increases	4.20% to 9.10%, depending on service
	Rates include inflation and productivity increases
Other assumptions	Update from those used in the June 30, 2020, funding actuarial valuation

Actuarial assumptions used in the June 30, 2021, valuation was based on the results of the experience study for the period July 1, 2016, through June 30, 2020.

The discount rate used to measure the total pension liability was 7.25% as of June 30, 2021. The projection of cash flows used to determine the discount rate assumed plan contributions will be made in amounts consistent with statutory provisions and recognizing the plan's current funding policy and cost-sharing mechanism between employers and members. For this purpose, all contributions that are intended to fund

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**NOTE 17 – System Pension Plans (continued):**

benefits for all plan members and their beneficiaries are included, except those projected contributions that are intended to fund the service costs for future plan members and their beneficiaries are not included.

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members. 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, 2021.

The following was the PERS Board adopted policy target asset allocation as of June 30, 2021:

<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%	5.50%
Domestic Fixed Income	28%	0.75%
Private Markets	12%	6.65%

\* As of June 30, 2021, PERS' long-term inflation assumption was 2.50%

*Pension Liability Discount Rate Sensitivity*

The following represents the System's proportionate share of the net pension liability calculated using the discount rate of 7.25%, 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 (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	<u>1% Decrease (6.25%)</u>	<u>Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
NSHE's proportional share of the net pension liability	\$543,485	\$272,974	\$49,827

*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](http://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:**

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](http://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.

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

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.

*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, 2021 was 2.36%. NSHE contributions recognized as part of OPEB expense for the current fiscal year ended June 30, 2022 were \$16,058.

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

At June 30, 2022, NSHE reported a liability of \$621,544 for its proportionate share of the collective net OPEB liability. The collective net OPEB liability was measured as of July 1, 2021, and the total OPEB liability used to calculate the collective net OPEB liability was determined by an actuarial valuation as of January 1, 2021. 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. On June 30, 2022, the NSHE's proportion was 40.0958%.

For the year ended June 30, 2022, NSHE recognized OPEB expense of \$26,774. On June 30, 2022, NSHE reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Liability Experience	\$ -	\$ 22,441
Changes in assumption	34,684	2,692
Net difference between projected and actual earnings in OPEB plan investments	-	218
System contributions subsequent to the measurement date	16,058	-
Total	<u>\$ 50,742</u>	<u>\$ 25,351</u>

Of the total amount reported as deferred outflows of resources related to OPEB, \$16,058 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

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

June 30, 2022. This deferred outflow will be recognized as expense in fiscal 2022. 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:	
2023	\$ 2,025
2024	4,325
2025	3,018
2026	(35)
Thereafter	-
Total	<u>\$ 9,333</u>

*Actuarial assumptions*

Methods and assumptions to determine contribution rates:

Actuarial Cost Method	Entry Age Normal Level % of Salary
Asset Valuation Method	Market Value of Assets
Salary Increases	2.75%
Investment Rate of Return	2.21%, net of OPEB plan investment expense, including inflation.
Retirement Rates	Varies by age and service
Mortality Rates	Pub-2010 Public Retirement Plans Mortality Table weighted by Headcount, projected by MP-2020 (See Actuarial Assumptions and Methods section for additional details)

The actuarial assumptions and methods used in the June 30, 2022, valuation are stated below.

Valuation Date	January 1, 2020
Census Date	January 1, 2020
Measurement Date	June 30, 2021
Actuarial Method	Entry Age Normal Level % of Pay
Inflation (CPI)	2.50%
Discount Rate	Based on Bond Buyer General Obligation 20-Bond Municipal Bond Index: <ul style="list-style-type: none"> <li>Measurement Date June 30, 2020: 2.21%</li> <li>Measurement Date June 30, 2021: 2.16%</li> </ul>
Dental	4.00%
Admin	3.00%
HRA Accounts	0.00%
Life insurance Administrative Load	10%
Investment rate of return	2.21%, net of OPEB plan investment expense, including inflation

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

Salary Increases	2.75%
Health Care Trend Rates	For medical and prescription drug benefits, this amount initially is at 6.25% and decreases to a 5.25% long-term trend rate after six years. For dental benefits and Part B Premiums, the trend rate is 4.00% and 4.50%, respectively.
Mortality Rates	Pub-2010 Public Retirement Plans Mortality Table weighted by Headcount, projected by MP-2020 (See Actuarial Assumptions and Methods section for additional details)

The actuarial assumptions used in the January 1, 2022, valuation was based upon certain demographic and other actuarial assumptions as recommended by Aon, in conjunction with the State and guidance from the GASB statement.

*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 1.16% or 1-percentage-point higher 3.16% than the current discount rate:

	1% Decrease 1.16%	Discount Rate 2.16%	1% Increase 3.16%
NSHE's proportionate share of the collective net OPEB liability	\$683,777	\$621,544	\$553,418

*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	Trend Rates	1% Increase
NSHE's proportionate share of the collective net OPEB liability	\$571,478	\$621,544	\$663,327

*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, 2022, NSHE reported payables to the defined benefit OPEB plan of \$1,443 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, any liability in those legal actions, in excess of insurance coverage, will not materially adversely 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 UNR. Embers from the fire escaped and burned 23 structures. The System and the State of Nevada share an excess liability policy. At this point it is difficult to estimate the likelihood of an unfavorable outcome and the likely exposure, but the excess liability carrier has been placed on notice of these cases.

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.

**NEVADA SYSTEM OF HIGHER EDUCATION  
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**NOTE 19 – System Commitments and Contingent Liabilities (continued):**

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, 2022, but no significant reduction in force or staffing cuts are anticipated.

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, 2022, is \$167,481. 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. The State purchases an excess liability policy in the amount of \$5,000 excess of a \$5,000 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.
- Coverage for cyber liability is a combination of self-insurance and insurance policy with limits of \$3,000 per claim and \$5,000 per aggregate and a deductible of \$50.
- Medical malpractice with limits of \$1,000 per occurrence and \$3,000 aggregate.
- Allied health malpractice with limits of \$1,000 per occurrence and \$3,000 aggregate.

The System purchases other commercial insurance for incidental exposures where prudent. The 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 XX, 2022, the date of issuance, and has determined the following subsequent events to report.

Subsequent to year-end, the operations of Sierra Nevada University (SNU) were transferred to UNR and all real property assets of SNU were gifted to the UNR Foundation. The transaction was finalized on July 1, 2022, at which time UNR began full academic operations at the new University of Nevada, Reno at Lake Tahoe branch campus. In addition, a triple net lease was executed between UNR Foundation and UNR for \$1 a year for the an initial term equal to fifty (50) years. UNR does not anticipate this transaction having a material impact on operations.

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**NOTE 22-- Functional Classification of System Expenses:**

The following is the functional classifications of expenses as reported on the Statement of Combined Revenues, Expenses and Changes in Net Position for the year ended June 30, 2022:

Instruction	\$ 679,858
Research	155,020
Public service	120,980
Academic support	196,330
Institutional support	180,454
Student services	194,745
Operation and maintenance of plant	115,717
Scholarships and fellowships	197,733
Auxiliary enterprises	78,750
Depreciation	132,841
Total	<u>\$ 2,052,428</u>

**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, 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 Organizations, 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**  
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**NOTE 23 - System Related Organizations**

**NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS**  
**NET POSITION AS OF JUNE 30, 2022**

	<b>CSN Foundation</b>	<b>DRI Foundation</b>	<b>DRI Research Park</b>	<b>GBC Foundation</b>	<b>NSC Foundation</b>	<b>TMCC Foundation</b>	<b>UNLV Foundation</b>	<b>UNLV Research Foundation</b>	<b>Rebel Golf Foundation</b>
<b><u>ASSETS</u></b>									
<b>Current Assets</b>									
Cash and cash equivalents	\$ 74	\$ 1,346	\$ 1	\$ 2,742	\$ 544	\$ 5,694	\$ 22,316	\$ 272	\$ 717
Restricted cash and cash equivalents	4,043	-	-	1,589	2,343	-	-	-	-
Short-term investments	3,594	-	-	-	1,137	560	45,647	1,757	5,102
Accounts receivable, net	-	-	-	-	-	52	-	1,646	-
Receivable from U.S. Government	-	-	-	-	-	-	-	1,401	-
Pledges receivable, net	269	-	-	32	592	225	1,068	-	-
Patient accounts receivable, net	-	-	-	-	-	-	-	-	-
Current portion of loans receivable, net	1	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-
Deposits and prepaid expenditures, current	2	-	-	-	4	-	72	3	-
Due from affiliates (SROs)	-	-	-	-	-	-	1,208	-	-
Other current assets	-	-	-	72	-	43	692	218	-
<b>Total Current Assets</b>	<b>7,983</b>	<b>1,346</b>	<b>1</b>	<b>4,435</b>	<b>4,620</b>	<b>6,574</b>	<b>71,003</b>	<b>5,297</b>	<b>5,819</b>
<b>Noncurrent Assets</b>									
Investments	-	1,552	-	1,169	-	-	77,766	-	-
Restricted investments	2,150	-	-	7,887	1,331	-	-	-	-
Endowment investments	-	-	-	-	-	630	256,724	-	-
Loans receivable, net	25	-	-	-	-	-	-	-	-
Capital assets, net	-	397	-	-	-	-	353	5,897	102
Pledges receivable, net	276	-	-	276	1,072	506	16,426	-	-
Other noncurrent assets	-	-	-	-	-	-	13,922	8,135	-
<b>Total Noncurrent Assets</b>	<b>2,451</b>	<b>1,949</b>	<b>-</b>	<b>9,332</b>	<b>2,403</b>	<b>1,136</b>	<b>365,191</b>	<b>14,032</b>	<b>102</b>
<b>TOTAL ASSETS</b>	<b>10,434</b>	<b>3,295</b>	<b>1</b>	<b>13,767</b>	<b>7,023</b>	<b>7,710</b>	<b>436,194</b>	<b>19,329</b>	<b>5,921</b>
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>									
Intra-entity sales of future revenues	-	-	-	-	-	-	-	-	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>LIABILITIES</u></b>									
<b>Current Liabilities</b>									
Accounts payable	127	-	-	1,442	-	8	797	1,634	-
Accrued payroll and related liabilities	-	-	-	29	-	-	-	-	-
Current portion of leases payable	-	-	-	-	-	-	-	-	-
Leases Payable Due to Related Organizations	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	3	-	-	-	-	1,179	-
Funds held in trust for others	-	-	-	-	-	43	-	-	-
Due to affiliates (SROs)	-	-	-	-	-	493	-	-	304
Other current liabilities	-	-	-	-	-	-	36	33	-
<b>Total Current Liabilities</b>	<b>127</b>	<b>-</b>	<b>3</b>	<b>1,471</b>	<b>-</b>	<b>544</b>	<b>833</b>	<b>2,846</b>	<b>304</b>
<b>Noncurrent Liabilities</b>									
Unearned revenue	-	-	92	-	-	-	-	-	-
Lease Payable Due to Related Organizations, LT	-	-	-	-	-	-	-	-	-
Leases payable	-	-	-	-	-	-	-	-	-
Other noncurrent liabilities	-	-	-	-	-	-	428	-	-
<b>Total Noncurrent Liabilities</b>	<b>-</b>	<b>-</b>	<b>92</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>428</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>	<b>127</b>	<b>-</b>	<b>95</b>	<b>1,471</b>	<b>-</b>	<b>544</b>	<b>1,261</b>	<b>2,846</b>	<b>304</b>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>									
Split-interest agreements	-	-	-	-	-	-	836	-	-
Unearned lease revenue	-	-	-	-	-	-	-	11,751	-
<b>TOTAL DEFERRED INFLOW OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>836</b>	<b>11,751</b>	<b>-</b>
<b><u>NET POSITION</u></b>									
Net investment in capital assets	-	397	-	-	-	-	353	5,897	-
Restricted - Nonexpendable	2,176	-	-	4,977	1,332	635	187,863	-	-
Restricted - Expendable - Scholarships, research and instruction	7,104	768	-	4,396	-	5,826	238,695	-	-
Restricted - Expendable - Capital projects	-	-	-	1,271	-	-	-	-	-
Restricted - Expendable - Other	-	-	-	-	5,144	-	-	-	-
Unrestricted	1,027	2,130	(94)	1,652	547	705	7,186	(1,165)	5,617
<b>TOTAL NET ASSETS</b>	<b>\$ 10,307</b>	<b>\$ 3,295</b>	<b>\$ (94)</b>	<b>\$ 12,296</b>	<b>\$ 7,023</b>	<b>\$ 7,166</b>	<b>\$ 434,097</b>	<b>\$ 4,732</b>	<b>\$ 5,617</b>

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, 2022**

## NOTE 23 - System Related Organizations (continued)

NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS  
 NET POSITION AS OF JUNE 30, 2022

	UNLV Alumni Association	UNLV Rebel Football Foundation	UNLV Rebel Soccer Foundation	UNLV Singapore Limited	UNLV/MED	UNR Foundation	UNR WPAA	WNC Foundation	Total System Related Organizations
<b>ASSETS</b>									
<b>Current Assets</b>									
Cash and cash equivalents	\$ 526	\$ 158	\$ 95	\$ 1,066	\$ 7,131	\$ 49,136	\$ 66	\$ 407	\$ 92,291
Restricted cash and cash equivalents	-	-	-	-	15	-	-	279	8,269
Short-term investments	1,998	1,545	455	4,315	-	212,242	8,360	-	286,712
Accounts receivable, net	47	-	-	-	2,110	-	-	-	3,855
Receivable from U.S. Government	-	-	-	-	-	-	-	-	1,401
Pledges receivable, net	-	-	-	-	-	3,957	-	-	6,143
Patient accounts receivable, net	-	-	-	-	6,909	-	-	-	6,909
Current portion of loans receivable, net	-	-	-	-	-	26	-	-	27
Inventories	-	-	-	-	383	-	-	-	383
Deposits and prepaid expenditures, current	16	-	-	2	147	-	-	-	246
Due from affiliates (SROs)	-	-	-	-	93	198	411	-	1,910
Other current assets	-	-	4	6	-	6,466	-	20	7,521
<b>Total Current Assets</b>	<b>2,587</b>	<b>1,703</b>	<b>554</b>	<b>5,389</b>	<b>16,788</b>	<b>272,025</b>	<b>8,837</b>	<b>706</b>	<b>415,667</b>
<b>Noncurrent Assets</b>									
Investments	-	-	-	-	-	-	-	-	80,487
Restricted investments	-	-	-	-	-	-	-	4,730	16,098
Endowment investments	-	-	884	-	-	101,365	-	-	359,603
Loans receivable, net	-	-	-	-	-	68	-	-	93
Capital assets, net	19	-	-	-	662	1	40	-	7,471
Pledges receivable, net	-	-	-	-	-	4,202	-	-	22,758
Other noncurrent assets	24	-	-	-	17,757	9,415	-	-	49,253
<b>Total Noncurrent Assets</b>	<b>43</b>	<b>-</b>	<b>884</b>	<b>-</b>	<b>18,419</b>	<b>115,051</b>	<b>40</b>	<b>4,730</b>	<b>535,763</b>
<b>TOTAL ASSETS</b>	<b>2,630</b>	<b>1,703</b>	<b>1,438</b>	<b>5,389</b>	<b>35,207</b>	<b>387,076</b>	<b>8,877</b>	<b>5,436</b>	<b>951,430</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>									
Intra-entity sales of future revenues	-	-	-	-	7	-	-	-	7
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7</b>
<b>LIABILITIES</b>									
<b>Current Liabilities</b>									
Accounts payable	22	-	4	-	1,854	221	-	-	6,109
Accrued payroll and related liabilities	-	-	-	-	1,170	-	-	-	1,199
Current portion of leases payable	-	-	-	-	84	-	-	-	84
Leases Payable Due to Related Organizations	-	-	-	-	2,927	-	-	-	2,927
Unearned revenue	-	-	-	-	-	-	-	40	1,222
Funds held in trust for others	-	-	-	-	-	-	-	-	43
Due to affiliates (SROs)	-	-	-	-	3,327	749	-	-	4,873
Other current liabilities	-	-	-	16	1,018	-	2	5,084	6,189
<b>Total Current Liabilities</b>	<b>22</b>	<b>-</b>	<b>4</b>	<b>16</b>	<b>10,380</b>	<b>970</b>	<b>2</b>	<b>5,124</b>	<b>22,646</b>
<b>Noncurrent Liabilities</b>									
Unearned revenue	-	-	-	-	-	195	-	-	287
Lease Payable Due to Related Organizations, LT	-	-	-	-	14,987	-	-	-	14,987
Leases payable	-	-	-	-	14	-	-	-	14
Other noncurrent liabilities	-	-	-	-	-	-	-	-	428
<b>Total Noncurrent Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,001</b>	<b>195</b>	<b>-</b>	<b>-</b>	<b>15,716</b>
<b>TOTAL LIABILITIES</b>	<b>22</b>	<b>-</b>	<b>4</b>	<b>16</b>	<b>25,381</b>	<b>1,165</b>	<b>2</b>	<b>5,124</b>	<b>38,362</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>									
Split-interest agreements	-	-	-	-	-	6,257	-	-	7,093
Unearned lease revenue	-	-	-	-	-	-	-	-	11,751
<b>TOTAL DEFERRED INFLOW OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,257</b>	<b>-</b>	<b>-</b>	<b>18,844</b>
<b>NET POSITION</b>									
Net investment in capital assets	19	-	-	-	414	1	40	-	7,121
Restricted - Nonexpendable	-	47	756	-	-	191,971	2,914	-	392,671
Restricted - Expendable - Scholarships, research and instruction	2	82	128	-	15	171,033	4,989	-	433,038
Restricted - Expendable - Capital projects	-	-	-	-	-	-	-	-	1,271
Restricted - Expendable - Other	-	-	-	-	-	-	-	-	5,144
Unrestricted	2,587	1,574	550	5,373	9,404	16,649	932	312	54,986
<b>TOTAL NET ASSETS</b>	<b>\$ 2,608</b>	<b>\$ 1,703</b>	<b>\$ 1,434</b>	<b>\$ 5,373</b>	<b>\$ 9,833</b>	<b>\$ 379,654</b>	<b>\$ 8,875</b>	<b>\$ 312</b>	<b>\$ 894,231</b>

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, 2022**

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 20, 2022

	CSN Foundation	DRI Foundation	DRI Research Park	GBC Foundation	NSC Foundation	TMCC Foundation	UNLV Foundation	UNLV Research Foundation	Rebel Golf Foundation
<b>Operating Revenues</b>									
Patient revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract revenue	-	-	-	-	-	-	-	-	-
Contributions	766	1,763	-	1,181	1,562	6,299	30,078	267	50
Campus support	-	317	48	17	-	-	2,847	-	-
Special events and fundraising	-	-	-	-	-	70	-	-	4
Other operating revenues	9	8	3	-	-	124	1,171	2,682	82
<b>Total Operating Revenues</b>	<u>775</u>	<u>2,088</u>	<u>51</u>	<u>1,198</u>	<u>1,562</u>	<u>6,493</u>	<u>34,096</u>	<u>2,949</u>	<u>136</u>
<b>Operating Expenses</b>									
Employee compensation and benefits	-	(309)	(41)	-	-	-	(2,817)	(98)	-
Supplies and services	(361)	(46)	(7)	-	-	-	(4,306)	(288)	(46)
Program expenses, System Related Organizations	-	-	-	(256)	-	(3,223)	(43)	-	(35)
Depreciation	-	-	-	-	-	-	(58)	(126)	-
Other operating expenses	-	(3)	-	(158)	(2,078)	(368)	-	-	-
<b>Total Operating Expenses</b>	<u>(361)</u>	<u>(358)</u>	<u>(48)</u>	<u>(414)</u>	<u>(2,078)</u>	<u>(3,591)</u>	<u>(7,224)</u>	<u>(512)</u>	<u>(81)</u>
<b>Operating Income (Loss)</b>	<u>414</u>	<u>1,730</u>	<u>3</u>	<u>784</u>	<u>(516)</u>	<u>2,902</u>	<u>26,872</u>	<u>2,437</u>	<u>55</u>
<b>Nonoperating Revenues (Expenses)</b>									
Investment Income (Loss), net	(768)	-	-	73	-	(29)	(28,342)	(147)	(1,012)
Payments to System campuses and divisions	(1,311)	(1,611)	-	(7,129)	-	-	(29,418)	(205)	(304)
Interest expense	-	-	-	-	-	-	-	-	-
Other nonoperating revenues (expenses)	-	85	-	-	-	-	(147)	-	-
<b>Total Nonoperating Revenues (Expenses)</b>	<u>(2,079)</u>	<u>(1,526)</u>	<u>-</u>	<u>(7,056)</u>	<u>-</u>	<u>(29)</u>	<u>(57,907)</u>	<u>(352)</u>	<u>(1,316)</u>
<b>Income (Loss) Before Other Revenue (Expenses)</b>	<u>(1,665)</u>	<u>204</u>	<u>3</u>	<u>(6,272)</u>	<u>(516)</u>	<u>2,873</u>	<u>(31,035)</u>	<u>2,085</u>	<u>(1,261)</u>
<b>Other Revenues (Expenses)</b>									
Additions to permanent endowments	-	-	-	45	7	-	15,079	-	-
Other Foundation revenues (expenses)	-	-	-	-	-	-	-	-	-
<b>Total Other Revenues (Expenses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45</u>	<u>7</u>	<u>-</u>	<u>15,079</u>	<u>-</u>	<u>-</u>
<b>Increase (Decrease) in Net Position</b>	<u>(1,665)</u>	<u>204</u>	<u>3</u>	<u>(6,227)</u>	<u>(509)</u>	<u>2,873</u>	<u>(15,956)</u>	<u>2,085</u>	<u>(1,261)</u>
<b>NET POSITION</b>									
Net position - beginning of year	11,972	3,091	(97)	18,523	7,532	4,293	450,053	2,647	6,878
Net position - end of year	<u>\$ 10,307</u>	<u>\$ 3,295</u>	<u>\$ (94)</u>	<u>\$ 12,296</u>	<u>\$ 7,023</u>	<u>\$ 7,166</u>	<u>\$ 434,097</u>	<u>\$ 4,732</u>	<u>\$ 5,617</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, 2022**

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 20, 2022

	UNLV Alumni Association	UNLV Rebel Football Foundation	UNLV Rebel Soccer Foundation	UNLV Singapore Unlimited	UNLV MED	UNR Foundation	UNR WPAA	WNC Foundation	Total System Related Organizations
<b>Operating Revenues</b>									
Patient revenue	\$ -	\$ -	\$ -	\$ -	\$ 40,490	\$ -	\$ -	\$ -	\$ 40,490
Contract revenue	-	-	-	-	14,725	-	-	-	14,725
Contributions	772	-	18	-	-	20,261	50	1,799	64,866
Campus support	-	-	-	-	-	3,372	-	230	6,831
Special events and fundraising	63	74	65	-	-	1,550	-	53	1,879
Other operating revenues	302	17	3	-	10,442	-	-	23	14,866
<b>Total Operating Revenues</b>	<b>1,137</b>	<b>91</b>	<b>86</b>	<b>-</b>	<b>65,657</b>	<b>25,183</b>	<b>50</b>	<b>2,105</b>	<b>143,657</b>
<b>Operating Expenses</b>									
Employee compensation and benefits	(747)	-	-	(43)	(21,668)	(3,386)	-	(316)	(29,425)
Supplies and services	(176)	(14)	(13)	(22)	(685)	(746)	-	-	(6,710)
Program expenses, System Related Organizations	(267)	(9)	(71)	(232)	(11,493)	(284)	-	(127)	(16,040)
Depreciation	(4)	-	-	-	(4,342)	(1)	(2)	-	(4,533)
Other operating expenses	-	-	-	-	-	-	(27)	(22)	(2,656)
<b>Total Operating Expenses</b>	<b>(1,194)</b>	<b>(23)</b>	<b>(84)</b>	<b>(297)</b>	<b>(38,188)</b>	<b>(4,417)</b>	<b>(29)</b>	<b>(465)</b>	<b>(59,364)</b>
<b>Operating Income (Loss)</b>	<b>(57)</b>	<b>68</b>	<b>2</b>	<b>(297)</b>	<b>27,469</b>	<b>20,766</b>	<b>21</b>	<b>1,640</b>	<b>84,293</b>
<b>Nonoperating Revenues (Expenses)</b>									
Investment Income (Loss), net	(411)	(320)	(171)	21	-	(6,932)	(1,224)	(83)	(39,345)
Payments to System campuses and divisions	(95)	(125)	-	-	(28,747)	(25,824)	(45)	(1,672)	(96,486)
Interest expense	-	-	-	-	(192)	-	-	-	(192)
Other nonoperating revenues (expenses)	-	-	3	-	1,999	-	-	-	1,940
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(506)</b>	<b>(445)</b>	<b>(168)</b>	<b>21</b>	<b>(26,940)</b>	<b>(32,756)</b>	<b>(1,269)</b>	<b>(1,755)</b>	<b>(134,083)</b>
<b>Income (Loss) Before Other Revenue (Expenses)</b>	<b>(563)</b>	<b>(377)</b>	<b>(166)</b>	<b>(276)</b>	<b>529</b>	<b>(11,990)</b>	<b>(1,248)</b>	<b>(115)</b>	<b>(49,790)</b>
<b>Other Revenues (Expenses)</b>									
Additions to permanent endowments	-	-	-	-	-	17,582	54	-	32,767
Other Foundation revenues (expenses)	-	-	-	(189)	-	-	-	-	(189)
<b>Total Other Revenues (Expenses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(189)</b>	<b>-</b>	<b>17,582</b>	<b>54</b>	<b>-</b>	<b>32,578</b>
<b>Increase (Decrease) in Net Position</b>	<b>(563)</b>	<b>(377)</b>	<b>(166)</b>	<b>(465)</b>	<b>529</b>	<b>5,592</b>	<b>(1,194)</b>	<b>(115)</b>	<b>(17,212)</b>
<b>NET POSITION</b>									
Net position - beginning of year	3,171	2,080	1,600	5,838	9,304	374,062	10,069	427	911,443
Net position - end of year	\$ 2,608	\$ 1,703	\$ 1,434	\$ 5,373	\$ 9,833	\$ 379,654	\$ 8,875	\$ 312	\$ 894,231

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, 2022**

**NOTE 23 - System Related Organizations (continued):**

**UNR Foundation:**

Cash and cash equivalents consist of the following as of June 30:

	2022
Cash and cash equivalents	\$ 3,019
Money market funds	46,117
	<u>\$ 49,136</u>

The fair value of investments consists of the following as of June 30:

	2022
Equity investments	\$ 1,116
Commingled funds	280,616
Certificates of deposits	2,203
Corporate bonds	3,961
U.S. Government securities	25,711
	<u>\$ 313,607</u>

At June 30, 2022, the Foundation's investments had the following maturities:

	Investment Maturities (in years)			Fair Value
	Less than 1	1-5	6-21	
Certificates of deposits	\$ 1,960	\$ 243	\$ -	\$ 2,203
Corporate bonds	-	3,961	-	3,961
U.S. Government securities	20,690	5,021	-	25,711
	<u>\$ 22,650</u>	<u>\$ 9,225</u>	<u>\$ -</u>	<u>\$ 31,875</u>

The Foundation's investment pool is split into two discrete pools: the operating pool and the endowment pool. The Foundation's policy for the operating pool is to exercise sufficient due diligence to minimize investing operating cash in instruments that will lack liquidity. The Foundation considers cash to consist of both short-term and long-term funds. The short-term fund 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 funds are 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 secured by promissory note with an appropriate interest rate. The intermediate term operating cash is invested in fixed income securities generally having an average maturity of five years or less in order to take advantage of higher yields, and include longer term certificates of deposit, government securities, or corporate notes.

The Foundation's policy for the endowment pool is 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; and
- 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 fair 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.

**NEVADA SYSTEM OF HIGHER EDUCATION**  
**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)**  
**FOR THE YEAR ENDED JUNE 30, 2022**

**NOTE 23 - System Related Organizations (continued):**

***Investment Program Strategy***

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

<u>Asset Class</u>	<u>Target</u>	<u>Target Range</u>
Global Equity	43%	30%-60%
Private Equity	25%	15%-30%
Diversifiers	15%	8%-22%
Real Assets	5%	3%-8%
Fixed Income	10%	5%-15%
Cash	2%	0%-5%

Although the Board adopted these ranges, the investment portfolio can't get to these allocations quickly and may be overweight or underweight based on the available investments at any given point in time.

***Investment Risk Factors***

There are many factors that can affect the fair 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 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. Fixed income securities or obligations of the U.S. Government are not considered to have credit risk.

At June 30, 2022, the Foundation's investments had the following quality ratings:

	<u>Quality Ratings</u>			
	<u>Fair Value</u>	<u>AAA - A-</u>	<u>BBB+ - B-</u>	<u>Unrated</u>
Corporate Bonds	<u>\$ 3,961</u>	<u>\$ 3,759</u>	<u>\$ 202</u>	<u>\$ -</u>

***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.

**NEVADA SYSTEM OF HIGHER EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEAR ENDED JUNE 30, 2022**

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**NOTE 23 - System Related Organizations (continued):**

***Custodial Credit Risk – 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, 2022, the Foundation's bank balances totaled \$49,100. Of this balance, \$1,000 was covered by depository insurance and \$46,100 is held in U.S. Government Money Market Funds and the remaining \$2,000 was uninsured and uncollateralized and, as a result, was subject to custodial credit risk at June 30, 2022.

***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, 2022, the Foundation has commitments to acquire approximately \$32,400, in commingled funds.

***Fair Value Measurements***

The Foundation has valued their investments based on the following levels 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 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 pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant management judgment 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, 2022**

**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 measured at fair value:

- *Commingled funds – Valued at NAV or at quoted prices if traded in active markets.*
- *Residual interest in irrevocable trust – Assets held by the Foundation in commingled funds are valued at NAV.*
- *Assets held in trust by others – Assets include both commingled funds valued at NAV and 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, 2022, are:

	Level 1	NAV	Total
Investments			
Equity investments	\$ 1,116	\$ -	\$ 1,116
Commingled funds	177,404	103,212	280,616
Certificate of deposit	2,203	-	2,203
Corporate bonds	3,961	-	3,961
U.S. Government securities	25,711	-	25,711
	<u>\$ 210,395</u>	<u>\$ 103,212</u>	<u>\$ 313,607</u>
Residual interest in trusts			
Commingled funds	<u>\$ -</u>	<u>\$ 583</u>	<u>\$ 583</u>

The Foundation did not hold any investments fair valued using Level 2 or 3 inputs for the year ended June 30, 2022.

**UNLV Foundation:**

The UNLV Foundation discloses its deposits with financial institutions and investments 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 \$861 for the year ended June 30, 2022 and was 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 settlement.

**NEVADA SYSTEM OF HIGHER EDUCATION**  
**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)**  
**FOR THE YEAR ENDED JUNE 30, 2022**

**NOTE 23 - System Related Organizations (continued):**

Investments consist of the following at June 30:	2022
Mutual funds	\$ 36,557
Certificates of deposits	3,032
Equities	15,423
Collateralized securities	37,184
U.S. government obligations	48,273
U.S. corporate bonds	31,740
Alternative investments	196,666
Non-U.S. corporate bonds	11,262
Investment in securities at fair value	\$ 380,137
Investment in securities at fair value	2022
Investment in securities - Current	\$ 45,647
Investment in securities - Non-Current	334,490
Investment in securities at fair value	\$ 380,137

**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, 2022, the total balance for the UNLV Foundation's cash and money market funds was \$22,300. Of this balance, \$285 at June 30, 2022, were covered by the Federal Deposit Insurance Corporation, and \$22,000 was uninsured at June 30, 2022. Cash balances in United States banks are insured by the Federal Deposit Insurance Corporation ("FDIC") up to \$250 per bank.

The custodial credit risk for investments is the risk that, in the event of a failure of the custodian, the UNLV Foundation may not be able to recover the value of the investments held by the custodian as these investments are uninsured. The UNLV Foundation does not have a specific policy with regard to custodial credit risk.

**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, 2022, are as follows:

June 30, 2022	Total	AAA	AA	A	BBB	Below Investment Grade
Collateralized securities	\$ 37,185	\$ 34,301	\$ 1,369	\$ 1,027	\$ 474	\$ 14
U.S. corporate bonds	31,739	-	172	8,350	21,137	2,080
Non-U.S. corporate bonds	11,262	-	620	3,829	5,671	1,142
<b>Total</b>	<b>\$ 80,186</b>	<b>\$ 34,301</b>	<b>\$ 2,161</b>	<b>\$ 13,206</b>	<b>\$ 27,282</b>	<b>\$ 3,236</b>

**NEVADA SYSTEM OF HIGHER EDUCATION**  
**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)**  
**FOR THE YEAR ENDED JUNE 30, 2022**

**NOTE 23 - System Related Organizations (continued):**

In accordance with GASB Statement No. 40, *Deposit and Investment Risk Disclosures — an amendment of GASB Statement No. 3*, obligations of the U.S. government or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk and do not require disclosure of credit quality and they are not rated. The UNLV Foundation's mutual funds and certificates of deposit are not rated.

**Concentration of Credit Risk**

Concentration of credit risk is the risk of loss attributed to the magnitude of the Foundation's investments within any one issuer. For the fixed income portion of the endowment pool, the Foundation'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 Foundation does not have a specific policy with regard to the operating pool or the remainder of the endowment pool. At June 30, 2022, there were no investments over 5% within any one issuer in an amount that would constitute a concentration of credit risk to the Foundation.

**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 Bloomberg Barclays Aggregate U.S. Bond Index average as the benchmark; maturity as of June 30, 2022, were 8.54 years. The fixed-income portfolio's average maturity was 8.65 years at June 30, 2022. Interest rates range from 1.68% to 3.43% for the year ended.

For investments in donor-restricted expendable funds, the UNLV Foundation uses the Bloomberg Barclays Aggregate U.S. Bond Index average as the benchmark; maturity as of June 30, 2022, were 8.80 years. The fixed-income portfolio's average maturity was 9.1 years at June 30, 2022. Interest rates range from 0.00% to 9.00% for the year ended.

Investments at June 30, 2022	Maturity under 1 Year	Maturity 1 -5 Years	Maturity 6 -10 Years	Maturity over 10 Years	Total
Mutual funds	\$ 33,196	\$ 3,361	\$ -	\$ -	\$ 36,557
Certificates of deposits	651	2,380	-	-	3,031
Collateralized securities	829	6,128	4,425	25,803	37,185
U.S. Government obligations	8,587	25,962	5,044	8,681	48,274
U.S corporate bonds	2,045	16,846	7,018	5,831	31,740
Non-U.S. corporate bonds	339	4,984	4,789	1,149	11,261
Investment in Securities at Fair Value	\$ 45,647	\$ 59,661	\$ 21,276	\$ 41,464	\$ 168,048

**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.

**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.

**NEVADA SYSTEM OF HIGHER EDUCATION**  
**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)**  
**FOR THE YEAR ENDED JUNE 30, 2022**

**NOTE 23 - System Related Organizations (continued):**

*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 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 pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant management judgment or estimation. This category generally includes private equity, real estate, assets held in charitable remainder trusts 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 unobservable inputs.

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, U.S. Government securities, and Collateralized 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, 2022, are:

Investments at June 30, 2022	Level 1	Level 2	Level 3	NAV	Total
Alternative investment	\$ -	\$ -	\$ -	\$ 196,666	\$ 196,666
Mutual funds	36,557	-	-	-	36,557
Collateralized securities	-	37,184	-	-	37,184
U.S corporate bonds	31,740	-	-	-	31,740
Non-U.S. corporate bonds	11,262	-	-	-	11,262
Equities	15,423	-	-	-	15,423
Certificates of deposits	3,032	-	-	-	3,032
U.S. Government obligations	48,273	-	-	-	48,273
	\$ 146,287	\$ 37,184	\$ -	\$ 196,666	\$ 380,137
Investments in real estate	\$ -	\$ -	\$ 10,560	\$ -	\$ 10,560
Assets held in charitable remainder trusts					
Equities	\$ -	\$ -	\$ 1,137	\$ -	\$ 1,137

**NEVADA SYSTEM OF HIGHER EDUCATION**  
**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)**  
**FOR THE YEAR ENDED JUNE 30, 2022**

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**NOTE 23 - System Related Organizations (continued):**

**UNLV Medicine Inc.:**

**Patient Accounts Receivable**

Patient accounts receivable represents receivables under various payment agreements with third-party commercial insurance companies, governmental payors, individual patients and others for services already rendered, and includes an allowance for contractual adjustments and uncollectible accounts which are charged to operations based upon management's estimates. Contractual adjustments result from the difference between gross charges and the established or negotiated rates for physician services performed and amounts management estimates to be collected by certain third-party commercial insurance companies, government sponsored health care programs and other third parties (not including personal guarantors of patients). Bad debt adjustments include amounts deemed uncollectible by management. Provisions for contractual adjustments and uncollectible amounts are estimated and recorded in the same period services are rendered.

The provisions for contractual adjustments and uncollectible accounts are determined based upon an evaluation of historical collection experience, anticipated reimbursement levels and other relevant factors. Adjustments and changes in estimates are recorded in the period in which they are determined.

**Operating Revenues and Expenses**

Operating revenues and expenses are distinguished from non-operating items. Operating revenues and expenses generally result directly or indirectly from providing patient care in connection with the Organization's ongoing operations. The principal operating revenues of the Organization are net patient service revenue and contract revenue. Other revenue is consistent with pharmaceuticals and non-exchange transactions in which the Organization receives value without directly giving equal value in return, including federal, state, local grants and other contributions. Revenue from grants and other contributions is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, matching requirements and expense requirements.

Operating expenses include the cost of the faculty, staff, administration, medical fees, supply expenses, and depreciation of property and equipment. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

*Net Patient Services Revenue*

The Organization has agreements with third-party payors that provide for payments at amounts different from the Organization's established rates. A summary of the payment arrangements with major third-party payors follows:

- Medicare is a federal health insurance program that provides coverage for people 65 years and older, for certain disabled people, and for some people with End Stage Renal Disease. Medicare reimburses physician claims based on a resource based relative value scale ("RBRVS") that assigns values to procedures in relation to one another and is used to establish the Medicare fee schedule. The Medicare fee schedule determines how the Organization is paid.
- Medicaid is a medical coverage program jointly funded by both the states and the federal government for residents who qualify based on annual income that falls below the state or nationally indicted poverty level. The Organization is paid according to the Medicaid fee schedule.
- Commercial and Other Insurance – The Organization has entered into agreements with numerous nongovernmental third-party payors to provide patient care to beneficiaries under a variety of payment arrangements. These include contracts with commercial insurance companies and workers' compensation plans, which reimburse the Organization on a fee schedule, a percentage of billed charges, or a percentage of RBRVS.

Net patient service revenue is reported when services are provided to patients, including capitation payment arrangements, 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 revenue. Contractual adjustments were \$39,756 during the fiscal years ended June 30, 2022. The Organization also treats patients without insurance or provides elective surgery services that are not covered by third-party payors. Bad debt expenses of \$8,896 were incurred during the fiscal year ended June 30, 2022.

**NEVADA SYSTEM OF HIGHER EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEAR ENDED JUNE 30, 2022**

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**NOTE 23 - System Related Organizations (continued):**

*Contract Revenue*

Contract revenue includes agreements the Organization has with various local hospitals and other organizations for on-call services and medical directorship. These agreements are based on specified rates. Contract revenue is recognized when services are performed.

**NOTE 24 – COVID-19:**

Since March 17, 2020, the spread of COVID-19 has severely impacted our state economy and resulted in reductions in state appropriations and revenues generated from operations. Measures taken to contain the spread of the virus included placing capital projects on hold, furloughs, travel bans, quarantines, social distancing, and closures of non-essential services. The U.S. Government has responded with monetary and fiscal interventions to stabilize the economic conditions. In Fiscal 2022 the universities and colleges have received direct awards for student financial aid and essential services. Those funds are reported in the financial statements as of June 30, 2022. The U.S. Government also provided direct awards to the State of Nevada.

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## REQUIRED SUPPLEMENTARY INFORMATION

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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  
Last 10 Fiscal Years

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
System's proportion of the net pension liability	2.99%	3.05%	3.00%	2.92%	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	\$ 272,974	\$ 424,238	\$ 414,036	\$ 398,883	\$ 383,226	\$ 389,352	\$ 324,708	\$ 292,841		
System's covered-employee payroll	\$ 205,049	\$ 200,838	\$ 196,183	\$ 187,737	\$ 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	133.13%	211.23%	211.05%	212.47%	213.27%	227.68%	196.02%	180.49%		
PERS fiduciary net position as a percentage of the total net pension liability	86.51%	77.04%	76.46%	75.24%	74.42%	72.23%	75.13%	75.13%		

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

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The accompanying notes are an integral part of these financial statements

Unaudited

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

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Contractual required contribution	\$ 30,715	\$ 31,286	\$ 30,564	\$ 28,549	\$ 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 contractually required contribution	(30,715)	(31,286)	(30,564)	(28,549)	(27,030)	(43,152)	(35,756)	(29,901)		
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8,696)	\$ (2,632)	\$ -		
System's covered-employee payroll	\$ 198,288	\$ 205,049	\$ 200,838	\$ 196,183	\$ 187,737	\$ 179,694	\$ 171,007	\$ 165,653		
Contributions as a percentage of covered-employee payroll	15.49%	15.26%	15.22%	14.55%	14.40%	19.17%	19.37%	18.05%		

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The accompanying notes are an integral part of these financial statements

Unaudited

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
System's proportion of the net OPEB liability	40.10%	40.35%	40.85%	39.13%	(Historical information prior to the implementation of GASB 74/75 is not required)					
System's proportionate share of the net OPEB liability	621,546	606,769	569,268	518,254						
System's covered-employee payroll	740,121	757,182	711,803	667,622						
System's proportion share of the net OPEB liability as a percentage of its covered-employee payroll	83.98%	80.14%	79.98%	77.63%						
State of Nevada Retirees' Health and Welfare Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%	0.00%						

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The accompanying notes are an integral part of these financial statements

Unaudited

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

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Contractual required contributions	\$ 16,061	\$ 17,426	\$ 17,794	\$ 16,727	\$ 15,689	(Historical information prior to the implementation of GASB 74/75 is not required)				
Contributions in relation to the contractual required contribution	(16,058)	(15,857)	(17,716)	(16,656)	(15,702)					
Contribution deficiency(excess)	<u>\$ 3</u>	<u>\$ 1,569</u>	<u>\$ 78</u>	<u>\$ 71</u>	<u>\$ (13)</u>					
System's covered-employee payroll	\$ 740,121	\$ 744,695	\$ 757,182	\$ 711,803	\$ 667,622					
Contributions as a percentage of covered-employee payroll	2.17%	2.34%	2.35%	2.35%	2.35%					

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The accompanying notes are an integral part of these financial statements

## Unaudited

**NEVADA SYSTEM OF HIGHER EDUCATION**  
**NOTES TO THE REQUIRED SCHEDULES FOR THE NET OPEB LIABILITY**  
**State of Nevada Retirees' Health Welfare Benefits Plan**

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Valuation date	January 1, 2020
Methods used to determine contribution rates:	
Acturial Cost Method	Entry Age Normal Level % of Pay
Asset Valuation Method	Market Value of Assets
Retirement Age**	67.6
Mortality	Civilians: Pub-2010 Public Retirement Plans General Mortality Table weighted by Headcount, projected by MP-2020

\*\* Weighted average retirement age based on January 1, 2020 census data and retirement rates provided in the "Actuarial Assumptions and Methods" section of the report for State Inactive Participants

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The accompanying notes are an integral part of these financial statements

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## SUPPLEMENTAL INFORMATION

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## Unaudited

NEVADA SYSTEM OF HIGHER EDUCATION  
COMBINING STATEMENTS OF NET POSITION (in \$1,000's)  
AS OF JUNE 30, 2022

	<u>CSN</u>	<u>DRI</u>	<u>GBC</u>	<u>NSC</u>	<u>SA</u>	<u>TMCC</u>
<b>ASSETS</b>						
<b>Current Assets</b>						
Cash and cash equivalents	\$ 4,652	\$ 4,630	\$ 1,651	\$ 4,885	\$ (47,422)	\$ 7,063
Restricted cash and cash equivalents	-	133	-	-	-	-
Short-term investments	71,797	35,060	5,182	18,870	31,420	40,632
Accounts receivable, net	5,763	1,146	1,780	1,335	472	2,152
Receivable from U.S. Government	25,957	3,789	1,642	3,326	986	2,729
Receivable from State of Nevada	537	70	14	22	376	1,001
Receivable from other institutions	-	-	-	35	531	-
Current portion of loans receivable, net	-	-	-	-	-	-
Due from System Related Organizations	-	-	-	-	-	493
Leases Receivable	-	949	-	-	-	196
Leases Receivable Due from Related Organizations	-	-	-	-	-	-
Inventories	641	-	-	-	-	40
Deposits and prepaid expenditures, current	3,314	102	539	5	2,457	26
Other current assets	-	-	-	-	-	72
<b>Total Current Assets</b>	<u>112,661</u>	<u>45,879</u>	<u>10,808</u>	<u>28,478</u>	<u>(11,180)</u>	<u>54,404</u>
<b>Noncurrent Assets</b>						
Cash held by State Treasurer	13	-	526	104	2	-
Restricted cash and cash equivalents	2,724	-	-	-	-	-
Receivable from State of Nevada	-	-	-	-	-	-
Endowment investments	6,948	39,829	854	-	10,981	13,191
Deposits and prepaid expenditures	967	37	-	-	-	-
Loans receivable, net	-	-	-	-	-	-
Leases Receivable, LT	-	-	-	-	-	83
Leases Receivable Due from Related Organizations, LT	-	-	-	-	-	-
Capital assets, net	287,657	48,381	41,672	119,402	9,140	75,796
Other noncurrent assets	-	-	-	-	-	-
<b>Total Noncurrent Assets</b>	<u>298,309</u>	<u>88,247</u>	<u>43,052</u>	<u>119,506</u>	<u>20,123</u>	<u>89,070</u>
<b>TOTAL ASSETS</b>	<u>410,970</u>	<u>134,126</u>	<u>53,860</u>	<u>147,984</u>	<u>8,943</u>	<u>143,474</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
OPEB related	5,347	1,575	810	1,493	937	1,801
Loss on bond refunding	-	-	-	-	-	-
Pension related	21,319	4,740	3,203	3,262	4,695	7,242
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>26,666</u>	<u>6,315</u>	<u>4,013</u>	<u>4,755</u>	<u>5,632</u>	<u>9,043</u>
The accompanying notes are an integral part of these financial statements.						
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
Accounts payable	3,664	541	201	1,122	780	1,080
Accrued payroll and related liabilities	8,666	2,303	1,072	2,645	18,792	2,844
Unemployment insurance and workers' compensation	503	41	104	47	20	186
Due to other institutions	1,698	652	184	680	(20,913)	319
Due to System Related Organizations	-	-	-	-	-	-
Current portion of compensated absences	3,607	3,357	406	685	1,073	1,368
Current portion of long-term debt	3,531	918	-	1,567	-	497
Current portion of leases payable	616	-	18	-	539	-
Accrued interest payable	1,209	7	-	6	-	308
Unearned revenue	4,770	4,090	947	2,443	436	2,504
Deposits held for others	256	-	69	16	-	93
Other current liabilities	20	-	-	-	-	-
<b>Total Current Liabilities</b>	<u>28,540</u>	<u>11,909</u>	<u>3,001</u>	<u>9,211</u>	<u>727</u>	<u>9,199</u>
<b>Noncurrent Liabilities</b>						
Refundable advances under federal loan programs	-	-	-	-	-	-
Compensated absences	1,460	976	213	1,551	742	561
Long-term debt	66,974	-	-	43,213	-	15,334
Lease Payable	237	133	54	-	1,144	-
Net pension liability	37,909	8,827	6,121	2,753	7,058	13,846
Net OPEB Liability	65,495	19,292	9,921	18,292	11,475	22,068
Other noncurrent liabilities	-	-	-	623	-	-
<b>Total Noncurrent Liabilities</b>	<u>172,075</u>	<u>29,228</u>	<u>16,309</u>	<u>66,432</u>	<u>20,419</u>	<u>51,809</u>
<b>TOTAL LIABILITIES</b>	<u>200,615</u>	<u>41,137</u>	<u>19,310</u>	<u>75,643</u>	<u>21,146</u>	<u>61,008</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Service Concession Arrangements	-	-	-	-	-	-
Deferred Inflows on Leases	-	949	-	-	-	275
OPEB Related	2,671	787	405	746	468	900
Gain on bond refunding	-	-	-	-	-	-
Pension related	28,858	7,073	4,615	5,369	7,168	10,451
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>31,529</u>	<u>8,809</u>	<u>5,020</u>	<u>6,115</u>	<u>7,636</u>	<u>11,626</u>
<b>NET POSITION</b>						
Net investment in capital assets	216,300	47,537	41,517	57,688	7,457	59,965
Restricted - Nonexpendable	2,221	24,015	854	-	7,166	5,773
Restricted - Expendable - Scholarships, research and instruction	9,532	22,008	808	1,284	5,157	20,860
Restricted - Expendable - Loans	-	-	200	(107)	28	52
Restricted - Expendable - Capital projects	2,737	103	1,256	24	9	-
Restricted - Expendable - Debt service	5,947	-	717	7,905	-	450
Unrestricted	(31,245)	(3,168)	(11,809)	4,187	(34,024)	(7,217)
<b>TOTAL NET POSITION</b>	<u>\$ 205,492</u>	<u>\$ 90,495</u>	<u>\$ 33,543</u>	<u>\$ 70,981</u>	<u>\$ (14,207)</u>	<u>\$ 79,883</u>

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

## Unaudited

NEVADA SYSTEM OF HIGHER EDUCATION  
COMBINING STATEMENTS OF NET POSITION (in \$1,000's)  
(CONTINUED)  
AS OF JUNE 30, 2022

	UNLV	UNR	WNC	Eliminations	TOTAL
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and cash equivalents	\$ 44,738	\$ 50,214	\$ 1,102	\$ -	\$ 71,513
Restricted cash and cash equivalents	-	-	-	-	133
Short-term investments	388,282	178,012	8,109	-	777,364
Accounts receivable, net	17,468	18,600	457	-	49,173
Receivable from U.S. Government	52,732	53,606	1,120	-	145,887
Receivable from State of Nevada	2,225	2,171	356	-	6,772
Receivable from other institutions	-	-	-	(566)	-
Current portion of loans receivable, net	225	693	-	-	918
Due from System Related Organizations	3,527	336	-	517	4,873
Leases Receivable	2,133	1,574	-	-	4,852
Leases Receivable Due from Related Organizations	2,927	-	-	-	2,927
Inventories	1,589	8,071	-	-	10,341
Deposits and prepaid expenditures, current	6,709	7,270	-	-	20,422
Other current assets	1,155	55	-	-	1,282
<b>Total Current Assets</b>	<b>523,710</b>	<b>320,602</b>	<b>11,144</b>	<b>(49)</b>	<b>1,096,457</b>
<b>Noncurrent Assets</b>					
Cash held by State Treasurer	30,861	-	-	-	31,506
Restricted cash and cash equivalents	15,093	10,192	-	-	28,009
Receivable from State of Nevada	-	209	-	-	209
Endowment investments	63,139	155,339	309	-	290,590
Deposits and prepaid expenditures	304	-	-	-	1,308
Loans receivable, net	2,132	2,638	-	-	4,770
Leases Receivable, LT	24,221	6,853	-	-	31,157
Leases Receivable Due from Related Organizations, LT	14,987	-	-	-	14,987
Capital assets, net	982,383	1,052,839	22,638	-	2,639,908
Other noncurrent assets	150	-	-	-	150
<b>Total Noncurrent Assets</b>	<b>1,133,270</b>	<b>1,228,070</b>	<b>22,947</b>	<b>-</b>	<b>3,042,594</b>
<b>TOTAL ASSETS</b>	<b>1,656,980</b>	<b>1,548,672</b>	<b>34,091</b>	<b>(49)</b>	<b>4,139,051</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
OPEB related	21,378	16,789	612	-	50,742
Loss on bond refunding	2,852	5,878	-	-	8,730
Pension related	53,931	54,143	3,704	-	156,239
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>78,161</b>	<b>76,810</b>	<b>4,316</b>	<b>-</b>	<b>215,711</b>
The accompanying notes are an integral part of these financial statements.					
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Accounts payable	22,033	28,071	256	-	57,748
Accrued payroll and related liabilities	37,119	28,293	1,063	-	102,797
Unemployment insurance and workers' compensation	1,540	1,606	112	-	4,159
Due to other institutions	10,770	6,958	183	(440)	91
Due to System Related Organizations	1,292	227	-	391	1,910
Current portion of compensated absences	17,335	12,564	663	-	41,058
Current portion of long-term debt	19,633	15,978	-	-	42,124
Current portion of leases payable	5,603	1,762	-	-	8,538
Accrued interest payable	4,513	6,676	-	-	12,719
Unearned revenue	27,829	21,267	449	-	64,735
Deposits held for others	1,383	1,153	173	-	3,143
Other current liabilities	2,664	535	-	-	3,219
<b>Total Current Liabilities</b>	<b>151,714</b>	<b>125,090</b>	<b>2,899</b>	<b>(49)</b>	<b>342,241</b>
<b>Noncurrent Liabilities</b>					
Refundable advances under federal loan programs	2,417	1,729	-	-	4,146
Compensated absences	11,415	6,640	-	-	23,558
Long-term debt	229,474	362,290	-	628	717,913
Lease Payable	22,941	4,558	-	(628)	28,439
Net pension liability	89,422	100,085	6,953	-	272,974
Net OPEB Liability	261,851	205,648	7,502	-	621,544
Other noncurrent liabilities	-	-	-	-	623
<b>Total Noncurrent Liabilities</b>	<b>617,520</b>	<b>680,950</b>	<b>14,455</b>	<b>-</b>	<b>1,669,197</b>
<b>TOTAL LIABILITIES</b>	<b>769,234</b>	<b>806,040</b>	<b>17,354</b>	<b>(49)</b>	<b>2,011,438</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Service Concession Arrangements	1,210	-	-	-	1,210
Deferred Inflows on Leases	44,443	8,304	-	-	53,971
OPEB Related	10,680	8,388	306	-	25,351
Gain on bond refunding	-	594	-	-	594
Pension related	75,021	80,757	5,347	-	224,659
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>131,354</b>	<b>98,043</b>	<b>5,653</b>	<b>-</b>	<b>305,785</b>
<b>NET POSITION</b>					
Net investment in capital assets	722,558	674,969	22,794	-	1,850,785
Restricted - Nonexpendable	12,171	40,236	327	-	92,763
Restricted - Expendable - Scholarships, research and instruction	60,507	108,469	1,153	-	229,778
Restricted - Expendable - Loans	637	6,769	(1,144)	-	6,435
Restricted - Expendable - Capital projects	33,401	18,213	(400)	-	55,343
Restricted - Expendable - Debt service	12,872	11,747	-	-	39,638
Unrestricted	(7,593)	(139,004)	(7,330)	-	(237,203)
<b>TOTAL NET POSITION</b>	<b>\$ 834,553</b>	<b>\$ 721,399</b>	<b>\$ 15,400</b>	<b>\$ -</b>	<b>\$ 2,037,539</b>

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

## Unaudited

NEVADA SYSTEM OF HIGHER EDUCATION  
COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION (in \$1,000's)  
AS OF JUNE 30, 2022

	<u>CSN</u>	<u>DRI</u>	<u>GBC</u>	<u>NSC</u>	<u>SA</u>	<u>TMCC</u>
<b>Operating Revenues</b>						
Student tuition and fees (net of scholarship allowance of \$209,511)	\$ 54,279	\$ -	\$ 6,881	\$ 10,541	\$ -	\$ 16,090
Federal grants and contracts	9,404	24,449	2,694	14,065	1,142	4,773
State grants and contracts	4,512	138	712	1,443	-	1,861
Local grants and contracts	-	-	-	-	25	-
Other grants and contracts	209	10,511	1,872	60	234	407
Sales and services of educational departments (including \$32,010 from System Related Organizations)	1,864	211	130	34	2,447	603
Sales and services of auxiliary enterprises (net of scholarship allowance of \$10,516)	1,244	-	454	45	-	1,615
Interest earned on loans receivable	-	-	-	-	54	-
Other operating revenues	878	1,384	190	416	2,289	333
<b>Total Operating Revenues</b>	<u>72,390</u>	<u>36,693</u>	<u>12,933</u>	<u>26,604</u>	<u>6,191</u>	<u>25,682</u>
<b>Operating Expenses</b>						
Employee compensation and benefits	(127,795)	(33,602)	(19,338)	(37,864)	(17,946)	(44,338)
Utilities	(3,217)	(914)	(730)	(620)	(25)	(1,026)
Supplies and services	(59,973)	(8,200)	(4,363)	(13,530)	(8,471)	(11,085)
Scholarships and fellowships	(59,025)	-	(4,491)	(5,004)	(310)	(13,558)
Depreciation	(17,170)	(4,577)	(2,152)	(4,004)	(1,684)	(4,613)
<b>Total Operating Expenses</b>	<u>(267,180)</u>	<u>(47,293)</u>	<u>(31,074)</u>	<u>(61,022)</u>	<u>(28,436)</u>	<u>(74,620)</u>
<b>Operating Income (Loss)</b>	<u>(194,790)</u>	<u>(10,600)</u>	<u>(18,141)</u>	<u>(34,418)</u>	<u>(22,245)</u>	<u>(48,938)</u>
<b>Nonoperating Revenues (Expenses)</b>						
State appropriations	105,796	7,616	14,437	25,650	22,742	36,483
Gifts (including \$50,185 from System Related Organizations)	899	1,094	276	766	-	956
Investment income (loss), net	(7,246)	(3,845)	(614)	(1,762)	(940)	(4,024)
Gain (loss) on disposal of capital assets	35	(895)	-	-	(287)	(46)
Interest expense	(2,453)	(119)	(1)	(2,166)	(13)	(566)
Interest revenue	-	-	-	-	-	-
Payments to System campuses and divisions	12,029	5,176	1,073	(439)	(124,088)	6,312
Other nonoperating revenues	-	-	(100)	2,502	227	3
Federal grants and contracts	118,643	443	5,350	6,263	527	17,606
<b>Total Nonoperating Revenues</b>	<u>227,703</u>	<u>9,470</u>	<u>20,421</u>	<u>30,814</u>	<u>(101,832)</u>	<u>56,724</u>
<b>Loss Before Other Revenue (Expenses)</b>	<u>32,913</u>	<u>(1,130)</u>	<u>2,280</u>	<u>(3,604)</u>	<u>(124,077)</u>	<u>7,786</u>
<b>Other Revenues (Expenses)</b>						
State appropriations restricted for capital purposes	(7,506)	3	18	1,675	(37)	7
Capital grants and gifts (including \$15,467 from System Related Organizations)	253	-	5,436	-	-	1,588
Return of Capital Gifts	-	-	-	-	-	-
Additions (Deductions) to permanent endowments (including \$611 to System Related Organizations)	-	312	-	-	8	260
<b>Total Other Revenues</b>	<u>(7,253)</u>	<u>315</u>	<u>5,454</u>	<u>1,675</u>	<u>(29)</u>	<u>1,855</u>
<b>Increase (Decrease) in Net Position</b>	<u>25,660</u>	<u>(815)</u>	<u>7,734</u>	<u>(1,929)</u>	<u>(124,106)</u>	<u>9,641</u>
<b>NET POSITION</b>						
Net position - beginning of year	179,832	91,310	25,809	72,910	109,899	70,242
<b>Net position - end of year</b>	<u>\$ 205,492</u>	<u>\$ 90,495</u>	<u>\$ 33,543</u>	<u>\$ 70,981</u>	<u>\$ (14,207)</u>	<u>\$ 79,883</u>

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

## Unaudited

## NEVADA SYSTEM OF HIGHER EDUCATION

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

(CONTINUED)

AS OF JUNE 30, 2022

	<u>UNLV</u>	<u>UNR</u>	<u>WNC</u>	<u>Eliminations</u>	<u>TOTAL</u>
<b>Operating Revenues</b>					
Student tuition and fees (net of scholarship allowance of \$209,511)	\$ 229,406	\$ 154,479	\$ 5,785	\$ (113)	\$ 477,348
Federal grants and contracts	57,829	156,510	2,768	(5,339)	268,295
State grants and contracts	24,008	19,220	394	(28)	52,260
Local grants and contracts	467	3,340	-	(187)	3,645
Other grants and contracts	3,784	23,097	57	(576)	39,655
Sales and services of educational departments (including \$32,010 from System Related Organizations)	99,637	72,884	103	(3,775)	174,138
Sales and services of auxiliary enterprises (net of scholarship allowance of \$10,516)	38,522	37,608	960	(3)	80,445
Interest earned on loans receivable	25	92	-	-	171
Other operating revenues	4,584	6,770	215	(6,013)	11,046
<b>Total Operating Revenues</b>	<u>458,262</u>	<u>474,000</u>	<u>10,282</u>	<u>(16,034)</u>	<u>1,107,003</u>
<b>Operating Expenses</b>					
Employee compensation and benefits	(533,919)	(412,748)	(17,623)	-	(1,245,173)
Utilities	(12,700)	(10,372)	(505)	-	(30,109)
Supplies and services	(165,867)	(186,446)	(7,133)	16,092	(448,976)
Scholarships and fellowships	(66,746)	(40,560)	(5,980)	345	(195,329)
Depreciation	(50,895)	(46,355)	(1,391)	-	(132,841)
<b>Total Operating Expenses</b>	<u>(830,127)</u>	<u>(696,481)</u>	<u>(32,632)</u>	<u>16,437</u>	<u>(2,052,428)</u>
<b>Operating Income (Loss)</b>	<u>(371,865)</u>	<u>(222,481)</u>	<u>(22,350)</u>	<u>403</u>	<u>(945,425)</u>
<b>Nonoperating Revenues (Expenses)</b>					
State appropriations	234,506	178,475	13,950	-	639,655
Gifts (including \$50,185 from System Related Organizations)	23,113	23,964	1,672	(38)	52,702
Investment income (loss), net	(35,337)	(23,248)	(2,024)	(307)	(79,347)
Gain (loss) on disposal of capital assets	(1,130)	(2,868)	2	-	(5,189)
Interest expense	(7,871)	(13,388)	-	-	(26,577)
Interest revenue	-	50	-	-	50
Payments to System campuses and divisions	61,722	33,477	1,273	-	(3,465)
Other nonoperating revenues	3,317	(160)	384	(58)	6,115
Federal grants and contracts	130,583	65,922	8,729	-	354,066
<b>Total Nonoperating Revenues</b>	<u>408,903</u>	<u>262,224</u>	<u>23,986</u>	<u>(403)</u>	<u>938,010</u>
<b>Loss Before Other Revenue (Expenses)</b>	<u>37,038</u>	<u>39,743</u>	<u>1,636</u>	<u>-</u>	<u>(7,415)</u>
<b>Other Revenues (Expenses)</b>					
State appropriations restricted for capital purposes	(1)	209	5	-	(5,627)
Capital grants and gifts (including \$15,467 from System Related Organizations)	5,096	3,208	10	-	15,591
Return of Capital Gifts	(29)	-	-	-	(29)
Additions (Deductions) to permanent endowments (including \$611 to System Related Organizations)	36	31	-	-	647
<b>Total Other Revenues</b>	<u>5,102</u>	<u>3,448</u>	<u>15</u>	<u>-</u>	<u>10,582</u>
<b>Increase (Decrease) in Net Position</b>	<u>42,140</u>	<u>43,191</u>	<u>1,651</u>	<u>-</u>	<u>3,167</u>
<b>NET POSITION</b>					
<b>Net position - beginning of year</b>	<u>792,413</u>	<u>678,208</u>	<u>13,749</u>	<u>-</u>	<u>2,034,372</u>
<b>Net position - end of year</b>	<u>\$ 834,553</u>	<u>\$ 721,399</u>	<u>\$ 15,400</u>	<u>\$ -</u>	<u>\$ 2,037,539</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**  
**Fiscal Period 7/1/2021 - 6/30/2022**



	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
<b>477 Cluster</b>												
<b>United States Department of Health and Human Services (HHS)</b>												
<b>Child Care and Development Block Grant</b>												
Pass Through - The Children's Cabinet Reference#: 2200254	93.575	-	-	-	-	-	-	-	107,038	-	107,038	-
Pass Through - Children's Cabinet Reference#: SP-2000059-02	93.575	-	-	-	-	-	-	-	92,108	-	92,108	-
Pass Through - Children's Cabinet Reference#: SP200059	93.575	-	-	-	-	-	-	-	82,851	-	82,851	-
Pass Through - Nevada Division Of Aging and Disability Services Reference#: 2000228	93.575	-	-	-	-	-	-	-	5,932	-	5,932	-
Pass Through - Nevada Division Of Aging and Disability Services Reference#: 2100167	93.575	-	-	-	-	-	-	-	5,632	-	5,632	-
Pass Through - Nevada Division Of Aging and Disability Services Reference#: 8795	93.575	-	-	-	-	-	-	-	4,297	-	4,297	-
Pass Through - Nevada Department Of Education Reference#: SP-2200525	93.575	-	-	-	-	-	-	-	2,066	-	2,066	-
Pass Through - Children's Cabinet Reference#: SP2100061	93.575	-	-	-	-	-	-	-	(0)	-	(0)	-
Pass Through - The Children's Cabinet Reference#: None	93.575	-	-	-	-	-	-	-	-	617,471	617,471	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - The Children's Cabinet Reference#: None	93.575	-	-	-	-	-	-	-	-	123,450	123,450	-
<b>93.558 Total</b>		-	-	-	-	-	-	-	299,925	740,921	1,040,846	-
<b>Child Care Mandatory and Matching Funds of the Child Care and Development Fund</b>												
Pass Through - Nevada Division of Early Learning & Development Reference#: 23172	93.596	-	-	-	-	-	-	-	492,252	-	492,252	-
Pass Through - Nevada Division of Early Learning & Development Reference#: 23171	93.596	-	-	-	-	-	-	-	271,513	-	271,513	-
Pass Through - Children's Cabinet Reference#: SP2100064	93.596	-	-	-	-	-	-	-	42,676	-	42,676	-
<b>93.596 Total</b>		-	-	-	-	-	-	-	806,441	-	806,441	-
<b>United States Department of Health and Human Services (HHS) Total</b>		-	-	-	-	-	-	-	1,106,366	740,921	1,847,286	-
<b>477 Cluster Total</b>		-	-	-	-	-	-	-	1,106,366	740,921	1,847,286	-
<b>CCDF Cluster</b>												
<b>United States Department of Health and Human Services (HHS)</b>												
<b>Child Care and Development Block Grant</b>												
Pass Through - The Children's Cabinet Reference#: (none)	93.575	153,082	-	-	-	-	-	-	-	-	153,082	-
Pass Through - The Children's Cabinet Reference#: (none)	93.575	39,701	-	-	-	-	-	-	-	-	39,701	-
Pass Through - Children's Cabinet Reference#: FAIN 2101NVCS6	93.575	-	-	427,095	-	-	-	-	-	-	427,095	136,514

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Children's Cabinet Reference#: FAIN: 2101NVCCC5	93.575	-	-	102,994	-	-	-	-	-	-	102,994	102,994
Pass Through - ADMINISTRATION FOR CHILDREN AND FAMILIES Reference#: N/A	COVID 19, 93.575 TMCC	-	-	-	-	-	103,797	-	-	-	103,797	-
Pass Through - ADMINISTRATION FOR CHILDREN AND FAMILIES Reference#: N/A	COVID 19, 93.575 TMCC	-	-	-	-	-	9,708	-	-	-	9,708	-
Pass Through - The Children's Cabinet Reference#: N/A	93.575	-	-	-	-	-	-	245,674	-	-	245,674	-
Pass Through - Turning Point, Inc. Reference#: TPI-22-01	93.575	-	-	-	-	-	-	8,825	-	-	8,825	-
Pass Through - Children's Cabinet Reference#: 51122414	93.575	-	-	-	-	-	-	3,534	-	-	3,534	-
Pass Through - Children's Cabinet Reference#: SP2200058	93.575	-	-	-	-	-	-	-	211,081	-	211,081	-
<b>93.575 Total</b>		192,783	-	530,089	-	-	113,505	258,033	211,081	-	1,305,491	239,508
<b>United States Department of Health and Human Services (HHS) Total</b>		192,783	-	530,089	-	-	113,505	258,033	211,081	-	1,305,491	239,508
<b>CCDF Cluster Total</b>		192,783	-	530,089	-	-	113,505	258,033	211,081	-	1,305,491	239,508

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
<b>Aging Cluster</b>												
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>												
<b>Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers</b>												
Pass Through - Nevada Division Of Aging and Disability Services Reference#: 18-058-52-EB-22	93.044	-	-	-	-	-	-	-	61,473	-	61,473	-
Pass Through - Nevada Division Of Aging and Disability Services Reference#: 18-015-33-BC3X-21	COVID 19, 93.044 UNR	-	-	-	-	-	-	-	50,867	-	50,867	-
Pass Through - Nevada Division Of Aging and Disability Services Reference#: 18-015-32-BX-22	93.044	-	-	-	-	-	-	-	45,000	-	45,000	-
Pass Through - Nevada Department of Health and Human Services Reference#: 18-015-75- BC6X-22	93.044	-	-	-	-	-	-	-	43,938	-	43,938	-
Direct - Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	93.044	-	-	-	-	-	-	-	42,676	-	42,676	-
Pass Through - Nevada Division Of Aging and Disability Services Reference#: 16-007-33-BX-22	93.044	-	-	-	-	-	-	-	40,000	-	40,000	-
Pass Through - Nevada Division Of Aging and Disability Services Reference#: 18-058-52-EB-21	93.044	-	-	-	-	-	-	-	19,223	-	19,223	-
Pass Through - Nevada Division Of Aging and Disability Services Reference#: 18-058-27-BC3X-21	COVID 19, 93.044 UNR	-	-	-	-	-	-	-	14,258	-	14,258	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada Division Of Aging and Disability Services Reference#: 18-058-52-EB-20	93.044	-	-	-	-	-	-	-	1,764	-	1,764	-
Pass Through - Nevada Division Of Aging and Disability Services Reference#: 16-007-33-BX-20	93.044	-	-	-	-	-	-	-	(0)	-	(0)	-
<b>93.044 Total</b>		-	-	-	-	-	-	-	319,198	-	319,198	-
<b>Special Programs for the Aging_ Title III, Part C_ Nutrition Services</b>												
Pass Through - Comagine Health Reference#: 4100.PT0.56	93.045	-	-	-	-	-	-	-	26,144	-	26,144	-
Pass Through - Nevada Division Of Aging and Disability Services Reference#: SP-1800884	93.045	-	-	-	-	-	-	-	18,530	-	18,530	-
Pass Through - Nevada Division Of Aging and Disability Services Reference#: 18-058-27-2c2x-20	COVID 19, 93.045 UNR	-	-	-	-	-	-	-	4,717	-	4,717	-
Pass Through - Nevada Division Of Aging and Disability Services Reference#: 18-015-33-2C2X-20	COVID 19, 93.045 UNR	-	-	-	-	-	-	-	165	-	165	-
<b>93.045 Total</b>		-	-	-	-	-	-	-	49,556	-	49,556	-
<b>National Family Caregiver Support, Title III, Part E</b>												
Pass Through - Nevada Division Of Aging and Disability Services Reference#: 18-058-27-BC3X-21	COVID 19, 93.052 UNR	-	-	-	-	-	-	-	68,920	-	68,920	-
Pass Through - Nevada Department of Health and Human Services Reference#: 16-007-77- EC6X-22	93.052	-	-	-	-	-	-	-	21,076	-	21,076	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada Division Of Aging and Disability Services Reference#: 18-015-33-BC3X-21	COVID 19, 93.052 UNR	-	-	-	-	-	-	-	15,792	-	15,792	-
Pass Through - Nevada Division Of Aging and Disability Services Reference#: 18-058-52-EB-22	93.052	-	-	-	-	-	-	-	10,413	-	10,413	-
Pass Through - Nevada Division Of Aging and Disability Services Reference#: 18-058-52-EB-20	93.052	-	-	-	-	-	-	-	4,472	-	4,472	-
Pass Through - Nevada Division Of Aging and Disability Services Reference#: 18-066-59-EC3X-21	93.052	-	-	-	-	-	-	-	3,322	-	3,322	-
Pass Through - Nevada Division Of Aging and Disability Services Reference#: 18-058-52-EB-21	93.052	-	-	-	-	-	-	-	1,169	-	1,169	-
<b>93.045 Total</b>		-	-	-	-	-	-	-	125,164	-	125,164	-
<b>Department of Health and Human Services (HHS) Total</b>		-	-	-	-	-	-	-	493,918	-	493,918	-
<b>Aging Cluster Total</b>		-	-	-	-	-	-	-	493,918	-	493,918	-

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Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
<b>Child Nutrition Cluster</b>											
<b>U.S. DEPARTMENT OF AGRICULTURE</b>											
<b>Special Milk Program for Children</b>											
Pass Through - Nevada Department Of Education Reference#:	10.556	-	-	-	-	1,950	-	-	-	1,950	-
Pass Through - Nevada Department of Agriculture Reference#: M-102200-10	10.556	-	-	-	-	-	2,464	-	-	2,464	-
Pass Through - Nevada Department of Agriculture Reference#: M-102300-10	10.556	-	-	-	-	-	-	-	1,644	1,644	-
<b>10.556 Total</b>	-	-	-	-	-	1,950	2,464	-	1,644	6,058	-
<b>Summer Food Service Program for Children</b>											
Pass Through - Nevada Department Of Agriculture Reference#: Agreement# 02051	10.559	-	-	-	-	-	-	12,521	-	12,521	-
<b>10.559 Total</b>	-	-	-	-	-	-	-	12,521	-	12,521	-
<b>United States Department of Agriculture (USDA) Total</b>	-	-	-	-	-	1,950	2,464	12,521	1,644	18,578	-
<b>Child Nutrition Cluster Total</b>	-	-	-	-	-	1,950	2,464	12,521	1,644	18,578	-

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Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
<b>Economic Development Cluster</b>											
<b>U.S. Department of Commerce</b>											
<b>Economic Adjustment Assistance</b>											
Direct - Economic Adjustment Assistance	11.307	-	-	-	-	-	84,070	-	-	84,070	-
Direct - Economic Adjustment Assistance	COVID 19, 11.307 UNR	-	-	-	-	-	-	229,378	-	229,378	-
<b>11.307 Total</b>		-	-	-	-	-	84,070	229,378	-	313,448	-
<b>US Department of Commerce</b>		-	-	-	-	-	84,070	229,378	-	313,448	-
<b>Development Cluster Total</b>		-	-	-	-	-	84,070	229,378	-	313,448	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
<b>Fish and Wildlife Cluster</b>												
<b>United States Department of the Interior (DOI)</b>												
<b>Wildlife Resource Management</b>												
Direct - Wildlife Resource Management	15.247	-	-	-	-	-	-	-	101,371	-	101,371	-
Direct - Wildlife Resource Management	15.247	-	-	-	-	-	-	-	28,721	-	28,721	-
Direct - Wildlife Resource Management	15.247	-	-	-	-	-	-	-	18,003	-	18,003	-
<b>15.247 Total</b>		-	-	-	-	-	-	-	148,095	-	148,095	-
<b>Wildlife Restoration and Basic Hunter Education</b>												
Pass Through - Oregon Department of Fish & Wildlife Reference#: 351-20	15.611	-	-	-	-	-	-	-	103,853	-	103,853	-
Pass Through - Nevada Department Of Wildlife Reference#: SG21-11	15.611	-	-	-	-	-	-	-	66,492	-	66,492	-
Pass Through - Oregon Department of Fish & Wildlife Reference#: 226-17	15.611	-	-	-	-	-	-	-	25,034	-	25,034	-
Pass Through - Nevada Department Of Wildlife Reference#: UNR-001	15.611	-	-	-	-	-	-	-	16,715	-	16,715	-
<b>15.611 Total</b>		-	-	-	-	-	-	-	212,094	-	212,094	-
<b>Migratory Bird Joint Ventures</b>												
Pass Through - Pheasants Forever Reference#: 2100521	15.637	-	-	-	-	-	-	-	19,228	-	19,228	-
<b>15.637 Total</b>		-	-	-	-	-	-	-	19,228	-	19,228	-
<b>United States Department of the Interior (DOI) Total</b>												
		-	-	-	-	-	-	-	379,417	-	379,417	-
<b>Fish and Wildlife Cluster Total</b>		-	-	-	-	-	-	-	379,417	-	379,417	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
<b>Head Start Cluster</b>												
<b>United States Department of Health and Human Services (HHS)</b>												
<b>Head Start</b>												
Direct - Head Start	93,600	-	-	-	-	-	-	-	2,572,246	-	2,572,246	217,845
Direct - Head Start	93,600	-	-	-	-	-	-	-	282,794	-	282,794	35,870
Direct - Head Start	93,600	-	-	-	-	-	-	-	58,221	-	58,221	-
<b>93,600 Total</b>		-	-	-	-	-	-	-	2,913,261	-	2,913,261	253,715
<b>United States Department of Health and Human Services (HHS) Total</b>		-	-	-	-	-	-	-	2,913,261	-	2,913,261	253,715
<b>Head Start Cluster Total</b>		-	-	-	-	-	-	-	2,913,261	-	2,913,261	253,715

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Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
<b>Highway Planning &amp; Construction Cluster</b>											
<b>United States Department of Transportation (DOT)</b>											
<b>Highway Planning and Construction</b>											
Pass Through - Nevada Office of Traffic Safety Reference#: TS-2022- UNLV-00072	20.205	-	-	-	-	-	256,630	-	-	256,630	-
Pass Through - Nevada Department of Transportation Reference#: P743-18- 803	20.205	-	-	-	-	-	58,173	-	-	58,173	53,804
Pass Through - Nevada Department of Transportation Reference#: P140-21- 052	20.205	-	-	-	-	-	33,288	-	-	33,288	-
Pass Through - Alaska Department of Transportation and Public Facilities Reference#: 25203005	20.205	-	-	-	-	-	-	136,648	-	136,648	-
Pass Through - Nevada Department of Transportation Reference#: P227-20- 803	20.205	-	-	-	-	-	-	85,275	-	85,275	-
Pass Through - Nevada Department of Transportation Reference#: P608-17- 803	20.205	-	-	-	-	-	-	72,029	-	72,029	-
Pass Through - Nevada Department of Transportation Reference#: P227-21- 803	20.205	-	-	-	-	-	-	62,721	-	62,721	33,376
Pass Through - Nevada Department of Transportation Reference#: P422-17- 816 Task Order No. 5	20.205	-	-	-	-	-	-	60,583	-	60,583	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada Department of Transportation Reference#: P744-18- 803	20.205	-	-	-	-	-	-	-	35,606	-	35,606	-
Pass Through - Nevada Department of Transportation Reference#: P524-12- 016	20.205	-	-	-	-	-	-	-	(3,480)	-	(3,480)	-
<b>20.205 Total</b>		-	-	-	-	-	-	348,091	449,381	-	797,472	87,180
<b>United States Department of Transportation (DOT) Total</b>		-	-	-	-	-	-	348,091	449,381	-	797,472	87,180
<b>Highway Planning &amp; Construction Cluster Total</b>		-	-	-	-	-	-	348,091	449,381	-	797,472	87,180

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<b>Highway Safety Center Cluster</b>												
<b>United States Department of Transportation (DOT)</b>												
<b>State and Community Highway Safety</b>												
Pass Through - Nevada Office of Traffic Safety Reference#: TS-2019- UNLV-00149	20.600	-	-	-	-	-	-	8,625	-	-	8,625	-
Pass Through - Nevada Office of Traffic Safety Reference#: JF-2022- UNLV-00031	20.600	-	-	-	-	-	-	2,914	-	-	2,914	-
Pass Through - Nevada Office of Traffic Safety Reference#: JF-2021- UNLV-00046	20.600	-	-	-	-	-	-	1,292	-	-	1,292	-
Pass Through - Nevada Office of Traffic Safety Reference#: JF-2022- UNR-00026	20.600	-	-	-	-	-	-	-	4,653	-	4,653	-
Pass Through - Nevada Office of Traffic Safety Reference#: JF-2021- UNR-00023	20.600	-	-	-	-	-	-	-	1,030	-	1,030	-
<b>20.600 Total</b>		-	-	-	-	-	-	12,831	5,683	-	18,514	-
<b>Minimum Penalties for Repeat Offenders for Driving While Intoxicated</b>												
Pass Through - Nevada Office of Traffic Safety Reference#: JF-2022- UNR-00026	20.608	-	-	-	-	-	-	-	309	-	309	-
<b>20.608 Total</b>		-	-	-	-	-	-	-	309	-	309	-
<b>National Priority Safety Programs</b>												
Pass Through - Nevada Department Of Public Safety Reference#: TS-2022- UNLV-00080	20.616	-	-	-	-	-	-	38,424	-	-	38,424	-
Pass Through - Nevada Office of Traffic Safety Reference#: TS-2021- UNLV-00067	20.616	-	-	-	-	-	-	15,087	-	-	15,087	-
Pass Through - Nevada Office of Traffic Safety Reference#: TS-2021- UNLV-00142	20.616	-	-	-	-	-	-	13,153	-	-	13,153	-
Pass Through - Nevada Department Of Public Safety Reference#: TS-2020- UNLV-00065	20.616	-	-	-	-	-	-	(882)	-	-	(882)	-
Pass Through - Nevada Department Of Public Safety Reference#: TS-2022- UNR-00005	20.616	-	-	-	-	-	-	-	4,043	-	4,043	-
<b>20.616 Total</b>		-	-	-	-	-	-	65,782	4,043	-	69,826	-
<b>State and Local Government Data Analysis Tools for Roadway Safety</b>												
Pass Through - Washoe County Regional Transportation Commission Reference#: SP-2000598	20.935	-	-	-	-	-	-	-	113,081	-	113,081	42,978

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Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
<b>20.935 Total</b>	-	-	-	-	-	-	-	113,081	-	113,081	42,978
<b>United States Department of Transportation</b>	-	-	-	-	-	-	78,613	123,117	-	201,731	42,978
<b>Highway Safety Center Cluster Total</b>	-	-	-	-	-	-	78,613	123,117	-	201,731	42,978

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
<b>Medicaid Cluster</b>												
<b>United States Department of Health and Human Services (HHS)</b>												
<b>Medical Assistance Program</b>												
Pass Through - Nevada Division of Health Care Financing and Policy Reference#: WO #19112 (formerly #18502)	93.778	-	-	-	-	-	-	-	78	-	78	-
Pass Through - Nevada Division of Health Care Financing and Policy Reference#: WO 20003	93.778	-	-	-	-	-	-	-	8	-	8	-
<b>93.600 Total</b>		-	-	-	-	-	-	-	86	-	86	-
<b>United States Department of Health and Human Services (HHS) Total</b>		-	-	-	-	-	-	-	86	-	86	-
<b>Medicaid Cluster Total</b>		-	-	-	-	-	-	-	86	-	86	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
<b>Other Federal Assistance</b>												
<b>U.S. DEPARTMENT OF AGRICULTURE</b>												
<b>Agricultural Research_Basic and Applied Research</b>												
Direct - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	57,315	-	57,315	-
Direct - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	11,760	-	11,760	-
Direct - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	1,248	-	1,248	-
<b>10.001 Total</b>		-	-	-	-	-	-	-	70,324	-	70,324	-
<b>Plant and Animal Disease, Pest Control, and Animal Care</b>												
Pass Through - Washington State University Reference#: 137809 SPC002457	10.025	-	-	-	-	-	-	-	6,619	-	6,619	-
<b>10.025 Total</b>		-	-	-	-	-	-	-	6,619	-	6,619	-
<b>Specialty Crop Block Grant Program - Farm Bill</b>												
Pass Through - Nevada Department Of Agriculture Reference#: AM180100XXXXG027 - 1909-3	10.170	-	-	5,030	-	-	-	-	-	-	5,030	5,030
Pass Through - Nevada Department Of Agriculture Reference#: AMS22-04	10.170	-	-	-	-	-	-	-	1,723	-	1,723	-
<b>10.170 Total</b>		-	-	5,030	-	-	-	-	1,723	-	6,753	5,030
<b>Sustainable Agriculture Research and Education</b>												
Pass Through - Montana State University Reference#: G 111-21-W7899	10.215	-	-	-	-	-	-	-	67,148	-	67,148	17,188
Pass Through - Montana State University Reference#: G160-19-W7506	10.215	-	-	-	-	-	-	-	11,942	-	11,942	-
Pass Through - Montana State University Reference#: G237-20-W7506	10.215	-	-	-	-	-	-	-	5,777	-	5,777	-
Pass Through - Montana State University Reference#: G204-22-W7905	10.215	-	-	-	-	-	-	-	1,262	-	1,262	-
<b>10.215 Total</b>		-	-	-	-	-	-	-	86,129	-	86,129	17,188
<b>Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants</b>												
Direct - Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	10.226	-	-	-	-	-	-	-	5,315	-	5,315	-
<b>10.226 Total</b>		-	-	-	-	-	-	-	5,315	-	5,315	-
<b>Extension Collaborative on Immunization Teaching &amp; Engagement</b>												

**Nevada System of Higher Education**  
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - eXtension Foundation Reference#: EXC1-2021-2083	10.229	-	-	-	-	-	-	-	24,178	-	24,178	-
<b>10.229 Total</b>		-	-	-	-	-	-	-	24,178	-	24,178	-
<b>Agriculture and Food Research Initiative (AFRI)</b>												
Pass Through - Utah State University Reference#: 202872-685	10.310	-	-	-	-	-	-	-	38,255	-	38,255	-
Pass Through - Utah State University Reference#: 202873-684	10.310	-	-	-	-	-	-	-	30,497	-	30,497	-
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	23,262	-	23,262	-
Pass Through - Desert Research Institute Reference#: GR11725	COVID 19, 10.310 UNR	-	-	-	-	-	-	-	21,399	-	21,399	-
Pass Through - Oregon State University Reference#: C0597B-A	10.310	-	-	-	-	-	-	-	7,997	-	7,997	-
Pass Through - University of Nebraska Lincoln Reference#: 25-6226-0546-006	10.310	-	-	-	-	-	-	-	2,331	-	2,331	-
<b>10.310 Total</b>		-	-	-	-	-	-	-	123,740	-	123,740	-
<b>Beginning Farmer and Rancher Development Program</b>												
Direct - Beginning Farmer and Rancher Development Program	10.311	-	-	-	-	-	-	-	146,328	-	146,328	-
<b>10.311 Total</b>		-	-	-	-	-	-	-	146,328	-	146,328	-
<b>Crop Protection and Pest Management Competitive Grants Program</b>												
Direct - Crop Protection and Pest Management Competitive Grants Program	10.329	-	-	-	-	-	-	-	112,142	-	112,142	-
Direct - Crop Protection and Pest Management Competitive Grants Program	10.329	-	-	-	-	-	-	-	67,984	-	67,984	-
Pass Through - The Regents of the University of California, ANR Reference#: SA18-4060-15	10.329	-	-	-	-	-	-	-	15,742	-	15,742	-
<b>10.329 Total</b>		-	-	-	-	-	-	-	195,867	-	195,867	-
<b>Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers</b>												
Direct - Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	10.443	-	-	-	-	-	-	-	77,054	-	77,054	12,841
<b>10.443 Total</b>		-	-	-	-	-	-	-	77,054	-	77,054	12,841
<b>Cooperative Extension Service</b>												
Direct - Cooperative Extension Service	10.500	-	-	-	-	-	-	-	1,216,772	-	1,216,772	-
Direct - Cooperative Extension Service	10.500	-	-	-	-	-	-	-	146,251	-	146,251	-
Direct - Cooperative Extension Service	10.500	-	-	-	-	-	-	-	93,232	-	93,232	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Cooperative Extension Service	10.500	-	-	-	-	-	-	-	91,076	-	91,076	-
Pass Through - University of California, Davis Reference#: SA19-4575-01	10.500	-	-	-	-	-	-	-	89,735	-	89,735	-
Direct - Cooperative Extension Service	10.500	-	-	-	-	-	-	-	85,787	-	85,787	-
Direct - Cooperative Extension Service	10.500	-	-	-	-	-	-	-	84,519	-	84,519	-
Direct - Cooperative Extension Service	10.500	-	-	-	-	-	-	-	75,461	-	75,461	-
Pass Through - Pennsylvania State University Reference#: S000705-UM	10.500	-	-	-	-	-	-	-	27,674	-	27,674	-
Pass Through - Washington State University Reference#: 134194 G004224	10.500	-	-	-	-	-	-	-	18,336	-	18,336	-
Direct - Cooperative Extension Service	10.500	-	-	-	-	-	-	-	8,507	-	8,507	-
Direct - Cooperative Extension Service	10.500	-	-	-	-	-	-	-	(111,744)	-	(111,744)	-
<b>10.500 Total</b>		-	-	-	-	-	-	-	1,825,606	-	1,825,606	-
<b>Expanded Food and Nutrition Education Program</b>												
Direct - Expanded Food and Nutrition Education Program	10.514	-	-	-	-	-	-	-	137,911	-	137,911	-
Direct - Expanded Food and Nutrition Education Program	10.514	-	-	-	-	-	-	-	101,381	-	101,381	-
Direct - Expanded Food and Nutrition Education Program	10.514	-	-	-	-	-	-	-	11,184	-	11,184	-
Direct - Expanded Food and Nutrition Education Program	10.514	-	-	-	-	-	-	-	7,934	-	7,934	-
<b>10.514 Total</b>		-	-	-	-	-	-	-	258,410	-	258,410	-
<b>Renewable Resources Extension Act and National Focus Fund Proj</b>												
Direct - Renewable Resources Extension Act and National Focus Fund Proj	10.515	-	-	-	-	-	-	-	23,444	-	23,444	-
Direct - Renewable Resources Extension Act and National Focus Fund Proj	10.515	-	-	-	-	-	-	-	19,026	-	19,026	-
<b>10.515 Total</b>		-	-	-	-	-	-	-	42,470	-	42,470	-
<b>Rural Health and Safety Education Competitive Grants Program</b>												
Direct - Rural Health and Safety Education Competitive Grants Program	COVID 19, 10.516 UNR	-	-	-	-	-	-	-	195,615	-	195,615	-
<b>10.516 Total</b>		-	-	-	-	-	-	-	195,615	-	195,615	-
<b>New Beginnings for Tribal Students</b>												
Direct - New Beginnings for Tribal Students	10.527	-	-	-	-	-	-	-	34,646	-	34,646	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - New Beginnings for Tribal Students	10.527	-	-	-	-	-	-	-	29,607	-	29,607	-
<b>10.527 Total</b>		-	-	-	-	-	-	-	64,252	-	64,252	-
<b>Special Supplemental Nutrition Program for Women, Infants, and Children</b>												
Direct - Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	-	-	-	-	-	-	-	1,576,988	-	1,576,988	1,017,525
<b>10.557 Total</b>		-	-	-	-	-	-	-	1,576,988	-	1,576,988	1,017,525
<b>Child and Adult Care Food Program</b>												
Pass Through - Nevada Department Of Agriculture Reference#: 7NV300AG3	10.558	-	-	-	-	-	-	-	63,268	-	63,268	-
Pass Through - Nevada Department Of Agriculture Reference#: SP-1900391	10.558	-	-	-	-	-	-	-	18,507	-	18,507	-
Pass Through - Nevada Department Of Agriculture Reference#: 7NV300AG3	10.558	-	-	-	-	-	-	-	16,866	-	16,866	-
Pass Through - Nevada Department Of Agriculture Reference#: 1259	10.558	-	-	-	-	-	-	-	3,043	-	3,043	-
Pass Through - Nevada Department Of Agriculture Reference#: SP-2000364	10.558	-	-	-	-	-	-	-	2,070	-	2,070	-
<b>10.558 Total</b>		-	-	-	-	-	-	-	103,753	-	103,753	-
<b>Team Nutrition Grants</b>												
Pass Through - Nevada Department Of Agriculture Reference#: FND 17-01-02	10.574	-	-	-	-	-	-	-	(1)	-	(1)	-
<b>10.574 Total</b>		-	-	-	-	-	-	-	(1)	-	(1)	-
<b>Cooperative Forestry Assistance</b>												
Pass Through - Nevada Division of Forestry Reference#: USFS/SFA/2001	10.664	-	-	-	-	-	-	-	81,967	-	81,967	-
<b>10.664 Total</b>		-	-	-	-	-	-	-	81,967	-	81,967	-
<b>Urban and Community Forestry Program</b>												
Direct - Urban and Community Forestry Program	10.675	-	-	-	-	-	-	17,302	-	-	17,302	-
<b>10.675 Total</b>		-	-	-	-	-	-	17,302	-	-	17,302	-
<b>International Forestry Programs</b>												
Direct - International Forestry	10.684	-	-	-	-	-	-	-	17,662	-	17,662	-
Direct - International Forestry	10.684	-	-	-	-	-	-	-	12,389	-	12,389	-
<b>10.684 Total</b>		-	-	-	-	-	-	-	30,051	-	30,051	-
<b>State &amp; Private Forestry Cooperative Fire Assistance</b>												
Direct - State & Private Forestry Cooperative Fire Assistance	10.698	-	-	-	-	-	-	-	115,987	-	115,987	(634)
<b>10.698 Total</b>		-	-	-	-	-	-	-	115,987	-	115,987	(634)
<b>Rural Energy for America Program</b>												
Direct - Rural Energy for America Program	10.868	-	-	-	-	-	-	-	4,823	-	4,823	-
Direct - Rural Energy for America Program	10.868	-	-	-	-	-	-	-	498	-	498	-
<b>10.868 Total</b>		-	-	-	-	-	-	-	5,321	-	5,321	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
<b>Soil and Water Conservation</b>												
Pass Through - Pheasants Forever Reference#: 2100521	10.902	-	-	-	-	-	-	-	15,262	-	15,262	-
Direct - Soil and Water Conservation	10.902	-	-	-	-	-	-	-	14,097	-	14,097	-
Direct - Soil and Water Conservation	10.902	-	-	-	-	-	-	-	1,987	-	1,987	-
<b>10.902 Total</b>		-	-	-	-	-	-	-	31,347	-	31,347	-
<b>United States Department of Agriculture (USDA)</b>												
<b>United States Department of Commerce (DOC)</b>		-	-	5,030	-	-	-	17,302	5,069,042	-	5,091,374	1,051,951
<b>Manufacturing Extension Partnership</b>												
Direct - Manufacturing Extension Partnership	11.611	-	-	-	-	-	-	-	774,021	-	774,021	-
Direct - Manufacturing Extension Partnership	11.611	-	-	-	-	-	-	-	256,512	-	256,512	145,820
Direct - Manufacturing Extension Partnership	11.611	-	-	-	-	-	-	-	191,072	-	191,072	-
Direct - Manufacturing Extension Partnership	COVID 19, 11.611 UNR	-	-	-	-	-	-	-	55,173	-	55,173	-
Pass Through - Oregon Manufacturing Extension Partnership, Inc. Reference#: NVIE-09-01-20	11.611	-	-	-	-	-	-	-	1,275	-	1,275	-
<b>11.611 Total</b>		-	-	-	-	-	-	-	1,278,052	-	1,278,052	145,820
<b>MBDA Business Center</b>												
Direct - MBDA Business Center	Covid-19, 11.805 CSN	419,051	-	-	-	-	-	-	-	-	419,051	-
Direct - MBDA Business Center	11.805	18,707	-	-	-	-	-	-	-	-	18,707	-
<b>11.805 Total</b>		437,758	-	-	-	-	-	-	-	-	437,758	-
<b>United States Department of Commerce (DOC) Total</b>		437,758	-	-	-	-	-	-	1,278,052	-	1,715,810	145,820
<b>United States Department of Defense (DOD)</b>												
<b>GenCyber Grant Programs</b>												
Direct - GenCyber Grant Programs	12.903	-	-	-	-	-	-	49,167	-	-	49,167	-
Direct - GenCyber Grant Programs	12.903	-	-	-	-	-	-	41,005	-	-	41,005	-
<b>12.903 Total</b>		-	-	-	-	-	-	90,171	-	-	90,171	-
<b>United States Department of Defense (DOD) Total</b>		-	-	-	-	-	-	90,171	-	-	90,171	-
<b>United States Department of the Interior (DOI)</b>												
<b>National Fire Plan - Wildland Urban Interface Community Fire Assistance</b>												
Direct - National Fire Plan - Wildland Urban Interface Community Fire Assistance	15.228	-	-	-	-	-	-	-	96,375	-	96,375	-
Direct - National Fire Plan - Wildland Urban Interface Community Fire Assistance	15.228	-	-	-	-	-	-	-	87,244	-	87,244	-
<b>15.228 Total</b>		-	-	-	-	-	-	-	183,618	-	183,618	-
<b>Southern Nevada Public Land Management</b>												



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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - California-Tahoe Resource Conservation District Reference#: 1800089	15.235	-	-	-	-	-	-	-	30,312	-	30,312	-
<b>15.235 Total</b>		-	-	-	-	-	-	-	30,312	-	30,312	-
<b>Fisheries and Aquatic Resources Management</b>												
Direct - Fisheries and Aquatic Resources Management	15.244	-	-	-	-	-	-	-	51,985	-	51,985	-
<b>15.244 Total</b>		-	-	-	-	-	-	-	51,985	-	51,985	-
<b>Endangered Species Conservation – Recovery Implementation Funds</b>												
Direct - Endangered Species Conservation – Recovery Implementation Funds	15.657	-	-	-	-	-	-	-	18,771	-	18,771	-
<b>15.657 Total</b>		-	-	-	-	-	-	-	18,771	-	18,771	-
<b>Candidate Species Conservation</b>												
Direct - Candidate Species Conservation	15.660	-	-	-	-	-	-	-	39,313	-	39,313	-
Pass Through - Nevada Department Of Wildlife Reference#: SG21-15	15.660	-	-	-	-	-	-	-	7,999	-	7,999	-
<b>15.660 Total</b>		-	-	-	-	-	-	-	47,312	-	47,312	-
<b>Cooperative Research and Training Programs – Resources of the National Park System</b>												
Direct - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	-	-	-	-	-	11,560	-	11,560	-
<b>15.945 Total</b>		-	-	-	-	-	-	-	11,560	-	11,560	-
<b>Radium Remediation at Land-Grant Universities</b>												
Direct - Radium Remediation at Land- Grant Universities	15.982	-	-	-	-	-	-	-	5,656,786	-	5,656,786	-
<b>15.982 Total</b>		-	-	-	-	-	-	-	5,656,786	-	5,656,786	-
<b>United States Department of the Interior (DOI) Total</b>		-	-	-	-	-	-	-	6,000,344	-	6,000,344	-
<b>United States Department of Justice (DOJ)</b>												
<b>Contract - Department of Justice</b>												
Pass Through - Nevada Division Of Child and Family Services Reference#: 16575-20-056	16.000	-	-	-	-	-	-	117,212	-	-	117,212	-
<b>16.000 Total</b>		-	-	-	-	-	-	117,212	-	-	117,212	-
<b>United States Department of Justice (DOJ)</b>												
<b>Services for Trafficking Victims</b>												
Pass Through - Hookers for Jesus, Inc. Reference#: 51120287	16.320	-	-	-	-	-	-	9,699	-	-	9,699	-
<b>16.320 Total</b>		-	-	-	-	-	-	9,699	-	-	9,699	-
<b>United States Department of Justice (DOJ)</b>												
<b>Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus</b>												
Direct - Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525	-	-	-	-	-	-	-	83,627	-	83,627	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525	-	-	-	-	-	-	-	19,167	-	19,167	-
<b>16.525 Total</b>		-	-	-	-	-	-	-	102,794	-	102,794	-
<b>National Institute of Justice Research, Evaluation, and Development Project Grants</b>												
Direct - National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	-	-	-	-	-	-	-	54,515	-	54,515	-
Direct - National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	-	-	-	-	-	-	-	47,084	-	47,084	-
<b>16.560 Total</b>		-	-	-	-	-	-	-	101,599	-	101,599	-
<b>Crime Victim Assistance</b>												
Pass Through - Nevada Division Of Child and Family Services Reference#: 16575-20-057	16.575	-	-	-	-	-	-	-	150,218	-	150,218	-
Pass Through - Nevada Division Of Child and Family Services Reference#: 16575-20-058	16.575	-	-	-	-	-	-	-	138,779	-	138,779	-
Pass Through - Nevada Division Of Child and Family Services Reference#: DCFS2016	16.575	-	-	-	-	-	-	-	48,968	-	48,968	-
Pass Through - Nevada Division Of Child and Family Services Reference#: 16575-19-065	16.575	-	-	-	-	-	-	-	(1,304)	-	(1,304)	-
Pass Through - Nevada Division Of Child and Family Services Reference#: 16575-19-066	16.575	-	-	-	-	-	-	-	(1,579)	-	(1,579)	-
Pass Through - Nevada Division Of Child and Family Services Reference#: 16575-18-052	16.575	-	-	-	-	-	-	-	(3,767)	-	(3,767)	-
<b>16.575 Total</b>		-	-	-	-	-	-	-	331,315	-	331,315	-
<b>Crime Victim Assistance/Discretionary Grants</b>												
Direct - Crime Victim Assistance/Discretionary Grants	16.582	-	-	-	-	-	-	-	78,500	-	78,500	-
Pass Through - Nevada Division Of Child and Family Services Reference#: DCFS2013	16.582	-	-	-	-	-	-	-	48,986	-	48,986	-
<b>16.582 Total</b>		-	-	-	-	-	-	-	127,487	-	127,487	-
<b>Violence Against Women Formula Grants</b>												
Pass Through - Nevada Office Of The Attorney General Reference#: 2021-VAWA-57	16.588	-	-	-	-	-	-	-	66,139	-	66,139	-
Pass Through - Nevada Office Of The Attorney General Reference#: 2021-VAWA-43	16.588	-	-	-	-	-	-	-	35,000	-	35,000	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
<b>16.588 Total</b>		-	-	-	-	-	-	-	101,140	-	101,140	-
<b>Bulletproof Vest Partnership Program</b>												
Pass Through - Nevada Office of Criminal Justice Assistance Reference#: 20-BVP-02	16.607	-	-	-	-	-	-	-	860	-	860	-
<b>16.607 Total</b>		-	-	-	-	-	-	-	860	-	860	-
<b>Public Safety Partnership and Community Policing Grants</b>												
Direct - Public Safety Partnership and Community Policing Grants	16.710	-	-	-	-	-	-	106,584	-	-	106,584	-
Direct - Public Safety Partnership and Community Policing Grants	16.710	-	-	-	-	-	-	73,179	-	-	73,179	-
Direct - Public Safety Partnership and Community Policing Grants	16.710	-	-	-	-	-	-	-	24,214	-	24,214	-
<b>16.710 Total</b>		-	-	-	-	-	-	179,762	24,214	-	203,976	-
<b>Edward Byrne Memorial Justice Assistance Grant Program</b>												
Pass Through - City of North Las Vegas Reference#: SP-2100163	16.738	-	-	-	-	-	-	-	1,007	-	1,007	-
<b>16.738 Total</b>		-	-	-	-	-	-	-	1,007	-	1,007	-
<b>Support for Adam Walsh Act Implementation Grant Program</b>												
Direct - Support for Adam Walsh Act Implementation Grant Program	16.750	-	-	-	-	-	-	27,393	-	-	27,393	-
<b>16.750 Total</b>		-	-	-	-	-	-	27,393	-	-	27,393	-
<b>Harold Rogers Prescription Drug Monitoring Program</b>												
Pass Through - Advocates for Human Potential, Inc. Reference#: 7283-DOJ- BJA-COAP TTA CASAT-01	16.754	-	-	-	-	-	-	-	0	-	0	-
<b>16.754 Total</b>		-	-	-	-	-	-	-	0	-	0	-
Pass Through - International Association of Chiefs of Police Reference#: 2018-BJ-BX-K035	16.817	-	-	-	-	-	-	73,969	-	-	73,969	-
<b>16.817 Total</b>		-	-	-	-	-	-	73,969	-	-	73,969	-
<b>Comprehensive Opioid, Stimulant, and Substance Abuse Program</b>												
Pass Through - Nevada Office Of The Attorney General Reference#: 2020- ODMAP-08	16.838	-	-	-	-	-	-	-	40,682	-	40,682	-
<b>16.838 Total</b>		-	-	-	-	-	-	-	40,682	-	40,682	-
<b>STOP School Violence</b>												
Pass Through - Nevada Department Of Education Reference#: 19-756-40000	16.839	-	-	-	-	-	-	-	15,202	-	15,202	-
<b>16.839 Total</b>		-	-	-	-	-	-	-	15,202	-	15,202	-
<b>United States Department of Justice (DOJ) Total</b>		-	-	-	-	-	-	408,035	846,298	-	1,254,333	-
<b>United States Department of Labor (DOL)</b>												
<b>WIA Adult Program</b>												
Pass Through - US Department of Labor Reference#: N/A	17.258	-	-	-	-	-	160,000	-	-	-	160,000	-

**Nevada System of Higher Education**  
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada Department of Employment, Training & Rehabilitation Reference#: CETS #25336	17.258	-	-	-	-	-	-	-	-	40,000	40,000	-
<b>17.258 Total</b>		-	-	-	-	-	160,000	-	-	-	160,000	-
<b>Workforce Innovation Fund</b>												
Pass Through - Nevada Department of Employment, Training & Rehabilitation Reference#: 3580-24-ESD #24937	17.283	-	-	-	-	-	-	-	-	54,955	54,955	-
<b>17.283 Total</b>		-	-	-	-	-	-	-	-	54,955	54,955	-
<b>Apprenticeship USA Grants</b>												
Pass Through - State of Nevada Governor's Office on Workforce Innovation Reference#: (none)	17.285	35,040	-	-	-	-	-	-	-	-	35,040	-
Pass Through - American Association of Community Colleges Reference#: AP-33025-19-75-A-11	17.285	6,772	-	-	-	-	-	-	-	-	6,772	-
Pass Through - State of Nevada Governor's Office on Workforce Innovation Reference#: CETS# 23801	17.285	1,853	-	-	-	-	-	-	-	-	1,853	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 22-03	17.285	-	-	14,948	-	-	-	-	-	-	14,948	-
Direct - Apprenticeship USA Grants	17.285	-	-	-	-	447,006	-	-	-	-	447,006	21,568
Pass Through - EMPLOYMENT AND TRAINING ADMINISTRATION Reference#: N/A	17.285	-	-	-	-	-	76,880	-	-	-	76,880	-
Pass Through - Nevada System of Higher Education (System Office) - Sponsor Reference#: GR13261 22- 02WNC	17.285	-	-	-	-	-	-	-	-	7,502	7,502	-
<b>17.285 Total</b>		43,665	-	14,948	-	447,006	76,880	-	-	7,502	590,001	21,568
<b>United States Department of Labor (DOL) Total</b>		43,665	-	14,948	-	447,006	236,880	-	-	102,458	844,957	21,568
<b>United States Department of State (DOS)</b>												
<b>Public Diplomacy Programs</b>												
Direct - Public Diplomacy Programs	19.040	-	-	-	-	-	-	-	24,632	-	24,632	-
<b>19.040 Total</b>		-	-	-	-	-	-	-	24,632	-	24,632	-
<b>Academic Exchange Programs - Teachers</b>												
Pass Through - International Research and Exchanges Board Reference#: FY21-FTEA-UNR-01	19.408	-	-	-	-	-	-	-	270,416	-	270,416	70,693
Pass Through - International Research and Exchanges Board Reference#: FY20-FTEA-UNR-01	19.408	-	-	-	-	-	-	-	106,759	-	106,759	91,454
<b>19.408 Total</b>		-	-	-	-	-	-	-	377,175	-	377,175	162,147
<b>United States Department of State (DOS) Total</b>		-	-	-	-	-	-	-	401,807	-	401,807	162,147
<b>United States Department of the Treasury (TREAS)</b>												

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
<b>Interlocal Contract</b>												
Pass Through - Nevada Governor's Office of Economic Development Reference#: SP-1701043	21.000	-	-	-	-	-	-	-	105,816	-	105,816	105,816
<b>21.000 Total</b>		-	-	-	-	-	-	-	105,816	-	105,816	105,816
<b>Coronavirus Relief Fund</b>												
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: HD 17792	COVID 19, 21.019 UNLV	-	-	-	-	-	-	456,376	-	-	456,376	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: HD 17883	COVID 19, 21.019 UNLV	-	-	-	-	-	-	38,246	-	-	38,246	-
Pass Through - City Of Sparks, NV Reference#: SP-2200130	COVID 19, 21.019 UNR	-	-	-	-	-	-	-	621,628	-	621,628	49,067
Pass Through - Nevada Department of Health and Human Services Reference#: HD 17885	COVID 19, 21.019 UNR	-	-	-	-	-	-	-	431,198	-	431,198	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: HD 17791	COVID 19, 21.019 UNR	-	-	-	-	-	-	-	34,951	-	34,951	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 5276	COVID 19, 21.019 UNR	-	-	-	-	-	-	-	954	-	954	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 5310	COVID 19, 21.019 UNR	-	-	-	-	-	-	-	448	-	448	-
Pass Through - State of Nevada, Governor's Finance Office Reference#: AHBT-01-00029957	COVID 19, 21.019 UNR	-	-	-	-	-	-	-	-	-	-	-
Pass Through - State of Nevada, Governor's Finance Office Reference#: AHBT-01-00037227	COVID 19, 21.019 UNR	-	-	-	-	-	-	-	-	-	-	-
Pass Through - Nevada Department Of Agriculture Reference#: NV CARES IDS 21-04	COVID 19, 21.019 UNR	-	-	-	-	-	-	-	(12)	-	(12)	-
Pass Through - City Of Sparks, NV Reference#: SP-2100137	COVID 19, 21.019 UNR	-	-	-	-	-	-	-	(201)	-	(201)	-
<b>21.019</b>		-	-	-	-	-	-	494,622	1,088,967	-	1,583,589	49,067
<b>Coronavirus State and Local Fiscal Recovery Funds</b>												
Pass Through - State of Nevada, Governor's Finance Office Reference#: (none)	COVID-19, 21.027 CSN	2,059,600	-	-	-	-	-	-	-	-	2,059,600	-
Pass Through - State of Nevada, Governor's Finance Office Reference#: 22NSSTR07	COVID 19, 21.027 DRI	-	442,728	-	-	-	-	-	-	-	442,728	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - State of Nevada Reference#: N/A	COVID 19, 21.027 GBC	-	-	291,031	-	-	-	-	-	-	291,031	-
Pass Through - State of Nevada Reference#: N/A	COVID 19, 21.027 GBC	-	-	159,671	-	-	-	-	-	-	159,671	-
Pass Through - State of Nevada Reference#: N/A	COVID 19, 21.027 GBC	-	-	87,730	-	-	-	-	-	-	87,730	-
Pass Through - State of Nevada Reference#: N/A	COVID 19, 21.027 GBC	-	-	48,567	-	-	-	-	-	-	48,567	-
Pass Through - State of Nevada Reference#: N/A	COVID 19, 21.027 GBC	-	-	44,769	-	-	-	-	-	-	44,769	-
Pass Through - State of Nevada Reference#: N/A	COVID 19, 21.027 GBC	-	-	33,471	-	-	-	-	-	-	33,471	-
Pass Through - State of Nevada, Governor's Finance Office Reference#: 22NSSTR06	COVID-19, 21.027 NSC	-	-	-	1,984,409	-	-	-	-	-	1,984,409	-
Pass Through - State of Nevada, Governor's Finance Office Reference#: 22NSSTR04	COVID-19, 21.027 SA	-	-	-	-	527,349	-	-	-	-	527,349	-
Pass Through - State of Nevada, Governor's Finance Office Reference#: N/A	COVID 19, 21.027 TMCC	-	-	-	-	-	979,942	-	-	-	979,942	-
Pass Through - Governor's Finance Office Reference#: 22NSSTR02	COVID 19, 21.027 UNLV	-	-	-	-	-	-	15,968,399	-	-	15,968,399	-
Pass Through - City of North Las Vegas Reference#: SLFRF-2	COVID 19, 21.027 UNLV	-	-	-	-	-	-	121,018	-	-	121,018	-
Pass Through - State of Nevada, Governor's Finance Office Reference#: 22NSSTR01	COVID 19, 21.017 UNR	-	-	-	-	-	-	-	11,291,856	-	11,291,856	-
Direct - Coronavirus State and Local Fiscal Recovery Funds	COVID 19, 21.017 UNR	-	-	-	-	-	-	-	567	-	567	-
Pass Through - State of Nevada Reference#: N/A	COVID-19, 21.027 WNC	-	-	-	-	-	-	-	-	1,280,759	1,280,759	-
<b>21.017</b>		2,059,600	442,728	665,240	1,984,409	527,349	979,942	16,089,417	11,292,423	1,280,759	35,321,866	-
<b>United States Department of the Treasury (TREAS)</b>		2,059,600	442,728	665,240	1,984,409	527,349	979,942	16,584,039	12,487,206	1,280,759	37,011,271	154,883
<b>Total</b>												
<b>National Aeronautics and Space Administration</b>												
<b>0</b>												
<b>43.001 Total</b>		-	-	-	-	-	-	-	-	-	-	-
<b>43.007 Total</b>		-	-	-	-	-	-	-	-	-	-	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 22-05	43.008	-	-	-	-	-	-	215,360	-	-	215,360	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 22-04	43.008	-	-	-	-	-	-	-	242,900	-	242,900	-
Pass Through - Nevada System Of Higher Education (System Office) Reference#: NSHE 20-25	43.008	-	-	-	-	-	-	-	103,341	-	103,341	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 21-26	43.008	-	-	-	-	-	-	-	65,603	-	65,603	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE-22-28	43.008	-	-	-	-	-	-	-	29,826	-	29,826	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 22-31	43.008	-	-	-	-	-	-	-	28,713	-	28,713	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 22-17	43.008	-	-	-	-	-	-	-	25,417	-	25,417	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 18-52	43.008	-	-	-	-	-	-	-	24,401	-	24,401	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 22-20	43.008	-	-	-	-	-	-	-	21,100	-	21,100	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 22-22	43.008	-	-	-	-	-	-	-	14,879	-	14,879	-
Pass Through - University of Nevada, Las Vegas Reference#: GR12695	43.008	-	-	-	-	-	-	-	13,995	-	13,995	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 21-11	43.008	-	-	-	-	-	-	-	9,279	-	9,279	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 22-21	43.008	-	-	-	-	-	-	-	8,441	-	8,441	-
Pass Through - Nevada System Of Higher Education (System Office) Reference#: NSHE 20-20	43.008	-	-	-	-	-	-	-	8,007	-	8,007	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE-21-09	43.008	-	-	-	-	-	-	-	7,472	-	7,472	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE-20-22	43.008	-	-	-	-	-	-	-	6,985	-	6,985	-
Pass Through - Desert Research Institute Reference#: GR13752	43.008	-	-	-	-	-	-	-	2,999	-	2,999	-
<b>43.008 Total</b>		-	-	-	-	-	-	215,360	613,360	-	828,720	-
<b>National Aeronautics and Space Administration Total</b>		-	-	-	-	-	-	215,360	613,360	-	828,720	-
<b>National Endowment for the Humanities (NEH)</b>												
<b>Promotion of the Arts Grants to Organizations and Individuals</b>												
Direct - Promotion of the Arts Grants to Organizations and Individuals	45.024	-	-	-	-	-	-	11,056	-	-	11,056	-
Direct - Promotion of the Arts Grants to Organizations and Individuals	45.024	-	-	-	-	-	-	10,000	-	-	10,000	-
<b>45.025 Total</b>		-	-	-	-	-	-	21,056	-	-	21,056	-
<b>Promotion of the Arts Partnership Agreements</b>												
Pass Through - Western States Arts Federation Reference#: TW20210223	45.025	-	-	-	-	-	-	680	-	-	680	-
Pass Through - Western States Arts Federation Reference#: TW20210095	45.025	-	-	-	-	-	-	-	2,500	-	2,500	-
Pass Through - Western States Arts Federation Reference#: TW20210085	45.025	-	-	-	-	-	-	-	2,500	-	2,500	-
Pass Through - Nevada Arts Council Reference#: BRX19.1.19	45.025	-	-	-	-	-	-	-	432	-	432	-
<b>45.025 Total</b>		-	-	-	-	-	-	680	5,432	-	6,112	-
<b>Promotion of the Humanities Federal/State Partnership</b>												
Pass Through - Nevada Humanities Reference#: 2022-103RP	45.129	-	-	-	-	-	-	9,446	-	-	9,446	-
Pass Through - Nevada Humanities Reference#: 2022-05MP	45.129	-	-	-	-	-	-	5,250	-	-	5,250	-
Pass Through - Nevada Humanities Reference#: 2022-105RP	45.129	-	-	-	-	-	-	4,118	-	-	4,118	-
Pass Through - Nevada Humanities Reference#: 2022-06MP	45.129	-	-	-	-	-	-	3,649	-	-	3,649	-
Pass Through - Nevada Humanities Reference#: 2021-03	45.129	-	-	-	-	-	-	3,338	-	-	3,338	-
Pass Through - Nevada Humanities Reference#: 2021-66M	45.129	-	-	-	-	-	-	1,841	-	-	1,841	-
Pass Through - Nevada Humanities Reference#: 2022-07MP	45.129	-	-	-	-	-	-	1,805	-	-	1,805	-
Pass Through - Nevada Humanities Reference#: 2021-02	45.129	-	-	-	-	-	-	1,429	-	-	1,429	-
Pass Through - Nevada Humanities Reference#: 2021-04	45.129	-	-	-	-	-	-	713	-	-	713	-
Pass Through - Nevada Humanities Reference#: 2021-61M	45.129	-	-	-	-	-	-	189	-	-	189	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada Humanities Reference#: SP-1900945	45.129	-	-	-	-	-	-	-	396,326	-	396,326	-
Pass Through - Nevada Humanities Reference#: 2021-05	45.129	-	-	-	-	-	-	-	6,707	-	6,707	-
Pass Through - Nevada Humanities Reference#: 2021-06	45.129	-	-	-	-	-	-	-	5,571	-	5,571	-
Pass Through - Nevada Humanities Reference#: 2022-12MP	45.129	-	-	-	-	-	-	-	5,250	-	5,250	-
Pass Through - Nevada Humanities Reference#: 2022-10MP	45.129	-	-	-	-	-	-	-	3,528	-	3,528	-
<b>45.129 Total</b>		-	-	-	-	-	-	31,777	417,383	-	449,159	-
<b>0</b>												
<b>45.130 Total</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Promotion of the Humanities_Division of Preservation and Access</b>												
Direct - Promotion of the Humanities_Division of Preservation and Access	45.149	-	-	-	-	-	-	152,639	-	-	152,639	-
<b>45.149 Total</b>		-	-	-	-	-	-	152,639	-	-	152,639	-
<b>Promotion of the Humanities_Fellowships and Stipends</b>												
Direct - Promotion of the Humanities_Fellowships and Stipends	45.160	-	-	-	-	-	-	-	63,289	-	63,289	-
Direct - Promotion of the Humanities_Fellowships and Stipends	45.160	-	-	-	-	-	-	-	39,556	-	39,556	-
Direct - Promotion of the Humanities_Fellowships and Stipends	45.160	-	-	-	-	-	-	-	29,998	-	29,998	-
Direct - Promotion of the Humanities_Fellowships and Stipends	45.160	-	-	-	-	-	-	-	3,602	-	3,602	-
<b>45.160 Total</b>		-	-	-	-	-	-	-	136,445	-	136,445	-
<b>Promotion of the Humanities_Teaching and Learning Resources and Curriculum Development</b>												
Pass Through - The Teagle Foundation Reference#: 2005412	45.162	-	-	-	-	-	-	71,997	-	-	71,997	-
<b>45.162 Total</b>		-	-	-	-	-	-	71,997	-	-	71,997	-
<b>Grants to States</b>												
Pass Through - Nevada State Library And Archives Reference#: ARP-21	45.310	-	-	-	-	-	-	27,368	-	-	27,368	-
Pass Through - Nevada State Library And Archives Reference#: 2020-31 UNLV	45.310	-	-	-	-	-	-	19,728	-	-	19,728	-
Pass Through - Nevada State Library And Archives Reference#: ARP-22	45.310	-	-	-	-	-	-	17,495	-	-	17,495	-
Pass Through - Nevada State Library And Archives Reference#: 2020-31 WRL	45.310	-	-	-	-	-	-	4,499	-	-	4,499	-
Pass Through - Nevada State Library And Archives Reference#: 2021-06	45.310	-	-	-	-	-	-	-	52,735	-	52,735	-



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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada State Library And Archives Reference#: 2020-07	45.310	-	-	-	-	-	-	-	31,713	-	31,713	-
Pass Through - Nevada State Library And Archives Reference#: 2020-31	45.310	-	-	-	-	-	-	-	8,841	-	8,841	-
Pass Through - Nevada State Library And Archives Reference#: ARP-23	45.310	-	-	-	-	-	-	-	8,464	-	8,464	-
Pass Through - Nevada State Library And Archives Reference#: 2020-31 SML	45.310	-	-	-	-	-	-	-	4,317	-	4,317	-
Pass Through - Churchill County Library Reference#: 2000831	45.310	-	-	-	-	-	-	-	3,749	-	3,749	-
<b>45.310 Total</b>		-	-	-	-	-	-	69,090	109,819	-	178,909	-
<b>Laura Bush 21st Century Librarian Program</b>												
Direct - Laura Bush 21st Century Librarian Program	45.313	-	-	-	-	-	-	31,427	-	-	31,427	-
<b>45.313 Total</b>		-	-	-	-	-	-	31,427	-	-	31,427	-
<b>National Endowment for the Humanities (NEH) Total</b>		-	-	-	-	-	-	378,666	669,079	-	1,047,745	-
<b>Small Business Administration</b>												
<b>Small Business Development Centers</b>												
Pass Through - University Of Nevada, Reno Reference#: UNR-20-106	59.037	-	-	-	-	-	-	93,363	-	-	93,363	-
Pass Through - University Of Nevada, Reno Reference#: UNR-20-76	59.037	-	-	-	-	-	-	79,881	-	-	79,881	-
Pass Through - University Of Nevada, Reno Reference#: UNR-22-31	59.037	-	-	-	-	-	-	68,020	-	-	68,020	-
Direct - Small Business Development Centers	59.037	-	-	-	-	-	-	-	838,284	-	838,284	521
Direct - Small Business Development Centers	COVID 19, 59.037 UNR	-	-	-	-	-	-	-	191,847	-	191,847	-
Direct - Small Business Development Centers	59.037	-	-	-	-	-	-	-	95,848	-	95,848	-
Direct - Small Business Development Centers	59.037	-	-	-	-	-	-	-	62,503	-	62,503	7,879
Direct - Small Business Development Centers	59.037	-	-	-	-	-	-	-	4,118	-	4,118	-
<b>59.037 Total</b>		-	-	-	-	-	-	241,265	1,192,600	-	1,433,865	8,400
<b>Small Business Administration Total</b>		-	-	-	-	-	-	241,265	1,192,600	-	1,433,865	8,400
<b>United States Environmental Protection Agency (EPA)</b>												
<b>State Indoor Radon Grants</b>												
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 25270	66.032	-	-	-	-	-	-	-	223,984	-	223,984	-
<b>66.032 Total</b>		-	-	-	-	-	-	-	223,984	-	223,984	-
<b>Water Pollution Control State, Interstate, and Tribal Program Support</b>												
<b>66.419 Total</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Surveys, Studies, Investigations and Special Purpose Grants within the Office of the Administrator</b>												

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Kansas State University Reference#: A21-0139-S001	66.610	-	-	-	-	-	-	-	1,217	-	1,217	-
<b>66.610 Total</b>		-	-	-	-	-	-	-	1,217	-	1,217	-
<b>Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies</b>												
Pass Through - eXtension Foundation Reference#: SA-2021-12	66.716	-	-	-	-	-	-	-	16,825	-	16,825	-
Pass Through - eXtension Foundation Reference#: SA-2022-23	66.716	-	-	-	-	-	-	-	1,627	-	1,627	-
<b>66.716 Total</b>		-	-	-	-	-	-	-	18,452	-	18,452	-
<b>United States Environmental Protection Agency</b>		-	-	-	-	-	-	-	243,654	-	243,654	-
<b>Nuclear Regulatory Commission</b>												
<b>U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program</b>												
Direct - U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	-	-	-	-	-	-	48,188	-	-	48,188	-
Direct - U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	-	-	-	-	-	-	-	1,937	-	1,937	-
<b>77.008 Total</b>		-	-	-	-	-	-	48,188	1,937	-	50,125	-
<b>Nuclear Regulatory Commission Total</b>		-	-	-	-	-	-	48,188	1,937	-	50,125	-
<b>United States Department of Energy (DOE)</b>												
<b>Nuclear Energy Research, Development and Demonstration</b>												
Pass Through - Battelle Memorial Institute Reference#: 568450	81.121	-	-	-	-	-	-	-	1,186	-	1,186	-
<b>81.121 Total</b>		-	-	-	-	-	-	-	1,186	-	1,186	-
<b>National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program</b>												
Pass Through - Krell Institute Reference#: SP-2100143-02	81.123	-	-	-	-	-	-	-	34,834	-	34,834	-
Pass Through - Krell Institute Reference#: 2100143	81.123	-	-	-	-	-	-	-	3,000	-	3,000	-
<b>81.123 Total</b>		-	-	-	-	-	-	-	37,834	-	37,834	-
<b>United States Department of Energy (DOE) Total</b>		-	-	-	-	-	-	-	39,020	-	39,020	-
<b>United States Department of Education (ED)</b>												
<b>Adult Education - Basic Grants to States</b>												
Pass Through - Nevada Department of Education Reference#: Project # 02- 608-42000	84.002	1,287,414	-	-	-	-	-	-	-	-	1,287,414	-
Pass Through - Nevada Department of Education Reference#: Project # 02- 607-42000	84.002	194,986	-	-	-	-	-	-	-	-	194,986	-
Pass Through - Nevada Department Of Education Reference#: 22-608-105000	84.002	-	-	248,803	-	-	-	-	-	-	248,803	185,217
Pass Through - Office Of Vocational And Adult Education Reference#: 22- 608-119000	84.002	-	-	-	-	-	1,018,885	-	-	-	1,018,885	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Office Of Vocational And Adult Education Reference#: 22- 607-119000	84.002	-	-	-	-	-	308,261	-	-	-	308,261	-
Pass Through - Office of Career Reference#: 21-608-119000	84.002	-	-	-	-	-	69	-	-	-	69	-
Pass Through - Nevada Department of Education Reference#: 22-608-120000	84.002	-	-	-	-	-	-	-	-	305,226	305,226	-
Pass Through - Nevada Department of Education Reference#: 22-607-120000	84.002	-	-	-	-	-	-	-	-	268,366	268,366	-
<b>84.002 Total</b>		1,482,400	-	248,803	-	-	1,327,215	-	-	573,592	3,632,010	185,217
<b>Title I Grants to Local Educational Agencies</b>												
Pass Through - Washoe County School District Reference#: PO421001	84.010	-	-	-	-	-	-	-	8,138	-	8,138	-
Pass Through - Washoe County School District Reference#: PO320717	84.010	-	-	-	-	-	-	-	1,705	-	1,705	-
Pass Through - Washoe County School District Reference#: PO842543	84.010	-	-	-	-	-	-	-	90	-	90	-
<b>84.010 Total</b>		-	-	-	-	-	-	-	9,934	-	9,934	-
<b>Higher Education Institutional Aid</b>												
Direct - Higher Education Institutional Aid	84.031	-	-	-	-	-	-	329,897	-	-	329,897	-
<b>84.031 Total</b>		-	-	-	-	-	-	329,897	-	-	329,897	-
<b>Career and Technical Education -- Basic Grants to States</b>												
Pass Through - Nevada Department of Education Reference#: 22-631-118000	84.048	2,559,452	-	-	-	-	-	-	-	-	2,559,452	-
Pass Through - Nevada Department of Education Reference#: 22-634-118000	84.048	126,843	-	-	-	-	-	-	-	-	126,843	-
Pass Through - Nevada Department of Education Reference#: 21-631-118000	84.048	69,906	-	-	-	-	-	-	-	-	69,906	-
Pass Through - Nevada Department Of Education Reference#: 22-631-105000	84.048	-	-	413,052	-	-	-	-	-	-	413,052	-
Pass Through - Nevada Department Of Education Reference#: 22-634-105000	84.048	-	-	229,617	-	-	-	-	-	-	229,617	-
Pass Through - Office Of Vocational And Adult Education Reference#: 22- 631-119000	84.048	-	-	-	-	-	795,894	-	-	-	795,894	-
Pass Through - Office of Career Reference#: 21-631-119000	84.048	-	-	-	-	-	58,584	-	-	-	58,584	-
Pass Through - Nevada Department of Education Reference#: 22-631-120000	84.048	-	-	-	-	-	-	-	-	245,210	245,210	-
<b>84.048 Total</b>		2,756,201	-	642,669	-	-	854,478	-	-	245,210	4,498,558	-
<b>TRIO Staff Training Program</b>												
Direct - TRIO Staff Training Program	84.103	-	-	-	-	-	-	450,426	-	-	450,426	-
<b>84.103 Total</b>		-	-	-	-	-	-	450,426	-	-	450,426	-
<b>Rehabilitation Services_Vocational Rehabilitation Grants to States</b>												

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Office Of Special Education And Rehabilitative Services Reference#: 3021-20-REHAB DETR	84.126	-	-	-	-	-	22	-	-	-	22	-
Pass Through - Nevada Department of Employment, Training & Rehabilitation Reference#: 3314-21-REHAB	84.126	-	-	-	-	-	-	-	1,543	-	1,543	-
<b>84.126 Total</b>		-	-	-	-	-	22	-	1,543	-	1,565	-
<b>Business and International Education Projects</b>												
Direct - Business and International Education Projects	84.153	-	-	-	-	-	-	33,182	-	-	33,182	-
<b>84.153 Total</b>		-	-	-	-	-	-	33,182	-	-	33,182	-
<b>Safe and Drug-Free Schools and Communities National Programs</b>												
Pass Through - Nevada Department Of Education Reference#: 22-782-40000	84.184	-	-	-	-	-	-	-	497,870	-	497,870	-
Pass Through - Nevada Department Of Education Reference#: SP2100729	84.184	-	-	-	-	-	-	-	297,990	-	297,990	-
Pass Through - Nevada Department Of Education Reference#: 21-782-40000	84.184	-	-	-	-	-	-	-	250,049	-	250,049	-
Pass Through - Nevada Department Of Education Reference#: 18-682-40000	84.184	-	-	-	-	-	-	-	(73)	-	(73)	-
<b>84.184 Total</b>		-	-	-	-	-	-	-	1,045,836	-	1,045,836	-
<b>Twenty-First Century Community Learning Centers</b>												
Direct - Twenty-First Century Community Learning Centers	84.287	-	-	-	-	-	-	-	16,361	-	16,361	-
Pass Through - Washoe County School District Reference#: PO322442	84.287	-	-	-	-	-	-	-	12,162	-	12,162	-
Pass Through - Elko County School District Reference#: SP-1800468	84.287	-	-	-	-	-	-	-	2,266	-	2,266	-
Pass Through - Boys and Girls Club of Truckee Meadows Reference#: SP- 2001170	84.287	-	-	-	-	-	-	-	2,042	-	2,042	-
Pass Through - Elko County School District Reference#: SP2100314	84.287	-	-	-	-	-	-	-	402	-	402	-
<b>84.287 Total</b>		-	-	-	-	-	-	-	33,233	-	33,233	-
<b>Special Education - Personnel Development to Improve Services and Results for Children with Disabilities</b>												
Direct - Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	-	-	-	-	-	-	-	42,566	-	42,566	-
<b>84.325 Total</b>		-	-	-	-	-	-	-	42,566	-	42,566	-
<b>Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities</b>												
Direct - Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326	-	-	-	-	-	-	-	119,081	-	119,081	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326	-	-	-	-	-	-	-	0	-	0	-
<b>84.326 Total</b>		-	-	-	-	-	-	-	119,081	-	119,081	-
<b>Special Education_Technology and Media Services for Individuals with Disabilities</b>												
Pass Through - University of Oregon Reference#: 224790B	84.327	-	-	-	-	-	-	25,071	-	-	25,071	-
<b>84.327 Total</b>		-	-	-	-	-	-	25,071	-	-	25,071	-
<b>Gaining Early Awareness and Readiness for Undergraduate Programs</b>												
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 22-07	84.334	39,936	-	-	-	-	-	-	-	-	39,936	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 21-16	84.334	14,530	-	-	-	-	-	-	-	-	14,530	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 22-08; prime: 22-620-71000; FAIN: P3345S190009	84.334	-	-	13,846	-	-	-	-	-	-	13,846	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 21-17; Supplier Contract No. SCON-04-00000302 Grant Name: NSHE GR11740 21-17 GBC	84.334	-	-	4,418	-	-	-	-	-	-	4,418	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: SCON-04-00000377, NSHE GR13767 22-09 NSC	84.334	-	-	-	26,994	-	-	-	-	-	26,994	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 21-620-71000, SCON-04-00000377 GR13767 22-09	84.334	-	-	-	3,982	-	-	-	-	-	3,982	-
Pass Through - Nevada Department of Education Reference#: 22-620-71000	84.334	-	-	-	-	139,515	-	-	-	-	139,515	-
Pass Through - Nevada Department of Education Reference#: 21-620-71000	84.334	-	-	-	-	48,957	-	-	-	-	48,957	-
Pass Through - OFFICE OF POSTSECONDARY EDUCATION Reference#: NSHE 22-10	84.334	-	-	-	-	-	42,692	-	-	-	42,692	-
Direct - Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	-	-	-	-	-	-	1,733,151	-	-	1,733,151	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	-	-	-	-	-	-	1,080,011	-	-	1,080,011	-
Direct - Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	-	-	-	-	-	-	654,358	-	-	654,358	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 22-12	84.334	-	-	-	-	-	-	75,472	-	-	75,472	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 22-13	84.334	-	-	-	-	-	-	36,293	-	-	36,293	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 21-21	84.334	-	-	-	-	-	-	15,437	-	-	15,437	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 21-22	84.334	-	-	-	-	-	-	5,596	-	-	5,596	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 22-06	84.334	-	-	-	-	-	-	-	81,947	-	81,947	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 21-15	84.334	-	-	-	-	-	-	-	50,710	-	50,710	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 21-23	84.334	-	-	-	-	-	-	-	4,378	-	4,378	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 19-03	84.334	-	-	-	-	-	-	-	(0)	-	(0)	-
Pass Through - Nevada System of Higher Education (System Office) - Sponsor Reference#: GR13782 22-11WNC	84.334	-	-	-	-	-	-	-	-	46,905	46,905	-
Pass Through - Nevada System of Higher Education (System Office) - Sponsor Reference#: GR11742 21-20WNC	84.334	-	-	-	-	-	-	-	-	3,507	3,507	-
<b>84.334 Total</b>		54,466	-	18,264	30,976	188,472	42,692	3,600,318	137,035	50,412	4,122,635	-
<b>Child Care Access Means Parents in School</b>												
Direct - Child Care Access Means Parents in School	84.335	-	-	-	-	-	-	-	77,542	-	77,542	-
<b>84.335 Total</b>		-	-	-	-	-	-	-	77,542	-	77,542	-
<b>English Language Acquisition State Grants</b>												
Direct - English Language Acquisition State Grants	84.365	-	-	-	-	-	-	177,405	-	-	177,405	-
Pass Through - Texas A&M University Reference#: 02-M1702339	84.365	-	-	-	-	-	-	7,524	-	-	7,524	-

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<b>84.365 Total</b>		-	-	-	-	-	-	184,929	-	-	184,929	-
<b>Strengthening Minority-Serving Institutions</b>												
Direct - Strengthening Minority-Serving Institutions	84.382	-	-	-	-	-	-	157,133	-	-	157,133	-
Direct - Strengthening Minority-Serving Institutions	84.382	-	-	-	-	-	-	77,243	-	-	77,243	-
<b>84.382 Total</b>		-	-	-	-	-	-	234,377	-	-	234,377	-
<b>Student Support and Academic Enrichment Program</b>												
Pass Through - Churchill County School District Reference#: SP-1900403	84.424	-	-	-	-	-	-	-	8,322	-	8,322	-
<b>84.424 Total</b>		-	-	-	-	-	-	-	8,322	-	8,322	-
<b>Education Stabilization Fund</b>												
Direct - Education Stabilization Fund	COVID 19, 84.425E CSN	29,882,131	-	-	-	-	-	-	-	-	29,882,131	-
Direct - Education Stabilization Fund	COVID 19, 84.425F CSN	28,024,129	-	-	-	-	-	-	-	-	28,024,129	-
Direct - Education Stabilization Fund	COVID 19, 84.425F CSN	22,996,041	-	-	-	-	-	-	-	-	22,996,041	-
Direct - Education Stabilization Fund	COVID 19, 84.425L CSN	1,682,546	-	-	-	-	-	-	-	-	1,682,546	-
Pass Through - State of Nevada Governor's Office on Workforce Innovation Reference#: CETS# 23970	COVID 19, 84.425G CSN	819,868	-	-	-	-	-	-	-	-	819,868	-
Direct - Education Stabilization Fund	COVID 19, 84.425L CSN	684,885	-	-	-	-	-	-	-	-	684,885	-
Pass Through - Nevada Department Of Education Reference#: 21-746-118000	COVID 19, 84.425D CSN	294,713	-	-	-	-	-	-	-	-	294,713	-
Pass Through - Nevada Department Of Education Reference#: 22-788-42000	COVID 19, 84.425G CSN	70,683	-	-	-	-	-	-	-	-	70,683	-
Direct - Education Stabilization Fund	COVID 19, 84.425E CSN	(995)	-	-	-	-	-	-	-	-	(995)	-
Direct - Education Stabilization Fund	COVID 19, 84.425E GBC	-	-	1,255,454	-	-	-	-	-	-	1,255,454	-
Direct - Education Stabilization Fund	COVID 19, 84.425F GBC	-	-	413,568	-	-	-	-	-	-	413,568	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Governor's Office of Workforce Innovation Reference#: CETS# 23972	COVID 19, 84.425F GBC	-	-	301,394	-	-	-	-	-	-	301,394	144,786
Pass Through - Nevada Department Of Education Reference#: 22-758-43000	COVID 19, 84.425E GBC	-	-	228,400	-	-	-	-	-	-	228,400	-
Direct - Education Stabilization Fund	COVID 19, 84.425M GBC	-	-	86,931	-	-	-	-	-	-	86,931	-
Pass Through - Nevada Governor's Office of Economic Development Reference#: W1-D35000803/W2- D35000803	COVID 19, 84.425F GBC	-	-	8,550	-	-	-	-	-	-	8,550	8,550
Pass Through - Nevada Department Of Education Reference#: 22-788-43000	COVID 19, 84.425E GBC	-	-	1,171	-	-	-	-	-	-	1,171	674
Direct - Education Stabilization Fund	COVID 19, 84.425F GBC	-	-	(1,222)	-	-	-	-	-	-	(1,222)	-
Direct - COVID-19 Education Stabilization Fund	COVID 19, 84.425E NSC	-	-	-	4,910,133	-	-	-	-	-	4,910,133	-
Direct - COVID-19 Education Stabilization Fund	COVID 19, 84.425F NSC	-	-	-	1,114,089	-	-	-	-	-	1,114,089	-
Pass Through - Nevada Department Of Education Reference#: 22-758-45500	COVID 19, 84.425D NSC	-	-	-	630,000	-	-	-	-	-	630,000	-
Direct - COVID-19 Education Stabilization Fund	COVID 19, 84.425L NSC	-	-	-	326,626	-	-	-	-	-	326,626	-
Pass Through - Nevada Department Of Education Reference#: 21-745-124000	COVID 19, 84.425D NSC	-	-	-	45,831	-	-	-	-	-	45,831	-
Pass Through - Governor's Office on Workforce Innovation Reference#: CETS 23867	COVID-19, 84.425C SA	-	-	-	-	90,983	-	-	-	-	90,983	-
Direct - Education Stabilization Fund	COVID 19, 84.425E TMCC	-	-	-	-	-	6,897,271	-	-	-	6,897,271	-
Direct - Education Stabilization Fund	COVID 19, 84.425F TMCC	-	-	-	-	-	2,915,956	-	-	-	2,915,956	-
Direct - Education Stabilization Fund	COVID 19, 84.425S TMCC	-	-	-	-	-	300,374	-	-	-	300,374	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - US DEPARTMENT OF EDUCATION Reference#: n/a	COVID 19, 84.425D TMCC	-	-	-	-	-	229,914	-	-	-	229,914	-
Pass Through - US DEPARTMENT OF EDUCATION Reference#: V425G200036	COVID 19, 84.425G TMCC	-	-	-	-	-	131,324	-	-	-	131,324	-
Pass Through - NATIONAL INSTITUTES OF HEALTH Reference#: V425G200036	COVID 19, 84.425G TMCC	-	-	-	-	-	42,980	-	-	-	42,980	-
Pass Through - US DEPARTMENT OF EDUCATION Reference#: 22-788- 44000	COVID 19, 84.425G TMCC	-	-	-	-	-	12,538	-	-	-	12,538	-
Direct - Education Stabilization Fund	COVID 19, 84.425E TMCC	-	-	-	-	-	1	-	-	-	1	-
Direct - Education Stabilization Fund	COVID 19, 84.425E TMCC	-	-	-	-	-	-	-	-	-	-	-
Direct - Education Stabilization Fund	COVID 19, 84.425F TMCC	-	-	-	-	-	-	-	-	-	-	-
Direct - Education Stabilization Fund	COVID 19, 84.425E UNLV	-	-	-	-	-	-	34,519,196	-	-	34,519,196	-
Direct - Education Stabilization Fund	COVID 19, 84.425F UNLV	-	-	-	-	-	-	21,553,660	-	-	21,553,660	-
Direct - Education Stabilization Fund	COVID 19, 84.425L UNLV	-	-	-	-	-	-	6,660,845	-	-	6,660,845	-
Pass Through - Nevada Department Of Education Reference#: 22-758-41000	COVID 19, 84.425D UNLV	-	-	-	-	-	-	2,921,200	-	-	2,921,200	-
Pass Through - Nevada Department Of Education Reference#: 21-746-41000	COVID 19, 84.425D UNLV	-	-	-	-	-	-	473,598	-	-	473,598	-
Pass Through - Nevada Department Of Education Reference#: 22-762-41000	COVID 19, 84.425U UNLV	-	-	-	-	-	-	395,549	-	-	395,549	-
Pass Through - Nevada Department Of Education Reference#: 22-761-41000	COVID 19, 84.425U UNLV	-	-	-	-	-	-	195,175	-	-	195,175	-
Pass Through - Nevada Department Of Education Reference#: 21-745-41000	COVID 19, 84.425D UNLV	-	-	-	-	-	-	37,602	-	-	37,602	-

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Direct - Education Stabilization Fund	COVID 19, 84.425E UNR	-	-	-	-	-	-	-	19,888,022	-	19,888,022	-
Direct - Education Stabilization Fund	COVID 19, 84.425F UNR	-	-	-	-	-	-	-	11,305,182	-	11,305,182	-
Pass Through - Nevada Department Of Education Reference#: 22-758-40000	COVID 19, 84.425D UNR	-	-	-	-	-	-	-	1,116,205	-	1,116,205	-
Pass Through - Nevada Department Of Education Reference#: 22-773-40000	COVID 19, 84.425D UNR	-	-	-	-	-	-	-	53,198	-	53,198	-
Pass Through - University of Nevada, Las Vegas Reference#: GR14698	COVID 19, 84.425U UNR	-	-	-	-	-	-	-	18,798	-	18,798	-
Pass Through - Nevada Department Of Education Reference#: 21-745-71000	COVID 19, 84.425D UNR	-	-	-	-	-	-	-	17,445	-	17,445	-
Direct - Education Stabilization Fund	COVID 19, 84.425E WNC	-	-	-	-	-	-	-	-	2,533,432	2,533,432	-
Direct - Education Stabilization Fund	COVID 19, 84.425F WNC	-	-	-	-	-	-	-	-	1,647,191	1,647,191	-
Direct - Education Stabilization Fund	COVID 19, 84.425L WNC	-	-	-	-	-	-	-	-	330,965	330,965	-
Direct - Education Stabilization Fund	COVID 19, 84.425F WNC	-	-	-	-	-	-	-	-	286,143	286,143	-
Pass Through - Governor's Office on Workforce Innovation Reference#: CETS #23971	COVID 19, 84.425G WNC	-	-	-	-	-	-	-	-	131,440	131,440	-
<b>84.425 Total</b>		84,454,001	-	2,294,246	7,026,679	90,983	10,530,358	66,756,826	32,398,849	4,929,171	208,481,113	154,010
<b>United States Department of Education (ED) Total</b>		88,747,068	-	3,203,982	7,057,655	279,455	12,754,765	71,615,025	33,873,941	5,798,384	223,330,276	339,227
<b>United States Department of Health and Human Services (HHS)</b>												
<b>Contract - Health and Human Services</b>												
Pass Through - Pacific Behavioral Health Collaborating Council Reference#: 2018-002	93.000	-	-	-	-	-	-	-	3,981	-	3,981	-
<b>93.000 Total</b>		-	-	-	-	-	-	-	3,981	-	3,981	-
<b>Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services</b>												
Pass Through - Nevada Department of Health and Human Services Reference#: 18-058-77-DC6X-22	93.043	-	-	-	-	-	-	-	64,758	-	64,758	-
<b>93.043 Total</b>		-	-	-	-	-	-	-	64,758	-	64,758	-



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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
<b>Training in General, Pediatric, and Public Health Dentistry</b>												
Direct - Training in General, Pediatric, and Public Health Dentistry	93.059	-	-	-	-	-	-	133,256	-	-	133,256	-
<b>93.059 Total</b>		-	-	-	-	-	-	133,256	-	-	133,256	-
<b>Birth Defects and Developmental Disabilities - Prevention and Surveillance</b>												
Direct - Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073	-	-	-	-	-	-	-	253,297	-	253,297	25,300
<b>93.073 Total</b>		-	-	-	-	-	-	-	253,297	-	253,297	25,300
<b>Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance</b>												
Direct - Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079	-	-	-	-	-	-	-	146,701	-	146,701	-
<b>93.079 Total</b>		-	-	-	-	-	-	-	146,701	-	146,701	-
<b>Prevention of Disease, Disability, and Death by Infectious Diseases</b>												
Pass Through - University of California, Davis Reference#: A18-0612-S010	93.084	-	-	-	-	-	-	-	8,027	-	8,027	-
<b>93.084 Total</b>		-	-	-	-	-	-	-	8,027	-	8,027	-
<b>Affordable Care Act (ACA) Personal Responsibility Education Program</b>												
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6529	93.092	-	-	-	-	-	-	-	5,460	-	5,460	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6546	93.092	-	-	-	-	-	-	-	1,497	-	1,497	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6577	93.092	-	-	-	-	-	-	-	1,403	-	1,403	-
<b>93.092 Total</b>		-	-	-	-	-	-	-	8,360	-	8,360	-
<b>Food and Drug Administration Research</b>												
Direct - Food and Drug Administration Research	COVID 19, 93.103 UNR	-	-	-	-	-	-	-	523,105	-	523,105	-
<b>93.103 Total</b>		-	-	-	-	-	-	-	523,105	-	523,105	-
<b>Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)</b>												
Pass Through - Nevada Department of Health and Human Services Reference#: SOC-3646-FFY22-12	93.104	-	-	-	-	-	-	-	53,326	-	53,326	-
<b>93.104 Total</b>		-	-	-	-	-	-	-	53,326	-	53,326	-
<b>Area Health Education Centers Point of Service Maintenance and Enhancement Awards</b>												
Pass Through - Health Resources and Services Administration Reference#: 5 U77HP23062-11-00	93.107	-	-	-	-	-	-	-	303,796	-	303,796	151,340

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	-	-	-	-	-	-	-	114,463	-	114,463	72,085
Direct - Area Health Education Centers Point of Service Maintenance and Enhancement Awards	COVID 19, 93.107 UNR	-	-	-	-	-	-	-	34,959	-	34,959	34,587
Direct - Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	-	-	-	-	-	-	-	(1)	-	(1)	-
<b>93.107 Total</b>		-	-	-	-	-	-	-	453,217	-	453,217	258,012
<b>Maternal and Child Health Federal Consolidated Programs</b>												
Pass Through - Nevada Division Of Child and Family Services Reference#: DCFS2007	93.110	-	-	-	-	-	-	45,701	-	-	45,701	-
Pass Through - The Children's Cabinet Reference#: 51122212	93.110	-	-	-	-	-	-	9,991	-	-	9,991	-
Direct - Maternal and Child Health Federal Consolidated Programs	93.110	-	-	-	-	-	-	-	466,341	-	466,341	-
<b>93.110 Total</b>		-	-	-	-	-	-	55,692	466,341	-	522,033	-
<b>Project Grants and Cooperative Agreements for Tuberculosis Control Programs</b>												
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 25276	93.116	-	-	-	-	-	-	-	76,655	-	76,655	-
Pass Through - Nevada Department of Health and Human Services Reference#: SG 25525	93.116	-	-	-	-	-	-	-	43,824	-	43,824	-
<b>93.116 Total</b>		-	-	-	-	-	-	-	120,479	-	120,479	-
<b>Injury Prevention and Control Research and State and Community Based Programs</b>												
Pass Through - Southern Nevada Health District Reference#: C2000061	93.136	-	-	-	-	-	-	191,237	-	-	191,237	-
Pass Through - Nevada Department of Health and Human Services Reference#: SG 25055	93.136	-	-	-	-	-	-	29,910	-	-	29,910	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 25540	93.136	-	-	-	-	-	-	22,273	-	-	22,273	-
Pass Through - Nevada Department of Health and Human Services Reference#: WO 6615	93.136	-	-	-	-	-	-	-	483,496	-	483,496	-
Direct - Injury Prevention and Control Research and State and Community Based Programs	93.136	-	-	-	-	-	-	-	102,008	-	102,008	65,084
Pass Through - Nevada Department of Health and Human Services Reference#: WO 6614	93.136	-	-	-	-	-	-	-	62,812	-	62,812	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 5324	93.136	-	-	-	-	-	-	-	51,080	-	51,080	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 5325	93.136	-	-	-	-	-	-	-	41,768	-	41,768	-
Pass Through - Partnership Carson City Reference#: SP2100810	93.136	-	-	-	-	-	-	-	38,902	-	38,902	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6529	93.136	-	-	-	-	-	-	-	36,360	-	36,360	-
Pass Through - Partnership Carson City Reference#: SP-2100116	93.136	-	-	-	-	-	-	-	36,183	-	36,183	-
Pass Through - Nevada Department of Health and Human Services Reference#: WO 6658	93.136	-	-	-	-	-	-	-	33,217	-	33,217	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 5323	93.136	-	-	-	-	-	-	-	19,971	-	19,971	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6546	93.136	-	-	-	-	-	-	-	11,295	-	11,295	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 5024	93.136	-	-	-	-	-	-	-	8	-	8	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 5172	93.136	-	-	-	-	-	-	-	(0)	-	(0)	-
<b>93.136 Total</b>		-	-	-	-	-	-	243,419	917,099	-	1,160,518	65,084
<b>AIDS Education and Training Centers</b>												
Pass Through - University of California, San Francisco Reference#: 11466sc	93.145	-	-	-	-	-	-	-	192,522	-	192,522	-
<b>93.145 Total</b>		-	-	-	-	-	-	-	192,522	-	192,522	-
<b>Coordinated Services and Access to Research for Women, Infants, Children, and Youth</b>												
Direct - Coordinated Services and Access to Research for Women, Infants, Children, and Youth	COVID 19, 93.153 UNLV	-	-	-	-	-	-	219,928	-	-	219,928	-
Direct - Coordinated Services and Access to Research for Women, Infants, Children, and Youth	COVID 19, 93.153 UNLV	-	-	-	-	-	-	5,773	-	-	5,773	-
<b>93.153 Total</b>		-	-	-	-	-	-	225,701	-	-	225,701	-
<b>Rural Health Research Centers</b>												
Direct - Rural Health Research Centers	COVID 19, 93.155 UNR	-	-	-	-	-	-	-	3,201,940	-	3,201,940	3,198,190
<b>93.155 Total</b>		-	-	-	-	-	-	-	3,201,940	-	3,201,940	3,198,190

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
<b>Grants to States for Loan Repayment Program</b>												
Direct - Grants to States for Loan Repayment Program	93.165	-	-	-	-	-	-	-	500,000	-	500,000	-
<b>93.165 Total</b>		-	-	-	-	-	-	-	500,000	-	500,000	-
<b>Childhood Lead Poisoning Prevention Projects_State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children</b>												
Direct - Childhood Lead Poisoning Prevention Projects_State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	-	-	-	-	-	-	190,523	-	-	190,523	51,767
Direct - Childhood Lead Poisoning Prevention Projects_State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	-	-	-	-	-	-	99,946	-	-	99,946	18,566
<b>93.197 Total</b>		-	-	-	-	-	-	290,469	-	-	290,469	70,333
<b>Affordable Care Act (ACA) Abstinence Education Program</b>												
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6577	93.235	-	-	-	-	-	-	-	17,864	-	17,864	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6529	93.235	-	-	-	-	-	-	-	5,460	-	5,460	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6546	93.235	-	-	-	-	-	-	-	1,497	-	1,497	-
<b>93.235 Total</b>		-	-	-	-	-	-	-	24,821	-	24,821	-
<b>State Rural Hospital Flexibility Program</b>												
Direct - State Rural Hospital Flexibility Program	93.241	-	-	-	-	-	-	-	478,254	-	478,254	158,080
Direct - State Rural Hospital Flexibility Program	93.241	-	-	-	-	-	-	-	150,791	-	150,791	105,897
<b>93.241 Total</b>		-	-	-	-	-	-	-	629,045	-	629,045	263,978
<b>Substance Abuse and Mental Health Services_Projects of Regional and National Significance</b>												
Direct - Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	52,944	-	-	-	-	-	-	-	-	52,944	-
Pass Through - PACT Coalition Reference#: SG 25336	93.243	-	-	-	-	-	-	40,281	-	-	40,281	-
Direct - Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	-	-	-	-	-	-	-	599,587	-	599,587	-
Pass Through - University of North Dakota Reference#: UND0024153	93.243	-	-	-	-	-	-	-	416,155	-	416,155	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - University of Washington Reference#: UWSC10737	93.243	-	-	-	-	-	-	-	354,051	-	354,051	-
Pass Through - Nevada Division Of Child and Family Services Reference#: DCFS20008	93.243	-	-	-	-	-	-	-	199,486	-	199,486	-
Pass Through - Nevada Division Of Child and Family Services Reference#: DCFS2005	93.243	-	-	-	-	-	-	-	195,639	-	195,639	-
Pass Through - Nevada Division Of Child and Family Services Reference#: 22813	93.243	-	-	-	-	-	-	-	80,165	-	80,165	-
Pass Through - University of California, Los Angeles Reference#: 2000 G VD569	93.243	-	-	-	-	-	-	-	77,016	-	77,016	-
Pass Through - University of North Dakota Reference#: UND0024139-S1	93.243	-	-	-	-	-	-	-	39,386	-	39,386	-
Pass Through - Nevada Department Of Education Reference#: 22-698-40000	93.243	-	-	-	-	-	-	-	36,490	-	36,490	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6574	93.243	-	-	-	-	-	-	-	31,459	-	31,459	-
Pass Through - Nevada Department Of Education Reference#: 22-698-40000	93.243	-	-	-	-	-	-	-	29,615	-	29,615	-
Pass Through - University of Iowa Reference#: S01317-01	93.243	-	-	-	-	-	-	-	27,946	-	27,946	-
Pass Through - Second Judicial District Court Reference#: SP-1901089	93.243	-	-	-	-	-	-	-	26,044	-	26,044	-
Pass Through - The Danya Institute, Inc. Reference#: ATTC-CO04	93.243	-	-	-	-	-	-	-	21,067	-	21,067	-
Pass Through - Nevada Division Of Child and Family Services Reference#: DCFS2004	93.243	-	-	-	-	-	-	-	18,630	-	18,630	-
Pass Through - The Danya Institute, Inc. Reference#: 2001061-02	93.243	-	-	-	-	-	-	-	18,439	-	18,439	-
Pass Through - University of Texas at Austin Reference#: 2021_1594	93.243	-	-	-	-	-	-	-	16,168	-	16,168	-
Pass Through - University of Texas at Austin Reference#: 2022_2716	93.243	-	-	-	-	-	-	-	15,175	-	15,175	-
Pass Through - State of Minnesota Reference#: 185347	93.243	-	-	-	-	-	-	-	846	-	846	-
Pass Through - University of Texas at Austin Reference#: 40243	93.243	-	-	-	-	-	-	-	526	-	526	-
Pass Through - Foundation for Recovery Reference#: SP1801130	93.243	-	-	-	-	-	-	-	405	-	405	-

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Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 5024	93.243	-	-	-	-	-	-	-	8	-	8	-
Pass Through - Foundation for Recovery Reference#: SP-1801130-3	93.243	-	-	-	-	-	-	-	(0)	-	(0)	-
Pass Through - Foundation for Recovery Reference#: 1801130-01	93.243	-	-	-	-	-	-	-	(1)	-	(1)	-
Pass Through - American Samoa Government Reference#: SP2100028	93.243	-	-	-	-	-	-	-	(5)	-	(5)	-
<b>93.243 Total</b>		52,944	-	-	-	-	-	40,281	2,204,297	-	2,297,522	-
<b>Universal Newborn Hearing Screening</b>												
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6573	93.251	-	-	-	-	-	-	-	3,753	-	3,753	-
<b>93.251 Total</b>		-	-	-	-	-	-	-	3,753	-	3,753	-
<b>Grants for Education, Prevention, and Early Detection of Radiogenic Cancers and Diseases</b>												
Direct - Grants for Education, Prevention, and Early Detection of Radiogenic Cancers and Diseases	93.257	-	-	-	-	-	-	221,810	-	-	221,810	-
<b>93.257 Total</b>		-	-	-	-	-	-	221,810	-	-	221,810	-
<b>Consultation Grant Program</b>												
Pass Through - University of California, Davis Reference#: A17-0224-S018	93.262	-	-	-	-	-	-	-	15,000	-	15,000	-
<b>93.262 Total</b>		-	-	-	-	-	-	-	15,000	-	15,000	-
<b>Immunization Cooperative Agreements</b>												
Pass Through - Immunize Nevada Reference#: 51422209	93.268	-	-	-	-	-	-	155,502	-	-	155,502	22,045
<b>93.262 Total</b>		-	-	-	-	-	-	155,502	-	-	155,502	22,045
<b>Adult Viral Hepatitis Prevention and Control</b>												
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6566	93.270	-	-	-	-	-	-	-	96,979	-	96,979	-
<b>93.270 Total</b>		-	-	-	-	-	-	-	96,979	-	96,979	-
<b>Small Rural Hospital Improvement Grant Program</b>												
Direct - Small Rural Hospital Improvement Grant Program	93.301	-	-	-	-	-	-	-	166,501	-	166,501	162,183
Direct - Small Rural Hospital Improvement Grant Program	93.301	-	-	-	-	-	-	-	393	-	393	-
Direct - Small Rural Hospital Improvement Grant Program	COVID 19, 93.301 UNR	-	-	-	-	-	-	-	(2,129)	-	(2,129)	-
<b>93.301 Total</b>		-	-	-	-	-	-	-	164,764	-	164,764	162,183
<b>National State Based Tobacco Control Programs</b>												
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 4456	93.305	-	-	-	-	-	-	-	11	-	11	-

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<b>93.305 Total</b>		-	-	-	-	-	-	-	11	-	11	-
<b>Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program</b>												
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6573	93.314	-	-	-	-	-	-	-	3,754	-	3,754	-
<b>93.314 Total</b>		-	-	-	-	-	-	-	3,754	-	3,754	-
<b>Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)</b>												
Direct - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	COVID 19, 93.323 GBC	-	-	505,226	-	-	-	-	-	-	505,226	-
Pass Through - Southern Nevada Health District Reference#: C2100071	93.323	-	-	-	-	-	-	172,710	-	-	172,710	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: HD 17846	COVID 19, 93.323 UNR	-	-	-	-	-	-	-	5,261,648	-	5,261,648	-
Pass Through - City and County of Carson City-NV Reference#: SP2100464	COVID 19, 93.323 UNR	-	-	-	-	-	-	-	534,944	-	534,944	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 25367	COVID 19, 93.323 UNR	-	-	-	-	-	-	-	215,715	-	215,715	-
Pass Through - Nevada Department of Health and Human Services Reference#: SG 25427	93.323	-	-	-	-	-	-	-	184,247	-	184,247	-
Pass Through - Churchill County Social Services Reference#: SP-2200066	93.323	-	-	-	-	-	-	-	113,387	-	113,387	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 25136	COVID 19, 93.323 UNR	-	-	-	-	-	-	-	100,140	-	100,140	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 25226	COVID 19, 93.323 UNR	-	-	-	-	-	-	-	44,871	-	44,871	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: HD17667	93.323	-	-	-	-	-	-	-	32,371	-	32,371	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6546	93.323	-	-	-	-	-	-	-	2,999	-	2,999	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: HD 17791	COVID 19, 93.323 UNR	-	-	-	-	-	-	-	2,625	-	2,625	-
<b>93.323 Total</b>		-	-	505,226	-	-	-	172,710	6,492,947	-	7,170,883	-
<b>The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels</b>												
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 25476	93.334	-	-	-	-	-	-	-	59,038	-	59,038	-

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Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 25017	93.334	-	-	-	-	-	-	-	10,373	-	10,373	-
Pass Through - Nevada Department of Health and Human Services Reference#: WO 6667	93.334	-	-	-	-	-	-	-	5,721	-	5,721	-
<b>93.334 Total</b>		-	-	-	-	-	-	-	75,131	-	75,131	-
<b>Behavioral Risk Factor Surveillance System</b>												
Pass Through - University Of Nevada, Reno Reference#: UNR-22-67	93.336	-	-	-	-	-	-	182,478	-	-	182,478	-
Pass Through - University Of Nevada, Reno Reference#: UNR-21-15	93.336	-	-	-	-	-	-	31,997	-	-	31,997	-
Direct - Behavioral Risk Factor Surveillance System	93.336	-	-	-	-	-	-	-	220,566	-	220,566	-
Direct - Behavioral Risk Factor Surveillance System	93.336	-	-	-	-	-	-	-	23,174	-	23,174	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 4456	93.336	-	-	-	-	-	-	-	3,518	-	3,518	-
Pass Through - Nevada Department of Health and Human Services Reference#: WO 5137	93.336	-	-	-	-	-	-	-	0	-	0	-
<b>93.336 Total</b>		-	-	-	-	-	-	214,475	247,258	-	461,733	-
<b>Research Infrastructure Programs</b>												
Pass Through - Strykagen, Inc. Reference#: SP1900168	93.351	-	-	-	-	-	-	-	279,300	-	279,300	-
<b>93.351 Total</b>		-	-	-	-	-	-	-	279,300	-	279,300	-
<b>Public Health Crisis Response Awards</b>												
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 25461	93.354	-	-	-	-	-	-	81,068	-	-	81,068	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 25416	93.354	-	-	-	-	-	-	-	535,798	-	535,798	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: HD 17629	COVID 19, 93.354 UNR	-	-	-	-	-	-	-	280,951	-	280,951	-
<b>93.354 Total</b>		-	-	-	-	-	-	81,068	816,749	-	897,818	-
<b>National and State Tobacco Control Program</b>												
Pass Through - Southern Nevada Health District Reference#: C2200005	93.387	-	-	-	-	-	-	59,999	-	-	59,999	-
Pass Through - Nevada Department of Health and Human Services Reference#: WO 6667	93.387	-	-	-	-	-	-	-	4,534	-	4,534	-
<b>93.387 Total</b>		-	-	-	-	-	-	59,999	4,534	-	64,534	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
<b>Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises</b>												
Pass Through - Southern Nevada Health District Reference#: C2200025	93.391	-	-	-	-	-	-	1,241,618	-	-	1,241,618	191,603
Pass Through - Southern Nevada Health District Reference#: C2200051	93.391	-	-	-	-	-	-	281,918	-	-	281,918	-
Pass Through - Nevada Department of Health and Human Services Reference#: WO 1201	93.391	-	-	-	-	-	-	269,662	-	-	269,662	-
Pass Through - Southern Nevada Health District Reference#: C2200057	93.391	-	-	-	-	-	-	251,078	-	-	251,078	-
Pass Through - Southern Nevada Health District Reference#: C2200083	93.391	-	-	-	-	-	-	173,249	-	-	173,249	-
Pass Through - Southern Nevada Health District Reference#: C2200054	93.391	-	-	-	-	-	-	167,394	-	-	167,394	24,904
Pass Through - Nevada Department of Health and Human Services Reference#: WO 1202	93.391	-	-	-	-	-	-	150,602	-	-	150,602	-
Pass Through - University Of Nevada, Reno Reference#: UNR-22-93	93.391	-	-	-	-	-	-	68,451	-	-	68,451	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6589	93.391	-	-	-	-	-	-	60,772	-	-	60,772	-
Pass Through - Southern Nevada Health District Reference#: C2200061	93.391	-	-	-	-	-	-	42,441	-	-	42,441	-
Pass Through - Nevada Department of Health and Human Services Reference#: WO 6628	93.391	-	-	-	-	-	-	-	207,487	-	207,487	-
Pass Through - Nevada Department of Health and Human Services Reference#: SG 25299	93.391	-	-	-	-	-	-	-	199,770	-	199,770	36,578
Pass Through - Nevada Department of Health and Human Services Reference#: WO 1204	93.391	-	-	-	-	-	-	-	199,728	-	199,728	-
Pass Through - Nevada Cancer Coalition Reference#: 2200705	93.391	-	-	-	-	-	-	-	43,262	-	43,262	-
Pass Through - University of Nevada, Las Vegas Reference#: GR14523	93.391	-	-	-	-	-	-	-	32,564	-	32,564	-
<b>93.391 Total</b>		-	-	-	-	-	-	2,707,185	682,810	-	3,389,996	253,085
<b>Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health</b>												

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Council of State & Territorial Epidemiologists (CSTE) Reference#: PO 7672	93.421	-	-	-	-	-	-	2,009	-	-	2,009	-
<b>93.421 Total</b>		-	-	-	-	-	-	2,009	-	-	2,009	-
<b>CENTERS FOR DISEASE CONTROL AND PREVENTION prevention and management of cardiovascular disease and diabetes in high-burden populations</b>												
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 25246	93.426	-	-	-	-	-	-	-	133,604	-	133,604	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6546	93.426	-	-	-	-	-	-	-	12,747	-	12,747	-
Pass Through - Nevada Department of Health and Human Services Reference#: WO 5137	93.426	-	-	-	-	-	-	-	919	-	919	-
<b>93.426 Total</b>		-	-	-	-	-	-	-	147,270	-	147,270	-
<b>Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke</b>												
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6617	93.435	-	-	-	-	-	-	-	5,906	-	5,906	-
<b>93.435 Total</b>		-	-	-	-	-	-	-	5,906	-	5,906	-
<b>ACL Assistive Technology</b>												
Pass Through - Nevada Division Of Aging and Disability Services Reference#: 19-001-85-9X-21	93.464	-	-	-	-	-	-	-	109,369	-	109,369	-
Pass Through - Nevada Division Of Aging and Disability Services Reference#: 19-001-85-9X-22	93.464	-	-	-	-	-	-	-	89,725	-	89,725	-
<b>93.464 Total</b>		-	-	-	-	-	-	-	199,094	-	199,094	-
<b>Family to Family Health Information Centers</b>												
Direct - Family to Family Health Information Centers	93.504	-	-	-	-	-	-	-	76,888	-	76,888	-
Direct - Family to Family Health Information Centers	93.504	-	-	-	-	-	-	-	4,558	-	4,558	-
<b>93.504 Total</b>		-	-	-	-	-	-	-	81,446	-	81,446	-
<b>Affordable Care Act (ACA) Public Health Training Centers Program, Resources Development and Academic Support to the Public Health Training Centers Program and Public Health Infrastructure and Systems Sup</b>												
Pass Through - University Of Arizona Reference#: 453902	93.516	-	-	-	-	-	-	-	36,318	-	36,318	-
<b>93.516 Total</b>		-	-	-	-	-	-	-	36,318	-	36,318	-
<b>Promoting Safe and Stable Families</b>												
Pass Through - Washoe County School District Reference#: PO521022	93.556	-	-	-	-	-	-	-	204	-	204	-
<b>93.556 Total</b>		-	-	-	-	-	-	-	204	-	204	-
<b>Community-Based Child Abuse Prevention Grants</b>												

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada Division Of Child and Family Services Reference#: 93590-20-106	93.590	-	-	-	-	-	-	59,804	-	-	59,804	-
Pass Through - Nevada Division Of Child and Family Services Reference#: 93590-20-202	93.590	-	-	-	-	-	-	44,402	-	-	44,402	-
<b>93.590 Total</b>		-	-	-	-	-	-	104,205	-	-	104,205	-
<b>University Centers for Excellence in Developmental Disabilities Education, Research, and Service</b>												
Pass Through - University Of Nevada, Reno Reference#: UNR-22-26	93.632	-	-	-	-	-	-	25,809	-	-	25,809	-
Direct - University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632	-	-	-	-	-	-	-	531,026	-	531,026	-
Direct - University Centers for Excellence in Developmental Disabilities Education, Research, and Service	COVID 19, 93.632 UNR	-	-	-	-	-	-	-	38,205	-	38,205	-
Direct - University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632	-	-	-	-	-	-	-	3,462	-	3,462	-
<b>93.632 Total</b>		-	-	-	-	-	-	25,809	572,693	-	598,502	-
<b>Foster Care Title IV-E</b>												
Pass Through - Nevada Division Of Child and Family Services Reference#: 23176	93.658	-	-	-	-	-	-	-	527,018	-	527,018	-
<b>93.658 Total</b>		-	-	-	-	-	-	-	527,018	-	527,018	-
<b>Social Services Block Grant</b>												
Pass Through - Alzheimer's Association Reference#: SP-2100535	93.667	-	-	-	-	-	-	-	2,599	-	2,599	-
<b>93.667 Total</b>		-	-	-	-	-	-	-	2,599	-	2,599	-
<b>Child Abuse and Neglect State Grants</b>												
Pass Through - Washoe County, NV Reference#: CARA 21-22 (SP- 2100635)	93.669	-	-	-	-	-	-	-	10,516	-	10,516	-
<b>93.669 Total</b>		-	-	-	-	-	-	-	10,516	-	10,516	-
<b>Mental and Behavioral Health Education and Training Grants</b>												
Pass Through - Healthy Communities Coalition Reference#: OSP-1701282	93.732	-	-	-	-	-	-	-	39,179	-	39,179	-
<b>93.732 Total</b>		-	-	-	-	-	-	-	39,179	-	39,179	-
<b>Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs – financed by 2012 Prevention and Public Health Funds (PPHF-2012)</b>												

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs – financed by 2012 Prevention and Public Health Funds (PPHF-2012)	93.734	-	-	-	-	-	-	-	94,533	-	94,533	-
<b>93.734 Total</b>		-	-	-	-	-	-	-	94,533	-	94,533	-
<b>PPHF 2012: Racial and Ethnic Approaches to Community Health Program financed solely by 2012 Public Prevention and Health Funds</b>												
Pass Through - Southern Nevada Health District Reference#: C1900078	93.738	-	-	-	-	-	-	96,061	-	-	96,061	-
Pass Through - Southern Nevada Health District Reference#: C2100117	93.738	-	-	-	-	-	-	55,214	-	-	55,214	-
Pass Through - Southern Nevada Health District Reference#: C2000118	93.738	-	-	-	-	-	-	29,997	-	-	29,997	-
<b>93.738 Total</b>		-	-	-	-	-	-	181,272	-	-	181,272	-
<b>Elder Abuse Prevention Interventions Program</b>												
Pass Through - Nevada Division Of Aging and Disability Services Reference#: 18-015-93-OEX-21	93.747	-	-	-	-	-	-	-	221,096	-	221,096	-
<b>93.747 Total</b>		-	-	-	-	-	-	-	221,096	-	221,096	-
<b>Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations financed in part by Prevention and Public Health Funds</b>												
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 4456	93.752	-	-	-	-	-	-	-	7	-	7	-
<b>93.752 Total</b>		-	-	-	-	-	-	-	7	-	7	-
<b>State Public Health Actions to Prevent and Control Diabetes, Heart Disease, Obesity and Associate Risk Factors and Promote School Health</b>												
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 4456	93.757	-	-	-	-	-	-	-	2,067	-	2,067	-
<b>93.757 Total</b>		-	-	-	-	-	-	-	2,067	-	2,067	-
<b>Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations</b>												
Direct - Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	-	-	-	-	-	-	53,184	-	-	53,184	-
<b>93.779 Total</b>		-	-	-	-	-	-	53,184	-	-	53,184	-
<b>Opioid STR</b>												
Pass Through - University Of Nevada, Reno Reference#: UNR-21-114	93.788	-	-	-	-	-	-	180,856	-	-	180,856	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 25432	93.788	-	-	-	-	-	-	-	7,423,513	-	7,423,513	5,965,638

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 25020	93.788	-	-	-	-	-	-	-	3,023,126	-	3,023,126	2,914,791
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 25037	93.788	-	-	-	-	-	-	-	2,334,040	-	2,334,040	1,704,574
Pass Through - State of Idaho Reference#: BC040500	93.788	-	-	-	-	-	-	-	93,529	-	93,529	-
Pass Through - Washington State Health Care Authority Reference#: 1365-70068 / TO #2	93.788	-	-	-	-	-	-	-	70,390	-	70,390	-
Pass Through - State of Alaska Reference#: SP-2000617	93.788	-	-	-	-	-	-	-	54,631	-	54,631	-
Pass Through - Washington State Health Care Authority Reference#: K4022 WO 3	93.788	-	-	-	-	-	-	-	52,801	-	52,801	-
Pass Through - Oregon Health Authority Reference#: 161382	93.788	-	-	-	-	-	-	-	41,941	-	41,941	-
Pass Through - Washington State Health Care Authority Reference#: K4022 Work Order: 01	93.788	-	-	-	-	-	-	-	20,000	-	20,000	-
<b>93.788 Total</b>		-	-	-	-	-	-	180,856	13,113,969	-	13,294,826	10,585,003
<b>Biomedical Research and Research Training</b>												
Pass Through - University Of Nevada, Reno Reference#: UNR 22-01	93.859	112,378	-	-	-	-	-	-	-	-	112,378	-
Pass Through - University Of Nevada, Reno Reference#: UNR-22-115	93.859	41,839	-	-	-	-	-	-	-	-	41,839	-
Pass Through - Montana State University Reference#: G206-21- W8651	93.859	-	-	-	-	-	-	-	3,211	-	3,211	-
<b>93.788 Total</b>		154,217	-	-	-	-	-	-	3,211	-	157,428	-
<b>Maternal, Infant and Early Childhood Home Visiting Grant Program</b>												
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 25346	93.870	-	-	-	-	-	-	-	83,475	-	83,475	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: HD 17764	93.870	-	-	-	-	-	-	-	32,076	-	32,076	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: HD 17281	93.870	-	-	-	-	-	-	-	23,326	-	23,326	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 25374	COVID 19, 93.870 UNR	-	-	-	-	-	-	-	6,060	-	6,060	-
<b>93.870 Total</b>		-	-	-	-	-	-	-	144,938	-	144,938	-
<b>Grants for Primary Care Training and Enhancement</b>												

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Grants for Primary Care Training and Enhancement	93.884	-	-	-	-	-	-	521,758	-	-	521,758	93,586
Direct - Grants for Primary Care Training and Enhancement	93.884	-	-	-	-	-	-	-	347,286	-	347,286	5,818
<b>93.884 Total</b>		-	-	-	-	-	-	521,758	347,286	-	869,044	99,404
<b>National Bioterrorism Hospital Preparedness Program</b>												
Pass Through - University of California, San Francisco Reference#: 11611sc	93.889	-	-	-	-	-	-	10,827	-	-	10,827	-
<b>93.889 Total</b>		-	-	-	-	-	-	10,827	-	-	10,827	-
<b>Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations</b>												
Pass Through - Nevada Department of Health and Human Services Reference#: WO 6667	93.898	-	-	-	-	-	-	-	6,802	-	6,802	-
Pass Through - Nevada Department of Health and Human Services Reference#: WO 5137	93.898	-	-	-	-	-	-	-	0	-	0	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6546	93.898	-	-	-	-	-	-	-	(93)	-	(93)	-
<b>93.898 Total</b>		-	-	-	-	-	-	-	6,709	-	6,709	-
<b>Grants to States for Operation of Offices of Rural Health</b>												
Direct - Grants to States for Operation of Offices of Rural Health	93.913	-	-	-	-	-	-	-	193,875	-	193,875	-
Direct - Grants to States for Operation of Offices of Rural Health	93.913	-	-	-	-	-	-	-	(24)	-	(24)	-
<b>93.913 Total</b>		-	-	-	-	-	-	-	193,852	-	193,852	-
<b>HIV Care Formula Grants</b>												
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6591	93.917	-	-	-	-	-	-	-	50,742	-	50,742	-
<b>93.917 Total</b>		-	-	-	-	-	-	-	50,742	-	50,742	-
<b>HIV Prevention Activities Health Department Based</b>												
Pass Through - Southern Nevada Health District Reference#: C2100082	93.940	-	-	-	-	-	-	-	176,013	-	176,013	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6590	93.940	-	-	-	-	-	-	-	97,436	-	97,436	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6529	93.940	-	-	-	-	-	-	-	5,460	-	5,460	-
<b>93.940 Total</b>		-	-	-	-	-	-	-	278,908	-	278,908	-
<b>Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs</b>												
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 25138	93.946	-	-	-	-	-	-	-	128,281	-	128,281	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
<b>93.946 Total</b>		-	-	-	-	-	-	-	128,281	-	128,281	-
<b>Block Grants for Community Mental Health Services</b>												
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 25403	93.958	-	-	-	-	-	-	152,392	-	-	152,392	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 25656	93.958	-	-	-	-	-	-	66,907	-	-	66,907	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: HD 17894	93.958	-	-	-	-	-	-	47,026	-	-	47,026	-
Pass Through - Nevada Department of Health and Human Services Reference#: SG 25407	93.958	-	-	-	-	-	-	-	490,895	-	490,895	272,729
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6623	93.958	-	-	-	-	-	-	-	338,926	-	338,926	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: HD 17891	93.958	-	-	-	-	-	-	-	230,121	-	230,121	98,706
Pass Through - Washington State Health Care Authority Reference#: 1365-70068 Task Order 4	93.958	-	-	-	-	-	-	-	157,368	-	157,368	-
Pass Through - Nevada Department of Health and Human Services Reference#: WO 6597	93.958	-	-	-	-	-	-	-	137,572	-	137,572	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6501	93.958	-	-	-	-	-	-	-	101,961	-	101,961	-
Pass Through - Washington State Health Care Authority Reference#: K4022 Work Order No. 2	93.958	-	-	-	-	-	-	-	62,610	-	62,610	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6505	93.958	-	-	-	-	-	-	-	37,289	-	37,289	-
Pass Through - Nevada Department of Health and Human Services Reference#: WO 6601	93.958	-	-	-	-	-	-	-	31,837	-	31,837	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6506	93.958	-	-	-	-	-	-	-	12,802	-	12,802	-
Pass Through - Washington State Health Care Authority Reference#: 1365-70068 Work Order 14	93.958	-	-	-	-	-	-	-	2,408	-	2,408	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Washington State Division of Behavioral Health & Recovery Reference#: 1365-70068 / Task Order II	93.958	-	-	-	-	-	-	-	(270)	-	(270)	-
Pass Through - Washington State Division of Behavioral Health & Recovery Reference#: 1365-70068/ Task Order DD	93.958	-	-	-	-	-	-	-	(621)	-	(621)	-
<b>93.958 Total</b>		-	-	-	-	-	-	266,324	1,602,898	-	1,869,222	371,436
<b>Block Grants for Prevention and Treatment of Substance Abuse</b>												
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6627	93.959	-	-	-	-	-	-	-	856,524	-	856,524	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 5311	93.959	-	-	-	-	-	-	-	306,661	-	306,661	-
Pass Through - Washington State Health Care Authority Reference#: K4022 Work Order: 01	93.959	-	-	-	-	-	-	-	68,771	-	68,771	-
Pass Through - Washington State Health Care Authority Reference#: K4022 WO4	93.959	-	-	-	-	-	-	-	56,417	-	56,417	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6529	93.959	-	-	-	-	-	-	-	53,241	-	53,241	-
Pass Through - Nevada Department of Health and Human Services Reference#: WO 6658	93.959	-	-	-	-	-	-	-	36,114	-	36,114	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6623	93.959	-	-	-	-	-	-	-	29,439	-	29,439	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG-25652	93.959	-	-	-	-	-	-	-	17,271	-	17,271	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6546	93.959	-	-	-	-	-	-	-	15,933	-	15,933	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 4456	93.959	-	-	-	-	-	-	-	4,571	-	4,571	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: HD 17504	93.959	-	-	-	-	-	-	-	4,047	-	4,047	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 5030	93.959	-	-	-	-	-	-	-	2	-	2	-

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Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 5239	93.959	-	-	-	-	-	-	-	(0)	-	(0)	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: 4619	93.959	-	-	-	-	-	-	-	(3)	-	(3)	-
Pass Through - Washington State Division of Behavioral Health & Recovery Reference#: 1365-70068 / Task Order EE	93.959	-	-	-	-	-	-	-	(13)	-	(13)	-
Pass Through - Washington State Health Care Authority Reference#: 1365-70068-0 Task Order 13	93.959	-	-	-	-	-	-	-	(72)	-	(72)	-
<b>93.959 Total</b>		-	-	-	-	-	-	-	1,448,904	-	1,448,904	-
<b>PPHF-2012 Geriatric Education Centers</b>												
Direct - PPHF-2012 Geriatric Education Centers	93.969	-	-	-	-	-	-	737,964	-	-	737,964	196,313
Direct - PPHF-2012 Geriatric Education Centers	93.969	-	-	-	-	-	-	-	680,938	-	680,938	2,905
Direct - PPHF-2012 Geriatric Education Centers	93.969	-	-	-	-	-	-	-	86,975	-	86,975	87,106
<b>93.969 Total</b>		-	-	-	-	-	-	737,964	767,913	-	1,505,877	286,324
<b>Preventive Health Services Sexually Transmitted Diseases Control Grants</b>												
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: Work Order 6639	93.977	-	-	-	-	-	-	-	128,801	-	128,801	-
<b>93.977 Total</b>		-	-	-	-	-	-	-	128,801	-	128,801	-
<b>Mental Health Disaster Assistance and Emergency Mental Health</b>												
Pass Through - Nevada Department of Health and Human Services Reference#: WO 6542	93.982	-	-	-	-	-	-	28,919	-	-	28,919	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 5319	COVID 19, 93.982 UNR	-	-	-	-	-	-	-	8,232	-	8,232	-
<b>93.982 Total</b>		-	-	-	-	-	-	28,919	8,232	-	37,152	-
<b>Preventive Health and Health Services Block Grant</b>												
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 25424	93.991	-	-	-	-	-	-	23,782	-	-	23,782	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: HD 17863	93.991	-	-	-	-	-	-	14,848	-	-	14,848	-
Pass Through - Nevada Department of Health and Human Services Reference#: WO 5137	93.991	-	-	-	-	-	-	-	118	-	118	-
<b>93.991 Total</b>		-	-	-	-	-	-	38,630	118	-	38,748	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
<b>Maternal and Child Health Services Block Grant to the States</b>												
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6549	93.994	-	-	-	-	-	-	16,777	-	-	16,777	-
Direct - Maternal and Child Health Services Block Grant to the States	93.994	-	-	-	-	-	-	92	-	-	92	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 25260	93.994	-	-	-	-	-	-	-	71,732	-	71,732	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 25291	93.994	-	-	-	-	-	-	-	27,215	-	27,215	-
Pass Through - Nevada Department of Health and Human Services Reference#: SG 25602	93.994	-	-	-	-	-	-	-	14,854	-	14,854	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: HD 17848	93.994	-	-	-	-	-	-	-	12,607	-	12,607	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 25138	93.994	-	-	-	-	-	-	-	11,554	-	11,554	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6546	93.994	-	-	-	-	-	-	-	3,564	-	3,564	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 4456	93.994	-	-	-	-	-	-	-	33	-	33	-
<b>93.994 Total</b>		-	-	-	-	-	-	16,869	141,559	-	158,428	-
<b>Department of Health and Human Services (HHS) Total</b>		207,161	-	505,226	-	-	-	6,770,196	38,960,571	-	46,443,154	15,660,377
<b>Corporation for National and Community Service (CNCS)</b>												
<b>Retired and Senior Volunteer Program</b>												
Direct - Retired and Senior Volunteer Program	94.002	-	-	-	-	-	-	-	115,830	-	115,830	-
<b>94.002 Total</b>		-	-	-	-	-	-	-	115,830	-	115,830	-
<b>Americorps Volunteer Generation Fund</b>												
Pass Through - Nevada Volunteers Reference#: 20VGHN001	94.021	-	-	-	-	-	-	-	4,215	-	4,215	-
Pass Through - Nevada Volunteers Reference#: 20VGHN001	94.021	-	-	-	-	-	-	-	2,500	-	2,500	-
<b>94.021 Total</b>		-	-	-	-	-	-	-	6,715	-	6,715	-
<b>Corporation for National and Community Service (CNCS) Total</b>		-	-	-	-	-	-	-	122,546	-	122,546	-
<b>United States Department of Homeland Security (DHS)</b>												
<b>Citizenship Education and Training</b>												

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - U.S. CITIZENSHIP AND IMMIGRATION SERVICES Reference#: 19CICET00118-01-00	97.010	-	-	-	-	-	11,769	-	-	-	11,769	-
<b>97.010 Total</b>		-	-	-	-	-	11,769	-	-	-	11,769	-
<b>Assistance to Firefighters Grant</b>												
Grant	97.044	-	-	-	-	-	-	-	82,656	-	82,656	-
<b>97.044 Total</b>		-	-	-	-	-	-	-	82,656	-	82,656	-
<b>United States Department of Homeland Security (DHS) Total</b>		-	-	-	-	-	11,769	-	82,656	-	94,425	-
<b>United States Agency for International Development (USAID)</b>												
<b>USAID Foreign Assistance for Programs Overseas</b>												
Direct - USAID Foreign Assistance for Programs Overseas	98.001	-	-	-	-	-	-	-	2,096,975	-	2,096,975	396,030
Pass Through - National Academy of Science Reference#: 2000006789	98.001	-	-	-	-	-	-	-	(5,878)	-	(5,878)	-
<b>98.001 Total</b>		-	-	-	-	-	-	-	2,091,097	-	2,091,097	396,030
<b>United States Agency for International Development (USAID) Total</b>		-	-	-	-	-	-	-	2,091,097	-	2,091,097	396,030
<b>Other Federal Assistance Cluster Total</b>		91,495,252	442,728	4,394,426	9,042,064	1,253,810	13,983,356	96,368,247	103,973,211	7,181,600	328,134,694	17,940,404



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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
<b>Research And Development Cluster</b>												
<b>United States Department of Agriculture (USDA)</b>												
<b>Contract - Dept of Agriculture</b>												
Direct - Contract - Dept of Agriculture	10.000	-	349,657	-	-	-	-	-	-	-	349,657	-
Direct - Contract - Dept of Agriculture	10.000	-	45,102	-	-	-	-	-	-	-	45,102	-
Direct - Contract - Dept of Agriculture	10.000	-	35,901	-	-	-	-	-	-	-	35,901	-
Direct - Contract - Dept of Agriculture	10.000	-	35,447	-	-	-	-	-	-	-	35,447	-
Direct - Contract - Dept of Agriculture	10.000	-	29,510	-	-	-	-	-	-	-	29,510	-
Direct - Contract - Dept of Agriculture	10.000	-	17,816	-	-	-	-	-	-	-	17,816	-
Direct - Contract - Dept of Agriculture	10.000	-	9,983	-	-	-	-	-	-	-	9,983	-
Direct - Contract - Dept of Agriculture	10.000	-	1,274	-	-	-	-	-	-	-	1,274	-
Direct - Contract - Dept of Agriculture	10.000	-	-	-	-	-	-	23,790	-	-	23,790	-
Direct - Contract - Dept of Agriculture	10.000	-	-	-	-	-	-	8,772	-	-	8,772	-
<b>10.000 Total</b>		-	524,690	-	-	-	-	32,562	-	-	557,252	-
<b>Agricultural Research_Basic and Applied Research</b>												
Direct - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	135,742	-	135,742	-
Direct - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	81,090	-	81,090	-
Direct - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	64,549	-	64,549	-
Direct - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	50,929	-	50,929	-
Direct - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	40,459	-	40,459	-
Direct - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	8,977	-	8,977	-
Direct - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	7,425	-	7,425	-
Direct - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	80	-	80	-
Direct - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	46	-	46	-
<b>10.001 Total</b>		-	-	-	-	-	-	-	389,296	-	389,296	-
<b>Specialty Crop Block Grant Program - Farm Bill</b>												
Pass Through - Nevada Department Of Agriculture Reference#: AMS22-05	10.170	-	-	-	-	-	-	2,862	-	-	2,862	-
Pass Through - Nevada Department Of Agriculture Reference#: SCB2010-07	10.170	-	-	-	-	-	-	-	22,391	-	22,391	-



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Pass Through - Nevada Department Of Agriculture Reference#: SCB2010-06	10.170	-	-	-	-	-	-	-	8,860	-	8,860	-
Pass Through - Nevada Department Of Agriculture Reference#: AMS22-02	10.170	-	-	-	-	-	-	-	2,682	-	2,682	-
<b>10.170 Total</b>		-	-	-	-	-	-	2,862	33,933	-	36,795	-
<b>Cooperative Forestry Research</b>												
Direct - Cooperative Forestry Research	10.202	-	-	-	-	-	-	-	102,221	-	102,221	-
Direct - Cooperative Forestry Research	10.202	-	-	-	-	-	-	-	99,033	-	99,033	-
Direct - Cooperative Forestry Research	10.202	-	-	-	-	-	-	-	25,363	-	25,363	-
Direct - Cooperative Forestry Research	10.202	-	-	-	-	-	-	-	15,891	-	15,891	-
Direct - Cooperative Forestry Research	10.202	-	-	-	-	-	-	-	(3,335)	-	(3,335)	-
Direct - Cooperative Forestry Research	10.202	-	-	-	-	-	-	-	(52,349)	-	(52,349)	-
<b>10.202 Total</b>		-	-	-	-	-	-	-	186,825	-	186,825	-
<b>Payments to Agricultural Experiment Stations Under the Hatch Act</b>												
Direct - Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	-	-	-	-	-	-	-	718,280	-	718,280	-
Direct - Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	-	-	-	-	-	-	-	660,131	-	660,131	-
Direct - Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	-	-	-	-	-	-	-	541,871	-	541,871	-
Direct - Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	-	-	-	-	-	-	-	79,002	-	79,002	-
Direct - Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	-	-	-	-	-	-	-	59,484	-	59,484	-
Direct - Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	-	-	-	-	-	-	-	10,384	-	10,384	-



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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	-	-	-	-	-	-	-	7,202	-	7,202	-
Direct - Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	-	-	-	-	-	-	-	4,145	-	4,145	-
Direct - Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	-	-	-	-	-	-	-	1,356	-	1,356	-
Direct - Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	-	-	-	-	-	-	-	(3,139)	-	(3,139)	-
Direct - Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	-	-	-	-	-	-	-	(35,952)	-	(35,952)	-
Direct - Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	-	-	-	-	-	-	-	(199,046)	-	(199,046)	-
<b>10.203 Total</b>		-	-	-	-	-	-	-	1,843,719	-	1,843,719	-
<b>Animal Health and Disease Research</b>												
Direct - Animal Health and Disease Research	10.207	-	-	-	-	-	-	-	8,094	-	8,094	-
Direct - Animal Health and Disease Research	10.207	-	-	-	-	-	-	-	6,246	-	6,246	-
<b>10.207 Total</b>		-	-	-	-	-	-	-	14,340	-	14,340	-
<b>Small Business Innovation Research</b>												
Pass Through - Micro-Tracers Inc. Reference#: 1800274	10.212	-	-	-	-	-	-	-	(2,386)	-	(2,386)	-
<b>10.212 Total</b>		-	-	-	-	-	-	-	(2,386)	-	(2,386)	-
<b>Biotechnology Risk Assessment Research</b>												
Pass Through - Washington State University Reference#: 135892 G004281	10.219	-	17,183	-	-	-	-	-	-	-	17,183	-
<b>10.219 Total</b>		-	17,183	-	-	-	-	-	-	-	17,183	-
<b>Agricultural and Food Policy Research Centers</b>												
Pass Through - The Curators of the University of Missouri at Columbia, Missouri Reference#: C00073033-2	10.291	-	-	-	-	-	-	-	74,560	-	74,560	-



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Pass Through - University of Missouri Reference#: C00076773-1	10.291	-	-	-	-	-	-	-	56,026	-	56,026	-
<b>10.219 Total</b>		-	-	-	-	-	-	-	130,586	-	130,586	-
<b>Agriculture and Food Research Initiative (AFRI)</b>												
Pass Through - University Of Nevada, Reno Reference#: UNR 19-03	10.310	-	105,164	-	-	-	-	-	-	-	105,164	-
Pass Through - University Of Nevada, Reno Reference#: UNR 15-69	10.310	-	87,400	-	-	-	-	-	-	-	87,400	-
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	65,476	-	-	-	-	-	-	-	65,476	24,695
Pass Through - University of Nevada, Las Vegas Reference#: 17-22NF-01	10.310	-	55,253	-	-	-	-	-	-	-	55,253	-
Pass Through - University Of Nevada, Reno Reference#: UNR-22-99	10.310	-	4,223	-	-	-	-	-	-	-	4,223	-
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	3,612	-	-	-	-	-	-	-	3,612	-
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	1,821	-	-	-	-	-	-	-	1,821	-
Pass Through - University of Nevada, Las Vegas Reference#: 17-22NF-02, GR14018, Jennifer Edmonds	10.310	-	-	-	11,602	-	-	-	-	-	11,602	-
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	84,004	-	-	84,004	-
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	8,909	-	-	8,909	-
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	689,809	-	689,809	298,508
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	205,281	-	205,281	1,600
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	182,197	-	182,197	45,957
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	177,406	-	177,406	-
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	137,179	-	137,179	-
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	116,725	-	116,725	18,863
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	113,658	-	113,658	14,198



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Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	98,173	-	98,173	-
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	94,416	-	94,416	-
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	84,581	-	84,581	62,231
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	74,768	-	74,768	-
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	52,692	-	52,692	-
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	48,976	-	48,976	-
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	39,723	-	39,723	4,369
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	33,273	-	33,273	-
Pass Through - Michigan State University Reference#: RC113182-UNR	10.310	-	-	-	-	-	-	-	28,906	-	28,906	-
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	28,840	-	28,840	-
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	24,672	-	24,672	-
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	23,948	-	23,948	13,657
Pass Through - University of Kentucky Research Foundation Reference#: 3200002496-19-261	10.310	-	-	-	-	-	-	-	21,323	-	21,323	-
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	11,700	-	11,700	-
Pass Through - Regents of the University of Wisconsin System obo University of Wisconsin - Milwaukee Reference#: 223405569	10.310	-	-	-	-	-	-	-	7,117	-	7,117	-
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	(2,652)	-	(2,652)	-
<b>10.310 Total</b>		-	322,949	-	11,602	-	-	92,913	2,292,714	-	2,720,177	484,077
<b>Women and Minorities in Science, Technology, Engineering, and Mathematics Fields</b>												



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Direct - Women and Minorities in Science, Technology, Engineering, and Mathematics Fields	10.318	-	47,782	-	-	-	-	-	-	-	47,782	8,000
<b>10.318 Total</b>		-	47,782	-	-	-	-	-	-	-	47,782	8,000
<b>Agricultural Genome to Phenome Initiative</b>												
Pass Through - Iowa State University of Science and Technology Reference#: 022840L	10.332	-	-	-	-	-	-	-	407	-	407	-
<b>10.525 Total</b>		-	-	-	-	-	-	-	407	-	407	-
<b>Farm and Ranch Stress Assistance Network Competitive Grants Program</b>												
Pass Through - Washington State University Reference#: 139244 G004274	10.525	-	-	-	-	-	-	-	25,223	-	25,223	-
<b>10.525 Total</b>		-	-	-	-	-	-	-	25,223	-	25,223	-
<b>Forestry Research</b>												
Direct - Forestry Research	10.652	-	-	-	-	-	-	-	156,316	-	156,316	-
Direct - Forestry Research	10.652	-	-	-	-	-	-	-	143,149	-	143,149	-
Direct - Forestry Research	10.652	-	-	-	-	-	-	-	56,098	-	56,098	-
Direct - Forestry Research	10.652	-	-	-	-	-	-	-	51,090	-	51,090	-
Direct - Forestry Research	10.652	-	-	-	-	-	-	-	29,103	-	29,103	12,754
Direct - Forestry Research	10.652	-	-	-	-	-	-	-	22,399	-	22,399	-
Direct - Forestry Research	10.652	-	-	-	-	-	-	-	21,445	-	21,445	-
Direct - Forestry Research	10.652	-	-	-	-	-	-	-	9,389	-	9,389	-
Direct - Forestry Research	10.652	-	-	-	-	-	-	-	8,880	-	8,880	-
Direct - Forestry Research	10.652	-	-	-	-	-	-	-	5,396	-	5,396	-
Direct - Forestry Research	10.652	-	-	-	-	-	-	-	3,592	-	3,592	-
Direct - Forestry Research	10.652	-	-	-	-	-	-	-	841	-	841	-
Direct - Forestry Research	10.652	-	-	-	-	-	-	-	45	-	45	-
Direct - Forestry Research	10.652	-	-	-	-	-	-	-	(405)	-	(405)	-
<b>10.652 Total</b>		-	-	-	-	-	-	-	507,336	-	507,336	12,754
<b>Forest Products Lab: Technology Marketing Unit (TMU)</b>												
Direct - Forest Products Lab: Technology Marketing Unit (TMU)	10.674	-	-	-	-	-	-	-	24,102	-	24,102	-
<b>10.674 Total</b>		-	-	-	-	-	-	-	24,102	-	24,102	-
<b>Partnership Agreements</b>												
Direct - Partnership Agreements	10.699	-	70,569	-	-	-	-	-	-	-	70,569	-
Direct - Partnership Agreements	10.699	-	-	-	-	-	-	-	(648)	-	(648)	-
<b>10.699 Total</b>		-	70,569	-	-	-	-	-	(648)	-	69,920	-
<b>Research Joint Venture and Cost Reimbursable Agreements</b>												



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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Research Joint Venture and Cost Reimbursable Agreements	10.707	-	-	-	-	-	-	1,615,280	-	-	1,615,280	-
<b>10.707 Total</b>		-	-	-	-	-	-	1,615,280	-	-	1,615,280	-
<b>Soil and Water Conservation</b>												
Direct - Soil and Water Conservation	10.902	-	23,852	-	-	-	-	-	-	-	23,852	-
<b>10.902 Total</b>		-	23,852	-	-	-	-	-	-	-	23,852	-
<b>United States Department of Agriculture (USDA)</b>		-	1,007,023	-	11,602	-	-	1,743,617	5,445,446	-	8,207,688	504,832
<b>U.S. Department of Commerce (DOC)</b>												
<b>Economic Development Technical Assistance</b>												
Direct - Economic Development Technical Assistance	11.303	-	-	-	-	-	-	-	119,746	-	119,746	-
<b>11.303 Total</b>		-	-	-	-	-	-	-	119,746	-	119,746	-
<b>Climate and Atmospheric Research</b>												
Pass Through - University Corporation for Atmospheric Research Reference#: SUBAWD002447	11.431	-	213,204	-	-	-	-	-	-	-	213,204	123,743
Pass Through - University of California, San Diego Reference#: 94408631	11.431	-	207,253	-	-	-	-	-	-	-	207,253	-
Direct - Climate and Atmospheric Research	11.431	-	106,782	-	-	-	-	-	-	-	106,782	-
Pass Through - University Corporation for Atmospheric Research Reference#: SUBAWD002696	11.431	-	87,100	-	-	-	-	-	-	-	87,100	-
Direct - Climate and Atmospheric Research	11.431	-	77,917	-	-	-	-	-	-	-	77,917	20,648
Pass Through - University Corporation for Atmospheric Research Reference#: SUBAWD002657	11.431	-	41,067	-	-	-	-	-	-	-	41,067	-
Direct - Climate and Atmospheric Research	11.431	-	37,893	-	-	-	-	-	-	-	37,893	1,593
Pass Through - University Corporation for Atmospheric Research Reference#: SUBAWD002660	11.431	-	152	-	-	-	-	-	-	-	152	-
<b>11.431 Total</b>		-	771,368	-	-	-	-	-	-	-	771,368	145,984
<b>National Oceanic and Atmospheric Administration Cooperative Institutes</b>												
Pass Through - Desert Research Institute Reference#: GR14072	11.432	-	-	-	-	-	-	-	28,529	-	28,529	-



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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - National Oceanic and Atmospheric Administration Cooperative Institutes	11.432	-	-	-	-	-	-	-	22,184	-	22,184	-
<b>11.432 Total</b>		-	-	-	-	-	-	-	50,713	-	50,713	-
<b>Weather and Air Quality Research</b>												
Pass Through - Arizona State University Reference#: ASUB00000926	11.459	-	33,604	-	-	-	-	-	-	-	33,604	-
Pass Through - Arizona State University Reference#: ASUB00000927	11.459	-	-	-	-	-	-	-	4,891	-	4,891	-
<b>11.459 Total</b>		-	33,604	-	-	-	-	-	4,891	-	38,495	-
<b>Applied Meteorological Research</b>												
Direct - Applied Meteorological Research	11.468	-	171,256	-	-	-	-	-	-	-	171,256	164,411
Direct - Applied Meteorological Research	11.468	-	92,493	-	-	-	-	-	-	-	92,493	-
Direct - Applied Meteorological Research	11.468	-	1,680	-	-	-	-	-	-	-	1,680	-
<b>11.468 Total</b>		-	265,429	-	-	-	-	-	-	-	265,429	164,411
<b>United States Department of Commerce (DOC) Total</b>		-	1,070,401	-	-	-	-	-	175,350	-	1,245,751	310,395
<b>United States Department of Defense (DOD)</b>												
<b>Contract - Dept of Defense (DLA)</b>												
Pass Through - Jacobs Technology Reference#: Task 02 1217-02-19-01 / BOA 1217-00-19-00	12.000	-	667,128	-	-	-	-	-	-	-	667,128	-
Pass Through - Jacobs Technology Reference#: Task 01 1217-01-19-01 / BOA 1217-00-19-00	12.000	-	452,528	-	-	-	-	-	-	-	452,528	-
Pass Through - US Department of Defense Reference#: Advanced Technology International	12.000	-	-	-	-	-	-	-	517,262	-	517,262	185,216
Pass Through - Inbios Intl Inc. Reference#: DTRA_AMD-01	12.000	-	-	-	-	-	-	-	21,806	-	21,806	-
<b>12.000 Total</b>		-	1,119,657	-	-	-	-	-	539,068	-	1,658,725	185,216
<b>Conservation and Rehabilitation of Natural Resources on Military Installations</b>												
Direct - Conservation and Rehabilitation of Natural Resources on Military Installations	12.005	-	155,580	-	-	-	-	-	-	-	155,580	-



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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Conservation and Rehabilitation of Natural Resources on Military Installations	12.005	-	24,854	-	-	-	-	-	-	-	24,854	-
Direct - Conservation and Rehabilitation of Natural Resources on Military Installations	12.005	-	22,807	-	-	-	-	-	-	-	22,807	-
<b>12.005 Total</b>		-	203,240	-	-	-	-	-	-	-	203,240	-
<b>Basic and Applied Scientific Research</b>												
Direct - Basic and Applied Scientific Research	12.300	-	38,241	-	-	-	-	-	-	-	38,241	-
Direct - Basic and Applied Scientific Research	12.300	-	4,409	-	-	-	-	-	-	-	4,409	-
Direct - Basic and Applied Scientific Research	12.300	-	-	-	-	-	-	5,749	-	-	5,749	9,109
Direct - Basic and Applied Scientific Research	12.300	-	-	-	-	-	-	-	199,883	-	199,883	-
Pass Through - University Of Arizona Reference#: PO # 585613	12.300	-	-	-	-	-	-	-	117,934	-	117,934	-
Direct - Basic and Applied Scientific Research	12.300	-	-	-	-	-	-	-	56,111	-	56,111	-
Pass Through - Texas A&M University Reference#: M2003151	12.300	-	-	-	-	-	-	-	51,464	-	51,464	-
Direct - Basic and Applied Scientific Research	12.300	-	-	-	-	-	-	-	46,753	-	46,753	-
Direct - Basic and Applied Scientific Research	12.300	-	-	-	-	-	-	-	45,119	-	45,119	-
Direct - Basic and Applied Scientific Research	12.300	-	-	-	-	-	-	-	35,106	-	35,106	-
Pass Through - University of Pittsburgh Reference#: 0051433-2	12.300	-	-	-	-	-	-	-	32,059	-	32,059	-
Pass Through - Colorado State University Reference#: G-44516-03	12.300	-	-	-	-	-	-	-	28,214	-	28,214	-
Direct - Basic and Applied Scientific Research	12.300	-	-	-	-	-	-	-	(865)	-	(865)	-
<b>12.300 Total</b>		-	42,650	-	-	-	-	5,749	611,778	-	660,177	9,109
<b>Naval Medical Research and Development</b>												
Pass Through - Henry M Jackson Foundation Reference#: Subaward No. 5779 PO # 1024578	12.340	-	-	-	-	-	-	-	36,628	-	36,628	-



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<b>12.340 Total</b>		-	-	-	-	-	-	-	36,628	-	36,628	-
<b>Scientific Research - Combating Weapons of Mass Destruction</b>												
Direct - Scientific Research - Combating Weapons of Mass Destruction	12.351	-	-	-	-	-	-	-	1,049,111	-	1,049,111	405,647
Direct - Scientific Research - Combating Weapons of Mass Destruction	12.351	-	-	-	-	-	-	-	907,663	-	907,663	546,907
Direct - Scientific Research - Combating Weapons of Mass Destruction	12.351	-	-	-	-	-	-	-	13,399	-	13,399	-
<b>12.351 Total</b>		-	-	-	-	-	-	-	1,970,173	-	1,970,173	952,554
<b>Military Medical Research and Development</b>												
Direct - Military Medical Research and Development	12.420	-	-	-	-	-	-	252,270	-	-	252,270	112,417
Direct - Military Medical Research and Development	12.420	-	-	-	-	-	-	18,637	-	-	18,637	-
Pass Through - Inbios Intl Inc. Reference#: SCOV-2 Ag_1	COVID 19, 12.420 UNR	-	-	-	-	-	-	-	41,712	-	41,712	-
Pass Through - University of Massachusetts, Worcester Reference#: OSP34093-01	12.420	-	-	-	-	-	-	-	30,601	-	30,601	-
<b>12.420 Total</b>		-	-	-	-	-	-	270,907	72,313	-	343,220	112,417
<b>Basic Scientific Research</b>												
Pass Through - The Curators of the University of Missouri at Columbia, Missouri Reference#: C00064278-3	12.431	-	-	-	-	-	-	131,684	-	-	131,684	-
Direct - Basic Scientific Research	12.431	-	-	-	-	-	-	-	264,281	-	264,281	87,151
Direct - Basic Scientific Research	12.431	-	-	-	-	-	-	-	250,331	-	250,331	-
Pass Through - Northern Arizona University Reference#: 1004322-03	12.431	-	-	-	-	-	-	-	205,431	-	205,431	-
Direct - Basic Scientific Research	12.431	-	-	-	-	-	-	-	119,182	-	119,182	-
Direct - Basic Scientific Research	12.431	-	-	-	-	-	-	-	117,023	-	117,023	-
Direct - Basic Scientific Research	12.431	-	-	-	-	-	-	-	113,210	-	113,210	-
Direct - Basic Scientific Research	12.431	-	-	-	-	-	-	-	92,391	-	92,391	22,751
Pass Through - College of William & Mary Reference#: 743751-1	12.431	-	-	-	-	-	-	-	64,397	-	64,397	-



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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Intelligent Fusion Technology, Inc. Reference#: IFT074-01	12.431	-	-	-	-	-	-	-	46,877	-	46,877	-
Pass Through - Arizona State University Reference#: W911NF-17-1-0175	12.431	-	-	-	-	-	-	-	2,121	-	2,121	-
<b>12.431 Total</b>		-	-	-	-	-	-	131,684	1,275,244	-	1,406,929	109,902
<b>Community Investment</b>												
Pass Through - University Of Arizona Reference#: 572618	12.600	-	-	-	-	-	-	-	564,627	-	564,627	-
<b>12.600 Total</b>		-	-	-	-	-	-	-	564,627	-	564,627	-
<b>Basic, Applied, and Advanced Research in Science and Engineering</b>												
Direct - Basic, Applied, and Advanced Research in Science and Engineering	12.630	-	492,216	-	-	-	-	-	-	-	492,216	-
Direct - Basic, Applied, and Advanced Research in Science and Engineering	12.630	-	232,544	-	-	-	-	-	-	-	232,544	109,372
Direct - Basic, Applied, and Advanced Research in Science and Engineering	12.630	-	-	-	-	-	-	13,739	-	-	13,739	-
Direct - Basic, Applied, and Advanced Research in Science and Engineering	12.630	-	-	-	-	-	-	10,774	-	-	10,774	-
Direct - Basic, Applied, and Advanced Research in Science and Engineering	12.630	-	-	-	-	-	-	-	163,595	-	163,595	-
Pass Through - Prairie View A&M University Reference#: S200510	12.630	-	-	-	-	-	-	-	78,628	-	78,628	-
Pass Through - University of Texas at El Paso Reference#: 226351459C	12.630	-	-	-	-	-	-	-	36,278	-	36,278	-
<b>12.630 Total</b>		-	724,760	-	-	-	-	24,514	278,501	-	1,027,775	109,372
<b>Air Force Defense Research Sciences Program</b>												
Direct - Air Force Defense Research Sciences Program	12.800	-	-	-	-	-	-	109,606	-	-	109,606	-
Direct - Air Force Defense Research Sciences Program	12.800	-	-	-	-	-	-	-	283,853	-	283,853	-
Direct - Air Force Defense Research Sciences Program	12.800	-	-	-	-	-	-	-	115,450	-	115,450	-
Pass Through - Old Dominion University Research Foundation Reference#: 16-139-300345-010	12.800	-	-	-	-	-	-	-	50,773	-	50,773	-



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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - The Governing Council of the University of Toronto Reference#: 507213 - Subgrant 1	12.800	-	-	-	-	-	-	-	27,957	-	27,957	-
Pass Through - Intelligent Fusion Technology, Inc. Reference#: IFT077- 01	12.800	-	-	-	-	-	-	-	7,891	-	7,891	-
Pass Through - Intelligent Fusion Technology, Inc. Reference#: IFT088- 01	12.800	-	-	-	-	-	-	-	5,031	-	5,031	-
Pass Through - Intelligent Fusion Technology, Inc. Reference#: IFT065- 01	12.800	-	-	-	-	-	-	-	2,699	-	2,699	-
<b>12.800 Total</b>		-	-	-	-	-	-	109,606	493,654	-	603,259	-
<b>#REF!</b>												
Direct - Research and Technology Development	12.910	-	-	-	-	-	-	-	1,400,000	-	1,400,000	-
Direct - Research and Technology Development	12.910	-	-	-	-	-	-	-	871,219	-	871,219	781,842
Pass Through - Massachusetts Institute of Technology Reference#: S5389 PO# 614087	12.910	-	-	-	-	-	-	-	15,301	-	15,301	-
<b>12.910 Total</b>		-	-	-	-	-	-	-	2,286,520	-	2,286,520	781,842
<b>United States Department of Defense (DOD)</b>		-	2,090,307	-	-	-	-	542,460	8,128,506	-	10,761,273	2,260,414
<b>United States Department of Housing and Urban Development (HUD)</b>												
<b>COVID-19 Emergency Solutions Grant Program</b>												
Pass Through - Clark County Department of Social Services Reference#: CBE Number 606109-22	COVID 19, 14.231 NSC	-	-	-	60,000	-	-	-	-	-	60,000	-
<b>14.231 Total</b>		-	-	-	60,000	-	-	-	-	-	60,000	-
<b>Lead Technical Studies Grants</b>												
Direct - Lead Technical Studies Grants	14.902	-	-	-	-	-	-	169,893	-	-	169,893	-
<b>14.902 Total</b>		-	-	-	-	-	-	169,893	-	-	169,893	-
<b>United States Department of Housing and Urban Development (HUD) Total</b>		-	-	-	60,000	-	-	169,893	-	-	229,893	-
<b>United States Department of the Interior (DOI)</b>												
<b>Contract - Dept of the Interior</b>												
Direct - Contract - Dept of the Interior	15.000	-	92,203	-	-	-	-	-	-	-	92,203	-



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Pass Through - Desert Research Institute Reference#: GR11987	15.000	-	-	-	-	-	-	21,526	-	-	21,526	-
Direct - Contract - Dept of the Interior	15.000	-	-	-	-	-	-	-	42,395	-	42,395	-
<b>15.000 Total</b>		-	92,203	-	-	-	-	21,526	42,395	-	156,125	-
<b>Cultural Resource Management</b>												
Direct - Cultural Resource Management	15.224	-	64,279	-	-	-	-	-	-	-	64,279	-
Direct - Cultural Resource Management	15.224	-	59,037	-	-	-	-	-	-	-	59,037	-
Direct - Cultural Resource Management	15.224	-	53,393	-	-	-	-	-	-	-	53,393	-
Direct - Cultural Resource Management	15.224	-	17,975	-	-	-	-	-	-	-	17,975	-
Direct - Cultural Resource Management	15.224	-	10,309	-	-	-	-	-	-	-	10,309	-
<b>15.224 Total</b>		-	204,992	-	-	-	-	-	-	-	204,992	-
<b>Recreation Resource Management</b>												
Direct - Recreation Resource Management	15.225	-	-	-	-	-	-	-	134,972	-	134,972	-
<b>15.225 Total</b>		-	-	-	-	-	-	-	134,972	-	134,972	-
<b>National Fire Plan - Wildland Urban Interface Community Fire Assistance</b>												
Direct - National Fire Plan - Wildland Urban Interface Community Fire Assistance	15.228	-	-	-	-	-	-	-	506,603	-	506,603	-
Direct - National Fire Plan - Wildland Urban Interface Community Fire Assistance	15.228	-	-	-	-	-	-	-	195,387	-	195,387	114,710
<b>15.228 Total</b>		-	-	-	-	-	-	-	701,991	-	701,991	114,710
<b>Fish, Wildlife and Plant Conservation Resource Management</b>												
Pass Through - The Nature Conservancy Reference#: NVFO523	15.231	-	11,138	-	-	-	-	-	-	-	11,138	-
Direct - Fish, Wildlife and Plant Conservation Resource Management	15.231	-	3,605	-	-	-	-	-	-	-	3,605	-
Direct - Fish, Wildlife and Plant Conservation Resource Management	15.231	-	-	-	-	-	-	75,237	-	-	75,237	-
Direct - Fish, Wildlife and Plant Conservation Resource Management	15.231	-	-	-	-	-	-	3,062	-	-	3,062	-



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Pass Through - National Fish and Wildlife Foundation Reference#: 0126.20.070086	15.231	-	-	-	-	-	-	-	51,144	-	51,144	-
Direct - Fish, Wildlife and Plant Conservation Resource Management	15.231	-	-	-	-	-	-	-	1,862	-	1,862	-
<b>15.231 Total</b>		-	14,743	-	-	-	-	78,298	53,005	-	146,047	-
<b>Wildland Fire Research and Studies Program</b>												
Direct - Wildland Fire Research and Studies Program	15.232	-	163,409	-	-	-	-	-	-	-	163,409	-
Direct - Wildland Fire Research and Studies Program	15.232	-	-	-	-	-	-	-	198,473	-	198,473	20,221
Direct - Wildland Fire Research and Studies Program	15.232	-	-	-	-	-	-	-	(0)	-	(0)	-
<b>15.232 Total</b>		-	163,409	-	-	-	-	-	198,473	-	361,882	20,221
<b>Forests and Woodlands Resource Management</b>												
Direct - Forests and Woodlands Resource Management	15.233	-	-	-	-	-	-	5,902	-	-	5,902	-
<b>15.233 Total</b>		-	-	-	-	-	-	5,902	-	-	5,902	-
<b>Southern Nevada Public Land Management</b>												
Pass Through - Clark County Dept of Air Quality and Environmental Mgmt Reference#: 604699-17	15.235	-	-	-	-	-	-	-	369	-	369	-
<b>15.235 Total</b>		-	-	-	-	-	-	-	369	-	369	-
<b>Environmental Quality and Protection Resource Management</b>												
Direct - Environmental Quality and Protection Resource Management	15.236	-	-	-	-	-	-	-	(52)	-	(52)	-
<b>15.236 Total</b>		-	-	-	-	-	-	-	(52)	-	(52)	-
<b>Rangeland Resource Management</b>												
Direct - Rangeland Resource Management	15.237	-	-	-	-	-	-	-	60,150	-	60,150	-
<b>15.237 Total</b>		-	-	-	-	-	-	-	60,150	-	60,150	-
<b>Fisheries and Aquatic Resources Management</b>												
Direct - Fisheries and Aquatic Resources Management	15.244	-	43,410	-	-	-	-	-	-	-	43,410	-
Direct - Fisheries and Aquatic Resources Management	15.244	-	26,000	-	-	-	-	-	-	-	26,000	-
Direct - Fisheries and Aquatic Resources Management	15.244	-	16,032	-	-	-	-	-	-	-	16,032	-



**Nevada System of Higher Education**  
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Fisheries and Aquatic Resources Management	15.244	-	11,188	-	-	-	-	-	-	-	11,188	-
Direct - Fisheries and Aquatic Resources Management	15.244	-	-	-	-	-	-	-	70,406	-	70,406	-
Direct - Fisheries and Aquatic Resources Management	15.244	-	-	-	-	-	-	-	35,651	-	35,651	-
<b>15.244 Total</b>		-	96,629	-	-	-	-	-	106,057	-	202,686	-
<b>Plant Conservation and Restoration Management</b>												
Direct - Plant Conservation and Restoration Management	15.245	-	13,842	-	-	-	-	-	-	-	13,842	-
Direct - Plant Conservation and Restoration Management	15.245	-	-	-	-	-	-	39,131	-	-	39,131	-
Direct - Plant Conservation and Restoration Management	15.245	-	-	-	-	-	-	26,849	-	-	26,849	-
Direct - Plant Conservation and Restoration Management	15.245	-	-	-	-	-	-	16,720	-	-	16,720	-
Direct - Plant Conservation and Restoration Management	15.245	-	-	-	-	-	-	304	-	-	304	-
Direct - Plant Conservation and Restoration Management	15.245	-	-	-	-	-	-	-	136,174	-	136,174	-
Direct - Plant Conservation and Restoration Management	15.245	-	-	-	-	-	-	-	71,378	-	71,378	-
Direct - Plant Conservation and Restoration Management	15.245	-	-	-	-	-	-	-	45,533	-	45,533	-
Direct - Plant Conservation and Restoration Management	15.245	-	-	-	-	-	-	-	37,567	-	37,567	-
Direct - Plant Conservation and Restoration Management	15.245	-	-	-	-	-	-	-	34,109	-	34,109	-
Direct - Plant Conservation and Restoration Management	15.245	-	-	-	-	-	-	-	32,291	-	32,291	-
Direct - Plant Conservation and Restoration Management	15.245	-	-	-	-	-	-	-	29,399	-	29,399	-
Direct - Plant Conservation and Restoration Management	15.245	-	-	-	-	-	-	-	22,202	-	22,202	-
Direct - Plant Conservation and Restoration Management	15.245	-	-	-	-	-	-	-	22,058	-	22,058	-
Direct - Plant Conservation and Restoration Management	15.245	-	-	-	-	-	-	-	13,416	-	13,416	-



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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Plant Conservation and Restoration Management	15.245	-	-	-	-	-	-	-	9,610	-	9,610	-
<b>15.245 Total</b>		-	13,842	-	-	-	-	83,004	453,737	-	550,583	-
<b>Threatened and Endangered Species</b>												
Direct - Threatened and Endangered Species	15.246	-	11,180	-	-	-	-	-	-	-	11,180	-
Direct - Threatened and Endangered Species	15.246	-	-	-	-	-	-	-	44,713	-	44,713	-
Pass Through - Conservation Science Partners Reference#: SC-UNR- BLM202110	15.246	-	-	-	-	-	-	-	4,818	-	4,818	-
<b>15.246 Total</b>		-	11,180	-	-	-	-	-	49,531	-	60,711	-
<b>Wildlife Resource Management</b>												
Direct - Wildlife Resource Management	15.247	-	-	-	-	-	-	7,312	-	-	7,312	-
<b>15.247 Total</b>		-	-	-	-	-	-	7,312	-	-	7,312	-
<b>National Landscape Conservation System</b>												
Direct - National Landscape Conservation System	15.248	-	8,596	-	-	-	-	-	-	-	8,596	-
Direct - National Landscape Conservation System	15.248	-	5,454	-	-	-	-	-	-	-	5,454	-
Direct - National Landscape Conservation System	15.248	-	-	-	-	-	-	934	-	-	934	-
Direct - National Landscape Conservation System	15.248	-	-	-	-	-	-	-	7,248	-	7,248	-
<b>15.248 Total</b>		-	14,049	-	-	-	-	934	7,248	-	22,231	-
<b>Providing Water to At-Risk Natural Desert Terminal Lakes</b>												
Pass Through - National Fish and Wildlife Foundation Reference#: 0204.20.070996	15.508	-	12,244	-	-	-	-	-	-	-	12,244	-
<b>15.508 Total</b>		-	12,244	-	-	-	-	-	-	-	12,244	-
<b>Fish and Wildlife Coordination Act</b>												
Pass Through - Nevada Tahoe Conservation District Reference#: NTCD-646.7900/2017	15.517	-	6,594	-	-	-	-	-	-	-	6,594	-
<b>15.517 Total</b>		-	6,594	-	-	-	-	-	-	-	6,594	-
<b>SECURE Water Act – Research Agreements</b>												
Direct - SECURE Water Act – Research Agreements	15.560	-	134,730	-	-	-	-	-	-	-	134,730	-



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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - SECURE Water Act – Research Agreements	15.560	-	70,775	-	-	-	-	-	-	-	70,775	-
Direct - SECURE Water Act – Research Agreements	15.560	-	45,233	-	-	-	-	-	-	-	45,233	17,951
Direct - SECURE Water Act – Research Agreements	15.560	-	40,911	-	-	-	-	-	-	-	40,911	-
Direct - SECURE Water Act – Research Agreements	15.560	-	36,436	-	-	-	-	-	-	-	36,436	-
Direct - SECURE Water Act – Research Agreements	15.560	-	8,346	-	-	-	-	-	-	-	8,346	-
Direct - SECURE Water Act – Research Agreements	15.560	-	-	-	-	-	-	37,077	-	-	37,077	-
Direct - SECURE Water Act – Research Agreements	15.560	-	-	-	-	-	-	1,425	-	-	1,425	-
Direct - SECURE Water Act – Research Agreements	15.560	-	-	-	-	-	-	-	109,499	-	109,499	49,348
<b>15.560 Total</b>		-	336,430	-	-	-	-	38,502	109,499	-	484,431	67,299
<b>Fish and Wildlife Management Assistance</b>												
Direct - Fish and Wildlife Management Assistance	15.608	-	-	-	-	-	-	-	5,875	-	5,875	-
<b>15.608 Total</b>		-	-	-	-	-	-	-	5,875	-	5,875	-
<b>Cooperative Endangered Species Conservation Fund</b>												
Pass Through - Nevada Division of Forestry Reference#: BP21 21-001	15.615	-	12,795	-	-	-	-	-	-	-	12,795	-
Pass Through - Nevada Division of Forestry Reference#: MUS21 22-001	15.615	-	37	-	-	-	-	-	-	-	37	-
<b>15.615 Total</b>		-	12,832	-	-	-	-	-	-	-	12,832	-
<b>State Wildlife Grants</b>												
Pass Through - Nevada Department Of Wildlife Reference#: SG19-17	15.634	-	-	-	-	-	-	63,166	-	-	63,166	-
<b>15.634 Total</b>		-	-	-	-	-	-	63,166	-	-	63,166	-
<b>Research Grants (Generic)</b>												
Direct - Research Grants (Generic)	15.650	-	-	-	-	-	-	-	524	-	524	-
<b>15.650 Total</b>		-	-	-	-	-	-	-	524	-	524	-
<b>Endangered Species Conservation – Recovery Implementation Funds</b>												
Direct - Endangered Species Conservation – Recovery Implementation Funds	15.657	-	17,556	-	-	-	-	-	-	-	17,556	-



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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Endangered Species Conservation – Recovery Implementation Funds	15.657	-	3,634	-	-	-	-	-	-	-	3,634	-
Direct - Endangered Species Conservation – Recovery Implementation Funds	15.657	-	-	-	-	-	-	-	35,152	-	35,152	-
<b>15.657 Total</b>		-	21,190	-	-	-	-	-	35,152	-	56,342	-
<b>Candidate Species Conservation</b>												
Direct - Candidate Species Conservation	15.660	-	9,179	-	-	-	-	-	-	-	9,179	-
<b>15.660 Total</b>		-	9,179	-	-	-	-	-	-	-	9,179	-
<b>Adaptive Science</b>												
Direct - Adaptive Science	15.670	-	-	-	-	-	-	-	32,243	-	32,243	-
Direct - Adaptive Science	15.670	-	-	-	-	-	-	-	14,891	-	14,891	-
<b>15.670 Total</b>		-	-	-	-	-	-	-	47,135	-	47,135	-
<b>Cooperative Ecosystem Studies</b>												
Direct - Cooperative Ecosystem Studies	15.678	-	42,819	-	-	-	-	-	-	-	42,819	-
Direct - Cooperative Ecosystem Studies	15.678	-	-	-	-	-	-	29,160	-	-	29,160	-
Direct - Cooperative Ecosystem Studies	15.678	-	-	-	-	-	-	26,156	-	-	26,156	-
Direct - Cooperative Ecosystem Studies	15.678	-	-	-	-	-	-	-	221,184	-	221,184	-
Direct - Cooperative Ecosystem Studies	15.678	-	-	-	-	-	-	-	69,239	-	69,239	-
Direct - Cooperative Ecosystem Studies	15.678	-	-	-	-	-	-	-	37,122	-	37,122	-
Direct - Cooperative Ecosystem Studies	15.678	-	-	-	-	-	-	-	31,451	-	31,451	-
Direct - Cooperative Ecosystem Studies	15.678	-	-	-	-	-	-	-	28,682	-	28,682	-
Direct - Cooperative Ecosystem Studies	15.678	-	-	-	-	-	-	-	15,565	-	15,565	-
Direct - Cooperative Ecosystem Studies	15.678	-	-	-	-	-	-	-	2,508	-	2,508	-
<b>15.678 Total</b>		-	42,819	-	-	-	-	55,316	405,752	-	503,886	-
<b>White-nose Syndrome National Response Implementation</b>												



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Pass Through - Lesley University Reference#: 3-1133B	15.684	-	-	-	-	-	-	49	-	-	49	-
<b>15.805 Total</b>		-	-	-	-	-	-	49	-	-	49	-
<b>Assistance to State Water Resources Research Institutes</b>												
Direct - Assistance to State Water Resources Research Institutes	15.805	-	42,560	-	-	-	-	-	-	-	42,560	-
Direct - Assistance to State Water Resources Research Institutes	15.805	-	35,777	-	-	-	-	-	-	-	35,777	-
Direct - Assistance to State Water Resources Research Institutes	15.805	-	2,505	-	-	-	-	-	-	-	2,505	-
Pass Through - Desert Research Institute Reference#: GR13730	15.805	-	-	-	-	-	-	8,317	-	-	8,317	-
Pass Through - Desert Research Institute Reference#: GR14871	15.805	-	-	-	-	-	-	-	3,757	-	3,757	-
<b>15.805 Total</b>		-	80,842	-	-	-	-	8,317	3,757	-	92,916	-
<b>Earthquake Hazards Reduction Program</b>												
Direct - Earthquake Hazards Reduction Program	15.807	-	-	-	-	-	-	-	59,550	-	59,550	-
Direct - Earthquake Hazards Reduction Program	15.807	-	-	-	-	-	-	-	51,448	-	51,448	-
Pass Through - University of Southern California Reference#: SCON- 00002305	15.807	-	-	-	-	-	-	-	50,214	-	50,214	-
Direct - Earthquake Hazards Reduction Program	15.807	-	-	-	-	-	-	-	37,622	-	37,622	-
Direct - Earthquake Hazards Reduction Program	15.807	-	-	-	-	-	-	-	34,472	-	34,472	-
Direct - Earthquake Hazards Reduction Program	15.807	-	-	-	-	-	-	-	25,060	-	25,060	-
Direct - Earthquake Hazards Reduction Program	15.807	-	-	-	-	-	-	-	14,418	-	14,418	-
Direct - Earthquake Hazards Reduction Program	15.807	-	-	-	-	-	-	-	14,196	-	14,196	-
Pass Through - University of Southern California Reference#: 131436957	15.807	-	-	-	-	-	-	-	7,717	-	7,717	-
Direct - Earthquake Hazards Reduction Program	15.807	-	-	-	-	-	-	-	2	-	2	-
Direct - Earthquake Hazards Reduction Program	15.807	-	-	-	-	-	-	-	(446)	-	(446)	-



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<b>15.807 Total</b>		-	-	-	-	-	-	-	294,253	-	294,253	-
<b>U.S. Geological Survey_ Research and Data Collection</b>												
Direct - U.S. Geological Survey_ Research and Data Collection	15.808	-	37,510	-	-	-	-	-	-	-	37,510	-
Direct - U.S. Geological Survey_ Research and Data Collection	15.808	-	12,038	-	-	-	-	-	-	-	12,038	-
Direct - U.S. Geological Survey_ Research and Data Collection	15.808	-	7,518	-	-	-	-	-	-	-	7,518	-
Direct - U.S. Geological Survey_ Research and Data Collection	15.808	-	602	-	-	-	-	-	-	-	602	-
Direct - U.S. Geological Survey_ Research and Data Collection	15.808	-	-	-	-	-	-	36,183	-	-	36,183	-
Direct - U.S. Geological Survey_ Research and Data Collection	15.808	-	-	-	-	-	-	31,832	-	-	31,832	-
Direct - U.S. Geological Survey_ Research and Data Collection	15.808	-	-	-	-	-	-	31,052	-	-	31,052	-
Direct - U.S. Geological Survey_ Research and Data Collection	15.808	-	-	-	-	-	-	-	692,022	-	692,022	-
Direct - U.S. Geological Survey_ Research and Data Collection	15.808	-	-	-	-	-	-	-	673,968	-	673,968	-
Pass Through - U.S. Geological Survey Reference#: G22AC00002-00	15.808	-	-	-	-	-	-	-	236,691	-	236,691	-
Direct - U.S. Geological Survey_ Research and Data Collection	15.808	-	-	-	-	-	-	-	172,196	-	172,196	-
Direct - U.S. Geological Survey_ Research and Data Collection	15.808	-	-	-	-	-	-	-	107,263	-	107,263	91,064
Direct - U.S. Geological Survey_ Research and Data Collection	15.808	-	-	-	-	-	-	-	65,472	-	65,472	-
Direct - U.S. Geological Survey_ Research and Data Collection	15.808	-	-	-	-	-	-	-	45,347	-	45,347	-
Direct - U.S. Geological Survey_ Research and Data Collection	15.808	-	-	-	-	-	-	-	23,737	-	23,737	-
Direct - U.S. Geological Survey_ Research and Data Collection	15.808	-	-	-	-	-	-	-	22,829	-	22,829	-
Direct - U.S. Geological Survey_ Research and Data Collection	15.808	-	-	-	-	-	-	-	(0)	-	(0)	-
<b>15.808 Total</b>		-	57,668	-	-	-	-	99,067	2,039,526	-	2,196,261	91,064
<b>National Cooperative Geologic Mapping Program</b>												



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Direct - National Cooperative Geologic Mapping Program	15.810	-	-	-	-	-	-	-	201,780	-	201,780	-
Direct - National Cooperative Geologic Mapping Program	15.810	-	-	-	-	-	-	-	116,066	-	116,066	-
Direct - National Cooperative Geologic Mapping Program	15.810	-	-	-	-	-	-	-	17,007	-	17,007	-
Direct - National Cooperative Geologic Mapping Program	15.810	-	-	-	-	-	-	-	14,194	-	14,194	-
Direct - National Cooperative Geologic Mapping Program	15.810	-	-	-	-	-	-	-	4,815	-	4,815	-
<b>15.810 Total</b>		-	-	-	-	-	-	-	353,862	-	353,862	-
<b>National Geological and Geophysical Data Preservation Program</b>												
Direct - National Geological and Geophysical Data Preservation Program	15.814	-	-	-	-	-	-	-	67,215	-	67,215	-
Direct - National Geological and Geophysical Data Preservation Program	15.814	-	-	-	-	-	-	-	37,467	-	37,467	-
<b>15.814 Total</b>		-	-	-	-	-	-	-	104,681	-	104,681	-
<b>National Climate Change and Wildlife Science Center</b>												
Pass Through - University Of Arizona Reference#: 475419	15.820	-	110,119	-	-	-	-	-	-	-	110,119	-
Pass Through - University Of Arizona Reference#: 581691	15.820	-	4,480	-	-	-	-	-	-	-	4,480	-
Pass Through - University of Alaska Reference#: UAF 18-0032	15.820	-	-	-	-	-	-	-	15,994	-	15,994	-
<b>15.820 Total</b>		-	114,600	-	-	-	-	-	15,994	-	130,593	-
<b>Cooperative Research and Training Programs – Resources of the National Park System</b>												
Direct - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	83,451	-	-	-	-	-	-	-	83,451	-
Direct - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	46,790	-	-	-	-	-	-	-	46,790	-
Direct - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	44,897	-	-	-	-	-	-	-	44,897	-



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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	27,435	-	-	-	-	-	-	-	27,435	-
Direct - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	18,862	-	-	-	-	-	-	-	18,862	-
Direct - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	17,480	-	-	-	-	-	-	-	17,480	-
Direct - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	17,048	-	-	-	-	-	-	-	17,048	-
Direct - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	5,142	-	-	-	-	-	-	-	5,142	-
Direct - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	3,032	-	-	-	-	-	-	-	3,032	-
Direct - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	-	-	-	-	15,682	-	-	15,682	-
Direct - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	-	-	-	-	13,043	-	-	13,043	-
Direct - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	-	-	-	-	4,246	-	-	4,246	-
Direct - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	-	-	-	-	-	22,868	-	22,868	-
Direct - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	-	-	-	-	-	22,316	-	22,316	-
Direct - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	-	-	-	-	-	13,957	-	13,957	-
Direct - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	-	-	-	-	-	11,799	-	11,799	-



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Direct - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	-	-	-	-	-	5,181	-	5,181	-
Direct - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	-	-	-	-	-	4,751	-	4,751	-
Direct - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	-	-	-	-	-	2,800	-	2,800	-
Pass Through - Oregon State University Reference#: PK140A-A	15.945	-	-	-	-	-	-	-	2,620	-	2,620	-
<b>15.945 Total</b>		-	264,138	-	-	-	-	32,970	86,292	-	383,400	-
<b>United States Department of the Interior (DOI) Total</b>		-	1,569,584	-	-	-	-	494,363	5,310,176	-	7,374,123	293,294
<b>United States Department of Justice (DOJ)</b>												
<b>Community-Based Violence Prevention Program</b>												
Pass Through - Nevada Office Of The Attorney General Reference#: 2019-GANG-05	16.123	-	-	-	-	-	-	19,494	-	-	19,494	-
<b>16.123 Total</b>		-	-	-	-	-	-	19,494	-	-	19,494	-
<b>National Institute of Justice Research, Evaluation, and Development Project Grants</b>												
Pass Through - The University of Texas at San Antonio Reference#: 1000004076	16.560	-	-	-	-	-	-	58,134	-	-	58,134	-
Direct - National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	-	-	-	-	-	-	56,950	-	-	56,950	12,649
Direct - National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	-	-	-	-	-	-	-	169,122	-	169,122	-
Direct - National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	-	-	-	-	-	-	-	50,491	-	50,491	-
Direct - National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	-	-	-	-	-	-	-	37,238	-	37,238	-
Pass Through - Pacific Institute for Research and Evaluation Reference#: 0875	16.560	-	-	-	-	-	-	-	28,432	-	28,432	-



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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Ohio State University Reference#: 60074737 / GR118083	16.560	-	-	-	-	-	-	-	13,083	-	13,083	-
<b>16.560 Total</b>		-	-	-	-	-	-	115,084	298,365	-	413,449	12,649
<b>Edward Byrne Memorial Justice Assistance Grant Program</b>												
Pass Through - City of Reno Police Department-NV Reference#: SP- 1900582	16.738	-	-	-	-	-	-	-	20,646	-	20,646	-
<b>16.738 Total</b>		-	-	-	-	-	-	-	20,646	-	20,646	-
<b>Harold Rogers Prescription Drug Monitoring Program</b>												
Pass Through - City of Reno Police Department-NV Reference#: SP- 1900559-01	16.754	-	-	-	-	-	-	-	29,089	-	29,089	-
Pass Through - City of Reno Police Department-NV Reference#: 2018-AR- BX-K093	16.754	-	-	-	-	-	-	-	(98)	-	(98)	-
<b>16.754 Total</b>		-	-	-	-	-	-	-	28,990	-	28,990	-
<b>Second Chance Act Prisoner Reentry Initiative</b>												
Pass Through - Nevada Department of Corrections Reference#: OSP# 1700336	16.812	-	-	-	-	-	-	-	(0)	-	(0)	-
<b>16.812 Total</b>		-	-	-	-	-	-	-	(0)	-	(0)	-
<b>National Sexual Assault Kit Initiative</b>												
Pass Through - Nevada Office Of The Attorney General Reference#: 2017- SAKI-02	16.833	-	-	-	-	-	-	29,728	-	-	29,728	-
<b>16.833 Total</b>		-	-	-	-	-	-	29,728	-	-	29,728	-
<b>United States Department of Justice (DOJ) Total</b>		-	-	-	-	-	-	164,306	348,002	-	512,307	12,649
<b>United States Department of Labor (DOL)</b>												
<b>H-1B Job Training Grants</b>												
Pass Through - EMPLOYMENT AND TRAINING ADMINISTRATION Reference#: 4500280545	17.268	-	-	-	-	-	122,322	-	-	-	122,322	-
Direct - H-1B Job Training Grants	17.268	-	-	-	-	-	100,550	-	-	-	100,550	-
Pass Through - EMPLOYMENT AND TRAINING ADMINISTRATION Reference#: YB 301-09-17-60-A-32	17.268	-	-	-	-	-	8,309	-	-	-	8,309	-
<b>17.268 Total</b>		-	-	-	-	-	231,181	-	-	-	231,181	-
<b>United States Department of Labor (DOL) Total</b>		-	-	-	-	-	231,181	-	-	-	231,181	-
<b>United States Department of State (DOS)</b>												



**Nevada System of Higher Education**  
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
<b>Energy Governance and Reform Programs</b>												
Direct - Energy Governance and Reform Programs	19.027	-	-	-	-	-	-	-	223,265	-	223,265	-
Direct - Energy Governance and Reform Programs	19.027	-	-	-	-	-	-	-	84,386	-	84,386	-
<b>19.027 Total</b>		-	-	-	-	-	-	-	307,651	-	307,651	-
<b>United States Department of State (DOS) Total</b>												
<b>United States Department of Transportation (DOT)</b>												
<b>Contract - US Department of Transportation</b>												
Pass Through - Nevada Office of Traffic Safety Reference#: TS-2019-UNLV-00089	20.000	-	-	-	-	-	-	104,833	-	-	104,833	-
<b>20.000 Total</b>		-	-	-	-	-	-	104,833	-	-	104,833	-
<b>Highway Research and Development Program</b>												
Pass Through - National Academy of Sciences Reference#: NCHRP-231	20.200	-	-	-	-	-	-	52,790	-	-	52,790	-
Direct - Highway Research and Development Program	20.200	-	-	-	-	-	-	-	428,776	-	428,776	246,843
Pass Through - National Academy of Science Reference#: HR 09-64	20.200	-	-	-	-	-	-	-	292,420	-	292,420	172,000
Pass Through - Virginia Transportation Research Council Reference#: Proposal No. 1700493	20.200	-	-	-	-	-	-	-	23,280	-	23,280	-
<b>20.200 Total</b>		-	-	-	-	-	-	52,790	744,476	-	797,266	418,843
<b>Highway Planning and Construction</b>												
Pass Through - Engineering & Software Consultants, LLC Reference#: 21-58	20.205	-	-	-	-	-	-	-	35,143	-	35,143	-
<b>20.205 Total</b>		-	-	-	-	-	-	-	35,143	-	35,143	-
<b>Public Transportation Innovation</b>												
Pass Through - Washoe County Regional Transportation Commission Reference#: SP-220267	20.530	-	-	-	-	-	-	-	74,863	-	74,863	-
<b>20.530 Total</b>		-	-	-	-	-	-	-	74,863	-	74,863	-
<b>State and Community Highway Safety</b>												
Direct - State and Community Highway Safety	20.600	-	-	-	-	-	-	-	82,651	-	82,651	-
Pass Through - SC Solutions, Inc. Reference#: SP-2000085	20.600	-	-	-	-	-	-	-	8,393	-	8,393	-
<b>20.530 Total</b>		-	-	-	-	-	-	-	91,044	-	91,044	-



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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
<b>University Transportation Centers Program</b>												
Direct - University Transportation Centers Program	20.701	-	-	-	-	-	-	972,454	-	-	972,454	564,239
Pass Through - Nevada Office of Traffic Safety Reference#: 00055082-05A	20.701	-	-	-	-	-	-	75,483	-	-	75,483	-
Pass Through - Florida International University Reference#: 800007349-02UG SubAward 000534 000583	20.701	-	-	-	-	-	-	-	201,599	-	201,599	-
Pass Through - Missouri University of Science and Technology Reference#: 00055082-04A	20.701	-	-	-	-	-	-	-	127,067	-	127,067	-
Pass Through - Missouri University of Science and Technology Reference#: 00055082-04B	20.701	-	-	-	-	-	-	-	36,041	-	36,041	-
<b>20.701 Total</b>		-	-	-	-	-	-	1,047,937	364,707	-	1,412,645	564,239
<b>United States Department of Transportation (DOT)</b>		-	-	-	-	-	-	1,205,559	1,310,234	-	2,515,793	983,081
<b>National Aeronautics and Space Administration</b>												
<b>Contract - National Aeronautics and Space Administration</b>												
Pass Through - Space Telescope Science Institute Reference#: HST-GO-16196.008-A	43.000	-	-	-	-	-	-	39,249	-	-	39,249	-
Pass Through - Freedom Photonics LLC Reference#: S7154-01	43.000	-	-	-	-	-	-	34,978	-	-	34,978	-
Pass Through - Geisel Software, Inc. Reference#: N/A	43.000	-	-	-	-	-	-	22,315	-	-	22,315	-
<b>43.000 Total</b>		-	-	-	-	-	-	96,542	-	-	96,542	-
<b>Science</b>												
Direct - Science	43.001	-	264,161	-	-	-	-	-	-	-	264,161	189,098
Direct - Science	43.001	-	171,014	-	-	-	-	-	-	-	171,014	-
Direct - Science	43.001	-	124,878	-	-	-	-	-	-	-	124,878	-
Direct - Science	43.001	-	115,773	-	-	-	-	-	-	-	115,773	-
Direct - Science	43.001	-	97,831	-	-	-	-	-	-	-	97,831	-
Pass Through - University of Maryland Baltimore County Reference#: NASA0004-01	43.001	-	97,377	-	-	-	-	-	-	-	97,377	-
Direct - Science	43.001	-	70,432	-	-	-	-	-	-	-	70,432	-
Pass Through - Lynker Corporation Reference#: 2021-1001-033	43.001	-	48,379	-	-	-	-	-	-	-	48,379	-



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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Science	43.001	-	46,621	-	-	-	-	-	-	-	46,621	-
Direct - Science	43.001	-	37,908	-	-	-	-	-	-	-	37,908	2,530
Pass Through - The Trustees of Columbia University in the City of New York Reference#: 1(GG017001-01)	43.001	-	32,610	-	-	-	-	-	-	-	32,610	-
Pass Through - University of Cincinnati Reference#: 013455-00002	43.001	-	32,346	-	-	-	-	-	-	-	32,346	-
Pass Through - Blue Marble Space Reference#: BMSSA-003	43.001	-	26,748	-	-	-	-	-	-	-	26,748	-
Pass Through - University Of California, Santa Barbara Reference#: KK2039	43.001	-	18,598	-	-	-	-	-	-	-	18,598	-
Direct - Science	43.001	-	-	-	-	-	-	362,099	-	-	362,099	200,304
Pass Through - The Research Foundation for the State University of New York Reference#: 85795/1156336/2	43.001	-	-	-	-	-	-	186,554	-	-	186,554	-
Direct - Science	43.001	-	-	-	-	-	-	107,227	-	-	107,227	31,130
Direct - Science	43.001	-	-	-	-	-	-	93,566	-	-	93,566	91,299
Direct - Science	43.001	-	-	-	-	-	-	77,882	-	-	77,882	-
Direct - Science	43.001	-	-	-	-	-	-	73,122	-	-	73,122	-
Direct - Science	43.001	-	-	-	-	-	-	71,726	-	-	71,726	-
Direct - Science	43.001	-	-	-	-	-	-	60,247	-	-	60,247	-
Direct - Science	43.001	-	-	-	-	-	-	43,573	-	-	43,573	-
Direct - Science	43.001	-	-	-	-	-	-	33,102	-	-	33,102	-
Direct - Science	43.001	-	-	-	-	-	-	20,356	-	-	20,356	295
Direct - Science	43.001	-	-	-	-	-	-	20,105	-	-	20,105	-
Direct - Science	43.001	-	-	-	-	-	-	18,527	-	-	18,527	-
Pass Through - Regents of New Mexico State University Reference#: Q02263	43.001	-	-	-	-	-	-	16,239	-	-	16,239	-
Pass Through - University of Georgia Reference#: SUB00002226	43.001	-	-	-	-	-	-	15,498	-	-	15,498	-
Pass Through - Smithsonian Astrophysical Observatory Reference#: TM0-21003X	43.001	-	-	-	-	-	-	9,114	-	-	9,114	-
Direct - Science	43.001	-	-	-	-	-	-	8,278	-	-	8,278	-



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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Space Telescope Science Institute Reference#: STScI 51387	43.001	-	-	-	-	-	-	(10,522)	-	-	(10,522)	-
Direct - Science	43.001	-	-	-	-	-	-	-	203,121	-	203,121	-
Direct - Science	43.001	-	-	-	-	-	-	-	198,527	-	198,527	50,025
Direct - Science	43.001	-	-	-	-	-	-	-	171,247	-	171,247	110,598
Direct - Science	43.001	-	-	-	-	-	-	-	127,717	-	127,717	-
Direct - Science	43.001	-	-	-	-	-	-	-	118,487	-	118,487	39,684
Pass Through - Oregon State University Reference#: NS334A-A	43.001	-	-	-	-	-	-	-	65,968	-	65,968	-
Pass Through - Jet Propulsion Laboratory Reference#: 1658008	43.001	-	-	-	-	-	-	-	49,661	-	49,661	-
Pass Through - Desert Research Institute Reference#: GR08336	43.001	-	-	-	-	-	-	-	43,231	-	43,231	-
Pass Through - Jet Propulsion Laboratory Reference#: 1623719	43.001	-	-	-	-	-	-	-	40,856	-	40,856	-
Pass Through - Lynker Technologies, LLC Reference#: 2021-1001-032	43.001	-	-	-	-	-	-	-	38,999	-	38,999	-
Direct - Science	43.001	-	-	-	-	-	-	-	35,598	-	35,598	35,598
Direct - Science	43.001	-	-	-	-	-	-	-	15,001	-	15,001	-
Pass Through - University of Colorado Boulder Reference#: 1555797	43.001	-	-	-	-	-	-	-	13,978	-	13,978	-
Pass Through - Jet Propulsion Laboratory Reference#: 1675892	43.001	-	-	-	-	-	-	-	5,802	-	5,802	-
Pass Through - Smithsonian Astrophysical Observatory Reference#: GO0-21128X	43.001	-	-	-	-	-	-	-	4,403	-	4,403	-
<b>43.001 Total</b>		-	1,184,677	-	-	-	-	1,206,692	1,132,594	-	3,523,963	750,562
<b>Exploration</b>												
Direct - Exploration	43.003	-	-	-	-	-	-	-	110,057	-	110,057	-
Direct - Exploration	43.003	-	-	-	-	-	-	-	24,265	-	24,265	-
<b>43.003 Total</b>		-	-	-	-	-	-	-	134,322	-	134,322	-
<b>Space Operations</b>												
Direct - Space Operations	43.007	-	-	-	-	-	-	18,820	-	-	18,820	-
Direct - Space Operations	43.007	-	-	-	-	-	-	-	156,546	-	156,546	138,726
Pass Through - University of Nevada, Las Vegas Reference#: GR07850	43.007	-	-	-	-	-	-	-	31,972	-	31,972	-
<b>43.007 Total</b>		-	-	-	-	-	-	18,820	188,519	-	207,339	138,726
<b>Education</b>												



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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 22-23	43.008	24,824	-	-	-	-	-	-	-	-	24,824	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 22-19	43.008	22,378	-	-	-	-	-	-	-	-	22,378	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 21-46	43.008	8,000	-	-	-	-	-	-	-	-	8,000	-
Pass Through - Nevada State Library And Archives Reference#: CETS #24022	43.008	-	100,205	-	-	-	-	-	-	-	100,205	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 22-33	43.008	-	60,366	-	-	-	-	-	-	-	60,366	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 20-27	43.008	-	32,228	-	-	-	-	-	-	-	32,228	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 22-29	43.008	-	29,992	-	-	-	-	-	-	-	29,992	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 21-28	43.008	-	26,685	-	-	-	-	-	-	-	26,685	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 21-13	43.008	-	24,566	-	-	-	-	-	-	-	24,566	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 22-15	43.008	-	24,552	-	-	-	-	-	-	-	24,552	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 22-26	43.008	-	22,943	-	-	-	-	-	-	-	22,943	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 20-19	43.008	-	18,607	-	-	-	-	-	-	-	18,607	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 22-18	43.008	-	11,962	-	-	-	-	-	-	-	11,962	-



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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 20-24	43.008	-	11,005	-	-	-	-	-	-	-	11,005	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 22-36	43.008	-	9,152	-	-	-	-	-	-	-	9,152	-
Pass Through - University Of Nevada, Reno Reference#: UNR 22-46	43.008	-	4,375	-	-	-	-	-	-	-	4,375	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 22-44	43.008	-	4,005	-	-	-	-	-	-	-	4,005	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 22-24 / SCON-04-0384 / GR13777 22-24	43.008	-	3,939	-	-	-	-	-	-	-	3,939	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 21-10	43.008	-	3,074	-	-	-	-	-	-	-	3,074	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 18-48 DRI	43.008	-	668	-	-	-	-	-	-	-	668	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 22-45; Gr14069 GBC 22-45; SCON-04-00000410	43.008	-	-	3,074	-	-	-	-	-	-	3,074	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 21-48, SCON-04-00000350; GR12780 21-48 GBC	43.008	-	-	2,000	-	-	-	-	-	-	2,000	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: SCON-04-00000369, GR13586, 22-34 NSC	43.008	-	-	-	6,000	-	-	-	-	-	6,000	-
Direct - Office of Stem Engagement (OSTEM)	43.008	-	-	-	-	97,221	-	-	-	-	97,221	-
Direct - Office of Stem Engagement (OSTEM)	43.008	-	-	-	-	26,068	-	-	-	-	26,068	-
Direct - Office of Stem Engagement (OSTEM)	43.008	-	-	-	-	18,957	-	-	-	-	18,957	-



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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Office of Stem Engagement (OSTEM)	43.008	-	-	-	-	3,750	-	-	-	-	3,750	-
Direct - Office of Stem Engagement (OSTEM)	43.008	-	-	-	-	2,652	-	-	-	-	2,652	-
Direct - Office of Stem Engagement (OSTEM)	43.008	-	-	-	-	1,318	-	-	-	-	1,318	-
Direct - Office of Stem Engagement (OSTEM)	43.008	-	-	-	-	-	-	-	-	-	-	-
Direct - Office of Stem Engagement (OSTEM)	43.008	-	-	-	-	-	-	-	-	-	-	-
Direct - Office of Stem Engagement (OSTEM)	43.008	-	-	-	-	-	-	-	-	-	-	-
Direct - Office of Stem Engagement (OSTEM)	43.008	-	-	-	-	-	-	-	-	-	-	-
Pass Through - NATIONAL AERONAUTICS AND SPACE ADMINISTRATION Reference#: 18-70   SCON-04-00000181   NSHE: GR07824	43.008	-	-	-	-	-	9,000	-	-	-	9,000	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 20-26	43.008	-	-	-	-	-	-	70,173	-	-	70,173	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 18-50	43.008	-	-	-	-	-	-	56,978	-	-	56,978	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 22-37	43.008	-	-	-	-	-	-	39,908	-	-	39,908	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 22-35	43.008	-	-	-	-	-	-	37,019	-	-	37,019	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 22-32	43.008	-	-	-	-	-	-	33,691	-	-	33,691	-
Direct - Education	43.008	-	-	-	-	-	-	33,682	-	-	33,682	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 20-36	43.008	-	-	-	-	-	-	33,258	-	-	33,258	-



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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 21-27	43.008	-	-	-	-	-	-	33,196	-	-	33,196	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 22-30	43.008	-	-	-	-	-	-	29,991	-	-	29,991	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 22-27	43.008	-	-	-	-	-	-	29,891	-	-	29,891	-
Direct - Education	43.008	-	-	-	-	-	-	26,351	-	-	26,351	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 22-25	43.008	-	-	-	-	-	-	20,700	-	-	20,700	-
Direct - Education	43.008	-	-	-	-	-	-	20,291	-	-	20,291	-
Pass Through - Nevada NASA Space Grant Consortium Reference#: 21-12	43.008	-	-	-	-	-	-	19,729	-	-	19,729	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 21-08	43.008	-	-	-	-	-	-	19,586	-	-	19,586	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 21-14	43.008	-	-	-	-	-	-	12,712	-	-	12,712	-
Pass Through - Nevada System of Higher Education (System Office) - Sponsor Reference#: GR12131 21- 45WNC	43.008	-	-	-	-	-	-	-	-	8,750	8,750	-
<b>43.008 Total</b>		55,202	388,323	5,074	6,000	149,966	9,000	517,156	-	8,750	1,139,471	-
<b>Space Technology</b>												
Direct - Space Technology	43.012	-	-	-	-	-	-	53,676	-	-	53,676	-
Direct - Space Technology	43.012	-	-	-	-	-	-	-	57,680	-	57,680	-
<b>43.012 Total</b>		-	-	-	-	-	-	53,676	57,680	-	111,356	-
<b>National Aeronautics and Space Administration Total</b>		55,202	1,573,000	5,074	6,000	149,966	9,000	1,892,887	1,513,116	8,750	5,212,994	889,288
<b>National Endowment For The Humanities</b>												
<b>Promotion of the Humanities_Teaching and Learning Resources and Curriculum Development</b>												
Direct - Promotion of the Humanities_Teaching and Learning Resources and Curriculum Development	45.162	-	-	-	26,814	-	-	-	-	-	26,814	-
<b>45.162 Total</b>		-	-	-	26,814	-	-	-	-	-	26,814	-

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



**Nevada System of Higher Education**  
**Supplementary Schedule of Expenditures of Federal Awards**  
**Fiscal Period 7/1/2021 - 6/30/2022**

	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
<b>Grants to States</b>												
Pass Through - Nevada State Library And Archives Reference#: 2021-05	45.310	-	-	-	-	-	-	63,815	-	-	63,815	-
<b>45.130 Total</b>		-	-	-	-	-	-	63,815	-	-	63,815	-
<b>National Endowment for the Humanities (NEH) Total</b>		-	-	-	26,814	-	-	63,815	-	-	90,629	-
<b>National Science Foundation</b>												
<b>Engineering Grants</b>												
Direct - Engineering Grants	47.041	-	404,689	-	-	-	-	-	-	-	404,689	306,620
Pass Through - University Of Nevada, Reno Reference#: UNR-21-14	47.041	-	62,750	-	-	-	-	-	-	-	62,750	-
Pass Through - University Of Nevada, Reno Reference#: UNR-22-111	47.041	-	-	-	184	-	-	-	-	-	184	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	131,699	-	-	131,699	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	123,335	-	-	123,335	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	110,095	-	-	110,095	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	86,453	-	-	86,453	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	57,654	-	-	57,654	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	52,061	-	-	52,061	-
Pass Through - University of Nebraska Lincoln Reference#: 25-1113-0018-002	47.041	-	-	-	-	-	-	5,113	-	-	5,113	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	514,035	-	514,035	334,902
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	501,758	-	501,758	297,499
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	291,566	-	291,566	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	175,000	-	175,000	161,640
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	151,375	-	151,375	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	130,557	-	130,557	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	113,153	-	113,153	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	100,752	-	100,752	89,752
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	99,871	-	99,871	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	76,966	-	76,966	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	75,752	-	75,752	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	74,393	-	74,393	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	73,061	-	73,061	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	70,876	-	70,876	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	70,029	-	70,029	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	68,733	-	68,733	57,733
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	66,833	-	66,833	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	62,119	-	62,119	-



**Nevada System of Higher Education**  
**Supplementary Schedule of Expenditures of Federal Awards**  
**Fiscal Period 7/1/2021 - 6/30/2022**

	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	57,459	-	57,459	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	56,456	-	56,456	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	54,338	-	54,338	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	53,569	-	53,569	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	52,656	-	52,656	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	51,105	-	51,105	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	49,999	-	49,999	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	47,123	-	47,123	47,123
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	45,510	-	45,510	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	42,551	-	42,551	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	41,129	-	41,129	-
Pass Through - University of Washington Reference#: UWSC13227	47.041	-	-	-	-	-	-	-	40,592	-	40,592	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	39,872	-	39,872	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	38,828	-	38,828	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	37,800	-	37,800	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	37,176	-	37,176	-
Pass Through - University of Colorado Boulder Reference#: 1561187	47.041	-	-	-	-	-	-	-	35,820	-	35,820	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	34,523	-	34,523	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	34,443	-	34,443	-
Pass Through - Moka Blox LLXC Reference#: 21124325-UNR	47.041	-	-	-	-	-	-	-	19,901	-	19,901	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	18,377	-	18,377	-
Pass Through - G-Space, Inc. Reference#: SP-2000068	47.041	-	-	-	-	-	-	-	12,969	-	12,969	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	12,022	-	12,022	-
Pass Through - North Carolina State University Reference#: 2018-0809-01	47.041	-	-	-	-	-	-	-	11,707	-	11,707	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	10,582	-	10,582	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	5,783	-	5,783	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	5,645	-	5,645	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	3,812	-	3,812	-
Pass Through - University of California, Los Angeles Reference#: 0161 G ZA012	47.041	-	-	-	-	-	-	-	3,797	-	3,797	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	3,105	-	3,105	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	2,133	-	2,133	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	1,475	-	1,475	-

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**Nevada System of Higher Education**  
**Supplementary Schedule of Expenditures of Federal Awards**  
**Fiscal Period 7/1/2021 - 6/30/2022**

	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
<b>47.041 Total</b>		-	467,439	-	184	-	-	566,409	3,679,087	-	4,713,120	1,295,270
<b>Mathematical and Physical Sciences</b>												
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	122,798	-	-	122,798	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	114,271	-	-	114,271	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	83,753	-	-	83,753	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	75,070	-	-	75,070	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	47,249	-	-	47,249	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	46,259	-	-	46,259	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	29,403	-	-	29,403	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	25,642	-	-	25,642	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	1,299	-	-	1,299	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	179,832	-	179,832	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	167,022	-	167,022	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	154,806	-	154,806	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	149,174	-	149,174	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	148,168	-	148,168	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	131,796	-	131,796	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	125,350	-	125,350	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	123,443	-	123,443	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	114,787	-	114,787	-



**Nevada System of Higher Education**  
**Supplementary Schedule of Expenditures of Federal Awards**  
**Fiscal Period 7/1/2021 - 6/30/2022**

	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	105,782	-	105,782	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	93,503	-	93,503	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	92,740	-	92,740	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	85,520	-	85,520	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	81,899	-	81,899	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	77,675	-	77,675	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	65,184	-	65,184	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	64,902	-	64,902	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	58,092	-	58,092	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	48,705	-	48,705	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	45,583	-	45,583	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	41,245	-	41,245	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	34,974	-	34,974	-
Pass Through - University of Nevada, Las Vegas Reference#: GR09506	47.049	-	-	-	-	-	-	-	34,956	-	34,956	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	26,345	-	26,345	-
Pass Through - University of California, Davis Reference#: A19-0469-S001	47.049	-	-	-	-	-	-	-	19,688	-	19,688	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	7,199	-	7,199	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	1,207	-	1,207	-
<b>47.049 Total</b>		-	-	-	-	-	-	545,744	2,279,575	-	2,825,319	-

**Geosciences**



**Nevada System of Higher Education**  
**Supplementary Schedule of Expenditures of Federal Awards**  
**Fiscal Period 7/1/2021 - 6/30/2022**

	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Geosciences	47.050	-	314,853	-	-	-	-	-	-	-	314,853	3,596
Direct - Geosciences	47.050	-	200,193	-	-	-	-	-	-	-	200,193	-
Direct - Geosciences	47.050	-	156,393	-	-	-	-	-	-	-	156,393	-
Direct - Geosciences	47.050	-	135,061	-	-	-	-	-	-	-	135,061	-
Direct - Geosciences	47.050	-	127,351	-	-	-	-	-	-	-	127,351	-
Direct - Geosciences	47.050	-	122,722	-	-	-	-	-	-	-	122,722	-
Direct - Geosciences	47.050	-	99,952	-	-	-	-	-	-	-	99,952	-
Direct - Geosciences	47.050	-	67,317	-	-	-	-	-	-	-	67,317	-
Direct - Geosciences	47.050	-	62,161	-	-	-	-	-	-	-	62,161	-
Direct - Geosciences	47.050	-	52,316	-	-	-	-	-	-	-	52,316	-
Direct - Geosciences	47.050	-	51,633	-	-	-	-	-	-	-	51,633	-
Direct - Geosciences	47.050	-	37,003	-	-	-	-	-	-	-	37,003	-
Direct - Geosciences	47.050	-	24,237	-	-	-	-	-	-	-	24,237	-
Pass Through - University Of Nevada, Reno Reference#: UNR 22-15	47.050	-	19,696	-	-	-	-	-	-	-	19,696	-
Pass Through - Nevada State College Reference#: NSC 19-01 / GR07669	47.050	-	18,300	-	-	-	-	-	-	-	18,300	-
Direct - Geosciences	47.050	-	17,671	-	-	-	-	-	-	-	17,671	-
Direct - Geosciences	47.050	-	12,241	-	-	-	-	-	-	-	12,241	-
Direct - Geosciences	47.050	-	9,510	-	-	-	-	-	-	-	9,510	-
Direct - Geosciences	47.050	-	6,075	-	-	-	-	-	-	-	6,075	-
Direct - Geosciences	47.050	-	4,624	-	-	-	-	-	-	-	4,624	-
Direct - Geosciences	47.050	-	-	13,089	-	-	-	-	-	-	13,089	-
Direct - Geosciences	47.050	-	-	5,019	-	-	-	-	-	-	5,019	-
Direct - Geosciences	47.050	-	-	-	70,299	-	-	-	-	-	70,299	-
Direct - Geosciences	47.050	-	-	-	-	-	-	136,342	-	-	136,342	-
Direct - Geosciences	47.050	-	-	-	-	-	-	38,471	-	-	38,471	-
Direct - Geosciences	47.050	-	-	-	-	-	-	34,788	-	-	34,788	-
Direct - Geosciences	47.050	-	-	-	-	-	-	34,380	-	-	34,380	-
Direct - Geosciences	47.050	-	-	-	-	-	-	18,201	-	-	18,201	-
Direct - Geosciences	47.050	-	-	-	-	-	-	17,686	-	-	17,686	-
Direct - Geosciences	47.050	-	-	-	-	-	-	16,402	-	-	16,402	-
Pass Through - University Of Arizona Reference#: 506415	47.050	-	-	-	-	-	-	13,666	-	-	13,666	-
Direct - Geosciences	47.050	-	-	-	-	-	-	36	-	-	36	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	797,602	-	797,602	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	328,783	-	328,783	12,989
Direct - Geosciences	47.050	-	-	-	-	-	-	-	263,696	-	263,696	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	130,492	-	130,492	-

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**Nevada System of Higher Education**  
**Supplementary Schedule of Expenditures of Federal Awards**  
**Fiscal Period 7/1/2021 - 6/30/2022**

	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Geosciences	47.050	-	-	-	-	-	-	-	99,876	-	99,876	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	95,918	-	95,918	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	91,649	-	91,649	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	83,595	-	83,595	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	83,101	-	83,101	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	82,779	-	82,779	-
Pass Through - University of Colorado Boulder Reference#: 1557939	47.050	-	-	-	-	-	-	-	49,363	-	49,363	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	47,395	-	47,395	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	44,794	-	44,794	-
Pass Through - Oregon State University Reference#: S1974A-C	47.050	-	-	-	-	-	-	-	43,063	-	43,063	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	41,723	-	41,723	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	41,700	-	41,700	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	40,852	-	40,852	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	34,316	-	34,316	-
Pass Through - University of Southern California Reference#: 91264499	47.050	-	-	-	-	-	-	-	33,860	-	33,860	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	28,357	-	28,357	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	25,098	-	25,098	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	16,738	-	16,738	-
Pass Through - University of Wisconsin- Madison Reference#: 0000000816	47.050	-	-	-	-	-	-	-	16,562	-	16,562	-
Pass Through - Desert Research Institute Reference#: GR13614	47.050	-	-	-	-	-	-	-	9,735	-	9,735	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	9,349	-	9,349	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	8,676	-	8,676	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	3,048	-	3,048	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	2,614	-	2,614	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	793	-	793	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	755	-	755	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	420	-	420	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	(417)	-	(417)	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	(3,390)	-	(3,390)	-
<b>47.050 Total</b>		-	1,539,307	18,108	70,299	-	-	309,973	2,552,897	-	4,490,585	16,585
<b>Computer and Information Science and Engineering</b>												
Direct - Computer and Information Science and Engineering	47.070	-	37,329	-	-	-	-	-	-	-	37,329	-



**Nevada System of Higher Education**  
**Supplementary Schedule of Expenditures of Federal Awards**  
**Fiscal Period 7/1/2021 - 6/30/2022**

	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - University of Nevada, Reno Reference#: UNR-22-122	47.070	-	-	-	-	717	-	-	-	-	717	-
Direct - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	164,845	-	-	164,845	-
Direct - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	160,723	-	-	160,723	-
Direct - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	47,678	-	-	47,678	-
Direct - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	29,590	-	-	29,590	-
Direct - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	10,120	-	-	10,120	-
Direct - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	5,244	-	-	5,244	-
Direct - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	256,923	-	256,923	-
Direct - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	213,741	-	213,741	-
Direct - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	166,107	-	166,107	-
Direct - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	158,449	-	158,449	-
Direct - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	117,826	-	117,826	-
Direct - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	111,863	-	111,863	-
Direct - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	78,649	-	78,649	-
Direct - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	67,450	-	67,450	-
Direct - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	64,444	-	64,444	-
Direct - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	51,051	-	51,051	-
Direct - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	44,788	-	44,788	-
Direct - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	40,662	-	40,662	-



**Nevada System of Higher Education**  
**Supplementary Schedule of Expenditures of Federal Awards**  
**Fiscal Period 7/1/2021 - 6/30/2022**

	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	34,321	-	34,321	-
Direct - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	25,457	-	25,457	-
Direct - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	21,681	-	21,681	-
Direct - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	(6,206)	-	(6,206)	-
<b>47.070 Total</b>		-	37,329	-	-	717	-	418,199	1,447,206	-	1,903,451	-
<b>Biological Sciences</b>												
Direct - Biological Sciences	47.074	-	151,510	-	-	-	-	-	-	-	151,510	36,666
Direct - Biological Sciences	47.074	-	-	-	-	-	-	169,911	-	-	169,911	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	140,590	-	-	140,590	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	97,858	-	-	97,858	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	60,180	-	-	60,180	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	38,478	-	-	38,478	16,520
Pass Through - University of Alaska Reference#: UA 21-0037	47.074	-	-	-	-	-	-	23,168	-	-	23,168	-
Pass Through - Northern Arizona University Reference#: 1003393-02	47.074	-	-	-	-	-	-	22,696	-	-	22,696	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	14,693	-	-	14,693	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	13,810	-	-	13,810	-
Pass Through - Northern Arizona University Reference#: 1003393-03	47.074	-	-	-	-	-	-	9,125	-	-	9,125	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	5,409	-	-	5,409	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	1,907	-	-	1,907	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	433	-	-	433	668
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	193,279	-	193,279	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	186,557	-	186,557	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	186,409	-	186,409	84,329
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	167,848	-	167,848	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	162,088	-	162,088	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	151,231	-	151,231	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	149,150	-	149,150	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	147,064	-	147,064	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	133,742	-	133,742	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	130,613	-	130,613	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	125,549	-	125,549	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	123,493	-	123,493	-



**Nevada System of Higher Education**  
**Supplementary Schedule of Expenditures of Federal Awards**  
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	120,173	-	120,173	97,867
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	117,087	-	117,087	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	115,936	-	115,936	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	114,369	-	114,369	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	109,007	-	109,007	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	105,374	-	105,374	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	103,642	-	103,642	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	97,837	-	97,837	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	79,179	-	79,179	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	77,657	-	77,657	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	73,064	-	73,064	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	66,172	-	66,172	-
Pass Through - University of Pittsburgh Reference#: AWD00004485 (012686- 7)	47.074	-	-	-	-	-	-	-	43,162	-	43,162	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	39,748	-	39,748	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	39,110	-	39,110	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	36,452	-	36,452	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	34,388	-	34,388	30,235
Pass Through - University of California, Davis Reference#: A16-0101-S002	47.074	-	-	-	-	-	-	-	33,341	-	33,341	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	27,993	-	27,993	14,361
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	27,269	-	27,269	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	20,091	-	20,091	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	16,237	-	16,237	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	13,272	-	13,272	-
Pass Through - University Of California, Santa Barbara Reference#: KK2217	47.074	-	-	-	-	-	-	-	11,520	-	11,520	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	11,496	-	11,496	-
Pass Through - Arizona State University Reference#: ASUB00000351	47.074	-	-	-	-	-	-	-	10,394	-	10,394	-
<b>47.074 Total</b>		-	151,510	-	-	-	-	598,259	3,400,994	-	4,150,764	280,645
<b>Social, Behavioral, and Economic Sciences</b>												
Pass Through - Montana State University Reference#: G119-19- W7303	47.075	-	4,737	-	-	-	-	-	-	-	4,737	-



**Nevada System of Higher Education**  
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	77,905	-	-	77,905	-
Direct - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	47,881	-	-	47,881	-
Direct - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	17,096	-	-	17,096	-
Pass Through - University Of Arizona Reference#: 517101	47.075	-	-	-	-	-	-	4,418	-	-	4,418	-
Direct - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	-	140,858	-	140,858	-
Direct - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	-	81,701	-	81,701	-
Direct - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	-	79,956	-	79,956	-
Direct - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	-	66,256	-	66,256	-
Direct - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	-	62,028	-	62,028	57,015
Pass Through - University Of Delaware Reference#: #44335	47.075	-	-	-	-	-	-	-	43,479	-	43,479	-
Direct - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	-	43,418	-	43,418	25,884
Direct - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	-	37,390	-	37,390	-
Direct - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	-	35,463	-	35,463	-
Direct - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	-	33,241	-	33,241	-
Pass Through - University Of Idaho Reference#: GTK137-SB-001	47.075	-	-	-	-	-	-	-	24,404	-	24,404	-
Direct - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	-	8,176	-	8,176	-
Direct - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	-	2,589	-	2,589	-
Pass Through - Bentley University Reference#: 2317-01	COVID 19, 47.075 UNR	-	-	-	-	-	-	-	864	-	864	-
<b>47.075 Total</b>		-	4,737	-	-	-	-	147,300	659,822	-	811,860	82,899
<b>Education and Human Resources</b>												



**Nevada System of Higher Education**  
**Supplementary Schedule of Expenditures of Federal Awards**  
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Education and Human Resources	47.076	52,830	-	-	-	-	-	-	-	-	52,830	-
Pass Through - University of Nevada, Las Vegas Reference#: 19-GR08684-00	47.076	40,550	-	-	-	-	-	-	-	-	40,550	-
Pass Through - University of Nevada, Las Vegas Reference#: 19-GR06245-01	47.076	33,072	-	-	-	-	-	-	-	-	33,072	-
Pass Through - North Carolina Agricultural and Technical State University Reference#: 260394A	47.076	-	29,325	-	-	-	-	-	-	-	29,325	-
Direct - Education and Human Resources	47.076	-	-	-	93,038	-	-	-	-	-	93,038	-
Direct - Education and Human Resources	47.076	-	-	-	90,871	-	-	-	-	-	90,871	898
Pass Through - University of Detroit Mercy Reference#: 211371-SUBNSC	47.076	-	-	-	15,016	-	-	-	-	-	15,016	-
Direct - Education and Human Resources	47.076	-	-	-	-	-	12,869	-	-	-	12,869	-
Direct - Education and Human Resources	47.076	-	-	-	-	-	6,107	-	-	-	6,107	-
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	887,961	-	-	887,961	322,821
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	351,289	-	-	351,289	-
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	231,910	-	-	231,910	-
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	201,450	-	-	201,450	-
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	193,652	-	-	193,652	37,866
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	161,242	-	-	161,242	-
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	148,601	-	-	148,601	-
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	131,367	-	-	131,367	-
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	66,727	-	-	66,727	-



**Nevada System of Higher Education**  
**Supplementary Schedule of Expenditures of Federal Awards**  
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	65,210	-	-	65,210	24,443
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	58,468	-	-	58,468	-
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	34,081	-	-	34,081	-
Pass Through - Texas A&M University Reference#: M2002423	47.076	-	-	-	-	-	-	28,438	-	-	28,438	-
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	26,682	-	-	26,682	-
Pass Through - University Of Connecticut Reference#: 175944	47.076	-	-	-	-	-	-	21,238	-	-	21,238	-
Pass Through - North Carolina Agricultural and Technical State University Reference#: 260343B	47.076	-	-	-	-	-	-	4,766	-	-	4,766	-
Pass Through - Nevada State College Reference#: NSC 21-01 GR13763	47.076	-	-	-	-	-	-	2,227	-	-	2,227	-
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	1,135	-	-	1,135	-
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	-	649,652	-	649,652	-
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	-	211,651	-	211,651	-
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	-	170,281	-	170,281	-
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	-	129,722	-	129,722	-
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	-	35,470	-	35,470	-
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	-	14,437	-	14,437	-
Pass Through - Northern Arizona University Reference#: 1004958-01	47.076	-	-	-	-	-	-	-	13,642	-	13,642	-
<b>47.076 Total</b>		126,452	29,325	-	198,925	-	18,976	2,616,444	1,224,855	-	4,214,977	386,028
<b>Polar Programs</b>												
Direct - Polar Programs	47.078	-	118,512	-	-	-	-	-	-	-	118,512	-
Direct - Polar Programs	47.078	-	1,559	-	-	-	-	-	-	-	1,559	-
Direct - Polar Programs	47.078	-	-	-	-	-	-	2,001	-	-	2,001	-
Direct - Polar Programs	47.078	-	-	-	-	-	-	-	42,113	-	42,113	-

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



**Nevada System of Higher Education**  
**Supplementary Schedule of Expenditures of Federal Awards**  
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Polar Programs	47.078	-	-	-	-	-	-	-	140	-	140	-
<b>47.078 Total</b>		-	120,071	-	-	-	-	2,001	42,253	-	164,325	-
<b>International Science and Engineering (OISE)</b>												
Direct - International Science and Engineering (OISE)	47.079	-	-	-	-	-	-	364,904	-	-	364,904	249,908
Direct - International Science and Engineering (OISE)	47.079	-	-	-	-	-	-	30,309	-	-	30,309	-
<b>47.079 Total</b>		-	-	-	-	-	-	395,214	-	-	395,214	249,908
<b>Office of Cyberinfrastructure</b>												
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 14-02	47.080	-	-	-	-	-	-	189,022	-	-	189,022	-
Pass Through - Nevada System Of Higher Education (System Office) Reference#: NSHE-14-03	47.080	-	-	-	-	-	-	-	402,639	-	402,639	-
<b>47.080 Total</b>		-	-	-	-	-	-	189,022	402,639	-	591,661	-
<b>Office of Integrative Activities</b>												
Pass Through - Bigelow Laboratory for Ocean Sciences Reference#: BLOS 19-02	47.083	-	248,209	-	-	-	-	-	-	-	248,209	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 22-39	47.083	-	5,205	-	-	-	-	-	-	-	5,205	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: Supplier Contract No. SCON-04-00000233 GR09373 20-01 NSC	47.083	-	-	-	41,436	-	-	-	-	-	41,436	-
Direct - Integrative Activities	47.083	-	-	-	-	257,361	-	-	-	-	257,361	-
Direct - Integrative Activities	47.083	-	-	-	-	10,899	-	-	-	-	10,899	-
Pass Through - National Science Foundation Reference#: 21-52	47.083	-	-	-	-	-	4,000	-	-	-	4,000	-
Direct - Office of Integrative Activities	47.083	-	-	-	-	-	-	71,101	-	-	71,101	-
Direct - Office of Integrative Activities	47.083	-	-	-	-	-	-	58,027	-	-	58,027	-
Pass Through - Bigelow Laboratory for Ocean Sciences Reference#: BLOS 22-005	47.083	-	-	-	-	-	-	51,770	-	-	51,770	-



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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - South Dakota School of Mines & Technology Reference#: SDSMT-UNLV 22-08	47.083	-	-	-	-	-	-	50,533	-	-	50,533	-
Pass Through - University of Vermont Reference#: 33073SUB00000298	47.083	-	-	-	-	-	-	33,593	-	-	33,593	-
Pass Through - North Dakota State University Reference#: FAR0035386	47.083	-	-	-	-	-	-	4,608	-	-	4,608	-
Direct - Office of Integrative Activities	47.083	-	-	-	-	-	-	2,490	-	-	2,490	-
Pass Through - University Of Idaho Reference#: CB4778-897893	47.083	-	-	-	-	-	-	-	470,235	-	470,235	-
Pass Through - University of Wyoming Reference#: 1004809-UNR	47.083	-	-	-	-	-	-	-	396,676	-	396,676	-
Pass Through - Boise State University Reference#: 8220-PO126540	47.083	-	-	-	-	-	-	-	385,756	-	385,756	-
Pass Through - President and Trustees of Bates College Reference#: S19-003	47.083	-	-	-	-	-	-	-	352,633	-	352,633	-
Direct - Office of Integrative Activities	47.083	-	-	-	-	-	-	-	58,612	-	58,612	-
Direct - Office of Integrative Activities	47.083	-	-	-	-	-	-	-	27,261	-	27,261	-
Direct - Office of Integrative Activities	47.083	-	-	-	-	-	-	-	21,859	-	21,859	-
Direct - Office of Integrative Activities	47.083	-	-	-	-	-	-	-	9,940	-	9,940	-
Pass Through - Dartmouth College Reference#: R895	47.083	-	-	-	-	-	-	-	7,890	-	7,890	-
Pass Through - University of Alaska Reference#: P0525023	47.083	-	-	-	-	-	-	-	2,367	-	2,367	-
Direct - Office of Integrative Activities	47.083	-	-	-	-	-	-	-	(6,030)	-	(6,030)	-
<b>47.083 Total</b>		-	253,414	-	41,436	268,260	4,000	272,121	1,727,199	-	2,566,430	-
<b>National Science Foundation Total</b>		126,452	2,603,134	18,108	310,844	268,977	22,976	6,060,687	17,416,528	-	26,827,706	2,311,336
<b>United States Environmental Protection Agency (EPA)</b>												
<b>Water Pollution Control State, Interstate, and Tribal Program Support</b>												
Pass Through - Tahoe Resource Conservation District Reference#: 17611 - Effective 8/12/21	66.419	-	5,532	-	-	-	-	-	-	-	5,532	-



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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Tahoe Resource Conservation District Reference#: 17299 - Effective 08/12/21	66.419	-	5,531	-	-	-	-	-	-	-	5,531	-
<b>66.419 Total</b>		-	11,063	-	-	-	-	-	-	-	11,063	-
<b>Regional Wetland Program Development Grants</b>												
Pass Through - Nevada Natural Heritage Program Reference#: ARGIS 16886	66.461	-	27,997	-	-	-	-	-	-	-	27,997	-
<b>66.419 Total</b>		-	27,997	-	-	-	-	-	-	-	27,997	-
<b>Science To Achieve Results (STAR) Research Program</b>												
Direct - Science To Achieve Results (STAR) Research Program	66.509	-	119,876	-	-	-	-	-	-	-	119,876	4,679
Pass Through - University Of Nevada, Reno Reference#: UNR-22-12	66.509	-	80,087	-	-	-	-	-	-	-	80,087	-
Direct - Science To Achieve Results (STAR) Research Program	66.509	-	-	-	-	-	-	-	265,468	-	265,468	-
Direct - Science To Achieve Results (STAR) Research Program	66.509	-	-	-	-	-	-	-	152,153	-	152,153	-
<b>66.509 Total</b>		-	239,023	-	-	-	-	-	417,621	-	656,645	4,679
<b>Environmental Information Exchange Network Grant Program and Related Assistance</b>												
Direct - Environmental Information Exchange Network Grant Program and Related Assistance	66.608	-	-	-	-	-	-	-	-	34,203	34,203	-
<b>66.608 Total</b>		-	-	-	-	-	-	-	-	34,203	34,203	-
<b>Pollution Prevention Grants Program</b>												
Direct - Pollution Prevention Grants Program	66.708	-	-	-	-	-	-	-	-	171,500	171,500	-
<b>66.708 Total</b>		-	-	-	-	-	-	-	-	171,500	171,500	-
<b>Source Reduction Assistance</b>												
Direct - Source Reduction Assistance	66.717	-	-	-	-	-	-	-	-	27,565	27,565	-
<b>66.717 Total</b>		-	-	-	-	-	-	-	-	27,565	27,565	-
<b>United States Environmental Protection Agency</b>		-	239,023	-	-	-	-	-	417,621	233,267	889,912	4,679
<b>Nuclear Regulatory Commission</b>												
<b>U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program</b>												
Direct - U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	-	-	-	-	-	-	-	184,226	-	184,226	8,869



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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	-	-	-	-	-	-	-	90,342	-	90,342	-
<b>77.008 Total</b>		-	-	-	-	-	-	-	274,568	-	274,568	8,869
<b>Nuclear Regulatory Commission Total</b>		-	-	-	-	-	-	-	274,568	-	274,568	8,869
<b>United States Department of Energy (DOE)</b>												
<b>Contract - Department of Energy</b>												
Direct - Contract - Department of Energy	81.000	-	4,196,755	-	-	-	-	-	-	-	4,196,755	317,897
Direct - Contract - Department of Energy	81.000	-	660,892	-	-	-	-	-	-	-	660,892	-
Pass Through - Lawrence Berkeley National Laboratory Reference#: 7532679	81.000	-	141,578	-	-	-	-	-	-	-	141,578	-
Pass Through - Stanford University Reference#: 202755	81.000	-	14,186	-	-	-	-	-	-	-	14,186	-
Pass Through - Mission Support and Test Services, LLC Reference#: 159313-45	81.000	-	-	-	-	-	-	274,759	-	-	274,759	-
Pass Through - Battelle Savannah River Alliance, LLC Reference#: 0000525174	81.000	-	-	-	-	-	-	249,610	-	-	249,610	58,530
Pass Through - Battelle Savannah River Alliance, LLC Reference#: 0000525175	81.000	-	-	-	-	-	-	153,724	-	-	153,724	-
Pass Through - Mission Support and Test Services, LLC Reference#: Subcontract No. 159313, Task Order No. 37	81.000	-	-	-	-	-	-	152,955	-	-	152,955	-
Pass Through - Battelle Savannah River Alliance, LLC Reference#: 0000525180	81.000	-	-	-	-	-	-	144,973	-	-	144,973	-
Pass Through - Triad National Security, LLC Reference#: 606802 / BA 375590	81.000	-	-	-	-	-	-	74,742	-	-	74,742	-
Pass Through - Mission Support and Test Services, LLC Reference#: 159313-47	81.000	-	-	-	-	-	-	37,085	-	-	37,085	-



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Pass Through - Mission Support and Test Services, LLC Reference#: 159313-51	81.000	-	-	-	-	-	-	27,664	-	-	27,664	-
Pass Through - Savannah River Nuclear Solutions, LLC Reference#: BOA 538 TOA 0000514718	81.000	-	-	-	-	-	-	19,115	-	-	19,115	-
Pass Through - University of Chicago-Argonne National Lab Reference#: 0F-60046	81.000	-	-	-	-	-	-	17,767	-	-	17,767	-
Pass Through - Lawrence Livermore National Security, LLC Reference#: B633429	81.000	-	-	-	-	-	-	15,141	-	-	15,141	-
Pass Through - Mission Support and Test Services, LLC Reference#: 159313-43	81.000	-	-	-	-	-	-	11,678	-	-	11,678	-
Pass Through - Mission Support and Test Services, LLC Reference#: 159313-50	81.000	-	-	-	-	-	-	10,997	-	-	10,997	-
Pass Through - Lawrence Livermore National Security, LLC Reference#: B651019	81.000	-	-	-	-	-	-	4,509	-	-	4,509	-
Pass Through - Mission Support and Test Services, LLC Reference#: 159313-48	81.000	-	-	-	-	-	-	3,392	-	-	3,392	-
Pass Through - Mission Support and Test Services, LLC Reference#: Subcontract No. 159313, Task Order No. 42	81.000	-	-	-	-	-	-	2,002	-	-	2,002	-
Pass Through - Mission Support and Test Services, LLC Reference#: 159313-44	81.000	-	-	-	-	-	-	1,431	-	-	1,431	-
Pass Through - Sandia National Laboratories Reference#: 2158034	81.000	-	-	-	-	-	-	800	-	-	800	-
Direct - Contract - Department of Energy	81.000	-	-	-	-	-	-	-	205,646	-	205,646	-
Pass Through - Lawrence Berkeley National Laboratory Reference#: 7455098	81.000	-	-	-	-	-	-	-	184,875	-	184,875	-



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Pass Through - Lawrence Berkeley National Laboratory Reference#: 7494655	81.000	-	-	-	-	-	-	-	169,729	-	169,729	-
Pass Through - Mission Support and Test Services, LLC Reference#: 165819 Task Order No. 22	81.000	-	-	-	-	-	-	-	163,979	-	163,979	-
Pass Through - Lawrence Livermore National Security, LLC Reference#: B648990	81.000	-	-	-	-	-	-	-	123,405	-	123,405	-
Pass Through - Trustees of Tufts College, Inc Reference#: 103701-00001 (ST0001)	81.000	-	-	-	-	-	-	-	109,764	-	109,764	-
Pass Through - University of Chicago- Argonne National Lab Reference#: 1F- 60473	81.000	-	-	-	-	-	-	-	99,406	-	99,406	-
Pass Through - Lawrence Berkeley National Laboratory Reference#: 7462066	81.000	-	-	-	-	-	-	-	87,021	-	87,021	-
Pass Through - Mission Support and Test Services, LLC Reference#: 165819 Task Order #23	81.000	-	-	-	-	-	-	-	78,552	-	78,552	-
Pass Through - Lawrence Berkeley National Laboratory Reference#: 7236255	81.000	-	-	-	-	-	-	-	71,941	-	71,941	-
Pass Through - Triad National Security, LLC Reference#: C1767	81.000	-	-	-	-	-	-	-	68,061	-	68,061	-
Pass Through - Lawrence Berkeley National Laboratory Reference#: 7433755	81.000	-	-	-	-	-	-	-	65,149	-	65,149	-
Pass Through - Lawrence Berkeley National Laboratory Reference#: 7617851	81.000	-	-	-	-	-	-	-	63,616	-	63,616	-
Pass Through - Mission Support and Test Services, LLC Reference#: 165819 Task Order No. 20	81.000	-	-	-	-	-	-	-	54,297	-	54,297	-
Pass Through - Lawrence Berkeley National Laboratory Reference#: 7555548	81.000	-	-	-	-	-	-	-	53,449	-	53,449	-



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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Sandia National Laboratories Reference#: PO 2232647	81.000	-	-	-	-	-	-	-	39,993	-	39,993	-
Pass Through - Mission Support and Test Services, LLC Reference#: 165819 Task Order No. 21	81.000	-	-	-	-	-	-	-	37,540	-	37,540	-
Pass Through - Battelle Energy Alliance, LLC Reference#: 251867	81.000	-	-	-	-	-	-	-	36,178	-	36,178	-
Pass Through - Mission Support and Test Services, LLC Reference#: Task Order 27 MSA 165819	81.000	-	-	-	-	-	-	-	33,991	-	33,991	-
Pass Through - Lawrence Berkeley National Laboratory Reference#: 7585493	81.000	-	-	-	-	-	-	-	28,207	-	28,207	-
Pass Through - Lawrence Berkeley National Laboratory Reference#: 7598586	81.000	-	-	-	-	-	-	-	25,312	-	25,312	-
Pass Through - University of Chicago-Argonne National Lab Reference#: 1F-60331	81.000	-	-	-	-	-	-	-	20,720	-	20,720	-
Pass Through - Sandia National Laboratories Reference#: 1795136	81.000	-	-	-	-	-	-	-	11,513	-	11,513	-
Pass Through - Mission Support and Test Services, LLC Reference#: Subcontract 165819 Task Order No. 19	81.000	-	-	-	-	-	-	-	11,256	-	11,256	-
Pass Through - Battelle Energy Alliance, LLC Reference#: 245111	81.000	-	-	-	-	-	-	-	11,238	-	11,238	-
Pass Through - Mission Support and Test Services, LLC Reference#: Task Order 26	81.000	-	-	-	-	-	-	-	10,523	-	10,523	-
Pass Through - Mission Support and Test Services, LLC Reference#: Subcontract No. 165819 Task Order No. 13	81.000	-	-	-	-	-	-	-	10,224	-	10,224	-
Pass Through - Triad National Security, LLC Reference#: 22645	81.000	-	-	-	-	-	-	-	5,218	-	5,218	-
Pass Through - Mission Support and Test Services, LLC Reference#: 165819/Task Order 16	81.000	-	-	-	-	-	-	-	4,554	-	4,554	-



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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Battelle Energy Alliance, LLC Reference#: 261620	81.000	-	-	-	-	-	-	-	4,034	-	4,034	-
Pass Through - University of Chicago-Argonne National Lab Reference#: 8F-30105	81.000	-	-	-	-	-	-	-	2,159	-	2,159	-
Pass Through - Mission Support and Test Services, LLC Reference#: 165819 Task Order 8, Revision 2	81.000	-	-	-	-	-	-	-	190	-	190	-
Pass Through - Lawrence Livermore National Security, LLC Reference#: B640902	81.000	-	-	-	-	-	-	-	(580)	-	(580)	-
Pass Through - Mission Support and Test Services, LLC Reference#: 165819/Task Order 18	81.000	-	-	-	-	-	-	-	(855)	-	(855)	-
<b>81.000 Total</b>		-	5,013,411	-	-	-	-	1,202,343	1,890,305	-	8,106,059	376,426
<b>Office of Science Financial Assistance Program</b>												
Direct - Office of Science Financial Assistance Program	81.049	-	122,102	-	-	-	-	-	-	-	122,102	-
Direct - Office of Science Financial Assistance Program	81.049	-	80,655	-	-	-	-	-	-	-	80,655	-
Pass Through - Radiation Monitoring Devices, Inc. Reference#: C20-28	81.049	-	9,164	-	-	-	-	-	-	-	9,164	-
Pass Through - Research Foundation of CUNY Reference#: CM00000685-00	81.049	-	-	-	-	-	-	231,860	-	-	231,860	-
Direct - Office of Science Financial Assistance Program	81.049	-	-	-	-	-	-	207,379	-	-	207,379	-
Pass Through - University Of Arkansas Reference#: UA2021-223	81.049	-	-	-	-	-	-	65,054	-	-	65,054	-
Direct - Office of Science Financial Assistance Program	81.049	-	-	-	-	-	-	24,648	-	-	24,648	-
Pass Through - Kyma Technologies, Inc. Reference#: K20519-UNLV-20120220	81.049	-	-	-	-	-	-	(1,391)	-	-	(1,391)	-
Direct - Office of Science Financial Assistance Program	81.049	-	-	-	-	-	-	-	592,513	-	592,513	-
Direct - Office of Science Financial Assistance Program	81.049	-	-	-	-	-	-	-	221,066	-	221,066	-
Pass Through - US Department of Energy Reference#: DE-NA0003877	81.049	-	-	-	-	-	-	-	195,785	-	195,785	-



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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Desert Research Institute Reference#: GR12152	81.049	-	-	-	-	-	-	-	82,282	-	82,282	-
Direct - Office of Science Financial Assistance Program	81.049	-	-	-	-	-	-	-	64,022	-	64,022	-
Pass Through - University of Minnesota Reference#: A006801507	81.049	-	-	-	-	-	-	-	63,440	-	63,440	-
Direct - Office of Science Financial Assistance Program	81.049	-	-	-	-	-	-	-	55,891	-	55,891	-
Direct - Office of Science Financial Assistance Program	81.049	-	-	-	-	-	-	-	17,130	-	17,130	-
Pass Through - Brechtel Manufacturing, Inc. Reference#: 1900351	81.049	-	-	-	-	-	-	-	433	-	433	-
<b>81.049 Total</b>		-	211,922	-	-	-	-	527,550	1,292,561	-	2,032,033	-
<b>Conservation Research and Development</b>												
Direct - Conservation Research and Development	81.086	-	-	-	-	-	-	-	94,611	-	94,611	-
Pass Through - Tynt Technologies, Inc. Reference#: T-DOE101	81.086	-	-	-	-	-	-	-	78,590	-	78,590	-
<b>81.086 Total</b>		-	-	-	-	-	-	-	173,200	-	173,200	-
<b>Renewable Energy Research and Development</b>												
Pass Through - NV Energy Reference#: 71520176	81.087	-	-	-	-	-	-	105,045	-	-	105,045	-
Direct - Renewable Energy Research and Development	81.087	-	-	-	-	-	-	74,664	-	-	74,664	-
Pass Through - University Of Delaware Reference#: 53177	81.087	-	-	-	-	-	-	49,728	-	-	49,728	-
Pass Through - University of Hawaii Reference#: MA1327	81.087	-	-	-	-	-	-	35,382	-	-	35,382	11,131
Direct - Renewable Energy Research and Development	81.087	-	-	-	-	-	-	-	943,790	-	943,790	445,546
Pass Through - NV Energy Reference#: SP-2000042	81.087	-	-	-	-	-	-	-	150,047	-	150,047	-
Direct - Renewable Energy Research and Development	81.087	-	-	-	-	-	-	-	87,285	-	87,285	63,431
Pass Through - Oregon State University Reference#: G0174A-C	81.087	-	-	-	-	-	-	-	64,420	-	64,420	-
Pass Through - University of Wisconsin- Madison Reference#: 0000001019	81.087	-	-	-	-	-	-	-	24,449	-	24,449	-



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<b>81.087 Total</b>		-	-	-	-	-	-	264,819	1,269,992	-	1,534,812	520,107
<b>Fossil Energy Research and Development</b>												
Pass Through - New Mexico Institute of Mining and Technology Reference#: NM PO# P0019564	81.089	-	31,620	-	-	-	-	-	-	-	31,620	-
<b>81.089 Total</b>		-	31,620	-	-	-	-	-	-	-	31,620	-
<b>Stewardship Science Grant Program</b>												
Direct - Stewardship Science Grant Program	81.112	-	-	-	-	-	-	160,225	-	-	160,225	-
Pass Through - University of Texas at Austin Reference#: UTA 18-000574	81.112	-	-	-	-	-	-	-	294,721	-	294,721	-
Direct - Stewardship Science Grant Program	81.112	-	-	-	-	-	-	-	228,524	-	228,524	18,356
Direct - Stewardship Science Grant Program	81.112	-	-	-	-	-	-	-	131,797	-	131,797	-
Direct - Stewardship Science Grant Program	81.112	-	-	-	-	-	-	-	128,894	-	128,894	-
Pass Through - University of Rochester Laboratory for Laser Energetics Reference#: 417543G/UNR FAO GR510914	81.112	-	-	-	-	-	-	-	101,510	-	101,510	-
Direct - Stewardship Science Grant Program	81.112	-	-	-	-	-	-	-	60,455	-	60,455	-
Direct - Stewardship Science Grant Program	81.112	-	-	-	-	-	-	-	26,210	-	26,210	-
<b>81.112 Total</b>		-	-	-	-	-	-	160,225	972,112	-	1,132,337	18,356
<b>Defense Nuclear Nonproliferation Research</b>												
Pass Through - University of California, Berkeley Reference#: 00010837	81.113	-	-	-	-	-	-	305,387	-	-	305,387	-
Pass Through - University of California, Berkeley Reference#: 9334	81.113	-	-	-	-	-	-	146,224	-	-	146,224	-
Pass Through - Massachusetts Institute of Technology Reference#: S4902-PO 385699	81.113	-	-	-	-	-	-	-	72,606	-	72,606	-
<b>81.113 Total</b>		-	-	-	-	-	-	451,610	72,606	-	524,216	-
<b>Nuclear Energy Research, Development and Demonstration</b>												
Pass Through - Oregon State University Reference#: G0181A-A	81.121	-	-	-	-	-	-	159,744	-	-	159,744	-



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Direct - Nuclear Energy Research, Development and Demonstration	81.121	-	-	-	-	-	-	124,173	-	-	124,173	-
Direct - Nuclear Energy Research, Development and Demonstration	81.121	-	-	-	-	-	-	107,366	-	-	107,366	15,361
Direct - Nuclear Energy Research, Development and Demonstration	81.121	-	-	-	-	-	-	42,420	-	-	42,420	-
Direct - Nuclear Energy Research, Development and Demonstration	81.121	-	-	-	-	-	-	35,304	-	-	35,304	-
Pass Through - Lawrence Livermore National Security, LLC Reference#: B633012	81.121	-	-	-	-	-	-	-	904,202	-	904,202	-
Pass Through - University of Utah Reference#: 10052609	81.121	-	-	-	-	-	-	-	226,819	-	226,819	-
Direct - Nuclear Energy Research, Development and Demonstration	81.121	-	-	-	-	-	-	-	157,343	-	157,343	-
Direct - Nuclear Energy Research, Development and Demonstration	81.121	-	-	-	-	-	-	-	128,130	-	128,130	71,318
Direct - Nuclear Energy Research, Development and Demonstration	81.121	-	-	-	-	-	-	-	92,418	-	92,418	3,484
Pass Through - Lawrence Livermore National Security, LLC Reference#: B645544	81.121	-	-	-	-	-	-	-	74,219	-	74,219	-
Pass Through - Triad National Security, LLC Reference#: 630161	81.121	-	-	-	-	-	-	-	59,666	-	59,666	-
Pass Through - Triad National Security, LLC Reference#: Subcontract 588801	81.121	-	-	-	-	-	-	-	59,294	-	59,294	-
Direct - Nuclear Energy Research, Development and Demonstration	81.121	-	-	-	-	-	-	-	53,222	-	53,222	-
Direct - Nuclear Energy Research, Development and Demonstration	81.121	-	-	-	-	-	-	-	15,593	-	15,593	-
Pass Through - Triad National Security, LLC Reference#: Subcontract No. 458185	81.121	-	-	-	-	-	-	-	3,029	-	3,029	-
Direct - Nuclear Energy Research, Development and Demonstration	81.121	-	-	-	-	-	-	-	2,907	-	2,907	-
<b>81.121 Total</b>		-	-	-	-	-	-	469,007	1,776,842	-	2,245,849	90,163
<b>Electricity Delivery and Energy Reliability, Research, Development and Analysis</b>												



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Direct - Electricity Delivery and Energy Reliability, Research, Development and Analysis	81.122	-	-	-	-	-	-	-	58,536	-	58,536	40,262
<b>81.122 Total</b>		-	-	-	-	-	-	-	58,536	-	58,536	40,262
<b>National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program</b>												
Direct - National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123	-	-	-	-	-	-	513,350	-	-	513,350	44,229
Pass Through - The University of Texas at San Antonio Reference#: 1000004069	81.123	-	-	-	-	-	-	299,701	-	-	299,701	-
Pass Through - The University of Texas at San Antonio Reference#: 1000004186	81.123	-	-	-	-	-	-	83,927	-	-	83,927	-
<b>81.123 Total</b>		-	-	-	-	-	-	896,978	-	-	896,978	44,229
<b>Advanced Research and Projects Agency – Energy Financial Assistance Program</b>												
Direct - Advanced Research and Projects Agency – Energy Financial Assistance Program	81.135	-	-	-	-	-	-	-	77,678	-	77,678	-
Pass Through - Oregon State University Reference#: G0176A-B	81.135	-	-	-	-	-	-	-	66,784	-	66,784	-
Direct - Advanced Research and Projects Agency – Energy Financial Assistance Program	81.135	-	-	-	-	-	-	-	9,720	-	9,720	-
<b>81.135 Total</b>		-	-	-	-	-	-	-	154,182	-	154,182	-
<b>Long-Term Surveillance and Maintenance</b>												
Direct - Long-Term Surveillance and Maintenance	81.136	-	610,472	-	-	-	-	-	-	-	610,472	-
<b>81.136 Total</b>		-	610,472	-	-	-	-	-	-	-	610,472	-
<b>United States Department of Energy (DOE) Total</b>		-	5,867,425	-	-	-	-	3,972,533	7,660,337	-	17,500,295	1,089,543
<b>United States Department of Education (ED)</b>												
<b>Contract - Department of Education</b>												
Pass Through - Nevada Department Of Education Reference#: 24125	84.000	-	-	-	-	-	-	58,350	-	-	58,350	-
<b>84.000 Total</b>		-	-	-	-	-	-	58,350	-	-	58,350	-
<b>Higher Education Institutional Aid</b>												
Direct - Higher Education Institutional Aid	84.031	508,250	-	-	-	-	-	-	-	-	508,250	-



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Direct - Higher Education_Institutional Aid	84.031	-	-	-	527,447	-	-	-	-	-	527,447	-
Direct - Higher Education_Institutional Aid	84.031	-	-	-	245,740	-	-	-	-	-	245,740	-
<b>84.031 Total</b>		508,250	-	-	773,187	-	-	-	-	-	1,281,437	-
<b>School Safety National Activities (formerly, Safe and Drug-Free Schools and Communities-National Programs)</b>												
Pass Through - Nevada Department of Education Reference#: Contract 24133	84.184	-	-	-	102,660	-	-	-	-	-	102,660	-
<b>84.184 Total</b>		-	-	-	102,660	-	-	-	-	-	102,660	-
<b>Graduate Assistance in Areas of National Need</b>												
Direct - Graduate Assistance in Areas of National Need	84.200	-	-	-	-	-	-	111,401	-	-	111,401	-
<b>84.20 Total</b>		-	-	-	-	-	-	111,401	-	-	111,401	-
<b>Fund for the Improvement of Education</b>												
Direct - Fund for the Improvement of Education	84.215	-	-	-	-	-	-	435,506	-	-	435,506	-
<b>84.215 Total</b>		-	-	-	-	-	-	435,506	-	-	435,506	-
<b>Special Education - Personnel Development to Improve Services and Results for Children with Disabilities</b>												
Direct - Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	-	-	-	-	-	-	191,860	-	-	191,860	-
Direct - Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	-	-	-	-	-	-	-	263,769	-	263,769	-
<b>84.325 Total</b>		-	-	-	-	-	-	191,860	263,769	-	455,629	-
<b>ChildCare Access Means Parents in School</b>												
Direct - ChildCare Access Means Parents in School	84.335	79,508	-	-	-	-	-	-	-	-	79,508	-
Direct - Child Care Access Means Parents in School	84.335	-	-	-	46,179	-	-	-	-	-	46,179	-
Direct - Child Care Access Means Parents in School	84.335	-	-	-	10,241	-	-	-	-	-	10,241	-
Direct - Child Care Access Means Parents in School	84.335	-	-	-	-	-	-	178,486	-	-	178,486	-
<b>84.335 Total</b>		79,508	-	-	56,420	-	-	178,486	-	-	314,414	-
<b>English Language Acquisition State Grants</b>												
Pass Through - University of Nebraska Lincoln Reference#: 24-1708-0112-007	84.365	-	-	-	-	-	-	9,349	-	-	9,349	-



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<b>84.365 Total</b>		-	-	-	-	-	-	9,349	-	-	9,349	-
<b>Investing in Innovation (i3) Fund</b>												
Pass Through - WestEd Reference#: S-00016512	84.411	-	-	-	-	-	-	-	53,958	-	53,958	-
<b>84.411 Total</b>		-	-	-	-	-	-	-	53,958	-	53,958	-
<b>COVID 19 American Rescue Plan Elementary and Secondary School Emergency Relief</b>												
Pass Through - University of Nevada, Las Vegas Reference#: GR14699	84.425	-	-	-	32,642	-	-	-	-	-	32,642	-
<b>84.425 Total</b>		-	-	-	32,642	-	-	-	-	-	32,642	-
<b>United States Department of Education (ED) Total</b>		587,758	-	-	964,910	-	-	984,952	317,726	-	2,855,346	-
<b>United States Department of Health and Human Services (HHS)</b>												
<b>Contract - Health and Human Services</b>												
Pass Through - Missouri Department of Health and Senior Services Reference#: AOC19380276	93.000	-	-	-	-	-	-	27,302	-	-	27,302	-
Direct - Contract - Health and Human Services	93.000	-	-	-	-	-	-	-	200,023	-	200,023	28,800
Direct - Contract - Health and Human Services	93.000	-	-	-	-	-	-	-	31,590	-	31,590	-
Direct - Contract - Health and Human Services	93.000	-	-	-	-	-	-	-	29,221	-	29,221	-
Pass Through - DXDiscovery, Inc. Reference#: 2000346	93.000	-	-	-	-	-	-	-	16,047	-	16,047	-
Direct - Contract - Health and Human Services	93.000	-	-	-	-	-	-	-	(81)	-	(81)	-
<b>93.000 Total</b>		-	-	-	-	-	-	27,302	276,799	-	304,101	28,800
<b>Environmental Public Health and Emergency Response</b>												
Pass Through - Southern Nevada Health District Reference#: C2100088	93.070	-	-	-	-	-	-	9,557	-	-	9,557	-
Pass Through - Southern Nevada Health District Reference#: C2100042	93.070	-	-	-	-	-	-	3,195	-	-	3,195	-
<b>93.070 Total</b>		-	-	-	-	-	-	12,752	-	-	12,752	-
<b>Family Smoking Prevention and Tobacco Control Act Regulatory Research</b>												
Direct - Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077	-	163,837	-	-	-	-	-	-	-	163,837	-
Pass Through - University Of Nevada, Reno Reference#: UNR-22-38	93.077	-	33,728	-	-	-	-	-	-	-	33,728	-



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Direct - Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077	-	-	-	-	-	-	-	96,658	-	96,658	12,686
<b>93.077 Total</b>		-	197,565	-	-	-	-	-	96,658	-	294,224	12,686
<b>Maternal and Child Health Federal Consolidated Programs</b>												
Direct - Maternal and Child Health Federal Consolidated Programs	93.110	-	-	-	-	-	-	-	(41)	-	(41)	-
<b>93.110 Total</b>		-	-	-	-	-	-	-	(41)	-	(41)	-
<b>Environmental Health</b>												
Pass Through - University Of Nevada, Reno Reference#: UNR-19-63	93.113	-	305,825	-	-	-	-	-	-	-	305,825	-
Pass Through - University of Hawaii Reference#: KA1530	93.113	-	243,187	-	-	-	-	-	-	-	243,187	-
Pass Through - University Of Pennsylvania Reference#: 582722	93.113	-	-	-	-	-	-	12,764	-	-	12,764	-
Pass Through - Emory University Reference#: A014136	93.113	-	-	-	-	-	-	-	198,092	-	198,092	-
Direct - Environmental Health	93.113	-	-	-	-	-	-	-	196,874	-	196,874	95,534
Pass Through - University Of California, Riverside Reference#: S- 001386 / RISK	93.113	-	-	-	-	-	-	-	148,011	-	148,011	-
Direct - Environmental Health	93.113	-	-	-	-	-	-	-	89,659	-	89,659	-
Pass Through - University of Utah Reference#: 10060076-02	93.113	-	-	-	-	-	-	-	58,629	-	58,629	-
Direct - Environmental Health	93.113	-	-	-	-	-	-	-	13,879	-	13,879	-
<b>93.113 Total</b>		-	549,012	-	-	-	-	12,764	705,143	-	1,266,920	95,534
<b>Oral Diseases and Disorders Research</b>												
Direct - Oral Diseases and Disorders Research	93.121	-	-	-	-	-	-	88,984	-	-	88,984	12,937
Direct - Oral Diseases and Disorders Research	93.121	-	-	-	-	-	-	34,887	-	-	34,887	-
<b>93.121 Total</b>		-	-	-	-	-	-	123,871	-	-	123,871	12,937
<b>Human Genome Research</b>												
Pass Through - Varigen Biosciences Corporation Reference#: 70121297	93.172	-	-	-	-	-	-	5,203	-	-	5,203	-
<b>93.172 Total</b>		-	-	-	-	-	-	5,203	-	-	5,203	-
<b>Research Related to Deafness and Communication Disorders</b>												
Direct - Research Related to Deafness and Communication Disorders	93.173	-	-	-	-	-	-	-	332,661	-	332,661	-



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Direct - Research Related to Deafness and Communication Disorders	93.173	-	-	-	-	-	-	-	277,691	-	277,691	21,132
Direct - Research Related to Deafness and Communication Disorders	93.173	-	-	-	-	-	-	-	264,423	-	264,423	-
<b>93.173 Total</b>		-	-	-	-	-	-	-	874,775	-	874,775	21,132
<b>Research on Healthcare Costs, Quality and Outcomes</b>												
Pass Through - The Johns Hopkins University Reference#: 2004990393	93.226	-	-	-	-	-	-	4,761	-	-	4,761	-
<b>93.226 Total</b>		-	-	-	-	-	-	4,761	-	-	4,761	-
<b>National Center on Sleep Disorders Research</b>												
Direct - National Center on Sleep Disorders Research	93.233	-	-	-	-	-	-	112,904	-	-	112,904	67,057
<b>93.233 Total</b>		-	-	-	-	-	-	112,904	-	-	112,904	67,057
<b>Mental Health Research Grants</b>												
Direct - Mental Health Research Grants	93.242	-	-	-	-	-	-	116,251	-	-	116,251	-
Direct - Mental Health Research Grants	93.242	-	-	-	-	-	-	-	634,667	-	634,667	230,081
Direct - Mental Health Research Grants	93.242	-	-	-	-	-	-	-	104,027	-	104,027	6,741
<b>93.242 Total</b>		-	-	-	-	-	-	116,251	738,694	-	854,945	236,823
<b>Occupational Safety and Health Program</b>												
Direct - Occupational Safety and Health Program	93.262	-	-	-	-	-	-	96,416	-	-	96,416	25,615
Pass Through - New Mexico Institute of Mining and Technology Reference#: P0022014	93.262	-	-	-	-	-	-	-	96,216	-	96,216	-
<b>93.262 Total</b>		-	-	-	-	-	-	96,416	96,216	-	192,633	25,615
<b>Drug Abuse and Addiction Research Programs</b>												
Direct - Drug Abuse and Addiction Research Programs	93.279	-	-	-	-	-	-	-	288,315	-	288,315	134,120
Direct - Drug Abuse and Addiction Research Programs	93.279	-	-	-	-	-	-	-	144,997	-	144,997	-
Direct - Drug Abuse and Addiction Research Programs	93.279	-	-	-	-	-	-	-	94,162	-	94,162	-
Pass Through - University of Minnesota Reference#: N008175303	93.279	-	-	-	-	-	-	-	65,769	-	65,769	-



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Pass Through - University of California, San Diego Reference#: 74662958	93.279	-	-	-	-	-	-	-	38,915	-	38,915	-
Pass Through - University of Washington Reference#: RISK 2000220-01	93.279	-	-	-	-	-	-	-	30,798	-	30,798	-
Pass Through - Arizona State University Reference#: 18-398	93.279	-	-	-	-	-	-	-	16,108	-	16,108	-
<b>93.279 Total</b>		-	-	-	-	-	-	-	679,063	-	679,063	134,120
<b>Discovery and Applied Research for Technological Innovations to Improve Human Health</b>												
Pass Through - DXDiscovery, Inc. Reference#: SP-1600783-02	93.286	-	-	-	-	-	-	-	75,294	-	75,294	-
Pass Through - Northwestern University Reference#: 60053817	93.286	-	-	-	-	-	-	-	2,296	-	2,296	-
Pass Through - Northwestern University Reference#: 60061527 UNR	93.286	-	-	-	-	-	-	-	747	-	747	-
<b>93.286 Total</b>		-	-	-	-	-	-	-	78,337	-	78,337	-
<b>Minority Health and Health Disparities Research</b>												
Direct - Minority Health and Health Disparities Research	93.307	-	-	-	-	-	-	20,855	-	-	20,855	-
Pass Through - Montana State University Reference#: G267-20- W8322	93.307	-	-	-	-	-	-	2,907	-	-	2,907	-
Pass Through - Florida International University Reference#: 000270	93.307	-	-	-	-	-	-	817	-	-	817	-
<b>93.307 Total</b>		-	-	-	-	-	-	24,580	-	-	24,580	-
<b>Trans-NIH Research Support</b>												
Direct - Trans-NIH Research Support	93.310	-	-	-	-	-	-	180,984	-	-	180,984	9,645
Pass Through - University of California, Los Angeles Reference#: 1556 G VB358	93.310	-	-	-	-	-	-	-	258,422	-	258,422	-
Pass Through - University of California, Los Angeles Reference#: 1553 G VC522	93.310	-	-	-	-	-	-	-	72,436	-	72,436	-
<b>93.310 Total</b>		-	-	-	-	-	-	180,984	330,858	-	511,842	9,645
<b>Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)</b>												
Pass Through - Inbios Intl Inc. Reference#: #Anthrax_2	93.323	-	-	-	-	-	-	-	6,473	-	6,473	-



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<b>93.323 Total</b>		-	-	-	-	-	-	-	6,473	-	6,473	-
<b>National Center for Advancing Translational Sciences</b>												
Pass Through - University of Arkansas System DBA the Board of Trustees for the University of Arkansas acting for and OBO the University of Arkansas for Medical Sciences Reference#: 53576	93.350	-	-	-	-	-	-	27,459	-	-	27,459	-
<b>93.350 Total</b>		-	-	-	-	-	-	27,459	-	-	27,459	-
<b>Research Infrastructure Programs</b>												
Direct - Research Infrastructure Programs	93.351	-	-	-	-	-	-	-	600,000	-	600,000	-
<b>93.351 Total</b>		-	-	-	-	-	-	-	600,000	-	600,000	-
<b>Nursing Research</b>												
Pass Through - New York University, on behalf of its Grossman School of	93.361	-	-	-	-	-	-	-	18,940	-	18,940	-
<b>93.361 Total</b>		-	-	-	-	-	-	-	18,940	-	18,940	-
<b>Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises</b>												
Pass Through - University of Nevada, Las Vegas Reference#: UNLV	93.391	-	6,931	-	-	-	-	-	-	-	6,931	-
<b>93.391 Total</b>		-	6,931	-	-	-	-	-	-	-	6,931	-
<b>Cancer Cause and Prevention Research</b>												
Pass Through - University of Pittsburgh Reference#: AWD00002840 (135006- 2)	93.393	-	-	-	-	-	-	-	80,746	-	80,746	-
<b>93.393 Total</b>		-	-	-	-	-	-	-	80,746	-	80,746	-
<b>Cancer Treatment Research</b>												
Direct - Cancer Treatment Research	93.395	-	-	-	-	-	-	195,477	-	-	195,477	59,585
<b>93.395 Total</b>		-	-	-	-	-	-	195,477	-	-	195,477	59,585
<b>Cancer Biology Research</b>												
Direct - Cancer Biology Research	93.396	-	-	-	-	-	-	105,547	-	-	105,547	-
Direct - Cancer Biology Research	93.396	-	-	-	-	-	-	-	123,903	-	123,903	11,796
<b>93.396 Total</b>		-	-	-	-	-	-	105,547	123,903	-	229,449	11,796
<b>PPHF 2012: Racial and Ethnic Approaches to Community Health Program financed solely by 2012 Public Prevention and Health Funds</b>												
Pass Through - Southern Nevada Health District Reference#: C1900081	93.738	-	-	-	-	-	-	52,502	-	-	52,502	-
<b>93.738 Total</b>		-	-	-	-	-	-	52,502	-	-	52,502	-
<b>Alzheimer's Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru Prevention and Public Health Funds</b>												



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Pass Through - Nevada Division Of Aging and Disability Services Reference#: 18-058-52-A2X-17	93.763	-	-	-	-	-	-	-	(0)	-	(0)	-
<b>93.763 Total</b>		-	-	-	-	-	-	-	(0)	-	(0)	-
<b>Cardiovascular Diseases Research</b>												
Direct - Cardiovascular Diseases Research	93.837	-	-	-	-	-	-	-	907,311	-	907,311	-
Direct - Cardiovascular Diseases Research	93.837	-	-	-	-	-	-	-	638,584	-	638,584	-
Direct - Cardiovascular Diseases Research	93.837	-	-	-	-	-	-	-	392,281	-	392,281	-
Direct - Cardiovascular Diseases Research	93.837	-	-	-	-	-	-	-	184,397	-	184,397	-
Direct - Cardiovascular Diseases Research	93.837	-	-	-	-	-	-	-	130,299	-	130,299	-
Pass Through - US Department of Health and Human Services Reference#: 1R15HL143496-01A1	93.837	-	-	-	-	-	-	-	130,190	-	130,190	-
Direct - Cardiovascular Diseases Research	93.837	-	-	-	-	-	-	-	116,814	-	116,814	-
Pass Through - University of California, San Francisco Reference#: 10708sc	93.837	-	-	-	-	-	-	-	19,535	-	19,535	-
<b>93.837 Total</b>		-	-	-	-	-	-	-	2,519,411	-	2,519,411	-
<b>Lung Diseases Research</b>												
Direct - Lung Diseases Research	93.838	-	-	-	-	-	-	-	399,677	-	399,677	-
Pass Through - University Of Illinois Urbana Reference#: 095108-17388	93.838	-	-	-	-	-	-	-	180,585	-	180,585	-
Pass Through - Florida International University Reference#: 000535	93.838	-	-	-	-	-	-	-	32,758	-	32,758	-
Pass Through - University Of Arizona Reference#: 553567	93.838	-	-	-	-	-	-	-	8,074	-	8,074	-
<b>93.838 Total</b>		-	-	-	-	-	-	-	621,094	-	621,094	-
<b>Arthritis, Musculoskeletal and Skin Diseases Research</b>												
Direct - Arthritis, Musculoskeletal and Skin Diseases Research	93.846	-	-	-	-	-	-	-	492,058	-	492,058	124,158
Direct - Arthritis, Musculoskeletal and Skin Diseases Research	93.846	-	-	-	-	-	-	-	371,458	-	371,458	-



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Direct - Arthritis, Musculoskeletal and Skin Diseases Research	93.846	-	-	-	-	-	-	-	275,987	-	275,987	(66)
Direct - Arthritis, Musculoskeletal and Skin Diseases Research	93.846	-	-	-	-	-	-	-	112,885	-	112,885	-
Direct - Arthritis, Musculoskeletal and Skin Diseases Research	93.846	-	-	-	-	-	-	-	49,392	-	49,392	-
Pass Through - University of Washington Reference#: UWSC10833	93.846	-	-	-	-	-	-	-	20,696	-	20,696	-
<b>93.846 Total</b>		-	-	-	-	-	-	-	1,322,476	-	1,322,476	124,092
<b>Diabetes, Digestive, and Kidney Diseases Extramural Research</b>												
Pass Through - University of Wisconsin-Madison Reference#: 00000514	93.847	-	-	-	-	-	-	42,934	-	-	42,934	-
Direct - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	-	-	-	-	-	-	601,490	-	601,490	-
Direct - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	-	-	-	-	-	-	561,654	-	561,654	-
Direct - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	-	-	-	-	-	-	561,088	-	561,088	-
Direct - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	-	-	-	-	-	-	443,398	-	443,398	-
Direct - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	-	-	-	-	-	-	381,274	-	381,274	-
Direct - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	-	-	-	-	-	-	332,661	-	332,661	-
Direct - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	-	-	-	-	-	-	325,633	-	325,633	-
Direct - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	-	-	-	-	-	-	120,145	-	120,145	69,903
Direct - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	-	-	-	-	-	-	60,933	-	60,933	-
Pass Through - University of Iowa Reference#: S02909-01	93.847	-	-	-	-	-	-	-	29,616	-	29,616	-
Direct - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	-	-	-	-	-	-	(638)	-	(638)	-
Pass Through - Augusta University Reference#: 32307-51	93.847	-	-	-	-	-	-	-	(972)	-	(972)	-
<b>93.847 Total</b>		-	-	-	-	-	-	42,934	3,416,281	-	3,459,215	69,903
<b>Extramural Research Programs in the Neurosciences and Neurological Disorders</b>												



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Direct - Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	-	-	-	-	-	-	64,741	-	-	64,741	-
Pass Through - Trustees of Boston University Reference#: 4500003809	93.853	-	-	-	-	-	-	18,575	-	-	18,575	-
Pass Through - Cleveland Clinic Reference#: CCF21102638	93.853	-	-	-	-	-	-	17,940	-	-	17,940	-
Direct - Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	-	-	-	-	-	-	359	-	-	359	-
Direct - Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	-	-	-	-	-	-	-	421,411	-	421,411	5,467
Direct - Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	-	-	-	-	-	-	-	378,666	-	378,666	-
Direct - Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	-	-	-	-	-	-	-	335,137	-	335,137	-
Direct - Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	-	-	-	-	-	-	-	321,320	-	321,320	-
Pass Through - University of California, San Francisco Reference#: 1084 sc	93.853	-	-	-	-	-	-	-	277,255	-	277,255	-
Direct - Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	-	-	-	-	-	-	-	141,487	-	141,487	-
Pass Through - University of California, San Francisco Reference#: 13050sc	93.853	-	-	-	-	-	-	-	122,807	-	122,807	-
Pass Through - University Of Pennsylvania Reference#: 576480	93.853	-	-	-	-	-	-	-	105,587	-	105,587	-
Direct - Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	-	-	-	-	-	-	-	95,581	-	95,581	-



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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - University Of Pennsylvania Reference#: 576480- Supplement	93.853	-	-	-	-	-	-	-	7,119	-	7,119	-
Pass Through - National Institute of Neurological Disorders and Stroke Reference#: 5R21NS107922-02	93.853	-	-	-	-	-	-	-	(584)	-	(584)	-
<b>93.853 Total</b>		-	-	-	-	-	-	101,615	2,205,785	-	2,307,400	5,467
<b>Allergy, Immunology and Transplantation Research</b>												
Direct - Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	147,938	-	-	147,938	-
Direct - Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	51,138	-	-	51,138	25,801
Pass Through - University of Washington Reference#: UWSC13004	93.855	-	-	-	-	-	-	5,280	-	-	5,280	-
Direct - Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	-	564,867	-	564,867	468,141
Direct - Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	-	548,178	-	548,178	199,093
Direct - Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	-	134,856	-	134,856	-
Direct - Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	-	132,132	-	132,132	-
Pass Through - Inbios Intl Inc. Reference#: SP1900917	93.855	-	-	-	-	-	-	-	54,260	-	54,260	-
Direct - Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	-	53,889	-	53,889	-
Pass Through - Emory University Reference#: A083874	93.855	-	-	-	-	-	-	-	48,855	-	48,855	-
Direct - Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	-	45,241	-	45,241	-
Pass Through - DXDiscovery, Inc. Reference#: SP-1800504	93.855	-	-	-	-	-	-	-	37,607	-	37,607	-
Pass Through - National Institutes of Health Reference#: 1R21AI153536- 01A1	93.855	-	-	-	-	-	-	-	37,093	-	37,093	-
Pass Through - University of California, Berkeley Reference#: 00009479	93.855	-	-	-	-	-	-	-	19,759	-	19,759	-



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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	-	4,819	-	4,819	-
Direct - Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	-	(95)	-	(95)	-
Direct - Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	-	(63,261)	-	(63,261)	-
<b>93.855 Total</b>		-	-	-	-	-	-	204,356	1,618,201	-	1,822,557	693,035
<b>Biomedical Research and Research Training</b>												
Pass Through - University Nevada Reno Reference#: UNR-22-02	93.859	-	-	54,903	-	-	-	-	-	-	54,903	-
Pass Through - University Nevada Reno Reference#: UNR-23-02	93.859	-	-	15,549	-	-	-	-	-	-	15,549	-
Pass Through - University Of Nevada, Reno Reference#: UNR 22-08	93.859	-	-	-	599,268	-	-	-	-	-	599,268	-
Pass Through - University Of Nevada, Reno Reference#: UNR 22-117	93.859	-	-	-	254,055	-	-	-	-	-	254,055	-
Pass Through - NATIONAL INSTITUTES OF HEALTH Reference#: UNR-22-18	93.859	-	-	-	-	-	278,405	-	-	-	278,405	-
Pass Through - NATIONAL INSTITUTES OF HEALTH Reference#: N/A	93.859	-	-	-	-	-	55,528	-	-	-	55,528	-
Pass Through - NATIONAL INSTITUTES OF HEALTH Reference#: UNR-19-72	93.859	-	-	-	-	-	-	-	-	-	-	-
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	2,404,966	-	-	2,404,966	1,450,511
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	2,039,920	-	-	2,039,920	-
Pass Through - University Of Nevada, Reno Reference#: UNR-22-10	93.859	-	-	-	-	-	-	655,214	-	-	655,214	-
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	380,907	-	-	380,907	-
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	303,720	-	-	303,720	-
Pass Through - University Of Nevada, Reno Reference#: UNR-22-119	93.859	-	-	-	-	-	-	137,566	-	-	137,566	-
Pass Through - Cleveland Clinic Reference#: CCF22128221	93.859	-	-	-	-	-	-	87,979	-	-	87,979	-



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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Cleveland Clinic Reference#: CCF22128349	93.859	-	-	-	-	-	-	77,865	-	-	77,865	-
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	74,606	-	-	74,606	-
Pass Through - Cleveland Clinic Reference#: CCF22238001	93.859	-	-	-	-	-	-	50,793	-	-	50,793	-
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	48,310	-	-	48,310	-
Pass Through - Cleveland Clinic Reference#: CCF22249770-RISK	93.859	-	-	-	-	-	-	45,247	-	-	45,247	-
Pass Through - Cleveland Clinic Reference#: CCF22320340	93.859	-	-	-	-	-	-	25,261	-	-	25,261	-
Pass Through - University Of Nevada, Reno Reference#: UNR-20-105	93.859	-	-	-	-	-	-	21,063	-	-	21,063	-
Pass Through - Cleveland Clinic Reference#: 1237-Sub	93.859	-	-	-	-	-	-	17,986	-	-	17,986	-
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	8,169	-	-	8,169	-
Pass Through - Cleveland Clinic Lou Ruvo Center for Brain Health Reference#: 1208-SUB	93.859	-	-	-	-	-	-	7,728	-	-	7,728	-
Pass Through - University of New Mexico Reference#: 3REV9	93.859	-	-	-	-	-	-	6,075	-	-	6,075	-
Pass Through - Arkansas Children's Research Institute Reference#: 4265 Hilpert	93.859	-	-	-	-	-	-	911	-	-	911	-
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	(1,817)	-	-	(1,817)	-
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	(11,322)	-	-	(11,322)	-
Direct - Biomedical Research and Research Training	COVID 19, 93.859 UNR	-	-	-	-	-	-	-	2,025,389	-	2,025,389	9,824
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	1,706,488	-	1,706,488	-
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	1,670,019	-	1,670,019	-
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	658,167	-	658,167	-



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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	501,057	-	501,057	-
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	499,313	-	499,313	-
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	309,820	-	309,820	-
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	275,446	-	275,446	-
Pass Through - University of Nevada, Las Vegas Reference#: GR11271	93.859	-	-	-	-	-	-	-	227,935	-	227,935	-
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	218,367	-	218,367	-
Pass Through - University of Nevada, Las Vegas Reference#: GR11271	COVID 19, 93.859 UNR	-	-	-	-	-	-	-	141,760	-	141,760	-
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	103,354	-	103,354	-
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	75,381	-	75,381	-
Pass Through - Chapman University Reference#: CU-500570	93.859	-	-	-	-	-	-	-	67,402	-	67,402	-
Pass Through - University of Nevada, Las Vegas Reference#: GR11271	93.859	-	-	-	-	-	-	-	28,993	-	28,993	-
Pass Through - Montana State University Reference#: G244-22-W9325	93.859	-	-	-	-	-	-	-	13,414	-	13,414	-
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	11,122	-	11,122	-
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	8,669	-	8,669	-
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	3,383	-	3,383	-
Pass Through - University of New Mexico Reference#: 3REV9	93.859	-	-	-	-	-	-	-	23	-	23	-
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	0	-	0	-
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	-
Pass Through - Chapman University Reference#: 2016-UNR-01	93.859	-	-	-	-	-	-	-	(0)	-	(0)	-



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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	(242)	-	(242)	-
Pass Through - University of Nevada, Reno Reference#: UNR-22-03	93.859	-	-	-	-	-	-	-	-	167,248	167,248	-
Pass Through - University of Nevada, Reno Reference#: UNR-22-120	93.859	-	-	-	-	-	-	-	-	25,508	25,508	-
<b>93.859 Total</b>		-	-	70,452	853,323	-	333,933	6,381,147	8,545,259	192,756	16,376,869	1,460,334
<b>Child Health and Human Development Extramural Research</b>												
Direct - Child Health and Human Development Extramural Research	93.865	-	-	-	-	-	-	229,483	-	-	229,483	-
Direct - Child Health and Human Development Extramural Research	93.865	-	-	-	-	-	-	142,535	-	-	142,535	-
Direct - Child Health and Human Development Extramural Research	93.865	-	-	-	-	-	-	131,087	-	-	131,087	-
Direct - Child Health and Human Development Extramural Research	93.865	-	-	-	-	-	-	96,868	-	-	96,868	-
Pass Through - Medical University of South Carolina Reference#: A00-2240-S022	93.865	-	-	-	-	-	-	262	-	-	262	-
Direct - Child Health and Human Development Extramural Research	93.865	-	-	-	-	-	-	-	401,301	-	401,301	-
Direct - Child Health and Human Development Extramural Research	93.865	-	-	-	-	-	-	-	330,752	-	330,752	-
Direct - Child Health and Human Development Extramural Research	93.865	-	-	-	-	-	-	-	51,868	-	51,868	-
Pass Through - Lundquist Institute for Biomedical Innovation at Harbor-UCLA Medical Center Reference#: PO # 22004030	93.865	-	-	-	-	-	-	-	3,620	-	3,620	-
<b>93.865 Total</b>		-	-	-	-	-	-	600,234	787,542	-	1,387,776	-
<b>Aging Research</b>												
Direct - Aging Research	93.866	-	-	-	-	-	-	474,961	-	-	474,961	-
Direct - Aging Research	93.866	-	-	-	-	-	-	406,765	-	-	406,765	-
Direct - Aging Research	93.866	-	-	-	-	-	-	405,779	-	-	405,779	405,779
Direct - Aging Research	93.866	-	-	-	-	-	-	147,393	-	-	147,393	-
Pass Through - University of Southern California Reference#: 137674907	93.866	-	-	-	-	-	-	68,257	-	-	68,257	-
Pass Through - Syracuse University Reference#: 30917-05467-S13	93.866	-	-	-	-	-	-	54,557	-	-	54,557	-



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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Cleveland Clinic Reference#: 1488-SUB	93.866	-	-	-	-	-	-	49,348	-	-	49,348	-
Pass Through - University of Houston Reference#: R-21-0054	93.866	-	-	-	-	-	-	27,273	-	-	27,273	-
Pass Through - Wake Forest University Health Services Reference#: 12-101720- 114751	93.866	-	-	-	-	-	-	22,355	-	-	22,355	-
Pass Through - Cleveland Clinic Reference#: 1473-SUB	93.866	-	-	-	-	-	-	20,801	-	-	20,801	-
Pass Through - Cleveland Clinic Reference#: CCF22314141	93.866	-	-	-	-	-	-	15,284	-	-	15,284	-
Pass Through - Cleveland Clinic Reference#: 1471-SUB	93.866	-	-	-	-	-	-	14,311	-	-	14,311	-
Pass Through - Emory University Reference#: A594682	93.866	-	-	-	-	-	-	96	-	-	96	-
Direct - Aging Research	93.866	-	-	-	-	-	-	-	851,921	-	851,921	185,597
Direct - Aging Research	93.866	-	-	-	-	-	-	-	267,245	-	267,245	90,468
Direct - Aging Research	93.866	-	-	-	-	-	-	-	130,072	-	130,072	-
Direct - Aging Research	93.866	-	-	-	-	-	-	-	75,008	-	75,008	-
Direct - Aging Research	93.866	-	-	-	-	-	-	-	11,200	-	11,200	-
<b>93.866 Total</b>		-	-	-	-	-	-	1,707,180	1,335,446	-	3,042,626	681,845
<b>Vision Research</b>												
Direct - Vision Research	93.867	-	-	-	-	-	-	-	343,283	-	343,283	95,820
Direct - Vision Research	93.867	-	-	-	-	-	-	-	313,258	-	313,258	-
Direct - Vision Research	93.867	-	-	-	-	-	-	-	101,090	-	101,090	2,866
Direct - Vision Research	93.867	-	-	-	-	-	-	-	59,488	-	59,488	-
Pass Through - Esczyme Biochemicals, LLC Reference#: OSP-17--163	93.867	-	-	-	-	-	-	-	(775)	-	(775)	-
<b>93.867 Total</b>		-	-	-	-	-	-	-	816,344	-	816,344	98,687
<b>Medical Library Assistance</b>												
Pass Through - University of Washington Reference#: N/A	93.879	-	-	-	-	-	-	1,500	-	-	1,500	-
<b>93.879 Total</b>		-	-	-	-	-	-	1,500	-	-	1,500	-
<b>Maternal and Child Health Services Block Grant to the States</b>												
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6673	93.994	-	-	-	-	-	-	-	9,080	-	9,080	-
<b>93.994 Total</b>		-	-	-	-	-	-	-	9,080	-	9,080	-



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<b>United States Department of Health and Human</b>		-	753,508	70,452	853,323	-	333,933	10,137,739	27,903,483	192,756	40,245,195	3,849,092
<b>Corporation For National And Community Service</b>												
<b>National Service and Civic Engagement Research Competition</b>												
Direct - National Service and Civic	94.026	-	-	-	-	-	-	-	31,641	-	31,641	-
Engagement Research Competition												
<b>94.026 Total</b>		-	-	-	-	-	-	-	31,641	-	31,641	-
<b>Corporation for National and Community Service</b>		-	-	-	-	-	-	-	31,641	-	31,641	-
<b>(CNCS) Total</b>												
<b>United States Department of Homeland Security (DHS)</b>												
<b>Centers for Homeland Security</b>												
Pass Through - Arizona State University	97.061	-	-	-	-	-	-	10,780	-	-	10,780	-
Reference#: ASUB00000316												
<b>97.061 Total</b>		-	-	-	-	-	-	10,780	-	-	10,780	-
<b>Homeland Security Grant Program</b>												
Direct - Homeland Security Grant	97.067	-	-	-	-	-	-	17,529	-	-	17,529	-
Program												
<b>97.067 Total</b>		-	-	-	-	-	-	17,529	-	-	17,529	-
<b>Earthquake Consortium</b>												
Pass Through - Nevada Division Of	97.082	-	-	-	-	-	-	-	31,200	-	31,200	-
Emergency Management Reference#:												
EMF-2020-CA-00026-S01												
Pass Through - Nevada Division Of	97.082	-	-	-	-	-	-	-	5,475	-	5,475	-
Emergency Management Reference#:												
PDMC-MC-09-NV-2016-008												
Pass Through - Nevada Division Of	97.082	-	-	-	-	-	-	-	(0)	-	(0)	-
Emergency Management Reference#:												
EMF-2019-CA-00013-S01												
<b>97.082 Total</b>		-	-	-	-	-	-	-	36,675	-	36,675	-
<b>Homeland Security Biowatch Program</b>												
Pass Through - Nevada Department of	97.091	-	-	-	-	-	-	995,403	-	-	995,403	-
Health and Human Services Reference#:												
SG 25211												
Pass Through - Nevada Department of	97.091	-	-	-	-	-	-	203,860	-	-	203,860	-
Health and Human Services Reference#:												
SG 25727												
<b>97.091 Total</b>		-	-	-	-	-	-	1,199,263	-	-	1,199,263	-
<b>United States Department of Homeland Security</b>		-	-	-	-	-	-	1,227,572	36,675	-	1,264,246	-

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Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
<b>Research and Development Cluster Total</b>	769,412	16,773,404	93,634	2,233,493	418,943	597,090	28,660,384	76,597,060	434,774	126,578,193	12,517,473

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
<b>SNAP Cluster</b>												
<b>U.S. DEPARTMENT OF AGRICULTURE</b>												
<b>State Administrative Matching Grants for the Supplemental Nutrition Assistance Program</b>												
Pass Through - Nevada Division of Welfare and Supportive Services Reference#: ET2205	10.561	-	-	-	-	639	-	-	-	-	639	-
Pass Through - FOOD AND NUTRITION SERVICE Reference#: ET2003	10.561	-	-	-	-	-	19,992	-	-	-	19,992	-
Pass Through - FOOD AND NUTRITION SERVICE Reference#: 22-42	10.561	-	-	-	-	-	1,419	-	-	-	1,419	-
Pass Through - FOOD AND NUTRITION SERVICE Reference#: ET2003	10.561	-	-	-	-	-	30	-	-	-	30	-
Pass Through - Nevada Division of Welfare and Supportive Services Reference#: Ed2202	10.561	-	-	-	-	-	-	-	1,207,282	-	1,207,282	112,293
Pass Through - Nevada Division of Welfare and Supportive Services Reference#: Ed2102	10.561	-	-	-	-	-	-	-	477,922	-	477,922	58,211
Pass Through - Nevada Division of Welfare and Supportive Services Reference#: Ed2201	10.561	-	-	-	-	-	-	-	289,260	-	289,260	-
Pass Through - Nevada Department of Health and Human Services Reference#: Ed2101	10.561	-	-	-	-	-	-	-	164,512	-	164,512	-
Pass Through - Nevada Division of Welfare and Support Services Reference#: ET1802	10.561	-	-	-	-	-	-	-	-	800	800	-
<b>10.561 Total</b>		-	-	-	-	639	21,441	-	2,138,976	800	2,161,856	170,503
<b>United States Department of Agriculture (USDA) Total</b>		-	-	-	-	639	21,441	-	2,138,976	800	2,161,856	170,503
<b>SNAP Cluster Total</b>		-	-	-	-	639	21,441	-	2,138,976	800	2,161,856	170,503

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
<b>Special Education Cluster (IDEA)</b>												
<b>U.S. DEPARTMENT OF EDUCATION</b>												
<b>Special Education Grants to States</b>												
Pass Through - Nevada Department Of Education Reference#: 22-667-71000	84.027	-	-	-	-	-	-	-	473,095	-	473,095	32,190
Pass Through - Nevada Department Of Education Reference#: 22-667-30000	84.027	-	-	-	-	-	-	-	99,287	-	99,287	-
Pass Through - Nevada Department Of Education Reference#: 22-667-59000	84.027	-	-	-	-	-	-	-	40,974	-	40,974	-
Pass Through - Nevada Department Of Education Reference#: 19-667-71000	84.027	-	-	-	-	-	-	-	(0)	-	(0)	-
<b>84.027 Total</b>		-	-	-	-	-	-	-	613,354	-	613,354	32,190
<b>nited States Department of Education (ED) Total</b>		-	-	-	-	-	-	-	613,354	-	613,354	32,190
<b>Special Education Cluster (IDEA) Total</b>		-	-	-	-	-	-	-	613,354	-	613,354	32,190

**Nevada System of Higher Education**  
**Supplementary Schedule of Expenditures of Federal Awards**  
**Fiscal Period 7/1/2021 - 6/30/2022**



	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
<b>Student Financial Assistance Cluster</b>												
<b>United States Department of Education (ED)</b>												
<b>Federal Supplemental Educational Opportunity Grants</b>												
Direct - Federal Supplemental Educational Opportunity Grants	84.007	1,587,531	-	-	-	-	-	-	-	-	1,587,531	-
Direct - Federal Supplemental Educational Opportunity Grants	84.007	-	-	105,275	-	-	-	-	-	-	105,275	-
Direct - Federal Supplemental Educational Opportunity Grants	84.007	-	-	-	302,041	-	-	-	-	-	302,041	-
Direct - Federal Supplemental Educational Opportunity Grants	84.007	-	-	-	-	-	257,768	-	-	-	257,768	-
Direct - Federal Supplemental Educational Opportunity Grants	84.007	-	-	-	-	-	11,311	-	-	-	11,311	-
Direct - Federal Supplemental Educational Opportunity Grants	84.007	-	-	-	-	-	-	1,218,741	-	-	1,218,741	-
Direct - Federal Supplemental Educational Opportunity Grants	84.007	-	-	-	-	-	-	(2,513)	-	-	(2,513)	-
Direct - Federal Supplemental Educational Opportunity Grants	84.007	-	-	-	-	-	-	-	508,048	-	508,048	-
Direct - Federal Supplemental Educational Opportunity Grants	84.007	-	-	-	-	-	-	-	-	88,596	88,596	-
<b>84.007 Total</b>		1,587,531	-	105,275	302,041	-	269,079	1,216,228	508,048	88,596	4,076,798	-
<b>Federal Work-Study Program</b>												
Direct - Federal Work-Study Program	84.033	304,185	-	-	-	-	-	-	-	-	304,185	-
Direct - US Department of Education	84.033	-	-	34,725	-	-	-	-	-	-	34,725	-
Direct - Federal Work-Study Program	84.033	-	-	-	90,617	-	-	-	-	-	90,617	-
Direct - Federal Work-Study Program	84.033	-	-	-	-	-	144,976	-	-	-	144,976	-
Direct - Federal Work-Study Program	84.033	-	-	-	-	-	10,116	-	-	-	10,116	-
Direct - Federal Work-Study Program	84.033	-	-	-	-	-	-	838,237	-	-	838,237	-
Direct - Federal Work-Study Program	84.033	-	-	-	-	-	-	196,147	-	-	196,147	-
Direct - Federal Work-Study Program	84.033	-	-	-	-	-	-	119,303	-	-	119,303	-
Direct - Federal Work-Study Program	84.033	-	-	-	-	-	-	37,314	-	-	37,314	-
Direct - Federal Work-Study Program	84.033	-	-	-	-	-	-	3,263	-	-	3,263	-
Direct - Federal Work-Study Program	84.033	-	-	-	-	-	-	212	-	-	212	-
Direct - Federal Work-Study Program	84.033	-	-	-	-	-	-	(799)	-	-	(799)	-
Direct - Federal Work-Study Program	84.033	-	-	-	-	-	-	-	686,975	-	686,975	-
Direct - Federal Work-Study Program	84.033	-	-	-	-	-	-	-	61,548	-	61,548	-
Direct - Federal Work-Study Program	84.033	-	-	-	-	-	-	-	-	76,659	76,659	-
<b>84.033 Total</b>		304,185	-	34,725	90,617	-	155,092	1,193,677	748,523	76,659	2,603,479	-
<b>2010: Archived, Federal Perkins Loans</b>												
Direct - 2010: Archived, Federal Perkins Loans	84.038	-	-	-	-	-	-	-	1,682,952	-	1,682,952	-
<b>84.038 Total</b>		-	-	-	-	-	-	-	1,682,952	-	1,682,952	-
<b>Federal Pell Grant Program</b>												
Direct - Federal Pell Grant Program	84.063	33,324,673	-	-	-	-	-	-	-	-	33,324,673	-
Direct - Federal Pell Grant Program	84.063	(9,772)	-	-	-	-	-	-	-	-	(9,772)	-

**Nevada System of Higher Education**  
**Supplementary Schedule of Expenditures of Federal Awards**  
**Fiscal Period 7/1/2021 - 6/30/2022**



	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Federal Pell Grant Program	84.063	-	-	2,672,955	-	-	-	-	-	-	2,672,955	-
Direct - Federal Pell Grant Program	84.063	-	-	-	7,709,365	-	-	-	-	-	7,709,365	-
Direct - Federal Pell Grant Program	84.063	-	-	-	-	-	6,503,813	-	-	-	6,503,813	-
Direct - Federal Pell Grant Program	84.063	-	-	-	-	-	6,911	-	-	-	6,911	-
Direct - Federal Pell Grant Program	84.063	-	-	-	-	-	1,549	-	-	-	1,549	-
Direct - Federal Pell Grant Program	84.063	-	-	-	-	-	-	49,137,889	-	-	49,137,889	-
Direct - Federal Pell Grant Program	84.063	-	-	-	-	-	-	1,259,662	-	-	1,259,662	-
Direct - Federal Pell Grant Program	84.063	-	-	-	-	-	-	(4,264)	-	-	(4,264)	-
Direct - Federal Pell Grant Program	84.063	-	-	-	-	-	-	(7,147)	-	-	(7,147)	-
Direct - Federal Pell Grant Program	84.063	-	-	-	-	-	-	-	20,575,471	-	20,575,471	-
Direct - Federal Pell Grant Program	84.063	-	-	-	-	-	-	-	161,890	-	161,890	-
Direct - Federal Pell Grant Program	84.063	-	-	-	-	-	-	-	-	2,981,012	2,981,012	-
Direct - Federal Pell Grant Program	84.063	-	-	-	-	-	-	-	-	(3,220)	(3,220)	-
<b>84.063 Total</b>		33,314,901	-	2,672,955	7,709,365	-	6,512,273	50,386,140	20,737,361	2,977,792	124,310,787	-
<b>Graduate Assistance in Areas of National Need</b>												
Direct - Graduate Assistance in Areas of National Need	84.200	-	-	-	-	-	-	-	293,069	-	293,069	-
<b>84.200 Total</b>		-	-	-	-	-	-	-	293,069	-	293,069	-
<b>Federal Direct Student Loans</b>												
Direct - Federal Direct Student Loans	84.268	12,235,717	-	-	-	-	-	-	-	-	12,235,717	-
Direct - Federal Direct Student Loans	84.268	244,757	-	-	-	-	-	-	-	-	244,757	-
Direct - Federal Direct Student Loans	84.268	-	-	-	8,798,315	-	-	-	-	-	8,798,315	-
Direct - Federal Direct Student Loans	84.268	-	-	-	-	-	2,053,240	-	-	-	2,053,240	-
Direct - Federal Direct Student Loans	84.268	-	-	-	-	-	12,102	-	-	-	12,102	-
Direct - Federal Direct Student Loans	84.268	-	-	-	-	-	-	142,431,666	-	-	142,431,666	-
Direct - Federal Direct Student Loans	84.268	-	-	-	-	-	-	720,596	-	-	720,596	-
Direct - Federal Direct Student Loans	84.268	-	-	-	-	-	-	(7,486)	-	-	(7,486)	-
Direct - Federal Direct Student Loans	84.268	-	-	-	-	-	-	(12,144)	-	-	(12,144)	-
Direct - Federal Direct Student Loans	84.268	-	-	-	-	-	-	-	68,947,360	-	68,947,360	-
Direct - Federal Direct Student Loans	84.268	-	-	-	-	-	-	-	270,044	-	270,044	-
Direct - Federal Direct Student Loans	84.268	-	-	-	-	-	-	-	-	612,968	612,968	-
Direct - Federal Direct Student Loans	84.268	-	-	-	-	-	-	-	-	19,984	19,984	-
<b>84.268 Total</b>		12,480,474	-	-	8,798,315	-	2,065,342	143,132,632	69,217,404	632,952	236,327,119	-
<b>Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)</b>												
Direct - Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379	-	-	-	-	-	-	126,935	-	-	126,935	-
Direct - Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379	-	-	-	-	-	-	2,377	-	-	2,377	-
Direct - Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379	-	-	-	-	-	-	-	31,119	-	31,119	-
<b>84.379 Total</b>		-	-	-	-	-	-	129,312	31,119	-	160,431	-
<b>United States Department of Education (ED) Total</b>		47,687,091	-	2,812,955	16,900,338	-	9,001,786	196,057,989	93,218,476	3,776,000	369,454,634	-
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>												
<b>Advanced Nursing Education Grant Program</b>												

**Nevada System of Higher Education**  
**Supplementary Schedule of Expenditures of Federal Awards**  
**Fiscal Period 7/1/2021 - 6/30/2022**



	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - University Of Arizona Reference#: 52891	93.247	-	-	-	-	-	-	-	20,491	-	20,491	-
<b>93.342 Total</b>		-	-	-	-	-	-	-	20,491	-	20,491	-
<b>Nursing Student Loans</b>												
Direct - Nursing Student Loans	93.364	-	-	-	-	-	-	-	377,208	-	377,208	-
<b>93.364 Total</b>		-	-	-	-	-	-	-	377,208	-	377,208	-
<b>United States Department of Health and Human Services (HHS) Total</b>		-	-	-	-	-	-	-	397,699	-	397,699	-
<b>Student Financial Assistance Cluster Total</b>		47,687,091	-	2,812,955	16,900,338	-	9,001,786	196,057,989	93,616,174	3,776,000	369,852,333	-

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**Nevada System of Higher Education**  
**Supplementary Schedule of Expenditures of Federal Awards**  
**Fiscal Period 7/1/2021 - 6/30/2022**



	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
<b>Transit Services Programs Cluster</b>												
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>												
<b>Capital Assistance Program for Elderly Persons and Persons with Disabilities</b>												
Pass Through - Washoe County Regional Transportation Commission Reference#: SP-1800835	20.513	-	-	-	-	-	-	-	10,178	-	10,178	-
Pass Through - Washoe County Regional Transportation Commission Reference#: SP2100803	20.513	-	-	-	-	-	-	-	6,972	-	6,972	-
<b>20.513 Total</b>		-	-	-	-	-	-	-	17,150	-	17,150	-
<b>United States Department of Transportation (DOT) Total</b>		-	-	-	-	-	-	-	17,150	-	17,150	-
<b>Transit Services Programs Cluster Total</b>		-	-	-	-	-	-	-	17,150	-	17,150	-

**Nevada System of Higher Education**  
**Supplementary Schedule of Expenditures of Federal Awards**  
**Fiscal Period 7/1/2021 - 6/30/2022**



	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
<b>TRIO Cluster</b>												
<b>U.S. DEPARTMENT OF EDUCATION</b>												
<b>TRIO_Student Support Services</b>												
Direct - TRIO_Student Support Services	84.042	312,335	-	-	-	-	-	-	-	-	312,335	-
Direct - TRIO_Student Support Services	84.042	-	-	-	256,062	-	-	-	-	-	256,062	-
Direct - TRIO_Student Support Services	84.042	-	-	-	-	-	270,887	-	-	-	270,887	-
Direct - TRIO_Student Support Services	84.042	-	-	-	-	-	-	587,836	-	-	587,836	-
Direct - TRIO_Student Support Services	84.042	-	-	-	-	-	-	450,800	-	-	450,800	-
Direct - TRIO_Student Support Services	84.042	-	-	-	-	-	-	-	384,196	-	384,196	-
Direct - TRIO_Student Support Services	84.042	-	-	-	-	-	-	-	265,831	-	265,831	-
<b>84.042 Total</b>		312,335	-	-	256,062	-	270,887	1,038,637	650,027	-	2,527,948	-
<b>TRIO_Talent Search</b>												
Direct - TRIO_Talent Search	84.044	-	-	-	-	-	-	295,451	-	-	295,451	-
Direct - TRIO_Talent Search	84.044	-	-	-	-	-	-	235,494	-	-	235,494	-
Direct - TRIO_Talent Search	84.044	-	-	-	-	-	-	215,828	-	-	215,828	-
Direct - TRIO_Talent Search	84.044	-	-	-	-	-	-	210,914	-	-	210,914	-
Direct - TRIO_Talent Search	84.044	-	-	-	-	-	-	203,522	-	-	203,522	-
Direct - TRIO_Talent Search	84.044	-	-	-	-	-	-	201,916	-	-	201,916	-
Direct - TRIO_Talent Search	84.044	-	-	-	-	-	-	68,359	-	-	68,359	-
Direct - TRIO_Talent Search	84.044	-	-	-	-	-	-	67,191	-	-	67,191	-
Direct - TRIO_Talent Search	84.044	-	-	-	-	-	-	50,532	-	-	50,532	-
Direct - TRIO_Talent Search	84.044	-	-	-	-	-	-	48,193	-	-	48,193	-
Direct - TRIO_Talent Search	84.044	-	-	-	-	-	-	47,197	-	-	47,197	-
<b>84.044 Total</b>		-	-	-	-	-	-	1,644,598	-	-	1,644,598	-
<b>TRIO_Upward Bound</b>												
Direct - TRIO_Upward Bound	84.047	-	-	-	311,733	-	-	-	-	-	311,733	-
Direct - TRIO_Upward Bound	84.047	-	-	-	307,921	-	-	-	-	-	307,921	-
Direct - TRIO_Upward Bound	84.047	-	-	-	35,608	-	-	-	-	-	35,608	-
Direct - TRIO_Upward Bound	84.047	-	-	-	34,642	-	-	-	-	-	34,642	-
Direct - TRIO_Upward Bound	84.047	-	-	-	-	-	453,734	-	-	-	453,734	-
Direct - TRIO_Upward Bound	84.047	-	-	-	-	-	-	590,290	-	-	590,290	-
Direct - TRIO_Upward Bound	84.047	-	-	-	-	-	-	396,346	-	-	396,346	-

Direct - TRIO_Upward Bound	84.047	-	-	-	-	-	-	395,526	-	-	395,526	-
Direct - TRIO_Upward Bound	84.047	-	-	-	-	-	-	394,482	-	-	394,482	-
Direct - TRIO_Upward Bound	84.047	-	-	-	-	-	-	377,686	-	-	377,686	-
Direct - TRIO_Upward Bound	84.047	-	-	-	-	-	-	361,920	-	-	361,920	-
Direct - TRIO_Upward Bound	84.047	-	-	-	-	-	-	356,083	-	-	356,083	-
Direct - TRIO_Upward Bound	84.047	-	-	-	-	-	-	346,480	-	-	346,480	-
Direct - TRIO_Upward Bound	84.047	-	-	-	-	-	-	-	512,409	-	512,409	-
Direct - TRIO_Upward Bound	84.047	-	-	-	-	-	-	-	339,623	-	339,623	-
Direct - TRIO_Upward Bound	84.047	-	-	-	-	-	-	-	338,360	-	338,360	-
Direct - TRIO_Upward Bound	84.047	-	-	-	-	-	-	-	331,726	-	331,726	-
<b>84.047 Total</b>		-	-	-	689,904	-	453,734	3,218,813	1,522,119	-	5,884,570	-
<b>TRIO_Educational Opportunity Centers</b>												
Direct - TRIO_Educational Opportunity Centers	84.066	-	-	-	-	-	-	213,634	-	-	213,634	-
Direct - TRIO_Educational Opportunity Centers	84.066	-	-	-	-	-	-	198,943	-	-	198,943	-
Pass Through - TRIO_Educational Opportunity Centers	84.066	-	-	-	-	-	-	63,752	-	-	63,752	-
Direct - TRIO_Educational Opportunity Centers	84.066	-	-	-	-	-	-	59,842	-	-	59,842	-
<b>84.066 Total</b>		-	-	-	-	-	-	536,171	-	-	536,171	-
<b>TRIO_McNair Post-Baccalaureate Achievement</b>												
Direct - TRIO_McNair Post-Baccalaureate Achievement	84.217	-	-	-	-	-	-	319,162	-	-	319,162	-
Direct - TRIO_McNair Post-Baccalaureate Achievement	84.217	-	-	-	-	-	-	-	299,586	-	299,586	-
<b>84.217 Total</b>		-	-	-	-	-	-	319,162	299,586	-	618,748	-
<b>United States Department of Education (ED) Total</b>		312,335	-	-	945,967	-	724,621	6,757,380	2,471,732	-	11,212,035	-
<b>TRIO Cluster Total</b>		312,335	-	-	945,967	-	724,621	6,757,380	2,471,732	-	11,212,035	-

Nevada System of Higher Education  
Supplementary Schedule of Expenditures of Federal Awards  
Fiscal Period 7/1/2021 - 6/30/2022



	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
<b>WIOA Program</b>												
<b>U.S. Department of Labor</b>												
<b>WIA Youth Activities</b>												
Pass Through - HELP of Southern Nevada Reference#: HELP 2021-2022	17.259	-	31,130	-	-	-	-	-	-	-	31,130	-
Pass Through - HELP of Southern Nevada Reference#: Contract dated 2/25/2021	17.259	-	16,601	-	-	-	-	-	-	-	16,601	-
<b>17.259 Total</b>		-	47,730	-	-	-	-	-	-	-	47,730	-
<b>WIOA National Dislocated Worker Grants / WIA National Emergency Grants</b>												
Pass Through - Nevada Works Reference#: NDWG-ER-20-UNR-CASAT	17.277	-	-	-	-	-	-	-	104,643	-	104,643	-
<b>17.277 Total</b>		-	16,601	-	-	-	-	-	104,643	-	121,243	-
<b>U.S. Department of Labor Total</b>		-	47,730	-	-	-	-	-	104,643	-	152,373	-
<b>WIOA Cluster Total</b>		-	47,730	-	-	-	-	-	104,643	-	152,373	-
<b>Total Expenditures of Federal Awards</b>												
		140,456,872	17,263,884	7,831,104	29,121,861	1,673,392	24,443,749	328,615,271	285,450,827	12,135,738	846,992,699	31,283,585

## **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, 2022, 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 or the federal award activity of UNLV Medicine who have their Uniform Guidance audits conducted separately, as applicable.

### **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 loans 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 \$2,181,430, \$1,488,102, and \$26,479, respectively as of June 30, 2022.

Note 3:

The total value of the Federal awards in the form of non-cash assistance during the fiscal year ended June 30, 2022, was zero.

Note 4:

For fiscal year 2022, NSHE institutions utilize negotiated indirect rates, and NSHE does not utilize the 10% de minimis rate provided by Uniform Guidance.

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**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS  
ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT  
AUDITING STANDARDS**

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 (*Government Auditing Standards*), the financial statements of the business-type activities and the aggregate discretely presented component units of Nevada System of Higher Education (the "Entity") as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Entity's basic financial statements, and have issued our report thereon dated **March 1, 2023**.

Our report includes a reference to other auditors who audited the financial statements of University of Nevada, Reno Foundation; Wolf Pack Athletic Association (formerly Athletic Association, University of Nevada Inc.); Desert Research Institute Foundation; Desert Research Institute Research Parks LTD; 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 Association; College of Southern Nevada Foundation; and Nevada State College Foundation, as described in our report on the Entity'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 Great Basin College Foundation; Rebel Golf Foundation; University of Nevada, Las Vegas Alumni Association; and Nevada State College Foundation were not audited in accordance with *Government Auditing Standards* for the year ended June 30, 2022.

**Report on internal control over financial reporting**

In planning and performing our audit of the financial statements, we considered the Entity's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the Entity'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 Entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control 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 were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2022-001 and 2022-002 that we consider to be significant deficiencies.

**Report on compliance and other matters**

As part of obtaining reasonable assurance about whether the Entity'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 financial statements. 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*.

**Purpose of this report**

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 Entity'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 Entity's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

GRANT THORNTON LLP (signed manually)

San Jose, California  
March \_\_, 2023



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**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

**Report on compliance for each major federal program**

**Opinion on each major federal program**

We have audited the compliance of Nevada System of Higher Education (the "Entity") with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget's *OMB Compliance Supplement* that could have a direct and material effect on each of the Entity's major federal programs for the year ended June 30, 2022. The Entity'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 Entity's compliance for each major federal program does not include the operations of UNLV Medicine, the discretely presented component unit, which received federal awards for the year ended June 30, 2022 and is not included in the Entity's schedule of expenditure of federal awards. UNLV Medicine separately determines their need for an audit of their compliance with the types of compliance requirements described in the *OMB Compliance Supplement*.

In our opinion, the Entity 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, 2022.

**Basis for opinion on each major federal program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (US GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Entity and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Entity's compliance with the compliance requirements referred to above.



**Other matter – federal expenditures not included in the compliance audit**

Our audit of, and opinion on, the Entity's compliance for each major federal program does not include the operations of UNLV Medicine, a discretely presented component unit, which expended federal awards in the amount of \$929,579 for the year ended June 30, 2022 that is not included in the Entity's schedule of expenditures of federal awards. Our compliance audit, described in the Opinion on Each Major Federal Program section of our report, does not include the operations of UNLV Medicine because UNLV Medicine engaged for a separate audit with respect to its compliance with the types of compliance requirements described in the *OMB Compliance Supplement*.

**Responsibilities of management for compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Entity's federal programs.

**Auditor's responsibilities for the audit of compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Entity's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with US GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Entity's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with US GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Entity's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the Entity's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.



## Report on internal control over compliance

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 Auditor's Responsibilities for the Audit of Compliance section above 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 2022-003 and 2022-004, that we consider to be significant deficiencies in the Entity's internal control over compliance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 testing in other audits with respect to internal control over compliance that is reported on separately in those audits.

*Government Auditing Standards* requires the auditor to perform limited procedures on the Entity's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The Entity's response was not subjected to the other auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on the Entity's response.

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  
March XX, 2023

**Nevada System of Higher Education**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year ended June 30, 2022**

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**SECTION I — SUMMARY OF INDEPENDENT ACCOUNTANTS' RESULTS**

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Financial Statements

Type of independent accountants' report issued: ..... unmodified

Internal control over financial reporting:

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

Type of auditor's report issued on compliance for major federal programs ..... unmodified

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

Identification of major federal programs:

Student Financial Assistance Cluster (Assistance Listing 84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 93.342 and 93.364)  
Education Stabilization Fund (COVID-19) (Assistance Listing 84.425)  
Career and Technical Education – Basic Grants to States (Assistance Listing 84.048)  
Gaining Early Awareness and Readiness for Undergraduate Programs (Assistance Listing 84.334)  
Rural Health Research Centers (COVID-19) (Assistance Listing 93.155)  
Epidemiology and Laboratory Capacity for Infectious Diseases (COVID-19) (Assistance Listing 93.323)  
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health Or Healthcare Crises (COVID-19) (Assistance Listing 93.391)  
Radium Remediation at Land-Grant Universities (Assistance Listing 15.982)  
Coronavirus State and Local Fiscal Recovery Funds (COVID-19) (Assistance Listing 21.027)

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, 2022

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SECTION II – FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS

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**Finding 2022-001 Accounting for Net Position**

*Criteria*

GASB Statement No 34 requires the reporting of the following three components of net position: (1) net investment in capital assets, (2) restricted both expendable and nonexpendable) and (3) unrestricted.

*Condition*

At the College of Southern Nevada (CSN), \$23 million of net position was classified as restricted net position when it should have been classified as unrestricted net position.

*Context*

The \$23 million was associated with a receivable from the US Department of Education to reimburse CSN for its past expenditure of an Education Stabilization Fund grant. Because the grant had already been expended for its restricted purpose, there was no remaining restriction, and the associated net position should have been classified as unrestricted.

*Effect*

Restricted net position was overstated, and unrestricted net position was understated by \$23 million. The classification matter was ultimately corrected by CSN in its final financial statements.

*Cause*

Supervisory review controls did not identify the classification error.

*Recommendation*

Supervisory review controls should be enhanced the net position reconciliation is complete and accurate.

*Views of Responsible Officials (unaudited)*

Management concurs.

**Finding 2022-002 Adoption of GASB 87, Leases**

*Criteria*

GASB Statement No. 87 Leases

*Condition*

Upon adoption of GASB No. 87 Leases, NSHE classified a \$44 million financing arrangement for a building at Nevada State College (NSC) as a lease obligation.

*Context*

Because the underlying contract was to transfer ownership of the building to NSC, it should have been accounted for as a financed purchase obligation instead of a lease obligation.

*Effect*

Lease liabilities were overstated by \$44 million and long-term debt obligations were understated by \$44 million. The classification matter was ultimately corrected by NSC in its final financial statements.

*Cause*

The underlying contract had not been fully analyzed as part of the adoption of GASB 87.

*Recommendation*

All significant, relevant contracts and transactions within NSHE should be analyzed whenever adopting a new accounting pronouncement.

*Views of Responsible Officials (unaudited)*

Management concurs.

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### SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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#### STUDENT FINANCIAL ASSISTANCE CLUSTER FINDINGS

##### **FINDING 2022-003 - Internal Control over Compliance (Repeat Finding 2021-003, 2020-001, 2019-002, 2018-003, 2017-002, 2015-002, 2014-008)**

###### *Federal Programs*

Departments of Education and Department of Health and Human Services  
Student Financial Assistance Cluster (Various Assistance Listing numbers)

Award year ended June 30, 2022

Department of Education

Education Stabilization Fund (COVID-19) (Assistance Listing number 84.425E)

Award year ended June 30, 2022

###### *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"), University of Nevada, Las Vegas ("UNLV"), and System Computing Services ("SCS"), 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 elevated access, user access reviews, termination 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, UNR and SCS, several users have both PeopleSoft Administrator rights within the Production and Development Environment. (2) At UNLV, four users have both Production and Development environment access which allows them to modify PS objects and perform change management duties. (3) At UNR, three users have both Production and Development environment access which allows them to modify PS objects and perform change management duties. (4) At SCS, UNR and UNLV, no appropriate level of review of the activities performed by users with access to modify production during the audit period. (5) At SCS, four users have both Production and Development environment access which allows them to modify PS objects and perform change management duties. (6) At SCS, UNR and UNLV, activity performed by users with segregation of duties conflicts (see 1-3, 5 above), are not formally reviewed on a periodic basis for appropriateness.

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*

1. Security Administration (#4) and Change Management (#1-3, #5 & #6)-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.

###### *Cause*

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

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2022

*Recommendation*

1. Security Administration (#4) - Management should perform a formally documented periodic review of user activities.
2. Change Management (#1-3, #5-6 & #7) - Management should segregate duties and remove users with access to both the Development and Production environments (limiting them to be able to access just one environment) or implement a formal review process over the activities performed by those responsible for program maintenance on a periodic basis.

*Views of Responsible Officials (unaudited)*

Management concurs.

**FINDING 2022-004 - Special Tests and Provisions: Return of Title IV funds for withdrawn students  
(Repeat finding 2021-004, 2020-002, 2019-003, 2018-005, 2017-004, 2016-003, 2015-004, 2014-011)**

*Federal Programs*

Department of Education

Student Financial Assistance Cluster (Various Assistance Listing numbers)

Award year ended June 30, 2022

*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 34 CFR 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 34 CFR 668.22(j), and pursuant to the 34 CFR 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 34 CFR 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 34 CFR 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 as, but no later than 45 days, after the date of the institution's determination that the student withdrew.

34 CFR 668.22(d) requires that an institution does not have to treat a leave of absence as a withdrawal if it is an approved leave of absence. A leave of absence is an approved leave of absence if - (i) The institution has a formal policy regarding leaves of absence; (ii) The student followed the institution's policy in requesting the leave of absence; (iii) The institution determines that there is a reasonable expectation that the student will return to the school; (iv) The institution approved the student's request in accordance with the institution's policy; (v) The leave of absence does not involve additional charges by the institution; (vi) The number of days in the approved leave of absence, when added to the number of days in all other approved leaves of absence, does not exceed 180 days in any 12-month period; (vii) Except for a clock hour or nonterm credit hour program, upon the student's return from the leave of absence, the student is permitted to complete the coursework he or she began prior to the leave of absence; and (viii) If the student is a title IV, HEA program loan recipient, the institution explains to the student, prior to granting the leave of absence, the effects that the student's failure to return from a leave of absence may have on the student's loan repayment terms, including the exhaustion of some or all of the student's grace period.

*Condition*

During our testing at CSN, we identified the following instance: the Institution did not correctly calculate the return of Title IV funds for a student because the Institution subtracted 7 days of spring break from the calculation which led to those 7 days being reduced from the total days completed twice since the Institution's software automatically removes those 7 days to calculate total days completed.

During our testing at UNLV, we identified the following instance: the Institution returned funds more than 45 days after two of the students in our sample of 60 withdrew from the Institution.

*Context*

For one out of sixty students tested at CSN, the Institution did not properly calculate the return of Title IV funds for a student whose withdrawal period included a break that lasted 7 days. For two out of sixty students tested at UNLV, the Institution returned funds past the 45 day deadline of when those students withdrew from the Institution.

Nevada System of Higher Education

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**Year ended June 30, 2022**

*Questioned Costs*

CSN - \$388

UNLV - \$0

*Effect*

At CSN, the return of Title IV funds as calculated and applied to the individual student's account at each Institution was not reported to COD accurately. At UNLV, the return of Title IV funds was not completed in a timely manner for 2 out of 60 students in our sample.

*Cause*

At CSN, funds were returned which shouldn't have been returned due to the return of Title IV Funds being calculated incorrectly. At UNLV, funds were returned later than the 45 day deadline for 2 out of 60 students in our sample.

*Recommendation*

We recommend that CSN enhance the process and internal controls to ensure accurate calculation and reporting to COD. We recommend that UNLV enhance the process and internal controls to ensure that Title IV Funds are returned in a timely manner.

*Views of Responsible Officials (unaudited)*

Management concurs.

## Nevada System of Higher Education

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### RESPONSES TO FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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Year Ended June 30, 2022

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### SECTION II - FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS

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#### FINDING 2022-001 – Accounting for Net Position

##### Responses

CSN–

- **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 agrees with the finding. The Controller's office has had significant position vacancies during the prior year and during the time period in which this financial review should have occurred. The Controller has been trying to fill a Director of Financial Reporting and four Senior Accountant positions that would support the financial accounting work. The positions are currently posted and when they are filled, appropriate supervision and review of financial transactions can occur.

- **How compliance and performance will be measured and documented for future audit, management and performance review.**

Appropriate supervision and review of financial transactions will ensure that net position is classified appropriately.

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

The Controller will be responsible for repeat or similar observations. The institution will ensure that the department has appropriate resources.

#### FINDING 2022-002 – Adoption of GASB 87, Leases

##### Responses

NSHE/NSC–

- **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;**

We agree with this finding. All agreements and contracts associated with new pronouncements will continue to be reviewed in conjunction with the entire NSHE Controller community and System Administration, who have expertise in this area, in detail necessary to determine affected accounting treatments.

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- **How compliance and performance will be measured and documented for future audit, management and performance review.**

We will continue to identify and utilize available monitoring tools created specifically to address any modified accounting treatments resulting from new and existing accounting pronouncements and standards. Entries for the financial statements will continue to be analyzed and discussed with the NSHE Controller community and System Administration financial staff as part of the year end processes.

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

The NSC Controller is the responsible party for proper adoption of new pronouncements.

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### SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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#### STUDENT FINANCIAL ASSISTANCE CLUSTER FINDINGS

##### **FINDING 2022-003 - Internal Control over Compliance (Repeat Finding 2021-003, 2020-001, 2019-002, 2018-003, 2017-002, 2015-002, 2014-008)**

##### **Responses**

NSHE Overall response/context –

NSHE increased its dialogue amongst the three instances of the student information system throughout fiscal year 2022. The results of this robust dialogue led to additional controls to reduce related IT risks, enhanced monitoring of activities, and targeted periodic reviews, highlighted in each instance's response below. These enhanced techniques operating throughout the entire fiscal year ahead, should provide a stronger overall control environment and lower associated risks.

UNR –

- **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 has implemented controls to address the risk associated with the PeopleSoft Administrators (PSA's) access to the production and development environments. The controls include:

1. The University will remove the PSA role for the three individuals that are identified as not having the appropriate segregation of duties. The PSA role is still required of the University and will only be granted on a temporary basis when necessary and this access will be, documented, monitored, and deactivated upon completion of the required tasks.

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- a) Approvals – A PSA role is granted for task specific business needs and when the individuals security level does not permit the action to be performed. When justified, the PSA role is granted by a security administrator.
  - b) Documented – When the PSA role is granted a notification is triggered to the Associate Vice President, Planning, Budget and Analysis, the Registrar and the Director of Accounting Operations as to the role assignment and the person assigned.
  - c) Monitored – The activities performed are documented and monitored in a TeamDynamix ticket.
  - d) Deactivated – The PSA system access is deactivated upon completion of the required activity. The deactivation is documented in the TeamDynamix ticketing system.
2. The University will implement a quarterly User Access Review that identifies the incidences of when the PSA role is granted and when the PSA login occurs and compares this to Team Dynamix to establish the activity. The activity can be compared to the system for validity. This will be performed by the Registrar.
  3. The University will continue to explore and research Change Control Systems as options to monitor activities of the PSA's.
- **How compliance and performance will be measured and documented for future audit, management and performance review.**

The PSA role will not be established for continuous periods of time. When the PSA role is temporarily granted it is documented and tracked in Team Dynamix. This provides an audit trail of role access, timeframes of logins, and activities.

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

The Associate Vice President, Planning, Budget and Analysis will monitor the compliance with the corrective action plans and will implement new processes as needed to meet the needs of mitigating this risk and the system updates and changes.

UNLV –

UNLV agrees with this finding.

- **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 understands the importance of adequate segregation of duties within the PeopleSoft environments and applications. The PeopleSoft Administrator (PSA) position that is the subject of the finding is responsible for the installation, configuration, upgrades, and troubleshooting of all the application environments. The PeopleSoft Administrators are not programmers/developers, and

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their access to the production environments is periodically required to perform the needed activities required to provide timely support of the application within the scope of their job duties.

UNLV has implemented the following controls to mitigate the risks associated with the elevated access required for the administrators to perform their required support activities.

- a. UNLV will remove the PeopleSoft Administrator role from all PSAs in production environments.
  - b. The PeopleSoft Administrator role will be assigned temporarily when elevated actions are required. The assignment will have the following requirements:
    - i. Be limited in duration.
    - ii. Document a justification detailing the need and actions to be performed.
    - iii. Generate notification to the Director of Enterprise Applications.
    - iv. Automatically be removed.
    - v. It is reviewed as part of normal audit activities.
  - c. UNLV will increase their reviews of access, activities, and assigned privileges to monthly for the PeopleSoft Administrators.
  - d. UNLV will continue researching and implementing other control methods to address the 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.**

The PeopleSoft Administrator role will no longer be a persistent assignment to the PSA position.

UNLV will perform monthly reviews of the access and activities to determine if the PeopleSoft Administrators' current levels require further refinement. Additionally, UNLV will continue to research other control methods that will address the segregation of duties while providing appropriate service and support.

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

The Director of Enterprise Applications will be responsible for reviewing the access needs of the PeopleSoft Administrators. The Director will complete the reviews and is also accountable if repeat or similar observations are noted. The Chief Information Security Officer will verify the reviews are per monthly audit practices.

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SCS –

- **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 Administrator (PSA) access to the Production and Development environments are reviewed on an ongoing basis. Due to the need to develop and perform program changes for all five shared-instance Institutions on a frequent basis it was determined that PSA access cannot be reduced any further. However, to address the segregation of duties risk the following compensating controls are in place:

- (a) **STAT for PeopleSoft** – Code control and internal modification tracking provides visibility over PSA activities that are processed via this tool. These object changes are reviewed and approved by the Director of Information and Application Services.
- (b) **JIRA** - Change control management and project tracking software. Change requests and projects related to the PeopleSoft shared instance are tracked and approved. This would include user access modifications and system updates for example.
- (c) **Security e-mail alerts** – The SCS security team are alerted via automated e-mails when user access (to include PSA roles) is changed.
- (d) **User Access Reviews** – On an annual basis a user access review is performed incorporating SCS/SA privileged users and all shared instance security coordinators

SCS will implement the following additional control from FY22/23 going forward:

- (e) **Splunk reporting and monitoring** – Reporting and trigger events developed incorporating PSA activity “anomalies”. For example, PSA after-hour logins reviewed and matched to planned updates/activities.
- (f) **Periodic management reviews** – A formal review incorporating, and documenting PSA and associated exception activities will take place. Where appropriate this will include approvals and documented rationale.

SCS will continue to explore additional solutions to minimize the segregation of duties risk, especially as it relates to the monitoring of PSA activities.

- **How compliance and performance will be measured and documented for future audit, management and performance review.**

The periodic management review where appropriate will include documentation and approvals to support PSA activities that do not meet established criteria. This review will also document any follow-ups required as it relates to similar controls. For example, security e-mail alerts.

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

SCS Director of Information and Application Services, SCS Security Group.

## Nevada System of Higher Education

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### **FINDING 2022-004 - Special Tests and Provisions: Return of Title IV funds for withdrawn students (Repeat finding 2021-004, 2020-002, 2019-003, 2018-005, 2017-004, 2016-003, 2015-004, 2014-011)**

#### **Responses**

CSN—

- **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.**

All student accounts needing an R2T4 that require a date adjustment due to a gap between the last date of attendance for one course and the start of a new modular course will be reviewed by a second individual on the R2T4 processing team. This will ensure that the institution counts the correct number of complete days for the calculation when there is a gap in enrollment and a schedule break of five days or more. These measures will be in place beginning October 15, 2022. Due to the error, the student will be made whole using institutional funds.

- **How compliance and performance will be measured and documented for future audit, management, and performance review.**

CSN will notate student accounts that must be reviewed as processors come across them.

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

The Assistant Director of Financial Aid will be responsible and may be held accountable if repeat or similar observations are noted.

UNLV—

UNLV agrees with this finding.

- **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:**

For context 1 (summer 2021), the student withdrawal occurred in FY 2021, with funds returned in August. This coincides with our 2020-2021 audit review, at which time many of the controls described in our response to findings for that year were in their early stages. Since summer 2021 none of the identified issues that led to late fund returns have recurred.

For context 2 (spring 2022), funds were returned one day late due to a failed transmission to the Common Origination and Disbursement (COD) system. Normally when transmissions occur, any rejected records are reviewed by the following day, in part to ensure that returns of funds are timely. In this particular instance, the file failed entirely and was never transmitted to COD at all, and therefore no record was received of a file reject. Fortunately our own internal reconciliation controls identified the issue before even more time had passed.

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We regularly review records of when fund returns are processed in PeopleSoft to ensure reporting to COD occurs within 45 days. In addition to our record of the PeopleSoft return date, we will now track a second date to mark when the return record is accepted and reflected in COD. This corrective action has been implemented as of October 10, 2022, and a review of fall 2022 R2T4 returns to date indicates that all returns have been made within the 45-day timeframe.

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

Steps taken in prior years, including expanded training around R2T4, the addition of a staff member to support the R2T4 process, and increasing internal controls, have been successful in remediating the issues that were previously identified. To control for the file transmission issue, the corrective plan will be monitored by both the Assistant Director for Financial Aid Processing and the Executive Director of Financial Aid & Scholarships on a weekly basis. Notes from these reviews will be recorded for future audits.

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

The Assistant Vice President for Admissions & Financial Aid and the Executive Director for Financial Aid & Scholarships will be responsible for ensuring ongoing compliance.

**Nevada System of Higher Education**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**Year ended June 30, 2022**

**FINDING 2021-001 – Internal Control over the Estimates of Fair Value of Alternative Investments**

*Criteria*

Internal control environments that operate optimally provide for the timely and accurate support of accounting estimates in the financial statements. Accounting estimates generally involve subjective assumptions and measurement uncertainty. A fair value measure is a form of accounting estimate.

*Condition*

Nevada System of Higher Education (NSHE) reflects its investment portfolio at estimated fair value in its June 30, 2021 financial statements. The portfolio is comprised of traded investments where fair value is determined by active exchange trades of the underlying securities. The portfolio also includes alternative investments which are non-traded investments commonly structured as partnerships or limited liability companies whereby NSHE is a limited partner and partial owner of those partnerships. The estimated fair value of NSHE's ownership is computed by the general partner/manager of that partnership and is provided to NSHE who records the figure in its own financial statements. Unlike exchange trade investments where NSHE can corroborate fair values at June 30 based on trades of the same investment on an active exchange, corroborating fair value of an alternative investment involves other measures including understanding the general partner's methodology and assumptions and evaluating those against other data including the fair value figures reported in the partnership's own audited financial statements. For the year ended June 30, 2021 NSHE's process of corroborating fair values of alternative investments was delayed well into October 2021 and experienced some quality issues. The supervisory review was, in turn, delayed as was the identification and correction of the quality matters.

*Context*

At June 30, 2021, NSHE reflected ownership interest in 90 alternative investments with a fair value of \$286 million in its financial statements. These alternative investments represented 7% of NSHE's total assets.

*Cause*

Changes in personnel assigned to verify 2021 fair value figures resulted in a steep learning curve for the new individuals tasked with the process. There were delays in gathering the assumptions used and other core data needed for the analysis.

*Effect*

Supervisory review of the analysis was delayed until the project was complete. This, in turn, delayed the annual audit process which involves testing management's process.

*Recommendation*

We recommend appropriate training and oversight be provided to those individuals tasked with the process along with starting the process earlier in the fiscal year.

*Views of Responsible Officials (unaudited)*

Management concurs.

*Current Status*

Implemented.

**FINDING 2021-002 – Internal Control over Completeness and Accuracy of the Schedule of Expenditures of Federal Awards**

*Criteria*

Internal control environments, which are operating optimally, provide for controls over the completeness and accuracy of the Schedule of Expenditures of Federal Awards (SEFA). The SEFA is a supplemental schedule to the financial statements required by 2 CFR 200 Uniform Guidance section 200.510(b). The required form and content of the SEFA is also outlined in that section.

**Nevada System of Higher Education**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**Year ended June 30, 2022**

*Condition*

During the course of the audit errors were identified in the SEFA including:

- Inclusion of fee-for-service contracts which did not meet the definition of federal awards
- Misclassification of awards from Dept of Treasury (Coronavirus Relief Funds) and National Science Foundation which should have been grouped into the Research & Development award cluster

*Context*

The form and content of the SEFA and the size of the various programs and clusters are the inputs for the Major Program Determination process which takes place in the annual Uniform Guidance Audit. Major programs are the programs audited and their selection by the auditor is a result of a formula outlined in Uniform Guidance which considers the size of the program, the risk profile and its past audit frequency. Errors in the SEFA can give rise to an inaccurate Major Program Determination process leading to an audit focus which is contrary to what was intended by the federal government. NSHE's SEFA includes federal award activity from all NSHE institutions and the System Office.

*Cause*

Errors appear to be a result of misunderstanding of the rules of Uniform Guidance by the preparers at some institutions. Supervisory review is not identifying all those errors before the data is submitted to the System office for consolidation into the NSHE-wide SEFA

*Effect*

Once pointed out in the audit, NSHE corrected the identified errors in the SEFA. The corrections resulted in one change to the expected major programs for 2021. The corrections also resulted in re-distributing award activity to other Major Programs after audit testing had begun resulting in test samples being re-drawn and some testing being discarded in light of the changed profile of the populations to be tested.

*Recommendation*

We recommend NSHE consider some refresher training for individuals involved in the preparation and review of the completeness and accuracy of the SEFA. We would be pleased to work with NSHE to develop a training course to offer to involved personnel.

*Views of Responsible Officials (unaudited)*  
Management concurs.

*Current Status*  
Implemented.

**Nevada System of Higher Education**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**Year ended June 30, 2022**

**STUDENT FINANCIAL ASSISTANCE CLUSTER FINDINGS**

**FINDING 2021-003 - Internal Control over Compliance (Repeat Finding 2020-001, 2019-002, 2018-003, 2017-002, 2015-002, 2014-008)**

*Federal Programs*

Departments of Education and Department of Health and Human Services  
Student Financial Assistance Cluster (Various Assistance Listing numbers)  
Award year ended June 30, 2021  
Department of Education  
Education Stabilization Fund (COVID-19) (Assistance Listing number 84.425E)  
Award year ended June 30, 2021

*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"), University of Nevada, Las Vegas ("UNLV"), and System Computing Services ("SCS"), 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 elevated access, user access reviews, termination 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 and SCS, several users have both PeopleSoft Administrator rights within the Production and Development environment; (2) 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; (3) At UNR, four users have both PeopleSoft Administrator rights within the Production and Development environment; (4) At SCS, no user access reviews were performed during the audit period for the PeopleSoft application or Oracle Database (5) At SCS, two 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. (6) At SCS, UNR and UNLV, activity performed by users with SOD conflicts (see 1-3, 5 above), are not formally reviewed on a periodic basis for appropriateness.

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*

1. Security Administration (#4) and Change Management (#1-3, #5 & #6)-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.

*Cause*

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

*Recommendation*

1. Security Administration (#4) - Management should perform a formally documented periodic review of user access.

2. Change Management(#1-3, #5-6 & #7) - Management should segregate duties and remove users with access to both the Development and Production environments (limiting them to be able to access just one environment) or implement a formal review process over the activities performed by those responsible for program maintenance on a periodic basis.

**Nevada System of Higher Education**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**Year ended June 30, 2022**

*Views of Responsible Officials (unaudited)*  
Management concurs.

*Current Status*  
Partially implemented, see finding 2022-001

**FINDING 2021-004 - Special Tests and Provisions: Return of Title IV funds for withdrawn students  
(Repeat finding 2020-002, 2019-003, 2018-005, 2017-004, 2016-003, 2015-004, 2014-011)**

*Federal Programs*  
Department of Education  
Student Financial Assistance Cluster (Various Assistance Listing numbers)  
Award year ended June 30, 2021

*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 34 CFR 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 34 CFR 668.22(j), and pursuant to the 34 CFR 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 34 CFR 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 34 CFR 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 as, but no later than 45 days, after the date of the institution's determination that the student withdrew.

34 CFR 668.22(d) requires that an institution does not have to treat a leave of absence as a withdrawal if it is an approved leave of absence. A leave of absence is an approved leave of absence if - (i) The institution has a formal policy regarding leaves of absence; (ii) The student followed the institution's policy in requesting the leave of absence; (iii) The institution determines that there is a reasonable expectation that the student will return to the school; (iv) The institution approved the student's request in accordance with the institution's policy; (v) The leave of absence does not involve additional charges by the institution; (vi) The number of days in the approved leave of absence, when added to the number of days in all other approved leaves of absence, does not exceed 180 days in any 12-month period; (vii) Except for a clock hour or nonterm credit hour program, upon the student's return from the leave of absence, the student is permitted to complete the coursework he or she began prior to the leave of absence; and (viii) If the student is a title IV, HEA program loan recipient, the institution explains to the student, prior to granting the leave of absence, the effects that the student's failure to return from a leave of absence may have on the student's loan repayment terms, including the exhaustion of some or all of the student's grace period.

*Condition*

During our testing at UNLV, we identified the following instances: the Institution did not complete the return of Title IV funds as calculated within the 45-day requirement as noted in the Federal Regulations; the Institution did not complete a return of Title IV calculation for students who were on academic leave of absence or who withdrew before the institutional census date; and the Institution did not complete the return of Title IV funds as calculated funds within 30 days for a student who did not begin attendance.

During our testing at UNR, we identified the Institution did not return and report the return of Title IV funds to Common Origination and Disbursement ("COD") within the 45-day requirement as noted in the Federal Regulations.

*Context*

For two out of sixty students tested at UNLV, the Institution did not properly calculate the return of Title IV funds for the students who withdrew during a scheduled break of five or more days.

**Nevada System of Higher Education**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**Year ended June 30, 2022**

For two out of sixty students tested at UNLV, the Institution did not calculate a Return to Title IV needed to be performed within the 30-day timeframe for students who withdrew before the Census date.

For three of sixty students tested at UNLV, the funds to be returned were not returned and reported within the 45-day timeframe.

For two of sixty students tested at UNR, the funds to be returned were not returned and reported within the 45-day timeframe.

*Questioned Costs*

UNLV - \$261

UNR- \$0

*Effect*

At UNLV and UNR, the return of Title IV funds as calculated and applied to the individual student's account at each Institution was not reported to COD timely or accurately.

*Cause*

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

At UNR, the funds not being timely returned and reported to COD as calculated, was due to availability of personnel at the time of reporting.

*Recommendation*

We recommend that UNLV enhance internal controls to improve the timing of determining if a student requires a Return to Title IV calculation and enhance the process to ensure the accurate calculation and reporting to COD.

We recommend that UNR enhance internal controls and Return of Title IV funds process to ensure timely return and reporting of Return of Title IV.

*Views of Responsible Officials (unaudited)*

Management concurs.

*Current Status*

Partially implemented, see finding 2022-002

**FINDING 2021-005 - Special Tests and Provisions: Disbursements To or On Behalf of Students  
(Repeat Finding 2020-003, 2019-005, 2018-007, 2016-004, 2015-009)**

*Federal Programs*

Department of Education

Student Financial Assistance Cluster (Various Assistance Listing numbers)

Award year ended June 30, 2021

*Criteria*

Pursuant to 34 CFR 668.165(a)(1) requires that 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.

*Condition*

During our testing at CSN, we identified an instance where the Institution disbursed a Pell Grant and Direct Loans to a student before notifying the student of the award.

*Context*

For one student out of sixty selected for testing at CSN, the Institution disbursed a Pell Grant and Direct Loans to a student before notifying the student of the award.

*Questioned Costs*

CSN - \$0

**Nevada System of Higher Education**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**Year ended June 30, 2022**

*Effect*

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

*Cause*

For CSN, the disbursement of student funds occurred before the award notification was sent to the student due to issues in PeopleSoft.

*Recommendation*

We recommend that CSN enhances controls to ensure award notification letters are sent to students before the disbursement of funds.

*Views of Responsible Officials (unaudited)*

Management concurs.

*Current Status*

Implemented.

**FINDING 2021-006 - Special Tests and Provisions: Enrollment Reporting (Repeat finding 2020-004, 2019-006, 2018-008 2016-002, 2015-006, 2014-012)**

*Federal Programs*

Department of Education

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

Award year ended June 30, 2021

*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 they expected to submit their next student status confirmation report within that time period, of the change as required by the regulations.

*Context*

For eight of sixty students tested at CSN, and for eight of sixty students tested at NSC, the student's changed enrollment status was not reported to NSLDS within the 30-day or 60-day timeframes as noted above.

*Questioned Costs*

CSN - \$0

NSC - \$0

*Effect*

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

*Cause*

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

**Nevada System of Higher Education**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**Year ended June 30, 2022**

*Recommendation*

We recommend that CSN and NSC establish a procedure to ensure student status changes are uploaded timely and correctly to NSLDS after being submitted to National Student Clearinghouse. 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 (unaudited)*

Management concurs.

*Current Status*

Implemented.

**FINDING 2021-007 - Special Tests and Provisions: Verification and Updating of Student Aid Application Information (Repeat finding 2020-006)**

*Federal Programs*

Department of Education

Student Financial Assistance Cluster (Various Assistance Listing numbers)

Award year ended June 30, 2021

*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.

*Condition*

CSN did not properly and consistently update FAFSA information as a result of the verification process.

*Context*

For one of the sixty students tested at CSN, the Institution did not correct the student's parent's education credit based on the documentation provided on the tax return.

*Questioned Costs*

CSN - \$0

*Effect*

CSN is not in compliance with federal regulations related to items required for verification.

*Cause*

Instances noted at CSN were due to oversight failures by personnel performing verification procedures.

*Recommendation*

We recommend that CSN enhance internal controls to ensure updating of student aid application information is accurate and implement training to ensure verification is being performed accurately.

*Views of Responsible Officials (unaudited)*

Management concurs.

*Current Status*

Implemented.

Nevada System of Higher Education

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year ended June 30, 2022

**FINDING 2021-008 - Reporting Pell Common Origination Records**

*Federal Programs*

Department of Education

Student Financial Assistance Cluster (Federal Pell Grant Program, 84.063)

Award year ended June 30, 2021

*Criteria*

Institutions must report student disbursement data within 15 calendar days after the institution makes a disbursement or becomes aware of the need to make an adjustment to previously reported student disbursement data or expected student disbursement data.

*Condition*

CSN did not report disbursement of Pell grant within the required timeframe.

*Context*

For one of the sixty students tested at CSN, the Institution did not report to COD the disbursement of Pell grant to a student within 15 days of disbursement date.

*Questioned Costs*

CSN - \$0

*Effect*

CSN is not in compliance with federal regulations related to reporting of Pell disbursement.

*Cause*

The instance noted at CSN was due to oversight failures by personnel in ensuring that upload to COD was performed timely.

*Recommendation*

We recommend that CSN enhance internal controls to ensure that Pell disbursement is reported within the required timeframe to COD.

*Views of Responsible Officials (unaudited)*

Management concurs.

*Current Status*

Implemented.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

From year ended June 30, 2021

**FINANCIAL STATEMENT FINDINGS**

**FINDING 2021-001 – Internal Control over the Estimates of Fair Value of Alternative Investments**

**System Office Current Status**

The oversight of the process was returned to the ACFO and the process started earlier as recommended. In addition, a meeting with the auditors clarified what is considered sufficient evidence for corroborating fair values of alternative investments. For the year ended June 30, 2022 NSHE's process of corroborating fair values of alternative investments was provided on schedule.

**FINDING 2021-002 – Internal Control over Completeness and Accuracy of the Schedule of Expenditures of Federal Awards**

**UNR Current Status**

The corrective action plan listed in the prior year response to the 2021-002 finding is implemented and the condition is fully corrected by the completion of refresher training for current staff and newly hired staff. Management also continues to perform a review of all awards for accuracy of the award classifications.

**System Office Current Status**

Additional review was performed to ensure the error was not repeated in the current year.

**STUDENT FINANCIAL ASSISTANCE CLUSTER FINDINGS**

**FINDING 2021-003 - Internal Control over Compliance (Repeat Finding 2020-001, 2019-002, 2018-003, 2017-002, 2015-002, 2014-008)**

**UNR Current Status**

The corrective action plan listed in the prior year response to the 2021-003 finding was implemented and the condition is additionally mitigated through the removal of the permanent assignment of the PSA role for those individuals who are identified as not having the proper segregation of duties and only assigned on a temporary basis as business needs arise which is monitored and tracked.

**UNLV Current Status**

As noted in the management response to 2021 audit finding 2021-003, UNLV implemented an additional compensating controls to improve monitoring access by individuals who have ongoing access to the environments. This effort is an extension of changes implemented to significantly reduce the access for those who propagate program changes in the system.

In addition, following the completion of the FY21 audit cycle, UNLV met with both our external and

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2021

internal auditors in the fall of 2021 to discuss the finding and the changes UNLV had in progress and planned to improve our control environment where role conflicts remained necessary for operational support. Work continued in the fall 2021 and spring 2022 leading to another discussion in the during which we further discussed the steps being taken and further planned to address this finding in advance of the FY22 audit cycle.

While improvements in the control environment noted above were made during the course of FY22, such improvements were not in place throughout FY22 and as such this is reflected in this finding appearing in the FY22 report as finding 2022-001.

**SCS Current Status**

SCS continue to maintain change control measures through STAT for PeopleSoft and JIRA. The PeopleSoft access review was performed during March 2022 and incorporated SCS/SA privileges users and all shared instance security coordinators. Despite transition to a new CISO during Q2 2022, monitoring of PeopleSoft security alerts was maintained. SCS has been exploring additional preventative, detective and corrective controls to minimize the segregation of duties risk. These controls are noted in the current year response for “Finding 2022-001 – Internal Control over Compliance” and incorporate periodic management meetings internally to review/discuss/approve “anomalies” related to PSA activities.

**FINDING 2021-004 - Special Tests and Provisions: Return of Title IV funds for withdrawn students (Repeat finding 2020-002, 2019-003, 2018-005, 2017-004, 2016-003, 2015-004, 2014-011)**

**UNLV Current Status**

Steps taken to correct for the items identified in the finding, including expanded training around R2T4, the addition of a staff member to support the return of Title IV funds process, and increasing internal controls, have been successful in remediating the issues that were previously identified.

**UNR Current Status**

The corrective action plan listed in the prior year response to the 2021-004 finding is implemented and the condition is fully corrected. The University revised the internal policies to process the returned funds to the Common Origination and Disbursement (“COD”) sooner, a second backup person was trained to provide additional assistance, and a bi-weekly review is performed to ensure compliance and accuracy.

**FINDING 2021-005 - Special Tests and Provisions: Disbursements To or On Behalf of Students (Repeat Finding 2020-003, 2019-005, 2018-007, 2016-004, 2015-009)**

**CSN Current Status**

A process consisting of a query and monitoring was successfully implemented by the Financial Aid Office to ensure notification to students were sent prior to disbursement of their funds. A financial aid staff member reviews the process on a weekly basis to meet federal compliance requirements.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2021

**FINDING 2021-006 - Special Tests and Provisions: Enrollment Reporting (Repeat finding 2020-004, 2019-006, 2018-008 2016-002, 2015-006, 2014-012)**

**CSN Current Status**

The Registrar's Office has implemented the quality assurance plan and continues to follow the plan accordingly. The Registrar's Office is currently pulling reports and making comparisons with CSN student data. The Registrar's Office works closely with the Financial Aid Office to review and resolve any issues related to student enrollment discrepancies from the National Student Clearinghouse (NSC) and/or National Student Loan Database System (NSLDS). As needed, the Registrar's Office reaches out to NSC and NSLDS to help resolve any student data issues. In addition, consistent training and clear communication between the team members has helped better identify, resolve, and report student information in a timely manner.

**NSC Current Status**

Nevada State College successfully modified the monitoring reports used to maintain data in the NSLDS. Updates continue to be made to the National Student Clearinghouse every 2 weeks to ensure compliance with reporting requirements.

**FINDING 2021-007 - Special Tests and Provisions: Verification and Updating of Student Aid Application Information (Repeat finding 2020-006)**

**CSN Current Status**

CSN created a process with their third-party vendor to route back files that may be problematic. CSN and the third-party vendor also meet on a quarterly basis to debrief and discuss process improvement. In addition, ad hoc meetings are scheduled to resolve any upcoming or potential issues that arise. And finally, CSN continues to perform quality assurance review on the verification files to identify any errors and discusses any issues with the third-party vendor.

**FINDING 2021-008 - Reporting Pell Common Origination Records**

**CSN Current Status**

CSN has implemented a process to help prevent issues. The Financial Aid Office continues to request files on a weekly basis to review and monitor. As needed, an additional financial aid staff member helps review and process during peak times of operations. The staff are reviewing and updating the information within two days and notifying the Assistant Director of potential issues that need attention within five days to ensure compliance with the 15-day reporting requirement.

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From year ended June 30, 2021

**FINANCIAL STATEMENT FINDINGS**

**FINDING 2021-001 – Internal Control over the Estimates of Fair Value of Alternative Investments**

**System Office Current Status**

The oversight of the process was returned to the ACFO and the process started earlier as recommended. In addition, a meeting with the auditors clarified what is considered sufficient evidence for corroborating fair values of alternative investments. For the year ended June 30, 2022 NSHE's process of corroborating fair values of alternative investments was provided on schedule.

**FINDING 2021-002 – Internal Control over Completeness and Accuracy of the Schedule of Expenditures of Federal Awards**

**UNR Current Status**

The corrective action plan listed in the prior year response to the 2021-002 finding is implemented and the condition is fully corrected by the completion of refresher training for current staff and newly hired staff. Management also continues to perform a review of all awards for accuracy of the award classifications.

**System Office Current Status**

Additional review was performed to ensure the error was not repeated in the current year.

**STUDENT FINANCIAL ASSISTANCE CLUSTER FINDINGS**

**FINDING 2021-003 - Internal Control over Compliance (Repeat Finding 2020-001, 2019-002, 2018-003, 2017-002, 2015-002, 2014-008)**

**UNR Current Status**

The corrective action plan listed in the prior year response to the 2021-003 finding was implemented and the condition is additionally mitigated through the removal of the permanent assignment of the PSA role for those individuals who are identified as not having the proper segregation of duties and only assigned on a temporary basis as business needs arise which is monitored and tracked.

**UNLV Current Status**

As noted in the management response to 2021 audit finding 2021-003, UNLV implemented an additional compensating controls to improve monitoring access by individuals who have ongoing access to the environments. This effort is an extension of changes implemented to significantly reduce the access for those who propagate program changes in the system.

In addition, following the completion of the FY21 audit cycle, UNLV met with both our external and

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internal auditors in the fall of 2021 to discuss the finding and the changes UNLV had in progress and planned to improve our control environment where role conflicts remained necessary for operational support. Work continued in the fall 2021 and spring 2022 leading to another discussion in the during which we further discussed the steps being taken and further planned to address this finding in advance of the FY22 audit cycle.

While improvements in the control environment noted above were made during the course of FY22, such improvements were not in place throughout FY22 and as such this is reflected in this finding appearing in the FY22 report as finding 2022-001.

**SCS Current Status**

SCS continue to maintain change control measures through STAT for PeopleSoft and JIRA. The PeopleSoft access review was performed during March 2022 and incorporated SCS/SA privileges users and all shared instance security coordinators. Despite transition to a new CISO during Q2 2022, monitoring of PeopleSoft security alerts was maintained. SCS has been exploring additional preventative, detective and corrective controls to minimize the segregation of duties risk. These controls are noted in the current year response for “Finding 2022-001 – Internal Control over Compliance” and incorporate periodic management meetings internally to review/discuss/approve “anomalies” related to PSA activities.

**FINDING 2021-004 - Special Tests and Provisions: Return of Title IV funds for withdrawn students (Repeat finding 2020-002, 2019-003, 2018-005, 2017-004, 2016-003, 2015-004, 2014-011)**

**UNLV Current Status**

Steps taken to correct for the items identified in the finding, including expanded training around R2T4, the addition of a staff member to support the return of Title IV funds process, and increasing internal controls, have been successful in remediating the issues that were previously identified.

**UNR Current Status**

The corrective action plan listed in the prior year response to the 2021-004 finding is implemented and the condition is fully corrected. The University revised the internal policies to process the returned funds to the Common Origination and Disbursement (“COD”) sooner, a second backup person was trained to provide additional assistance, and a bi-weekly review is performed to ensure compliance and accuracy.

**FINDING 2021-005 - Special Tests and Provisions: Disbursements To or On Behalf of Students (Repeat Finding 2020-003, 2019-005, 2018-007, 2016-004, 2015-009)**

**CSN Current Status**

A process consisting of a query and monitoring was successfully implemented by the Financial Aid Office to ensure notification to students were sent prior to disbursement of their funds. A financial aid staff member reviews the process on a weekly basis to meet federal compliance requirements.

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**FINDING 2021-006 - Special Tests and Provisions: Enrollment Reporting (Repeat finding 2020-004, 2019-006, 2018-008 2016-002, 2015-006, 2014-012)**

**CSN Current Status**

The Registrar's Office has implemented the quality assurance plan and continues to follow the plan accordingly. The Registrar's Office is currently pulling reports and making comparisons with CSN student data. The Registrar's Office works closely with the Financial Aid Office to review and resolve any issues related to student enrollment discrepancies from the National Student Clearinghouse (NSC) and/or National Student Loan Database System (NSLDS). As needed, the Registrar's Office reaches out to NSC and NSLDS to help resolve any student data issues. In addition, consistent training and clear communication between the team members has helped better identify, resolve, and report student information in a timely manner.

**NSC Current Status**

Nevada State College successfully modified the monitoring reports used to maintain data in the NSLDS. Updates continue to be made to the National Student Clearinghouse every 2 weeks to ensure compliance with reporting requirements.

**FINDING 2021-007 - Special Tests and Provisions: Verification and Updating of Student Aid Application Information (Repeat finding 2020-006)**

**CSN Current Status**

CSN created a process with their third-party vendor to route back files that may be problematic. CSN and the third-party vendor also meet on a quarterly basis to debrief and discuss process improvement. In addition, ad hoc meetings are scheduled to resolve any upcoming or potential issues that arise. And finally, CSN continues to perform quality assurance review on the verification files to identify any errors and discusses any issues with the third-party vendor.

**FINDING 2021-008 - Reporting Pell Common Origination Records**

**CSN Current Status**

CSN has implemented a process to help prevent issues. The Financial Aid Office continues to request files on a weekly basis to review and monitor. As needed, an additional financial aid staff member helps review and process during peak times of operations. The staff are reviewing and updating the information within two days and notifying the Assistant Director of potential issues that need attention within five days to ensure compliance with the 15-day reporting requirement.