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# **NEVADA SYSTEM OF HIGHER EDUCATION**

## **SINGLE AUDIT REPORT**

### **FOR THE YEAR ENDED JUNE 30, 2010**



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

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

Nevada State College  
Truckee Meadows Community College  
System Administration

## BOARD OF REGENTS

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Raymond Rawson.....	Las Vegas
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Michael Wixom.....	Las Vegas

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Daniel J. Klaich, LLM .....	Chancellor Nevada System of Higher Education
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Stephen G. Wells, Ph.D. ....	President Desert Research Institute

**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, 2010**

**INTRODUCTION**

**BACKGROUND**

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

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

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

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

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

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

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

Research activities are conducted primarily at UNR, UNLV and DRI. NSHE has been awarded research grants by various Federal agencies. The primary agencies from which these funds were received during the year ended June 30, 2010 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, 2010 and 2009**

## BOARD OF REGENTS

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Carol A. Lucey, Ph.D. ....	President Western Nevada College
Lesley DiMare, Ph.D. ....	Interim President Nevada State College
Michael Richards, Ph.D. ....	President College of Southern Nevada
Maria C. Sheehan, EdD. ....	President Truckee Meadows Community College
Stephen G. Wells, Ph.D. ....	President Desert Research Institute

**Nevada System of Higher Education**  
**Financial Statements and Report of Independent Auditors**  
**As of and for the Years Ended June 30, 2010 and 2009**

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## Report of Independent Certified Public Accountants

Board of Regents  
Nevada System of Higher Education

We have audited the accompanying financial statements of the Nevada System of Higher Education (the "System"), as of and for the years ended June 30, 2010 and 2009, as listed in the table of contents. These financial statements are the responsibility of the System's management. Our responsibility is to express our opinion on these financial statements based on our audit. We did not audit the financial statements of the DRI Foundation, DRI Research Park, Truckee Meadows Community College Foundation, Great Basin College Foundation, College of Southern Nevada Foundation, and the Nevada State College Foundation, which collectively represent 4.6% percent of the assets, 4.5% percent of the net assets and 5.0% percent of the operating revenues of the aggregate discretely presented component units, as described in Note 22 "System Related Organizations" in the accompanying financial statements as of and for the year ended June 30, 2010. We did not audit the financial statements of the DRI Foundation, DRI Research Park, Truckee Meadows Community College Foundation, Great Basin College Foundation, University of Nevada, Las Vegas Foundation, College of Southern Nevada Foundation, and the Nevada State College Foundation, which collectively represented 55.1% percent of the assets, 57.1% percent of the net assets and 33.1% percent of the operating revenues of the aggregate discretely presented component units as of and for the year ended June 30, 2009. Those financial statements were audited by other auditors whose reports have been furnished to us, and in our opinion, insofar as they relate to the amounts included for those component units is based solely on the reports of other auditors.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America established by the American Institute of Certified Public Accountants and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the Practice Plans, DRI Research Parks, Ltd., DRI Research Foundation, Truckee Meadows Community College Foundation, Great Basin College Foundation, Athletic Association, University of Nevada, Inc. and Nevada State College Foundation, were not audited in accordance with *Government Auditing Standards* for the years ended June 30, 2010 and 2009. The financial statements of the University of Nevada, Reno Foundation and the University of Nevada, Las Vegas Foundation were not audited in accordance with *Government Auditing Standards* for the year ended June 30, 2009 but were for 2010. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and

disclosures in the financial statements, assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the aggregate discretely presented component units of the System, as of June 30, 2010 and 2009, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 15, 2010 on our consideration of the System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters for the year ended June 30, 2010. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the System's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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

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

*Grant Thornton LLP*

San Jose, California  
November 15, 2010

# Nevada System of Higher Education

## System Administration

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## 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, 2010. 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, 2010, with comparative information as of June 30, 2009 and June 30, 2008.

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

## SYSTEM AND SYSTEM RELATED ORGANIZATIONS

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

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

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

University of Nevada, Reno Foundation  
Athletic Association University of Nevada  
Athletic Association University of Nevada Endowment Fund  
University of Nevada School of Medicine Practice Plans  
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  
College of Southern Nevada Foundation  
Nevada State College Foundation

Component units issue separate audited and reviewed financial statements from the System.

## **SYSTEM FINANCIAL HIGHLIGHTS**

- Total net assets increased 7.4% from \$2,001,881 to \$2,150,623;
- Capital Assets increased 2.8% from \$1,915,412 to \$1,969,992;
- Operating revenues increased 3.3% from \$708,072 to \$731,406
- Non-operating revenues increased 21.9% from \$604,145 to \$736,304 ; and
- Operating expenses increased 0.0% from \$1,402,745 to \$1,403,365.

## **USING THIS REPORT**

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

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

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

The Statement of Revenues, Expenses, and Changes in Net Assets presents the revenues earned and expenses incurred during the year. Activities are reported as either operating or non-operating. All things being equal, a public higher education system's dependency on state appropriations will usually result in operating deficits. This is because the financial reporting model classifies State appropriations as non-operating revenues. The utilization of long-lived assets,

referred to as Capital Assets, is reflected in the financial statements as depreciation, which amortizes the cost of an asset over its expected useful life.

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

## CONDENSED FINANCIAL INFORMATION

### ASSETS AND LIABILITIES

The Statement of Net Assets is a point-in-time financial statement presenting the financial position of the System as of June 30, 2010, with a comparison made to June 30, 2009 and June 30, 2008. This Statement presents end-of-year data for Assets (current and non-current), Liabilities (current and non-current), and Net Assets (assets minus liabilities).

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

NSHE Net Assets	2010	2009	Increase/ (Decrease)	Percent of Prior Yr	2008	Increase/ (Decrease)	Percent of Prior Yr
<b>Assets</b>							
Current Assets	\$565,081	\$499,493	\$65,588	113%	\$521,497	(\$22,004)	96%
Capital Assets	1,969,992	1,915,412	54,580	103%	1,790,276	125,136	107%
Other Assets	312,497	318,258	(5,761)	98%	471,887	(153,629)	67%
<b>Total Assets</b>	<b>2,847,570</b>	<b>2,733,163</b>	<b>114,407</b>	<b>104%</b>	<b>2,783,660</b>	<b>(50,497)</b>	<b>98%</b>
<b>Liabilities</b>							
Current Liabilities	174,449	187,725	(13,276)	93%	192,566	(4,841)	97%
Noncurrent Liabilities	522,498	543,557	(21,059)	96%	485,343	58,214	112%
<b>Total Liabilities</b>	<b>696,947</b>	<b>731,282</b>	<b>(34,335)</b>	<b>95%</b>	<b>677,909</b>	<b>53,373</b>	<b>108%</b>
<b>Net Assets</b>							
Invested in Capital							
Assets, Net of Debt	1,449,575	1,382,189	67,386	105%	1,314,351	67,838	105%
Restricted							
nonexpendable	81,912	80,211	1,701	102%	81,554	(1,343)	98%
Restricted, expendable	235,868	237,217	(1,349)	99%	395,485	(158,268)	60%
Unrestricted	383,268	302,264	81,004	127%	314,361	(12,097)	96%
<b>Total Net Assets</b>	<b>\$2,150,623</b>	<b>\$2,001,881</b>	<b>\$148,742</b>	<b>107%</b>	<b>\$2,105,751</b>	<b>(\$103,870)</b>	<b>95%</b>

#### Assets

Total assets of the System increased by \$114.4 million, or approximately 4.2%. This increase occurred primarily in current and capital assets. The increase in current assets is due to an increase in the operating pool cash accounts as investments have rebounded with current market conditions. The increase in capital assets and assets restricted for capital construction is reflective of System's

ongoing priority of improving and expanding facilities to meet increases in enrollment driven student demand.

## **Liabilities**

Total liabilities for the year decreased by \$34.3 million; a \$13.2 million decrease in current liabilities and \$21.0 million decrease in non-current liabilities. The decrease in current liabilities was primarily due to a \$10.9 million decrease in accounts payable as a result of decreased capital projects activity at UNLV. The decrease in non-current liabilities was primarily driven by a \$20.1 million decrease in long-term debt as a result of a payments on bonds and notes payable.

## **Net Assets**

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

### **Invested in Capital Assets**

Net assets invested in capital assets - net of related debt, represent the System's capital assets net of accumulated depreciation and outstanding principal balances of debt attributable to the acquisition, construction, or improvement of those assets. The \$67.4 million or 4.9% increase reflects the System's expenditures for development and renewal of its capital assets, offset by depreciation expense on capital assets and a net decrease in long-term debt. The decrease indicates a limited amount of construction of new facilities due to the economic conditions in the State.

### **Restricted, Nonexpendable/Expendable**

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

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

### **Unrestricted Net Assets**

Unrestricted net assets increased by \$81.0 million in 2010. Although unrestricted net assets are not subject to externally imposed stipulations, substantially all of the System's unrestricted net assets have been designated for various academic and research programs and initiatives, as well as capital projects. 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

Component Entity Net Assets (in \$1,000's)							
	2010	2009	Increase/ (Decrease)	Percent of Prior Yr	2008	Increase/ (Decrease)	Percent of Prior Yr
<b>Assets</b>							
Current Assets	\$170,302	\$189,677	(\$19,375)	90%	\$104,275	\$85,402	182%
Capital Assets	4,384	6,004	(1,620)	73%	5,735	269	105%
Other Assets	201,973	158,719	43,254	127%	249,531	(90,812)	64%
<b>Total Assets</b>	<b>376,659</b>	<b>354,400</b>	<b>22,259</b>	<b>106%</b>	<b>359,541</b>	<b>(5,141)</b>	<b>99%</b>
<b>Liabilities</b>							
Current Liabilities	11,174	11,421	247	98%	9,692	1,729	118%
Non-Current Liabilities	9,612	8,634	978	111%	9,835	(1,201)	88%
<b>Total Liabilities</b>	<b>20,786</b>	<b>20,055</b>	<b>731</b>	<b>104%</b>	<b>19,527</b>	<b>528</b>	<b>103%</b>
<b>Net Assets</b>							
Invested in Capital	3,177	2,961	216	107%	2,878	83	103%
Assets Net of Debt							
Restricted, Nonexpendable	183,692	154,267	29,425	119%	175,514	(21,247)	88%
Restricted, Expendable	122,313	128,335	(6,022)	95%	112,690	15,645	114%
Unrestricted	46,691	48,782	(2,091)	96%	48,932	(150)	100%
<b>Total Net Assets</b>	<b>\$355,873</b>	<b>\$334,345</b>	<b>\$21,528</b>	<b>106%</b>	<b>\$340,014</b>	<b>(\$5,669)</b>	<b>98%</b>

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

## REVENUES, EXPENSES AND CHANGES IN NET ASSETS

Changes in total net assets as presented on the Statement of Net Assets are based on the activity presented in the Statement of Revenues, Expenses, and Changes in Net Assets. The purpose of the statement is to present the revenues received by the System, both operating and non-operating, and the expenses paid by the System, operating and non-operating, as well as any other revenues, expenses, gains and losses received or spent by the System.

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

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

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

	2010	2009	Increase/ Decrease	Percent of Prior Year	2008	Increase/ Decrease	Percent of Prior Year
<b>Operating Revenues</b>							
Student tuition and fees, net	\$302,887	\$284,888	\$17,999	106%	\$256,803	\$28,085	111%
Grants and contracts, Federal	174,000	179,466	(5,466)	97%	214,430	(34,964)	84%
Grants and contracts, Other	94,512	87,624	6,888	108%	78,969	8,655	111%
Sales and Services	140,444	139,583	861	101%	145,953	(6,370)	96%
Other	19,563	16,511	3,052	118%	14,813	1,698	111%
<b>Total Operating Revenues</b>	<u>731,406</u>	<u>708,072</u>	<u>23,334</u>	103%	<u>710,968</u>	<u>(2,896)</u>	100%
<b>Operating Expenses</b>							
Employees comp/Benefits	(931,296)	(943,615)	12,319	99%	(933,740)	(9,875)	101%
Utilities	(37,542)	(38,211)	669	98%	(37,328)	(883)	102%
Supplies and Services	(263,646)	(283,075)	19,429	93%	(288,419)	5,344	98%
Scholarship and Fellowships	(77,988)	(51,157)	(26,831)	152%	(41,176)	(9,981)	124%
Other	(38)	-	(38)	100%	-	-	-
Depreciation	(92,855)	(86,687)	(6,168)	107%	(75,507)	(11,180)	115%
<b>Total Operating Expenses</b>	<u>(1,403,365)</u>	<u>(1,402,745)</u>	<u>(620)</u>	100%	<u>(1,376,170)</u>	<u>(26,575)</u>	102%
<b>Expenses</b>							
<b>Non-Operating Revenues and Expenses</b>							
State Appropriation	396,748	619,609	(222,861)	64%	621,683	(2,074)	100%
Federal Grants	268,935	43,139	225,796	100%	-	43,139	-
Gifts	33,694	34,346	(652)	98%	37,631	(3,285)	91%
Investment Income (Loss), net	61,979	(83,743)	145,722	74%	5,498	(89,241)	1523%
Disposal of Capital Asset	(2,476)	(2,376)	(100)	104%	(2,795)	419	85%
Interest Expense	(21,895)	(21,464)	(431)	102%	(17,048)	(4,416)	126%
Other Non-Operating Revenues (Expenses)	(681)	14,634	(15,315)	5%	(508)	15,142	2881%
<b>Total Non-Operating Revenues and Expenses</b>	<u>736,304</u>	<u>604,145</u>	<u>132,159</u>	122%	<u>644,461</u>	<u>(40,316)</u>	94%
<b>Other Revenues (Expenses)</b>	<u>84,397</u>	<u>(13,342)</u>	<u>97,739</u>	633%	<u>232,619</u>	<u>(245,961)</u>	106%
<b>Net Assets</b>							
Increase (Decrease) in Net Assets	148,742	(103,870)	252,612	143%	211,878	(315,748)	149%
Net Assets, Beginning of Year	2,001,881	2,105,751	(103,870)	95%	1,893,873	211,878	111%
<b>Total Net Asset, End of Year</b>	<u>\$2,150,623</u>	<u>\$2,001,881</u>	<u>\$148,742</u>	107%	<u>\$2,105,751</u>	<u>(\$103,870)</u>	95%

Operating revenues increased by \$64.2 million (8.5%) and operating expenses increased by \$.6 million (0.0%), resulting in a decrease in the operating loss of \$63.6 million (9.8%).

Operating Revenue - Student Tuition and Fees increased 6.3% to \$302.9 million as a result of the Board of Regents approved tuition and fee increases and, to a lesser extent, enrollment growth. Federal grants and contracts experienced an increase of 16.0% to \$258.0 million and also an increase in State, local, and other grants and contracts of 7.9% to \$94.5 million.

A slight increase in operating expenses was driven by a large increase in Scholarship expense being offset by decreases in Employee Compensation and Benefits, utilities, and supplies expenses. These decreases are a result of NSHE's aggressive cost cutting drive in response to the budget cuts.

The Scholarship expense increased 52.4% to \$78.0 million. This is a result of an increasing number of students receiving financial aid awards and the institution commitment to providing aid to students during these tough economic times.

Non-operating net revenues increased by \$91.3 million. This was led by a significant decrease in appropriations (\$225.3 million) offset by significant increases in investment income, net (\$145.7 million) and American Recovery and Reinvestment Act of 2009 (ARRA) federal funds (\$187.4 million).

## System Related Organizations

Component entities increased slightly from 2009 to 2010, as shown in the following schedule.

	2010	2009	Increase/ Decrease	Percent of Prior Year	2008	Increase/ Decrease	Percent of Prior Year
<b>Operating Revenues</b>							
Patient Revenue	\$61,334	\$65,806	(\$4,472)	93%	\$63,408	\$2,398	104%
Contract Revenue	8,848	7,794	1,054	114%	7,167	627	109%
Contributions	45,463	62,622	(17,159)	73%	58,739	3,883	107%
Campus Support	4,216	6,030	(1,814)	70%	2,539	3,491	237%
Other	5,476	4,859	617	113%	6,059	(1,200)	80%
<b>Total Operating Revenues</b>	<b>125,337</b>	<b>147,111</b>	<b>(21,774)</b>	<b>85%</b>	<b>137,912</b>	<b>9,199</b>	<b>107%</b>
<b>Operating Expenses</b>							
Program Expenses	(60,102)	(60,368)	536	99%	(55,178)	(5,460)	110%
Other Operating Expenses	(36,013)	(34,056)	(1,957)	106%	(29,252)	(4,804)	116%
Depreciation	(1,003)	(1,118)	115	90%	(948)	(170)	118%
<b>Total Operating Expenses</b>	<b>(97,118)</b>	<b>(95,812)</b>	<b>(1,306)</b>	<b>101%</b>	<b>(85,378)</b>	<b>(10,434,503)</b>	<b>1120%</b>
<b>Non-Operating Revenues and Expenses</b>							
Investment Income (Loss), net	22,586	(39,479)	62,065	57%	(2,386)	(37,093)	1655%
Payments to NSHE System	(49,295)	(39,032)	(10,263)	126%	(53,610)	16,509	69%
Other Non-Operating Revenues	-	-	-	0%	(784)	(784)	0%
<b>Total Non-Operating Revenues &amp; Expenses</b>	<b>(25,171)</b>	<b>(76,580)</b>	<b>51,409</b>	<b>33%</b>	<b>(56,780)</b>	<b>(19,800)</b>	<b>135%</b>
<b>Other Revenues</b>							
Other Revenues	18,480	13,242	5,238	140%	15,290	(2,048)	87%
<b>Net Assets</b>							
Increase (decrease) in Net Assets	21,528	(12,039)	33,567	179%	11,044	(23,083)	109%
Net Assets, Beginning of Year	334,345	346,384	(12,039)	97%	335,340	11,044	103%
<b>Total Net Assets, End of Year</b>	<b>\$355,873</b>	<b>\$334,345</b>	<b>\$21,528</b>	<b>106%</b>	<b>\$346,384</b>	<b>(\$12,039)</b>	<b>97%</b>

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

Net cash flows increased primarily due to an increase in investment income. Cash used in operating activities decreased, reflecting NSHE's aggressive cost saving measures in response to the State budget cuts. Net operating cash flows (amount of cash used in operating activities) decreased 12.3%.

Cash flows used in capital financing activities indicated an increase of \$22.0 million, reflecting an increase in the expenditure of cash on capital assets. Cash generated through investing activities increased by \$98.6 million. This category generally reflects the income due to more favorable market conditions during the year.

	2010	2009	Increase/ (Decrease)	Percent of Prior Yr	2008	Increase/ (Decrease)	Percent of Prior Yr
Operating Activities	(\$584,420)	(\$613,358)	\$28,938	95%	(\$580,597)	\$32,761	106%
Non-Capital financing	694,445	730,716	(36,271)	95%	675,332	55,384	108%
Capital financing activities	(143,917)	(121,888)	(22,029)	118%	(139,302)	17,414	87%
Investing activities	82,164	(17,032)	99,196	482%	(50,346)	33,314	34%
Net increase (decrease) in cash	48,272	(21,562)	69,834		(94,913)	73,351	
Cash - Beginning of the year	152,563	174,125	(21,562)		269,038	(94,913)	
Cash- End of the year	\$200,835	\$152,563	\$48,272		\$174,125	(\$21,562)	

## CAPITAL ASSET AND DEBT ADMINISTRATION

As of June 30, 2010, the System had invested \$1.970 billion in a broad range of capital assets, including equipment, buildings, machinery and equipment, library books and media, art and other valuable collections, intangible assets and land. This represents a net increase (including additions and deletions) of \$54.6 million over the June 30, 2009, total of \$1.915 billion.

During fiscal year 2010, NSHE did not issue any new revenue bonds. As of June 30, 2010 the coverage on the University Revenue Bonds (pledged revenues to maximum annual debt service) was 4.81 times. For statutory purposes, the coverage was 1.77 times, above minimum coverage of 1.10. NSHE issued a total of \$9.8 million in notes payable during fiscal year 2010.

## FUTURE FINANCIAL EFFECTS

In the recent years the demand for higher education services has grown at a stable rate. In FY 10, the System realized a growth in student full time equivalent (FTE) enrollment of 4.8 percent system-wide compared to FY 09. In FY 10, student FTE enrollment increases ranged from 4.7 to 21.2 percent at the state college and the community colleges. Student FTE enrollments also increased at the state's two universities in FY 10 but at a slower rate of between 1.5 and 2.8 percent. Student enrollment counts are not yet available for the fall 2010 semester, but preliminary figures reflect that system-wide the number of FTE students should increase slightly from fall 2009 levels, with some institutions growing slightly and some institutions anticipating slight decreases in FTE students.

Funding appropriations for both FY 10 and FY 11 were approved by the 2009 Legislature in June 2009. General Fund support for the Nevada System of Higher Education (NSHE) for both FY 10 and FY 11, as approved by the 2009 Legislature totaled \$501.1 million. In addition, \$92.4 million in American Reinvestment and Recovery Act (ARRA) – State Fiscal Stabilization Funding was also approved by the 2009 Legislature in both FY 10 and FY 11 to provide additional funding support for NSHE. Due to state General Fund revenues not meeting projected levels a special session of the Legislature was called by the Governor in February 2010, and General Fund support for all agencies, including the Nevada System of Higher Education, was reduced by 6.9 percent effective March 2010. Reductions in General Fund support for NSHE totaled \$11.5 million in FY 10 and \$34.6 million in FY 11. In addition, the special session authorized ARRA funds totaling \$92.4 million, initially approved for FY 11, to be transferred to FY 10 and General Fund support was reduced by a like amount. In FY 11, the special session approved an additional \$92.4 million in General Fund support to offset the ARRA funds that were transferred to FY 10. Through these actions, total General Fund support in FY 10 totaled \$396.5 million. In addition, \$184.8 million in federal ARRA funds were approved for use by NSHE in FY 10. Other revenue sources in the FY 10

state supported operating budget, including registration fees, a student surcharge, and non-resident tuition, totaled \$218.7 million. General Fund support in FY 11 totals \$558.9 million.

As was the case in FY 10, student FTE enrollments will likely reflect growth at a number of institutions in FY 11 and NSHE will be requesting the Interim Finance Committee, as authorized in Senate Bill 431 (2009), for authority to expend student fee revenues generated in excess of budgeted levels due to enrollments exceeding projections in FY 11. These funds will be utilized to augment existing state budgets for the affected institutions.

Since the special session in February 2010, overall state General Fund revenue collections have met or exceeded projected levels. While these circumstances can change quickly, current indications reflect that additional reductions in General Fund support will not be required in FY 11. It should be noted that the Governor has instructed all agencies to reduce General Fund support by 10 percent from FY 11 levels, when submitting budget requests for the FY 12 and FY 13. The level of General Fund support for FY 12 and FY 13 will be determined by the 2011 Legislature, which convenes in February 2011.

## **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.

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NEVADA SYSTEM OF HIGHER EDUCATION  
STATEMENTS OF NET ASSETS (in \$1,000's)  
AS OF JUNE 30, 2010 AND 2009

	2010	System 2009	System Related Organizations 2010	2009
<b>ASSETS</b>				
<i>Current Assets</i>				
Cash and cash equivalents	\$ 128,937	\$ 35,640	\$ 43,550	\$ 47,176
Restricted cash and cash equivalents	157	162	1,148	1,358
Short-term investments	344,366	380,489	106,626	113,847
Accounts receivable, net	31,165	26,715	272	562
Receivable from U.S. Government	39,397	36,664	0	0
Receivable from State of Nevada	4,295	3,793	0	0
Pledges receivable, net	0	0	7,595	13,706
Patient accounts receivable, net	0	0	6,486	8,521
Current portion of loans receivable, net	1,635	2,061	78	9
Inventories	6,369	6,073	0	0
Deposits and deferred expenditures, current	8,454	7,562	554	1,328
Other	306	334	4,470	3,170
<b>Total Current Assets</b>	<b>565,081</b>	<b>499,493</b>	<b>170,779</b>	<b>189,677</b>
<i>Noncurrent Assets</i>				
Cash held by State Treasurer	64,899	108,794	0	0
Restricted cash and cash equivalents	6,842	7,967	569	569
Receivable from State of Nevada	31,809	7,518	0	0
Restricted investments	0	0	32,556	26,095
Endowment investments	192,645	176,998	108,969	69,384
Deposits and deferred expenditures	5,339	4,899	0	0
Loans receivable, net	10,646	11,746	0	0
Capital assets, net	1,969,992	1,915,412	4,384	6,004
Pledges receivable	0	0	41,965	43,902
Other noncurrent assets	317	336	17,914	18,769
<b>Total Noncurrent Assets</b>	<b>2,282,489</b>	<b>2,233,670</b>	<b>206,357</b>	<b>164,723</b>
<b>TOTAL ASSETS</b>	<b>2,847,570</b>	<b>2,733,163</b>	<b>377,136</b>	<b>354,400</b>
<b>LIABILITIES</b>				
<i>Current Liabilities</i>				
Accounts payable	36,574	47,478	2,530	2,635
Accrued payroll and related liabilities	27,948	26,575	1,496	2,175
Unemployment insurance and workers compensation	4,123	5,004	0	0
Current portion of compensated absences	30,897	29,027	13	14
Current portion of long-term debt	20,052	18,898	86	94
Current portion of obligations under capital leases	2,077	2,323	392	1,337
Accrued interest payable	11,140	11,188	0	0
Deferred revenue	33,978	35,311	518	366
Funds held in trust for others	6,642	11,208	0	0
Due to affiliates	26	426	5,777	4,299
Other	992	287	839	501
<b>Total Current Liabilities</b>	<b>174,449</b>	<b>187,725</b>	<b>11,651</b>	<b>11,421</b>
<i>Noncurrent Liabilities</i>				
Refundable advances under federal loan programs	7,074	7,545	0	0
Compensated absences	15,144	14,045	0	0
Deferred revenue	0	66	2,398	2,552
Long-term debt	489,535	508,387	185	411
Obligations under capital leases	5,385	7,739	859	426
Due to state	5,360	5,775	0	0
Other noncurrent liabilities	0	0	6,170	5,245
<b>Total Noncurrent Liabilities</b>	<b>522,498</b>	<b>543,557</b>	<b>9,612</b>	<b>8,634</b>
<b>TOTAL LIABILITIES</b>	<b>696,947</b>	<b>731,282</b>	<b>21,263</b>	<b>20,055</b>
<b>NET ASSETS</b>				
<i>Net Assets</i>				
Invested in capital assets, net of related debt	1,449,575	1,382,189	3,300	2,961
Restricted - Nonexpendable	81,912	80,211	183,692	154,267
Restricted - Expendable - Scholarships, research and	118,454	105,464	121,804	124,965
Restricted - Expendable - Loans	7,412	7,440	0	0
Restricted - Expendable - Capital projects	96,954	112,775	347	350
Restricted - Expendable - Debt service	13,048	11,538	0	0
Restricted - Expendable - Other	0	0	162	3,020
Unrestricted	383,268	302,264	46,568	48,782
<b>TOTAL NET ASSETS</b>	<b>\$2,150,623</b>	<b>\$2,001,881</b>	<b>\$355,873</b>	<b>\$334,345</b>

The accompanying notes are an integral part of these financial statements

**NEVADA SYSTEM OF HIGHER EDUCATION**  
**STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS (in \$1,000's)**  
**FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

	<u>System</u>		<u>System Related Organizations</u>	
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
<b>Operating Revenues</b>				
Student tuition and fees (net of scholarship allowance of \$79,721 and \$63,584)	\$ 302,887	\$ 284,888	\$ 0	\$ 0
Federal grants and contracts	174,000	179,466	0	0
State grants and contracts	36,934	37,758	0	0
Local grants and contracts	40,407	31,336	0	0
Other grants and contracts	17,171	18,500	0	0
Campus support	9	0	4,216	6,030
Sales and services of educational departments (including \$3,806 and \$2,525 from System related organizations)	61,594	62,112	0	0
Sales and services of auxiliary enterprises (net of scholarship allowances of \$3,585 and \$4,630)	78,850	77,501	0	0
Contributions	0	0	45,463	62,622
Patient revenue	0	0	60,401	64,634
Contract revenue	0	0	10,681	7,794
Special events and fundraising	0	0	1,587	1,224
Interest earned on loans receivable	189	165	0	0
Other operating revenues	19,365	16,346	3,889	3,635
<b>Total Operating Revenues</b>	<u>731,406</u>	<u>708,072</u>	<u>126,237</u>	<u>145,939</u>
<b>Operating Expenses</b>				
Employee compensation and benefits	(931,296)	(943,615)	(30,065)	(29,542)
Utilities	(37,542)	(38,211)	0	0
Supplies and services	(263,646)	(283,075)	(11,898)	(3,817)
Scholarships and fellowships	(77,988)	(51,157)	(608)	(100)
Program expenses, System related organizations	0	0	(40,010)	(53,599)
Depreciation	(92,855)	(86,687)	(1,003)	(1,118)
Other operating expenses	(38)	0	(12,896)	(4,533)
<b>Total Operating Expenses</b>	<u>(1,403,365)</u>	<u>(1,402,745)</u>	<u>(96,480)</u>	<u>(92,709)</u>
<b>Operating (Loss) Income</b>	<u>(671,959)</u>	<u>(694,673)</u>	<u>29,757</u>	<u>53,230</u>
<b>Nonoperating Revenues (Expenses)</b>				
State appropriations	397,076	623,417	0	0
Refund to State	(328)	(3,808)	0	0
Gifts including \$30,730 and \$31,569 from System related organizations)	33,694	34,346	0	0
Investment income (loss), net	61,979	(83,743)	22,467	(37,725)
Disposal of capital assets	(2,476)	(2,376)	0	(2)
Interest expense	(21,895)	(21,464)	(13)	(267)
Payments to System campuses and divisions	0	0	(49,295)	(39,032)
Other nonoperating revenues (expenses)	(681)	14,634	132	(1,485)
Federal grants and contracts	268,935	43,139	0	0
<b>Total Nonoperating Revenues (Expenses)</b>	<u>736,304</u>	<u>604,145</u>	<u>(26,709)</u>	<u>(78,511)</u>
<b>Income (Loss) before other revenue, expenses, gains or losses</b>	<u>64,345</u>	<u>(90,528)</u>	<u>3,048</u>	<u>(25,281)</u>
<b>Other Revenues (Expenses)</b>				
State appropriations restricted for capital purposes	61,868	(26,884)	0	0
Capital grants and gifts including (\$14,030 & \$7,588 from System related organizations)	20,922	9,954	0	0
Additions to permanent endowments (including \$78 and \$132 from System related organizations)	1,607	3,588	18,480	13,242
<b>Total Other Revenues (Expenses)</b>	<u>84,397</u>	<u>(13,342)</u>	<u>18,480</u>	<u>13,242</u>
<b>Increase (Decrease) in Net Assets</b>	<u>148,742</u>	<u>(103,870)</u>	<u>21,528</u>	<u>(12,039)</u>
<b>Net Assets</b>				
Net assets - beginning of year	<u>2,001,881</u>	<u>2,105,751</u>	<u>334,345</u>	<u>346,384</u>
<b>Net Assets - end of year</b>	<u><u>\$2,150,623</u></u>	<u><u>\$2,001,881</u></u>	<u><u>\$ 355,873</u></u>	<u><u>\$ 334,345</u></u>

NEVADA SYSTEM OF HIGHER EDUCATION  
STATEMENTS OF CASH FLOWS (in \$1,000's)  
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009

	<u>System</u>	
	<u>2010</u>	<u>2009</u>
<i>Net cash used by operating activities</i>		
Tuition and fees	\$301,788	\$282,363
Grants and contracts	273,855	274,440
Payments to suppliers	(274,875)	(293,183)
Payments for utilities	(38,318)	(38,092)
Payments for compensation and benefits	(927,755)	(950,335)
Payments for scholarships and fellowships	(77,938)	(51,108)
Loans issued to students and employees	(1,182)	(2,679)
Collection of loans to students and employees	1,816	1,893
Sales and services of auxiliary enterprises	77,750	77,037
Sales and services of educational departments	61,340	69,035
Other receipts (payments)	19,099	17,271
	<u>(584,420)</u>	<u>(613,358)</u>
<i>Cash flows from noncapital financing activities</i>		
State appropriations	397,280	633,755
State appropriations refunded	(328)	(3,808)
Gifts and grants for other than capital purposes	31,606	35,081
Gift for endowment purposes	1,607	21,888
Receipts under federal student loan programs	152,495	127,034
Disbursements under federal student loan programs	(152,712)	(127,239)
Other	(2,004)	(3,044)
Agency transactions	(3,635)	2,591
Federal grants and contracts	270,136	44,458
	<u>694,445</u>	<u>730,716</u>
<i>Cash flows from noncapital financing activities</i>		
<i>Cash flows from capital financing activities</i>		
Proceeds from capital debt	9,812	79,379
Other	1,557	3,793
Payments for debt issuance costs	(26)	(372)
Capital appropriations	37,390	27,791
Capital grants and gifts received	14,563	7,865
Purchases of capital assets	(153,885)	(194,312)
Proceeds from sale of property and equipment	76	41
Principal paid on capital debt and leases	(30,370)	(21,700)
Interest paid on capital debt and leases	(24,452)	(22,908)
Deposits for the acquisition of property and equipment	1,418	(1,465)
	<u>(143,917)</u>	<u>(121,888)</u>
<i>Cash flows from capital financing activities</i>		
<i>Cash flows from investing activities</i>		
Proceeds from sales and maturities of investments	222,813	880,123
Purchase of investments	(153,671)	(915,159)
Interest and dividends received on investments	9,833	16,708
Net increase (decrease) in cash equivalents, noncurrent investments	3,189	1,296
	<u>82,164</u>	<u>(17,032)</u>
<i>Cash flows from investing activities</i>		
<i>Net increase (decrease) in cash</i>	<u>48,272</u>	<u>(21,562)</u>
<i>Cash and cash equivalents, beginning of year</i>	<u>152,563</u>	<u>174,125</u>
<i>Cash and cash equivalents, end of year</i>	<u><u>\$200,835</u></u>	<u><u>\$152,563</u></u>

The accompanying notes are an integral part of these financial statements

**NEVADA SYSTEM OF HIGHER EDUCATION**  
**STATEMENTS OF CASH FLOWS (in \$1,000's) (CONTINUED)**  
**FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

	<b>SYSTEM</b>	
	<b>2010</b>	<b>2009</b>
<b>Reconciliation of operating loss to net cash used</b>		
Operating Loss	\$(671,959)	\$(694,673)
Adjustments to reconcile operating loss to cash used by operating activities:		
Supplies expense related to noncash gifts	1,569	1,467
Depreciation expense	92,855	86,687
Changes in assets and liabilities:		
Accounts receivable, net	(5,458)	3,388
Loans receivable, net	1,493	(423)
Inventory	(303)	200
Deposits and deferred expenditures	(3,613)	(1,903)
Accounts payable	281	1,503
Accrued payroll and related liabilities	1,469	(4,049)
Unemp insurance and worker's comp liability	(880)	(931)
Deferred revenue	(1,183)	(2,453)
Refundable advances under federal loan	(1,577)	96
Compensated absences	2,886	(2,267)
Net cash used by operating activities	<u>\$(584,420)</u>	<u>\$ (613,358)</u>
<b>Supplemental noncash activities information</b>		
Capital asset acquired in exchange of another asset	<u>\$ 0</u>	<u>\$ 15,557</u>
Loss on disposal of capital assets	<u>\$ 2,551</u>	<u>\$ 1,972</u>
Capital assets acquired by gifts	<u>\$ 3,791</u>	<u>\$ 2,745</u>
Capital assets acquired by incurring capital lease obligations and accounts payable	<u>\$ 1,663</u>	<u>\$ 10,235</u>
Unrealized gain on investments	<u>\$ 50,192</u>	<u>\$ (77,588)</u>

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2010 and 2009

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

The System is an agency of the State of Nevada (the “State”) and receives significant support from, and has significant assets held by the State as set forth in the accompanying financial statements. The System is a component unit of the State of Nevada in accordance with the provisions of the Governmental Accounting Standards Board (“GASB”) Statement No. 14, *The Financial Reporting Entity*. The System Related Organizations’ columns in these financial statements are comprised of data from the System’s discretely presented campus and athletic foundations and medical school practice plans (see Note 22). These System Related Organizations are included as part of the System’s financial statements because of the nature and the significance of their financial relationship with the System.

The System Related Organizations include campus foundations which are related tax-exempt organizations founded to foster and promote the growth, progress, and general welfare of the System, and are reported in separate columns to emphasize that they are Nevada not-for-profit organizations legally separate from the System. During the years ended June 30, 2010 and 2009 the foundations distributed \$47,757 and \$37,101 respectively, to the System for both restricted and unrestricted purposes. Complete financial statements for the foundations can be obtained from Mark Stevens, Interim Vice Chancellor for Finance at NSHE, 2601 Enterprise Rd., Reno, NV 89512.

The System Related Organizations also include three legally separate non-profit organizations, together known as the medical school practice plans. The practice plans include the University of Nevada School of Medicine Multispecialty Group Practice North, Inc., University of Nevada School of Medicine Group Practice South, Inc., and Nevada Family Practice Residency Program, Inc. The practice plans were established for the benefit of the University of Nevada School of Medicine and its faculty physicians who are engaged in patient care activities. During the years ended June 30, 2010 and 2009 the practice plans distributed \$1,538 and \$1,931, respectively, to the System for restricted purposes. Complete financial statements for the practice plans can be obtained from Mark Stevens, Interim Vice Chancellor for Finance at NSHE, 2601 Enterprise Rd., Reno, NV 89512.

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

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

#### BASIS OF PRESENTATION

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

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

#### BASIS OF ACCOUNTING

The financial statements have been prepared on the accrual basis of accounting whereby all revenues are recorded when earned and all expenses are recorded when incurred. All significant transactions between various divisions and campuses of the System have been eliminated. The System has the option to apply all Financial Accounting Standards Board (“FASB”) pronouncements issued after

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2010 and 2009

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

November 30, 1989, unless FASB conflicts with GASB. The System has elected not to apply FASB pronouncements issued after the applicable date. The financial statements are presented using the economic resources measurement focus.

### CASH AND CASH EQUIVALENTS

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

### INVESTMENTS

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

### INVENTORIES

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

### PLEDGES

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

### CAPITAL ASSETS

Capital assets are defined as assets with an initial unit cost of \$5 in the year ended June 30, 2010 and 2009 and an estimated useful life in excess of one year. Such assets are stated at cost at the date of acquisition or fair market value at date of donation in the case of gifts. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Capital assets acquired through federal grants and contracts where the federal government retains a reversionary interest are capitalized and depreciated. Interest in the amount of \$2,759 and \$2,991 was capitalized during the years ended June 30, 2010 and 2009, respectively. Depreciation is computed on a straight-line basis over the following estimated useful lives:

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

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

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2010 and 2009

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

#### DEFERRED REVENUE

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

#### COMPENSATED ABSENCES

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

#### FEDERAL REFUNDABLE LOANS

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

#### NET ASSETS

Net Assets are classified as follows:

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

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

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

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

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

#### OPERATING AND NONOPERATING REVENUES AND EXPENSES

##### SYSTEM

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

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

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 Business Officers Functional Accounting and Reporting Manual.

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2010 and 2009

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

#### *PRACTICE PLANS*

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

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

#### *FOUNDATIONS*

Donations, gifts and pledges are recognized as income when all eligibility requirements are met, provided that the promise is verifiable, the resources are measurable and collection is probable. Certain reclassifications have been made to the 2009 financial information in order to conform to 2010 presentation. In addition, system related organizations for AAUN and AAUN have been included that were not previously reported due to materiality.

#### **SCHOLARSHIP ALLOWANCES**

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

#### **GRANTS-IN-AID**

Student tuition and fees revenue include grants-in-aid charged to scholarships and fellowships and grants-in-aid for faculty and staff benefits charged to the appropriate expenditure programs to which the applicable personnel relate. Grants-in-aid for fiscal years 2010 and 2009 were \$9,551 and \$9,129, respectively.

#### **TAX EXEMPTION**

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

#### **USE OF ESTIMATES**

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

#### **COMPARATIVE INFORMATION**

Certain reclassifications have been made to the 2009 financial information in order to conform to 2010 presentation. The most significant was to reclassify Pell Grant revenues from operating revenue to non-operating revenue to meet the GASB's clarification of Pell Grants as non-exchange transactions. The reclassification resulted in a \$43,139 decrease in Federal Grants and Contracts in operating revenue and a corresponding increase to Federal Grants and Contracts in nonoperating revenue for the years ended June 30, 2009, on the Statement of Revenues, Expenses and Changes in Net Assts. In addition, loans receivable of \$1,952 for the System were reclassified to reflect the transfer of the Western Interstate Commission for Higher Education (WICHE) from the State of Nevada to the System.

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2010 and 2009

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

#### NEW ACCOUNTING PRONOUNCEMENTS

In June 2007, the GASB issued Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*, which requires most identifiable intangibles be classified as capital assets and gives guidance on amortization, when appropriate. The Statement is effective for years beginning after June 15, 2009. The implementation of this pronouncement did not have a material impact on the System.

In June 2008, the GASB issued Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, which address the recognition, measurement, and disclosure of information regarding derivative instruments entered into by state and local governments. The Statement becomes effective for years ending June 30, 2010. The implementation of this pronouncement did not have a material impact on the System.

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

### NOTE 3 – System Cash and Cash Equivalents:

Cash and cash equivalents of the System are stated at cost, which approximates market, and consists of deposits in money market funds, which are not federally insured, and cash in the bank. At June 30, 2010 and 2009 the System's deposits in money market funds totaled \$117,128 and \$23,800 respectively, and cash in bank was \$7,390 and \$8,799, respectively. Of these balances, \$250 each year, are covered by the Federal Depository Insurance Corporation ("FDIC"), the remaining deposits are uncollateralized and uninsured. Restricted cash represents the unexpended bond proceeds held for construction of major assets.

### NOTE 4 – System Investments:

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

Investments are stated at fair value. The historical cost and market value (fair value) of System investments at June 30, 2010 and 2009 is as follows:

	2010		2009	
	<u>Cost</u>	<u>Market Value</u>	<u>Cost</u>	<u>Market Value</u>
Mutual funds publicly traded	\$208,503	\$204,983	\$217,653	\$197,003
Partnerships	111,029	186,154	101,161	151,991
Equities	5,883	6,191	5,491	4,769
Endowment cash and cash equivalents	1,406	1,406	277	277
Trust(s)	4,590	5,264	6,364	6,737
Private commingled funds	<u>123,342</u>	<u>133,013</u>	<u>194,916</u>	<u>196,710</u>
	<u>\$454,753</u>	<u>\$537,011</u>	<u>\$525,862</u>	<u>\$557,487</u>

As of June 30, 2010, 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 in these partnerships of \$4,827. 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 statement of net assets.

#### *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

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2010 and 2009

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### NOTE 4 – System Investments (continued):

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, 2010 is as follows:

	<u>Fair Value</u>	<u>Not Rated</u>
Mutual funds publicly traded	\$ 204,983	\$ 204,983
Partnerships	186,154	186,154
Equities	6,191	6,191
Endowment cash and cash equivalents	1,406	1,406
Trust(s)	5,264	5,264
Private commingled funds	<u>133,013</u>	<u>133,013</u>
	<u>\$537,011</u>	<u>\$537,011</u>

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

Investments included in the above table have been identified as having interest rate risk and are principally invested in mutual funds and private commingled funds. The segmented time distribution for these investments at June 30, 2010 is as follows:

Less than 1 year	\$479,634
1 to 5 years	21,673
6 to 10 years	15,218
More than 10 years	<u>20,486</u>
	<u>\$537,011</u>

### *Custodial credit risk*

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

### *Concentration of credit risk*

Concentration of credit risk is the risk of loss attributed to the magnitude of the System's investments within any one issuer. For the fixed portion of the endowment pool, the System's policy for reducing its exposure to concentration of credit risk is to limit the investments within any one issuer to a maximum of 5% of the fixed income portfolio, provided that issues of the U.S. Government or agencies of the U.S. Government may be held without limitation and provided further that issues of agencies of the U.S. Government shall be limited to the extent set forth in the manager-specific guidelines. The System does not have a specific policy with regard to the operating pool or the remainder of the endowment pool. At June 30, 2010 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 \$71,151 and \$63,669 in mutual funds in both the operating and endowment pools that are primarily invested in international equities at June 30, 2010 and 2009, respectively.

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2010 and 2009

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### NOTE 5 – System Endowment Pool:

Approximately \$187,380 and \$170,264 of endowment fund investments at June 30, 2010 and 2009, respectively, are pooled on a unit market value basis. As of June 30, 2010, the endowment pool is comprised of investments in mutual funds (37%), partnerships (44%), private commingled (16%) and stocks (3%). As of June 30, 2009, the endowment pool is comprised of investments in mutual funds (44%), partnerships (37%), private commingled (16%) and stocks (3%). Each individual endowment fund acquires or disposes of units on the basis of the market value per unit on the preceding quarterly valuation date. The unit market value at June 30, 2010 and 2009 was \$460.96 and \$400.95, respectively. 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 years ended June 30, 2010 and 2009, the endowment spending policy, as approved by the Board of Regents, authorized a distribution of 4.5% of the average unit market value for the previous twenty (20) calendar quarters. Under the provisions of this spending rule, during 2010, \$21.05 was distributed to each time-weighted eligible unit for a total spending rule distribution of \$10,062 and, during 2009, \$19.95 was distributed to each time-weighted unit for a total spending rule distribution of \$9,905. The 2010 and 2009 distributions were made from investment income of \$5,010 and \$2,756, respectively, and \$5,052 and \$7,149, respectively from cumulative gains of pooled investments.

The System's policy is to retain the endowment's realized and unrealized appreciation with the endowment after the annual income distribution has been made. Such realized and unrealized appreciation retained in endowment investments was \$116,541 and \$119,583 at June 30, 2010 and 2009, respectively, is reflected within the restricted expendable for scholarships, research and instruction net asset 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.

### NOTE 6 – System Accounts Receivable:

System accounts receivable consist primarily of amounts due from students for tuition and fees and from local and private sources for grant and contract agreements. System accounts receivable are presented on the accompanying Statements of Net Assets net of allowances for uncollectible amounts of \$12,638 and \$10,660, respectively, as of June 30, 2010 and 2009.

	<u>2010</u>	<u>2009</u>
Accounts receivable:		
Student tuition and fees	\$17,249	\$13,875
Sales and services	7,164	5,084
Local and private grants and contracts	11,156	12,303
Other	<u>8,234</u>	<u>6,113</u>
	43,803	37,375
Less: Allowance for doubtful accounts	<u>(12,638)</u>	<u>(10,660)</u>
Net accounts receivable	<u>\$31,165</u>	<u>\$26,715</u>

### NOTE 7 – System Loans Receivable:

Loans receivable from students bear interest primarily between 3% and 15% per annum and are generally repayable in installments to the various campuses over a five to ten year period commencing nine months from the date of separation from the institution. Student loans made through the Federal Perkins Loan Program comprise substantially all of the loans receivable at June 30, 2010 and 2009. A provision for possible uncollectible amounts is recorded on the basis of the various institutions' estimated future losses for such items. The loans receivable and corresponding allowance for uncollectible loan balances as of June 30, 2010 and 2009 are as follows:

	<u>2010</u>	<u>2009</u>
Loans receivable	\$13,844	\$14,675
Less: Allowance for doubtful loans	<u>(1,563)</u>	<u>(868)</u>
Net loans receivable	12,281	13,807
Less current portion	<u>(1,635)</u>	<u>(2,061)</u>
Noncurrent loans receivable	<u>\$10,646</u>	<u>\$11,746</u>

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2010 and 2009

### NOTE 8 – System Capital Assets:

System capital asset activity for the years ended June 30, 2010 and 2009 is as follows:

	<u>2010</u>			
	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Construction in progress	\$ 126,858	\$ 13,408	(\$ 95,940)	\$ 44,326
Land	81,821	-	(261)	81,560
Intangibles	-	808	-	808
Collections	<u>9,697</u>	<u>76,286</u>	<u>(14)</u>	<u>85,969</u>
Total capital assets not being depreciated	<u>218,376</u>	<u>90,502</u>	<u>( 96,215)</u>	<u>212,663</u>
Capital assets being depreciated:				
Buildings	2,049,840	106,566	(1,339)	2,155,067
Land improvements	100,648	4,972	(1,163)	104,457
Machinery and equipment	301,212	30,843	(18,370)	313,685
Intangibles	-	6,702	-	6,702
Library books and media	<u>113,118</u>	<u>7,753</u>	<u>(677)</u>	<u>120,194</u>
Total	<u>2,564,818</u>	<u>156,836</u>	<u>(21,549)</u>	<u>2,700,105</u>
Less accumulated depreciation for:				
Buildings	(494,231)	(51,428)	100	(545,559)
Land improvements	(75,180)	(3,754)	939	(77,995)
Machinery and equipment	(199,270)	(27,254)	15,959	(210,565)
Intangibles	-	(1,369)	-	(1,369)
Library books and media	<u>(99,101)</u>	<u>(8,854)</u>	<u>667</u>	<u>(107,288)</u>
Total accumulated depreciation	<u>(867,782)</u>	<u>(92,659)</u>	<u>17,665</u>	<u>(942,776)</u>
Total capital assets being depreciated, net	<u>1,697,036</u>	<u>64,177</u>	<u>(3,884)</u>	<u>1,757,329</u>
Capital assets, net	<u>\$1,915,412</u>	<u>\$154,679</u>	<u>(\$100,099)</u>	<u>\$1,969,992</u>
		<u>2009</u>		
	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Construction in progress	\$ 383,603	\$128,356	(\$385,101)	\$ 126,858
Land	65,407	16,414	-	81,821
Collections	<u>9,778</u>	<u>148</u>	<u>(229)</u>	<u>9,697</u>
Total capital assets not being depreciated	<u>458,788</u>	<u>144,918</u>	<u>(385,330)</u>	<u>218,376</u>
Capital assets being depreciated:				
Buildings	1,638,629	412,226	(1,015)	2,049,840
Land improvements	89,011	12,932	(1,295)	100,648
Machinery and equipment	293,640	24,113	(16,541)	301,212
Library books and media	<u>108,149</u>	<u>5,876</u>	<u>(907)</u>	<u>113,118</u>
Total	<u>2,129,429</u>	<u>455,147</u>	<u>(19,758)</u>	<u>2,564,818</u>
Less accumulated depreciation for:				
Buildings	(452,692)	(47,889)	6,350	(494,231)
Land improvements	(67,299)	(8,986)	1,105	(75,180)
Machinery and equipment	(184,710)	(28,486)	13,926	(199,270)
Library books and media	<u>(93,240)</u>	<u>(6,716)</u>	<u>855</u>	<u>(99,101)</u>
Total accumulated depreciation	<u>(797,941)</u>	<u>(92,077)</u>	<u>22,236</u>	<u>(867,782)</u>
Total capital assets being depreciated, net	<u>1,331,488</u>	<u>363,070</u>	<u>2,478</u>	<u>1,697,036</u>
Capital assets, net	<u>\$1,790,276</u>	<u>\$507,988</u>	<u>(\$382,852)</u>	<u>\$1,915,412</u>

## **NEVADA SYSTEM OF HIGHER EDUCATION**

### **NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2010 and 2009**

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#### **NOTE 9 – System Long-Term Debt:**

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

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

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**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)**  
**FOR THE YEARS ENDED JUNE 30, 2010 and 2009**

System long-term debt activity for the years ended June 30, 2010 and 2009 is as follows:

	2010		2009		2008		2007		2006		2005		2004		2003		2002		2001		2000		1999		1998		1997		1996		1995		1994		1993		1992		1991		1990		1989		1988		1987		1986		1985		1984		1983		1982		1981		1980		1979		1978		1977		1976		1975		1974		1973		1972		1971		1970		1969		1968		1967		1966		1965		1964		1963		1962		1961		1960		1959		1958		1957		1956		1955		1954		1953		1952		1951		1950		1949		1948		1947		1946		1945		1944		1943		1942		1941		1940		1939		1938		1937		1936		1935		1934		1933		1932		1931		1930		1929		1928		1927		1926		1925		1924		1923		1922		1921		1920		1919		1918		1917		1916		1915		1914		1913		1912		1911		1910		1909		1908		1907		1906		1905		1904		1903		1902		1901		1900		1899		1898		1897		1896		1895		1894		1893		1892		1891		1890		1889		1888		1887		1886		1885		1884		1883		1882		1881		1880		1879		1878		1877		1876		1875		1874		1873		1872		1871		1870		1869		1868		1867		1866		1865		1864		1863		1862		1861		1860		1859		1858		1857		1856		1855		1854		1853		1852		1851		1850		1849		1848		1847		1846		1845		1844		1843		1842		1841		1840		1839		1838		1837		1836		1835		1834		1833		1832		1831		1830		1829		1828		1827		1826		1825		1824		1823		1822		1821		1820		1819		1818		1817		1816		1815		1814		1813		1812		1811		1810		1809		1808		1807		1806		1805		1804		1803		1802		1801		1800		1799		1798		1797		1796		1795		1794		1793		1792		1791		1790		1789		1788		1787		1786		1785		1784		1783		1782		1781		1780		1779		1778		1777		1776		1775		1774		1773		1772		1771		1770		1769		1768		1767		1766		1765		1764		1763		1762		1761		1760		1759		1758		1757		1756		1755		1754		1753		1752		1751		1750		1749		1748		1747		1746		1745		1744		1743		1742		1741		1740		1739		1738		1737		1736		1735		1734		1733		1732		1731		1730		1729		1728		1727		1726		1725		1724		1723		1722		1721		1720		1719		1718		1717		1716		1715		1714		1713		1712		1711		1710		1709		1708		1707		1706		1705		1704		1703		1702		1701		1700		1699		1698		1697		1696		1695		1694		1693		1692		1691		1690		1689		1688		1687		1686		1685		1684		1683		1682		1681		1680		1679		1678		1677		1676		1675		1674		1673		1672		1671		1670		1669		1668		1667		1666		1665		1664		1663		1662		1661		1660		1659		1658		1657		1656		1655		1654		1653		1652		1651		1650		1649		1648		1647		1646		1645		1644		1643		1642		1641		1640		1639		1638		1637		1636		1635		1634		1633		1632		1631		1630		1629		1628		1627		1626		1625		1624		1623		1622		1621		1620		1619		1618		1617		1616		1615		1614		1613		1612		1611		1610		1609		1608		1607		1606		1605		1604		1603		1602		1601		1600		1599		1598		1597		1596		1595		1594		1593		1592		1591		1590		1589		1588		1587		1586		1585		1584		1583		1582		1581		1580		1579		1578		1577		1576		1575		1574		1573		1572		1571		1570		1569		1568		1567		1566		1565		1564		1563		1562		1561		1560		1559		1558		1557		1556		1555		1554		1553		1552		1551		1550		1549		1548		1547		1546		1545		1544		1543		1542		1541		1540		1539		1538		1537		1536		1535		1534		1533		1532		1531		1530		1529		1528		1527		1526		1525		1524		1523		1522		1521		1520		1519		1518		1517		1516		1515		1514		1513		1512		1511		1510		1509		1508		1507		1506		1505		1504		1503		1502		1501		1500		1499		1498		1497		1496		1495		1494		1493		1492		1491		1490		1489		1488		1487		1486		1485		1484		1483		1482		1481		1480		1479		1478		1477		1476		1475		1474		1473		1472		1471		1470		1469		1468		1467		1466		1465		1464		1463		1462		1461		1460		1459		1458		1457		1456		1455		1454		1453		1452		1451		1450		1449		1448		1447		1446		1445		1444		1443		1442		1441		1440		1439		1438		1437		1436		1435		1434		1433		1432		1431		1430		1429		1428		1427		1426		1425		1424		1423		1422		1421		1420		1419		1418		1417		1416		1415		1414		1413		1412		1411		1410		1409		1408		1407		1406		1405		1404		1403		1402		1401		1400		1399		1398		1397		1396		1395		1394		1393		1392		1391		1390		1389		1388		1387		1386		1385		1384		1383		1382		1381		1380		1379		1378		1377		1376		1375		1374		1373		1372		1371		1370		1369		1368		1367		1366		1365		1364		1363		1362		1361		1360		1359		1358		1357		1356		1355		1354		1353		1352		1351		1350		1349		1348		1347		1346		1345		1344		1343		1342		1341		1340		1339		1338		1337		1336		1335		1334		1333		1332		1331		1330		1329		1328		1327		1326		1325		1324		1323		1322		1321		1320		1319		1318		1317		1316		1315		1314		1313		1312		1311		1310		1309		1308		1307		1306		1305		1304		1303		1302		1301		1300		1299		1298		1297		1296		1295		1294		1293		1292		1291		1290		1289		1288		1287		1286		1285		1284		1283		1282		1281		1280		1279		1278		1277		1276		1275		1274		1273		1272		1271		1270		1269		1268		1267		1266		1265		1264		1263		1262		1261		1260		1259		1258		1257		1256		1255		1254		1253		1252		1251		1250		1249		1248		1247		1246		1245		1244		1243		1242		1241		1240		1239		1238		1237		1236		1235		1234		1233		1232		1231		1230		1229		1228		1227		1226		1225		1224		1223		1222		1221		1220		1219		1218		1217		1216		1215		1214		1213		1212		1211		1210		1209		1208		1207		1206		1205		1204		1203		1202		1201		1200		1199		1198		1197		1196		1195		1194		1193		1192		1191		1190		1189		1188		1187		1186		1185		1184		1183		1182		1181		1180		1179		1178		1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# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2010 and 2009

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

System notes payable activity is as follows:

	2010								
	Interest Rate	Date Issued	Final Payment Date	Original Amount	Outstanding Balance				
Bank of America N. A. Commercial Markets, UNLV									
– T&M Chiller and Refunding	3.7249%	12/20/06	06/01/21	\$21,376	\$20,377				
Sun Trust Banks, Inc., UNLV – Refunding	3.93%	12/20/06	07/01/26	16,713	15,943				
Bank of America, UNR Medical Learning Lab	6.12%	10/29/09	7/1/16	9,812	9,812				
Other notes payable	1.07% - 6.30%	Various	Various	Various	24,952				
					<u>\$71,084</u>				

**NOTES TO THE FINANCIAL STATEMENTS (in \$,000's)**  
**FOR THE YEARS ENDED JUNE 30, 2010 and 2009**

## 2009

	Annual Interest Rate	Fiscal Year Final		Beginning		Ending	
		Payment Date	Balance	Additions	Reductions	Balance	Current
Universities Revenue Bonds, Series 1995	3.90% to 5.25%	2011	\$ 365	\$ -	(\$ 115)	\$ 250	\$ 120
Universities Revenue Bonds, Series 1998	4.00% to 5.25%	2014	4,560	-	(675)	3,885	705
Universities Revenue Bonds, Series 2000	5.10% to 5.88%	2021	1,395	-	(680)	715	715
Universities Revenue Bonds, Series April 2000	5.00% to 5.75%	2030	1,010	-	(320)	690	335
Universities Revenue Bonds, Series December 2000	5.00% to 5.375%	2021	3,760	-	(1,195)	2,565	1,255
Shadow Lane – Dental School Bond Series 2001	4.25% to 5.25%	2032	1,685	-	(395)	1,290	410
Universities Revenue Bonds, Series 2002A	3.87% to 5.40%	2032	27,110	-	(715)	26,395	740
Universities Revenue Bonds, Series 2002B	4.75% to 5.00%	2033	10,905	-	-	10,905	-
Taxable University Revenue Bonds, Series 2002C	4.00% to 5.50%	2022	7,005	-	(375)	6,630	390
Universities Revenue Bonds, Series 2003A	2.00% to 5.00%	2017	14,030	-	(1,620)	12,410	1,700
Universities Revenue Bonds, Series 2003B	2.00% to 5.00%	2034	49,165	-	(1,080)	48,085	1,115
Universities Revenue Bonds, Series 2004A	2.00% to 4.50%	2034	28,530	-	(1,355)	27,175	1,385
Universities Revenue Bonds, Series 2004B	3.00% to 4.75%	2035	10,000	-	(215)	9,785	220
Universities Revenue Bonds, Series 2005A	3.00% to 5.00%	2036	31,010	-	-	31,010	180
Universities Revenue Bonds, Series 2005B	3.25% to 5.00%	2036	169,635	-	(1,620)	168,015	1,935
Universities Revenue Bonds, Series 2008A	3.00% to 5.00%	2039	-	60,135	-	60,135	1,165
Universities Revenue Bonds, Series 2009A	2.00% to 5.25%	2039	-	18,140	-	18,140	-
Certificates of Participation, Series 2006A	4.00% to 5.00%	2025	11,015	-	-	11,015	-
Certificates of Participation, Series 2006B	4.81% to 4.98%	2011	1,475	-	(470)	1,005	490
SNSC Phase II Lease Revenue Bonds	7.58%	2023	7,425	-	(285)	7,140	305
Prepaid Interest in Advance of Refunding			(1,813)	-	253	(1,560)	(253)
Premiums			11,586	98	(474)	11,210	474
Total Bonds Payable			389,853	78,373	(11,336)	456,890	13,386
Notes Payable			75,066	2,100	(6,771)	70,395	5,512
Total			\$464,919	\$80,473	(\$18,107)	\$527,285	\$18,898

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2010 and 2009

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

System notes payable activity is as follows:

	2009								
	Interest Rate	Date Issued	Final Payment Date	Original Amount	Outstanding Balance				
Bank of America N. A. Commercial Markets, UNLV									
– T&M Chiller and Refunding	3.7249%	12/20/06	06/01/21	\$21,376	\$20,664				
Sun Trust Banks, Inc., UNLV – Refunding	3.93%	12/20/06	07/01/26	16,713	16,216				
Other notes payable	1.07% - 6.30%	Various	Various	Various	33,515				
					<u>\$70,395</u>				

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2010 and 2009

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

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

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

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 20,052	\$ 23,052	\$ 43,104
2012	19,517	22,292	41,809
2013	20,005	21,479	41,484
2014	21,241	20,606	41,847
2015	21,692	19,818	41,510
2016-2020	107,953	83,302	191,255
2021-2025	89,122	60,435	149,557
2026-2030	90,568	39,041	129,609
2031-2035	91,517	16,679	108,196
2036-2040	27,920	1,804	29,724
Total	<u>\$509,587</u>	<u>\$308,508</u>	<u>\$818,095</u>

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

### NOTE 10 – System Obligations Under Capital Leases:

The System has entered into various non-cancellable lease agreements of land, buildings and improvements, and machinery and equipment expiring at various dates from fiscal year 2011 to 2019.

System obligations under capital leases were as follows for the year ended June 30, 2010 and 2009:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>2010 Reductions</u>	<u>Ending Balance</u>	<u>Current</u>
Capital lease obligations	<u>\$10,062</u>	<u>\$177</u>	<u>(\$2,777)</u>	<u>\$7,462</u>	<u>\$2,077</u>
			<u>2009</u>		
	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Current</u>
Capital lease obligations	<u>\$12,058</u>	<u>\$2,033</u>	<u>(\$4,029)</u>	<u>\$10,062</u>	<u>\$2,323</u>

The following System property included in the accompanying financial statements was leased under capital leases as of June 30, 2010 and 2009:

	<u>2010</u>	<u>2009</u>
Buildings and improvements	\$11,699	\$10,421
Machinery and equipment	<u>8,821</u>	<u>11,962</u>
Total	20,520	22,383
Less accumulated depreciation	<u>(9,757)</u>	<u>(10,102)</u>
Total	<u>\$10,763</u>	<u>\$12,281</u>

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2010 and 2009

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

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

2011	\$2,410
2012	1,555
2013	1,528
2014	1,194
2015	959
2016-2019	<u>753</u>
Total minimum lease payments	8,399
Less amount representing interest	<u>( 937)</u>
Obligations under capital leases	<u>\$7,462</u>

Total interest expense under the System capital leases and included in the accompanying financial statements was \$407 and \$451, respectively, during the years ended June 30, 2010 and 2009. Depreciation of the capital lease assets is included in depreciation expense of the Statement of Revenues, Expenses and Changes in Net Assets.

### NOTE 11– Operating Leases:

The System has entered into various noncancellable operating lease agreements covering certain buildings and equipment. The lease terms range from one to ten years. The expense for operating leases was \$5,723 and \$7,363, respectively, for years ended June 30, 2010 and 2009.

Future minimum lease payments on noncancellable leases at June 30, are as follows:

2011	\$ 5,393
2012	3,400
2013	2,256
2014	1,659
2015	2,562
2016-2019	<u>36</u>
Total future minimum obligation	<u>\$15,306</u>

### NOTE 12– Unemployment Insurance and Workers Compensation:

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

Changes in unemployment and workers compensation for the years ended June 30, 2010 and 2009 are as follows:

	2010			
	Beginning Balance	Additions	Reductions	Ending Balance
Unemployment insurance	\$1,936	\$ 1,420	(\$2,301)	\$1,055
Workers compensation	<u>3,068</u>	<u>6,523</u>	<u>(6,523)</u>	<u>3,068</u>
Total	<u>\$5,004</u>	<u>\$7,943</u>	<u>(\$8,824)</u>	<u>\$4,123</u>

  

	2009			
	Beginning Balance	Additions	Reductions	Ending Balance
Unemployment insurance	\$2,215	\$ 1,480	(\$1,759)	\$1,936
Workers compensation	<u>3,719</u>	<u>1,997</u>	<u>(2,648)</u>	<u>3,068</u>
Total	<u>\$5,934</u>	<u>\$3,477</u>	<u>(\$4,407)</u>	<u>\$5,004</u>

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2010 and 2009

### NOTE 13– System Other Noncurrent Liability Activity:

The activity with respect to System other noncurrent liabilities for the years ended June 30, 2010 and 2009 was as follows:

	<u>2010</u>				
	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Current</u>
Refundable advances under					
federal loans program	\$ 7,545	\$ 392	(\$ 863)	\$ 7,074	\$ -
Compensated absences	43,072	30,290	(27,321)	46,041	30,897
Deferred revenue	35,377	33,600	(34,999)	33,978	33,978
Other non-current liabilities -					
Due to State	<u>6,190</u>	<u>-</u>	<u>(415)</u>	<u>5,775</u>	<u>415</u>
Total	<u>\$92,184</u>	<u>\$64,282</u>	<u>(\$63,598)</u>	<u>\$92,868</u>	<u>\$65,290</u>
	<u>2009</u>				
	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Current</u>
Refundable advances under					
federal loans program	\$ 7,442	\$ 377	(\$ 274)	\$ 7,545	\$ -
Compensated absences	45,340	28,129	(30,397)	43,072	29,027
Retentions payable	293	-	(293)	-	-
Deferred revenue	37,927	33,193	(35,743)	35,377	35,311
Other non-current liabilities -					
Due to State	<u>-</u>	<u>6,190</u>	<u>-</u>	<u>6,190</u>	<u>415</u>
Total	<u>\$91,002</u>	<u>\$67,889</u>	<u>(\$66,707)</u>	<u>\$92,184</u>	<u>\$64,753</u>

### NOTE 14– Extinguishment of Debt:

At June 30, 2010, debt in the amount of \$5,000 is considered to be extinguished through refunding of prior issues by a portion of the current issues. Sufficient proceeds were invested in state and local government securities and placed in escrow to assure the timely payment of the maturities of prior issues. Neither the debt nor the escrowed assets are reflected on the financial statements.

### NOTE 15– Irrevocable Letter of Credit:

In connection with its worker's compensation liability coverage, the System is required to maintain a \$400 standby letter of credit. An additional letter of credit was established in April 2004 in connection with the System's self-insured workers' compensation liability; the amount as of June 30, 2010 was \$1,771. A letter of credit was established in July 2003 in connection with the DRI Lease Revenue Bond in the amount of \$2,100. No advances were made under the letters of credit during the years ended June 30, 2010 and 2009.

### NOTE 16– System Pension Plans:

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

All permanent System classified employees are mandated by State law to participate in PERS. PERS is a defined benefit plan. Employees who retire with 5 or more years of service at age 65, 10 or more years of service at age 60 or with 30 years or more of service at any age are entitled to a retirement benefit, payable monthly for life, equal to 2.67% percent of the employee's average compensation for each year of service up to 30 years, with a maximum of 75 percent. An employee's average compensation is the average of the employee's highest compensation for 36 consecutive months. A diminished benefit is provided to all eligible employees upon early retirement, if such employees have achieved the years of service required for regular retirement. PERS also provides death and disability benefits. Benefits for employees hired after January 1, 2010 have a slightly reduced benefit structure. Benefits are established by State statute.

The authority for establishing and amending the obligation to make contributions is provided by statute. Contribution rates are also established by statute. Active employees contribute to PERS at a rate of either 11.25% or 0% of annual covered wages depending on the contribution option selected. The System is required to contribute to PERS at a rate of either 11.25% or 21.5% of annual covered wages, depending on the option selected by the employee. The System is not liable for any unfunded liabilities of PERS.

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

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2010 and 2009

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### NOTE 16– System Pension Plans:

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

System employees may elect to participate in voluntary tax sheltered annuity and deferred compensation programs 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 years ended June 30, 2010 and 2009 was approximately \$75,784 and \$71,312, respectively, equal to the required contribution for each year.

### NOTE 17– System Postemployment Benefits Other than Pensions:

In June 2004, the GASB issued Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions*, which requires accrual-based measurement, recognition and disclosure of other postemployment benefits (OPEB) expense, such as retiree medical and dental costs, over the employees' years of service, along with the related liability, net of any plan assets.

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

The Public Employees Benefits Program administers these benefits as a multiple employer cost sharing plan. The State Retirees' Health and Welfare Benefits Trust Fund has been created to provide benefits to retirees and their beneficiaries. The State has contributed \$19,700 to the irrevocable trust as a multiple employer cost sharing plan. The unfunded actuarial accrued liability for the trust, as of the most recent valuation on July 1, 2009, is \$1,850,000. This compares to \$1,790,000 on July 1, 2008. This is recorded on the financial statements of the trust and the State as a fiduciary fund, but not on the financial statements of the System.

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

The System's contribution for the retired employee group insurance assessment for the years ended June 30, 2010 and 2009 was approximately \$12,277 and \$11,822, respectively, equal to the required contribution each year.

### NOTE 18 - System Commitments and Contingent Liabilities:

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

The 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 years and projects the rates needed for the coming year. The System uses a third party administrator to adjust its workers' compensation claims.

The System is self-insured for its unemployment 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, 2010.

The estimated cost to complete property authorized or under construction at June 30, 2010 is \$127,884. These costs will be financed by State appropriations, private donations, available resources and/or long-term borrowings.

## NEVADA SYSTEM OF HIGHER EDUCATION

### NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2010 and 2009

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#### NOTE 19– Risk Management:

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

The System purchases the following commercial insurance:

- Coverage for direct physical loss or damage to the System's property with limits of \$500,000 per occurrence and a \$500 SIR.
- Worker's compensation (foreign and domestic) with statutory limits excess of a \$750 SIR.
- Employee dishonesty with limits of \$1,250 and a deductible of \$50.
- Medical malpractice with limits of \$1,000 per occurrence and \$3,000 aggregate.
- Allied health malpractice with limits of \$1,000 per occurrence and \$3,000 aggregate.

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

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

#### NOTE 20– Subsequent Events:

In September 2010, the investment committee approved the liquidation of the operating account investments in Och-Ziff Capital, Farallon Capital and Forester. These investments total \$45,953, \$46,193, and \$13,585, respectively at June 30, 2010. Although these investments have not been sold to date, the NSHE does not expect significant gains or losses due to the sales.

At the December 2010 Board of Regents meeting, the System will request approval to issue Universities Revenue bonds. If approved, it is anticipated that the bonds will finance a residence hall at UNR along with the potential purchase of a building for the University of Nevada School of Medicine in Las Vegas. It is currently estimated that \$56,000 of bonds will be issued for these projects.

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# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2010 and 2009

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### NOTE 21 Functional Classification of System Expenses:

The following is the functional classifications of expenses as reported on the Statements of Revenues, Expenses and Changes in Net Assets for the years ended June 30, 2010 and 2009.

	<u>2010</u>	<u>2009</u>
Instruction	\$ 501,483	\$ 494,682
Research	113,167	123,187
Public service	63,187	64,569
Academic support	115,104	124,770
Institutional support	143,211	141,277
Student services	107,795	111,890
Operation and maintenance of plant	112,960	129,071
Scholarships and fellowships	77,988	51,157
Auxiliary enterprises	75,615	74,756
Other expenditures	-	699
Depreciation	<u>92,855</u>	<u>86,687</u>
Total	<u>\$1,403,365</u>	<u>\$1,402,745</u>

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# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2010 and 2009

### NOTE 22 - System Related Organizations:

As described in Note 1, the System Related Organizations columns in the financial statements includes the financial data of the System's discretely presented campus foundations and medical school practice plans. Due to the condensed natures of this information, the individual line items may not necessarily agree with the financial statements of the system related organization, although the totals agree with the financial statements. Condensed combining financial data of the System related organizations is as follows:

### NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS NET ASSETS AS OF JUNE 30, 2010 (in \$1,000)

<u>ASSETS</u>	<u>UNR Foundation</u>	<u>UNR AAUN</u>	<u>UNR AAUN Endowment</u>	<u>Practice Plans</u>	<u>DRI Foundation</u>
<i>Current Assets</i>					
Cash and cash equivalents	\$23,001	\$ 1,401	\$ 5	\$ 6,536	\$ 320
Short-term investments	78,706	-	4,528	1,862	-
Other current assets	<u>3,422</u>	<u>580</u>	<u>-</u>	<u>8,187</u>	<u>104</u>
<b>Total Current Assets</b>	<u>105,129</u>	<u>1,981</u>	<u>4,533</u>	<u>16,585</u>	<u>424</u>
<i>Noncurrent Assets</i>					
Capital assets, net	12	64	-	2,415	16
Endowment investments	19,434	-	-	-	-
Other noncurrent assets	<u>23,673</u>	<u>1,232</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Noncurrent Assets</b>	<u>43,119</u>	<u>1,296</u>	<u>-</u>	<u>2,415</u>	<u>16</u>
<b>TOTAL ASSETS</b>	<u>148,248</u>	<u>3,277</u>	<u>4,533</u>	<u>19,000</u>	<u>440</u>
<u>LIABILITIES</u>					
<i>Current Liabilities</i>					
Due to affiliates	3,579	607	-	1,084	-
Current portion of long-term debt	-	-	-	-	86
Other current liabilities	<u>47</u>	<u>284</u>	<u>-</u>	<u>4,439</u>	<u>107</u>
<b>Total Current Liabilities</b>	<u>3,626</u>	<u>891</u>	<u>-</u>	<u>5,523</u>	<u>193</u>
<i>Noncurrent Liabilities</i>					
Long-term debt	-	-	-	-	185
Other noncurrent liabilities	<u>2,268</u>	<u>2,091</u>	<u>-</u>	<u>859</u>	<u>-</u>
<b>Total Noncurrent Liabilities</b>	<u>2,268</u>	<u>2,091</u>	<u>-</u>	<u>859</u>	<u>185</u>
<b>TOTAL LIABILITIES</b>	<u>5,894</u>	<u>2,982</u>	<u>-</u>	<u>6,382</u>	<u>378</u>
<u>NET ASSETS</u>					
Invested in capital assets, net of related debt	12	64	1,287	1,667	16
Restricted:					
Nonexpendable	84,916	204	3,170	-	-
Expendable	<u>47,516</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unrestricted	<u>9,910</u>	<u>28</u>	<u>76</u>	<u>10,951</u>	<u>46</u>
<b>TOTAL NET ASSETS</b>	<u>\$142,354</u>	<u>\$296</u>	<u>\$4,533</u>	<u>\$12,618</u>	<u>\$ 62</u>

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2010 and 2009

<b>DRI Research Park</b>	<b>TMCC Foundation</b>	<b>WNC Foundation</b>	<b>GBC Foundation</b>	<b>UNLV Foundation</b>	<b>CSN Foundation</b>	<b>NSC Foundation</b>	<b>Total System Related Organizations</b>
\$ 1	\$ 940	\$1,131	\$ 425	\$ 9,012	\$ 714	\$ 1,212	\$ 44,698
-	151	-	1,663	18,019	1,697	-	106,626
-	49	63	108	4,701	1,345	419	18,978
<u>1</u>	<u>1,140</u>	<u>1,194</u>	<u>2,196</u>	<u>31,732</u>	<u>3,756</u>	<u>1,631</u>	<u>170,302</u>
-	-	-	70	1,807	-	-	4,384
-	304	1,254	2,694	115,030	1,141	-	139,857
-	-	83	24	35,537	80	1,487	62,116
-	304	1,337	2,788	152,374	1,221	1,487	206,357
<u>1</u>	<u>1,444</u>	<u>2,531</u>	<u>4,984</u>	<u>184,106</u>	<u>4,977</u>	<u>3,118</u>	<u>376,659</u>
-	-	31	-	-	-	-	5,301
-	-	-	-	-	-	-	86
<u>3</u>	<u>558</u>	<u>-</u>	<u>172</u>	<u>139</u>	<u>3</u>	<u>35</u>	<u>5,787</u>
<u>3</u>	<u>558</u>	<u>31</u>	<u>172</u>	<u>139</u>	<u>3</u>	<u>35</u>	<u>11,174</u>
-	-	-	-	-	-	-	185
<u>130</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,080</u>	<u>-</u>	<u>-</u>	<u>9,427</u>
<u>130</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,080</u>	<u>-</u>	<u>-</u>	<u>9,612</u>
<u>133</u>	<u>558</u>	<u>31</u>	<u>172</u>	<u>4,219</u>	<u>3</u>	<u>35</u>	<u>20,786</u>
-	-	-	70	61	-	-	3,177
-	310	568	2,976	89,838	1,141	569	183,692
-	-	1,895	804	67,457	2,281	2,360	122,313
(132)	576	37	962	22,531	1,552	154	46,691
<u>(\$132)</u>	<u>\$886</u>	<u>\$2,500</u>	<u>\$4,812</u>	<u>\$179,887</u>	<u>\$4,974</u>	<u>\$3,083</u>	<u>\$355,873</u>

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2010 and 2009

### NOTE 22 - System Related Organizations (continued):

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

<u>ASSETS</u>	<u>UNR Foundation</u>	<u>UNR AAUN</u>	<u>UNR AAUN Endowment</u>	<u>Practice Plans</u>	<u>DRI Foundation</u>
<i>Current Assets</i>					
Cash and cash equivalents	\$14,661	\$ 900	\$ 334	\$ 6,041	\$ 450
Short-term investments	94,074	-	2,882	2,135	-
Other current assets	3,279	599	28	10,095	26
<b>Total Current Assets</b>	<u>112,014</u>	<u>1,499</u>	<u>3,244</u>	<u>18,271</u>	<u>476</u>
<i>Noncurrent Assets</i>					
Capital assets, net	18	573	-	3,377	16
Endowment investments	1,878	-	1,482	-	-
Other noncurrent assets	15,265	1,656	20	-	-
<b>Total Noncurrent Assets</b>	<u>17,161</u>	<u>2,229</u>	<u>1,502</u>	<u>3,377</u>	<u>16</u>
<b>TOTAL ASSETS</b>	<u>129,175</u>	<u>3,728</u>	<u>4,746</u>	<u>21,648</u>	<u>492</u>
<u>LIABILITIES</u>					
<i>Current Liabilities</i>					
Due to affiliates	3,785	97	-	410	-
Current portion of long-term debt	-	8	-	1,337	86
Other current liabilities	67	275	-	4,743	26
<b>Total Current Liabilities</b>	<u>3,852</u>	<u>380</u>	<u>-</u>	<u>6,490</u>	<u>112</u>
<i>Noncurrent Liabilities</i>					
Long-term debt	-	-	-	427	411
Other noncurrent liabilities	2,419	2,306	-	-	-
<b>Total Noncurrent Liabilities</b>	<u>2,419</u>	<u>2,306</u>	<u>-</u>	<u>427</u>	<u>411</u>
<b>TOTAL LIABILITIES</b>	<u>6,271</u>	<u>2,686</u>	<u>-</u>	<u>6,917</u>	<u>523</u>
<u>NET ASSETS</u>					
Invested in capital assets, net of related debt	18	566	-	2,241	16
Restricted:					
Nonexpendable	77,196	331	2,907	-	-
Expendable	37,488	-	1,169	-	2
Unrestricted	8,202	144	670	12,490	(49)
<b>TOTAL NET ASSETS</b>	<u>\$122,904</u>	<u>\$1,041</u>	<u>\$4,746</u>	<u>\$14,731</u>	<u>(\$ 31)</u>

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2010 and 2009

<u>DRI Research Park</u>	<u>TMCC Foundation</u>	<u>WNC Foundation</u>	<u>GBC Foundation</u>	<u>UNLV Foundation</u>	<u>CSN Foundation</u>	<u>NSC Foundation</u>	<u>Total System Related Organizations</u>
\$ 6	\$ 706	\$1,004	\$ 408	\$ 20,786	\$ 2,569	\$ 669	\$ 48,784
-	250	-	3,377	9,656	1,473	-	113,597
-	49	130	35	7,830	5,138	87	27,296
<u>6</u>	<u>1,005</u>	<u>1,134</u>	<u>3,820</u>	<u>38,272</u>	<u>9,180</u>	<u>756</u>	<u>189,677</u>
2	-	-	51	1,963	4	-	6,004
-	247	1,247	2,386	86,571	-	569	94,380
-	-	115	123	43,145	1,216	2,799	64,339
<u>2</u>	<u>247</u>	<u>1,362</u>	<u>2,560</u>	<u>131,679</u>	<u>1,220</u>	<u>3,368</u>	<u>164,723</u>
<u>8</u>	<u>1,252</u>	<u>2,496</u>	<u>6,380</u>	<u>169,951</u>	<u>10,400</u>	<u>4,124</u>	<u>354,400</u>
-	-	-	-	-	7	64	4,363
-	-	-	-	-	-	-	1,431
<u>3</u>	<u>372</u>	<u>-</u>	<u>29</u>	<u>109</u>	<u>2</u>	<u>-</u>	<u>5,627</u>
<u>3</u>	<u>372</u>	<u>-</u>	<u>29</u>	<u>109</u>	<u>9</u>	<u>64</u>	<u>11,421</u>
-	-	-	-	-	-	-	838
<u>133</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,938</u>	<u>-</u>	<u>-</u>	<u>7,796</u>
<u>133</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,938</u>	<u>-</u>	<u>-</u>	<u>8,634</u>
<u>136</u>	<u>372</u>	<u>-</u>	<u>29</u>	<u>3,047</u>	<u>9</u>	<u>64</u>	<u>20,055</u>
2	-	-	51	63	4	-	2,961
-	252	542	2,898	69,572	-	569	154,267
-	-	1,930	610	75,131	8,799	3,205	128,334
<u>(130)</u>	<u>628</u>	<u>24</u>	<u>2,792</u>	<u>22,138</u>	<u>1,588</u>	<u>286</u>	<u>48,783</u>
<u>(\$128)</u>	<u>\$ 880</u>	<u>\$2,496</u>	<u>\$6,351</u>	<u>\$166,904</u>	<u>\$10,391</u>	<u>\$4,060</u>	<u>\$334,345</u>

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2010 and 2009

### NOTE 22 - System Related Organizations (continued):

#### NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS REVENUES, EXPENSES AND CHANGES IN NET ASSETS (in \$1,000) FOR THE YEAR ENDED JUNE 30, 2010

	UNR Foundation	UNR AAUN	UNR AAUN Endowment	Practice Plans	DRI Foundation
<i>Operating Revenues</i>					
Patient revenue	\$ -	\$ -	\$ -	\$61,334	\$ -
Contract revenue	-	-	-	8,848	-
Contributions	21,345	363	-	-	623
Campus support	1,859	-	-	-	280
Other operating revenue	<u>1,245</u>	<u>110</u>	<u>-</u>	<u>2,542</u>	<u>67</u>
Total operating revenues	<u>24,449</u>	<u>473</u>	<u>-</u>	<u>72,724</u>	<u>970</u>
<i>Operating Expenses</i>					
Program expenses	224	-	-	59,588	-
Depreciation	7	1	-	932	-
Other operating expenses	<u>3,177</u>	<u>207</u>	<u>681</u>	<u>14,197</u>	<u>447</u>
Total operating expenses	<u>3,408</u>	<u>208</u>	<u>681</u>	<u>74,717</u>	<u>447</u>
Operating income (loss)	<u>21,041</u>	<u>265</u>	<u>(681)</u>	<u>(1,993)</u>	<u>523</u>
<i>Nonoperating Revenues (Expenses)</i>					
Payments to System campuses and divisions	(16,054)	(1,134)	-	-	(555)
Other nonoperating revenues (expenses)	<u>10,425</u>	<u>124</u>	<u>468</u>	<u>(120)</u>	<u>125</u>
Total nonoperating expenses	<u>(5,629)</u>	<u>(1,010)</u>	<u>468</u>	<u>(120)</u>	<u>(430)</u>
Income (loss) before other revenue, expenses gains or losses	<u>15,412</u>	<u>(745)</u>	<u>(213)</u>	<u>(2,113)</u>	<u>93</u>
Additions to permanent endowments	4,038	-	-	-	-
Other revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other revenues (expenses)	<u>4,038</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Increase (decrease) in net assets	19,450	(745)	(213)	(2,113)	93
Net assets - beginning of year	<u>122,904</u>	<u>1,041</u>	<u>4,746</u>	<u>14,731</u>	<u>(31)</u>
Net assets - end of year	<u>\$142,354</u>	<u>\$ 296</u>	<u>\$4,533</u>	<u>\$12,618</u>	<u>\$62</u>

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2010 and 2009

<b>DRI Research Park</b>	<b>TMCC Foundation</b>	<b>WNC Foundation</b>	<b>GBC Foundation</b>	<b>UNLV Foundation</b>	<b>CSN Foundation</b>	<b>NSC Foundation</b>	<b>Total</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,334
-	-	-	-	-	-	-	8,848
-	1,009	547	174	18,692	1,400	1,310	45,463
40	144	-	119	1,774	-	-	4,216
<u>3</u>	<u>1</u>	<u>131</u>	<u>77</u>	<u>898</u>	<u>377</u>	<u>25</u>	<u>5,476</u>
<u>43</u>	<u>1,154</u>	<u>678</u>	<u>370</u>	<u>21,364</u>	<u>1,777</u>	<u>1,335</u>	<u>125,337</u>
-	-	243	47	-	-	-	60,102
2	-	-	10	47	4	-	1,003
<u>45</u>	<u>220</u>	<u>434</u>	<u>372</u>	<u>13,385</u>	<u>662</u>	<u>2,186</u>	<u>36,013</u>
<u>47</u>	<u>220</u>	<u>677</u>	<u>429</u>	<u>13,432</u>	<u>666</u>	<u>2,186</u>	<u>97,118</u>
(4)	934	1	(59)	7,932	1,111	(851)	28,219
-	(988)	(139)	(1,905)	(20,175)	(6,681)	(126)	(47,757)
-	60	142	351	10,858	153	-	22,586
-	(928)	3	(1,554)	(9,317)	(6,528)	(126)	(25,171)
(4)	6	4	(1,613)	(1,385)	(5,417)	(977)	3,048
-	-	-	74	14,368	-	-	18,480
-	-	-	-	-	-	-	-
-	-	-	74	14,368	-	-	18,480
(4)	6	4	(1,539)	12,983	(5,417)	(977)	21,528
(128)	880	2,496	6,351	166,904	10,391	4,060	334,345
<u>(\$132)</u>	<u>\$886</u>	<u>\$ 2,500</u>	<u>\$4,812</u>	<u>\$179,887</u>	<u>\$ 4,974</u>	<u>\$3,083</u>	<u>\$355,873</u>

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2010 and 2009

### NOTE 22 - System Related Organizations (continued):

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

	UNR Foundation	UNR AAUNs	UNR AAUN Endowment	Practice Plans	DRI Foundation
<i>Operating Revenues</i>					
Patient revenue	\$ -	\$ -	\$ -	\$65,806	\$ -
Contract revenue	-	-	-	7,794	-
Contributions	17,359	1,933	-	-	407
Campus support	2,213	-	-	-	291
Other operating revenue	758	165	-	2,387	174
Total operating revenues	<u>20,330</u>	<u>2,098</u>	<u>-</u>	<u>75,987</u>	<u>872</u>
<i>Operating Expenses</i>					
Program expenses	294	-	-	58,929	-
Depreciation	7	15	-	1,040	-
Other operating expenses	3,185	381	67	18,688	610
Total operating expenses	<u>3,486</u>	<u>396</u>	<u>67</u>	<u>78,657</u>	<u>610</u>
Operating income (loss)	<u>16,844</u>	<u>1,702</u>	<u>(67)</u>	<u>(2,670)</u>	<u>262</u>
<i>Nonoperating Revenues (Expenses)</i>					
Payments to System campuses and divisions	(19,399)	(1,348)	721	-	(337)
Other nonoperating revenues (expenses)	<u>(23,579)</u>	<u>131</u>	<u>(1,722)</u>	<u>(248)</u>	<u>(19)</u>
Total nonoperating expenses	<u>(42,978)</u>	<u>(1,217)</u>	<u>(1,001)</u>	<u>(2,918)</u>	<u>(356)</u>
Income (loss) before other revenue, expenses gains or losses	<u>(26,134)</u>	<u>485</u>	<u>(1,068)</u>	<u>(2,918)</u>	<u>(94)</u>
Additions to permanent endowments	6,190	-	-	-	-
Other revenues	-	-	-	-	-
Total other revenues (expenses)	<u>6,190</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Increase (decrease) in net assets	(19,944)	485	(1,068)	(2,918)	(94)
Net assets - beginning of year	<u>142,848</u>	<u>556</u>	<u>5,814</u>	<u>17,649</u>	<u>63</u>
Net assets - end of year	<u>\$122,904</u>	<u>\$1,041</u>	<u>\$4,746</u>	<u>\$14,731</u>	<u>(\$31)</u>

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2010 and 2009

<b>DRI Research Park</b>	<b>TMCC Foundation</b>	<b>WNC Foundation</b>	<b>GBC Foundation</b>	<b>UNLV Foundation</b>	<b>CSN Foundation</b>	<b>NSC Foundation</b>	<b>Total</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,806
-	-	-	-	-	-	-	7,794
-	1,166	709	266	30,815	9,028	939	62,622
57	142	-	73	3,254	-	-	6,030
3	42	100	71	711	413	35	4,859
<u>60</u>	<u>1,350</u>	<u>809</u>	<u>410</u>	<u>34,780</u>	<u>9,441</u>	<u>974</u>	<u>147,111</u>
-	1,183	152	43	37	-	-	60,638
10	-	-	4	36	6	-	1,118
62	174	579	282	5,612	650	3,766	34,056
<u>72</u>	<u>1,357</u>	<u>731</u>	<u>329</u>	<u>5,685</u>	<u>656</u>	<u>3,766</u>	<u>95,812</u>
(12)	(7)	78	81	29,095	8,785	(2,792)	51,299
-	-	(142)	(618)	(14,312)	(1,237)	(429)	(37,101)
-	(63)	(200)	(517)	(13,332)	67	-	(39,479)
-	(63)	(342)	(1,135)	(27,641)	(1,170)	(429)	(76,580)
(12)	(70)	(264)	(1,054)	1,454	7,615	(3,221)	(25,281)
-	-	-	25	7,027	-	-	13,242
-	-	-	-	-	-	-	-
-	-	-	25	7,027	-	-	13,242
(12)	(70)	(264)	(1,029)	8,481	7,615	(3,221)	(12,039)
(116)	950	2,760	7,380	158,423	2,776	7,281	346,384
<u>(\$128)</u>	<u>\$880</u>	<u>\$ 2,496</u>	<u>\$6,351</u>	<u>\$166,904</u>	<u>\$10,391</u>	<u>\$4,060</u>	<u>\$334,345</u>

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2010 and 2009

### NOTE 22 - System Related Organizations (continued):

UNR Foundation:

Cash and cash equivalents at June 30, 2010 and 2009, consists of:

	<u>2010</u>	<u>2009</u>
Cash	\$ 2,279	\$ 351
Money funds	1,462	305
Commingled funds	18,829	13,405
Certificates of deposit	331	-
Treasury bills and notes	<u>100</u>	<u>600</u>
	<u>\$23,001</u>	<u>\$14,661</u>

The fair value of investments at June 30, 2010 and 2009, are as follows:

	<u>2010</u>	<u>2009</u>
Equity Investments	\$ 480	\$ 390
Bonds	16,874	-
Commingled funds	65,345	85,679
U.S. Government Securities	<u>11,049</u>	<u>4,987</u>
	<u>\$98,140</u>	<u>\$95,952</u>

At June 30, 2010, the Foundation investments had the following maturities:

	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>			
		<u>Less than 1</u>	<u>1 – 5</u>	<u>6 – 10</u>	<u>11-38</u>
Equity investments	\$ 480	\$ 480	\$ -	\$ -	\$ -
Bonds	16,874	-	4,254	3,891	8,729
Commingled funds	65,345	65,345	-	-	-
Certificates of deposit	4,392	1,832	2,560	-	-
U.S. Government securities	<u>11,049</u>	<u>11,049</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$98,140</u>	<u>\$78,706</u>	<u>\$6,814</u>	<u>\$ 3,891</u>	<u>\$8,729</u>

The Foundation's investment policy for cash and cash equivalents is to exercise sufficient due diligence to minimize investing cash and cash equivalents in instruments that will lack liquidity. The Foundation, through its Investment Managers considers the operating funds to be two discrete pools of funds: a short-term pool and an intermediate-term pool. The short-term pool shall be funded in an amount sufficient to meet the expected daily cash requirements of the Foundation. The goals of the investments are to maintain the principal in the account while maximizing the return on the investments. The short-term pool is staggered in 30, 60, and 90 day investments. Appropriate types of investments are money market funds, certificates of deposit, commercial paper, U.S. Treasury bills and notes, mortgage backed securities (U.S. Government) and internal loans to the University of Nevada, Reno secured by a promissory note with an appropriate interest rate. The intermediate-term pool is invested in fixed income securities generally having an average maturity of three years or less in order to take advantage of higher yields.

The cumulative net appreciation (depreciation) of investments at June 30, 2010 and 2009 was \$3,137 and (\$29,916), respectively.

### *Investment Risk Factors*

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

### *Concentration of Credit Risk*

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

The Foundation restricts investment of cash and cash equivalents and investments to financial institutions with high credit standing and The Commonfund, a nonprofit membership corporation operated by and for its member colleges, universities and independent schools. The Foundation currently purchases certificates of deposit of less than two hundred fifty thousand dollars per bank or institution. Commercial

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2010 and 2009

### NOTE 22 - System Related Organizations (continued):

paper is limited to a maximum of 10% of the total cash available. The Foundation has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash and cash equivalents and investments.

#### *Credit Risk*

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.

	AAA	AA	A	BBB	Not Rated
Equity investments	\$ -	\$ -	\$ -	\$ -	\$ 480
Bonds	4,752	925	2,659	2,121	6,417
Commingled funds	-	-	-	-	65,345
Certificates of deposit	-	-	-	-	4,392
U.S. Government securities	-	-	-	-	11,049
	<u>\$4,752</u>	<u>\$925</u>	<u>\$2,659</u>	<u>\$ 2,121</u>	<u>\$87,683</u>

Fixed income securities to obligations of the U.S. Government are not considered to have credit risk. In addition, investments held by the Commonfund are not rated by statistical rating organizations.

#### *Interest Rate Risk*

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

#### *Foreign Currency Risk*

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

#### *Custodial Credit Risk – Deposits*

In the case of deposits, this is the risk that in the event of a bank failure, the Foundation's deposits exceed FDIC limits and as a result may not be returned to the Foundation. All cash deposits are primarily on deposit with two financial institutions and several investment companies. The Foundation does not have a deposit policy for custodial credit risk. As of June 30, 2010, the Foundation's bank balances totaled \$22,807. Of this balance, \$1,530 was covered by depository insurance and/or collateralized and \$18,643 is held by the Commonfund government Securities Fund and subject to their investment policies. The remaining \$2,634 was subject to custodial credit risk and as a result was uninsured at June 30, 2010.

#### *Custodial Credit Risk – Investments*

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

#### UNLV Foundation:

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

#### *Custodial Credit Risk*

The custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the UNLV Foundation will not be able to recover deposits or collateral securities that are in the possession of an outside party. At June 30, 2010, the total balance for the UNLV Foundations cash and money market funds was \$9,012. Of this balance, \$1,291 in cash was held at one bank of which \$250 was covered by the Federal Deposit Insurance Corporation, and \$1,041, was uninsured.

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2010 and 2009

### NOTE 22 - System Related Organizations (continued):

Of the cash and money market balances of \$7,721 held by brokerage firms at June 30, 2010, \$750 was covered by Securities Investor Protection Corporation (SIPC) and \$6,401 at June 30, 2010 was covered by the Customer Asset Protection Company ("CAPCO"), excess protection provided by the three brokerages. Investments in the custody of the bank are in the nominee name of the bank and held by the Depository Trust Company. The amounts of \$571 were uninsured.

Investments include the following at June 30, 2010:

	<u>2010</u>	
Mutual funds	\$ 5,797	
Certificates of deposit	701	-
Equities	55,129	
U.S. government obligations	24,405	
Corporate obligations	30,565	
Mortgage-backed securities	10,045	
Alternative investments	<u>6,407</u>	
Total marketable securities at fair value	<u>\$133,049</u>	

### 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, 2010 follow:

	<u>Total</u>	<u>AAA</u>	<u>AA</u>	<u>A</u>	<u>BBB</u>	<u>Below Investment Grade</u>
Mutual funds	\$ 5,797	\$ -	\$ -	\$ -	\$5,636	\$ 161
U.S. corporate bonds	26,703	2,114	2,996	10,040	10,892	661
Non-U.S. corporate bonds	3,862	75	402	1,219	2,166	-

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

### Interest Rate Risk

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

For investments in donor-restricted endowment funds, the UNLV Foundation uses the Lehman Aggregate Bond Index average as the benchmark; maturity as of June 30, 2010, was 6.5 years. The fixed-income portfolio's average maturity was 6.2 years. Interest rates range from 0.08% to 10.38%.

For investments in donor-restricted expendable funds, the UNLV Foundation uses the Lehman Aggregate Index average as the benchmark; maturity as of June 30, 2010, was 6.5 years. The fixed income-portfolio's average maturity was 6.6 years. Interest rates range from 0% to 12.75%.

	<u>Maturity Under 1 Year</u>	<u>Maturity 1 - 5 Years</u>	<u>Maturity 5 - 10 Years</u>	<u>Maturity Over 10 Years</u>	<u>Maturity Total</u>
Mutual funds	\$ 5,797	\$ -	\$ -	\$ -	\$ 5,797
Certificates of deposit	100	601	-	-	701
Mortgage backed securities	-	-	46	9,999	10,045
U.S. government obligations	10,696	8,123	1,869	3,717	24,405
U.S. corporate bonds	764	11,457	8,337	6,145	26,703
Non-U.S. corporate bonds	<u>77</u>	<u>1,746</u>	<u>1,277</u>	<u>762</u>	<u>3,862</u>
Investment in securities at fair value	<u>\$17,434</u>	<u>\$ 21,927</u>	<u>\$ 11,529</u>	<u>\$ 20,623</u>	<u>\$ 71,513</u>

## NEVADA SYSTEM OF HIGHER EDUCATION

### NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2010 and 2009

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#### NOTE 22 - System Related Organizations (continued):

##### *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.

During the year ended June 30, 2010 and 2009, the UNLV Foundation recognized \$11,918 and (\$11,844), respectively, in investment gains (losses). Earnings included \$3,865 and \$4,268, respectively, from interest and dividends, \$1,199 and (\$6,563), respectively, from net realized gains (losses) on the sale of investments, and \$7,478 and (\$9,015), respectively, from the change in investment fair value. Investment expenses of \$616 and \$524, respectively, and amortization of bond discounts of \$8 and \$10, respectively, were netted against earnings.

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## SUPPLEMENTAL INFORMATION

## NEVADA SYSTEM OF HIGHER EDUCATION

## COMBINING SCHEDULES OF NET ASSETS (in \$1,000's)

AS OF JUNE 30, 2010

	<u>UNR</u>	<u>System</u>	<u>DRI</u>	<u>TMCC</u>	<u>WNC</u>
<b><u>ASSETS</u></b>					
<i>Current Assets</i>					
Cash and cash equivalents	\$ 29,437	\$ 2,502	\$ 6,705	\$ 7,061	\$ 2,099
Restricted cash and cash equivalents	0	0	157	0	0
Short-term investments	84,654	10,150	16,062	18,546	4,719
Accounts receivable, net	20,525	277	3,002	1,027	239
Receivable from U.S. Government	15,797	1,116	3,702	1,061	552
Receivable from State of Nevada	1,472	515	145	270	867
Current portion of loans receivable, net	1,190	61	0	10	13
Inventories	3,378	147	0	11	0
Deposits and deferred expenditures, current	2,297	36	83	0	6
Other	0	0	277	19	10
Total Current Assets	<u>158,750</u>	<u>14,804</u>	<u>30,133</u>	<u>28,005</u>	<u>8,505</u>
<i>Noncurrent Assets</i>					
Cash held by State Treasurer	48,736	0	974	2	1,495
Restricted cash and cash equivalents	0	0	0	0	0
Receivable from State of Nevada	16,919	0	0	0	0
Endowment investments	103,644	9,206	23,466	7,752	197
Deposits and deferred expenditures	2,850	550	0	0	0
Loans receivable, net	6,157	1,133	0	276	4
Capital assets, net	670,637	29,171	71,995	61,348	35,983
Other noncurrent assets	0	317	0	0	0
Total Noncurrent Assets	<u>848,943</u>	<u>40,377</u>	<u>96,435</u>	<u>69,378</u>	<u>37,679</u>
<b>TOTAL ASSETS</b>	<u>1,007,693</u>	<u>55,181</u>	<u>126,568</u>	<u>97,383</u>	<u>46,184</u>
<b><u>LIABILITIES</u></b>					
<i>Current Liabilities</i>					
Accounts payable	15,906	2,203	820	1,442	320
Accrued payroll and related liabilities	8,388	590	760	1,364	367
Unemployment insurance and workers compensation liability	1,235	38	76	180	45
Current portion of compensated absences	11,069	1,686	3,247	1,152	584
Current portion of long-term debt	7,444	0	576	0	0
Current portion of obligations under capital leases	556	0	114	0	108
Accrued interest payable	6,125	0	91	66	0
Deferred revenue	12,700	1,627	1,707	752	242
Funds held in trust for others	1,266	0	316	97	139
Due to affiliates	0	0	0	26	0
Other	0	0	577	415	0
Total Current Liabilities	<u>64,689</u>	<u>6,144</u>	<u>8,284</u>	<u>5,494</u>	<u>1,805</u>
<i>Noncurrent Liabilities</i>					
Refundable advances under federal loan programs	4,726	0	0	227	0
Compensated absences	7,392	340	714	520	244
Long-term debt	249,102	0	9,212	0	0
Obligations under capital leases	2,444	0	5	0	1,149
Due to State	0	0	0	5,360	0
Total Noncurrent Liabilities	<u>263,664</u>	<u>340</u>	<u>9,931</u>	<u>6,107</u>	<u>1,393</u>
<b>TOTAL LIABILITIES</b>	<u>328,353</u>	<u>6,484</u>	<u>18,215</u>	<u>11,601</u>	<u>3,198</u>
<b><u>NET ASSETS</u></b>					
<i>Net Assets</i>					
Invested in capital assets, net of related debt	412,121	27,997	62,244	55,573	34,726
Restricted - Nonexpendable	36,672	6,523	20,622	3,539	197
Restricted - Expendable - Scholarships, research and instruction	66,365	2,755	4,494	4,760	173
Restricted - Expendable - Loans	4,876	1,410	0	67	0
Restricted - Expendable - Capital projects	53,139	308	1,470	5,108	1,495
Restricted - Expendable - Debt service	4,736	0	0	(66)	169
Unrestricted	101,431	9,704	19,523	16,801	6,226
<b>TOTAL NET ASSETS</b>	<u>\$ 679,340</u>	<u>\$48,697</u>	<u>\$ 108,353</u>	<u>\$85,782</u>	<u>\$42,986</u>

<u>GBC</u>	<u>UNLV</u>	<u>CSN</u>	<u>NSC</u>	<u>TOTAL</u>
\$ 829	\$ 62,832	\$ 15,409	\$ 2,063	\$ 128,937
0	0	0	0	157
3,525	158,836	42,189	5,685	344,366
434	2,862	2,249	550	31,165
573	15,887	361	348	39,397
112	664	138	112	4,295
19	288	54	0	1,635
0	1,960	542	331	6,369
22	5,659	222	129	8,454
0	0	0	0	306
<u>5,514</u>	<u>248,988</u>	<u>61,164</u>	<u>9,218</u>	<u>565,081</u>
514	7,720	3,021	2,437	64,899
0	6,842	0	0	6,842
0	3,149	11,741	0	31,809
188	43,730	4,462	0	192,645
0	1,939	0	0	5,339
0	3,061	15	0	10,646
42,655	819,366	209,483	29,354	1,969,992
0	0	0	0	317
<u>43,357</u>	<u>885,807</u>	<u>228,722</u>	<u>31,791</u>	<u>2,282,489</u>
<u>48,871</u>	<u>1,134,795</u>	<u>289,886</u>	<u>41,009</u>	<u>2,847,570</u>
279	9,154	5,110	1,340	36,574
188	14,246	1,931	114	27,948
137	1,973	421	18	4,123
461	9,584	2,657	457	30,897
121	11,911	0	0	20,052
0	978	321	0	2,077
14	4,844	0	0	11,140
216	13,117	3,046	571	33,978
98	4,249	471	6	6,642
0	0	0	0	26
0	0	0	0	992
<u>1,514</u>	<u>70,056</u>	<u>13,957</u>	<u>2,506</u>	<u>174,449</u>
0	2,118	3	0	7,074
248	4,196	1,161	329	15,144
1,593	229,628	0	0	489,535
0	1,043	744	0	5,385
0	0	0	0	5,360
<u>1,841</u>	<u>236,985</u>	<u>1,908</u>	<u>329</u>	<u>522,498</u>
<u>3,355</u>	<u>307,041</u>	<u>15,865</u>	<u>2,835</u>	<u>696,947</u>
40,942	578,200	208,418	29,354	1,449,575
188	11,880	2,291	0	81,912
394	34,532	4,220	761	118,454
26	1,033	0	0	7,412
890	17,345	14,762	2,437	96,954
372	7,837	0	0	13,048
2,704	176,927	44,330	5,622	383,268
<u>\$45,516</u>	<u>\$ 827,754</u>	<u>\$ 274,021</u>	<u>\$ 38,174</u>	<u>\$2,150,623</u>

## NEVADA SYSTEM OF HIGHER EDUCATION

## COMBINING SCHEDULES OF NET ASSETS (in \$1,000's)

AS OF JUNE 30, 2009

	<u>UNR</u>	<u>Sysstem</u>	<u>DRI</u>	<u>TMCC</u>	<u>WNC</u>
<b><u>ASSETS</u></b>					
<i>Current Assets</i>					
Cash and cash equivalents	\$ 16,658	\$(39,177)	\$ 2,693	\$ 3,692	\$ 1,150
Restricted cash and cash equivalents	0	0	162	0	0
Short-term investments	100,999	21,421	16,789	18,896	5,073
Accounts receivable, net	16,191	205	3,231	718	138
Receivable from U.S. Government	18,919	1,838	3,744	696	681
Receivable from State of Nevada	1,871	1,006	139	35	28
Current portion of loans receivable, net	1,470	0	0	12	0
Inventories	3,251	228	0	11	0
Deposits and deferred expenditures, current	2,424	36	1,465	0	2
Other	0	0	297	37	0
Total Current Assets	<u>161,783</u>	<u>(14,443)</u>	<u>28,520</u>	<u>24,097</u>	<u>7,072</u>
<i>Noncurrent Assets</i>					
Cash held by State Treasurer	64,988	0	1,879	442	1,548
Restricted cash and cash equivalents	0	0	0	0	0
Receivable from State of Nevada	7,518	0	0	0	0
Endowment investments	96,449	8,330	20,648	7,010	180
Deposits and deferred expenditures	2,241	586	0	0	0
Loans receivable, net	6,227	1,952	0	298	0
Capital assets, net	618,923	23,228	71,888	63,578	37,000
Other noncurrent assets	0	336	0	0	0
Total Noncurrent Assets	<u>796,346</u>	<u>34,432</u>	<u>94,415</u>	<u>71,328</u>	<u>38,728</u>
<b>TOTAL ASSETS</b>	<u>958,129</u>	<u>19,989</u>	<u>122,935</u>	<u>95,425</u>	<u>45,800</u>
<b><u>LIABILITIES</u></b>					
<i>Current Liabilities</i>					
Accounts payable	20,454	4,059	805	1,082	619
Accrued payroll and related liabilities	9,069	498	820	2,892	450
Unemployment insurance and workers compensation liability	1,513	51	94	236	43
Current portion of compensated absences	8,826	1,602	3,527	1,301	769
Current portion of long-term debt	7,825	0	641	343	5
Current portion of obligations under capital leases	514	0	63	0	103
Accrued interest payable	6,085	0	94	92	0
Deferred revenue	11,782	1,569	2,286	725	97
Funds held in trust for others	1,670	0	446	286	22
Due to affiliates	0	0	0	426	0
Other	0	0	287	0	0
Total Current Liabilities	<u>67,738</u>	<u>7,779</u>	<u>9,063</u>	<u>7,383</u>	<u>2,108</u>
<i>Noncurrent Liabilities</i>					
Refundable advances under federal loan programs	4,723	0	0	249	0
Compensated absences	7,168	351	351	292	31
Deferred revenue	0	0	0	0	0
Long-term debt	252,634	0	9,788	1,440	(5)
Obligations under capital leases	3,000	0	41	0	1,257
Due to State	0	0	0	5,775	0
Total Noncurrent Liabilities	<u>267,525</u>	<u>351</u>	<u>10,180</u>	<u>7,756</u>	<u>1,283</u>
<b>TOTAL LIABILITIES</b>	<u>335,263</u>	<u>8,130</u>	<u>19,243</u>	<u>15,139</u>	<u>3,391</u>
<b><u>NET ASSETS</u></b>					
<i>Net Assets</i>					
Invested in capital assets, net of related debt	352,340	22,377	61,517	55,620	35,640
Restricted - Nonexpendable	36,740	5,985	20,608	2,836	147
Restricted - Expendable - Scholarships, research and instruction	59,313	2,178	1,332	4,739	319
Restricted - Expendable - Loans	4,653	1,952	0	80	0
Restricted - Expendable - Capital projects	63,741	0	3,133	4,206	4,772
Restricted - Expendable - Debt service	4,293	0	0	(65)	137
Unrestricted	101,786	(20,633)	17,102	12,870	1,394
<b>TOTAL NET ASSETS</b>	<u>\$ 622,866</u>	<u>\$11,859</u>	<u>\$103,692</u>	<u>\$80,286</u>	<u>\$42,409</u>

<u>GBC</u>	<u>UNLV</u>	<u>CSN</u>	<u>NSC</u>	<u>TOTAL</u>
\$ 849	\$ 45,551	\$ 4,007	\$ 217	\$ 35,640
0	0	0	0	162
3,984	173,818	33,582	5,927	380,489
409	3,195	2,329	299	26,715
216	10,316	86	168	36,664
1	574	132	7	3,793
13	498	68	0	2,061
0	1,798	582	203	6,073
58	3,478	72	27	7,562
0	0	0	0	334
<u>5,530</u>	<u>239,228</u>	<u>40,858</u>	<u>6,848</u>	<u>499,493</u>
799	28,102	8,269	2,767	108,794
0	7,967	0	0	7,967
0	0	0	0	7,518
171	40,185	4,025	0	176,998
0	2,072	0	0	4,899
0	3,252	13	4	11,746
43,728	817,755	210,453	28,859	1,915,412
0	0	0	0	336
<u>44,698</u>	<u>899,333</u>	<u>222,760</u>	<u>31,630</u>	<u>2,233,670</u>
<u>50,228</u>	<u>1,138,561</u>	<u>263,618</u>	<u>38,478</u>	<u>2,733,163</u>
148	17,603	1,950	758	47,478
400	10,655	1,497	294	26,575
128	2,410	529	0	5,004
438	9,708	2,646	210	29,027
116	9,968	0	0	18,898
0	1,344	299	0	2,323
15	4,902	0	0	11,188
241	15,663	2,608	340	35,311
53	8,392	324	15	11,208
0	0	0	0	426
0	0	0	0	287
<u>1,539</u>	<u>80,645</u>	<u>9,853</u>	<u>1,617</u>	<u>187,725</u>
0	2,566	7	0	7,545
192	4,169	1,200	291	14,045
0	66	0	0	66
1,713	242,817	0	0	508,387
0	2,376	1,065	0	7,739
0	0	0	0	5,775
<u>1,905</u>	<u>251,994</u>	<u>2,272</u>	<u>291</u>	<u>543,557</u>
<u>3,444</u>	<u>332,639</u>	<u>12,125</u>	<u>1,908</u>	<u>731,282</u>
43,728	573,018	209,090	28,859	1,382,189
171	11,513	2,211	0	80,211
367	33,612	3,604	0	105,464
17	734	0	4	7,440
(542)	26,429	8,269	2,767	112,775
256	6,917	0	0	11,538
<u>2,787</u>	<u>153,699</u>	<u>28,319</u>	<u>4,940</u>	<u>302,264</u>
<u>\$46,784</u>	<u>\$805,922</u>	<u>\$251,493</u>	<u>\$ 36,570</u>	<u>\$2,001,881</u>

NEVADA SYSTEM OF HIGHER EDUCATION  
COMBINING SCHEDULES OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS (in \$1,000's)  
FOR THE YEAR ENDED JUNE 30, 2010

	UNR	System	DRI	TMCC	WNC
<b>Operating Revenues</b>					
Student tuition and fees (net of scholarship allowance of \$79,721 and \$63,584)	\$ 81,775	\$ 0	\$ 0	\$13,578	\$ 4,776
Federal grants and contracts	88,140	2,657	28,242	3,524	1,332
State grants and contracts	13,847	0	153	1,715	1,055
Local grants and contracts	37,250	0	340	0	60
Other grants and contracts	11,755	895	2,444	111	0
Campus support	0	0	0	0	9
Sales and services of educational departments (including \$3,806 and \$2,525 from System related organizations)	28,809	4,322	0	973	216
Sales and services of auxiliary enterprises (net of scholarship allowances of \$3,582 and \$4,630)	28,304	0	0	1,161	874
Interest earned on loans receivable	126	0	0	2	0
Other operating revenues	2,759	251	9,193	45	151
<b>Total Operating Revenues</b>	<u>292,765</u>	<u>8,125</u>	<u>40,372</u>	<u>21,109</u>	<u>8,473</u>
<b>Operating Expenses</b>					
Employee compensation and benefits	(326,510)	(20,411)	(31,348)	(42,727)	(21,316)
Utilities	(12,417)	(1,717)	(1,407)	(1,524)	(693)
Supplies and services	(112,221)	(11,846)	(9,675)	(9,491)	(4,652)
Scholarships and fellowships	(15,616)	(492)	0	(10,034)	(4,270)
Program expenses, System related organizations	0	0	0	0	0
Depreciation	(27,110)	(2,786)	(4,972)	(3,087)	(1,304)
Other operating expenses	0	0	0	0	(38)
<b>Total Operating Expenses</b>	<u>(493,874)</u>	<u>(37,252)</u>	<u>(47,402)</u>	<u>(66,863)</u>	<u>(32,273)</u>
<b>Operating (Loss) Income</b>	<u>(201,109)</u>	<u>(29,127)</u>	<u>(7,030)</u>	<u>(45,754)</u>	<u>(23,800)</u>
<b>Nonoperating Revenues (Expenses)</b>					
State appropriations	134,644	26,967	8,666	22,138	11,419
Refund to State	0	0	0	0	0
Transfers to/from System Administration	(10,940)	36,324	(1,502)	(1,857)	(475)
Gifts including \$30,730 and \$31,569 from System related organizations)	16,686	352	556	206	252
Investment income (loss), net	23,165	2,160	4,599	2,887	830
Disposal of capital assets	(797)	(165)	(201)	(17)	(6)
Interest expense	(9,798)	0	(686)	(341)	(66)
Federal grants and contracts	58,007	0	0	27,538	12,118
Other nonoperating revenues (expenses)	(1,603)	(1)	(139)	0	305
<b>Total Nonoperating Revenues (Expenses)</b>	<u>209,364</u>	<u>65,637</u>	<u>11,293</u>	<u>50,554</u>	<u>24,377</u>
<b>Income (Loss) before other revenue, expenses, gains or losses</b>	<u>8,255</u>	<u>36,510</u>	<u>4,263</u>	<u>4,800</u>	<u>577</u>
<b>Other Revenues (Expenses)</b>					
State appropriations restricted for capital purposes	43,278	325	383	657	0
Capital grants and gifts (including \$14,030 and \$7,588 from System related organizations)	3,664	0	0	0	0
Additions to permanent endowments (including \$78 and \$132 from System related organizations)	1,277	3	15	39	0
<b>Total Other Revenues (Expenses)</b>	<u>48,219</u>	<u>328</u>	<u>398</u>	<u>696</u>	<u>0</u>
<b>Increase (Decrease) in Net Assets</b>	<u>56,474</u>	<u>36,838</u>	<u>4,661</u>	<u>5,496</u>	<u>577</u>
<b>Net Assets</b>					
Net assets - beginning of year	<u>622,866</u>	<u>11,859</u>	<u>103,692</u>	<u>80,286</u>	<u>42,409</u>
<b>Net Assets - end of year</b>	<u>\$ 679,340</u>	<u>\$48,697</u>	<u>\$108,353</u>	<u>\$85,782</u>	<u>\$42,986</u>

GBC	UNLV	CSN	NSC	Eliminations	Total 2010
\$ 2,989	\$ 146,854	\$ 47,410	\$ 5,505	\$ 0	\$ 302,887
1,737	56,584	1,850	1,310	(11,376)	174,000
376	13,383	6,047	358	0	36,934
1,994	589	151	23	0	40,407
65	1,747	83	71	0	17,171
0	0	0	0	0	9
481	24,568	2,208	17	0	61,594
622	45,042	1,695	1,152	0	78,850
0	60	1	0	0	189
0	6,655	282	29	0	19,365
<u>8,264</u>	<u>295,482</u>	<u>59,727</u>	<u>8,465</u>	<u>(11,376)</u>	<u>731,406</u>
(19,650)	(345,198)	(111,166)	(12,970)	0	(931,296)
(1,147)	(13,872)	(4,381)	(384)	0	(37,542)
(5,948)	(79,296)	(35,587)	(6,306)	11,376	(263,646)
(864)	(21,022)	(23,494)	(2,196)	0	(77,988)
0	0	0	0	0	0
(1,875)	(40,092)	(10,710)	(919)	0	(92,855)
0	0	0	0	0	(38)
<u>(29,484)</u>	<u>(499,480)</u>	<u>(185,338)</u>	<u>(22,775)</u>	<u>11,376</u>	<u>(1,403,365)</u>
<u>(21,220)</u>	<u>(203,998)</u>	<u>(125,611)</u>	<u>(14,310)</u>	<u>0</u>	<u>(671,959)</u>
10,010	118,347	56,936	7,949	0	397,076
0	0	0	(328)	0	(328)
(440)	(16,806)	(3,761)	(543)	0	0
504	14,289	714	135	0	33,694
466	22,839	4,490	543	0	61,979
0	(1,349)	59	0	0	(2,476)
(99)	(10,819)	(86)	0	0	(21,895)
9,171	85,411	68,919	7,771	0	268,935
340	491	0	(74)	0	(681)
<u>19,952</u>	<u>212,403</u>	<u>127,271</u>	<u>15,453</u>	<u>0</u>	<u>736,304</u>
<u>(1,268)</u>	<u>8,405</u>	<u>1,660</u>	<u>1,143</u>	<u>0</u>	<u>64,345</u>
0	3,422	13,803	0	0	61,868
0	9,748	7,049	461	0	20,922
0	257	16	0	0	1,607
<u>0</u>	<u>13,427</u>	<u>20,868</u>	<u>461</u>	<u>0</u>	<u>84,397</u>
<u>(1,268)</u>	<u>21,832</u>	<u>22,528</u>	<u>1,604</u>	<u>0</u>	<u>148,742</u>
<u>46,784</u>	<u>805,922</u>	<u>251,493</u>	<u>36,570</u>	<u>0</u>	<u>2,001,881</u>
<u>\$45,516</u>	<u>\$ 827,754</u>	<u>\$274,021</u>	<u>\$ 38,174</u>	<u>\$ 0</u>	<u>\$2,150,623</u>

NEVADA SYSTEM OF HIGHER EDUCATION

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

FOR THE YEAR ENDED JUNE 30, 2009

	UNR	System	DRI	TMCC	WNC
<b>Operating Revenues</b>					
Student tuition and fees (net of scholarship allowance of \$79,721 and \$63,584)	\$ 77,710	\$ 0	\$ 0	\$13,075	\$ 3,978
Federal grants and contracts	95,020	1,645	29,487	3,201	1,363
State grants and contracts	15,022	0	162	1,223	1,320
Local grants and contracts	29,612	0	618	0	0
Other grants and contracts	11,960	424	2,788	197	0
Campus support	0	0	0	0	0
Sales and services of educational departments (including \$3,806 and \$2,525 from System related organizations)	29,579	3,632	0	946	274
Sales and services of auxiliary enterprises (net of scholarship allowances of \$3,582 and \$4,630)	29,307	0	0	1,380	734
Interest earned on loans receivable	110	0	0	3	0
Other operating revenues	2,517	467	7,697	77	0
<b>Total Operating Revenues</b>	<u>290,837</u>	<u>6,168</u>	<u>40,752</u>	<u>20,102</u>	<u>7,669</u>
<b>Operating Expenses</b>					
Employee compensation and benefits	(334,024)	(20,231)	(32,658)	(45,966)	(21,438)
Utilities	(13,431)	(1,941)	(1,398)	(1,581)	(738)
Supplies and services	(129,237)	(9,448)	(9,611)	(8,975)	(4,514)
Scholarships and fellowships	(13,717)	(47)	0	(4,897)	(1,704)
Program expenses, System related organizations	0	0	0	0	0
Depreciation	(27,510)	(1,642)	(5,195)	(3,047)	(1,509)
Other operating expenses	0	0	0	0	0
<b>Total Operating Expenses</b>	<u>(517,919)</u>	<u>(33,309)</u>	<u>(48,862)</u>	<u>(64,466)</u>	<u>(29,903)</u>
<b>Operating (Loss) Income</b>	<u>(227,082)</u>	<u>(27,141)</u>	<u>(8,110)</u>	<u>(44,364)</u>	<u>(22,234)</u>
<b>Nonoperating Revenues (Expenses)</b>					
State appropriations	200,432	28,422	9,666	39,416	19,956
Refund to State	0	(3,808)	0	0	0
Transfers to/from System Administration	14,981	(43,284)	1,495	1,747	691
Gifts including \$30,730 and \$31,569 from System related organizations)	15,956	850	305	225	260
Investment income (loss), net	(35,577)	(4,673)	(6,176)	(3,292)	(650)
Disposal of capital assets	(470)	(22)	(336)	(40)	(5)
Interest expense	(10,291)	0	(696)	(375)	(72)
Federal grants and contracts	5,323	0	0	5,799	1,033
Other nonoperating revenues (expenses)	(1,715)	16	0	0	0
<b>Total Nonoperating Revenues (Expenses)</b>	<u>188,639</u>	<u>(22,499)</u>	<u>4,258</u>	<u>43,480</u>	<u>21,213</u>
<b>Income (Loss) before other revenue, expenses, gains or losses</b>	<u>(38,443)</u>	<u>(49,640)</u>	<u>(3,852)</u>	<u>(884)</u>	<u>(1,021)</u>
<b>Other Revenues (Expenses)</b>					
State appropriations restricted for capital purposes	0	0	2,096	(2,223)	0
Capital grants and gifts (including \$14,030 and \$7,588 from System related organizations)	6,985	0	0	0	0
Additions to permanent endowments (including \$78 and \$132 from System related organizations)	257	3,291	(80)	24	0
<b>Total Other Revenues (Expenses)</b>	<u>7,242</u>	<u>3,291</u>	<u>2,016</u>	<u>(2,199)</u>	<u>0</u>
<b>Increase (Decrease) in Net Assets</b>	<u>(31,201)</u>	<u>(46,349)</u>	<u>(1,836)</u>	<u>(3,083)</u>	<u>(1,021)</u>
<b>Net Assets</b>					
Net assets - beginning of year	654,067	58,208	105,528	83,369	43,431
<b>Net Assets - end of year</b>	<u>\$ 622,866</u>	<u>\$11,859</u>	<u>\$103,692</u>	<u>\$80,286</u>	<u>\$42,410</u>

GBC	UNLV	CSN	NSC	Eliminations	Total 2009
\$ 3,476	\$ 135,715	\$ 46,928	\$ 4,006	\$ 0	\$ 284,888
1,358	54,858	1,389	900	(9,755)	179,466
155	13,560	5,955	361	0	37,758
0	1,067	0	39	0	31,336
1,047	2,066	18	0	0	18,500
0	0	0	0	0	0
519	24,700	2,448	14	0	62,112
780	43,091	1,189	1,020	0	77,501
0	51	1	0	0	165
29	5,221	301	37	0	16,346
<u>7,364</u>	<u>280,329</u>	<u>58,229</u>	<u>6,377</u>	<u>(9,755)</u>	<u>708,072</u>
(18,236)	(347,086)	(109,576)	(14,400)	0	(943,615)
(859)	(13,588)	(4,392)	(283)	0	(38,211)
(4,318)	(83,765)	(35,940)	(7,022)	9,755	(283,075)
(844)	(16,612)	(12,217)	(1,119)	0	(51,157)
0	0	0	0	0	0
(2,311)	(33,481)	(11,097)	(895)	0	(86,687)
0	0	0	0	0	0
<u>(26,568)</u>	<u>(494,532)</u>	<u>(173,222)</u>	<u>(23,719)</u>	<u>9,755</u>	<u>(1,402,745)</u>
(19,204)	(214,203)	(114,993)	(17,342)	0	(694,673)
16,180	198,680	94,156	16,509	0	623,417
0	0	0	0	0	(3,808)
341	19,586	3,954	489	0	0
513	15,172	796	269	0	34,346
(361)	(28,087)	(4,469)	(458)	0	(83,743)
(120)	(1,395)	12	0	0	(2,376)
(90)	(9,838)	(102)	0	0	(21,464)
1,164	14,111	14,327	1,382	0	43,139
0	16,333	0	0	0	14,634
<u>17,627</u>	<u>224,562</u>	<u>108,674</u>	<u>18,191</u>	<u>0</u>	<u>604,145</u>
(1,577)	10,359	(6,319)	849	0	(90,528)
0	(29,418)	(4)	2,665	0	(26,884)
39	1,615	1,208	107	0	9,954
0	24	72	0	0	3,588
<u>39</u>	<u>(27,779)</u>	<u>1,276</u>	<u>2,772</u>	<u>0</u>	<u>(13,342)</u>
(1,538)	(17,420)	(5,043)	3,621	0	(103,870)
<u>48,321</u>	<u>823,342</u>	<u>256,536</u>	<u>32,949</u>	<u>0</u>	<u>2,105,751</u>
<u>\$ 46,783</u>	<u>\$ 805,922</u>	<u>\$251,493</u>	<u>\$ 36,570</u>	<u>\$ 0</u>	<u>\$ 2,001,881</u>

**Nevada System of Higher Education**  
**Supplementary Schedule of Expenditures of Federal Awards**  
**Fiscal Year 2009-10**



	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i><b>CCDF Cluster</b></i>											
<b>Health and Human Services</b>											
<b>ADMINISTRATION FOR CHILDREN AND FAMILIES</b>											
Pass Through Nevada Department of Health & Human Services -Child Care Mandatory and Matching Funds of the Child Care and Development Fund - Contract No.: N/A	93.596	0	3,931,335	0	0	0	0	0	0	0	<b>3,931,335</b>
<b>Total for ADMINISTRATION FOR CHILDREN AND FAMILIES</b>		<b>0</b>	<b>3,931,335</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,931,335</b>
<b>Total for Health and Human Services</b>		<b>0</b>	<b>3,931,335</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,931,335</b>
<b>CCDF Cluster</b>		<b>0</b>	<b>3,931,335</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,931,335</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Child Nutrition Cluster</i>											
<b>Department of Agriculture</b>											
<b>FOOD AND NUTRITION SERVICE</b>											
Pass Through Nv. Dept of Ed -Special Milk Program for Children - Contract No.: M-102150-09	10.556	0	0	0	0	0	0	1,764	0	0	<b>1,764</b>
Pass Through Nv-Dept of Education -Special Milk Program for Children - Contract No.: M-102250-09	10.556	1,910	0	0	0	0	0	0	0	0	<b>1,910</b>
Pass Through Nevada Department of Education -Summer Food Service Program for Children - Contract No.: SF-SP-AGREE2007	10.559	0	1,783	0	0	0	0	0	0	0	<b>1,783</b>
Pass Through Nevada Department of Education -Summer Food Service Program for Children - Contract No.: N/A	10.559	0	-2,412	0	0	0	0	0	0	0	<b>-2,412</b>
Pass Through Nevada Department of Health & Human Services -Summer Food Service Program for Children - Contract No.: N/A	10.559	0	15,716	0	0	0	0	0	0	0	<b>15,716</b>
Pass Through Nv-Dept of Education -Summer Food Service Program for Children - Contract No.: OSP-1051689	10.559	340	0	0	0	0	0	0	0	0	<b>340</b>
<b>Total for FOOD AND NUTRITION SERVICE</b>		<b>2,249</b>	<b>15,087</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,764</b>	<b>0</b>	<b>0</b>	<b>19,101</b>
<b>Total for Department of Agriculture</b>		<b>2,249</b>	<b>15,087</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,764</b>	<b>0</b>	<b>0</b>	<b>19,101</b>
<b>Child Nutrition Cluster</b>		<b>2,249</b>	<b>15,087</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,764</b>	<b>0</b>	<b>0</b>	<b>19,101</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Early Intervention Services (IDEA) Cluster</i>											
<b>Department of Education</b>											
<b>OFFICE OF SPECIAL EDUCATION &amp; REHABILITATIVE SVCE</b>											
Pass Through Nv-Dept of Health & Human Svcs -Special Education_Grants for Infants and Families with Disabilities - Contract No.: 81002	84.181	7,362	0	0	0	0	0	0	0	0	<b>7,362</b>
<b>Total for OFFICE OF SPECIAL EDUCATION &amp; REHABILITATIVE SVCE</b>		<b>7,362</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,362</b>
<b>Total for Department of Education</b>		<b>7,362</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,362</b>
<b>Early Intervention Services (IDEA) Cluster</b>		<b>7,362</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,362</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Head Start Cluster</i>											
<b>Health and Human Services</b>											
<b>HHS</b>											
Direct - ARRA -ARRA - Head Start	93.708	51,384	0	0	0	0	0	0	0	0	<b>51,384</b>
Direct - ARRA -ARRA - Early Head Start	93.709	483,134	0	0	0	0	0	0	0	0	<b>483,134</b>
<b>Total for HHS</b>		<b>534,518</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>534,518</b>
<b>ADMINISTRATION FOR CHILDREN AND FAMILIES</b>											
Direct -Head Start	93.600	1,457,880	0	0	0	0	0	0	0	0	<b>1,457,880</b>
Pass Through Acelero Learning -Head Start - Contract No.: 09CH9084/02	93.600	0	176,576	0	0	0	0	0	0	0	<b>176,576</b>
Pass Through Children's Cabinet -Head Start - Contract No.: OSP-1131157	93.600	446,548	0	0	0	0	0	0	0	0	<b>446,548</b>
<b>Total for ADMINISTRATION FOR CHILDREN AND FAMILIES</b>		<b>1,904,428</b>	<b>176,576</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,081,004</b>
<b>Total for Health and Human Services</b>		<b>2,438,946</b>	<b>176,576</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,615,521</b>
<b>Head Start Cluster</b>		<b>2,438,946</b>	<b>176,576</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,615,521</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Highway Planning &amp; Construction Cluster</i>											
<b>Department of Transportation</b>											
<b>FEDERAL HIGHWAY ADMINISTRATION</b>											
Pass Through So Dakota Dept of Transportation -Highway Planning and Construction - Contract No.: 310883	20.205	2,909	0	0	0	0	0	0	0	0	<b>2,909</b>
Pass Through So Dakota Dept of Transportation -Highway Planning and Construction - Contract No.: 311055	20.205	33,480	0	0	0	0	0	0	0	0	<b>33,480</b>
Pass Through Western Research Institute -Highway Planning and Construction - Contract No.: UNR000	20.205	940,775	0	0	0	0	0	0	0	0	<b>940,775</b>
<b>Total for FEDERAL HIGHWAY ADMINISTRATION</b>		<b>977,164</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>977,164</b>
<b>Total for Department of Transportation</b>		<b>977,164</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>977,164</b>
<b>Highway Planning &amp; Construction Cluster</b>		<b>977,164</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>977,164</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Highway Safety Cluster</i>											
<b>Department of Transportation</b>											
<b>DOT</b>											
Pass Through Nv-Dept of Public Safety -Safety Belt Performance Grants - Contract No.: 210-CP-2	20.609	29,184	0	0	0	0	0	0	0	0	<b>29,184</b>
Pass Through Nv-Dept of Public Safety -Safety Belt Performance Grants - Contract No.: 29-406CP-3	20.609	84,453	0	0	0	0	0	0	0	0	<b>84,453</b>
<b>Total for DOT</b>		<b>113,637</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>113,637</b>
<b>NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION</b>											
Pass Through Nevada Department of Public Safety -State and Community Highway Safety - Contract No.: 29-405OP-1	20.600	0	19,145	0	0	0	0	0	0	0	<b>19,145</b>
Pass Through Nevada Department of Public Safety -State and Community Highway Safety - Contract No.: 27-CR-5	20.600	0	55,020	0	0	0	0	0	0	0	<b>55,020</b>
Pass Through Nevada Department of Public Safety -State and Community Highway Safety - Contract No.: 210-CP-3/210-406CP	20.600	0	135,570	0	0	0	0	0	0	0	<b>135,570</b>
Pass Through Nevada Department of Public Safety -State and Community Highway Safety - Contract No.: 210-405OP-1	20.600	0	50,191	0	0	0	0	0	0	0	<b>50,191</b>
Pass Through Nevada Department of Public Safety -State and Community Highway Safety - Contract No.: 29-CP-6	20.600	0	5,058	0	0	0	0	0	0	0	<b>5,058</b>
Pass Through Nevada Department of Public Safety -State and Community Highway Safety - Contract No.: 29-CP-7	20.600	0	31,500	0	0	0	0	0	0	0	<b>31,500</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Highway Safety Cluster</i>											
Pass Through Nevada Department of Public Safety -State and Community Highway Safety - Contract No.: 29-CP-7-SUB	20.600	0	35,445	0	0	0	0	0	0	0	35,445
Pass Through Nevada Department of Public Safety -State and Community Highway Safety - Contract No.: 29-OP-11	20.600	0	2,631	0	0	0	0	0	0	0	2,631
Pass Through Nv-Dept of Public Safety -State and Community Highway Safety - Contract No.: 29-PS-2	20.600	-767	0	0	0	0	0	0	0	0	-767
Pass Through Nv-Dept of Public Safety -State and Community Highway Safety - Contract No.: 210-AL-7.3	20.600	1,398	0	0	0	0	0	0	0	0	1,398
Pass Through Nv-Dept of Public Safety -Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants - Contract No.: 29-OP-5.7	20.601	1,997	0	0	0	0	0	0	0	0	1,997
Pass Through Nv-Dept of Public Safety -Occupant Protection - Contract No.: 210-JF-1.27	20.602	1,076	0	0	0	0	0	0	0	0	1,076
<b>Total for NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION</b>		<b>3,704</b>	<b>334,560</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>338,264</b>
<b>Total for Department of Transportation</b>		<b>117,341</b>	<b>334,560</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>451,901</b>
<b>Highway Safety Cluster</b>		<b>117,341</b>	<b>334,560</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>451,901</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Homeland Security Cluster</i>											
<b>Department of Homeland Security</b>											
<b>DEPARTMENT OF HOMELAND SECURITY</b>											
Pass Through LV Metro -Homeland Security Grant Program - Contract No.: PO4500107847-503	97.067	0	732,770	0	0	0	0	0	0	0	<b>732,770</b>
<b>Total for DEPARTMENT OF HOMELAND SECURITY</b>		<b>0</b>	<b>732,770</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>732,770</b>
<b>Total for Department of Homeland Security</b>		<b>0</b>	<b>732,770</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>732,770</b>
<b>Homeland Security Cluster</b>		<b>0</b>	<b>732,770</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>732,770</b>
<i>Medicaid Cluster</i>											
<b>Health and Human Services</b>											
<b>CENTERS FOR MEDICARE AND MEDICAID SERVICES</b>											
Pass Through Nevada Department of Human Resources - Medical Assistance Program - Contract No.: N/A	93.778	0	2,805	0	0	0	0	0	0	0	<b>2,805</b>
<b>Total for CENTERS FOR MEDICARE AND MEDICAID SERVICES</b>		<b>0</b>	<b>2,805</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,805</b>
<b>Total for Health and Human Services</b>		<b>0</b>	<b>2,805</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,805</b>
<b>Medicaid Cluster</b>		<b>0</b>	<b>2,805</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,805</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
<b>Department of Agriculture</b>											
<b>ANIMAL AND PLANT HEALTH INSPECTION SERVICE</b>											
Pass Through Nv-Dept of Agriculture -Plant and Animal Disease, Pest Control, and Animal Care - Contract No.: APHIS 1003-01	10.025	2,252	0	0	0	0	0	0	0	0	<b>2,252</b>
Pass Through Nv-Dept of Agriculture -Plant and Animal Disease, Pest Control, and Animal Care - Contract No.: PID APHIS 1010-02	10.025	60	0	0	0	0	0	0	0	0	<b>60</b>
Pass Through Nv-Dept of Agriculture -Plant and Animal Disease, Pest Control, and Animal Care - Contract No.: APHIS 1003-14	10.025	1,338	0	0	0	0	0	0	0	0	<b>1,338</b>
Pass Through Nv-Dept of Agriculture -Plant and Animal Disease, Pest Control, and Animal Care - Contract No.: PID APHIS 1010-04	10.025	2,514	0	0	0	0	0	0	0	0	<b>2,514</b>
Pass Through Nv-Dept of Agriculture -Plant and Animal Disease, Pest Control, and Animal Care - Contract No.: APHIS 1003-12	10.025	931	0	0	0	0	0	0	0	0	<b>931</b>
<b>Total for ANIMAL AND PLANT HEALTH INSPECTION SERVICE</b>		<b>7,095</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,095</b>
<b>FARM SERVICE AGENCY</b>											
Direct -Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	10.443	36,787	0	0	0	0	0	0	0	0	<b>36,787</b>
<b>Total for FARM SERVICE AGENCY</b>		<b>36,787</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36,787</b>
<b>USDA</b>											
Direct -Specialty Crop Block Grant Program	10.169	0	0	0	0	0	0	0	1,192	0	<b>1,192</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Direct -Specialty Crop Block Grant Program - Farm Bill	10.170	0	0	0	0	0	0	0	52,628	0	52,628
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Total for USDA		0	0	0	0	0	0	0	53,820	0	53,820
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<b>COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE</b>											
Direct -Integrated Programs	10.303	62,884	0	0	0	0	0	0	0	0	62,884
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Direct -Agriculture and Food Research Initiative (AFRI)	10.310	9,966	0	0	0	0	0	0	0	0	9,966
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Direct -Cooperative Extension Service	10.500	1,686,002	0	0	0	0	0	0	0	0	1,686,002
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Pass Through Kansas State Univ -Cooperative Extension Service - Contract No.: S08060.02	10.500	54,599	0	0	0	0	0	0	0	0	54,599
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Pass Through Kansas State Univ -Cooperative Extension Service - Contract No.: S08042.02	10.500	88,360	0	0	0	0	0	0	0	0	88,360
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Pass Through Univ of Kentucky -Cooperative Extension Service - Contract No.: 3048106543-10-124	10.500	15,726	0	0	0	0	0	0	0	0	15,726
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Pass Through Univ of Wyoming -Cooperative Extension Service - Contract No.: UTSTUNV46467NV2	10.500	691	0	0	0	0	0	0	0	0	691
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Pass Through Univ of Wyoming -Cooperative Extension Service - Contract No.: UTSTUNV46459NV	10.500	1,324	0	0	0	0	0	0	0	0	1,324

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b><i>Other Federal Assistance</i></b>											
Pass Through Univ of Wyoming -Cooperative Extension Service - Contract No.: UTSTUNV46442NV	10.500	10,385	0	0	0	0	0	0	0	0	<b>10,385</b>
Pass Through Utah State Univ -Cooperative Extension Service - Contract No.: 9.0757e+007	10.500	8,001	0	0	0	0	0	0	0	0	<b>8,001</b>
Pass Through Utah State Univ -Cooperative Extension Service - Contract No.: 8.0827e+007	10.500	4,869	0	0	0	0	0	0	0	0	<b>4,869</b>
Pass Through Utah State Univ -Cooperative Extension Service - Contract No.: 5.1688e+007	10.500	26,305	0	0	0	0	0	0	0	0	<b>26,305</b>
Pass Through Washington State Univ -Cooperative Extension Service - Contract No.: G002520/2007-49200-0	10.500	9,708	0	0	0	0	0	0	0	0	<b>9,708</b>
Pass Through Washington State Univ -Cooperative Extension Service - Contract No.: G002511	10.500	28,451	0	0	0	0	0	0	0	0	<b>28,451</b>
<b>Total for COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE</b>		<b>2,007,271</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,007,271</b>
<b>RISK MANAGEMENT AGENCY</b>											
Direct -Crop Insurance Education in Targeted States	10.458	156,729	0	0	0	0	0	0	0	0	<b>156,729</b>
<b>Total for RISK MANAGEMENT AGENCY</b>		<b>156,729</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>156,729</b>
<b>FOREST SERVICE</b>											
Direct -Cooperative Forestry Assistance	10.664	100,890	0	0	0	0	0	0	0	0	<b>100,890</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Pass Through Nv-Dept of Agriculture -Cooperative Forestry Assistance - Contract No.: PID 0708-01	10.664	14,036	0	0	0	0	0	0	0	0	14,036
Pass Through Nv-Dept of Agriculture -Cooperative Forestry Assistance - Contract No.: PID 0309-06	10.664	8,650	0	0	0	0	0	0	0	0	8,650
Pass Through Nv-Dept of Conservation & Natl Resources - Cooperative Forestry Assistance - Contract No.: USDA/SFA/09/03	10.664	20,015	0	0	0	0	0	0	0	0	20,015
Pass Through Nv-Dept of Conservation & Natl Resources - Cooperative Forestry Assistance - Contract No.: USDA/SFA/09/20	10.664	3,847	0	0	0	0	0	0	0	0	3,847
Pass Through Nv-Dept of Agriculture - ARRA -Wildland Fire Management - Contract No.: PID 0709-10	10.688	31,888	0	0	0	0	0	0	0	0	31,888
<b>Total for FOREST SERVICE</b>		<b>179,326</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>179,326</b>
<b>RURAL DEVELOPMENT</b>											
Direct -Rural Business Enterprise Grants	10.769	0	0	0	0	0	0	0	0	14,021	14,021
<b>Total for RURAL DEVELOPMENT</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,021</b>	<b>14,021</b>
<b>Total for Department of Agriculture</b>		<b>2,387,207</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53,820</b>	<b>14,021</b>	<b>2,455,049</b>
<b>Department of Commerce</b>											
<b>ECONOMIC DEVELOPMENT ADMINISTRATION</b>											
Direct -Economic Development_Technical Assistance	11.303	140,005	0	0	0	0	0	0	0	0	140,005

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Total for ECONOMIC DEVELOPMENT ADMINISTRATION		140,005	0	0	0	0	0	0	0	0	140,005
<b>NATIONAL INSTITUTE FOR STANDARDS AND TECHNOLOGY</b>											
Direct -Manufacturing Extension Partnership	11.611	0	0	0	0	0	0	0	0	752,165	752,165
Total for NATIONAL INSTITUTE FOR STANDARDS AND TECHNOLOGY		0	0	0	0	0	0	0	0	752,165	752,165
<b>Total for Department of Commerce</b>		140,005	0	0	0	0	0	0	0	752,165	892,170
<b>Department of Defense</b>											
<b>CONTRACT - DEPT OF DEFENSE</b>											
Direct -Contract - Dept of Defense	12.000	0	4,220	0	0	0	0	0	0	0	4,220
Total for CONTRACT - DEPT OF DEFENSE		0	4,220	0	0	0	0	0	0	0	4,220
<b>Total for Department of Defense</b>		0	4,220	0	0	0	0	0	0	0	4,220
<b>Department of the Interior</b>											
<b>CONTRACT - DEPT OF THE INTERIOR</b>											
Direct -Contract - Dept of the Interior	15.000	0	1,897,338	0	0	0	0	0	0	0	1,897,338
Total for CONTRACT - DEPT OF THE INTERIOR		0	1,897,338	0	0	0	0	0	0	0	1,897,338
<b>BUREAU OF LAND MANAGEMENT</b>											
Direct -Recreation Resource Management	15.225	0	657,796	0	0	0	0	0	0	0	657,796

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Direct -National Fire Plan - Wildland Urban Interface Community Fire Assistance	15.228	73,380	0	0	0	0	0	0	0	0	73,380
Direct -National Fire Plan - Rural Fire Assistance	15.242	3,549	0	0	0	0	0	0	0	0	3,549
<b>Total for BUREAU OF LAND MANAGEMENT</b>		<b>76,929</b>	<b>657,796</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>734,725</b>
<b>DEPARTMENT OF THE INTERIOR</b>											
Direct -Fish, Wildlife and Plant Conservation Resource Mgmt	15.231	0	0	0	0	0	10,152	0	0	0	10,152
Pass Through Natl Fish Wildlife Fdn -Fish, Wildlife and Plant Conservation Resource Mgmt - Contract No.: 2005-0287-000	15.231	2,379	0	0	0	0	0	0	0	0	2,379
<b>Total for DEPARTMENT OF THE INTERIOR</b>		<b>2,379</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,152</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,531</b>
<b>BUREAU OF RECLAMATION</b>											
Direct -Providing Water to At-Risk Natural Desert Terminal Lakes	15.508	1,000,000	0	0	0	0	0	0	0	0	1,000,000
<b>Total for BUREAU OF RECLAMATION</b>		<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>
<b>GEOLOGICAL SURVEY</b>											
Direct -Nat'l Geological & Geophysical Data Pres Pgrm	15.814	6,763	0	0	0	0	0	0	0	0	6,763
<b>Total for GEOLOGICAL SURVEY</b>		<b>6,763</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,763</b>
<b>Total for Department of the Interior</b>		<b>1,086,071</b>	<b>2,555,134</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,152</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,651,356</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
<b>Department of Justice</b>											
<b>VIOLENCE AGAINST WOMEN OFFICE</b>											
Direct -Grants to Reduce Violent Crimes Against Women on Campus	16.525	0	32,563	0	0	0	0	0	0	0	<b>32,563</b>
Pass Through Nv-Attorney General -Violence Against Women Formula Grants - Contract No.: 2009-STOP-38	16.588	1,900	0	0	0	0	0	0	0	0	<b>1,900</b>
<b>Total for VIOLENCE AGAINST WOMEN OFFICE</b>		<b>1,900</b>	<b>32,563</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,463</b>
<b>OFFICE OF VICTIMS OF CRIME</b>											
Pass Through Nv-Dept of Health & Human Svcs -Crime Victim Assistance - Contract No.: 3145/20-SFY10-12-094	16.575	100,866	0	0	0	0	0	0	0	0	<b>100,866</b>
<b>Total for OFFICE OF VICTIMS OF CRIME</b>		<b>100,866</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,866</b>
<b>BUREAU OF JUSTICE ASSISTANCE</b>											
Direct -Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580	103,134	0	0	0	0	0	0	0	0	<b>103,134</b>
Pass Through Nevada Department of Public Safety -Edward Byrne Memorial Justice Assistance Grant Program - Contract No.: 07-JAG-33	16.738	0	3,057	0	0	0	0	0	0	0	<b>3,057</b>
Pass Through Nv-Dept of Public Safety -Edward Byrne Memorial Justice Assistance Grant Program - Contract No.: 09-JAG-24	16.738	9,298	0	0	0	0	0	0	0	0	<b>9,298</b>
<b>Total for BUREAU OF JUSTICE ASSISTANCE</b>		<b>112,432</b>	<b>3,057</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>115,489</b>
<b>DOJ</b>											

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Direct -Congressionally Recommended Awards	16.753	5,090	0	0	0	0	0	0	0	0	5,090
Total for DOJ		5,090	0	0	0	0	0	0	0	0	5,090
Total for Department of Justice		220,288	35,620	0	0	0	0	0	0	0	255,908
<b>Department of Labor</b>											
<b>EMPLOYMENT AND TRAINING ADMINISTRATION</b>											
Pass Through Nevada Works -Employment and Training Administration Pilots, Demonstrations, and Research Projects - Contract No.: TMCC 09-01	17.261	0	0	0	0	0	0	0	0	7,936	7,936
Pass Through NV Works -Employment and Training Administration Pilots, Demonstrations, and Research Projects - Contract No.: not avail	17.261	0	0	0	0	0	0	147,679	0	0	147,679
Pass Through Nevada Works - ARRA -WIA Incentive Grants_Section 503 Grants to States - Contract No.: ARRA-AD-09-GBC	17.267	0	0	0	0	0	97,207	0	0	0	97,207
Pass Through Nv-Dept of Education -WIA Incentive Grants_Section 503 Grants to States - Contract No.: 10-608-43000	17.267	0	0	0	0	0	329,325	0	0	0	329,325
Direct -Community Based Job Training Grants	17.269	0	0	0	0	177,211	0	533,142	0	0	710,353
Total for EMPLOYMENT AND TRAINING ADMINISTRATION		0	0	0	0	177,211	426,532	680,821	0	7,936	1,292,500
<b>OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION</b>											
Direct -Occupational Safety and Health_Susan Harwood Training Grants	17.502	0	53,248	0	0	0	0	0	0	0	53,248

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Total for OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION		0	53,248	0	0	0	0	0	0	0	53,248
<b>Total for Department of Labor</b>		<b>0</b>	<b>53,248</b>	<b>0</b>	<b>0</b>	<b>177,211</b>	<b>426,532</b>	<b>680,821</b>	<b>0</b>	<b>7,936</b>	<b>1,345,748</b>
<b>Department of Transportation</b>											
<b>FEDERAL HIGHWAY ADMINISTRATION</b>											
Pass Through Nv-Dept of Transportation -Highway Training and Education - Contract No.: P093-09-803	20.215	230,324	0	0	0	0	0	0	0	0	<b>230,324</b>
Pass Through Nv-Dept of Transportation -Highway Training and Education - Contract No.: P182-10-803	20.215	166,713	0	0	0	0	0	0	0	0	<b>166,713</b>
<b>Total for FEDERAL HIGHWAY ADMINISTRATION</b>		<b>397,036</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>397,036</b>
<b>Total for Department of Transportation</b>		<b>397,036</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>397,036</b>
<b>Library of Congress</b>											
<b>CONTRACT - LIBRARY OF CONGRESS</b>											
Pass Through University of No. Colorado -Contract - Library of Congress - Contract No.: P0007869	42.000	0	0	0	0	4,022	0	0	0	0	<b>4,022</b>
<b>Total for CONTRACT - LIBRARY OF CONGRESS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,022</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,022</b>
<b>Total for Library of Congress</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,022</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,022</b>
<b>National Aeronautics and Space Admin.</b>											
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</b>											
Direct -Aerospace Education Services Program	43.001	0	0	0	0	0	0	0	0	664,189	<b>664,189</b>
Pass Through Natl Space Grant Fdn -Aerospace Education Services Program - Contract No.: 2009-AESP08	43.001	4,117	0	0	0	0	0	0	0	0	<b>4,117</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Total for NATIONAL AERONAUTICS AND SPACE ADMINISTRATION		4,117	0	0	0	0	0	0	0	664,189	668,305
<b>Total for National Aeronautics and Space Admin.</b>		<b>4,117</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>664,189</b>	<b>668,305</b>
<b>National Endowment for the Humanities</b>											
<b>NATIONAL ENDOWMENT FOR THE HUMANITIES</b>											
Direct -Promotion of the Humanities_Federal/State Partnership	45.129	0	0	0	0	0	0	3,995	0	0	<b>3,995</b>
Pass Through Nevada Arts Council -Promotion of the Humanities_Federal/State Partnership - Contract No.: NTI-FY10-02	45.129	0	0	0	0	0	0	9,180	0	0	<b>9,180</b>
Pass Through Nevada Humanities -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2009-38	45.129	1,765	0	0	0	0	0	0	0	0	<b>1,765</b>
Pass Through Nevada Humanities -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2010-17	45.129	1,732	0	0	0	0	0	0	0	0	<b>1,732</b>
Pass Through Nevada Humanities -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2010-67	45.129	954	0	0	0	0	0	0	0	0	<b>954</b>
Pass Through Nevada Humanities -Promotion of the Humanities_Federal/State Partnership - Contract No.: OSP-12000AT	45.129	438,488	0	0	0	0	0	0	0	0	<b>438,488</b>
Pass Through NV Humanities Committee -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2010-36	45.129	0	1,000	0	0	0	0	0	0	0	<b>1,000</b>
Pass Through NV Humanities Committee -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2009-43	45.129	0	3,000	0	0	0	0	0	0	0	<b>3,000</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Pass Through NV Humanities Committee -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2010-10	45.129	0	1,762	0	0	0	0	0	0	0	1,762
<b>Total for NATIONAL ENDOWMENT FOR THE HUMANITIES</b>		<b>442,938</b>	<b>5,762</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,175</b>	<b>0</b>	<b>0</b>	<b>461,875</b>
<b>Total for National Endowment for the Humanities</b>		<b>442,938</b>	<b>5,762</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,175</b>	<b>0</b>	<b>0</b>	<b>461,875</b>
<b>Institute of Museum and Library Services</b>											
<b>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</b>											
Pass Through NV State Library & Archives -Grants to States - Contract No.: 2008-23	45.310	0	3,140	0	0	0	0	0	0	0	3,140
Pass Through NV State Library & Archives -Grants to States - Contract No.: 2009-31	45.310	0	49,997	0	0	0	0	0	0	0	49,997
Pass Through Nv-Dept of Cultural Affairs -Grants to States - Contract No.: 2010-16	45.310	2,133	0	0	0	0	0	0	0	0	2,133
<b>Total for INSTITUTE OF MUSEUM AND LIBRARY SERVICES</b>		<b>2,133</b>	<b>53,137</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55,270</b>
<b>Total for Institute of Museum and Library Services</b>		<b>2,133</b>	<b>53,137</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55,270</b>
<b>National Endowment for the Arts</b>											
<b>NATIONAL ENDOWMENT FOR THE ARTS</b>											
Direct -Promotion of the Arts_Grants to Organizations and Individuals	45.024	0	9,883	0	0	0	0	0	0	0	9,883
Pass Through Nv-Dept of Cultural Affairs -Promotion of the Arts_Grants to Organizations and Individuals - Contract No.: PRJ10:0:16	45.024	2,525	0	0	0	0	0	0	0	0	2,525

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Pass Through Nv-Dept of Cultural Affairs -Promotion of the Arts_Grants to Organizations and Individuals - Contract No.: PRJ10:0:17	45.024	2,675	0	0	0	0	0	0	0	0	<b>2,675</b>
Pass Through Nv-Dept of Cultural Affairs -Promotion of the Arts_Grants to Organizations and Individuals - Contract No.: DAR08:0:04	45.024	-344	0	0	0	0	0	0	0	0	<b>-344</b>
Pass Through Nv-Dept of Cultural Affairs -Promotion of the Arts_Grants to Organizations and Individuals - Contract No.: PRJ10:0:15	45.024	2,375	0	0	0	0	0	0	0	0	<b>2,375</b>
Pass Through Nv-Dept of Cultural Affairs -Promotion of the Arts_Grants to Organizations and Individuals - Contract No.: PRJ10:0:18	45.024	2,450	0	0	0	0	0	0	0	0	<b>2,450</b>
Pass Through Nv-Dept of Cultural Affairs -Promotion of the Arts_Grants to Organizations and Individuals - Contract No.: CPD10:01:04	45.024	650	0	0	0	0	0	0	0	0	<b>650</b>
Pass Through Nv-Dept of Cultural Affairs - ARRA - Promotion of the Arts_Grants to Organizations and Individuals - Contract No.: SNAP 090043	45.024	6,104	0	0	0	0	0	0	0	0	<b>6,104</b>
Pass Through Nv-Dept of Cultural Affairs - ARRA - Promotion of the Arts_Grants to Organizations and Individuals - Contract No.: SNAP 090046	45.024	2,629	0	0	0	0	0	0	0	0	<b>2,629</b>
Pass Through Nv-Dept of Cultural Affairs - ARRA - Promotion of the Arts_Grants to Organizations and Individuals - Contract No.: SNAP 090038	45.024	5,313	0	0	0	0	0	0	0	0	<b>5,313</b>
Pass Through Nv-Dept of Cultural Affairs -Promotion of the Arts_Grants to Organizations and Individuals - Contract No.: PRJ10:0:14	45.024	2,425	0	0	0	0	0	0	0	0	<b>2,425</b>
Pass Through Nevada Arts Council -Promotion of the Arts_Partnership Agreements - Contract No.: JKP10:2:05	45.025	0	0	0	0	0	1,000	0	0	0	<b>1,000</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Pass Through NV Arts Council -Promotion of the Arts_Partnership Agreements - Contract No.: PRJ10:0:13	45.025	0	1,946	0	0	0	0	0	0	0	1,946
Pass Through Western States Art Federation -Promotion of the Arts_Partnership Agreements - Contract No.: TW20090015	45.025	1,875	0	0	0	0	0	0	0	0	1,875
Pass Through Western States Art Federation -Promotion of the Arts_Partnership Agreements - Contract No.: TW20090017	45.025	1,875	0	0	0	0	0	0	0	0	1,875
<b>Total for NATIONAL ENDOWMENT FOR THE ARTS</b>		<b>30,552</b>	<b>11,829</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,381</b>
<b>Total for National Endowment for the Arts</b>		<b>30,552</b>	<b>11,829</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,381</b>
<b>National Science Foundation</b>											
<b>NATIONAL SCIENCE FOUNDATION</b>											
Direct -Engineering Grants	47.041	0	35,328	0	0	0	0	0	0	0	35,328
Direct -Education and Human Resources	47.076	39	36,636	0	0	0	0	0	0	0	36,675
Pass Through N/A -Education and Human Resources - Contract No.: 091119-FIO	47.076	0	0	0	0	0	0	18,092	0	0	18,092
<b>Total for NATIONAL SCIENCE FOUNDATION</b>		<b>39</b>	<b>71,964</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,092</b>	<b>0</b>	<b>0</b>	<b>90,095</b>
<b>Total for National Science Foundation</b>		<b>39</b>	<b>71,964</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,092</b>	<b>0</b>	<b>0</b>	<b>90,095</b>
<b>Small Business Administration</b>											
<b>SMALL BUSINESS ADMINISTRATION</b>											

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Direct -Small Business Development Center	59.037	1,230,279	0	0	0	0	0	0	0	0	1,230,279
Total for SMALL BUSINESS ADMINISTRATION		1,230,279	0	0	0	0	0	0	0	0	1,230,279
Total for Small Business Administration		1,230,279	0	0	0	0	0	0	0	0	1,230,279
<b>Veteran's Administration</b>											
<b>VETERANS HEALTH ADMINISTRATION</b>											
Direct -Veterans State Hospital Care	64.016	12,421	0	0	0	0	0	0	0	0	12,421
Total for VETERANS HEALTH ADMINISTRATION		12,421	0	0	0	0	0	0	0	0	12,421
Total for Veteran's Administration		12,421	0	0	0	0	0	0	0	0	12,421
<b>Environmental Protection Agency</b>											
<b>OFFICE OF AIR AND RADIATION</b>											
Pass Through Nv-Dept of Health & Human Svcs -State Indoor Radon Grants - Contract No.: HD 1623-2	66.032	202,756	0	0	0	0	0	0	0	0	202,756
Pass Through Nv-Dept of Health & Human Svcs -State Indoor Radon Grants - Contract No.: HD 1623-1	66.032	1	0	0	0	0	0	0	0	0	1
Total for OFFICE OF AIR AND RADIATION		202,757	0	0	0	0	0	0	0	0	202,757
<b>OFFICE OF WATER</b>											
Pass Through Nv-Dept of Conservation & Natl Resources - Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act - Contract No.: DEP 09-	66.436	11,131	0	0	0	0	0	0	0	0	11,131

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Pass Through Nv-Dept of Conservation & Natl Resources - Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act - Contract No.: DEP 07-	66.436	30,898	0	0	0	0	0	0	0	0	30,898
Pass Through Nv-Dept of Conservation & Natl Resources - Nonpoint Source Implementation Grants - Contract No.: 09-028	66.460	43,033	0	0	0	0	0	0	0	0	43,033
<b>Total for OFFICE OF WATER</b>		<b>85,062</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>85,062</b>
<b>OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE</b>											
Direct -Solid Waste Management Assistance Grants	66.808	22,619	0	0	0	0	0	0	0	0	22,619
Pass Through Nv-Dept of Conservation & Natl Resources - Environmental Policy and State Innovation Grants - Contract No.: DEP07-016	66.940	63,013	0	0	0	0	0	0	0	0	63,013
Pass Through Nv-Dept of Conservation & Natl Resources - Environmental Policy and State Innovation Grants - Contract No.: DEP10-005	66.940	134,792	0	0	0	0	0	0	0	0	134,792
<b>Total for OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE</b>		<b>220,424</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>220,424</b>
<b>OFFICE OF PREVENTION, PESTICIDES &amp; TOXIC SUBSTANCE</b>											
Direct -Pollution Prevention Grants Program	66.708	481,961	0	0	0	0	0	0	0	0	481,961
<b>Total for OFFICE OF PREVENTION, PESTICIDES &amp; TOXIC SUBSTANCE</b>		<b>481,961</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>481,961</b>
<b>Total for Environmental Protection Agency</b>		<b>990,204</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>990,204</b>
<b>Department of Energy</b>											
<b>DEPARTMENT OF ENERGY</b>											

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Direct -Used Energy-Related Laboratory Equipment Grants	81.022	132,475	0	0	0	0	0	0	0	0	132,475
Pass Through State of Nevada - ARRA -Weatherization Assistance for Low-Income Persons - Contract No.: 1456-11-DETR	81.042	0	0	0	0	0	40,628	0	0	0	40,628
Direct -Office of Science Financial Assistance Program	81.049	0	224,554	0	0	0	0	0	0	0	224,554
Pass Through Natl Assoc of State Univ & Land Grant Colleges -Conservation Research and Development - Contract No.: CK# 14087	81.086	15	0	0	0	0	0	0	0	0	15
Direct -Renewable Energy Research and Development	81.087	0	2,637	0	0	0	0	0	0	0	2,637
Direct -Nuclear Energy Research, Development and Demonstration	81.121	0	4,857	0	0	0	0	0	0	0	4,857
<b>Total for DEPARTMENT OF ENERGY</b>		<b>132,490</b>	<b>232,048</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,628</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>405,166</b>
<b>Total for Department of Energy</b>		<b>132,490</b>	<b>232,048</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,628</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>405,166</b>
<b>Department of Education</b>											
<b>OFFICE OF SPECIAL EDUCATION &amp; REHABILITATIVE SVCE</b>											
Pass Through Nv-Dept of Education -Rehabilitation Services_Service Projects - Contract No.: OSP-11306NM	84.128	36,650	0	0	0	0	0	0	0	0	36,650
Pass Through Public Health Institute-PDBTAC -National Institute on Disability and Rehabilitation Research - Contract No.: CONTRACT #1014138	84.133	133	0	0	0	0	0	0	0	0	133

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Pass Through Public Health Institute-PDBTAC -National Institute on Disability and Rehabilitation Research - Contract No.: CONTRACT #1013074	84.133	2,507	0	0	0	0	0	0	0	0	<b>2,507</b>
Pass Through Nv-Dept of Education -Special Education - State Personnel Development - Contract No.: 09-2715-32	84.323	-973	0	0	0	0	0	0	0	0	<b>-973</b>
Direct -Special Education_Personnel Preparation to Improve Services and Results for Children with Disabilities	84.325	247,849	197,349	0	0	0	0	0	0	0	<b>445,198</b>
Direct -Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326	108,919	0	0	0	0	0	0	0	0	<b>108,919</b>
Pass Through Nv-Dept of Education -Special Education_Studies and Evaluations - Contract No.: 09-2715-35	84.329	-925	0	0	0	0	0	0	0	0	<b>-925</b>
Pass Through Nv-Dept of Health & Human Svcs -Special Education_Studies and Evaluations - Contract No.: 1008SF3266	84.329	38,046	0	0	0	0	0	0	0	0	<b>38,046</b>
Pass Through Nv-Dept of Health & Human Svcs -Special Education_Studies and Evaluations - Contract No.: 0908XF3266	84.329	1,036	0	0	0	0	0	0	0	0	<b>1,036</b>
Pass Through National Writing Project -National Writing Project - Contract No.: 92-NV02AMD29	84.928	0	33,202	0	0	0	0	0	0	0	<b>33,202</b>
Pass Through UC Berkley -National Writing Project - Contract No.: 333-030-F041	84.928	0	0	0	0	0	2,616	0	0	0	<b>2,616</b>
Pass Through UC Berkley -National Writing Project - Contract No.: 333-030-F031	84.928	0	0	0	0	0	27,977	0	0	0	<b>27,977</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b><i>Other Federal Assistance</i></b>											
Pass Through Univ of California-Berkeley -National Writing Project - Contract No.: 92-NV01	84.928	35,864	0	0	0	0	0	0	0	0	<b>35,864</b>
<b>Total for OFFICE OF SPECIAL EDUCATION &amp; REHABILITATIVE SVCE</b>		<b>469,105</b>	<b>230,552</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,593</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>730,250</b>
<b>OFFICE OF POSTSECONDARY EDUCATION</b>											
Direct -Fund for the Improvement of Postsecondary Education	84.116	0	94,996	0	358,619	379,707	0	0	0	0	<b>833,322</b>
Direct -Fund for the Improvement of Postsecondary Education	84.116Z	0	0	0	0	0	0	97,993	0	0	<b>97,993</b>
Direct -Demonstration Projects to Ensure Students with Disabilities Receive a Higher Education	84.333	0	0	0	0	0	0	0	6,522	0	<b>6,522</b>
Direct -Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	0	4,832,573	0	8,591	84,518	4,500	27,752	2,688	0	<b>4,960,622</b>
Pass Through Nevada Department of Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 10-610-41000	84.334	0	30,318	0	0	0	0	0	0	0	<b>30,318</b>
Pass Through Nevada Department of Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 09-267817	84.334	0	4,033	0	0	0	0	0	0	0	<b>4,033</b>
Pass Through Nv-Dept of Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 09-267818	84.334	0	0	0	0	0	0	0	0	26,785	<b>26,785</b>
Pass Through Nv-Dept of Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 09-267801	84.334	27,751	0	0	0	0	0	0	0	0	<b>27,751</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Pass Through Nv-Dept of Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NONE	84.334	0	0	0	0	0	0	0	0	423,984	<b>423,984</b>
Pass Through Nv-Dept of Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 10-610-4000	84.334	103,493	0	0	0	0	0	0	0	0	<b>103,493</b>
Pass Through Nv-Dept of Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 09-267819	84.334	0	0	0	0	0	0	0	0	6,384	<b>6,384</b>
Pass Through RTI International -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 0209234.002.016-19	84.334	1,078	0	0	0	0	0	0	0	0	<b>1,078</b>
Direct -College Access Challenge Grant Program	84.378	0	0	0	0	0	0	0	0	337,498	<b>337,498</b>
<b>Total for OFFICE OF POSTSECONDARY EDUCATION</b>		<b>132,322</b>	<b>4,961,919</b>	<b>0</b>	<b>367,210</b>	<b>464,225</b>	<b>4,500</b>	<b>125,745</b>	<b>9,210</b>	<b>794,651</b>	<b>6,859,782</b>
<b>OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS</b>											
Pass Through NV Dept of Ed -Leveraging Educational Assistance Partnership - Contract No.: 10-615-41000	84.069	0	63,814	0	0	0	0	0	0	0	<b>63,814</b>
Pass Through NV Dept of Ed -Leveraging Educational Assistance Partnership - Contract No.: 10-616-41000	84.069	0	41,002	0	0	0	0	0	0	0	<b>41,002</b>
Pass Through Nv Dept Of Education -Leveraging Educational Assistance Partnership - Contract No.: 1260614	84.069	0	0	0	0	0	0	45,083	0	0	<b>45,083</b>
Pass Through Nv. Dept of Ed -Leveraging Educational Assistance Partnership - Contract No.: 10-615-420000	84.069	0	0	0	0	122,526	0	0	0	0	<b>122,526</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Pass Through Nv-Dept of Education -Leveraging Educational Assistance Partnership - Contract No.: 10-615-40000	84.069	26,508	0	0	0	0	0	0	0	0	<b>26,508</b>
Pass Through Nv-Dept of Education -Leveraging Educational Assistance Partnership - Contract No.: N/A	84.069	0	0	0	0	0	0	0	21,488	0	<b>21,488</b>
Pass Through Nv-Dept of Education -Leveraging Educational Assistance Partnership - Contract No.: 10-616-40000	84.069	17,032	0	0	0	0	0	0	0	0	<b>17,032</b>
Pass Through Nv-Dept of Education -Leveraging Educational Assistance Partnership - Contract No.: 333-040-D054	84.069	0	0	0	0	0	11,077	0	0	0	<b>11,077</b>
<b>Total for OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS</b>		<b>43,540</b>	<b>104,816</b>	<b>0</b>	<b>0</b>	<b>122,526</b>	<b>11,077</b>	<b>45,083</b>	<b>21,488</b>	<b>0</b>	<b>348,530</b>
<b>OFFICE OF ELEMENTARY AND SECONDARY EDUCATION</b>											
Pass Through Nv-Dept of Education -Reading Excellence - Contract No.: NONE	84.338	0	0	0	0	0	0	0	0	197,836	<b>197,836</b>
Pass Through Nv-Dept of Education -Reading Excellence - Contract No.: 8271250	84.338	0	0	0	0	0	0	0	0	32	<b>32</b>
Pass Through Ohio State University Research Foundation - Transition to Teaching - Contract No.: 60012518	84.350	0	61,907	0	0	0	0	0	0	0	<b>61,907</b>
Pass Through Clark County -Early Reading First - Contract No.: N/A	84.359	0	26,950	0	0	0	0	0	0	0	<b>26,950</b>
Pass Through Lincoln County, NV -Mathematics and Science Partnerships - Contract No.: 08-2713-106	84.366	0	13,252	0	0	0	0	0	0	0	<b>13,252</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Pass Through Nv-Dept of Education -Mathematics and Science Partnerships - Contract No.: 09-2713-120	84.366	10,233	0	0	0	0	0	0	0	0	<b>10,233</b>
Pass Through Nv-Dept of Education -Mathematics and Science Partnerships - Contract No.: 10-706-40002	84.366	77,078	0	0	0	0	0	0	0	0	<b>77,078</b>
Pass Through Nv-Dept of Education -Mathematics and Science Partnerships - Contract No.: 10-706-40001	84.366	12,156	0	0	0	0	0	0	0	0	<b>12,156</b>
Pass Through Nv-Dept of Education -Mathematics and Science Partnerships - Contract No.: 10-706-40000	84.366	62,341	0	0	0	0	0	0	0	0	<b>62,341</b>
Pass Through Nv-Dept of Education -Mathematics and Science Partnerships - Contract No.: 09-2713-128	84.366	2,559	0	0	0	0	0	0	0	0	<b>2,559</b>
Pass Through Nv-Dept of Education -Mathematics and Science Partnerships - Contract No.: 08-2713-102	84.366	77	0	0	0	0	0	0	0	0	<b>77</b>
Pass Through Nv-Dept of Education -Mathematics and Science Partnerships - Contract No.: 09-2713-91	84.366	5,118	0	0	0	0	0	0	0	0	<b>5,118</b>
Direct -Improving Teacher Quality State Grants	84.367	0	0	0	0	0	0	0	0	347,277	<b>347,277</b>
<b>Total for OFFICE OF ELEMENTARY AND SECONDARY EDUCATION</b>		<b>169,564</b>	<b>102,109</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>545,145</b>	<b>816,817</b>
<b>OFFICE OF EDUCATIONAL RESEARCH AND IMPROVEMENT</b>											
Pass Through Nv-Dept of Education -Twenty-First Century Community Learning Centers - Contract No.: 10-770-40000	84.287	23,472	0	0	0	0	0	0	0	0	<b>23,472</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b><i>Other Federal Assistance</i></b>											
<b>Total for OFFICE OF EDUCATIONAL RESEARCH AND IMPROVEMENT</b>		<b>23,472</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,472</b>
<b>OFFICE OF VOCATIONAL AND ADULT EDUCATION</b>											
Direct -Adult Education_State Grant Program	84.002	0	0	0	0	0	0	0	542,845	0	<b>542,845</b>
Pass Through Nv. Dept of Ed -Adult Education_State Grant Program - Contract No.: 2009-2680-17	84.002	0	0	0	0	0	0	-109	0	0	<b>-109</b>
Pass Through Nv. Dept of Ed -Adult Education_State Grant Program - Contract No.: Various	84.002	0	0	0	0	1,185,232	0	0	0	0	<b>1,185,232</b>
Pass Through Nv. Dept of Ed -Adult Education_State Grant Program - Contract No.: 2010-2680-18	84.002	0	0	0	0	0	0	161,059	0	0	<b>161,059</b>
Pass Through Nv. Dept of Ed -Adult Education_State Grant Program - Contract No.: 2010-2680-17	84.002	0	0	0	0	0	0	79,276	0	0	<b>79,276</b>
Pass Through Nv. Dept of Ed -Adult Education_State Grant Program - Contract No.: 2010-2680-07	84.002	0	0	0	0	0	0	800,035	0	0	<b>800,035</b>
Direct -Vocational Education_Basic Grants to States	84.048	0	0	0	0	0	0	0	266,626	0	<b>266,626</b>
Pass Through Nv. Dept of Ed -Vocational Education_Basic Grants to States - Contract No.: Various	84.048	0	0	0	0	1,025,748	0	0	0	0	<b>1,025,748</b>
Pass Through Nv-Dept of Education -Vocational Education_Basic Grants to States - Contract No.: 10-634-636-4300	84.048	0	0	0	0	0	296,080	0	0	0	<b>296,080</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Pass Through Nv. Dept of Ed -Vocational Education_Basic Grants to States - Contract No.: 10-2676-24	84.048A	0	0	0	0	0	0	450,949	0	0	<b>450,949</b>
Pass Through Nv. Dept of Ed -Vocational Education_Basic Grants to States - Contract No.: 09-2676-24	84.048A	0	0	0	0	0	0	70	0	0	<b>70</b>
Direct -Tech-Prep Education	84.243	0	0	0	0	0	0	128,090	107,779	0	<b>235,869</b>
Pass Through Nv. Dept of Ed -Tech-Prep Education - Contract No.: Various	84.243	0	0	0	0	430,163	0	0	0	0	<b>430,163</b>
Pass Through Nv-Dept of Education -Tech-Prep Education - Contract No.: 10-634-636-4300	84.243	0	0	0	0	0	65,882	0	0	0	<b>65,882</b>
<b>Total for OFFICE OF VOCATIONAL AND ADULT EDUCATION</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,641,143</b>	<b>361,962</b>	<b>1,619,370</b>	<b>917,250</b>	<b>0</b>	<b>5,539,725</b>
<b>Total for Department of Education</b>		<b>838,002</b>	<b>5,399,396</b>	<b>0</b>	<b>367,210</b>	<b>3,227,894</b>	<b>408,132</b>	<b>1,790,198</b>	<b>947,948</b>	<b>1,339,795</b>	<b>14,318,576</b>
<b>Health and Human Services</b>											
<b>CONTRACT - HEALTH AND HUMAN SERVICES</b>											
Direct -Contract - Health and Human Services	93.000	247,073	29,488	0	0	0	0	0	0	0	<b>276,560</b>
Pass Through Southern NV Health District -Contract - Health and Human Services - Contract No.: N/A	93.000	0	84,922	0	0	0	0	0	0	0	<b>84,922</b>
<b>Total for CONTRACT - HEALTH AND HUMAN SERVICES</b>		<b>247,073</b>	<b>114,410</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>361,483</b>
<b>ADMINISTRATION ON AGING</b>											

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Pass Through Nv-Dept of Health & Human Svcs -Special Programs for the Aging_Title III, Part D_Disease Prevention and Health Promotion Services - Contract No.: 16-007-32-DX-09	93.043	9,657	0	0	0	0	0	0	0	0	9,657
Pass Through Nv-Dept of Health & Human Svcs -Special Programs for the Aging_Title III, Part D_Disease Prevention and Health Promotion Services - Contract No.: 16-007-32-DX-10	93.043	27,928	0	0	0	0	0	0	0	0	27,928
Pass Through Nv-Dept of Health & Human Svcs -Special Programs for the Aging_Title IV_and Title II_Discretionary Projects - Contract No.: OSP-11918KE	93.048	57,015	0	0	0	0	0	0	0	0	57,015
Pass Through Nv-Dept of Health & Human Svcs -Special Programs for the Aging_Title IV_and Title II_Discretionary Projects - Contract No.: OSP-11918KA	93.048	13,388	0	0	0	0	0	0	0	0	13,388
Pass Through Nv-Dept of Health & Human Svcs - ARRA - Special Programs for the Aging_Title IV_and Title II_Discretionary Projects - Contract No.: 16-007-92-KX-10	93.048	21,663	0	0	0	0	0	0	0	0	21,663
Pass Through Nv-Dept of Health & Human Svcs -National Family Caregiver Support - Contract No.: 18-015-45-EX-09	93.052	50,315	0	0	0	0	0	0	0	0	50,315
Pass Through Nv-Dept of Health & Human Svcs -National Family Caregiver Support - Contract No.: 16-007-45-EX-09	93.052	22,078	0	0	0	0	0	0	0	0	22,078
<b>Total for ADMINISTRATION ON AGING</b>		<b>202,044</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>202,044</b>
<b>SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMIN.</b>											
Direct -Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	780,132	0	0	0	0	0	0	0	0	780,132
Pass Through CRP Inc -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 280-02-0602/740-B	93.243	30,821	0	0	0	0	0	0	0	0	30,821

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Pass Through CRP Inc -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 280-02-0602/740B	93.243	74,134	0	0	0	0	0	0	0	0	<b>74,134</b>
Pass Through Education Development Cntr -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 01-11210-UNR	93.243	976,356	0	0	0	0	0	0	0	0	<b>976,356</b>
Pass Through Luz Community Development Coalition - Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 10005	93.243	0	-474	0	0	0	0	0	0	0	<b>-474</b>
Pass Through Frontier Community Coalition -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 07014-IM-01	93.959	40,482	0	0	0	0	0	0	0	0	<b>40,482</b>
Pass Through Goshen Community Development -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 10009PX204	93.959	0	44,269	0	0	0	0	0	0	0	<b>44,269</b>
Pass Through Goshen Community Development -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 08222-ISP	93.959	0	8,689	0	0	0	0	0	0	0	<b>8,689</b>
Pass Through Nv-Dept of Health & Human Srvcs -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 10186AD	93.959	139,033	0	0	0	0	0	0	0	0	<b>139,033</b>
Pass Through Nv-Dept of Health & Human Srvcs -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 10111AD	93.959	473,613	0	0	0	0	0	0	0	0	<b>473,613</b>
Pass Through Nv-Dept of Health & Human Srvcs -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 09111AD	93.959	3,530	0	0	0	0	0	0	0	0	<b>3,530</b>
Pass Through Nv-Dept of Health & Human Srvcs -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: OSP-12217CN	93.959	2,482	0	0	0	0	0	0	0	0	<b>2,482</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Pass Through State of Washington -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 0965-77707-01	93.959	81,415	0	0	0	0	0	0	0	0	81,415
Pass Through State of Washington -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 0965-77707	93.959	290,549	0	0	0	0	0	0	0	0	290,549
Pass Through State of Washington -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 0765-12612	93.959	123,187	0	0	0	0	0	0	0	0	123,187
<b>Total for SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMIN.</b>		<b>3,015,734</b>	<b>52,484</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,068,218</b>
<b>HHS</b>											
Pass Through Nv-Dept of Health & Human Svcs -Public Health Emergency Preparedness - Contract No.: HD 09096	93.069	42,713	0	0	0	0	0	0	0	0	42,713
Pass Through Nv-Dept of Health & Human Svcs -Public Health Emergency Preparedness - Contract No.: HD 100083	93.069	214,331	0	0	0	0	0	0	0	0	214,331
Direct -Environmental Public Health and Emergency Response	93.070	0	55,497	0	0	0	0	0	0	0	55,497
<b>Total for HHS</b>		<b>257,044</b>	<b>55,497</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>312,541</b>
<b>CENTERS FOR DISEASE CONTROL</b>											
Pass Through Nv-Dept of Health & Human Svcs -Project Grants and Cooperative Agreements for Tuberculosis Control Programs - Contract No.: HD 09150	93.116	70,148	0	0	0	0	0	0	0	0	70,148
Pass Through Nv-Dept of Health & Human Svcs -Project Grants and Cooperative Agreements for Tuberculosis Control Programs - Contract No.: HD-10117	93.116	9,419	0	0	0	0	0	0	0	0	9,419

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Direct -Centers for Disease Control and Prevention_Investigations and Technical Assistance	93.283	348,261	0	0	0	0	0	0	0	0	<b>348,261</b>
Pass Through Nv-Dept of Health & Human Svcs -Centers for Disease Control and Prevention_Investigations and Technical Assistance - Contract No.: HD 09159	93.283	11,762	0	0	0	0	0	0	0	0	<b>11,762</b>
Pass Through Nv-Dept of Health & Human Svcs -Centers for Disease Control and Prevention_Investigations and Technical Assistance - Contract No.: HD 09160	93.283	5,552	0	0	0	0	0	0	0	0	<b>5,552</b>
Pass Through Nv-Dept of Health & Human Svcs -Centers for Disease Control and Prevention_Investigations and Technical Assistance - Contract No.: HD 10151	93.283	2,034	0	0	0	0	0	0	0	0	<b>2,034</b>
Pass Through Nv-Dept of Health & Human Svcs -Centers for Disease Control and Prevention_Investigations and Technical Assistance - Contract No.: HD 10152	93.283	2,950	0	0	0	0	0	0	0	0	<b>2,950</b>
Pass Through Nv-Dept of Health & Human Svcs -Centers for Disease Control and Prevention_Investigations and Technical Assistance - Contract No.: HD 10153	93.283	48,552	0	0	0	0	0	0	0	0	<b>48,552</b>
Pass Through Nv-Dept of Health & Human Svcs -Centers for Disease Control and Prevention_Investigations and Technical Assistance - Contract No.: HD-09214	93.283	190,605	0	0	0	0	0	0	0	0	<b>190,605</b>
Pass Through Nv-Dept of Health & Human Svcs -Centers for Disease Control and Prevention_Investigations and Technical Assistance - Contract No.: HD 09158	93.283	75,746	0	0	0	0	0	0	0	0	<b>75,746</b>
Pass Through Nv-Dept of Health & Human Svcs -Centers for Disease Control and Prevention_Investigations and Technical Assistance - Contract No.: HD 08201	93.283	11	0	0	0	0	0	0	0	0	<b>11</b>
Pass Through Northern Nevada Hopes -HIV Prevention Activities_Health Department Based - Contract No.: 906033	93.940	24,670	0	0	0	0	0	0	0	0	<b>24,670</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b><i>Other Federal Assistance</i></b>											
Total for CENTERS FOR DISEASE CONTROL		789,709	0	0	0	0	0	0	0	0	789,709
<b>HEALTH RESOURCES AND SERVICES ADMINISTRATION</b>											
Direct -Model State-Supported Area Health Education Centers	93.107	153,042	0	0	0	0	0	0	0	0	153,042
Pass Through Nv-Dept of Health & Human Svcs - Emergency Medical Services for Children - Contract No.: HD 09200	93.127	13,386	0	0	0	0	0	0	0	0	13,386
Pass Through Univ of California-San Francisco -AIDS Education and Training Centers - Contract No.: 2942SC AMEND 19	93.145	241,334	0	0	0	0	0	0	0	0	241,334
Pass Through Univ of California-San Francisco -AIDS Education and Training Centers - Contract No.: 2942SC AMEND 17	93.145	44	0	0	0	0	0	0	0	0	44
Direct -Grants to States for Loan Repayment Program	93.165	51,050	0	0	0	0	0	0	0	0	51,050
Direct -State Rural Hospital Flexibility Program	93.241	534,499	0	0	0	0	0	0	0	0	534,499
Direct -Advanced Education Nursing Grant Program	93.247	0	205,042	0	0	0	0	0	0	0	205,042
Direct -Grants for Education, Prevention, and Early Detection of Radiogenic Cancers and Diseases	93.257	168,596	0	0	0	0	0	0	0	0	168,596
Direct -Rural Access to Emergency Devices Grant	93.259	100,531	0	0	0	0	0	0	0	0	100,531

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Direct -Small Rural Hospital Improvement Grant Program	93.301	155,013	0	0	0	0	0	0	0	0	<b>155,013</b>
Direct -Advanced Education Nursing Traineeships	93.358	19,965	59,031	0	0	0	0	0	0	0	<b>78,996</b>
Direct -Nurse Education, Practice and Retention Grants	93.359	0	405,502	0	0	0	0	0	0	0	<b>405,502</b>
Direct -Grants for Training in Primary Care Medicine and Dentistry	93.884	0	816,201	0	0	0	0	0	0	0	<b>816,201</b>
Direct -Health Care and Other Facilities	93.887	0	0	0	0	0	0	0	0	392,468	<b>392,468</b>
Direct -Rural Health Care Services Outreach and Rural Health Network Development Program	93.912	0	0	0	0	0	58,398	0	0	0	<b>58,398</b>
Pass Through Brightpath -Rural Health Care Services Outreach and Rural Health Network Development Program - Contract No.: OSP-11916DC	93.912	25,003	0	0	0	0	0	0	0	0	<b>25,003</b>
Direct -Grants to States for Operation of Offices of Rural Health	93.913	155,262	0	0	0	0	0	0	0	0	<b>155,262</b>
Pass Through Nv-Dept of Health & Human Svcs -HIV Care Formula Grants - Contract No.: HD 1608-2	93.917	55,490	0	0	0	0	0	0	0	0	<b>55,490</b>
Pass Through Clark County -Ryan White HIV/AIDS Dental Reimbursements/Community Based Dental Partnership - Contract No.: N/A	93.924	0	65,304	0	0	0	0	0	0	0	<b>65,304</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Direct -Geriatric Education Centers	93.969	225,075	0	0	0	0	0	0	0	0	225,075
Pass Through Nevada Department of Health & Human Services -Maternal and Child Health Services Block Grant to the States - Contract No.: N/A	93.994	0	5,041	0	0	0	0	0	0	0	5,041
Pass Through So Nevada Area Health Education Cntr - Bioterrorism Training and Curriculum Development Program - Contract No.: OSP-11918JC	93.996	0	0	0	0	0	0	0	0	0	0
<b>Total for HEALTH RESOURCES AND SERVICES ADMINISTRATION</b>		<b>1,898,291</b>	<b>1,556,121</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>58,398</b>	<b>0</b>	<b>0</b>	<b>392,468</b>	<b>3,905,277</b>
<b>ADMINISTRATION FOR CHILDREN AND FAMILIES</b>											
Pass Through Nv-Dept of Health & Human Svcs - Developmental Disabilities Basic Support and Advocacy Grants - Contract No.: 1001XF3154	93.630	77,764	0	0	0	0	0	0	0	0	77,764
Pass Through Nv-Dept of Health & Human Svcs - Developmental Disabilities Basic Support and Advocacy Grants - Contract No.: 1003XF3154	93.630	43,217	0	0	0	0	0	0	0	0	43,217
Pass Through Nv-Dept of Health & Human Svcs - Developmental Disabilities Basic Support and Advocacy Grants - Contract No.: 0902XF3154	93.630	198	0	0	0	0	0	0	0	0	198
Pass Through Nv-Dept of Health & Human Svcs -Child Welfare Services_State Grants - Contract No.: OSP-12209AP	93.645	451,547	0	0	0	0	0	0	0	0	451,547
Pass Through Nevada Division of Child & Family Services - Child Welfare Services Training Grants - Contract No.: N/A	93.648	0	519,156	0	0	0	0	0	0	0	519,156
Pass Through Nv-Dept of Health & Human Svcs -Foster Care_Title IV-E - Contract No.: 8063	93.658	-31,671	0	0	0	0	0	0	0	0	-31,671

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b><i>Other Federal Assistance</i></b>											
Pass Through Nv-Dept of Health & Human Svcs -Child Abuse and Neglect State Grants - Contract No.: CJA3145/11-SFY-11-00	93.669	1,601	0	0	0	0	0	0	0	0	<b>1,601</b>
<b>Total for ADMINISTRATION FOR CHILDREN AND FAMILIES</b>		<b>542,656</b>	<b>519,156</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,061,812</b>
<b>CENTERS FOR MEDICARE AND MEDICAID SERVICES</b>											
Pass Through Nv-Dept of Health & Human Svcs -Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities - Contract No.: 3243	93.768	-796	0	0	0	0	0	0	0	0	<b>-796</b>
<b>Total for CENTERS FOR MEDICARE AND MEDICAID SERVICES</b>		<b>-796</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-796</b>
<b>Total for Health and Human Services</b>		<b>6,951,754</b>	<b>2,297,668</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>58,398</b>	<b>0</b>	<b>0</b>	<b>392,468</b>	<b>9,700,288</b>
<b>Corporation for National and Community Service</b>											
<b>CORPORATION FOR NATIONAL &amp; COMMUNITY SERVICE</b>											
Direct -Retired and Senior Volunteer Program	94.002	139,250	0	0	0	0	0	0	0	0	<b>139,250</b>
Pass Through Family Ties of Nv -AmeriCorps - Contract No.: OSP-11306MU	94.006	49,926	0	0	0	0	0	0	0	0	<b>49,926</b>
Pass Through Family Ties of Nv - ARRA -AmeriCorps - Contract No.: OSP-11306NL	94.006	1,967	0	0	0	0	0	0	0	0	<b>1,967</b>
<b>Total for CORPORATION FOR NATIONAL &amp; COMMUNITY SERVICE</b>		<b>191,143</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>191,143</b>
<b>Total for Corporation for National and Community Ser</b>		<b>191,143</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>191,143</b>
<b>Department of Homeland Security</b>											
<b>CONTRACT - DEPARTMENT OF HOMELAND SECURITY</b>											

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Pass Through L-3 Services Global Security & Engineering - Contract - Department of Homeland Security - Contract No.: 2009-1281	97.000	0	5,495	0	0	0	0	0	0	0	5,495
<b>Total for CONTRACT - DEPARTMENT OF HOMELAND SECURITY</b>		<b>0</b>	<b>5,495</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,495</b>
<b>DEPARTMENT OF HOMELAND SECURITY</b>											
Direct -State and Local Homeland Security Training Program	97.005	0	524,314	0	0	0	0	0	0	0	524,314
Pass Through Nv-Dept of Public Safety -Hazard Mitigation Grant - Contract No.: 1629-MC-002/97039M6	97.039	18,642	0	0	0	0	0	0	0	0	18,642
Pass Through Nv-Dept of Public Safety -Hazard Mitigation Grant - Contract No.: 1738-03-02F/97039HM8	97.039	6,230	0	0	0	0	0	0	0	0	6,230
Pass Through Nv-Dept of Public Safety -Hazard Mitigation Grant - Contract No.: 97017S7	97.039	11,903	0	0	0	0	0	0	0	0	11,903
Pass Through Nv-Dept of Public Safety -Hazard Mitigation Grant - Contract No.: 1629-MC-003/97039M6	97.039	7,102	0	0	0	0	0	0	0	0	7,102
Pass Through Nv-Dept of Public Safety -Hazard Mitigation Grant - Contract No.: 9.70171e+006	97.039	0	0	0	0	0	0	0	0	0	0
Pass Through Nv-Dept of Public Safety -Emergency Management Performance Grants - Contract No.: 9.70421e+006	97.042	99,811	0	0	0	0	0	0	0	0	99,811
Direct -Earthquake Consortium	97.082	18,940	0	0	0	0	0	0	0	0	18,940

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Direct -Homeland Security-related Science, Technology, Engineering and Mathematics (HS STEM) Career Development Program	97.104	0	211,332	0	0	0	0	0	0	0	211,332
Total for DEPARTMENT OF HOMELAND SECURITY		162,628	735,647	0	0	0	0	0	0	0	898,275
Total for Department of Homeland Security		162,628	741,142	0	0	0	0	0	0	0	903,770
Other Federal Assistance		15,219,307	11,461,169	0	367,210	3,409,127	944,842	2,502,286	1,001,768	3,170,574	38,076,284
<i>Other Federal AssistanceResearch and Developm</i>											
<b>Department of Energy</b>											
DEPARTMENT OF ENERGY											
Direct -Office of Science Financial Assistance Program	81.049	152,550	0	0	0	0	0	0	0	0	152,550
Total for DEPARTMENT OF ENERGY		152,550	0	0	0	0	0	0	0	0	152,550
Total for Department of Energy		152,550	0	0	0	0	0	0	0	0	152,550
Other Federal AssistanceResearch and Development Cluster		152,550	0	0	0	0	0	0	0	0	152,550

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Public Works &amp; Econ Development</i>											
<b>Department of Commerce</b>											
<b>ECONOMIC DEVELOPMENT ADMINISTRATION</b>											
Direct -Economic Adjustment Assistance	11.307	0	0	193,990	0	0	0	0	0	0	<b>193,990</b>
Total for ECONOMIC DEVELOPMENT ADMINISTRATION		0	0	193,990	0	0	0	0	0	0	193,990
<b>Total for Department of Commerce</b>		0	0	193,990	0	0	0	0	0	0	193,990
Public Works & Econ Development		0	0	193,990	0	0	0	0	0	0	193,990

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
<b>Department of Agriculture</b>											
<b>CONTRACT - DEPT OF AGRICULTURE</b>											
Direct -Contract - Dept of Agriculture	10.000	0	43,122	153,415	0	0	0	0	0	0	<b>196,537</b>
Pass Through National Honey Board -Contract - Dept of Agriculture - Contract No.: N/A	10.000	0	17,142	0	0	0	0	0	0	0	<b>17,142</b>
<b>Total for CONTRACT - DEPT OF AGRICULTURE</b>		<b>0</b>	<b>60,264</b>	<b>153,415</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>213,679</b>
<b>AGRICULTURE RESEARCH SERVICE</b>											
Direct -Agricultural Research_Basic and Applied Research	10.001	308,147	0	0	0	0	0	0	0	0	<b>308,147</b>
<b>Total for AGRICULTURE RESEARCH SERVICE</b>		<b>308,147</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>308,147</b>
<b>COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE</b>											
Direct -Grants for Agricultural Research, Special Research Grants	10.200	713,951	0	0	0	0	0	0	0	0	<b>713,951</b>
Pass Through Agricultural Research Org -Grants for Agricultural Research, Special Research Grants - Contract No.: 215/9	10.200	15,144	0	0	0	0	0	0	0	0	<b>15,144</b>
Pass Through UNIVERSITY OF ARIZONA -Grants for Agricultural Research, Special Research Grants - Contract No.: 08R-08	10.200	0	0	38,516	0	0	0	0	0	0	<b>38,516</b>
Direct -Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	959,256	0	0	0	0	0	0	0	0	<b>959,256</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Direct -Grants for Agricultural Research Competitive Research Grants	10.206	218,442	66,894	0	0	0	0	0	0	0	<b>285,336</b>
Pass Through South Dakota State University -Grants for Agricultural Research Competitive Research Grants - Contract No.: 2008-35100-05969	10.206	0	27,226	0	0	0	0	0	0	0	<b>27,226</b>
Pass Through Dine College -1994 Institutions Research Program - Contract No.: OSP-15352VX	10.227	709	0	0	0	0	0	0	0	0	<b>709</b>
Pass Through Univ of Arizona -Integrated Programs - Contract No.: Y550095	10.303	43,184	0	0	0	0	0	0	0	0	<b>43,184</b>
Pass Through Univ of Arizona -Integrated Programs - Contract No.: Y414001	10.303	32,946	0	0	0	0	0	0	0	0	<b>32,946</b>
Pass Through University of Missouri -Integrated Programs - Contract No.: C00015591	10.303	0	31,539	0	0	0	0	0	0	0	<b>31,539</b>
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	49,733	81,318	0	0	0	0	0	0	0	<b>131,051</b>
Pass Through Univ of California-Davis -Agriculture and Food Research Initiative (AFRI) - Contract No.: 09-001937-UNR	10.310	14,358	0	0	0	0	0	0	0	0	<b>14,358</b>
Direct -Cooperative Extension Service	10.500	586,131	0	0	0	0	0	0	0	0	<b>586,131</b>
Pass Through Univ of Kentucky -Cooperative Extension Service - Contract No.: 3048105665-09-441	10.500	26,999	0	0	0	0	0	0	0	0	<b>26,999</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Total for COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE		2,660,854	206,977	38,516	0	0	0	0	0	0	2,906,348
<b>ECONOMIC RESEARCH SERVICES</b>											
Direct -Agricultural and Rural Economic Research	10.250	0	5,261	0	0	0	0	0	0	0	5,261
Direct -Program of Research on the Economic of Invasive Species Mgmt	10.254	46,096	0	0	0	0	0	0	0	0	46,096
Total for ECONOMIC RESEARCH SERVICES		46,096	5,261	0	0	0	0	0	0	0	51,357
<b>RISK MANAGEMENT AGENCY</b>											
Direct -Crop Insurance Education in Targeted States	10.458	44,329	0	0	0	0	0	0	0	0	44,329
Total for RISK MANAGEMENT AGENCY		44,329	0	0	0	0	0	0	0	0	44,329
<b>FOOD AND NUTRITION SERVICE</b>											
Pass Through Altarum Institute -Team Nutrition Grants - Contract No.: SC-09-011	10.574	68,554	0	0	0	0	0	0	0	0	68,554
Total for FOOD AND NUTRITION SERVICE		68,554	0	0	0	0	0	0	0	0	68,554
<b>FOREIGN AGRICULTURAL SERVICE</b>											
Direct -Foreign Market Development Cooperator Program	10.600	44,239	0	0	0	0	0	0	0	0	44,239
Direct -International Training_Foreign Participant	10.962	30,455	0	0	0	0	0	0	0	0	30,455

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Total for FOREIGN AGRICULTURAL SERVICE		74,694	0	0	0	0	0	0	0	0	74,694
<b>FOREST SERVICE</b>											
Direct -Forestry Research	10.652	362,244	0	511,841	0	0	0	0	0	0	874,085
Pass Through Northern Arizona University -Forestry Research - Contract No.: ER134GL-02	10.652	0	39,381	0	0	0	0	0	0	0	39,381
Pass Through Univ of California-Davis -Forestry Research - Contract No.: 07-001085-02	10.652	35,612	0	0	0	0	0	0	0	0	35,612
Pass Through UNIVERSITY OF CALIFORNIA-DAVIS - Forestry Research - Contract No.: 07-001085-03	10.652	0	0	8,087	0	0	0	0	0	0	8,087
Direct -Cooperative Forestry Assistance	10.664	180,461	1,795,337	0	0	0	0	0	0	0	1,975,798
Pass Through NV STATE LANDS/THOE CONSERVATION DIST. -National Forest_Dependent Rural Communities - Contract No.: DATED 9/18/08	10.670	0	0	35,579	0	0	0	0	0	0	35,579
Pass Through NV TAHOE CONSERVATION DISTRICT - Rural Development, Forestry, and Communities - Contract No.: DATED 12/20/07	10.672	0	0	616	0	0	0	0	0	0	616
Direct -Urban and Community Forestry Program	10.675	0	0	20,332	0	0	0	0	0	0	20,332
Direct -Forest Health Protection	10.680	58,159	0	0	0	0	0	0	0	0	58,159

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Total for FOREST SERVICE		636,477	1,834,717	576,455	0	0	0	0	0	0	3,047,649
<b>RURAL DEVELOPMENT</b>											
Pass Through Churchill Economic Development -Rural Community Development Initiative - Contract No.: OSP- 15351DC	10.446	12	0	0	0	0	0	0	0	0	12
Total for RURAL DEVELOPMENT		12	0	0	0	0	0	0	0	0	12
<b>NATURAL RESOURCES CONSERVATION SERVICE</b>											
Direct -Soil and Water Conservation	10.902	21,901	0	0	0	0	0	0	0	0	21,901
Total for NATURAL RESOURCES CONSERVATION SERVICE		21,901	0	0	0	0	0	0	0	0	21,901
Total for Department of Agriculture		3,861,064	2,107,219	768,386	0	0	0	0	0	0	6,736,669
<b>Department of Commerce</b>											
<b>NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION</b>											
Direct -Climate and Atmospheric Research	11.431	0	158,527	121,814	0	0	0	0	0	0	280,341
Pass Through UNIVERSITY OF CALIFORNIA-SAN DIEGO -Climate and Atmospheric Research - Contract No.: PO 10167344-017	11.431	0	0	149,617	0	0	0	0	0	0	149,617
Pass Through UNIVERSITY CORPORATION FOR ATMOSPHERIC RESEARCH -Meteorologic and Hydrologic Modernization Development - Contract No.: S08- 68873	11.467	0	0	-16	0	0	0	0	0	0	-16
Direct -Applied Meteorological Research	11.468	0	0	44,030	0	0	0	0	0	0	44,030

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Total for NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION		0	158,527	315,445	0	0	0	0	0	0	473,972
<b>NATIONAL INSTITUTE FOR STANDARDS AND TECHNOLOGY</b>											
Direct -Manufacturing Extension Partnership	11.611	0	0	0	0	0	0	0	0	494,330	<b>494,330</b>
Total for NATIONAL INSTITUTE FOR STANDARDS AND TECHNOLOGY		0	0	0	0	0	0	0	0	494,330	494,330
<b>Total for Department of Commerce</b>		0	158,527	315,445	0	0	0	0	0	494,330	<b>968,301</b>
<b>Department of Defense</b>											
<b>CONTRACT - DEPT OF DEFENSE</b>											
Direct -Contract - Dept of Defense	12.000	0	0	4,748,435	0	0	0	0	0	0	<b>4,748,435</b>
Pass Through Battelle Energy Alliance -Contract - Dept of Defense - Contract No.: N/A	12.000	0	163,985	0	0	0	0	0	0	0	<b>163,985</b>
Pass Through Global Defense Electronics -Contract - Dept of Defense - Contract No.: N/A	12.000	0	10,163	0	0	0	0	0	0	0	<b>10,163</b>
Pass Through JACOBS TECH -Contract - Dept of Defense - Contract No.: N68936-06-D-0001	12.000	0	0	71,575	0	0	0	0	0	0	<b>71,575</b>
Pass Through JACOBS TECH -Contract - Dept of Defense - Contract No.: JNSG 19201	12.000	0	0	171,950	0	0	0	0	0	0	<b>171,950</b>
Pass Through KYMA Tech. Inc. -Contract - Dept of Defense - Contract No.: N/A	12.000	0	1,227	0	0	0	0	0	0	0	<b>1,227</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through Science & Engineering Associates -Contract - Dept of Defense - Contract No.: SUB-S4931-01	12.000	0	18,787	0	0	0	0	0	0	0	18,787
<b>Total for CONTRACT - DEPT OF DEFENSE</b>		<b>0</b>	<b>194,163</b>	<b>4,991,960</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,186,123</b>
<b>DEPT OF THE ARMY, OFFICE OF THE CHIEF OF ENGINEER</b>											
Direct -Collaborative Research and Development	12.114	62,713	0	0	0	0	0	0	0	0	62,713
Pass Through Advanced Materials & Devises -Collaborative Research and Development - Contract No.: AMAD-02-07	12.114	43,609	0	0	0	0	0	0	0	0	43,609
Pass Through Univ of California-Davis -Collaborative Research and Development - Contract No.: MEMO	12.114	367	0	0	0	0	0	0	0	0	367
<b>Total for DEPT OF THE ARMY, OFFICE OF THE CHIEF OF ENGINEER</b>		<b>106,689</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>106,689</b>
<b>DEPT OF THE NAVY, OFFICE OF NAVAL RESEARCH</b>											
Direct -Basic and Applied Scientific Research	12.300	1,021,086	0	157,262	0	0	0	0	0	0	1,178,347
Pass Through Advanced Materials & Devises -Basic and Applied Scientific Research - Contract No.: AMAD-01-08	12.300	168,344	0	0	0	0	0	0	0	0	168,344
Pass Through Advanced Materials & Devises -Basic and Applied Scientific Research - Contract No.: AMAD-02-08	12.300	158,997	0	0	0	0	0	0	0	0	158,997
Pass Through Advanced Materials & Devises -Basic and Applied Scientific Research - Contract No.: AMAD-03-08	12.300	31,822	0	0	0	0	0	0	0	0	31,822

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through Epsilon Systems Solutions -Basic and Applied Scientific Research - Contract No.: SN08015000	12.300	277,454	0	0	0	0	0	0	0	0	277,454
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Total for DEPT OF THE NAVY, OFFICE OF NAVAL RESEARCH		1,657,703	0	157,262	0	0	0	0	0	0	1,814,964
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<b>U.S . ARMY MEDICAL COMMAND</b>											
Direct -Military Medical Research and Development	12.420	46,015	422,336	796,630	0	0	0	0	0	0	1,264,982
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Total for U.S . ARMY MEDICAL COMMAND		46,015	422,336	796,630	0	0	0	0	0	0	1,264,982
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<b>U.S . ARMY MATERIEL COMMAND</b>											
Direct -Basic Scientific Research	12.431	46,658	593,531	1,584,636	0	0	0	0	0	0	2,224,825
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Total for U.S . ARMY MATERIEL COMMAND		46,658	593,531	1,584,636	0	0	0	0	0	0	2,224,825
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<b>OFFICE OF THE SECRETARY OF DEFENSE</b>											
Direct -Basic, Applied, and Advanced Research in Science and Engineering	12.630	0	0	130,439	0	0	0	0	0	0	130,439
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Total for OFFICE OF THE SECRETARY OF DEFENSE		0	0	130,439	0	0	0	0	0	0	130,439
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<b>DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND</b>											
Direct -Air Force Defense Research Sciences Program	12.800	628,712	1,238,275	0	0	0	0	0	0	0	1,866,987
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Pass Through 2Phase Technologies -Air Force Defense Research Sciences Program - Contract No.: 1.00501e+006	12.800	3,935	0	0	0	0	0	0	0	0	3,935

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through Advanced Cooling Technologies -Air Force Defense Research Sciences Program - Contract No.: OSP-11730HZ	12.800	91,730	0	0	0	0	0	0	0	0	91,730
Pass Through KTECH -Air Force Defense Research Sciences Program - Contract No.: KS09-0107	12.800	0	33,593	0	0	0	0	0	0	0	33,593
Pass Through Science Applications International Corp -Air Force Defense Research Sciences Program - Contract No.: 4.40016e+009	12.800	110,771	0	0	0	0	0	0	0	0	110,771
Pass Through Univ of Michigan -Air Force Defense Research Sciences Program - Contract No.: F012383	12.800	20,048	0	0	0	0	0	0	0	0	20,048
<b>Total for DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND</b>		<b>855,196</b>	<b>1,271,868</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,127,064</b>
<b>NATIONAL SECURITY AGENCY</b>											
Direct -Mathematical Sciences Grants Program	12.901	0	19,242	0	0	0	0	0	0	0	19,242
<b>Total for NATIONAL SECURITY AGENCY</b>		<b>0</b>	<b>19,242</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,242</b>
<b>ADVANCED RESEARCH PROJECTS AGENCY</b>											
Direct -Research and Technology Development	12.910	0	78,654	0	0	0	0	0	0	0	78,654
Pass Through HRL Laboratories -Research and Technology Development - Contract No.: 801885-BS	12.910	121,979	0	0	0	0	0	0	0	0	121,979
<b>Total for ADVANCED RESEARCH PROJECTS AGENCY</b>		<b>121,979</b>	<b>78,654</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200,633</b>
<b>Total for Department of Defense</b>		<b>2,834,240</b>	<b>2,579,794</b>	<b>7,660,927</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,074,962</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
<b>Department of the Interior</b>											
<b>CONTRACT - DEPT OF THE INTERIOR</b>											
Direct -Contract - Dept of the Interior	15.000	0	761,783	35,054	0	0	0	0	0	0	<b>796,837</b>
Pass Through CARSON WATER SUBCONSERVANCY DISTRICT -Contract - Dept of the Interior - Contract No.: CWSD-DATED 7/25/08	15.000	0	0	27,672	0	0	0	0	0	0	<b>27,672</b>
<b>Total for CONTRACT - DEPT OF THE INTERIOR</b>		<b>0</b>	<b>761,783</b>	<b>62,726</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>824,509</b>
<b>BUREAU OF LAND MANAGEMENT</b>											
Direct -Cooperative Inspection Agreements with States and Tribes	15.222	29	0	0	0	0	0	0	0	0	<b>29</b>
Direct -Cultural Resource Management	15.224	4,848	311,081	14,488	0	0	0	0	0	0	<b>330,417</b>
Pass Through CLARK COUNTY -Recreation Resource Management - Contract No.: 2005-DRI-574A-P	15.225	0	0	474,089	0	0	0	0	0	0	<b>474,089</b>
Pass Through Clark County-Nv -Distribution of Receipts to State and Local Governments - Contract No.: 4500043387600630	15.227	0	0	0	0	0	0	0	0	19,000	<b>19,000</b>
Pass Through Clark County-Nv -Distribution of Receipts to State and Local Governments - Contract No.: 4500043387	15.227	0	0	0	0	0	0	0	0	211,804	<b>211,804</b>
Direct -National Fire Plan - Wildland Urban Interface Community Fire Assistance	15.228	2,178	0	0	0	0	0	0	0	0	<b>2,178</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Direct -National Fire Plan - Rural Fire Assistance	15.242	26,058	0	0	0	0	0	0	0	0	26,058
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Total for BUREAU OF LAND MANAGEMENT		33,113	311,081	488,577	0	0	0	0	0	230,804	1,063,575
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<b>DEPARTMENT OF THE INTERIOR</b>											
Direct - ARRA -Fish, Wildlife and Plant Conservation Resource Mgmt	15.231	80,772	0	0	0	0	0	0	0	0	80,772
Direct -Fish, Wildlife and Plant Conservation Resource Mgmt	15.231	253,396	6,080	41,780	0	0	0	0	0	0	301,256
Pass Through Clark County Department of Air Quality - Fish, Wildlife and Plant Conservation Resource Mgmt - Contract No.: 2005UNLV-575P	15.231	0	30,602	0	0	0	0	0	0	0	30,602
Pass Through Clark County-Nv -Fish, Wildlife and Plant Conservation Resource Mgmt - Contract No.: 2005-UNR-567-P	15.231	57,898	0	0	0	0	0	0	0	0	57,898
Pass Through Clark County-Nv -Fish, Wildlife and Plant Conservation Resource Mgmt - Contract No.: 2005-UNR-578	15.231	481,865	0	0	0	0	0	0	0	0	481,865
Pass Through Clark County-Nv -Fish, Wildlife and Plant Conservation Resource Mgmt - Contract No.: 2005-UNR-585-P	15.231	233,761	0	0	0	0	0	0	0	0	233,761
Pass Through Eastern Nevada Landscape Coalition -Fish, Wildlife and Plant Conservation Resource Mgmt - Contract No.: OSP-15171BC	15.231	2,054	0	0	0	0	0	0	0	0	2,054
Direct -Wildland Fire Research and Studies Program	15.232	0	0	15,223	0	0	0	0	0	0	15,223

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through Clark County -So. Nevada Public Lands Management - Contract No.: CBE NO.601683-09	15.235	0	85,586	0	0	0	0	0	0	0	85,586
Direct -Advisory Services and Counseling	15.237	1,024	0	0	0	0	0	0	0	0	1,024
Direct -Challenge Cost Share	15.238	0	34,000	0	0	0	0	0	0	0	34,000
<b>Total for DEPARTMENT OF THE INTERIOR</b>		<b>1,110,770</b>	<b>156,267</b>	<b>57,003</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,324,040</b>
<b>BUREAU OF RECLAMATION</b>											
Direct -Water 2025	15.507	0	0	701,737	0	0	0	0	0	0	701,737
Direct -Providing Water to At-Risk Natural Desert Terminal Lakes	15.508	2,194,467	0	583,617	0	0	0	0	0	0	2,778,084
Pass Through Tahoe Resource Conservation District - Providing Water to At-Risk Natural Desert Terminal Lakes - Contract No.: 08-FG200112	15.508	9,368	0	0	0	0	0	0	0	0	9,368
Direct -Fish and Wildlife Coordination Act	15.517	0	16,784	0	0	0	0	0	0	0	16,784
<b>Total for BUREAU OF RECLAMATION</b>		<b>2,203,835</b>	<b>16,784</b>	<b>1,285,354</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,505,973</b>
<b>FISH AND WILDLIFE SERVICE</b>											
Direct -Fish and Wildlife Management Assistance	15.608	758,649	13,369	16,405	0	0	0	0	0	0	788,423

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through Pacific States Marine Fisheries -Fish and Wildlife Management Assistance - Contract No.: 10.47	15.608	0	52,223	0	0	0	0	0	0	0	52,223
Direct -Wildlife Restoration	15.611	25,979	0	0	0	0	0	0	0	0	25,979
Direct -Wildlife Conservation and Restoration	15.625	58,438	0	0	0	0	0	0	0	0	58,438
Pass Through Tahoe Resource Conservation District - Wildlife Conservation and Restoration - Contract No.: OSP-15352UN	15.625	66,883	0	0	0	0	0	0	0	0	66,883
Pass Through Tahoe Resource Conservation District - Wildlife Conservation and Restoration - Contract No.: 84320-8-J488	15.625	25,273	0	0	0	0	0	0	0	0	25,273
Pass Through NV State Wildlife -State Wildlife Grants - Contract No.: N/A	15.634	0	11,958	0	0	0	0	0	0	0	11,958
Direct -Service Training and Technical Assistance	15.649	0	0	3,197	0	0	0	0	0	0	3,197
Direct -Migratory Bird Monitoring, Assessment & Conservation	15.655	-1,985	0	0	0	0	0	0	0	0	-1,985
Direct -Endangered Species - Candidate Conservation Action Funds	15.660	0	7,488	0	0	0	0	0	0	0	7,488
<b>Total for FISH AND WILDLIFE SERVICE</b>		<b>933,237</b>	<b>85,038</b>	<b>19,602</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,037,878</b>
<b>GEOLOGICAL SURVEY</b>											

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Direct -Assistance to State Water Resources Research Institutes	15.805	0	0	184,913	0	0	0	0	0	0	<b>184,913</b>
Direct - ARRA -Earthquake Hazards Reduction Program	15.807	158,440	0	0	0	0	0	0	0	0	<b>158,440</b>
Direct -Earthquake Hazards Reduction Program	15.807	518,946	0	0	0	0	0	0	0	0	<b>518,946</b>
Pass Through Univ of Southern California -Earthquake Hazards Reduction Program - Contract No.: PO 122926	15.807	85,916	0	0	0	0	0	0	0	0	<b>85,916</b>
Direct -U.S. Geological Survey_ Research and Data Collection	15.808	727,341	105,157	93,003	0	0	0	0	0	0	<b>925,500</b>
Direct -National Cooperative Geologic Mapping Program	15.810	146,319	9,698	0	0	0	0	0	0	0	<b>156,017</b>
<b>Total for GEOLOGICAL SURVEY</b>		<b>1,636,962</b>	<b>114,855</b>	<b>277,915</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,029,733</b>
<b>NATIONAL PARK SERVICE</b>											
Pass Through Nv-Dept of Cultural Affairs -Historic Preservation Fund Grants-In-Aid - Contract No.: CHDC 09-01	15.904	27,267	0	0	0	0	0	0	0	0	<b>27,267</b>
Direct -National Historic Landmark	15.912	20,174	0	0	0	0	0	0	0	0	<b>20,174</b>
Pass Through Nv-Dept of Cultural Affairs -National Historic Landmark - Contract No.: 32-08-21733(1)	15.912	1,511	0	0	0	0	0	0	0	0	<b>1,511</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Direct -National Register of Historic Places	15.914	0	7,680	0	0	0	0	0	0	0	7,680
Direct -Technical Preservation Services	15.915	14,776	65,069	0	0	0	0	0	0	0	79,844
Pass Through Nv-Dept of Wildlife -Technical Preservation Services - Contract No.: 22160	15.915	31,533	0	0	0	0	0	0	0	0	31,533
Direct -Outdoor Recreation_Acquisition, Development and Planning	15.916	12,537	0	0	0	0	0	0	0	0	12,537
Pass Through Nv-Dept of Conservation & Natl Resources - Outdoor Recreation_Acquisition, Development and Planning - Contract No.: OSP-15351DB	15.916	0	0	0	0	0	0	0	0	0	0
Direct -Rivers, Trails and Conservation Assistance	15.921	178,223	320,904	0	0	0	0	0	0	0	499,127
Direct -National Center for Preservation Technology and Training	15.923	0	12,455	0	0	0	0	0	0	0	12,455
Direct -Hydropower Recreation Assistance	15.927	66,185	0	0	0	0	0	0	0	0	66,185
<b>Total for NATIONAL PARK SERVICE</b>		<b>352,207</b>	<b>406,108</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>758,315</b>
<b>GREAT BASIN COOPERATIVE ENVIRONMENTAL STUDIES UNIT</b>											
Direct -Great Basin Cooperative Environmental Studies Unit	15.DAV	82,633	0	392,932	0	0	0	0	0	0	475,565

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through COLORADO STATE UNIVERSITY -Great Basin Cooperative Environmental Studies Unit - Contract No.: G-1851-1	15.DAV	0	0	5,820	0	0	0	0	0	0	5,820
Direct -Great Basin Cooperative Environmental Studies Unit	15.FFB	16,166	0	0	0	0	0	0	0	0	16,166
Total for GREAT BASIN COOPERATIVE ENVIRONMENTAL STUDIES UNIT		98,799	0	398,752	0	0	0	0	0	0	497,551
Total for Department of the Interior		6,368,924	1,851,917	2,589,929	0	0	0	0	0	230,804	11,041,573
<b>Department of Justice</b>											
<b>BUREAU OF JUSTICE STATISTICS</b>											
Direct -State Justice Statistics Program for Statistical Analysis Centers	16.550	0	40,597	0	0	0	0	0	0	0	40,597
Total for BUREAU OF JUSTICE STATISTICS		0	40,597	0	0	0	0	0	0	0	40,597
<b>NATIONAL INSTITUTE OF JUSTICE</b>											
Direct -National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	0	23,344	0	0	0	0	0	0	0	23,344
Total for NATIONAL INSTITUTE OF JUSTICE		0	23,344	0	0	0	0	0	0	0	23,344
<b>BUREAU OF JUSTICE ASSISTANCE</b>											
Direct -Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580	0	120,479	0	0	0	0	0	0	0	120,479
Total for BUREAU OF JUSTICE ASSISTANCE		0	120,479	0	0	0	0	0	0	0	120,479
<b>DOJ</b>											

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Direct -Congressionally Recommended Awards	16.753	0	251,852	0	0	0	0	0	0	0	251,852
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Total for DOJ		0	251,852	0	0	0	0	0	0	0	251,852
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Total for Department of Justice		0	436,272	0	0	0	0	0	0	0	436,272
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<b>Department of State</b>											
<b>BUREAU OF EDUCATIONAL AND CULTURAL AFFAIRS</b>											
Pass Through Comexus -Professional Exchanges_Annual Open Grant - Contract No.: OSP-11201CR	19.415	12,607	0	0	0	0	0	0	0	0	12,607
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Total for BUREAU OF EDUCATIONAL AND CULTURAL AFFAIRS		12,607	0	0	0	0	0	0	0	0	12,607
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Total for Department of State		12,607	0	0	0	0	0	0	0	0	12,607
<hr/>											
<b>Department of Transportation</b>											
<b>CONTRACT - DEPT OF TRANSPORTATION</b>											
Pass Through Preusser Research Group -Contract - Dept of Transportation - Contract No.: N/A	20.000	0	13,955	0	0	0	0	0	0	0	13,955
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Pass Through Regional Transportation Commision - Contract - Dept of Transportation - Contract No.: 5020-10/11	20.000	0	45,675	0	0	0	0	0	0	0	45,675
<hr/>											
Total for CONTRACT - DEPT OF TRANSPORTATION		0	59,631	0	0	0	0	0	0	0	59,631
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<b>FEDERAL AVIATION ADMINISTRATION</b>											
Direct -Aviation Research Grants	20.108	21,308	0	0	0	0	0	0	0	0	21,308
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Total for FEDERAL AVIATION ADMINISTRATION		21,308	0	0	0	0	0	0	0	0	21,308
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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b><i>Research and Development Cluster</i></b>											
<b>FEDERAL HIGHWAY ADMINISTRATION</b>											
Direct -Highway Research and Development Program	20.200	639,700	0	0	0	0	0	0	0	0	<b>639,700</b>
Pass Through Nevada Department of Transportation - Highway Research and Development Program - Contract No.: P113-08-803	20.200	0	36,067	0	0	0	0	0	0	0	<b>36,067</b>
Pass Through Nevada Department of Transportation - Highway Research and Development Program - Contract No.: P114-08-803	20.200	0	27,678	0	0	0	0	0	0	0	<b>27,678</b>
Pass Through Natl Academy Sciences -Highway Training and Education - Contract No.: HR 20-07(262)	20.215	24,319	0	0	0	0	0	0	0	0	<b>24,319</b>
<b>Total for FEDERAL HIGHWAY ADMINISTRATION</b>		<b>664,020</b>	<b>63,745</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>727,764</b>
<b>FEDERAL MOTOR CARRIER SAFETY</b>											
Pass Through City of Reno -National Motor Carrier Safety - Contract No.: 1.00801e+006	20.218	2,963	0	0	0	0	0	0	0	0	<b>2,963</b>
<b>Total for FEDERAL MOTOR CARRIER SAFETY</b>		<b>2,963</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,963</b>
<b>DOT</b>											
Pass Through Regional Transportation Commission So Nevada -NHTSA Discretionary Safety Grants - Contract No.: PO 4500095576-402	20.614	73,236	0	0	0	0	0	0	0	0	<b>73,236</b>
<b>Total for DOT</b>		<b>73,236</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>73,236</b>
<b>RESEARCH AND SPECIAL PROGRAMS ADMINISTRATION</b>											
Pass Through Oregon State Univ -Biobased Transportation Research - Contract No.: T0013G-C	20.761	114,148	0	0	0	0	0	0	0	0	<b>114,148</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Total for RESEARCH AND SPECIAL PROGRAMS ADMINISTRATION		114,148	0	0	0	0	0	0	0	0	114,148
<b>UNIVERSITY TRANSPORTATION CENTERS PROGRAM</b>											
Direct -University Transportation Centers Program	20.701	0	340,752	0	0	0	0	0	0	0	340,752
Total for UNIVERSITY TRANSPORTATION CENTERS PROGRAM		0	340,752	0	0	0	0	0	0	0	340,752
<b>Total for Department of Transportation</b>		<b>875,674</b>	<b>464,127</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,339,801</b>
<b>National Aeronautics and Space Admin.</b>											
<b>CONTRACT - NATIONAL AERONAUTICS AND SPACE ADMIN.</b>											
Pass Through Innosence, LLC -Contract - National Aeronautics and Space Administration - Contract No.: N/A	43.000	0	20,110	0	0	0	0	0	0	0	20,110
Pass Through JET PROPULSION LAB -Contract - National Aeronautics and Space Administration - Contract No.: RSA# 1372132	43.000	0	0	92,529	0	0	0	0	0	0	92,529
Pass Through Virginia Polytechnic Institute -Contract - National Aeronautics and Space Administration - Contract No.: CR-19118-415317	43.000	0	24,946	0	0	0	0	0	0	0	24,946
Total for CONTRACT - NATIONAL AERONAUTICS AND SPACE ADMIN.		0	45,056	92,529	0	0	0	0	0	0	137,585
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</b>											
Direct -Aerospace Education Services Program	43.001	416,796	163,984	308,880	0	0	0	0	0	511,768	1,401,429
Pass Through Cal Tech/JPL -Aerospace Education Services Program - Contract No.: RSA NO 1347463	43.001	0	11,559	0	0	0	0	0	0	0	11,559

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through Jet Propulsion Lab -Aerospace Education Services Program - Contract No.: SUB1355990	43.001	57,800	0	0	0	0	0	0	0	0	<b>57,800</b>
Pass Through Jet Propulsion Lab -Aerospace Education Services Program - Contract No.: 1.2433e+006	43.001	56,249	0	0	0	0	0	0	0	0	<b>56,249</b>
Pass Through Jet Propulsion Lab -Aerospace Education Services Program - Contract No.: 1.32436e+006	43.001	51,081	0	0	0	0	0	0	0	0	<b>51,081</b>
Pass Through Jet Propulsion Lab -Aerospace Education Services Program - Contract No.: 1.33126e+006	43.001	74,917	0	0	0	0	0	0	0	0	<b>74,917</b>
Pass Through JET PROPULSION LAB/CALIFORNIA INSTITUTE OF TECH -Aerospace Education Services Program - Contract No.: 1337038	43.001	0	0	77,574	0	0	0	0	0	0	<b>77,574</b>
Pass Through JET PROPULSION LAB/CALIFORNIA INSTITUTE OF TECH -Aerospace Education Services Program - Contract No.: 1360550	43.001	0	0	13,043	0	0	0	0	0	0	<b>13,043</b>
Pass Through JET PROPULSION LAB/CALIFORNIA INSTITUTE OF TECH -Aerospace Education Services Program - Contract No.: 1377979	43.001	0	0	66,333	0	0	0	0	0	0	<b>66,333</b>
Pass Through Malin Space Science Systems -Aerospace Education Services Program - Contract No.: 06-0150	43.001	11,994	0	0	0	0	0	0	0	0	<b>11,994</b>
Pass Through Smithsonian Astrophysical Observatory - Aerospace Education Services Program - Contract No.: TMO-11010X	43.001	0	11,427	0	0	0	0	0	0	0	<b>11,427</b>
Pass Through Smithsonian Astrophysical Observatory - Aerospace Education Services Program - Contract No.: AR9-0006X	43.001	0	13,113	0	0	0	0	0	0	0	<b>13,113</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through Smithsonian Astrophysical Observatory - Aerospace Education Services Program - Contract No.: TM8- 9004X	43.001	0	32,209	0	0	0	0	0	0	0	<b>32,209</b>
Direct -Aerospace Education Services Program	43.001F	0	0	0	0	0	0	0	0	14,623	<b>14,623</b>
Pass Through Jet Propulsion Lab -Technology Transfer - Contract No.: 1.29472e+006	43.002	45,658	0	0	0	0	0	0	0	0	<b>45,658</b>
Total for NATIONAL AERONAUTICS AND SPACE ADMINISTRATION		<b>714,496</b>	<b>232,293</b>	<b>465,830</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>526,391</b>	<b>1,939,010</b>
<b>Total for National Aeronautics and Space Admin.</b>		<b>714,496</b>	<b>277,349</b>	<b>558,359</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>526,391</b>	<b>2,076,595</b>
<b>National Endowment for the Arts</b>											
NATIONAL ENDOWMENT FOR THE ARTS											
Pass Through Dance USA -Promotion of the Arts_Grants to Organizations and Individuals - Contract No.: N/A	45.024	0	1,089	0	0	0	0	0	0	0	<b>1,089</b>
Total for NATIONAL ENDOWMENT FOR THE ARTS		<b>0</b>	<b>1,089</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,089</b>
<b>Total for National Endowment for the Arts</b>		<b>0</b>	<b>1,089</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,089</b>
<b>National Science Foundation</b>											
CONTRACT - NATIONAL SCIENCE FOUNDATION											
Direct - ARRA -Contract - National Science Foundation	47.000	0	0	25,423	0	0	0	0	0	0	<b>25,423</b>
Total for CONTRACT - NATIONAL SCIENCE FOUNDATION		<b>0</b>	<b>0</b>	<b>25,423</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,423</b>
NATIONAL SCIENCE FOUNDATION											

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Direct -Engineering Grants	47.041	1,430,566	75,725	1,225	0	0	0	0	0	0	<b>1,507,516</b>
Pass Through Advanced Materials & Devises - ARRA - Engineering Grants - Contract No.: AMAD-01-09	47.041	45,278	0	0	0	0	0	0	0	0	<b>45,278</b>
Pass Through Advanced Materials & Devises -Engineering Grants - Contract No.: AMAD-02-09	47.041	83,976	0	0	0	0	0	0	0	0	<b>83,976</b>
Pass Through Advanced Materials & Devises -Engineering Grants - Contract No.: AMAD-02-06	47.041	23,954	0	0	0	0	0	0	0	0	<b>23,954</b>
Pass Through NEES-Network Earthquake Engineering Simulation -Engineering Grants - Contract No.: OMSA-2008-SSL-UNR	47.041	394,182	0	0	0	0	0	0	0	0	<b>394,182</b>
Pass Through NEES-Network Earthquake Engineering Simulation -Engineering Grants - Contract No.: OMSA-2004-SSL-UNR	47.041	10,305	0	0	0	0	0	0	0	0	<b>10,305</b>
Pass Through NEES-Network Earthquake Engineering Simulation -Engineering Grants - Contract No.: OMSA-2007-SSL-UNR	47.041	369	0	0	0	0	0	0	0	0	<b>369</b>
Pass Through Purdue Univ -Engineering Grants - Contract No.: NEES-4101-31878	47.041	729,748	0	0	0	0	0	0	0	0	<b>729,748</b>
Direct -Mathematical and Physical Sciences	47.049	1,325,008	625,990	0	0	0	0	0	0	0	<b>1,950,998</b>
Pass Through Droplet Measurement Technologies - Mathematical and Physical Sciences - Contract No.: OSP-11426CZ	47.049	-572	0	0	0	0	0	0	0	0	<b>-572</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through Innosence, LLC -Mathematical and Physical Sciences - Contract No.: N/A	47.049	0	99	0	0	0	0	0	0	0	<b>99</b>
Direct -Geosciences	47.050	864,225	387,965	886,231	0	0	0	0	0	0	<b>2,138,421</b>
Pass Through DREXEL UNIVERSITY -Geosciences - Contract No.: SUBAWARD 235435	47.050	0	0	74,877	0	0	0	0	0	0	<b>74,877</b>
Pass Through Univ of California-San Diego -Geosciences - Contract No.: PO 10302132	47.050	38,669	0	0	0	0	0	0	0	0	<b>38,669</b>
Pass Through Univ of Southern California -Geosciences - Contract No.: 137403	47.050	16,338	0	0	0	0	0	0	0	0	<b>16,338</b>
Pass Through UNIVERSITY OF ARIZONA -Geosciences - Contract No.: Y414430	47.050	0	0	57,037	0	0	0	0	0	0	<b>57,037</b>
Pass Through UNIVERSITY OF MINNESOTA - Geosciences - Contract No.: A536621615	47.050	0	0	3,541	0	0	0	0	0	0	<b>3,541</b>
Pass Through UNIVERSITY OF SOUTH DAKOTA - Geosciences - Contract No.: USD 0802	47.050	0	0	2,980	0	0	0	0	0	0	<b>2,980</b>
Direct -Computer and Information Science and Engineering	47.070	413,700	86,587	0	0	0	0	0	0	0	<b>500,288</b>
Pass Through Rensselaer Polytech Inst -Computer and Information Science and Engineering - Contract No.: CNS-0627039/A11754	47.070	8,368	0	0	0	0	0	0	0	0	<b>8,368</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Direct -Biological Sciences	47.074	1,638,368	1,227,548	217,281	0	0	0	0	0	0	<b>3,083,197</b>
Pass Through Brown University -Biological Sciences - Contract No.: IOS-0840950	47.074	0	27,697	0	0	0	0	0	0	0	<b>27,697</b>
Pass Through Dartmouth College -Biological Sciences - Contract No.: 273/500436.5000.L004	47.074	38,028	0	0	0	0	0	0	0	0	<b>38,028</b>
Pass Through Fort Valley State University -Biological Sciences - Contract No.: N/A	47.074	0	15,468	0	0	0	0	0	0	0	<b>15,468</b>
Pass Through S Dakota State Univ -Biological Sciences - Contract No.: 3FF054/KAREN SCHLAUC	47.074	8,089	0	0	0	0	0	0	0	0	<b>8,089</b>
Pass Through S Dakota State Univ -Biological Sciences - Contract No.: 3FD054/GRANT CRAMER	47.074	160,606	0	0	0	0	0	0	0	0	<b>160,606</b>
Pass Through Univ of California-Merced -Biological Sciences - Contract No.: EAR 0725097	47.074	50,184	0	0	0	0	0	0	0	0	<b>50,184</b>
Pass Through University of Puerto Rico -Biological Sciences - Contract No.: N/A	47.074	0	667	0	0	0	0	0	0	0	<b>667</b>
Direct -Social, Behavioral, and Economic Sciences	47.075	281,739	25,478	23,797	0	0	0	0	0	0	<b>331,013</b>
Pass Through University of South Carolina -Social, Behavioral, and Economic Sciences - Contract No.: 09-1575	47.075	0	42,737	0	0	0	0	0	0	0	<b>42,737</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Direct -Education and Human Resources	47.076	825,025	21,160	74,952	0	287,403	0	0	0	0	<b>1,208,539</b>
Pass Through Arizona State University -Education and Human Resources - Contract No.: HRD 0602424	47.076	0	756	0	0	0	0	0	0	0	<b>756</b>
Pass Through Arizona State University -Education and Human Resources - Contract No.: KMS0019-34-32	47.076	0	793	0	0	0	0	0	0	0	<b>793</b>
Pass Through Arizona State University -Education and Human Resources - Contract No.: KMS0019-34-31	47.076	0	694	0	0	0	0	0	0	0	<b>694</b>
Pass Through Arizona State University -Education and Human Resources - Contract No.: KMS0019-34-28	47.076	0	756	0	0	0	0	0	0	0	<b>756</b>
Pass Through Arizona State University -Education and Human Resources - Contract No.: KMS0019-34-30	47.076	0	1,512	0	0	0	0	0	0	0	<b>1,512</b>
Pass Through Arizona State University -Education and Human Resources - Contract No.: KMS0019-34-29	47.076	0	2,268	0	0	0	0	0	0	0	<b>2,268</b>
Pass Through National Council Science & Environment - Education and Human Resources - Contract No.: N/A	47.076	0	16,527	0	0	0	0	0	0	0	<b>16,527</b>
Direct -Polar Programs	47.078	0	71,934	1,649,967	0	0	0	0	0	0	<b>1,721,901</b>
Pass Through NORTHERN ILLINOIS UNIVERSITY -Polar Programs - Contract No.: PO 80554	47.078	0	0	18,880	0	0	0	0	0	0	<b>18,880</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through UNIVERSITY OF CALIFORNIA-MERCED - Polar Programs - Contract No.: ARC-0455623	47.078	0	0	13,407	0	0	0	0	0	0	13,407
Pass Through UNIVERSITY OF CALIFORNIA-MERCED - Polar Programs - Contract No.: OPP-0336450	47.078	0	0	174,655	0	0	0	0	0	0	174,655
Pass Through US Civilian Research & Development Foundation -International Science and Engineering (OISE) - Contract No.: ESE1-2902-TR-07	47.079	4,532	0	0	0	0	0	0	0	0	4,532
Pass Through US Civilian Research & Development Foundation -International Science and Engineering (OISE) - Contract No.: UKG2-2957-KV-08	47.079	6,340	0	0	0	0	0	0	0	0	6,340
<b>Total for NATIONAL SCIENCE FOUNDATION</b>		<b>8,397,028</b>	<b>2,632,359</b>	<b>3,198,829</b>	<b>0</b>	<b>287,403</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,515,619</b>
<b>NSF</b>											
Direct -Office of Cyberinfrastructure	47.080	0	6,291	0	0	0	0	0	0	0	6,291
Direct -Office of Experimental Program to Stimulate Competitive Research	47.081	0	0	0	0	0	0	0	0	3,449,792	3,449,792
Direct - ARRA -NSF Recovery Act Research Support	47.082	829,843	73,895	336,085	0	0	0	0	0	0	1,239,823
Pass Through Univ of California-San Diego - ARRA -NSF Recovery Act Research Support - Contract No.: PO# 10306556-SUB	47.082	4,845	0	0	0	0	0	0	0	0	4,845
<b>Total for NSF</b>		<b>834,688</b>	<b>80,186</b>	<b>336,085</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,449,792</b>	<b>4,700,751</b>
<b>Total for National Science Foundation</b>		<b>9,231,716</b>	<b>2,712,545</b>	<b>3,560,338</b>	<b>0</b>	<b>287,403</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,449,792</b>	<b>19,241,793</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
<b>Veteran's Administration</b>											
<b>VETERANS HEALTH ADMINISTRATION</b>											
Pass Through Sierra Biomedical Research Corp -Sharing Specialized Medical Resources - Contract No.: OSP- 11908IG	64.018	-14	0	0	0	0	0	0	0	0	-14
Pass Through Sierra Biomedical Research Corp -Sharing Specialized Medical Resources - Contract No.: OSP-11908IP	64.018	75,909	0	0	0	0	0	0	0	0	75,909
<b>Total for VETERANS HEALTH ADMINISTRATION</b>		<b>75,895</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75,895</b>
<b>Total for Veteran's Administration</b>		<b>75,895</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75,895</b>
<b>Environmental Protection Agency</b>											
<b>CONTRACT - ENVIRONMENTAL PROTECTION AGENCY</b>											
Direct -Contract - Environmental Protection Agency	66.000	0	0	77,945	0	0	0	0	0	0	77,945
Pass Through CITY OF ALBUQUERQUE, NEW, MEXICO -Contract - Environmental Protection Agency - Contract No.: 0000689476	66.000	0	0	36,455	0	0	0	0	0	0	36,455
Pass Through IDAHO DEPARTMENT OF ENVIRONMENTAL QUALITY -Contract - Environmental Protection Agency - Contract No.: C757	66.000	0	0	46,279	0	0	0	0	0	0	46,279
Pass Through THE MICKEY LELAND NATIONAL URBAN AIR TOXICS RESEARCH CTR -Contract - Environmental Protection Agency - Contract No.: AGREEMENT 2/9/10	66.000	0	0	146,126	0	0	0	0	0	0	146,126
<b>Total for CONTRACT - ENVIRONMENTAL PROTECTION AGENCY</b>		<b>0</b>	<b>0</b>	<b>306,805</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>306,805</b>
<b>OFFICE OF AIR AND RADIATION</b>											

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Direct -Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act	66.034	0	0	33,265	0	0	0	0	0	0	33,265
Pass Through CITY OF EL PASO, TEXAS -Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act - Contract No.: AGRMT PROF SERVICES	66.034	0	0	34,581	0	0	0	0	0	0	34,581
Pass Through Nv-Dept of Conservation & Natl Resources - Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act - Contract No.: DEP 06-079-2	66.034	46,401	0	0	0	0	0	0	0	0	46,401
<b>Total for OFFICE OF AIR AND RADIATION</b>		<b>46,401</b>	<b>0</b>	<b>67,846</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>114,248</b>
<b>EPA</b>											
Direct -Congressionally Mandated Projects	66.202	116,636	0	0	0	0	0	0	0	0	116,636
<b>Total for EPA</b>		<b>116,636</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>116,636</b>
<b>OFFICE OF WATER</b>											
Pass Through NV DEPT OF ENVIRONMENTAL PROTECTION -Water Pollution Control State and Interstate Program Support - Contract No.: DEP 06-053	66.419	0	0	0	0	0	0	0	0	0	0
Direct -Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	66.436	27,150	0	0	0	0	0	0	0	0	27,150
Pass Through Nevada Division of Environmental Protection - ARRA -Capitalization Grants for Clean Water State Revolving Funds - Contract No.: 10-022	66.458	0	113,768	0	0	0	0	0	0	0	113,768
Pass Through NV DEPT OF ENVIRONMENTAL PROTECTION -Nonpoint Source Implementation Grants - Contract No.: DEP 07-013	66.460	0	0	4,606	0	0	0	0	0	0	4,606

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through NV DEPT OF ENVIRONMENTAL PROTECTION -Nonpoint Source Implementation Grants - Contract No.: DEP 09-038	66.460	0	0	205,660	0	0	0	0	0	0	205,660
Pass Through NV TAHOE CONSERVATION DISTRICT - Nonpoint Source Implementation Grants - Contract No.: NTCD/NDEP 07-042	66.460	0	0	354	0	0	0	0	0	0	354
Pass Through Water Research Foundation -Water Quality Cooperative Agreements - Contract No.: PFA 04102	66.463	119,413	0	0	0	0	0	0	0	0	119,413
Direct -Surveys, Studies, Investigations, Training Demonstrations and Educational Outreach	66.716	0	43,065	0	0	0	0	0	0	0	43,065
<b>Total for OFFICE OF WATER</b>		<b>146,563</b>	<b>156,833</b>	<b>210,620</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>514,015</b>
<b>OFFICE OF RESEARCH AND DEVELOPMENT</b>											
Direct -Science To Achieve Results (STAR) Research Program	66.509	13,243	0	163,274	0	0	0	0	0	0	176,517
Pass Through Univ of California-Berkeley -Science To Achieve Results (STAR) Research Program - Contract No.: SA5866-11875	66.509	31,262	0	0	0	0	0	0	0	0	31,262
<b>Total for OFFICE OF RESEARCH AND DEVELOPMENT</b>		<b>44,505</b>	<b>0</b>	<b>163,274</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>207,779</b>
<b>OFFICE OF ADMINISTRATION</b>											
Direct -Greater Research Opportunities Fellowship Program	66.513	13,288	0	0	0	0	0	0	0	0	13,288
Direct -Surveys, Studies, Investigations, Special Purpose Grants	66.606	0	0	262,471	0	0	0	0	0	0	262,471

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Total for OFFICE OF ADMINISTRATION		13,288	0	262,471	0	0	0	0	0	0	275,758
<b>OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE</b>											
Direct -Superfund State, Political Subdivision, and Indian Tribe Site_Specific Cooperative Agreements	66.802	64,136	0	0	0	0	0	0	0	0	64,136
Total for OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE		64,136	0	0	0	0	0	0	0	0	64,136
<b>Total for Environmental Protection Agency</b>		<b>431,528</b>	<b>156,833</b>	<b>1,011,016</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,599,377</b>
<b>Nuclear Regulatory Commission</b>											
<b>Nuclear Regulatory Commission</b>											
Direct -Education Grant Program	77.006	0	32,735	0	0	0	0	0	0	0	32,735
Direct -Project Grants	77.009	39,180	0	0	0	0	0	0	0	0	39,180
Total for Nuclear Regulatory Commission		39,180	32,735	0	0	0	0	0	0	0	71,915
<b>Total for Nuclear Regulatory Commission</b>		<b>39,180</b>	<b>32,735</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>71,915</b>
<b>Department of Energy</b>											
<b>CONTRACT - DEPARTMENT OF ENERGY</b>											
Direct -Contract - Department of Energy	81.000	0	0	5,617,829	0	0	0	0	0	0	5,617,829
Pass Through Argonne National Lab -Contract - Department of Energy - Contract No.: 7F-01041	81.000	0	96,743	0	0	0	0	0	0	0	96,743

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 89654	81.000	0	94,016	0	0	0	0	0	0	0	<b>94,016</b>
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 00090711	81.000	0	93,683	0	0	0	0	0	0	0	<b>93,683</b>
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 00091998	81.000	0	32,809	0	0	0	0	0	0	0	<b>32,809</b>
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 00097330	81.000	0	11,021	0	0	0	0	0	0	0	<b>11,021</b>
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 00097422	81.000	0	41,629	0	0	0	0	0	0	0	<b>41,629</b>
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 0081547	81.000	0	188,791	0	0	0	0	0	0	0	<b>188,791</b>
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 0089445	81.000	0	243,071	0	0	0	0	0	0	0	<b>243,071</b>
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 10894	81.000	0	21,674	0	0	0	0	0	0	0	<b>21,674</b>
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 0089707	81.000	0	198,324	0	0	0	0	0	0	0	<b>198,324</b>
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 0094935	81.000	0	4,997	0	0	0	0	0	0	0	<b>4,997</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 78440	81.000	0	125,580	0	0	0	0	0	0	0	<b>125,580</b>
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 95164	81.000	0	40,671	0	0	0	0	0	0	0	<b>40,671</b>
Pass Through Battelle/PNNL -Contract - Department of Energy - Contract No.: 115276	81.000	0	25,088	0	0	0	0	0	0	0	<b>25,088</b>
Pass Through Berkley National Lab -Contract - Department of Energy - Contract No.: 6830152	81.000	0	62,315	0	0	0	0	0	0	0	<b>62,315</b>
Pass Through General Atomics -Contract - Department of Energy - Contract No.: PO 4500018722	81.000	0	13,185	0	0	0	0	0	0	0	<b>13,185</b>
Pass Through Idaho State University -Contract - Department of Energy - Contract No.: 08-145	81.000	0	2,406	0	0	0	0	0	0	0	<b>2,406</b>
Pass Through LAWRENCE LIVERMORE NATIONAL LAB -Contract - Department of Energy - Contract No.: B- 589140/07NA27344	81.000	0	0	120,495	0	0	0	0	0	0	<b>120,495</b>
Pass Through Lawrence Livermore National Lab -Contract - Department of Energy - Contract No.: B576925	81.000	0	38,773	0	0	0	0	0	0	0	<b>38,773</b>
Pass Through Lawrence Livermore National Lab -Contract - Department of Energy - Contract No.: B576924	81.000	0	68,578	0	0	0	0	0	0	0	<b>68,578</b>
Pass Through Los Alamos National Security -Contract - Department of Energy - Contract No.: 85123-001-10	81.000	0	128,094	0	0	0	0	0	0	0	<b>128,094</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through Los Alamos National Security -Contract - Department of Energy - Contract No.: 81840-001-10	81.000	0	14,196	0	0	0	0	0	0	0	<b>14,196</b>
Pass Through Los Alamos National Security -Contract - Department of Energy - Contract No.: 81149-001-10	81.000	0	11,606	0	0	0	0	0	0	0	<b>11,606</b>
Pass Through Los Alamos National Security -Contract - Department of Energy - Contract No.: 76399-001-09	81.000	0	25,015	0	0	0	0	0	0	0	<b>25,015</b>
Pass Through National Center for Energy Mgmt & Building Tech -Contract - Department of Energy - Contract No.: DOE G.1-2008	81.000	0	38,885	0	0	0	0	0	0	0	<b>38,885</b>
Pass Through National Renewable Energy Lab -Contract - Department of Energy - Contract No.: NFH-8-88502-01	81.000	0	157,562	0	0	0	0	0	0	0	<b>157,562</b>
Pass Through National Renewable Energy Lab -Contract - Department of Energy - Contract No.: AXL-9-88336-01	81.000	0	334,465	0	0	0	0	0	0	0	<b>334,465</b>
Pass Through National Renewable Energy Lab -Contract - Department of Energy - Contract No.: NAX-0-66014-07	81.000	0	91,603	0	0	0	0	0	0	0	<b>91,603</b>
Pass Through NATIONAL RENEWABLE ENERGY LABORATORY -Contract - Department of Energy - Contract No.: NAX-9-66014-02	81.000	0	0	182,445	0	0	0	0	0	0	<b>182,445</b>
Pass Through NATIONAL RENEWABLE ENERGY LABORATORY -Contract - Department of Energy - Contract No.: AXL-9-99200-01	81.000	0	0	488,335	0	0	0	0	0	0	<b>488,335</b>
Pass Through NATIONAL RENEWABLE ENERGY LABORATORY/SW RESEARCH INST. -Contract - Department of Energy - Contract No.: B99034X	81.000	0	0	20,327	0	0	0	0	0	0	<b>20,327</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through NATIONAL RENEWABLE ENERGY LABORATORY/SW RESEARCH INST. -Contract - Department of Energy - Contract No.: A99167X	81.000	0	0	12,561	0	0	0	0	0	0	<b>12,561</b>
Pass Through National Security Technology -Contract - Department of Energy - Contract No.: 104777	81.000	0	434,537	0	0	0	0	0	0	0	<b>434,537</b>
Pass Through National Security Technology -Contract - Department of Energy - Contract No.: 107539	81.000	0	10,915	0	0	0	0	0	0	0	<b>10,915</b>
Pass Through National Security Technology -Contract - Department of Energy - Contract No.: 106777	81.000	0	23,531	0	0	0	0	0	0	0	<b>23,531</b>
Pass Through Nye County -Contract - Department of Energy - Contract No.: 08-036	81.000	0	28,661	0	0	0	0	0	0	0	<b>28,661</b>
Pass Through NYE COUNTY -Contract - Department of Energy - Contract No.: DRI 08-01	81.000	0	0	73,913	0	0	0	0	0	0	<b>73,913</b>
Pass Through Oak Ridge National Lab -Contract - Department of Energy - Contract No.: 4000087321	81.000	0	77,393	0	0	0	0	0	0	0	<b>77,393</b>
Pass Through Sandia -Contract - Department of Energy - Contract No.: 705280	81.000	0	152,546	0	0	0	0	0	0	0	<b>152,546</b>
Pass Through Sandia -Contract - Department of Energy - Contract No.: 638220	81.000	0	678,160	0	0	0	0	0	0	0	<b>678,160</b>
Pass Through Sandia -Contract - Department of Energy - Contract No.: 773405	81.000	0	15,430	0	0	0	0	0	0	0	<b>15,430</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through Sandia -Contract - Department of Energy - Contract No.: 992596	81.000	0	15,570	0	0	0	0	0	0	0	15,570
Pass Through Sandia Natl Lab -Contract - Department of Energy - Contract No.: PO 477013	81.000	1,407	0	0	0	0	0	0	0	0	1,407
Pass Through SM STOLLER CORPORATION -Contract - Department of Energy - Contract No.: PO 0000003357	81.000	0	0	204,188	0	0	0	0	0	0	204,188
Pass Through SOUTHWEST RESEARCH INSTITUTE - Contract - Department of Energy - Contract No.: 799183MO	81.000	0	0	-1,315	0	0	0	0	0	0	-1,315
Pass Through UNIVERSITY OF WISCONSIN -Contract - Department of Energy - Contract No.: 205K413	81.000	0	0	10,408	0	0	0	0	0	0	10,408
Pass Through UNLV Research Foundation -Contract - Department of Energy - Contract No.: RF-06-RCL-001	81.000	0	422,441	0	0	0	0	0	0	0	422,441
<b>Total for CONTRACT - DEPARTMENT OF ENERGY</b>		<b>1,407</b>	<b>4,063,962</b>	<b>6,729,186</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,794,555</b>
<b>DEPARTMENT OF ENERGY</b>											
Direct -Inventions and Innovations	81.036	160,238	0	0	0	0	0	0	0	0	160,238
Direct -State Energy Program	81.041	0	0	0	0	0	0	0	0	347,340	347,340
Pass Through Nv-Governor's Ofc -State Energy Program - Contract No.: SEP/IOF/03/009	81.041	6,058	0	0	0	0	0	0	0	0	6,058

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through Sandia Natl Lab -State Energy Program - Contract No.: 324078	81.041	3,948	0	0	0	0	0	0	0	0	<b>3,948</b>
Direct -Office of Science Financial Assistance Program	81.049	5,271,042	1,247,819	326,615	0	0	0	0	0	324,018	<b>7,169,494</b>
Pass Through Aerodyne Research Inc -Office of Science Financial Assistance Program - Contract No.: 10548-3	81.049	15,527	0	0	0	0	0	0	0	0	<b>15,527</b>
Pass Through INL-Battelle Energy Alliance -Office of Science Financial Assistance Program - Contract No.: 89911	81.049	128,578	0	0	0	0	0	0	0	0	<b>128,578</b>
Pass Through INL-Battelle Energy Alliance -Office of Science Financial Assistance Program - Contract No.: 88692	81.049	53,486	0	0	0	0	0	0	0	0	<b>53,486</b>
Pass Through Los Alamos Natl Lab -Office of Science Financial Assistance Program - Contract No.: 73745-001-09	81.049	38,022	0	0	0	0	0	0	0	0	<b>38,022</b>
Pass Through Michigan Tech Univ -Office of Science Financial Assistance Program - Contract No.: 950413Z2	81.049	253,617	0	0	0	0	0	0	0	0	<b>253,617</b>
Pass Through Natl Security Technologies -Office of Science Financial Assistance Program - Contract No.: 104778/TO# 1	81.049	45,543	0	0	0	0	0	0	0	0	<b>45,543</b>
Pass Through Natl Security Technologies -Office of Science Financial Assistance Program - Contract No.: 107842	81.049	70,512	0	0	0	0	0	0	0	0	<b>70,512</b>
Pass Through NEI Corporation -Office of Science Financial Assistance Program - Contract No.: NEI-08-01	81.049	2,572	0	0	0	0	0	0	0	0	<b>2,572</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through Pacific Northwest Lab -Office of Science Financial Assistance Program - Contract No.: 97781	81.049	66,864	0	0	0	0	0	0	0	0	<b>66,864</b>
Pass Through Pacific Northwest Lab -Office of Science Financial Assistance Program - Contract No.: 113753	81.049	11,172	0	0	0	0	0	0	0	0	<b>11,172</b>
Pass Through Research Foundation of CUNY -Office of Science Financial Assistance Program - Contract No.: DE-SC0001798	81.049	0	37,458	0	0	0	0	0	0	0	<b>37,458</b>
Pass Through Sandia Natl Lab -Office of Science Financial Assistance Program - Contract No.: 723978	81.049	425,810	0	0	0	0	0	0	0	0	<b>425,810</b>
Pass Through Sandia Natl Lab -Office of Science Financial Assistance Program - Contract No.: PO 870558	81.049	18,650	0	0	0	0	0	0	0	0	<b>18,650</b>
Pass Through SM Stoller Corp -Office of Science Financial Assistance Program - Contract No.: SMS-UNR-4101	81.049	54,246	0	0	0	0	0	0	0	0	<b>54,246</b>
Pass Through Univ of California-San Diego -Office of Science Financial Assistance Program - Contract No.: PO 10302989-SUB	81.049	36,286	0	0	0	0	0	0	0	0	<b>36,286</b>
Pass Through Univ of Michigan -Office of Science Financial Assistance Program - Contract No.: 3.00072e+009	81.049	50,383	0	0	0	0	0	0	0	0	<b>50,383</b>
Pass Through Univ of Rochester -Office of Science Financial Assistance Program - Contract No.: PO#415022-G	81.049	36,277	0	0	0	0	0	0	0	0	<b>36,277</b>
Pass Through Univ of Rochester -Office of Science Financial Assistance Program - Contract No.: 414092-G	81.049	60,028	0	0	0	0	0	0	0	0	<b>60,028</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Direct -Nuclear Waste Disposal Siting	81.065	0	88,896	243,725	0	0	0	0	0	0	<b>332,622</b>
Pass Through Nye County -Nuclear Waste Disposal Siting - Contract No.: 09-027	81.065	0	13,546	0	0	0	0	0	0	0	<b>13,546</b>
Pass Through Nye County-Nv -Nuclear Waste Disposal Siting - Contract No.: 09-014	81.065	83,186	0	0	0	0	0	0	0	0	<b>83,186</b>
Pass Through Nye County-Nv -Nuclear Waste Disposal Siting - Contract No.: 08-031	81.065	18,180	0	0	0	0	0	0	0	0	<b>18,180</b>
Pass Through General Motors -Conservation Research and Development - Contract No.: TCS31944	81.086	0	13,368	0	0	0	0	0	0	0	<b>13,368</b>
Pass Through North Carolina State Univ -Conservation Research and Development - Contract No.: 2003-1125-02	81.086	199,171	0	0	0	0	0	0	0	0	<b>199,171</b>
Direct -Renewable Energy Research and Development	81.087	750,325	1,029,334	912,790	0	0	0	0	0	0	<b>2,692,449</b>
Direct - ARRA -Renewable Energy Research and Development	81.087	157,699	0	0	0	0	0	0	0	0	<b>157,699</b>
Pass Through Alliance Sustainable Energy -Renewable Energy Research and Development - Contract No.: NAX-8- 66014-03	81.087	63,209	0	0	0	0	0	0	0	0	<b>63,209</b>
Pass Through Boise State Univ - ARRA -Renewable Energy Research and Development - Contract No.: 014G106215-C	81.087	49,648	0	0	0	0	0	0	0	0	<b>49,648</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through GAS TECHNOLOGY INSTITUTE - Renewable Energy Research and Development - Contract No.: S00000028	81.087	0	0	366,553	0	0	0	0	0	0	<b>366,553</b>
Pass Through General Motors -Renewable Energy Research and Development - Contract No.: PO TCS26002	81.087	0	110,483	0	0	0	0	0	0	0	<b>110,483</b>
Pass Through Midwest Research Institute-NREL - Renewable Energy Research and Development - Contract No.: NAX-9-66014-06	81.087	94,904	0	0	0	0	0	0	0	0	<b>94,904</b>
Pass Through Midwest Research Institute-NREL - Renewable Energy Research and Development - Contract No.: NDJ-6-66271-01	81.087	115	0	0	0	0	0	0	0	0	<b>115</b>
Pass Through Midwest Research Institute-NREL - Renewable Energy Research and Development - Contract No.: NXL-9-88328-01	81.087	311,448	0	0	0	0	0	0	0	0	<b>311,448</b>
Pass Through Midwest Research Institute-NREL - Renewable Energy Research and Development - Contract No.: NAX-9-66014-05	81.087	169,447	0	0	0	0	0	0	0	0	<b>169,447</b>
Pass Through National Renewable Energy Lab -Renewable Energy Research and Development - Contract No.: NAX-8-66014-01	81.087	0	7,221	0	0	0	0	0	0	0	<b>7,221</b>
Pass Through NV INSTITUTE FOR RENEWABLE ENERGY COMMERCIALIZATION -Renewable Energy Research and Development - Contract No.: 2008/11/001	81.087	0	0	27,436	0	0	0	0	0	0	<b>27,436</b>
Pass Through Nye County -Renewable Energy Research and Development - Contract No.: N/A	81.087	0	382,540	0	0	0	0	0	0	0	<b>382,540</b>
Pass Through Pyramid Lake Paiute Tribe - ARRA - Renewable Energy Research and Development - Contract No.: 1.00506e+006	81.087	5,199	0	0	0	0	0	0	0	0	<b>5,199</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through PYRAMID LAKE PAIUTE TRIBE - ARRA - Renewable Energy Research and Development - Contract No.: TBD	81.087	0	0	59,848	0	0	0	0	0	0	<b>59,848</b>
Pass Through Sandia Natl Lab -Renewable Energy Research and Development - Contract No.: 681371	81.087	12,021	0	0	0	0	0	0	0	0	<b>12,021</b>
Pass Through University of Toledo -Renewable Energy Research and Development - Contract No.: N/A	81.087	0	43,276	0	0	0	0	0	0	0	<b>43,276</b>
Pass Through UNLV Research Foundation -Renewable Energy Research and Development - Contract No.: RF-06-FCAST-001	81.087	0	156,948	0	0	0	0	0	0	0	<b>156,948</b>
Pass Through UNLV Research Foundation -Renewable Energy Research and Development - Contract No.: RF-05-SHGR-004	81.087	0	277,805	0	0	0	0	0	0	0	<b>277,805</b>
Pass Through UNLV Research Foundation -Renewable Energy Research and Development - Contract No.: RF-05-HFS-006	81.087	0	9,374	0	0	0	0	0	0	0	<b>9,374</b>
Pass Through UNLV Research Foundation -Renewable Energy Research and Development - Contract No.: RF-06-PRD-003	81.087	0	25,629	0	0	0	0	0	0	0	<b>25,629</b>
Pass Through UNLV Research Foundation -Renewable Energy Research and Development - Contract No.: RF-06-ESN2-001	81.087	0	358,751	0	0	0	0	0	0	0	<b>358,751</b>
Direct -Fossil Energy Research and Development	81.089	207,644	0	0	0	0	0	0	0	0	<b>207,644</b>
Pass Through MIT -Fossil Energy Research and Development - Contract No.: 5710002487	81.089	0	68,802	0	0	0	0	0	0	0	<b>68,802</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through RENEWABLE ENERGY INSTITUTE INTERNATIONAL - ARRA -Fossil Energy Research and Development - Contract No.: NETL-2558-02	81.089	0	0	5,411	0	0	0	0	0	0	<b>5,411</b>
Pass Through Virginia Polytech -Fossil Energy Research and Development - Contract No.: CR-19695-A-429231	81.089	40,926	0	0	0	0	0	0	0	0	<b>40,926</b>
Direct -Office of Environmental Cleanup and Acceleration	81.104	373,215	0	0	0	0	0	0	0	0	<b>373,215</b>
Direct -Stewardship Science Grant Program	81.112	1,260,370	56,503	0	0	0	0	0	0	0	<b>1,316,873</b>
Pass Through Lawrence Livermore Lab -Stewardship Science Grant Program - Contract No.: B588626	81.112	43,661	0	0	0	0	0	0	0	0	<b>43,661</b>
Pass Through NYE COUNTY -Stewardship Science Grant Program - Contract No.: CONTRACT 09-025	81.112	0	0	1,922	0	0	0	0	0	0	<b>1,922</b>
Pass Through Sandia Natl Lab -Stewardship Science Grant Program - Contract No.: PO 939165	81.112	51,217	0	0	0	0	0	0	0	0	<b>51,217</b>
Direct -Defense Nuclear Nonproliferation Research	81.113	261,960	0	0	0	0	0	0	0	0	<b>261,960</b>
Pass Through UNLV Research Foundation -Defense Nuclear Nonproliferation Research - Contract No.: RF-08-MVC12-001	81.113	0	10,227	0	0	0	0	0	0	0	<b>10,227</b>
Pass Through UNLV Research Foundation -Defense Nuclear Nonproliferation Research - Contract No.: RF-07-ISS-001	81.113	0	418,319	0	0	0	0	0	0	0	<b>418,319</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through UNLV Research Foundation -Defense Nuclear Nonproliferation Research - Contract No.: RF-07-EDOTX-001	81.113	0	-1,230	0	0	0	0	0	0	0	-1,230
Pass Through UNLV Research Foundation -Defense Nuclear Nonproliferation Research - Contract No.: RF-06-OATS-001	81.113	0	451,073	0	0	0	0	0	0	0	451,073
Direct -Dept of Energy -Sandia App. Physics	81.115	0	3,506,701	0	0	0	0	0	0	0	3,506,701
Direct -Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117	292,029	0	0	0	0	0	0	0	0	292,029
Pass Through Midwest Research Institute-NREL -Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance - Contract No.: NDJ-7-77250-01	81.117	922	0	0	0	0	0	0	0	0	922
Pass Through Nevada Institute for Renewable Energy Commercialization -Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance - Contract No.: 2008/11/003	81.117	52,698	0	0	0	0	0	0	0	0	52,698
Direct -Nuclear Energy Research, Development and Demonstration	81.121	89,879	2,550,782	0	0	0	0	0	0	0	2,640,661
Pass Through Battelle Energy Alliance -Nuclear Energy Research, Development and Demonstration - Contract No.: 0082582	81.121	0	65,285	0	0	0	0	0	0	0	65,285
Direct -Electricity Delivery and Energy Reliability, Research, Development and Analysis	81.122	0	863,288	0	0	0	0	0	0	0	863,288
Direct - ARRA -Electricity Delivery and Energy Reliability, Research, Development and Analysis	81.122	0	16,187	0	0	0	0	0	0	0	16,187

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Direct -Predictive Science Academic Alliance Program	81.124	0	0	161,069	0	0	0	0	0	0	161,069
Pass Through City of Las Vegas - ARRA -Energy Efficiency and Conservation Block Grant Program - Contract No.: N/A	81.128	0	1,497	0	0	0	0	0	0	0	1,497
Direct -Energy Efficiency and Renewable Energy Tech Deployment, Demo & Comm	81.129	0	0	132,831	0	0	0	0	0	0	132,831
<b>Total for DEPARTMENT OF ENERGY</b>		<b>11,397,931</b>	<b>11,809,880</b>	<b>2,238,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>671,357</b>	<b>26,117,369</b>
<b>Total for Department of Energy</b>		<b>11,399,338</b>	<b>15,873,842</b>	<b>8,967,386</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>671,357</b>	<b>36,911,924</b>
<b>Department of Education</b>											
<b>OFFICE OF SPECIAL EDUCATION &amp; REHABILITATIVE SVCE</b>											
Direct -Special Education_Personnel Preparation to Improve Services and Results for Children with Disabilities	84.325	0	112,045	0	0	0	0	0	0	0	112,045
<b>Total for OFFICE OF SPECIAL EDUCATION &amp; REHABILITATIVE SVCE</b>		<b>0</b>	<b>112,045</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>112,045</b>
<b>OFFICE OF POSTSECONDARY EDUCATION</b>											
Direct -TRIO Staff Training Program	84.103	0	912,382	0	0	0	0	0	0	0	912,382
Pass Through Washoe County School District-Nv -Fund for the Improvement of Postsecondary Education - Contract No.: PO 918282	84.116	832	0	0	0	0	0	0	0	0	832
<b>Total for OFFICE OF POSTSECONDARY EDUCATION</b>		<b>832</b>	<b>912,382</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>913,213</b>
<b>OFFICE OF ELEMENTARY AND SECONDARY EDUCATION</b>											

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through Washoe County School District-Nv -Parental Assistance Centers - Contract No.: PO 116051	84.310	18,778	0	0	0	0	0	0	0	0	18,778
Pass Through Washoe County School District-Nv -Parental Assistance Centers - Contract No.: PO 117328	84.310	23,221	0	0	0	0	0	0	0	0	23,221
Pass Through Clark County School District -Mathematics and Science Partnerships - Contract No.: N/A	84.366	0	85,253	0	0	0	0	0	0	0	85,253
Pass Through Nv-Dept of Education -Mathematics and Science Partnerships - Contract No.: 08-2713-128	84.366	27,671	0	0	0	0	0	0	0	0	27,671
Pass Through Washoe County School District-Nv -Improving Teacher Quality State Grants - Contract No.: OSP-12208BL	84.367	37,445	0	0	0	0	0	0	0	0	37,445
Pass Through Nv-Dept of Education -Grants for State Assessments and Related Activities - Contract No.: 2009-2713-60	84.369	114	0	0	0	0	0	0	0	0	114
<b>Total for OFFICE OF ELEMENTARY AND SECONDARY EDUCATION</b>		<b>107,228</b>	<b>85,253</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>192,481</b>
<b>OFFICE OF EDUCATIONAL RESEARCH AND IMPROVEMENT</b>											
Pass Through US Virgin Islands -Fund for the Improvement of Education - Contract No.: N/A	84.215	0	33,356	0	0	0	0	0	0	0	33,356
<b>Total for OFFICE OF EDUCATIONAL RESEARCH AND IMPROVEMENT</b>		<b>0</b>	<b>33,356</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33,356</b>
<b>Total for Department of Education</b>		<b>108,059</b>	<b>1,143,035</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,251,094</b>
<b>Health and Human Services</b>											
<b>CONTRACT - HEALTH AND HUMAN SERVICES</b>											

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through Clark County District Attorney's Office - Contract - Health and Human Services - Contract No.: 4800002748-016	93.000	0	1,901	0	0	0	0	0	0	0	<b>1,901</b>
Pass Through Nevada Department of Health & Human Services -Contract - Health and Human Services - Contract No.: HD-10019	93.000	0	146,639	0	0	0	0	0	0	0	<b>146,639</b>
Pass Through Nevada Department of Health & Human Services -Contract - Health and Human Services - Contract No.: HD-10016	93.000	0	18,249	0	0	0	0	0	0	0	<b>18,249</b>
Pass Through University of Washington -Contract - Health and Human Services - Contract No.: 685810	93.000	0	4,951	0	0	0	0	0	0	0	<b>4,951</b>
<b>Total for CONTRACT - HEALTH AND HUMAN SERVICES</b>		<b>0</b>	<b>171,740</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>171,740</b>
<b>ADMINISTRATION ON AGING</b>											
Pass Through Nv-Dept of Health & Human Srvcs -National Family Caregiver Support - Contract No.: 16-007-92-EX-09	93.052	13,563	0	0	0	0	0	0	0	0	<b>13,563</b>
<b>Total for ADMINISTRATION ON AGING</b>		<b>13,563</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,563</b>
<b>SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMIN.</b>											
Pass Through Nevada Division of Child & Family Services - Block Grants for Community Mental Health Services - Contract No.: MHBG 3145/15-SF09038	93.958	0	35,000	0	0	0	0	0	0	0	<b>35,000</b>
<b>Total for SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMIN.</b>		<b>0</b>	<b>35,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,000</b>
<b>NATIONAL INSTITUTES OF HEALTH</b>											
Pass Through Medical University of South Carolina - Biological Response to Environmental Health Hazards - Contract No.: MUSC09-098	93.113	0	5,527	0	0	0	0	0	0	0	<b>5,527</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through Washington State Univ -Biological Response to Environmental Health Hazards - Contract No.: 101449_G002613	93.113	11,910	0	0	0	0	0	0	0	0	<b>11,910</b>
Direct -Research and Training in Complementary and Alternative Medicine	93.213	49,022	0	0	0	0	0	0	0	0	<b>49,022</b>
Direct -Mental Health Research Grants	93.242	199,300	173,225	0	0	0	0	0	0	0	<b>372,524</b>
Pass Through University of Washington -Mental Health Research Grants - Contract No.: 292268	93.242	0	27,971	0	0	0	0	0	0	0	<b>27,971</b>
Direct -Drug Abuse and Addiction Research Programs	93.279	227,717	315,485	0	0	0	0	0	0	0	<b>543,203</b>
Pass Through Medical University of South Carolina -Drug Abuse and Addiction Research Programs - Contract No.: MUSC08-032	93.279	0	4,634	0	0	0	0	0	0	0	<b>4,634</b>
Direct -Mental Health National Research Service Awards for Research Training	93.282	617,634	0	0	0	0	0	0	0	0	<b>617,634</b>
Pass Through Univ of California-San Francisco -Nursing Research - Contract No.: 5572SC	93.361	165,467	0	0	0	0	0	0	0	0	<b>165,467</b>
Direct -National Center for Research Resources	93.389	6,261,457	0	0	0	0	0	0	0	0	<b>6,261,457</b>
Direct -Cancer Cause and Prevention Research	93.393	329,761	0	0	0	0	0	0	0	0	<b>329,761</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through Univ of N Carolina -Cancer Cause and Prevention Research - Contract No.: 5-51116	93.393	10,370	0	0	0	0	0	0	0	0	<b>10,370</b>
Pass Through Wake Forest Univ -Cancer Cause and Prevention Research - Contract No.: N01-WH-4-4221	93.393	75,603	0	0	0	0	0	0	0	0	<b>75,603</b>
Direct -Cancer Treatment Research	93.395	7,884	0	0	0	0	0	0	0	0	<b>7,884</b>
Direct -Cancer Biology Research	93.396	1,920	0	0	0	0	0	0	0	0	<b>1,920</b>
Pass Through Univ of California-Davis -Cancer Biology Research - Contract No.: 200911216-01	93.396	30,594	0	0	0	0	0	0	0	0	<b>30,594</b>
Direct -Cancer Research Manpower	93.398	539,118	0	0	0	0	0	0	0	0	<b>539,118</b>
Direct - ARRA -Trans-NIH Recovery Act Research Support	93.701	896,165	131,923	0	0	0	0	0	0	0	<b>1,028,088</b>
Pass Through Washington Univ in St Louis - ARRA -Trans-NIH Recovery Act Research Support - Contract No.: WU-10-130	93.701	55,527	0	0	0	0	0	0	0	0	<b>55,527</b>
Direct -Heart and Vascular Diseases Research	93.837	1,056,982	0	0	0	0	0	0	0	0	<b>1,056,982</b>
Pass Through Mayo Clinic -Heart and Vascular Diseases Research - Contract No.: 5P01HL076611-05	93.837	122,454	0	0	0	0	0	0	0	0	<b>122,454</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through Mayo Clinic -Heart and Vascular Diseases Research - Contract No.: 5P01HL076611-04	93.837	17,516	0	0	0	0	0	0	0	0	<b>17,516</b>
Pass Through University of Kentucky -Heart and Vascular Diseases Research - Contract No.: 3048093000-07-408	93.837	0	9,049	0	0	0	0	0	0	0	<b>9,049</b>
Direct -Lung Diseases Research	93.838	79,711	0	0	0	0	0	0	0	0	<b>79,711</b>
Direct -Blood Diseases and Resources Research	93.839	1,007,764	0	0	0	0	0	0	0	0	<b>1,007,764</b>
Pass Through Quality Biological Inc -Blood Diseases and Resources Research - Contract No.: CK# 029045	93.839	67,378	0	0	0	0	0	0	0	0	<b>67,378</b>
Direct -Arthritis, Musculoskeletal and Skin Diseases Research	93.846	671,786	0	0	0	0	0	0	0	0	<b>671,786</b>
Direct -Diabetes, Endocrinology and Metabolism Research	93.847	2,510,212	152,206	0	0	0	0	0	0	0	<b>2,662,418</b>
Pass Through Mayo Clinic -Diabetes, Endocrinology and Metabolism Research - Contract No.: 5R01DK058185-08	93.847	17,632	0	0	0	0	0	0	0	0	<b>17,632</b>
Pass Through University of Texas -Diabetes, Endocrinology and Metabolism Research - Contract No.: 128765/128272	93.847	0	28,203	0	0	0	0	0	0	0	<b>28,203</b>
Direct -Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	589,648	27,644	0	0	0	0	0	0	0	<b>617,292</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through Univ of Louisville -Extramural Research Programs in the Neurosciences and Neurological Disorders - Contract No.: ULRF 04-0904B	93.853	494,068	0	0	0	0	0	0	0	0	<b>494,068</b>
Pass Through Univ of Louisville -Extramural Research Programs in the Neurosciences and Neurological Disorders - Contract No.: ULRF 04-0904A	93.853	804	0	0	0	0	0	0	0	0	<b>804</b>
Direct -Allergy, Immunology and Transplantation Research	93.855	1,120,548	106,896	0	0	0	0	0	0	0	<b>1,227,444</b>
Pass Through Univ of California-Irvine -Allergy, Immunology and Transplantation Research - Contract No.: 2009-2159	93.855	249,308	0	0	0	0	0	0	0	0	<b>249,308</b>
Direct -Microbiology and Infectious Diseases Research	93.856	266,484	0	0	0	0	0	0	0	0	<b>266,484</b>
Pass Through Univ of California-Irvine -Microbiology and Infectious Diseases Research - Contract No.: 2005-1605	93.856	-1,543	0	0	0	0	0	0	0	0	<b>-1,543</b>
Direct -Biomedical Research and Research Training	93.859	398,249	167,448	0	0	0	0	0	0	0	<b>565,697</b>
Pass Through Washington Univ in St Louis -Biomedical Research and Research Training - Contract No.: WU0956/2904913N	93.859	102,067	0	0	0	0	0	0	0	0	<b>102,067</b>
Direct -Child Health and Human Development Extramural Research	93.865	559,700	0	0	0	0	0	0	0	0	<b>559,700</b>
Pass Through Duke Univ -Child Health and Human Development Extramural Research - Contract No.: SITE 135/4204 FLUCON	93.865	1,900	0	0	0	0	0	0	0	0	<b>1,900</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Direct -Aging Research	93.866	30,788	0	0	0	0	0	0	0	0	<b>30,788</b>
Pass Through Univ of California-San Diego -Aging Research - Contract No.: 62 HBA ADC-030	93.866	86,794	0	0	0	0	0	0	0	0	<b>86,794</b>
Pass Through Univ of California-San Diego -Aging Research - Contract No.: CSAA 62-UNR-LV (IGIV	93.866	10,000	0	0	0	0	0	0	0	0	<b>10,000</b>
Pass Through Univ of California-San Diego -Aging Research - Contract No.: 62VN	93.866	54,576	0	0	0	0	0	0	0	0	<b>54,576</b>
Pass Through Univ of California-San Diego -Aging Research - Contract No.: CTA-62-00-ADNI	93.866	81,966	0	0	0	0	0	0	0	0	<b>81,966</b>
Direct -Vision Research	93.867	240,445	0	0	0	0	0	0	0	0	<b>240,445</b>
Pass Through Smith-Kettle Eye Research Institute -Vision Research - Contract No.: PO 015351	93.867	18,592	0	0	0	0	0	0	0	0	<b>18,592</b>
Pass Through Univ of California-Los Angeles -Medical Library Assistance - Contract No.: 5415-S-KB106	93.879	587	0	0	0	0	0	0	0	0	<b>587</b>
<b>Total for NATIONAL INSTITUTES OF HEALTH</b>		<b>19,335,863</b>	<b>1,150,212</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,486,075</b>
<b>CENTERS FOR DISEASE CONTROL</b>											
Pass Through Nevada Department of Health & Human Services -Injury Prevention and Control Research and State and Community Based Programs - Contract No.: 9127	93.136	0	53,715	0	0	0	0	0	0	0	<b>53,715</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through Nevada Department of Health & Human Services -Injury Prevention and Control Research and State and Community Based Programs - Contract No.: 10120	93.136	0	34,943	0	0	0	0	0	0	0	<b>34,943</b>
Pass Through Southern NV Health District -Childhood Lead Poisoning Prevention Projects_State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children - Contract No.: N/A	93.197	0	84,841	0	0	0	0	0	0	0	<b>84,841</b>
Direct -Occupational Safety and Health Program	93.262	371,948	0	0	0	0	0	0	0	0	<b>371,948</b>
Pass Through Nv-Dept of Health & Human Svcs -Centers for Disease Control and Prevention_Investigations and Technical Assistance - Contract No.: HD 09183	93.283	21,748	0	0	0	0	0	0	0	0	<b>21,748</b>
<b>Total for CENTERS FOR DISEASE CONTROL</b>		<b>393,697</b>	<b>173,499</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>567,196</b>
<b>HEALTH RESOURCES AND SERVICES ADMINISTRATION</b>											
Pass Through Family Ties of Nv -Maternal and Child Health Federal Consolidated Programs - Contract No.: OSP-12216CT	93.110	3,459	0	0	0	0	0	0	0	0	<b>3,459</b>
Pass Through Family Ties of Nv -Maternal and Child Health Federal Consolidated Programs - Contract No.: OSP-12208BC	93.110	4,881	0	0	0	0	0	0	0	0	<b>4,881</b>
Pass Through Nevada Department of Health & Human Services -Maternal and Child Health Federal Consolidated Programs - Contract No.: N/A	93.110	0	7,700	0	0	0	0	0	0	0	<b>7,700</b>
Pass Through Nv-Dept of Health & Human Svcs -Maternal and Child Health Federal Consolidated Programs - Contract No.: OSP-1221662	93.110	834	0	0	0	0	0	0	0	0	<b>834</b>
Direct -Health Care and Other Facilities	93.887	26,935	385,321	0	0	0	0	0	0	0	<b>412,256</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b><i>Research and Development Cluster</i></b>											
<b>Total for HEALTH RESOURCES AND SERVICES ADMINISTRATION</b>		<b>36,108</b>	<b>393,021</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>429,129</b>
<b>AGENCY FOR HEALTH CARE POLICY AND RESEARCH</b>											
Pass Through Nevada Department of Health & Human Services -Research on Healthcare Costs, Quality and Outcomes - Contract No.: N/A	93.226	0	78,929	0	0	0	0	0	0	0	<b>78,929</b>
<b>Total for AGENCY FOR HEALTH CARE POLICY AND RESEARCH</b>		<b>0</b>	<b>78,929</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>78,929</b>
<b>ADMINISTRATION FOR CHILDREN AND FAMILIES</b>											
Pass Through Nv-Dept of Health & Human Svcs - Community Services Block Grant_Discretionary Awards - Contract No.: OSP-12208AP	93.570	972	0	0	0	0	0	0	0	0	<b>972</b>
Pass Through Nv-Dept of Health & Human Svcs - Community Services Block Grant_Discretionary Awards - Contract No.: OSP-12208AY	93.570	70,667	0	0	0	0	0	0	0	0	<b>70,667</b>
Pass Through Nv-Dept of Health & Human Svcs - Community Services Block Grant_Discretionary Awards - Contract No.: OSP-12208AZ	93.570	49,166	0	0	0	0	0	0	0	0	<b>49,166</b>
Pass Through Nv-Dept of Health & Human Svcs - Community Services Block Grant_Discretionary Awards - Contract No.: OSP-12208BA	93.570	170,324	0	0	0	0	0	0	0	0	<b>170,324</b>
Pass Through Nv-Dept of Health & Human Svcs - Community Services Block Grant_Discretionary Awards - Contract No.: OSP-12208AQ	93.570	13,591	0	0	0	0	0	0	0	0	<b>13,591</b>
Direct -University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632	493,270	0	0	0	0	0	0	0	0	<b>493,270</b>
<b>Total for ADMINISTRATION FOR CHILDREN AND FAMILIES</b>		<b>797,991</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>797,991</b>
<b>Total for Health and Human Services</b>		<b>20,577,221</b>	<b>2,002,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,579,622</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
<b>Corporation for National and Community Service</b>											
<b>CORPORATION FOR NATIONAL &amp; COMMUNITY SERVICE</b>											
Pass Through Great Basin Institute -AmeriCorps - Contract No.: OSP-12208BF	94.006	156	0	0	0	0	0	0	0	0	156
<b>Total for CORPORATION FOR NATIONAL &amp; COMMUNITY SERVICE</b>		<b>156</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>156</b>
<b>Total for Corporation for National and Community Ser</b>		<b>156</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>156</b>
<b>Department of Homeland Security</b>											
<b>DEPARTMENT OF HOMELAND SECURITY</b>											
Pass Through Norwich Univ -Homeland Security Preparedness Technical Assistance Program - Contract No.: SA 2008-056/2008-061	97.007	470,530	0	0	0	0	0	0	0	0	470,530
Pass Through Nv-Dept of Public Safety -Pre-Disaster Mitigation - Contract No.: 97039SM/HM4/M4	97.047	4,593	0	0	0	0	0	0	0	0	4,593
Pass Through Clark County -Homeland Security Biowatch Program - Contract No.: CBE 601808-09	97.091	0	83,771	0	0	0	0	0	0	0	83,771
Direct -Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies	97.108	158,131	0	0	0	0	0	0	0	0	158,131
<b>Total for DEPARTMENT OF HOMELAND SECURITY</b>		<b>633,254</b>	<b>83,771</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>717,024</b>
<b>Total for Department of Homeland Security</b>		<b>633,254</b>	<b>83,771</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>717,024</b>
<b>United States Agency of International Develop.</b>											
<b>CONTRACT - U S AGENCY FOR INTERNATIONAL DEVELOP.</b>											
Pass Through ASSOCIATES IN RURAL DEVELOPMENT - Contract - U S AID - Contract No.: 1812-DRI-001/EPP-104	98.000	0	0	158,778	0	0	0	0	0	0	158,778

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Total for CONTRACT - US AGENCY FOR INTERNATIONAL DEVELOP.		0	0	158,778	0	0	0	0	0	0	158,778
<b>UNITED STATES AGENCY FOR INTERNATIONAL DEVELOP.</b>											
Pass Through Academy for Educational Development - USAID Foreign Assistance for Programs Overseas - Contract No.: OSP-11909ED	98.001	4,997	0	0	0	0	0	0	0	0	4,997
Pass Through AQABA SPECIAL ECONOMIC ZONE AUTHORITY -USAID Foreign Assistance for Programs Overseas - Contract No.: TA-MOU-05-M26-052	98.001	0	0	17,384	0	0	0	0	0	0	17,384
Total for UNITED STATES AGENCY FOR INTERNATIONAL DEVELOP.		4,997	0	17,384	0	0	0	0	0	0	22,381
Total for United States Agency of International Develop.		4,997	0	176,162	0	0	0	0	0	0	181,159
Research and Development Cluster		57,168,349	29,881,456	25,607,948	0	287,403	0	0	0	5,372,674	118,317,829
<i>SNAP Cluster</i>											
<b>Department of Agriculture</b>											
<b>FOOD AND NUTRITION SERVICE</b>											
Pass Through Nv-Dept of Health & Human Svcs -Food Stamps - Contract No.: FSNE FY2010	10.551	503,077	0	0	0	0	0	0	0	0	503,077
Total for FOOD AND NUTRITION SERVICE		503,077	0	0	0	0	0	0	0	0	503,077
Total for Department of Agriculture		503,077	0	0	0	0	0	0	0	0	503,077
SNAP Cluster		503,077	0	0	0	0	0	0	0	0	503,077

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Special Education Cluster (IDEA)</i>											
<b>Department of Education</b>											
<b>OFFICE OF SPECIAL EDUCATION &amp; REHABILITATIVE SVCE</b>											
Pass Through Nv-Dept of Education -Special Education_Grants to States - Contract No.: 09-2715-35	84.027	1,679	0	0	0	0	0	0	0	0	<b>1,679</b>
Pass Through Nv-Dept of Education -Special Education_Grants to States - Contract No.: 09-2715-30	84.027	1,525	0	0	0	0	0	0	0	0	<b>1,525</b>
Pass Through Nv-Dept of Education -Special Education_Grants to States - Contract No.: 71-027-448-2010	84.027	398,360	0	0	0	0	0	0	0	0	<b>398,360</b>
Pass Through Nv-Dept of Education -Special Education_Grants to States - Contract No.: 71-1-51-2010	84.027	176,690	0	0	0	0	0	0	0	0	<b>176,690</b>
Pass Through Nv-Dept of Education -Special Education_Grants to States - Contract No.: 74-1-54-2010	84.027	26,002	0	0	0	0	0	0	0	0	<b>26,002</b>
<b>Total for OFFICE OF SPECIAL EDUCATION &amp; REHABILITATIVE SVCE</b>		<b>604,255</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>604,255</b>
<b>Total for Department of Education</b>		<b>604,255</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>604,255</b>
<b>Special Education Cluster (IDEA)</b>		<b>604,255</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>604,255</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>State Fiscal Stabilization Funds</i>											
<b>Department of Education</b>											
<b>EDUCATION</b>											
Pass Through State of Nevada - ARRA -State Fiscal Stabilization Fund - Contract No.: AB 463 2009 Session	84.394	48,576,210	61,868,547	0	5,496,209	38,877,489	6,951,222	15,175,897	7,833,047	0	<b>184,778,621</b>
<b>Total for EDUCATION</b>		<b>48,576,210</b>	<b>61,868,547</b>	<b>0</b>	<b>5,496,209</b>	<b>38,877,489</b>	<b>6,951,222</b>	<b>15,175,897</b>	<b>7,833,047</b>	<b>0</b>	<b>184,778,621</b>
<b>Total for Department of Education</b>		<b>48,576,210</b>	<b>61,868,547</b>	<b>0</b>	<b>5,496,209</b>	<b>38,877,489</b>	<b>6,951,222</b>	<b>15,175,897</b>	<b>7,833,047</b>	<b>0</b>	<b>184,778,621</b>
<b>State Fiscal Stabilization Funds</b>		<b>48,576,210</b>	<b>61,868,547</b>	<b>0</b>	<b>5,496,209</b>	<b>38,877,489</b>	<b>6,951,222</b>	<b>15,175,897</b>	<b>7,833,047</b>	<b>0</b>	<b>184,778,621</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Student Financial Aid Cluster</i>											
<b>Dept of Education Student Financial Assistance</b>											
<b>OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS</b>											
Direct -Federal Supplemental Educational Opportunity Grants	84.007	290,925	618,289	0	93,350	200,000	35,926	73,367	28,194	0	<b>1,340,051</b>
Direct - ARRA -Federal Work-Study Program	84.033	78,444	188,587	0	19,503	81,334	9,832	27,488	10,332	0	<b>415,520</b>
Direct -Federal Work-Study Program	84.033	377,696	705,705	0	90,085	440,665	46,014	152,214	33,338	0	<b>1,845,717</b>
Direct -Federal Pell Grant Program	84.063	9,555,747	23,542,127	0	2,275,715	28,299,723	2,211,135	12,382,872	5,399,891	0	<b>83,667,210</b>
Direct -Academic Competitiveness Grants	84.375	359,510	75,630	0	10,584	47,625	4,963	375	28,965	0	<b>527,652</b>
Direct -National Science and Mathematics Access to Retain Talent (SMART) Grants	84.376	525,966	644,469	0	0	0	0	0	0	0	<b>1,170,434</b>
Direct -TEACH (Teacher Education Assistance for College and Higher Education)	84.379	41,000	89,383	0	10,500	0	0	0	0	0	<b>140,883</b>
<b>Total for OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS</b>		<b>11,229,287</b>	<b>25,864,190</b>	<b>0</b>	<b>2,499,737</b>	<b>29,069,347</b>	<b>2,307,870</b>	<b>12,636,316</b>	<b>5,500,720</b>	<b>0</b>	<b>89,107,468</b>
<b>Total for Dept of Education Student Financial Assistance</b>		<b>11,229,287</b>	<b>25,864,190</b>	<b>0</b>	<b>2,499,737</b>	<b>29,069,347</b>	<b>2,307,870</b>	<b>12,636,316</b>	<b>5,500,720</b>	<b>0</b>	<b>89,107,468</b>
<b>Student Financial Aid Cluster</b>		<b>11,229,287</b>	<b>25,864,190</b>	<b>0</b>	<b>2,499,737</b>	<b>29,069,347</b>	<b>2,307,870</b>	<b>12,636,316</b>	<b>5,500,720</b>	<b>0</b>	<b>89,107,468</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>TRIO Cluster</i>											
<b>Department of Education</b>											
<b>OFFICE OF POST SECONDARY EDUCATION - TRIO CLUSTER</b>											
Direct -TRIO Student Support Services	84.042	396,897	398,671	0	0	295,104	0	0	0	0	<b>1,090,673</b>
Direct -TRIO Talent Search	84.044	0	919,163	0	0	0	0	0	0	0	<b>919,163</b>
Direct -TRIO Upward Bound	84.047	930,424	1,287,998	0	462,119	0	0	384,874	0	0	<b>3,065,415</b>
Direct -TRIO Educational Opportunity Centers	84.066	0	447,144	0	0	0	0	0	0	0	<b>447,144</b>
Direct -TRIO McNair Post-Baccalaureate Achievement	84.217	248,354	264,995	0	0	0	0	0	0	0	<b>513,349</b>
<b>Total for OFFICE OF POST SECONDARY EDUCATION - TRIO CLUSTER</b>		<b>1,575,675</b>	<b>3,317,971</b>	<b>0</b>	<b>462,119</b>	<b>295,104</b>	<b>0</b>	<b>384,874</b>	<b>0</b>	<b>0</b>	<b>6,035,744</b>
<b>Total for Department of Education</b>		<b>1,575,675</b>	<b>3,317,971</b>	<b>0</b>	<b>462,119</b>	<b>295,104</b>	<b>0</b>	<b>384,874</b>	<b>0</b>	<b>0</b>	<b>6,035,744</b>
<b>TRIO Cluster</b>		<b>1,575,675</b>	<b>3,317,971</b>	<b>0</b>	<b>462,119</b>	<b>295,104</b>	<b>0</b>	<b>384,874</b>	<b>0</b>	<b>0</b>	<b>6,035,744</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>WIA Cluster</i>											
<b>Department of Labor</b>											
<b>EMPLOYMENT AND TRAINING ADMINISTRATION</b>											
Pass Through Nevada Works - ARRA -WIA Adult Program - Contract No.: ARRA-AD-09-UNRNA	17.258	160,330	0	0	0	0	0	0	0	0	<b>160,330</b>
Pass Through Nevada Works -WIA Adult Program - Contract No.: NONE	17.258	0	0	0	0	0	0	0	0	47,775	<b>47,775</b>
Pass Through Nevada Works - ARRA -WIA Adult Program - Contract No.: NONE	17.258	0	0	0	0	0	0	0	0	89,969	<b>89,969</b>
Pass Through So Nv Workforce Investment Board - ARRA - WIA Adult Program - Contract No.: 09-ADW-WIA/ARR-GBC-00	17.258	0	0	0	0	0	233,858	0	0	0	<b>233,858</b>
Pass Through So Nv Workforce Investment Board -WIA Adult Program - Contract No.: 09-ADW-WIA/ARR-GBC-00	17.258	0	0	0	0	0	135,199	0	0	0	<b>135,199</b>
Pass Through Nevada Works - ARRA -WIA Youth Activities - Contract No.: ARRA-09-UNR	17.259	25,668	0	0	0	0	0	0	0	0	<b>25,668</b>
Pass Through Nevada Works - ARRA -WIA Youth Activities - Contract No.: ARRA-09-UNR-OS	17.259	80,117	0	0	0	0	0	0	0	0	<b>80,117</b>
Pass Through Nevada Works -WIA Youth Activities - Contract No.: YS-06-UNR	17.259	8,943	0	0	0	0	0	0	0	0	<b>8,943</b>
Pass Through Nevada Works -WIA Youth Activities - Contract No.: YIS-09-UNRDFS	17.259	111,491	0	0	0	0	0	0	0	0	<b>111,491</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b>WIA Cluster</b>											
Pass Through Nye Communities Coalition - ARRA -WIA Youth Activities - Contract No.: OSP-15171BB	17.259	3,486	0	0	0	0	0	0	0	0	<b>3,486</b>
Pass Through Nye Communities Coalition - ARRA -WIA Youth Activities - Contract No.: OSP-15171BR	17.259	2,160	0	0	0	0	0	0	0	0	<b>2,160</b>
Pass Through Nye Communities Coalition -WIA Youth Activities - Contract No.: PY2009	17.259	45,971	0	0	0	0	0	0	0	0	<b>45,971</b>
Pass Through Southern Nevada Workforce Investment Board - ARRA -WIA Youth Activities - Contract No.: 08-ARRA-CSN-00	17.259	0	0	0	0	134,586	0	0	0	0	<b>134,586</b>
Pass Through So Nv Workforce Investment Board -WIA Dislocated Workers - Contract No.: 09-ADW-WIA/ARR-GBC-00	17.260	0	0	0	0	0	122,581	0	0	0	<b>122,581</b>
Pass Through So Nv Workforce Investment Board - ARRA - WIA Dislocated Workers - Contract No.: 09-ADW-WIA/ARR-GBC-00	17.260	0	0	0	0	0	147,686	0	0	0	<b>147,686</b>
<b>Total for EMPLOYMENT AND TRAINING ADMINISTRATION</b>		<b>438,166</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>134,586</b>	<b>639,324</b>	<b>0</b>	<b>0</b>	<b>137,744</b>	<b>1,349,820</b>
<b>Total for Department of Labor</b>		<b>438,166</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>134,586</b>	<b>639,324</b>	<b>0</b>	<b>0</b>	<b>137,744</b>	<b>1,349,820</b>
<b>WIA Cluster</b>		<b>438,166</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>134,586</b>	<b>639,324</b>	<b>0</b>	<b>0</b>	<b>137,744</b>	<b>1,349,820</b>
<b>Total Expenditures of Federal Awards</b>		<b>\$139,009,938</b>	<b>\$137,586,466</b>	<b>\$25,801,938</b>	<b>\$8,825,275</b>	<b>\$72,073,056</b>	<b>\$10,843,258</b>	<b>\$30,701,137</b>	<b>\$14,335,535</b>	<b>\$8,680,992</b>	<b>\$447,857,595</b>

## **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, 2010, which have been financed by the United States Government.

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

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

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

The Nevada System of Higher Education consists of:

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

The Schedule is prepared on the accrual basis of accounting.

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

### **Note 2:**

The following schedule represents loans advanced by the System for the year ended June 30, 2010:

Federal Perkins Loan Advances (CFDA Number 84.038):	\$302,937
Nursing Student Loan Advances (CFDA Number 93.364):	\$83,280
Health Professions Student Loan Advances (CFDA Number 93.342):	\$0

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. The balances of loans outstanding under the Perkins, NSL and HPSL programs were \$7,742,228, \$491,175, and \$488,246 respectively as of June 30, 2010.

Note 3:

For the fiscal year ended June 30, 2010, the System processed approximately \$222,406,458 in new loans under the Federal Family Education Loan Program (CFDA 84.032) and the Direct Lending Program (CFDA 84.268). Loan amounts include subsidized and unsubsidized loans and Parent Loans for Undergraduate Students (PLUS).

Note 4:

The total value of the Federal awards in the form of non-cash assistance during the fiscal year ended June 30, 2010 was zero.



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

Board of Regents  
Nevada System of Higher Education

We have audited the financial statements of the business-type activity and the aggregate discretely presented component units of the Nevada System of Higher Education (the "System") as of and for the year ended June 30, 2010, which collectively comprise the System's basic financial statements and have issued our report thereon dated November 15, 2010. Our report was modified to include a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America established by the American Institute of Certified Public Accountants and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of DRI Foundation, DRI Research Park, Truckee Meadows Community College Foundation, College of Southern Nevada Foundation, and the Nevada State College Foundation as described in our report on the System's financial statements. Other auditors audited the College of Southern Nevada Foundation, Inc., in accordance with *Government Auditing Standards*. This report does not include the results of other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by other auditors. The financial statements of the Practice Plans, DRI Research Parks, Ltd., DRI Research Foundation, Truckee Meadows Community College Foundation, Great Basin College Foundation, Athletic Association, University of Nevada, Inc. and the Nevada State College Foundation were not audited in accordance with *Government Auditing Standards*.

**Internal Control over Financial Reporting**

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

A deficiency in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the System's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control would not necessarily identify all deficiencies in internal control over financial reporting that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in the System's internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the System's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests did not disclose any instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

We noted certain matters that we have reported to management of the Entity in a separate letter dated November 15, 2010.

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

*Grant Thornton LLP*

San Jose, California  
November 15, 2010



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**Report of Independent Certified Public Accountants on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133**

Board of Regents  
Nevada System of Higher Education

**Compliance**

We have audited the compliance of Nevada System of Higher Education (the "System") with the types of compliance requirements described in the *U.S. Office of Management and Budget ("OMB") Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010. The System's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the System's management. Our responsibility is to express an opinion on the System's compliance based on our audit.

We did not audit the System's compliance with requirements governing student status change reporting in accordance with requirements of the Student Financial Assistance Cluster described in the OMB Circular A-133 Compliance Supplement. In addition, for the University of Nevada, Las Vegas and College of Southern Nevada, we did not audit the Institutions' compliance with requirement governing Federal Perkins Loan Program repayments in accordance with requirements of the Student Financial Assistance Cluster described in the OMB Circular A-133 Compliance Supplement. Those requirements govern functions that are performed by third party service providers. Since we did not apply auditing procedures to satisfy ourselves as to compliance with those requirements, the scope of our work was not sufficient to enable us to express and we do not express, an opinion on compliance with those requirements. The service providers' compliance with the requirements governing functions that they perform for the Institutions for the year ended June 30, 2010 were examined by other accountants in accordance with the U.S. Department of Education's Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers. Our report does not include the results of the other accountants' examination of the service providers' compliance with such matters.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America established by the American Institute of Certified Public Accountants; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance

requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the System's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the System's compliance with those requirements.

In our opinion, the System complied, in all material respects, with the 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, 2010. However, the results of our audit procedures disclosed instances of noncompliance, described in the accompanying Schedule of Findings and Questioned Costs as Findings 2010-01 through 2010-18, which are required to be reported in accordance with OMB Circular A-133.

### **Internal Control over Compliance**

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

Requirements governing student status change reporting are performed by third party service providers for all institutions. For the University of Nevada, Las Vegas and College of Southern Nevada, requirements governing Federal Perkins Loan Program repayments are performed by third party service providers. Internal control over compliance relating to such functions for the year ended June 30, 2010 were reported on by other accountants in accordance with the U.S. Department of Education's Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers. Our report does not include the results of the other accountants' testing of the service providers internal control over compliance related to such functions.

A 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 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.

Our consideration of internal control would not necessarily identify all deficiencies in internal control over compliance that might 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 2010-09 through 2010-14, that we consider to be material weaknesses in the System's internal control over compliance.

Our audit was also not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies. A significant deficiency 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, yet important enough to merit attention by those charged with governance. We identified certain deficiencies in internal control over compliance, described in the

accompanying Schedule of Findings and Questioned Costs as Findings 2010-01 through 2010-08 and 2010-15 through 2010-18, which we consider to be significant deficiencies in the System's internal control over compliance.

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

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

*Grant Thornton LLP*

San Jose, California  
November 15, 2010

Nevada System of Higher Education  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year ended June 30, 2010

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**SECTION I — SUMMARY OF AUDITORS' RESULTS**

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Financial Statements

Type of auditors' report issued:..... unqualified

Internal control over financial reporting:

- Material weakness identified?..... no
- Significant deficiency identified that are not considered to be material weaknesses?.....none reported

Noncompliance material to financial statements noted? ..... no

Federal Awards

Internal control over major programs:

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

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

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

Identification of major programs:

Name of Federal Cluster

Student Financial Aid Cluster (CFDA 84.007, 84.032, 84.033, 84.038, 84.063, 84.268, 84.375, 84.376, and 84.379)

Research and Development Cluster (CFDA various)

State Fiscal Stabilization Cluster (CFDA 84.394)

TRIO Cluster (CFDA 84.042, 84.044, 84.047, 84.066, and 84.217)

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

WIA Cluster (CFDA 17.258, 17.259, and 17.260)

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 - CONTINUED

Year ended June 30, 2010

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SECTION II — FINANCIAL STATEMENT FINDINGS

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None reported.

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SECTION III — FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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**FINDING 2010-01 – Reporting**

*Federal Programs*

Research and Development Cluster

University of Nevada, Reno: CFDA 47.041 (Award 650935); CFDA 43.001 (Award NNG05Q32G); CFDA 10.652 (Award 08-JV-11052007-117); CFDA 81.049 (DE-FG02-04ER63819).

University of Nevada, Las Vegas: CFDA 43.001 (Award NNG05GC22G).

Desert Research Institute: CFDA 15.507 (Award 06FC811245); CFDA 47.041 (Award CMS-0626485); CFDA 15.DAV (Award J8R07060005); CFDA 47.050 (Award EAR-0840171).

For the award years ended June 30, 2010

*Criteria*

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

*Condition*

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

*Context*

Testing at the University of Nevada, Reno identified four out of five technical reports tested were filed late.

Testing at the University of Nevada, Las Vegas identified one out of five technical report tested were filed late.

Testing at the Desert Research Institute identified four out of ten technical reports tested were filed late.

*Questioned Costs*

\$0

*Effect*

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

*Cause*

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

*Recommendation*

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

**Nevada System of Higher Education**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED**

**Year ended June 30, 2010**

**FINDING 2010-01 – Reporting – Continued**

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

**UNR Response**

We agree with the finding. It is part of the mandatory training for principal investigators (PIs) to emphasize the need to file timely technical reports. It is the procedure of OSP to send an automatic email notification to the PI approximately 45 days prior to the end date of the grant to remind them of the technical report requirements. The UNR Sponsored Projects Office continues to manually review and send additional requests as part of the close-out process if the report has not been submitted. If a technical report is not received, OSP continues to follow up until received or verified received by the granting agency.

**UNLV Response**

UNLV has procedures in place to track the timeliness of technical report submission and we will continue to inform faculty of the importance of fulfilling our reporting requirements. We are implementing a new policy effective 11/16/10 to increase reporting compliance. The new policy includes sending notifications indicating failing to submit reports is a serious issue and can threaten future funding, escalating communications to include Chairs and Deans, and suspending new account set up for principal investigators that have seriously delinquent reports until they fulfill the reporting requirements. In regard to the late report noted, OSP notified the principal investigator of the required report and continued to follow up regularly to convey the importance of reporting and promote compliance, and the report was submitted albeit after the deadline.

**DRI Response**

DRI continues to emphasize the need to file technical reports timely. We have discussed with the Principal Investigators responsible for the late filing the consequences of filing these late reports, including future personnel action. As part of our commitment to proper management of grants and contracts, DRI has purchased the ARGIS system, an electronic research administration system for grants and contracts. Part of the system includes a systemic notification and reporting system for when reports are due, when they are late, and provides for additional follow up by all levels of management to control this important area. This feature will reduce or eliminate late technical reports. Implementation of the system is scheduled for approximately July 2011.

**FINDING 2010-02 – Subrecipient Monitoring**

*Federal Programs*

**Research and Development Cluster**

University of Nevada, Reno: CFDA 10.001 (Award 58-5360-8-430); CFDA 47.041 (Award CMS-0530737); CFDA 93.262 (Award 5R01OH007803-06 REV); CFDA 93.855 (5R01AI059348-05); CFDA 93.866 (Award CTA-62-00-ADNI); CFDA 10.200 (Award 2009-34631-19807).

University of Nevada, Las Vegas: CFDA 81.087 (Award RF-06-ESN2-001); CFDA 81.113 (Award RF-06-OATS-001).

Desert Research Institute: CFDA 10.652 (Award 08-DG-11272170-005); CFDA 47.078 (Award ANT-0440817).

**Nevada System of Higher Education**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED**

**Year ended June 30, 2010**

**FINDING 2010-02 – Subrecipient Monitoring - Continued**

*Criteria or Specific Requirement*

Per the 2010 OMB Compliance Supplement; part (3); subpart (M), pass-through entities are required to ensure that the required subrecipient audits were completed. For subrecipients that are not required to submit a copy of the reporting package to a pass-through entity because there were “no audit findings” (i.e., because the schedule of findings and questioned costs did not disclose audit findings relating to the Federal awards that the pass-through entity provided and the summary schedule of prior audit findings did not report the status of audit findings relating to Federal awards that the pass-through entity provided, as prescribed in OMB Circular A-133 §\_\_\_320(e)), the pass-through entity may use the information in the Federal Audit Clearinghouse (FAC) database as evidence to verify that the subrecipient had “no audit findings” and that the required audit was performed. This FAC verification would be in lieu of reviewing submissions by the subrecipient to the pass-through entity when there are no audit findings.

*Condition*

We noted that the Desert Research Institute, University of Nevada, Reno, and University of Nevada, Las Vegas did not verify the accuracy of the audit information submitted by subrecipients.

*Context*

Testing at the Desert Research Institute identified two of five subrecipients were not verified against the FAC. Testing at the University of Nevada, Reno identified six of eight subrecipients were not verified against the FAC. Testing at the University of Nevada, Las Vegas identified two of three subrecipients were not verified against the FAC.

*Effect*

Failure to verify statements of compliance made by subrecipients could result in material non-compliance with grant requirements and loss of grant funding by the Universities noted above.

*Cause*

The responsible parties were not aware of the additional requirements to verify the accuracy of the subrecipient audit information.

*Recommendation*

We recommend the Institutions implement processes to verify the accuracy of subrecipient audit information received and to document the verification took place.

*Views of Responsible Officials and Planned Corrective Actions (Unaudited):*

UNR Response

We agree that the University should verify the accuracy of sub-recipient audit information and document that process. We do that by requesting copies of A-133 audit reports from all sub-recipients. That process is as follows: The University sends out notices to all sub-recipients and maintains an Excel spreadsheet of A-133 reports returned and follows up with additional requests if needed. If a report is not received, UNR will follow up with the Federal Audit Clearinghouse database to verify the sub-recipient’s response and notate this information in the spreadsheet.

**Nevada System of Higher Education**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED**  
**Year ended June 30, 2010**

**FINDING 2010-02 – Subrecipient Monitoring - Continued**

*Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued*

**UNLV Response**

UNLV is in the process of enhancing existing practices to assure the accuracy of the audit information submitted by subrecipients is verified and documented to assure subrecipient monitoring compliance. Current processes require the subrecipient to complete and sign an annual A-133 Audit certification indicating whether or not they are subject to the Audit, and if so whether or not they had any findings. The certification is retained for documentation purposes. Additional procedures have been implemented to verify the accuracy of the certification. Effective immediately verification will be completed via the Federal Audit Clearinghouse (FAC) database at <http://harvester.census.gov/fac/>. The website verification will be printed and filed for documentation purposes. If discrepancies exist between the FAC and the certification document, clarification and additional documentation will be requested from the subrecipient.

**DRI Response**

DRI has developed a process to document the requested audit information from the subrecipient by recording the information request in a log, when the reply was sent and received, whether we received a copy of the audit or have an electronic link, determination of any findings or material weaknesses, and document any needed follow-up in the project file.

**FINDING 2010-03 – Equipment and Real Property Management**

*Federal Programs*

Research and Development Cluster

University of Nevada, Las Vegas: CFDA 93.887 (Award C76HF10910).

*Criteria*

OMB Circular A-110, Subpart C, .34(f)(1)(viii) outlines property management standards for equipment acquired with federal funds. Among other records, it states “equipment records shall be maintained accurately and shall include” the “unit acquisition cost”.

*Condition*

We noted that the University of Nevada, Las Vegas did not consistently fulfill this requirement.

*Context*

Testing at the University of Nevada, Las Vegas identified two equipment purchases out of twenty four tested that, while accurately recorded in expenditures, were not accurately recorded within the University's equipment subsidiary ledger.

*Questioned Costs*

\$0

*Effect*

The compliance requirement to maintain equipment records at unit acquisition cost in the equipment inventory records was not achieved for certain items.

**Nevada System of Higher Education**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED**

**Year ended June 30, 2010**

**FINDING 2010-03 – Equipment and Real Property Management - Continued**

*Cause*

The responsible party failed to record a trade discount for one asset, while the other was recorded at the purchase order price rather than the invoice cost.

*Recommendation*

We recommend the Institution evaluate its current process and procedures for equipment and real property management to better incorporate review procedures for lower cost items.

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

UNLV Response

UNLV's procedures for tagging equipment are such that whenever possible, equipment is tagged prior to the equipment leaving the Receiving Department. While this process provides an efficient control for ensuring all equipment received is inventoried, this also often results in the equipment being tagged and inventoried prior to receiving the vendor invoice. As a result, historically, the inventory control staff have relied on purchase order data when recording the cost of inventoried equipment which may result in minor discrepancies between inventoried cost and final actual invoiced cost. To further reduce the possibility of discrepancies within the resource constraints of the property inventory process, the inventory control staff has revised its procedure to use invoice data whenever available at the time equipment is recorded in the inventory system.

**FINDING 2010-04 – Eligibility**

*Federal Programs*

Department of Education  
Student Financial Assistance Cluster  
Award year ended June 30, 2010

*Criteria*

In order to ensure compliance with the student Eligibility requirements associated with the Student Financial Aid (SFA) cluster, (34 CFR parts 600 and 668-691) institutions are required to maintain an internal control environment which supports such compliance.

*Condition*

At UNLV, we noted the following as it relates to the Rebel Aid application over financial aid eligibility configuration: a lack of segregation of duty controls for security administration and program maintenance personnel; and a lack of security administration controls around restricting access.

*Context*

Internal control testing of IT controls over Student Financial Aid indicated significant control deficiencies in internal controls over the Rebel Aid application.

*Effect*

The internal control issues noted may give risk to non-compliance which could impact the SFA cluster at UNLV.

**Nevada System of Higher Education**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED**

**Year ended June 30, 2010**

**FINDING 2010-04 – Eligibility - Continued**

*Cause*

The Associate Director of Applications Development for the Rebel Aid application performs security administration and program maintenance duties. The Scholarship Coordinator, Associate Director of Processing, and Program Officer all have access to modifying the Rebel Aid database through an MS Access ODBC connection set up for querying purposes. Security Administration and Program Maintenance policies and procedures are also not formally in place for the Rebel Aid application.

*Recommendation*

We are aware that the Rebel Aid application has been retired subsequent to June 30, 2010. However, we recommend that future financial aid programs should: enforce segregation of duties between program maintenance and security administration roles; limit database access for business user accounts to “Read Only;” and should have formal policies and procedures defined.

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

UNLV Response

The segregation of duties and access to financial aid data is corrected within the PeopleSoft system. Access to financial aid data within the PeopleSoft system is limited to the business process role (segregation of duties) of the user. Access can be limited to view, update and correct history. Access to the PeopleSoft system and maintenance is set up via Application Security. Application Security provides an added layer of scrutiny to ensure any access allowed to the PeopleSoft system is appropriate according to the user role within respective job duties.

**FINDING 2010-05 – Special Tests and Provisions: Return of Title IV Funds for Withdrawn and Unofficially Withdrawn Students**

*Federal Programs*

Department of Education  
Student Financial Assistance Cluster  
Award year ended June 30, 2010

*Criteria*

34CFR 668.22(l)(2) requires that for purposes of determining the amount of Title IV funds to be returned upon withdrawal of a student, the period of enrollment is the academic period established by the institution for which institutional charges are generally assessed.

*Condition*

We noted that the College of Southern Nevada had used multiple dates for the end of a semester when calculating returns.

*Context*

Testing at the College of Southern Nevada indicated that when calculating the percentage of aid to be returned, the student financial assistance office used dates when classes ended, rather than the official semester end date for 23 of 58 students selected for testing. In discussion with the Director of Student Financial Services, it was indicated this finding was widespread.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2010

**FINDING 2010-05 – Special Tests and Provisions: Return of Title IV Funds for Withdrawn and Unofficially Withdrawn Students - Continued**

*Questioned Costs*

\$1,275

*Effect*

Title IV funds to be returned were calculated incorrectly.

*Cause*

Personnel responsible for completion of the calculation had been using the class end date recorded in the Institution's student database, rather than the official semester end date. The end dates in the student database were improperly recorded by department officials at the Institution.

*Recommendation*

We recommend the Institution re-compute student returns for all applicable students, and implement a more comprehensive review process.

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

CSN Response

The College of Southern Nevada concurs with this recommendation. Student Financial Services reviewed and identified all of the affected records and re-computed the Return to Title IV calculations as appropriate. The College identified that 747 records were reviewed and recalculated.

Staff from the Registrar's and Student Financial Services' Offices identified the fact that an academic department loaded the course schedules with the last class meeting date rather than by using the end of the academic semester date. Information meetings were conducted with the appropriate academic dean and department chairs, and procedures have been developed to ensure that the official semester dates, as published by the Registrar, are utilized.

Additionally, staff members from the Registrar's Office conduct edit checks of the Course Schedule after it is uploaded, but prior to its publication, to ensure that the official dates are utilized. They will continue this procedure until such time as the Peoplesoft system is implemented. Peoplesoft has been configured so that the unintended use of incorrect dates will be eliminated.

**FINDING 2010-06 – Special Tests and Provisions: Return of Title IV Funds for Withdrawn and Unofficially Withdrawn Students**

*Federal Programs*

Department of Education

Student Financial Assistance Cluster

Award year ended June 30, 2010

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2010

**FINDING 2010-06 – Special Tests and Provisions: Return of Title IV Funds for Withdrawn and Unofficially Withdrawn Students - Continued**

*Criteria*

34CFR 668.22(f)(2)(i) requires that for purposes of determining the amount of Title IV funds to be returned, the total number of calendar days in a period of enrollment includes all days within the period, except that scheduled breaks of at least five consecutive days are excluded from the total number of calendar days in a period of enrollment and the number of calendar days completed in that period.

*Condition*

We noted that the University of Nevada, Reno did not exclude the full number of days for spring break in either the period of enrollment or the number of calendar days completed in the period.

*Context*

Testing at the University of Nevada, Reno identified a systemic error in all spring 2010 return of Title IV calculations. The Institution excluded only five days for spring break, rather than the official nine days stated in the Institution's course catalog. This led to incorrect return to Title IV calculations for 32 of 74 students selected for testing.

*Questioned Costs*

\$746

*Effect*

Since the Institution did not initially correctly calculate funds to be returned, these additional amounts needed to be returned after the end of the semester.

*Cause*

The Student Financial Assistance office simply used a standard five day spring break rather than the official scheduled break.

*Recommendation*

Prior to the start of each semester, the student financial assistance office should review the academic calendar and ensure that staff are properly informed of the requirements when calculating funds to be returned.

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

UNR Response

We agree with the finding and have established the following process. The Office of Admissions and Records establishes the Academic Calendar each year. The Financial Aid Office will use this calendar to ensure the correct calendar days are used for Spring Break in the Return to Title IV calculations. When the Academic Calendar is posted, the Assistant Director of Financial Aid will print off the Academic Calendar and meet with the Director of Financial Aid to complete the set-up in the Department of Education Return to Title IV calculations.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2010

**FINDING 2010-07 – Special Tests and Provisions: Return of Title IV Funds for Withdrawn Students**

*Federal Programs*

Department of Education  
Student Financial Assistance Cluster  
Award year ending June 30, 2010

*Criteria or Specific Requirement*

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

*Condition*

During our testing of student files at the University of Nevada, Reno we noted instances where funds were not returned within 45 days after the date of the Institution's determination that the student withdrew.

*Questioned Costs*

\$0

*Context*

The University of Nevada, Reno had two instances out of a sample of 74 that were not returned within the 45 day requirements.

*Effect*

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

*Cause*

One student was a medical student, and the Student Financial Aid office was not informed timely from the medical school of the student's withdrawal. For the second student, there was a typographical error when returning the funds, and the remaining funds were returned subsequent to our discovery.

*Recommendation*

We recommend the University develop and implement policies to ensure both accuracy in returning funds, and communication between the medical school and the Student Financial Aid office.

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

UNR Response

We agree and the Financial Aid Office has developed policies and procedures to ensure Title IV funds are returned in a timely manner. The Assistant Director of Financial Aid has been given this program responsibility. The Assistant Director of Financial Aid will have a report run each week to determine which students have withdrawn from the University and received Title IV Aid. The Financial Aid Office has discussed and is working closely with the Medical School to improve communications between the offices to ensure that each office is aware when a student withdrawals from the Medical School. The Coordinator of Medical School Records and Registration is responsible for notifying the Financial Aid Office in a timely manner when students drop or withdrawal from classes in order to adjust financial aid awards within the required federal guidelines.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2010

**FINDING 2010-08 – Special Tests and Provisions: Return of Title IV Funds for Withdrawn Students**

*Federal Programs*

Department of Education  
Student Financial Assistance Cluster  
Award year ending June 30, 2010

*Criteria or Specific Requirement*

Per 34CFR 668.22(g)(1)(i), the institution must return the total amount of unearned title IV assistance calculated.

*Condition*

During our testing of student files at the University of Nevada, Reno we noted one instance where the amount calculated to be returned to the Common Origination and Disbursement (COD) service was \$1,252; however, the amount returned was \$0, and the amount calculated to be returned to Education Loan Management (ELM) resources was \$1,622; however, the amount returned was \$1,252.

*Questioned Costs*

\$1,622

*Context*

University of Nevada, Reno had one instance of 74 students tested where amounts calculated for return varied from the amounts actually returned.

*Effect*

Title IV funds calculated and required to be returned to the Department of Education varied from the amounts actually returned until after our audit testing was completed.

*Cause*

The amounts calculated for return were not properly submitted timely.

*Recommendation*

We recommend the University develop and implement policies to improve the review of amounts to be returned compared to actual funds returned and the timing of the returns.

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

After reviewing the student's file in question and pulling their record it was determined that the funds were properly returned to COD and ELM. The student's Pell Grant of \$1,252 was returned to COD. The same dollar amount of \$1,252 was returned to ELM for the student's loan. The correct amount to be returned to ELM should have been \$1,622. The additional \$370 was returned to ELM in June 2010 as a result of this finding.

The Financial Aid Office will run a report on a weekly basis to determine which students have withdrawn from the University and received Title IV Aid. The Financial Aid Office will adjust the student's aid in COD once the Return to Title IV calculation is done. The Financial Aid Office is working closely with the Assistant Director, Sponsored Projects Post-Award to ensure that Title IV funds are returned within the required timeframe. The offices are working and communicating together to ensure compliance with Return of Title IV Aid and cash management regulations.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2010

**FINDING 2010-09 - Student Loan Repayments – Perkins Loans**

*Federal Programs*

Department of Education

CFDA 84.038 Federal Perkins Loans

Award year ending June 30, 2010

*Criteria or Specific Requirement*

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

*Condition*

We noted that the University of Nevada, Reno, during its processing of Federal Perkins Loans, failed to produce and send the required notifications for overdue Perkins loans. Additionally, documentation was not provided that would support the institution contacted the borrower by telephone.

*Questioned Costs*

\$0

*Context*

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

*Effect*

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

*Cause*

The notifications were not sent timely by the University and documentation of any telephone contact is not maintained.

*Recommendation*

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

**Nevada System of Higher Education**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED**

**Year ended June 30, 2010**

**FINDING 2010-09 - Student Loan Repayments – Perkins Loans - Continued**

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

**UNR Response**

We agree and note that this finding was made in the 2009 audit. The Manager of Student Accounting became aware of this finding at the end of December 2009 when the previous audit was released. Starting in January of 2010, we implemented new procedures and began sending letters to all delinquent accounts. The University has developed written policies and procedures and assigned proper task completion and oversight responsibility to ensure that timely notifications are sent to delinquent borrowers. The two loan personnel shall be held responsible to carry out the tasks of creating and mailing the letters and the Manager of Student Accounting shall monitor these activities by reviewing the Management Assignment Report to ensure that they are being carried out as assigned.

Letters are to be sent within 15 days of a borrower becoming delinquent. A second correspondence shall be sent 30 days from the first delinquency notice and a third and final demand letter shall be sent within 15 days from the second giving the borrower 30 days to respond. This letter will inform the borrower that unless the institution receives a payment or a request for deferment, postponement or cancellation within 30 days of the date of the letter, the University will refer the account for collection or litigation and will report the default to a credit bureau. If no response is received within the 30 days, the loan personnel will attempt to contact the borrower by phone prior to taking further action. Proper documentation of the phone contact attempts are to be recorded in the loan software application by utilizing the documentation selections under the Collections section within the loan accounting program.

**FINDING 2010-10 – Student Loan Repayments – Perkins Loans**

*Federal Programs*

Department of Education

CFDA 84.038

Award year ending June 30, 2010

*Criteria or Specific Requirement*

Per CFR34 674.45 the institution, as part of the collection activities, must provide the borrower with information on the availability of the Student Loan Ombudsman's office.

*Condition*

We noted that the University of Nevada, Reno maintained no documented communication with borrowers informing them of the Student Loan Ombudsman's office.

*Questioned Costs*

\$0

*Context*

For twenty-three of twenty-four students selected for testing, there was no documentation of communication with the borrower informing them of the Student Loan Ombudsman's office.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2010

**FINDING 2010-10 – Student Loan Repayments – Perkins Loans - Continued**

*Effect*

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

*Cause*

University staff appeared unaware of this communication requirement.

*Recommendation*

We recommend the University review borrower communication requirements related to student loan repayments and adequately train the loan processing staff.

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

UNR Response

The University agrees with this finding and has revised the delinquency letters to include the notification of the Student Ombudsman Office. The Manager of Student Accounting has obtained the latest update of the FSA Handbook Managing Campus-Based Programs and will use this as a guide for training and updating all the business practices, correspondence and communication efforts with the borrower. Each year that this handbook is updated, we will conduct a review of our business practices, make updates per regulation changes and conduct training with the loan department personnel.

**FINDING 2010-11 – Student Loan Repayments – Perkins Loans**

*Federal Programs*

Department of Education

CFDA 84.038

Award year ending June 30, 2010

*Criteria or Specific Requirement*

Per CFR34 674.45 if a borrower does not respond to the final demand letter or the subsequent telephone contact, the institution shall engage a collection firm to collect the account. If the collection firm does not succeed in converting the account to regular payment status within twelve months, the institution shall place the account with a different firm.

*Condition*

We noted the University of Nevada, Reno did not attempt to collect using Institutional personnel or a collection firm for the first or second attempt to collect.

*Questioned Costs*

\$0

*Context*

During our testing we noted fifteen of fifteen borrowers that should be in the first phase of collection were not referred to a collection firm. Additionally, we noted seven of seven borrowers that should be in the second phase of collection were not referred to a second collection firm.

**Nevada System of Higher Education**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED**

**Year ended June 30, 2010**

**FINDING 2010-11 – Student Loan Repayments – Perkins Loans - Continued**

*Effect*

The University does not comply with the specific requirements of Federal Regulations with respect to collection efforts.

*Cause*

University staff failed to actively monitor loan status and engage collection firms or use existing personnel to attempt to collect loans in default.

*Recommendation*

We recommend the University dedicate additional resources to monitor borrower loan status to help ensure compliance with the Federal Regulations as they relate to collection proceedings.

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

UNR Response

The University agrees with the findings and has taken appropriate steps to ensure that accounts are actively monitored and that delinquent accounts are sent to collections after all University attempts to collect have failed. The loan personnel will print off the Management Assignment Report on the 15<sup>th</sup> and the 30<sup>th</sup> of each month to evaluate and verify each delinquent account to determine if appropriate arrangements for repayment, deferment, forbearance, postponement or loan cancellation have been made. For those who have not made appropriate arrangements and have not responded to the final demand letter or the follow-up telephone contact, the loan personnel will report the default to the credit bureau and forward the account to one of the three collection firms that we contract with. If the collection firm cannot convert the account to regular repayment status by the end of 12 months and the borrower does not qualify for forbearance, deferment or cancellation, the collection firm will return the account to the University. At such time, the Manager of Student Accounting will review the account and determine what course of action to take -- either litigate or make a second effort to collect. If the second assignment is unsuccessful, then the loans personnel will continue to make yearly efforts to collect until the loan is recovered, assigned to the Department of Education or the loan is written off.

The Manager of Student Accounting will be responsible for reviewing the Management Assignment Reports on a monthly basis to ensure that the loan personnel are following through with the referral of delinquent accounts to collection agencies as required.

**FINDING 2010-12 – Student Loan Repayments – Perkins Loans**

*Federal Programs*

Department of Education

CFDA 84.038

Award year ending June 30, 2010

*Criteria or Specific Requirement*

Per 34CFR 674.34, a borrower need not repay principal, and interest does not accrue, for periods of up to one year at a time that, collectively, does not exceed three years, during which the borrower is suffering an economic hardship, if the borrower provides documentation satisfactory to the institution showing that the borrower is within certain categories.

**Nevada System of Higher Education**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED**  
**Year ended June 30, 2010**

**FINDING 2010-12 – Student Loan Repayments – Perkins Loans - Continued**

*Condition*

We noted the University of Nevada, Reno did not maintain deferral documentation for a borrower.

*Questioned Costs*

\$0

*Context*

For one of thirty loan deferments selected for testing, we noted no documentation was maintained for why the borrower was in deferment status.

*Effect*

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

*Cause*

Documentation was not maintained to verify deferment status.

*Recommendation*

We recommend the University allocate resources to better maintain student files and communications.

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

UNR Response

We agree with the finding. The Loan Department will ensure that printed or electronic documentation to support the conversion of any account to deferment status will be maintained in the individual student loan files.

**FINDING 2010-13 – Student Loan Repayments – Perkins Loans**

*Federal Programs*

Department of Education

CFDA 84.038

Award year ending June 30, 2010

*Criteria or Specific Requirement*

Per 34CFR 674.42, an institution must ensure that exit counseling is conducted with each borrower either in person, by audiovisual presentation, or by interactive electronic means. The institution must ensure that exit counseling is conducted shortly before the borrower ceases at least half-time study at the institution.

*Condition*

We noted the University of Nevada, Reno failed to perform the required exit counseling for certain students.

*Questioned Costs*

\$0

**Nevada System of Higher Education**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED**

**Year ended June 30, 2010**

**FINDING 2010-13 – Student Loan Repayments – Perkins Loans - Continued**

*Context*

For four of twelve borrowers chosen for testing we noted that exit counseling had not been performed or documentation was not maintained to verify it had occurred.

*Effect*

The University is required to provide exit counseling and maintain documentation of it.

*Cause*

The exit counseling had not been performed.

*Recommendation*

We recommend the University monitor loans more closely in an effort to ensure compliance with Federal Regulations.

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

**UNR Response**

The University agrees with the findings and will monitor enrollment and pending graduation of students to ensure that exit interviews are completed. During the fall of 2009, the processes and procedures for reviewing accounts and performing exit interviews were not followed due to lack of training. The University has taken steps to ensure that the loan personnel have been adequately trained and understand the timelines and requirements.

The Manager of Student Accounting will run a report in October and February after the last date to withdraw from courses and in November and March of each year to determine graduating students and students who are no longer enrolled at the University. The loan personnel will send out letters to each student requesting the student to come in to complete their exit interview. The loan personnel will conduct the exit counseling in person with the borrower and will have the borrower sign and date the exit interview verification form and file the original in the borrowers file. If no response is received from the student by the end of December, for the fall semester, or May, for the spring semester, the loan personnel will mail the exit interview material to the last known address of borrower and document when and where sent.

The Manager of Student Accounting will be responsible for providing oversight of this process to ensure that accounts are being reviewed for attendance requirements and that the exit interviews are being conducted as required.

**FINDING 2010-14 – Student Loan Repayments – Perkins Loans**

*Federal Programs*

Department of Education

CFDA 84.038

Award year ending June 30, 2010

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2010

**FINDING 2010-14 – Student Loan Repayments – Perkins Loans - Continued**

*Criteria or Specific Requirement*

Per 34CFR 674.42, the institution shall contact the borrower for the first time ninety days after the commencement of any grace period. The institution shall at this time remind the borrower of his or her responsibility to comply with the terms of the loans and shall send the borrower information about the total amount outstanding on the loan, including principal and interest, and the date and amount of the next required payment.

*Condition*

We noted the University of Nevada, Reno failed to maintain documentation of this communication.

*Questioned Costs*

\$0

*Context*

For five of fifteen borrowers selected for testing, we noted documentation of the required communication was not maintained.

*Effect*

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

*Cause*

The communications were not maintained by the University.

*Recommendation*

We recommend the University allocate resources to better maintain student files and communications.

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

UNR Response

UNR recognizes that the prescribed numbers of communications were not documented or sent to the borrowers who entered into the grace period during the fall of 2009. An error occurred in the recording of the actual last date of attendance instead of the date that the loan personnel became aware of non-attendance. This back-dating was a one-time error and has since been corrected.

To ensure that the prescribed number of communications are generated during the correct time periods, the loan personnel will run reports to monitor enrollment after the withdrawal date and prior to the semester end dates to ensure that the borrowers' accounts reflects an accurate commencement of the grace period. The loan personnel will record the commencement date as the date they become aware of the borrowers' non-attendance or reduction in attendance for those accounts that prior knowledge of non-attendance was not known in advance.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2010

**FINDING 2010-15 – Loan Disbursement Notification Requirements**

*Federal Programs*

Department of Education

CFDA 84.032

Award year ending June 30, 2010

*Criteria or Specific Requirement*

Per CFR 668.165, before an institution disburses 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 program, and how and when those funds will be disbursed. If those funds include Direct Loan or FFEL Program funds, the notice must indicate which funds are from subsidized loans and which are from unsubsidized loans.

The institution must provide the notice described in writing:

(i) No earlier than 30 days before, and no later than 30 days after, crediting the student's account at the institution, if the institution obtains affirmative confirmation from the student under paragraph (a)(6)(i) of this section; or

(ii) No earlier than 30 days before, and no later than seven days after, crediting the student account at the institution, if the institution does not obtain affirmative confirmation from the student under paragraph (a)(6)(i) of this section.

*Condition*

The College of Southern Nevada was unable to provide documentation support of the required communication for the Fall 2009 semester.

*Questioned Costs*

\$0

*Context*

For thirteen of thirteen students selected for testing at the College of Southern Nevada, the required communication documentation could not be supported and therefore concluded that the communication did not occur.

*Effect*

The University does not comply with the specific requirements of Federal Regulations with respect to communications with students.

*Cause*

The communications were not sent by the University.

*Recommendation*

We recommend the University develop policies and procedures to ensure these required communications are sent to all students receiving FFEL funds.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2010

**FINDING 2010-15 – Loan Disbursement Notification Requirements - Continued**

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

CSN Response

CSN concurs with this recommendation. The department was unable to substantiate that the appropriate student notifications were made due to the fact that e-mail communications had been inadvertently cleared out of the system. To avoid a similar circumstance in the future, the department has developed protocols and procedures to ensure that student notifications are maintained by utilizing a three-pronged redundancy approach to records retention: 1) The e-mail is sent to the student; 2) The e-mail is stored as a Word document and maintained in the department's archive on the system network (easily retrievable); and 3) An Excel worksheet identifying when the student e-mail was sent is maintained by the department.

The revised procedures were implemented Spring semester 2010. Beginning Fall semester 2011, this student notification communication will be maintained in the College's new information system as a part of the recipient's permanent financial aid record.

**FINDING 2010-16 – Eligibility**

*Federal Programs*

Workforce Investment Act Cluster

University of Nevada, Reno: CFDA 17.259 (Award ARRA-09-UNR-OS).

*Criteria or Specific Requirement*

Per 20CFR 664.200, eligible youth are those that meet a specific age range, low income, and have certain barriers to employment such as homeless youth, deficient in basic literacy skills or requires additional assistance among others.

*Condition*

We noted the University of Nevada, Reno allowed youth that did not have barrier to employment join the program.

*Questioned Costs*

\$2,048

*Context*

Five of twenty-three program participants that were selected for testing did not show any barriers to employment.

*Effect*

Failure to properly determine eligibility could lead to loss of grant funding.

*Cause*

Miscommunication between the prime recipient and University personnel led the responsible party to believe participants may be either low income or have a barrier to employment, instead of requiring both.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2010

**FINDING 2010-16 – Eligibility - Continued**

*Recommendation*

We recommend the University implement procedures to compare the grant award to the respective Federal Regulations.

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

UNR Response

We agree with this finding. Our current procedures require signatures of the college dean, department chair and the principal investigator(s) on the internal document, OSP-1, that confirms their acceptance of the scope of work and states that they acknowledge and agree to comply with the terms and conditions of the award upon acceptance of the award by the University. This responsibility is in the P.I. Handbook and a link to this site will be added to the Notice of Award that is sent to the P.I. upon account set-up, effective immediately.

**FINDING 2010-17 – Cost Allocation**

*Federal Programs*

TRIO Cluster

University of Nevada, Reno

CFDA 84.047 (Awards P047A070238-10, P047A080239-10)

*Criteria or Specific Requirement*

OMB Circular A-21, Subpart C, 4(a) states that a cost is allocable to a sponsored agreement if it is incurred solely to advance the work under that sponsored agreement.

*Condition*

We noted the University of Nevada, Reno incorrectly allocated payroll expenses between grants and hours worked under a grant were excluded from expenses.

*Questioned Costs*

\$112

*Context*

For three of sixty-nine payroll transactions tested we noted that two were allocated to the wrong grants and one failed to include all of the hours actually worked under the grant.

*Effect*

Failure of the Institution to properly allocate expenses between grants could result in over/understatement of expenses and result in loss of federal grants.

*Cause*

The University improperly allocated expenses to grants and did not include all hours worked under a grant.

*Recommendation*

We recommend the Institution implement policies and procedures to ensure there is appropriate review of journal entries prior to posting.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2010

**FINDING 2010-17 – Cost Allocation - Continued**

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

UNR Response

The allocation error occurred at the departmental level on student employee timesheets. Specifically, the timesheets that the department submitted to the payroll office did not accurately reflect the number of hours listed on employee timecards per project. This is a separate process from the effort reporting process required of salaried employees.

While the topic of allocation is currently covered in the mandatory effort reporting and grants management training sessions conducted by the Office of Sponsored Projects, the circumstances surrounding this finding will be emphasized and covered in detail to reinforce that wages must be allocated to the correct sponsored project.

**FINDING 2010-18 – Special Tests and Provisions**

*Federal Programs*

Workforce Investment Act Cluster

University of Nevada, Reno: CFDA 17.259 (Awards ARRA-09-UNR-OS and ARRA009-UNR).

*Criteria or Specific Requirement*

Per the 2010 OMB Compliance Supplement, part (3); subpart (M), the University must separately identify to each subrecipient, and document at the time of the subaward and disbursement of funds, the Federal award number, CFDA number, and the amount of ARRA funds.

*Condition*

We noted the University of Nevada, Reno did not communicate to the subrecipient the funding was ARRA-related at time of disbursement.

*Questioned Costs*

\$0

*Context*

For two of two subrecipient payments tested, it was determined the subrecipient was not notified again that the funding source was ARRA.

*Effect*

The Institution failed to communicate certain required information to its subrecipient.

*Cause*

Responsible parties did not appear to be aware of the communication requirements related to ARRA.

*Recommendation*

We recommend the University implement procedures to better train University personnel on communication requirements specific to ARRA.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2010

**FINDING 2010-18 – Special Tests and Provisions - Continued**

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

UNR Response

It is the policy of OSP to communicate the ARRA requirements to the sub-recipients upon disbursement of funds in the sub-award agreement. OSP staff is informed and provided with the web links to obtain information on ARRA requirements, staying abreast of any new developments, procedures or reporting. OSP has a designated analyst to receive, disseminate and train staff on ARRA issues, as well as communicate via mail list-servs.

**Nevada System of Higher Education**  
**STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**  
**Year ended June 30, 2009**

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

*Federal Programs*

Department of Education  
CFDA 84.038 Federal Perkins Loans  
Award year ending June 30, 2009

*Criteria or Specific Requirement*

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

*Condition*

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

*Questioned Costs*

\$0

*Context*

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

*Effect*

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

*Cause*

The notifications were not sent timely by the University.

*Recommendation*

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

**Nevada System of Higher Education**

**STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED**

**Year ended June 30, 2009**

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

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

UNR agrees with the finding and recommendation.

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

*Current Status*

This matter is repeated as Finding 2010-09.

**FINDING 2009-04 – Reporting**

*Federal Programs*

Research and Development Cluster

Award year ending June 30, 2009

*Criteria*

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

*Condition*

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

*Context*

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

*Questioned Costs*

\$0

*Effect*

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

*Cause*

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

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2009

**FINDING 2009-04 – Reporting** - Continued

*Recommendation*

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

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

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

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

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

*Current Status*

This matter is repeated as Finding 2010-01.