
Nevada System of Higher Education Single Audit Report For the Year Ended June 30, 2012



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

NEVADA SYSTEM OF HIGHER EDUCATION

BOARD OF REGENTS

Dr. Jason Geddes, Chair
Mr. Kevin J. Page, Vice Chair

Mr. Mark Alden
Mr. Robert Blakely
Dr. Mark W. Doubrava
Mr. James Dean Leavitt
Dr. Jack Lund Schofield

Dr. Andrea Anderson
Mr. Cedric Crear
Mr. Ron Knecht
Mr. Kevin C. Melcher
Mr. Rick Trachok

Mr. Michael B. Wixom

Mr. Scott Wasserman, Chief Executive Officer and Special Counsel to the Board of Regents

OFFICERS OF THE NEVADA SYSTEM OF HIGHER EDUCATION

Mr. Daniel J. Klaich, Chancellor
Nevada System of Higher Education

Dr. Marc Johnson, President
University of Nevada, Reno

Dr. Neal J. Smatresk, President
University of Nevada, Las Vegas

Dr. Michael D. Richards, President
College of Southern Nevada

Dr. Mark A. Curtis, President
Great Basin College

Dr. Maria Sheehan, President
Truckee Meadows Community College

Dr. Carol A. Lucey, President
Western Nevada College

Dr. Stephen G. Wells, President
Desert Research Institute

Mr. Bart Patterson, President
Nevada State College

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

Document Prepared by the Finance Department
Office of the Chancellor

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

**FOR THE YEAR ENDED JUNE 30, 2012
TABLE OF CONTENTS**

	<u>PAGE NO.</u>
INTRODUCTION	
Background	5 - 8
FINANCIAL STATEMENTS	
For the year ended June 30, 2012 (Report of Independent Auditors – pages 13 - 14).....	9 - 69
SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2012	70 - 242
NOTES TO SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	243 – 244
REPORT OF INDEPENDENT AUDITORS ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT</i> <i>AUDITING STANDARDS</i>	245 - 246
REPORT OF INDEPENDENT AUDITORS 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	247 - 248
SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2012	249 - 272
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	273 - 307

(This Page Intentionally Left Blank)

**NEVADA SYSTEM OF HIGHER EDUCATION
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2012**

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, 2012 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.

(This Page Intentionally Left Blank)

Nevada System of Higher Education Financial Statements



June 30, 2012 and 2011

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

Jason Geddes, Chair Reno
Kevin J. Page, Vice Chair..... Las Vegas
Mark Alden Las Vegas
Andrea Anderson..... Las Vegas
Robert J. Blakely Las Vegas
Cedric Crear Las Vegas
Mark W. Doubrava..... Las Vegas
Ron Knecht..... Carson City
James Dean Leavitt Las Vegas
Kevin C. Melcher Elko
Jack Lund Schofield Las Vegas
Rick Trachok Reno
Michael B. Wixom Las Vegas

ADMINISTRATION

Daniel J. Klaich, LLM Chancellor
Nevada System of Higher Education
Neal Smatresk, Ph.D. President
University of Nevada, Las Vegas
Marc Johnson, Ph.D. President
University of Nevada, Reno
Mark A. Curtis, Ed.D. President
Great Basin College
Carol A. Lucey, Ph.D. President
Western Nevada College
Bart Patterson, JD President
Nevada State College
Michael Richards, Ph.D. President
College of Southern Nevada
Maria C. Sheehan, Ed.D. President
Truckee Meadows Community College
Stephen G. Wells, Ph.D. President
Desert Research Institute

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

Nevada System of Higher Education
Financial Statements and Report of Independent Auditors
As of and for the Years Ended June 30, 2012 and 2011

Contents

Report of Independent Auditors	1-2
Management's Discussion and Analysis	3-11
Financial Statements	13
Combined Statements of Net Assets.....	13
Combined Statements of Revenues, Expenses and Changes in Net Assets	14
Combined Statements of Cash Flows	15-16
Notes to Financial Statements.....	17-47
Supplemental Information	49
Combining Schedules of Net Assets.....	50-53
Combining Schedules of Revenues, Expenses and Changes in Net Assets	54-57

(This Page Intentionally Left Blank)

Report of Independent Certified Public Accountants

Board of Regents
Nevada System of Higher Education

We have audited the accompanying financial statements of the business-type activities and the aggregate discretely presented component units of the Nevada System of Higher Education (the “System”), as of and for the years ended June 30, 2012 and 2011, 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 Research Foundation, DRI Research Parks, Ltd., Truckee Meadows Community College Foundation, Western Nevada College Foundation, Great Basin College Foundation, Rebel Golf Foundation, UNLV Alumni Association, College of Southern Nevada Foundation, and the Nevada State College Foundation, which collectively represent 5.9% percent of the assets, 5.9% percent of the net assets and 5.8% percent of the operating revenues of the aggregate discretely presented component units, for the year ended June 30, 2012 and 4.6% percent of the assets, 4.5% percent of the net assets and 4.5% percent of the operating revenues of the aggregate discretely presented component units as of and for the year ended June 30, 2011 as described in Note 22 “System Related Organizations” in the accompanying financial statements. Those financial statements were audited by other auditors whose reports have been furnished to us, and in our opinion, insofar as they relate to the amounts included for those component units is based solely on the reports of other auditors.

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 Foundation, DRI Research Parks, Ltd., Truckee Meadows Community College Foundation, Western Nevada College Foundation, Great Basin College Foundation, UNLV Research Foundation, Rebel Golf Foundation, UNLV Alumni Association, College of Southern Nevada Foundation, and the Nevada State College Foundation, were not audited in accordance with *Government Auditing Standards* for the years ended June 30, 2012 and 2011. 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 opinion.

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, 2012 and 2011, 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 October 30, 2012 on our consideration of the System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the System's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis on pages 3 through 11 be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. This required supplementary information is the responsibility of management. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America established by the American Institute of Certified Public Accountants. These limited procedures consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The combining schedules of net assets and combining schedules of revenues, expenses and changes in net assets is presented for purposes of additional analysis and is not a required part of the financial statements. Such supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 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 information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures. These additional procedures included comparing and reconciling the information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America established by the American Institute of Certified Public Accountants. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Grant Thornton LLP

Reno, Nevada
October 30, 2012

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, 2012. 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, 2012, with comparative information as of June 30, 2011 and June 30, 2010.

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
University of Nevada, Las Vegas Research Foundation
Rebel Golf Foundation
University of Nevada, Las Vegas Alumni Foundation
College of Southern Nevada Foundation
Nevada State College Foundation

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

SYSTEM FINANCIAL HIGHLIGHTS FROM 2011 TO 2012 (in \$1,000's)

- Total net assets decreased .5% from \$2,253,126 to \$2,242,297;
- Capital Assets decreased 1.3% from \$1,986,114 to \$1,959,264;
- Operating revenues decreased 3.9% from \$761,162 to \$731,269;
- Nonoperating revenues decreased 18.4% from \$750,691 to \$612,245; and
- Operating expenses decreased 3.0% from \$1,422,884 to \$1,379,739.

USING THIS REPORT

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

One of the most important questions asked about System finances is whether the System as a whole is better off or worse off as a result of the year's activities. There are three key components to answering this question. They are the Combined Statement of Net Assets; the Combined Statement of Revenues, Expenses and Changes in Net Assets; and the Combined Statement of Cash Flows. These statements present financial information in a form similar to that used by corporations. The System's net 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 Combined 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 Combined 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 nonoperating. All things being equal, a public higher education system's dependency on state appropriations will usually result in operating deficits. This is because the financial reporting model classifies State appropriations as nonoperating revenues. The utilization of long-lived assets, referred to as capital assets, is reflected in the financial statements as depreciation, which amortizes the cost of an asset over its expected useful life.

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

CONDENSED FINANCIAL INFORMATION

ASSETS AND LIABILITIES

The Combined Statement of Net Assets is a point-in-time financial statement presenting the financial position of the System as of June 30, 2012, with a comparison made to June 30, 2011 and June 30, 2010. 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)

	2012	2011	Increase/ (Decrease)	Percent Change	2010	Increase/ (Decrease)	Percent Change
Assets							
Current Assets	\$755,168	\$677,583	\$77,585	11%	\$565,081	\$112,502	20%
Capital Assets	1,959,264	1,986,114	(26,850)	(1)%	1,969,992	16,122	1%
Other Assets	258,932	309,922	(50,990)	(16)%	312,497	(2,575)	(1)%
Total Assets	2,973,364	2,973,619	(255)	0%	2,847,570	126,049	4%
Liabilities							
Current Liabilities	227,926	182,353	45,573	25%	174,449	7,904	5%
Noncurrent Liabilities	503,141	538,140	(34,999)	(7)%	522,498	15,642	3%
Total Liabilities	731,067	720,493	10,574	1%	696,947	23,546	3%
Net Assets							
Invested in Capital							
Assets, Net of Debt	1,463,647	1,449,211	14,436	1%	1,450,749	(1,538)	0%
Restricted,							
nonexpendable	84,695	85,288	(593)	(1)%	82,088	3,200	4%
Restricted, expendable	196,107	245,196	(49,089)	(20)%	250,762	(5,566)	(2)%
Unrestricted	497,848	473,431	24,417	5%	367,024	106,407	29%
Total Net Assets	\$2,242,297	\$2,253,126	\$(10,829)	0%	\$2,150,623	\$102,503	5%

Assets

Total assets of the System remained fairly consistent, showing a decrease of \$255, or less than 1%. The increase that occurred in current assets was offset by a decrease in capital and other assets. The increase in current assets is primarily due to an increase in the valuation of the short-term investments accounts. The decrease in capital assets is reflective of the sale of UNR's Fire Science Academy and normal depreciation for the year. The decrease in other assets relates primarily to the decline in restricted cash and cash held by the State Treasurer.

Liabilities

Total liabilities for the year increased by \$11 million; a \$46 million increase in current liabilities and \$35 million decrease in non-current liabilities. The increase in current liabilities was primarily due to a policy change in pay dates for professional staff, moving the pay date from the last working day of the month to the first working day of the following month, effective with pay earned in the month of June 2012. As such, only eleven months were paid during the year and one month was accrued at June 30, 2012. The decrease in non-current liabilities was primarily driven by a decrease in long-term debt as a result of the defeasance of bonds plus the issuance of new debt.

Net Assets

Net assets are divided into three major categories. The first category, invested in capital assets - net of debt, provides the 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 \$14 million or 1% 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 increase is related to debt reduction associated with capital assets.

Restricted, Nonexpendable/Expendable

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

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

Unrestricted Net Assets

Unrestricted net assets increased by \$24 million in 2012. 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)							
	2012	2011	Increase/ (Decrease)	Percent Change	2010	Increase/ (Decrease)	Percent Change
Assets							
Current Assets	\$200,616	\$210,991	\$(10,375)	(5)%	\$169,182	\$41,809	25%
Capital Assets	7,937	3,233	4,704	145%	2,792	441	16%
Other Assets	259,283	220,616	38,667	18%	204,685	15,931	8%
Total Assets	467,836	434,840	32,996	8%	376,659	58,181	15%
Liabilities							
Current Liabilities	12,380	14,060	(1,680)	(12)%	11,174	2,886	26%
Non-Current Liabilities	8,302	8,806	(504)	(6)%	9,612	(806)	(8)%
Total Liabilities	20,682	22,866	(2,184)	(10)%	20,786	2,080	10%
Net Assets							
Invested in Capital	6,412	2,603	3,809	146%	1,890	713	38%
Assets Net of Debt							
Restricted, Nonexpendable	240,461	220,589	19,872	9%	183,692	36,897	20%
Restricted, Expendable	162,568	160,746	1,822	1%	123,600	37,146	30%
Unrestricted	37,713	28,036	9,677	35%	46,691	(18,655)	(40)%
Total Net Assets	\$447,154	\$411,974	\$ 35,180	9%	\$355,873	\$56,101	16%

One of the critical factors in continuing the quality of the System's programs is the development and renewal of its capital assets. The fifteen 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' decrease in investment income. The remaining changes can be attributed to a decrease in operating expenses and an increase in payments to the NSHE campuses.

REVENUES, EXPENSES AND CHANGES IN NET ASSETS

Changes in total net assets as presented on the Combined Statement of Net Assets are based on the activity presented in the Combined 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 nonoperating, and the expenses paid by the System, operating and nonoperating, as well as any other revenues, expenses, gains and losses received or spent by the System.

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

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

The Combined Statement of Revenues, Expenses, and Changes in Net Assets reflects a consistent year with the net assets at the end of the year decreasing slightly, but remaining fairly consistent with the prior year.

	2012	2011	Increase/ Decrease	Percent Change	2010	Increase/ Decrease	Percent Change
Operating Revenues							
Student tuition and fees, net	\$335,187	\$328,805	\$ 6,382	2%	\$302,887	\$25,918	9%
Grants and contracts, Federal	164,127	186,353	(22,226)	(12)%	174,000	12,353	7%
Grants and contracts, other	67,651	80,575	(12,924)	(16)%	94,512	(13,937)	(15)%
Sales and services	134,618	137,189	(2,571)	(2)%	140,444	(3,255)	(2)%
Other	29,686	28,240	1,446	5%	19,563	8,677	44%
Total Operating Revenues	<u>731,269</u>	<u>761,162</u>	<u>(29,893)</u>	<u>(4)%</u>	<u>731,406</u>	<u>29,756</u>	<u>4%</u>
Operating Expenses							
Employees comp/benefits	(858,871)	(907,282)	48,411	(5)%	(931,296)	24,014	(3)%
Utilities	(31,954)	(34,203)	2,249	(7)%	(37,542)	3,339	(9)%
Supplies and services	(304,425)	(287,746)	(16,679)	6%	(263,646)	(24,100)	9%
Scholarship and fellowships	(88,770)	(101,044)	12,274	(12)%	(77,988)	(23,056)	30%
Other	(30)	(52)	22	(42)%	(38)	(14)	37%
Depreciation	(95,689)	(92,557)	(3,132)	3%	(92,855)	298	0%
Total Operating Expenses	<u>(1,379,739)</u>	<u>(1,422,884)</u>	<u>43,145</u>	<u>(3)%</u>	<u>(1,403,365)</u>	<u>(19,519)</u>	<u>1%</u>
Nonoperating Revenues and Expenses							
State appropriation	475,004	549,015	(74,011)	(13)%	396,748	152,267	38%
Federal grants	122,329	100,769	21,560	21%	268,935	(168,166)	(63)%
Gifts	31,533	34,999	(3,466)	(10)%	33,694	1,305	4%
Investment income (loss), net	16,973	88,117	(71,144)	(81)%	61,979	26,138	42%
Disposal of capital asset	(8,648)	(1,626)	(7,022)	432%	(2,476)	850	(34)%
Interest expense	(23,955)	(24,352)	397	(2)%	(21,895)	(2,457)	11%
Other nonoperating revenues (expenses)	(991)	3,769	(4,760)	(126)%	(681)	4,450	653%
Total Nonoperating Revenues and Expenses	<u>612,245</u>	<u>750,691</u>	<u>(138,446)</u>	<u>(18)%</u>	<u>736,304</u>	<u>14,387</u>	<u>2%</u>
Other Revenues (Expenses)	<u>25,396</u>	<u>13,534</u>	<u>11,862</u>	<u>88%</u>	<u>84,397</u>	<u>(70,863)</u>	<u>(84)%</u>
Net Assets							
Increase (Decrease) in Net Assets	(10,829)	102,503	(113,332)	(111)%	148,742	(46,239)	(31)%
Net assets, beginning of year	<u>2,253,126</u>	<u>2,150,623</u>	<u>102,503</u>	<u>5%</u>	<u>2,001,881</u>	<u>148,742</u>	<u>7%</u>
Net assets, end of year	<u>\$2,242,297</u>	<u>\$2,253,126</u>	<u>(10,829)</u>	<u>0%</u>	<u>\$2,150,623</u>	<u>\$102,503</u>	<u>5%</u>

Operating revenues decreased by \$29.9 million (4%) and operating expenses decreased by \$43.2 million (3%), resulting in an increase in the operating loss of \$13.3 million (2%).

Operating Revenue - Student Tuition and Fees increased 1.9% to \$335.2 million as a result of the Board of Regents approved tuition and fee increases offset by an enrollment decrease. Federal grants and contracts experienced a decrease of 11.9% to \$164.1 million while State, local and other grants and contracts decreased 16% to \$67.7 million.

The decrease in operating expenses was driven by a large increase in Supplies and Services expense being offset by decreases in Employee Compensation and Benefits and Utilities. These decreases are a result of layoffs, position eliminations and furloughs in response to the budget cuts. Scholarship and Fellowship expense also decreased, which followed the trends of enrollment.

Nonoperating net revenues decreased by \$138.4 million. This was led by significant decreases in appropriations due to State budget cuts (\$74 million), investment income, net due to market fluctuation (\$71.1 million), and loss on the sale of UNR's Fire Science Academy (\$7 million).

System Related Organizations

Component entities' ending net assets increased from 2011 to 2012, as shown in the following schedule.

	2012	2011	Increase/ Decrease	Percent Change	2010	Increase/ Decrease	Percent Change
Operating Revenues							
Patient revenue	\$51,198	\$49,787	\$1,411	3%	\$61,334	\$(11,547)	(19)%
Contract revenue	6,277	7,355	(1,078)	(15)%	8,848	(1,493)	(17)%
Contributions	54,723	38,938	15,785	41%	44,889	(5,951)	(13)%
Campus support	5,635	5,945	(310)	(5)%	4,216	1,729	41%
Other	6,801	5,408	1,393	26%	5,476	(68)	(1)%
Total Operating Revenues	124,634	107,433	17,201	16%	124,763	(17,330)	(14)%
Operating Expenses							
Program expenses	(35,594)	(34,542)	(1,052)	3%	(37,556)	3,014	(8)%
Other operating expenses	(33,988)	(32,383)	(1,605)	5%	(57,000)	24,617	(43)%
Depreciation	(841)	(878)	37	(4)%	(1,003)	125	(12)%
Total Operating Expenses	(70,423)	(67,803)	(2,620)	4%	(95,559)	27,756	(29)%
Nonoperating Revenues and Expenses							
Investment income (loss), net	7,652	40,394	(32,742)	(81)%	22,446	17,948	80%
Payments to NSHE System	(51,932)	(37,832)	(14,100)	37%	(49,295)	11,463	(23)%
Other nonoperating revenues (expenses)	2,573	(41)	2,614	6,376%	119	(160)	(134)%
Total Nonoperating Revenues and Expenses	(41,707)	2,521	(44,228)	(1,754)%	(26,730)	29,251	(109)%
Other Revenues							
Other revenues	22,676	13,950	8,726	63%	19,054	(5,104)	(27)%
Net Assets							
Increase (Decrease) in net assets	35,180	56,101	(20,921)	(37)%	21,528	34,573	161%
Net assets, beginning of year	411,974	355,873	56,101	16%	334,345	21,528	6%
Net Assets, end of year	\$447,154	\$411,974	35,180	9%	\$355,873	\$56,101	16%

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

Net cash flows decreased primarily due to a decline in State appropriations and to debt payments of principal. Cash used in operating activities decreased, primarily reflecting NSHE's policy change in pay dates for professional staff, moving the pay date from the last working day of the month to the first working day of the following month, effective with pay earned in the month of June 2012. Thus, only 11 pay periods were paid during 2012. Net operating cash flows (amount of cash used in operating activities) decreased 10.7%.

Cash flows from noncapital financing activities decreased \$50.2 million. This decrease was primarily related to the decrease in State appropriations offset by the increase in nonoperating Federal grants and contracts. Cash flows used in capital financing activities indicated an increase of \$38.2 million, reflecting a net increase in cash paid on capital debt. Cash used in investing activities increased by \$64.9 million. This category generally reflects investing activities during the year.

	2012	2011	Increase/ (Decrease)	Percent Change	2010	Increase/ (Decrease)	Percent Change
Operating activities	\$(502,302)	\$(562,752)	\$60,450	(11)%	\$(584,420)	\$21,668	(4)%
Noncapital financing	635,908	686,107	(50,199)	(7)%	694,445	(8,338)	(1)%
Capital financing activities	(120,150)	(81,909)	(38,241)	47%	(143,917)	62,008	(43)%
Investing activities	(57,249)	7,693	(64,942)	(844)%	82,164	(74,471)	(91)%
Net increase (decrease) in cash	(43,793)	49,139	(92,932)		48,272	867	
Cash - beginning of year	249,974	200,835	49,139		152,563	48,272	
Cash- end of year	<u>\$206,181</u>	<u>\$249,974</u>	<u>\$(43,793)</u>		<u>\$ 200,835</u>	<u>\$49,139</u>	

CAPITAL ASSET AND DEBT ADMINISTRATION

As of June 30, 2012, the System had invested \$1.96 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 decrease (including additions and deletions) of \$26.8 million over the June 30, 2011, total of \$1.99 billion.

During fiscal year 2012, NSHE issued \$82.5 million of new revenue bonds to refinance outstanding bonds and notes for interest savings. As of June 30, 2012 the coverage on the University Revenue Bonds (pledged revenues to maximum annual debt service) was 4.21 times. For statutory purposes, the coverage was 1.34 times, above minimum required coverage of 1.10. Coverage for the System's University Revenue Bonds is based upon two formulas. The statutory coverage ratio is based upon pledged revenues described in Nevada Revised Statutes authorizing the issuance of revenue bonds. The second, comprehensive coverage ratio, is based upon all revenues pledged to the bonds (including the statutory revenues) in the bond resolutions adopted by the Board of Regents. The statutory and comprehensive coverage ratios feature different minimum coverage thresholds that govern the issuance of additional revenue bond debt.

FUTURE FINANCIAL EFFECTS

In the recent years the demand for higher education services has stabilized, with some institutions showing slight growth and others reporting declines in enrollments. In FY 12, the System realized a net loss of student full time equivalent (FTE) enrollment of 6.5 percent system-wide

compared to FY 11. Student FTE enrollments increased at one of the State's two universities and the State College, and decreased at the other 5 institutions. Student enrollment counts are not yet available for the fall 2012 semester, but preliminary figures reflect that systemwide the number of FTE students will increase slightly overall from fall 2011, with some institutions growing and others anticipating slight decreases in FTE students.

The Legislatively approved NSHE operating budget includes state appropriations and authorized expenditures (State Supported Operating Budget), plus registration fee surcharges approved by the Board of Regents in June 2011 and permanent fee increases approved in December 2011. The State Supported Operating Budget totals \$735.4 million for FY 13. This compares to a Legislatively approved budget of \$725.9 million in FY 12 and represents a 1.32% increase. General fund only allocations for NSHE remained essentially flat at \$472.4 million. In FY12, general fund appropriations accounted for approximately 65.2% of the total State Supported Operating Budget and in FY 13 general fund appropriations account for approximately 64.2%, with the downward change attributed to growth in student fee revenues while appropriations were unchanged. The remaining revenue sources budgeted in the state supported operating budget, including all non-appropriated sources, total \$263.0 million in FY 13 (35.8% of the total). This is an increase in dollars of \$10.4 million and an increase in percentage of budget supported by non-general fund sources of approximately 1.0% over FY 12 budgeted amounts.

As was the case in FY 12, student FTE enrollments will likely reflect growth at some institutions in FY 13 and NSHE will be requesting the Interim Finance Committee, as authorized in Senate Bill 503 (2011), for authority to expend student fee revenues generated in excess of budgeted levels due to enrollments exceeding projections in FY 13. These funds will be utilized to augment existing state budgets for the affected institutions.

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.

(Remainder of this page left intentionally blank)

(This Page Intentionally Left Blank)

	<u>System</u>		<u>System Related Organizations</u>	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>				
<i>Current Assets</i>				
Cash and cash equivalents	\$ 182,041	\$ 186,765	\$ 43,262	\$ 53,922
Restricted cash and cash equivalents	150	151	1,952	2,027
Short-term investments	480,511	394,017	134,120	137,759
Accounts receivable, net	33,324	37,990	83	140
Receivable from U.S. Government	36,946	38,312	-	-
Receivable from State of Nevada	2,206	2,939	-	-
Pledges receivable, net	-	225	11,149	6,358
Patient accounts receivable, net	-	-	6,113	5,557
Current portion of loans receivable, net	1,428	2,014	11	-
Inventories	6,868	5,948	-	-
Deposits and deferred expenditures, current	11,615	9,222	504	1,318
Other	79	-	3,422	3,910
Total Current Assets	755,168	677,583	200,616	210,991
<i>Noncurrent Assets</i>				
Cash held by State Treasurer	11,983	30,347	-	-
Restricted cash and cash equivalents	12,007	32,711	661	1,375
Receivable from State of Nevada	4,657	3,472	-	-
Restricted investments	-	-	32,245	30,897
Endowment investments	212,543	223,093	167,332	127,102
Deposits and deferred expenditures	4,843	7,557	127	-
Loans receivable, net	10,902	10,581	664	-
Capital assets, net	1,959,264	1,986,114	7,937	3,233
Pledges receivable, net	1,724	1,865	35,743	39,074
Other noncurrent assets	273	296	22,511	22,168
Total Noncurrent Assets	2,218,196	2,296,036	267,220	223,849
TOTAL ASSETS	2,973,364	2,973,619	467,836	434,840
<u>LIABILITIES</u>				
<i>Current Liabilities</i>				
Accounts payable	36,765	38,056	4,038	3,752
Accrued payroll and related liabilities	66,600	28,350	1,511	1,406
Unemployment insurance and workers compensation	7,336	4,719	-	-
Current portion of compensated absences	30,710	31,402	-	-
Current portion of long-term debt	19,875	19,829	539	492
Current portion of obligations under capital leases	579	1,208	-	-
Accrued interest payable	11,675	11,995	-	-
Deferred revenue	45,881	37,550	797	881
Funds held in trust for others	8,229	8,450	-	-
Due to affiliates	-	-	5,083	6,874
Other	276	794	412	655
Total Current Liabilities	227,926	182,353	12,380	14,060
<i>Noncurrent Liabilities</i>				
Refundable advances under federal loan programs	8,059	7,815	-	-
Compensated absences	16,050	16,977	-	-
Deferred revenue	-	-	2,067	2,121
Long-term debt	477,202	505,961	40	99
Obligations under capital leases	589	2,462	-	445
Due to State of Nevada	-	4,925	-	-
Other noncurrent liabilities	1,241	-	6,195	6,141
Total Noncurrent Liabilities	503,141	538,140	8,302	8,806
TOTAL LIABILITIES	731,067	720,493	20,682	22,866
<u>NET ASSETS</u>				
Invested in capital assets, net of related debt	1,463,647	1,449,211	6,412	2,603
Restricted - Nonexpendable	84,695	85,288	240,461	220,589
Restricted - Expendable - Scholarships, research and instruction	128,314	140,640	161,103	160,159
Restricted - Expendable - Loans	7,643	8,009	-	-
Restricted - Expendable - Capital projects	39,590	82,243	268	172
Restricted - Expendable - Debt service	20,560	14,304	-	-
Restricted - Expendable - Other	-	-	1,197	415
Unrestricted	497,848	473,431	37,713	28,036
TOTAL NET ASSETS	\$2,242,297	\$2,253,126	\$ 447,154	\$ 411,974

	<u>System</u>		<u>System Related Organizations</u>	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Operating Revenues				
Student tuition and fees (net of scholarship allowance of \$115,276 and \$91,504)	\$ 335,187	\$ 328,805	\$ -	\$ -
Federal grants and contracts	164,127	186,353	269	-
State grants and contracts	28,911	35,345	-	-
Local grants and contracts	25,167	28,122	-	-
Other grants and contracts	13,573	17,108	-	-
Campus support	53	16	5,635	5,945
Sales and services of educational departments (including \$4,308 and \$3,043 from System Related Organizations)	57,722	59,717	-	-
Sales and services of auxiliary enterprises (net of scholarship allowances of \$5,083 and \$5,464)	76,896	77,472	-	-
Contributions	-	-	54,723	38,938
Patient revenue	-	-	51,198	49,787
Contract revenue	-	-	6,277	7,355
Special events and fundraising	-	-	1,890	1,599
Interest earned on loans receivable	217	196	-	-
Other operating revenues	29,416	28,028	4,642	3,809
Total Operating Revenues	<u>731,269</u>	<u>761,162</u>	<u>124,634</u>	<u>107,433</u>
Operating Expenses				
Employee compensation and benefits	(858,871)	(907,282)	(28,510)	(18,724)
Utilities	(31,954)	(34,203)	(1)	-
Supplies and services	(304,425)	(287,746)	(4,620)	(2,736)
Scholarships and fellowships	(88,770)	(101,044)	(147)	(134)
Program expenses, System Related Organizations	-	-	(35,594)	(34,542)
Depreciation	(95,689)	(92,557)	(841)	(878)
Other operating expenses	(30)	(52)	(710)	(10,789)
Total Operating Expenses	<u>(1,379,739)</u>	<u>(1,422,884)</u>	<u>(70,423)</u>	<u>(67,803)</u>
Operating Income (Loss)	<u>(648,470)</u>	<u>(661,722)</u>	<u>54,211</u>	<u>39,630</u>
Nonoperating Revenues (Expenses)				
State appropriations	475,004	549,083	-	-
Refund to State	-	(68)	-	-
Gifts (including \$31,263 and \$30,830 from System Related Organizations)	31,533	34,999	-	-
Investment income, net	16,973	88,117	7,652	40,394
Loss on disposal of capital assets	(8,648)	(1,626)	(280)	-
Interest expense	(23,955)	(24,352)	77	(34)
Payments to System campuses and divisions	-	-	(51,932)	(37,832)
Other nonoperating revenues (expenses)	(991)	3,769	2,776	(7)
Federal grants and contracts	122,329	100,769	-	-
Total Nonoperating Revenues (Expenses)	<u>612,245</u>	<u>750,691</u>	<u>(41,707)</u>	<u>2,521</u>
Income (Loss) before other revenue (expenses)	<u>(36,225)</u>	<u>88,969</u>	<u>12,504</u>	<u>42,151</u>
Other Revenues (Expenses)				
State appropriations restricted for capital purposes	7,711	(3,047)	-	-
Capital grants and gifts (including \$13,803 and \$3,060 from System Related Organizations)	17,196	13,441	-	-
Additions to permanent endowments (including \$79 and \$181 from System Related Organizations)	489	3,140	11,362	13,950
Other Foundation revenues	-	-	11,314	-
Total Other Revenues (Expenses)	<u>25,396</u>	<u>13,534</u>	<u>22,676</u>	<u>13,950</u>
Increase (Decrease) in Net Assets	<u>(10,829)</u>	<u>102,503</u>	<u>35,180</u>	<u>56,101</u>
NET ASSETS				
Net assets - beginning of year	2,253,126	2,150,623	411,974	355,873
Net assets - end of year	<u>\$2,242,297</u>	<u>\$2,253,126</u>	<u>\$ 447,154</u>	<u>\$ 411,974</u>

System

2012 2011

Cash flows used in operating activities

Tuition and fees	\$ 341,870	\$ 327,576
Grants and contracts	244,687	281,842
Payments to suppliers	(309,457)	(301,823)
Payments for utilities	(31,861)	(34,328)
Payments for compensation and benefits	(820,352)	(903,809)
Payments for scholarships and fellowships	(89,011)	(100,808)
Loans issued to students and employees	(2,352)	(1,847)
Collection of loans to students and employees	2,059	1,928
Sales and services of auxiliary enterprises	76,177	77,634
Sales and services of educational departments	57,468	61,357
Other receipts	28,470	29,526
<i>Cash flows used in operating activities</i>	<u>(502,302)</u>	<u>(562,752)</u>

Cash flows from noncapital financing activities

State appropriations	474,786	549,684
State appropriations refunded	-	(324)
Gifts and grants for other than capital purposes	39,639	32,259
Gift for endowment purposes	478	3,114
Receipts under federal student loan programs	146,698	160,857
Disbursements under federal student loan programs	(148,214)	(160,925)
Other	1,075	(1,515)
Agency transactions	(645)	1,328
Federal grants and contracts	122,091	101,629
<i>Cash flows from noncapital financing activities</i>	<u>635,908</u>	<u>686,107</u>

Cash flows used in capital financing activities

Proceeds from capital debt	86,877	36,764
Other	-	5,680
Payments for debt issuance costs	(1,632)	(250)
Capital appropriations	6,526	25,280
Capital grants and gifts received	4,519	5,765
Purchases of capital assets	(69,100)	(107,949)
Proceeds from sale of property and equipment	179	1,144
Principal paid on capital debt and leases, including defeasance	(121,435)	(24,548)
Interest paid on capital debt and leases	(26,091)	(23,864)
Deposits for the acquisition of property and equipment	7	69
<i>Cash flows used in capital financing activities</i>	<u>(120,150)</u>	<u>(81,909)</u>

Cash flows from (used in) investing activities

Proceeds from sales and maturities of investments	177,195	56,177
Purchase of investments	(248,476)	(57,664)
Interest and dividends received on investments	12,536	8,314
Net increase in cash equivalents, noncurrent investments	1,496	866
<i>Cash flows from (used in) investing activities</i>	<u>(57,249)</u>	<u>7,693</u>

Net increase (decrease) in cash

(43,793) 49,139

Cash and cash equivalents, beginning of year

249,974 200,835

Cash and cash equivalents, end of year

\$ 206,181 \$ 249,974

System

2012

2011

Reconciliation of operating loss to cash flows used

Operating loss	\$ (648,470)	\$ (661,722)
Adjustments to reconcile operating loss to cash used in operating activities:		
Supplies expense related to noncash gifts	747	946
Depreciation and amortization expense	95,689	92,557
Changes in assets and liabilities:		
Accounts receivable, net	1,208	2,035
Loans receivable, net	392	(154)
Inventories	(917)	422
Deposits and deferred expenditures	(2,650)	(1,031)
Accounts payable	5,016	(3,440)
Accrued payroll and related liabilities	37,669	483
Unemployment and workers' compensation insurance liability	1,993	549
Deferred revenue	8,708	3,651
Refundable advances under federal loan program	176	676
Compensated absences	(1,784)	2,276
Other	(79)	-
Cash flows used in operating activities	<u>\$ (502,302)</u>	<u>\$ (562,752)</u>

Supplemental noncash activities information

Gain (loss) on disposal of capital assets	<u>\$ (8,737)</u>	<u>\$ 1,194</u>
Capital assets acquired by gifts	<u>\$ 12,472</u>	<u>\$ 401</u>
Capital assets acquired by incurring capital lease obligations and accounts payable	<u>\$ 1,937</u>	<u>\$ 2,446</u>
Unrealized gain (loss) on investments	<u>\$ (42,431)</u>	<u>\$ 44,118</u>

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 entity of the State of Nevada (the “State”) and receives significant support from, and has significant assets held by the State as set forth in the accompanying 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, 2012 and 2011 the foundations distributed \$51,932 and \$37,832 respectively, to the System for both restricted and unrestricted purposes. Complete financial statements for the foundations can be obtained from Vic Redding, 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, 2012 and 2011 the practice plans distributed \$3,773 and \$2,976, respectively, to the System for restricted purposes. Complete financial statements for the practice plans can be obtained from Vic Redding, 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

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, 2012 and 2011 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 \$845 and \$472 was capitalized during the years ended June 30, 2012 and 2011, 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.

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.

RELATED PARTY TRANSACTIONS

UNLV Singapore, Limited (UNLVS) is a public company limited by guaranty, incorporated in the Republic of Singapore. UNLVS is a registered charity under the Singapore Charities Act that is organized to provide educational programs in the Republic of Singapore. UNLVS delivers undergraduate and graduate hospitality degree programs under agreement with the UNLV main campus as well as other workforce training and certificate programs under contract with Singapore governmental agencies. UNLV Singapore, Limited is not a component unit of NSHE, however, certain expenses (primarily salary and fringe benefits for several employees and instructors) are incurred by UNLV and reimbursed by UNLVS. For the year ended June 30, 2012 and June 30, 2011, expenses reimbursed to UNLV by UNLVS were approximately \$1,364 and \$366, respectively of which \$0 and \$16 was receivable at June 30, 2012 and 2011, respectively.

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.

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

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' Financial Accounting and Reporting Manual.

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 to give is verifiable, the resources are measurable and collection is probable.

SCHOLARSHIP ALLOWANCES

Student tuition and fee revenues, and certain other revenues from students, are reported net of scholarship allowances in the Statements of Revenues, Expenses and Changes in Net 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 2012 and 2011 were \$8,448 and \$8,973, 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 2011 financial information in order to conform to 2012 presentation. The reclassifications are neither significant nor material to the 2011 financial information.

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

NEW ACCOUNTING PRONOUNCEMENTS

In November 2010, the GASB issued Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements* (GASB 60), which improves financial reporting by addressing issues related to service concession arrangements, which are a type of public-private or public-public partnership. GASB 60 is effective for fiscal years beginning after December 15, 2011. The anticipated impact of this pronouncement is uncertain at this time.

In November 2010, the GASB issued Statement No. 61, *The Financial Reporting Entity: Omnibus—an amendment of GASB Statements No. 14 and No. 34* (GASB 61), which improves reporting for a governmental financial reporting entity. This statement supersedes GASB Statement No. 14, *The Financial Reporting Entity*, as well as GASB Statement No. 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*. GASB 61 is effective for fiscal years beginning after June 15, 2012. The anticipated impact of this pronouncement is uncertain at this time.

In December 2010, the GASB issued Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements* (GASB 62), which incorporates into GASB’s authoritative literature certain accounting and financial reporting guidance included in the pronouncements of the FASB and American Institute of Certified Public Accountants (AICPA). This statement also supersedes GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*, eliminating the election to apply post-November 30, 1989 FASB pronouncements that do not conflict with or contradict GASB pronouncements. GASB 62 is effective retroactively for all periods presented for periods beginning after December 15, 2011. The anticipated impact of this pronouncement is uncertain at this time.

In June 2011, the GASB issued Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* (GASB 63), which provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources. This statement amends the net asset reporting requirement in GASB Statement No. 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*, and other pronouncements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. GASB 63 is effective for financial statements for periods beginning after December 15, 2011. The anticipated impact of this pronouncement is uncertain at this time.

In March 2012, the GASB issued Statement No. 65, *Items Previously Reported as Assets and Liabilities* (GASB 65), which establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. GASB 65 is effective for financial statements for periods beginning after December 15, 2012. The anticipated impact of this pronouncement is uncertain at this time.

In June 2012, the GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions* (GASB 68), which improves accounting and financial reporting by state and local governments for pensions. This statement also supersedes GASB Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as GASB Statement No. 50, *Pension Disclosures*. GASB 68 is effective for fiscal years beginning after December 15, 2014. 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, 2012 and 2011 the System’s deposits in money market funds totaled \$186,277 and \$172,313, respectively, and cash in bank was \$18,409 and \$15,551, 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 is responsible for establishing the investment policies; accordingly, the Board of Regents has promulgated these guidelines in which they have established permitted asset classes and ranges.

NOTE 4 – System Investments (continued):

Investments are stated at fair value. The historical cost and market value (fair value) of System investments at June 30, 2012 and 2011 is as follows:

	<u>2012</u>		<u>2011</u>	
	<u>Cost</u>	<u>Market Value</u>	<u>Cost</u>	<u>Market Value</u>
Mutual funds publicly traded	\$457,036	\$487,181	\$261,345	\$279,452
Partnerships	55,481	96,187	94,578	171,493
Equities	4,448	5,454	3,868	4,849
Endowment cash and cash equivalents	1,718	1,718	2,031	2,031
Trust(s)	4,553	5,563	4,583	5,880
Private commingled funds	<u>85,875</u>	<u>96,951</u>	<u>124,330</u>	<u>153,405</u>
	<u>\$609,111</u>	<u>\$693,054</u>	<u>\$490,735</u>	<u>\$617,110</u>

As of June 30, 2012, 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 \$13,702. Generally, partnership investments do not have a ready market and ownership interests in some of these investment vehicles may not be traded without the approval of the general partner or fund management. These investments are subject to the risks generally associated with equities with additional risks due to leverage and the lack of a ready market for acquisition or disposition of ownership interests.

Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and such changes could materially affect the amounts reported in the combined 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 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, 2012 is as follows:

	<u>Fair Value</u>	<u>Not Rated</u>
Mutual funds publicly traded	\$487,181	\$487,181
Partnerships	96,187	96,187
Equities	5,454	5,454
Endowment cash and cash equivalents	1,718	1,718
Trust(s)	5,563	5,563
Private commingled funds	<u>96,951</u>	<u>96,951</u>
	<u>\$693,054</u>	<u>\$693,054</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, 2012 is as follows:

NOTE 4 – System Investments (continued):

Less than 1 year	\$209,617
1 to 5 years	150,324
5 to 10 years	18,986
More than 10 years	-
	<u>\$378,927</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, 2012 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 \$126,490 and \$91,599 in mutual funds in both the operating and endowment pools that are primarily invested in international equities at June 30, 2012 and 2011, respectively.

NOTE 5 – System Endowment Pool:

Approximately \$206,980 and \$217,212 of endowment fund investments at June 30, 2012 and 2011, respectively, are pooled on a unit market value basis. As of June 30, 2012, the endowment pool was comprised of investments in mutual funds (49%), partnerships (41%), private commingled (7%) and stocks (3%). As of June 30, 2011, the endowment pool was comprised of investments in mutual funds (38%), partnerships (43%), 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, 2012 and 2011 was \$553.13 and \$553.11, 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, 2012 and 2011, 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 2012, \$21.67 was distributed to each time-weighted eligible unit for a total spending rule distribution of \$10,293 and, during 2011, \$21.22 was distributed to each time-weighted unit for a total spending rule distribution of \$10,411. The 2012 and 2011 distributions were made from investment income of \$3,852 and \$4,195, respectively, and \$6,441 and \$6,216, 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 \$128,443 and \$117,958 at June 30, 2012 and 2011, 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. At June 30, 2012, 19 of 585 accounts were underwater.

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 \$19,282 and \$14,844 as of June 30, 2012 and 2011, respectively.

NOTE 6 – System Accounts Receivable (continued):

	<u>2012</u>	<u>2011</u>
Accounts receivable:		
Student tuition and fees	\$27,167	\$21,034
Sales and services	7,805	6,175
Local and private grants and contracts	11,842	10,300
Other	<u>5,792</u>	<u>15,325</u>
	52,606	52,834
Less: Allowance for doubtful accounts	<u>(19,282)</u>	<u>(14,844)</u>
Net accounts receivable	<u>\$33,324</u>	<u>\$37,990</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, 2012 and 2011. 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, 2012 and 2011 are as follows:

	<u>2012</u>	<u>2011</u>
Loans receivable	\$13,454	\$13,892
Less: Allowance for doubtful loans	<u>(1,124)</u>	<u>(1,297)</u>
Net loans receivable	12,330	12,595
Less current portion	<u>(1,428)</u>	<u>(2,014)</u>
Noncurrent loans receivable	<u>\$10,902</u>	<u>\$10,581</u>

NOTE 8 – System Capital Assets:

System capital asset activity for the years ended June 30, 2012 and 2011 is as follows:

	<u>Beginning</u> <u>Balance</u>	<u>2012</u> <u>Increases</u>	<u>Decreases</u>	<u>Ending</u> <u>Balance</u>
Capital assets not being depreciated:				
Construction in progress	\$ 75,776	\$ 40,211	\$ (89,078)	\$ 26,909
Land	82,627	-	-	82,627
Intangibles	808	-	-	808
Collections	<u>11,304</u>	<u>320</u>	<u>(309)</u>	<u>11,315</u>
Total capital assets not being depreciated	<u>170,515</u>	<u>40,531</u>	<u>(89,387)</u>	<u>121,659</u>
Capital assets being depreciated:				
Buildings	2,241,786	105,147	(25,818)	2,321,115
Land improvements	112,728	1,254	-	113,982
Machinery and equipment	324,583	24,498	(15,277)	333,804
Intangibles	36,839	2,748	-	39,587
Library books and media	<u>121,369</u>	<u>3,336</u>	<u>(4,831)</u>	<u>119,874</u>
Total	<u>2,837,305</u>	<u>136,983</u>	<u>(45,926)</u>	<u>2,928,362</u>
Less accumulated depreciation for:				
Buildings	(599,436)	(56,757)	8,260	(647,933)
Land improvements	(81,760)	(3,944)	-	(85,704)
Machinery and equipment	(223,362)	(25,900)	13,842	(235,420)
Intangibles	(7,254)	(4,022)	-	(11,276)
Library books and media	<u>(109,894)</u>	<u>(5,066)</u>	<u>4,536</u>	<u>(110,424)</u>
Total accumulated depreciation	<u>(1,021,706)</u>	<u>(95,689)</u>	<u>26,638</u>	<u>(1,090,757)</u>
Total capital assets being depreciated, net	<u>1,815,599</u>	<u>41,294</u>	<u>(19,288)</u>	<u>1,837,605</u>
Capital assets, net	<u>\$1,986,114</u>	<u>\$81,825</u>	<u>\$(108,675)</u>	<u>\$1,959,264</u>

NOTE 8 – System Capital Assets (continued):

	Beginning Balance	2011 Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Construction in progress	\$ 117,996	\$ 66,827	\$(109,047)	\$ 75,776
Land	81,682	961	(16)	82,627
Intangibles	808	-	-	808
Collections	11,369	80	(145)	11,304
Total capital assets not being depreciated	<u>211,855</u>	<u>67,868</u>	<u>(109,208)</u>	<u>170,515</u>
Capital assets being depreciated:				
Buildings	2,155,067	87,549	(830)	2,241,786
Land improvements	104,457	8,816	(545)	112,728
Machinery and equipment	313,523	26,263	(15,203)	324,583
Intangibles	11,630	25,209	-	36,839
Library books and media	117,541	4,662	(834)	121,369
Total	<u>2,702,218</u>	<u>152,499</u>	<u>(17,412)</u>	<u>2,837,305</u>
Less accumulated depreciation for:				
Buildings	(545,559)	(54,442)	565	(599,436)
Land improvements	(77,995)	(3,876)	111	(81,760)
Machinery and equipment	(210,491)	(26,300)	13,429	(223,362)
Intangibles	(5,155)	(2,099)	-	(7,254)
Library books and media	(104,881)	(5,840)	827	(109,894)
Total accumulated depreciation	<u>(944,081)</u>	<u>(92,557)</u>	<u>14,932</u>	<u>(1,021,706)</u>
Total capital assets being depreciated, net	<u>1,758,137</u>	<u>59,942</u>	<u>(2,480)</u>	<u>1,815,599</u>
Capital assets, net	<u>\$1,969,992</u>	<u>\$127,810</u>	<u>\$(111,688)</u>	<u>\$1,986,114</u>

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.

(Remainder of this page left intentionally blank)

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

System long-term debt activity for the years ended June 30, 2012 and 2011 is as follows:

	Annual Interest Rate	Fiscal Year Final Payment Date	<u>2012</u> Original	Beginning	Additions	Reductions	Ending	Current
			Amount	Balance			Balance	
Universities Revenue Bonds, Series 1998	4.00% to 5.25%	2012	\$ 7,300	\$ 2,440	\$ -	\$ (2,440)	\$ -	\$ -
Shadow Lane – Dental School Bond, Series 2001	4.25% to 5.25%	2012	19,200	450	-	(450)	-	-
Universities Revenue Bonds, Series 2002A	3.87% to 5.40%	2028	31,000	24,885	-	(7,300)	17,585	840
Universities Revenue Bonds, Series 2002B	4.75% to 5.00%	2012	10,905	10,905	-	(10,905)	-	-
Taxable University Revenue Bonds, Series 2002C	4.00% to 5.50%	2013	8,150	5,830	-	(5,380)	450	450
Universities Revenue Bonds, Series 2003A	2.00% to 5.00%	2017	23,140	8,920	-	(1,885)	7,035	1,975
Universities Revenue Bonds, Series 2003B	2.00% to 5.00%	2034	50,890	45,820	-	(30,240)	15,580	1,215
Universities Revenue Bonds, Series 2004A	2.00% to 4.50%	2034	32,450	24,370	-	(1,450)	22,920	1,495
Universities Revenue Bonds, Series 2004B	3.00% to 4.75%	2035	10,000	4,340	-	(235)	4,105	240
Universities Revenue Bonds, Series 2005A	3.00% to 5.00%	2036	31,010	30,555	-	(375)	30,180	490
Universities Revenue Bonds, Series 2005B	3.25% to 5.00%	2036	170,360	163,205	-	(3,705)	159,500	3,900
Universities Revenue Bonds, Series 2008A	3.00% to 5.00%	2039	60,135	57,940	-	(1,075)	56,865	1,110
Universities Revenue Bonds, Series 2009A	2.00% to 5.25%	2039	18,140	17,585	-	(565)	17,020	575
Universities Revenue Bonds, Series 2010A	2.00% to 7.90%	2041	29,455	29,455	-	-	29,455	595
Universities Revenue Bonds, Series 2010B	4.00%	2018	3,275	3,275	-	-	3,275	-
Universities Revenue Bonds, Series 2011	3.00% to 5.00%	2025	50,470	-	50,470	-	50,470	4,225
Universities Revenue Bonds, Series 2012A	2.00% to 5.00%	2033	27,375	-	27,375	-	27,375	-
Universities Revenue Bonds, Series 2012B	2.00% to 2.75%	2023	5,010	-	5,010	-	5,010	-
Certificates of Participation, Series 2006A	4.00% to 5.00%	2026	11,015	11,015	-	(545)	10,470	570
SNSC Phase II Lease Revenue Bonds	7.58%	2023	8,460	6,505	-	(350)	6,155	380
Prepaid Interest in Advance of Refunding				(1,205)	(2,623)	960	(2,868)	(227)
Discounts Reclassification				-	(2,286)	141	(2,145)	(123)
Premiums				10,414	6,522	(1,655)	15,281	986
Total Bonds Payable				456,704	84,468	(67,454)	473,718	18,696
Notes Payable				69,086	-	(45,727)	23,359	1,179
Total				<u>\$525,790</u>	<u>\$84,468</u>	<u>\$(113,181)</u>	<u>\$497,077</u>	<u>\$19,875</u>

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

System notes payable activity is as follows:

<u>2012</u>					
	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	10/26/11	\$21,376	\$ -
Sun Trust Banks, Inc., UNLV – Refunding	3.93%	12/20/06	07/01/26	16,713	8,353
Bank of America, UNR Medical Learning Lab	6.12%	10/29/09	7/1/16	9,812	9,290
Other notes payable	1.07% - 6.30%	Various	Various	Various	<u>5,716</u>
					<u>\$23,359</u>

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

			<u>2011</u>					
	Annual Interest Rate	Fiscal Year Final Payment Date	Original Amount	Beginning Balance	Additions	Reductions	Ending Balance	Current
Universities Revenue Bonds, Series 1995	3.90% to 5.25%	2011	\$ 1,400	\$ 130	\$ -	\$ (130)	\$ -	\$ -
Universities Revenue Bonds, Series 1998	4.00% to 5.25%	2014	7,300	3,180	-	(740)	2,440	775
Universities Revenue Bonds, Series April 2000	5.00% to 5.88%	2011	14,605	355	-	(355)	-	-
Universities Revenue Bonds, Series December 2000	5.00% to 5.38%	2011	27,385	1,310	-	(1,310)	-	-
Shadow Lane – Dental School Bond, Series 2001	4.25% to 5.25%	2012	19,200	880	-	(430)	450	450
Universities Revenue Bonds, Series 2002A	3.87% to 5.40%	2032	31,000	25,655	-	(770)	24,885	805
Universities Revenue Bonds, Series 2002B	4.75% to 5.00%	2033	10,905	10,905	-	-	10,905	-
Taxable University Revenue Bonds, Series 2002C	4.00% to 5.50%	2023	8,150	6,240	-	(410)	5,830	425
Universities Revenue Bonds, Series 2003A	2.00% to 5.00%	2017	23,140	10,710	-	(1,790)	8,920	1,885
Universities Revenue Bonds, Series 2003B	2.00% to 5.00%	2034	50,890	46,970	-	(1,150)	45,820	1,180
Universities Revenue Bonds, Series 2004A	2.00% to 4.50%	2034	32,450	25,790	-	(1,420)	24,370	1,450
Universities Revenue Bonds, Series 2004B	3.00% to 4.75%	2035	10,000	4,565	-	(225)	4,340	235
Universities Revenue Bonds, Series 2005A	3.00% to 5.00%	2036	31,010	30,830	-	(275)	30,555	375
Universities Revenue Bonds, Series 2005B	3.25% to 5.00%	2036	170,360	166,080	-	(2,875)	163,205	3,705
Universities Revenue Bonds, Series 2008A	3.00% to 5.00%	2039	60,135	58,970	-	(1,030)	57,940	1,075
Universities Revenue Bonds, Series 2009A	2.00% to 5.25%	2039	18,140	18,140	-	(555)	17,585	565
Certificates of Participation, Series 2006A	4.00% to 5.00%	2026	11,015	11,015	-	-	11,015	547
Certificates of Participation, Series 2006B	4.81% to 4.98%	2011	1,925	515	-	(515)	-	-
Universities Revenue Bonds, Series 2010A	2.00% to 7.90%	2041	29,455	-	29,455	-	29,455	-
Universities Revenue Bonds, Series 2010B	4.00%	2018	3,275	-	3,275	-	3,275	-
SNSC Phase II Lease Revenue Bonds	7.58%	2023	8,460	6,835	-	(330)	6,505	350
Prepaid Interest in Advance of Refunding				(1,307)	-	102	(1,205)	(102)
Premiums				<u>10,735</u>	<u>155</u>	<u>(476)</u>	<u>10,414</u>	<u>479</u>
Total Bonds Payable				438,503	32,885	(14,684)	456,704	14,199
Notes Payable				<u>71,084</u>	<u>4,010</u>	<u>(6,008)</u>	<u>69,086</u>	<u>5,630</u>
Total				<u>\$509,587</u>	<u>\$36,895</u>	<u>\$(20,692)</u>	<u>\$525,790</u>	<u>\$19,829</u>

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

System notes payable activity is as follows:

<u>2011</u>					
	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	\$18,692
Sun Trust Banks, Inc., UNLV – Refunding	3.93%	12/20/06	07/01/26	16,713	15,659
Bank of America, UNR Medical Learning Lab	6.12%	10/29/09	7/1/16	9,812	9,657
Other notes payable	1.07% - 6.30%	Various	Various	Various	<u>25,078</u>
					<u>\$69,086</u>

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>
2013	\$ 19,875	\$ 23,089	\$ 42,964
2014	21,753	22,336	44,089
2015	21,605	21,445	43,050
2016	21,247	20,566	41,813
2017	28,929	19,409	48,338
2018-2022	102,503	81,274	183,777
2023-2027	93,325	58,584	151,909
2028-2032	92,392	36,115	128,507
2033-2037	79,096	13,079	92,175
2038-2042	<u>16,352</u>	<u>1,641</u>	<u>17,993</u>
Total	<u>\$497,077</u>	<u>\$297,538</u>	<u>\$794,615</u>

The Due to State at June 30, 2011 represents the balance of a State General Obligation Bond on behalf of TMCC. This balance was paid in full during the year ended 2012.

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 2012 to 2016.

System obligations under capital leases were as follows for the year ended June 30, 2012 and 2011:

	<u>2012</u>				
	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Current</u>
Capital lease obligations	<u>\$3,670</u>	<u>\$106</u>	<u>\$(2,608)</u>	<u>\$1,168</u>	<u>\$579</u>

	<u>2011</u>				
	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Current</u>
Capital lease obligations	<u>\$7,462</u>	<u>\$24</u>	<u>\$(3,816)</u>	<u>\$3,670</u>	<u>\$1,208</u>

The following System property included in the accompanying financial statements was leased under capital leases as of June 30, 2012 and 2011:

	<u>2012</u>	<u>2011</u>
Buildings and improvements	\$5,871	\$10,528
Machinery and equipment	<u>4,257</u>	<u>5,722</u>
Total	10,128	16,250
Less accumulated depreciation	<u>(7,734)</u>	<u>(9,249)</u>
Total	<u>\$2,394</u>	<u>\$ 7,001</u>

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:

2013	\$ 628
2014	266
2015	234
2016	128
2017	<u>-</u>
Total minimum lease payments	1,256
Less amount representing interest	<u>(88)</u>
Obligations under capital leases	<u>\$1,168</u>

Total interest expense under the System capital leases and included in the accompanying financial statements was \$78 and \$131 during the years ended June 30, 2012 and 2011, respectively. Depreciation of the capital lease assets is included in depreciation expense of the Statements 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 \$6,340 and \$6,090 for years ended June 30, 2012 and 2011, respectively.

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

2013	\$ 4,281
2014	3,735
2015	2,075
2016	2,045
2017	2,350
2018-2022	<u>2,508</u>
Total future minimum obligation	<u>\$16,994</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, 2012 and 2011 are as follows:

	<u>2012</u>			
	Beginning <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	Ending <u>Balance</u>
Unemployment insurance	\$1,700	\$ 4,819	\$(2,188)	\$4,331
Workers compensation	<u>3,019</u>	<u>6,295</u>	<u>(6,309)</u>	<u>3,005</u>
Total	<u>\$4,719</u>	<u>\$11,114</u>	<u>\$(8,497)</u>	<u>\$7,336</u>

	<u>2011</u>			
	Beginning <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	Ending <u>Balance</u>
Unemployment insurance	\$1,055	\$2,719	\$(2,074)	\$1,700
Workers compensation	<u>3,068</u>	<u>6,444</u>	<u>(6,493)</u>	<u>3,019</u>
Total	<u>\$4,123</u>	<u>\$9,163</u>	<u>\$(8,567)</u>	<u>\$4,719</u>

NOTE 13– System Other Noncurrent Liability Activity:

The activity with respect to System other noncurrent liabilities for the years ended June 30, 2012 and 2011 was as follows:

	<u>2012</u>				
	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Current</u>
Refundable advances under federal loans program	\$ 7,815	\$ 532	\$ (288)	\$ 8,059	\$ -
Compensated absences	48,379	28,085	(29,704)	46,760	30,710
Deferred revenue	37,550	45,753	(37,422)	45,881	45,881
Other non-current liabilities - Due to State	5,360	-	(5,360)	-	-
Other	-	1,241	-	1,241	-
Total	<u>\$92,104</u>	<u>\$75,611</u>	<u>\$(72,774)</u>	<u>\$101,941</u>	<u>\$76,591</u>

	<u>2011</u>				
	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Current</u>
Refundable advances under federal loans program	\$ 7,074	\$ 1,047	\$ (306)	\$ 7,815	\$ -
Compensated absences	46,041	31,056	(28,718)	48,379	31,402
Deferred revenue	33,978	37,395	(33,823)	37,550	37,550
Other non-current liabilities - Due to State	5,775	-	(415)	5,360	435
Total	<u>\$92,868</u>	<u>\$69,498</u>	<u>\$(63,262)</u>	<u>\$99,104</u>	<u>\$69,387</u>

NOTE 14– Extinguishment of Debt:

During 2012, \$44,920 of debt was considered to be extinguished through refunding of prior issues by a portion of the current issues. In prior years, NSHE defeased revenue bonds by placing the proceeds of new bonds in an irrevocable escrow account to provide for all future debt service payments on the old bonds. Accordingly, the escrow account assets and the liability for the defeased bonds are not included in NSHE's financial statements. At June 30, 2012 and 2011, \$49,920 and \$20,725, respectively of bonds outstanding are considered defeased.

NOTE 15– Irrevocable Letter of Credit:

In connection with its worker's compensation liability coverage, the System is required to maintain a \$325 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, 2012 was \$1,677. 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, 2012 and 2011.

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% of the employee's average compensation for each year of service up to 30 years, with a maximum of 75%. 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.

NOTE 16– System Pension Plans (continued):

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

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

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, 2012 and 2011 was approximately \$72,618 and \$72,683, 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 unfunded actuarial accrued liability for the trust, as of the most recent valuation on July 1, 2010, is \$947,000. This compares to \$1,850,000 on July 1, 2009. 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, 2012 and 2011 was approximately \$10,091 and \$3,355, respectively, equal to the required contribution each year. This significant increase resulted from a change of the contribution rate by the legislature during the 76th session.

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 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, 2012.

The estimated cost to complete property authorized or under construction at June 30, 2012 is \$27,217. These costs will be financed by State appropriations, private donations, available resources and/or long-term borrowings.

NOTE 18 - System Commitments and Contingent Liabilities (continued):

During the year, UNR sold the Fire Science Academy in Carlin, Nevada. As part of the lease agreement executed at the time of the sale, upon termination of said lease, UNR is obligated to remove any and all above ground props from the prop field, and assess for and remediate any contamination in accordance with provisions promulgated in Nevada Revised Statutes and Administrative Code (NAC) 445A. The notice of lease termination was executed by the Chancellor on June 30, 2012. The estimated obligation includes all the anticipated costs to close out the Fire Science Program, including disposition of assets, demolition of the prop field and related fire water supply and treatment systems, assessing for environmental contamination, and remediation of such contamination, if found. The estimated obligation amounts were developed by the Senior Director for Facilities Maintenance Services in coordination with outside consultants. An obligation amount of \$4,135 has been included in accounts payable.

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:

On August 7, 2012, NSHE issued a promissory note in the amount of \$6,250, to be repaid in fiscal years 2013 through 2017. On August 20, 2012, NSHE prepaid \$10,055, of its Universities Revenue Bonds, Series 2002A with funds received from the sale of its Fire Science Academy located in Carlin, NV. The final payment on the 2002A bonds will occur in fiscal year 2025.

At the September 2012 Board of Regents meeting, the Board approved the defeasance of up to \$3,865, of its Universities Revenue Bonds, Series 2004B from funds held by Clark County on behalf of the NSHE. The defeasance of these bonds is expected to occur prior to December 31, 2012.

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, 2012 and 2011.

	<u>2012</u>	<u>2011</u>
Instruction	\$ 478,194	\$ 496,288
Research	100,027	109,222
Public service	59,724	63,165
Academic support	118,083	115,115
Institutional support	144,603	143,879
Student services	104,457	108,381
Operation and maintenance of plant	118,082	122,190
Scholarships and fellowships	88,770	101,044
Auxiliary enterprises	71,218	70,328
Other expenditures	892	715
Depreciation	<u>95,689</u>	<u>92,557</u>
Total	<u>\$1,379,739</u>	<u>\$1,422,884</u>

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 nature of this information, the individual line items may not necessarily agree with the financial statements of the system related organization, although the totals agree with the financial statements. Condensed combining financial data of the System related organizations is as follows:

(Remainder of this page left intentionally blank)

NOTE 22 - System Related Organizations (continued):

**NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS
NET ASSETS AS OF JUNE 30, 2012**

	UNR Foundation	UNR AAUN	UNR AAUN Endowment	Practice Plans	DRI Foundation	DRI Research Park	TMCC Foundation	WNC Foundation
<u>ASSETS</u>								
<i>Current Assets</i>								
Cash and cash equivalents	\$ 23,618	\$ 971	\$ 31	\$ 4,811	\$ 162	\$ 1	\$ 683	\$ 53
Short-term investments	86,519	-	5,653	5,424	-	-	245	877
Other	6,087	301	-	7,454	6	-	198	97
Total Current Assets	116,224	1,272	5,684	17,689	168	1	1,126	1,027
<i>Noncurrent Assets</i>								
Restricted investments	-	-	-	-	-	-	-	-
Endowment investments	41,441	-	-	-	-	-	298	1,727
Capital assets, net	33	60	-	2,064	486	-	-	-
Other noncurrent assets	16,689	768	-	-	-	-	-	89
Total Noncurrent Assets	58,163	828	-	2,064	486	-	298	1,816
TOTAL ASSETS	174,387	2,100	5,684	19,753	654	1	1,424	2,843
<u>LIABILITIES</u>								
<i>Current Liabilities</i>								
Due to affiliates	3,558	162	-	1,325	-	-	-	-
Current portion of long-term debt	-	-	-	452	87	-	-	-
Other	31	17	-	3,644	-	3	807	-
Total Current Liabilities	3,589	179	-	5,421	87	3	807	-
<i>Noncurrent Liabilities</i>								
Long-term debt	-	-	-	28	12	-	-	-
Other noncurrent liabilities	1,944	1,724	-	-	-	123	-	-
Total Noncurrent Liabilities	1,944	1,724	-	28	12	123	-	-
TOTAL LIABILITIES	5,533	1,903	-	5,449	99	126	807	-
<u>NET ASSETS</u>								
Invested in capital assets, net of related debt	33	60	-	1,821	486	-	-	-
Restricted - Nonexpendable	107,178	115	3,625	-	-	-	306	499
Restricted - Expendable	48,183	-	1,476	-	-	-	-	2,291
Unrestricted	13,460	22	583	12,483	69	(125)	311	53
TOTAL NET ASSETS	\$ 168,854	\$ 197	\$ 5,684	\$ 14,304	\$ 555	\$ (125)	\$ 617	\$ 2,843

NOTE 22 - System Related Organizations (continued):

**NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS
NET ASSETS AS OF JUNE 30, 2012**

	<u>GBC Foundation</u>	<u>UNLV Foundation</u>	<u>UNLV Research Foundation</u>	<u>Rebel Golf Foundation</u>	<u>UNLV Alumni Association</u>	<u>CSN Foundation</u>	<u>NSC Foundation</u>	<u>Total System Related Organizations</u>
<u>ASSETS</u>								
<i>Current Assets</i>								
Cash and cash equivalents	\$ 308	\$ 12,089	\$ 11	\$ 182	\$ 281	\$ 732	\$ 1,281	\$ 45,214
Short-term investments	1,272	25,208	-	4,725	1,715	2,482	-	134,120
Other	198	6,579	3	5	15	325	14	21,282
Total Current Assets	<u>1,778</u>	<u>43,876</u>	<u>14</u>	<u>4,912</u>	<u>2,011</u>	<u>3,539</u>	<u>1,295</u>	<u>200,616</u>
<i>Noncurrent Assets</i>								
Restricted investments	3,359	28,886	-	-	-	-	-	32,245
Endowment investments	90	121,056	-	-	-	2,151	569	167,332
Capital assets, net	45	198	4,880	-	171	-	-	7,937
Other noncurrent assets	1,231	39,590	-	-	30	127	1,182	59,706
Total Noncurrent Assets	<u>4,725</u>	<u>189,730</u>	<u>4,880</u>	<u>-</u>	<u>201</u>	<u>2,278</u>	<u>1,751</u>	<u>267,220</u>
TOTAL ASSETS	<u>6,503</u>	<u>233,606</u>	<u>4,894</u>	<u>4,912</u>	<u>2,212</u>	<u>5,817</u>	<u>3,046</u>	<u>467,836</u>
<u>LIABILITIES</u>								
<i>Current Liabilities</i>								
Due to affiliates	38	-	-	-	-	-	-	5,083
Current portion of long-term debt	-	-	-	-	-	-	-	539
Other	-	2,027	166	-	62	1	-	6,758
Total Current Liabilities	<u>38</u>	<u>2,027</u>	<u>166</u>	<u>-</u>	<u>62</u>	<u>1</u>	<u>-</u>	<u>12,380</u>
<i>Noncurrent Liabilities</i>								
Long-term debt	-	-	-	-	-	-	-	40
Other noncurrent liabilities	-	3,504	967	-	-	-	-	8,262
Total Noncurrent Liabilities	<u>-</u>	<u>3,504</u>	<u>967</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,302</u>
TOTAL LIABILITIES	<u>38</u>	<u>5,531</u>	<u>1,133</u>	<u>-</u>	<u>62</u>	<u>1</u>	<u>-</u>	<u>20,682</u>
<u>NET ASSETS</u>								
Invested in capital assets, net of related debt	45	45	3,752	-	170	-	-	6,412
Restricted - Nonexpendable	3,458	122,560	-	-	-	2,151	569	240,461
Restricted - Expendable	1,999	104,006	-	-	36	2,231	2,346	162,568
Unrestricted	963	1,464	9	4,912	1,944	1,434	131	37,713
TOTAL NET ASSETS	<u>\$ 6,465</u>	<u>\$ 228,075</u>	<u>\$ 3,761</u>	<u>\$ 4,912</u>	<u>\$ 2,150</u>	<u>\$ 5,816</u>	<u>\$ 3,046</u>	<u>\$ 447,154</u>

NOTE 22 - System Related Organizations (continued):

**NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS
NET ASSETS AS OF JUNE 30, 2011**

	<u>UNR Foundation</u>	<u>UNR AAUN</u>	<u>UNR AAUN Endowment</u>	<u>Practice Plans</u>	<u>DRI Foundation</u>	<u>DRI Research Park</u>	<u>TMCC Foundation</u>
<u>ASSETS</u>							
<i>Current Assets</i>							
Cash and cash equivalents	\$ 26,911	\$ 1,339	\$ 4	\$ 3,763	\$ 200	\$ 1	\$ 1,098
Short-term investments	97,840	-	5,371	4,445	-	-	-
Other current assets	2,453	324	1	7,238	2	-	68
Total Current Assets	127,204	1,663	5,376	15,446	202	1	1,166
<i>Noncurrent Assets</i>							
Endowment investments	20,354	-	-	-	-	-	389
Capital assets, net	44	62	-	2,373	486	-	-
Other noncurrent assets	19,815	1,003	-	984	-	-	-
Total Noncurrent Assets	40,213	1,065	-	3,357	486	-	389
TOTAL ASSETS	167,417	2,728	5,376	18,803	688	1	1,555
<u>LIABILITIES</u>							
<i>Current Liabilities</i>							
Due to affiliates	5,100	302	-	1,462	-	-	-
Current portion of long-term debt	-	-	-	405	87	-	-
Other	42	310	11	3,350	2	3	879
Total Current Liabilities	5,142	612	11	5,217	89	3	879
<i>Noncurrent Liabilities</i>							
Long-term debt	-	-	-	-	99	-	-
Other noncurrent liabilities	1,995	1,864	-	445	-	126	-
Total Noncurrent Liabilities	1,995	1,864	-	445	99	126	-
TOTAL LIABILITIES	7,137	2,476	11	5,662	188	129	879
<u>NET ASSETS</u>							
Invested in capital assets, net of related debt	44	62	-	1,896	486	-	-
Restricted - Nonexpendable	100,749	100	3,770	-	-	-	395
Restricted - Expendable	47,450	-	1,523	-	20	-	-
Unrestricted	12,037	90	72	11,245	(6)	(128)	281
TOTAL NET ASSETS	\$ 160,280	\$ 252	\$ 5,365	\$ 13,141	\$ 500	\$ (128)	\$ 676

NOTE 22 - System Related Organizations (continued):**NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS
NET ASSETS AS OF JUNE 30, 2011**

	WNC	GBC	UNLV	CSN	NSC	Total
	<u>Foundation</u>	<u>Foundation</u>	<u>Foundation</u>	<u>Foundation</u>	<u>Foundation</u>	<u>System Related Organizations</u>
<u>ASSETS</u>						
<i>Current Assets</i>						
Cash and cash equivalents	\$ 1,051	\$ 407	\$ 19,192	\$ 632	\$ 1,351	\$ 55,949
Short-term investments	-	811	26,478	2,814	-	137,759
Other current assets	58	17	6,866	252	4	17,283
Total Current Assets	1,109	1,235	52,536	3,698	1,355	210,991
<i>Noncurrent Assets</i>						
Endowment investments	1,514	4,072	129,920	1,181	569	157,999
Capital assets, net	-	56	212	-	-	3,233
Other noncurrent assets	92	102	38,621	862	1,138	62,617
Total Noncurrent Assets	1,606	4,230	168,753	2,043	1,707	223,849
TOTAL ASSETS	2,715	5,465	221,289	5,741	3,062	434,840
<u>LIABILITIES</u>						
<i>Current Liabilities</i>						
Due to affiliates	-	10	-	-	-	6,874
Current portion of long-term debt	-	-	-	-	-	492
Other	-	2	2,076	19	-	6,694
Total Current Liabilities	-	12	2,076	19	-	14,060
<i>Noncurrent Liabilities</i>						
Long-term debt	-	-	-	-	-	99
Other noncurrent liabilities	-	-	4,277	-	-	8,707
Total Noncurrent Liabilities	-	-	4,277	-	-	8,806
TOTAL LIABILITIES	-	12	6,353	19	-	22,866
<u>NET ASSETS</u>						
Invested in capital assets, net of related debt	-	56	59	-	-	2,603
Restricted - Nonexpendable	597	3,266	109,155	1,988	569	220,589
Restricted - Expendable	2,102	1,177	104,257	1,944	2,273	160,746
Unrestricted	16	954	1,465	1,790	220	28,036
TOTAL NET ASSETS	\$ 2,715	\$ 5,453	\$ 214,936	\$ 5,722	\$ 3,062	\$ 411,974

NOTE 22 - System Related Organizations (continued):

**NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS
REVENUES, EXPENSES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2012**

	UNR Foundation	UNR AAUN	UNR AAUN Endowment	Practice Plans	DRI Foundation	DRI Research Park	TMCC Foundation	WNC Foundation
<i>Operating Revenues</i>								
Patient revenue	\$ -	\$ -	\$ -	\$ 51,198	\$ -	\$ -	\$ -	\$ -
Contract revenue	-	-	-	6,277	-	-	-	-
Contributions	18,369	212	-	-	729	-	776	409
Campus support	2,047	-	500	-	222	61	122	181
Other operating revenues	969	255	-	3,435	47	3	-	39
Total operating revenues	21,385	467	500	60,910	998	64	898	629
<i>Operating Expenses</i>								
Program expenses	(322)	-	-	(33,082)	-	-	(708)	(332)
Depreciation	(14)	-	-	(712)	-	-	-	-
Other operating expenses	(3,177)	(154)	(243)	(22,261)	(414)	(61)	(160)	(235)
Total operating expenses	(3,513)	(154)	(243)	(56,055)	(414)	(61)	(868)	(567)
Operating income (loss)	17,872	313	257	4,855	584	3	30	62
<i>Nonoperating Revenues (Expenses)</i>								
Payments to System campuses and divisions	(18,572)	(437)	-	(3,773)	(525)	-	-	-
Other nonoperating revenues (expenses)	5,731	69	62	81	(4)	-	(89)	66
Total Nonoperating Revenues (Expenses)	(12,841)	(368)	62	(3,692)	(529)	-	(89)	66
Income (loss) before other revenue (expenses)	5,031	(55)	319	1,163	55	3	(59)	128
<i>Other Revenues (Expenses)</i>								
Additions to permanent endowments	3,543	-	-	-	-	-	-	-
Other revenues	-	-	-	-	-	-	-	-
Total Other Revenues (Expenses)	3,543	-	-	-	-	-	-	-
Increase (Decrease) in Net Assets	8,574	(55)	319	1,163	55	3	(59)	128
NET ASSETS								
Net assets - beginning of year	160,280	252	5,365	13,141	500	(128)	676	2,715
Net assets - end of year	\$ 168,854	\$ 197	\$ 5,684	\$ 14,304	\$ 555	\$ (125)	\$ 617	\$ 2,843

NOTE 22 - System Related Organizations (continued):**NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS
REVENUES, EXPENSES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2012**

	<u>GBC Foundation</u>	<u>UNLV Foundation</u>	<u>UNLV Research Foundation</u>	<u>Rebel Golf Foundation</u>	<u>UNLV Alumni Association</u>	<u>CSN Foundation</u>	<u>NSC Foundation</u>	<u>Total System Related Organizations</u>
<i>Operating Revenues</i>								
Patient revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,198
Contract revenue	-	-	-	-	-	-	-	6,277
Contributions	1,458	30,353	407	32	573	1,083	322	54,723
Campus support	346	2,156	-	-	-	-	-	5,635
Other operating revenues	30	940	345	57	240	441	-	6,801
Total operating revenues	1,834	33,449	752	89	813	1,524	322	124,634
<i>Operating Expenses</i>								
Program expenses	(27)	-	(389)	(215)	(519)	-	-	(35,594)
Depreciation	-	(23)	(91)	-	(1)	-	-	(841)
Other operating expenses	(1,032)	(4,984)	(7)	(88)	(302)	(704)	(166)	(33,988)
Total operating expenses	(1,059)	(5,007)	(487)	(303)	(822)	(704)	(166)	(70,423)
Operating income (loss)	775	28,442	265	(214)	(9)	820	156	54,211
<i>Nonoperating Revenues (Expenses)</i>								
Payments to System campuses and divisions	-	(27,547)	-	-	-	(899)	(179)	(51,932)
Other nonoperating revenues (expenses)	55	4,821	(280)	(255)	2	(41)	7	10,225
Total Nonoperating Revenues (Expenses)	55	(22,726)	(280)	(255)	2	(940)	(172)	(41,707)
Income (loss) before other revenue (expenses)	830	5,716	(15)	(469)	(7)	(120)	(16)	12,504
<i>Other Revenues (Expenses)</i>								
Additions to permanent endowments	182	7,423	-	-	-	214	-	11,362
Other revenues	-	-	3,776	5,381	2,157	-	-	11,314
Total Other Revenues (Expenses)	182	7,423	3,776	5,381	2,157	214	-	22,676
Increase (Decrease) in Net Assets	1,012	13,139	3,761	4,912	2,150	94	(16)	35,180
<i>NET ASSETS</i>								
Net assets - beginning of year	5,453	214,936	-	-	-	5,722	3,062	411,974
Net assets - end of year	\$ 6,465	\$ 228,075	\$ 3,761	\$ 4,912	\$ 2,150	\$ 5,816	\$ 3,046	\$ 447,154

NOTE 22 - System Related Organizations (continued):

**NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS
REVENUES, EXPENSES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2011**

	<u>UNR Foundation</u>	<u>UNR AAUN</u>	<u>UNR AAUN Endowment</u>	<u>Practice Plans</u>	<u>DRI Foundation</u>	<u>DRI Research Park</u>	<u>TMCC Foundation</u>
<i>Operating Revenues</i>							
Patient revenue	\$ -	\$ -	\$ -	\$ 49,787	\$ -	\$ -	\$ -
Contract revenue	-	-	-	7,355	-	-	-
Contributions	10,819	371	1	-	743	-	544
Campus support	2,349	-	-	-	317	55	142
Other operating revenues	1,350	103	-	2,637	1	3	-
Total operating revenues	14,518	474	1	59,779	1,061	58	686
<i>Operating Expenses</i>							
Program expenses	(343)	-	-	(33,893)	-	-	-
Depreciation	(12)	-	-	(827)	-	-	-
Other operating expenses	(3,308)	(202)	(12)	(21,557)	(357)	(54)	(453)
Total operating expenses	(3,663)	(202)	(12)	(56,277)	(357)	(54)	(453)
Operating income (loss)	10,855	272	(11)	3,502	704	4	233
<i>Nonoperating Revenues (Expenses)</i>							
Payments to System campuses and divisions	(17,170)	(393)	-	(2,976)	(260)	-	(530)
Other nonoperating revenues (expenses)	18,253	77	843	(3)	(6)	-	87
Total Nonoperating Revenues (Expenses)	1,083	(316)	843	(2,979)	(266)	-	(443)
Income (loss) before other revenue (expenses)	11,938	(44)	832	523	438	4	(210)
<i>Other Revenues (Expenses)</i>							
Additions to permanent endowments	5,988	-	-	-	-	-	-
Other revenues	-	-	-	-	-	-	-
Total Other Revenues (Expenses)	5,988	-	-	-	-	-	-
Increase (Decrease) in Net Assets	17,926	(44)	832	523	438	4	(210)
NET ASSETS							
Net assets - beginning of year	142,354	296	4,533	12,618	62	(132)	886
Net assets - end of year	<u>\$ 160,280</u>	<u>\$ 252</u>	<u>\$ 5,365</u>	<u>\$ 13,141</u>	<u>\$ 500</u>	<u>\$ (128)</u>	<u>\$ 676</u>

NOTE 22 - System Related Organizations (continued):

**NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS
REVENUES, EXPENSES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2011**

	WNC	GBC	UNLV	CSN	NSC	Total
	<u>Foundation</u>	<u>Foundation</u>	<u>Foundation</u>	<u>Foundation</u>	<u>Foundation</u>	<u>System Related Organizations</u>
<i>Operating Revenues</i>						
Patient revenue	\$ -	\$ -	\$ -	\$ -	\$ -	49,787
Contract revenue	-	-	-	-	-	7,355
Contributions	791	227	23,908	1,079	455	38,938
Campus support	-	293	2,789	-	-	5,945
Other operating revenues	129	57	738	385	5	5,408
Total operating revenues	<u>920</u>	<u>577</u>	<u>27,435</u>	<u>1,464</u>	<u>460</u>	<u>107,433</u>
<i>Operating Expenses</i>						
Program expenses	(253)	(53)	-	-	-	(34,542)
Depreciation	-	(13)	(26)	-	-	(878)
Other operating expenses	(489)	(368)	(4,561)	(778)	(244)	(32,383)
Total operating expenses	<u>(742)</u>	<u>(434)</u>	<u>(4,587)</u>	<u>(778)</u>	<u>(244)</u>	<u>(67,803)</u>
Operating income (loss)	<u>178</u>	<u>143</u>	<u>22,848</u>	<u>686</u>	<u>216</u>	<u>39,630</u>
<i>Nonoperating Revenues (Expenses)</i>						
Payments to System campuses and divisions	(114)	(425)	(14,897)	(830)	(237)	(37,832)
Other nonoperating revenues (expenses)	151	628	19,706	617	-	40,353
Total Nonoperating Revenues (Expenses)	<u>37</u>	<u>203</u>	<u>4,809</u>	<u>(213)</u>	<u>(237)</u>	<u>2,521</u>
Income (loss) before other revenue (expenses)	<u>215</u>	<u>346</u>	<u>27,657</u>	<u>473</u>	<u>(21)</u>	<u>42,151</u>
<i>Other Revenues (Expenses)</i>						
Additions to permanent endowments	-	295	7,392	275	-	13,950
Other revenues	-	-	-	-	-	-
Total Other Revenues (Expenses)	<u>-</u>	<u>295</u>	<u>7,392</u>	<u>275</u>	<u>-</u>	<u>13,950</u>
Increase (Decrease) in Net Assets	<u>215</u>	<u>641</u>	<u>35,049</u>	<u>748</u>	<u>(21)</u>	<u>56,101</u>
<i>NET ASSETS</i>						
Net assets - beginning of year	2,500	4,812	179,887	4,974	3,083	355,873
Net assets - end of year	<u>\$ 2,715</u>	<u>\$ 5,453</u>	<u>\$ 214,936</u>	<u>\$ 5,722</u>	<u>\$ 3,062</u>	<u>\$ 411,974</u>

NOTE 22 - System Related Organizations (continued):

UNR Foundation:

Cash and cash equivalents at June 30, 2012 and 2011, consists of:

	<u>2012</u>	<u>2011</u>
Cash	\$ 1,527	\$ 7,224
Money funds	1,986	726
Commingled funds	8,154	17,561
Certificates of deposit	350	-
Treasury bills and notes	<u>11,601</u>	<u>1,400</u>
	<u>\$23,618</u>	<u>\$26,911</u>

The fair value of investments at June 30, 2012 and 2011, are as follows:

	<u>2012</u>	<u>2011</u>
Equity Investments	\$ 471	\$ 614
Bonds	13,547	14,215
Commingled funds	94,162	79,879
Certificates of deposit	3,461	4,166
U.S. Government Securities	<u>16,319</u>	<u>19,320</u>
	<u>\$127,960</u>	<u>\$118,194</u>

At June 30, 2012, 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	\$ 471	\$ 471	\$ -	\$ -	\$ -
Bonds	13,547	432	3,251	1,794	8,070
Commingled funds	94,162	73,506	14,092	5,601	963
Certificates of deposit	3,461	1,647	1,814	-	-
U.S. Government securities	<u>16,319</u>	<u>10,463</u>	<u>2,617</u>	<u>1,317</u>	<u>1,922</u>
	<u>\$127,960</u>	<u>\$86,519</u>	<u>\$21,774</u>	<u>\$8,712</u>	<u>\$10,955</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, 2012 and 2011 was \$(879) and \$1,417, 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.

NOTE 22 - System Related Organizations (continued):*Concentration of Credit Risk*

Concentration of credit risk is the risk of loss attributed to the magnitude of an organization's investment in a single issuer. The Foundation restricts investment of cash and cash equivalents and investments to financial institutions with high credit standing, and the Foundation currently purchases certificates of deposit of less than \$250 per bank or institution. Commercial paper is limited to a maximum of 10% of the total cash 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. Presented below is the rating as of year end of each investment type.

	AAA	AA	A	BBB	Not Rated
Equity investments	\$ -	\$ -	\$ -	\$ -	\$ 471
Bonds	264	3,750	827	316	8,390
Commingled funds	-	-	-	-	94,162
Certificates of deposit	-	-	-	-	3,461
U.S. Government securities	<u>5,756</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,563</u>
	<u>\$6,020</u>	<u>\$ 3,750</u>	<u>\$ 827</u>	<u>\$ 316</u>	<u>\$117,047</u>

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

Interest Rate Risk

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

Foreign Currency Risk

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

Custodial Credit Risk – Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the Foundation's deposits exceed FDIC limits and as a result may not be 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, 2012, the Foundation's bank balances totaled \$23,164. Of this balance, \$1,361 was covered by depository insurance and/or collateralized and \$8,094 is held by State Street Government Securities and subject to their investment policies. The remaining \$13,808 was uninsured and uncollateralized and, as a result, was subject to custodial credit risk at June 30, 2012. Included in the uninsured balance is \$11,601 held in 90-day U.S. Government Securities.

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

NOTE 22 - System Related Organizations (continued):

UNLV Foundation:

Restatement

Subsequent to the issuance of UNLV Foundation's financial statements for the year ended June 30, 2011, management determined that errors were made related to its reporting of net assets. As a result the financial statements have been restated for the year ended June 30, 2011 to correct those errors. A summary of the effect of the restatement is as follows:

<u>Net Assets at June 30, 2011</u>	<u>As Reported</u>	<u>As Restated</u>
Restricted for		
Nonexpendable	\$ 112,322	\$ 109,155
Expendable	78,071	104,257
Unrestricted	24,483	1,465

The restatement had no impact on the Combined Statement of Support and Revenues, Expenses and Changes in Net Assets.

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, 2012, the total balance for the UNLV Foundations cash and money market funds was \$12,089. Of this balance, \$5,241 was covered by the Federal Deposit Insurance Corporation. One depository institution has provided full insurance on all non-interest bearing accounts. As of June 30, 2012, \$4,337 is covered by this program, which is set to expire on December 31, 2012. The amount of \$6,847 was uninsured.

Investments include the following at June 30, 2012 and 2011:

	<u>2012</u>	<u>2011</u>
Mutual funds	\$ 12,985	\$ 6,142
Certificates of deposit	1,316	907
Equities	16,506	70,858
U.S. government obligations	19,181	37,204
Corporate obligations	28,920	33,763
Mortgage-backed securities	18,546	864
Alternative investments	74,392	6,660
Non-U.S. corporate bonds	<u>3,304</u>	<u>-</u>
Total marketable securities at fair value	<u>\$175,150</u>	<u>\$156,398</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, 2012 follow:

	<u>Total</u>	<u>AAA</u>	<u>AA</u>	<u>A</u>	<u>BBB</u>	<u>Below Investment Grade</u>
Mortgage-backed securities	\$ 18,546	\$ 1,468	\$ 16,646	\$ 251	\$ 27	\$ 154
U.S. corporate bonds	28,920	-	1,872	12,231	14,281	536
Non-U.S. corporate bonds	3,304	-	126	1,166	2,012	-

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

NOTE 22 - System Related Organizations (continued):

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

Interest Rate Risk

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

For investments in donor-restricted endowment funds, the UNLV Foundation uses the Barclays Aggregate Bond Index average as the benchmark; maturity as of June 30, 2012, was 6.95 years. The fixed-income portfolio's average maturity was 6.22 years. Interest rates range from 1.452% to 3.182%.

For investments in donor-restricted expendable funds, the UNLV Foundation uses the Barclays Aggregate Index average as the benchmark; maturity as of June 30, 2012, was 7.5 years. The fixed income-portfolio's average maturity was 7.5 years. Interest rates range from 0% to 10.75%.

	Maturity <u>Under 1 Year</u>	Maturity <u>1 – 5 Years</u>	Maturity <u>5 – 10 Years</u>	Maturity <u>Over 10 Years</u>	<u>Total</u>
Mutual funds	\$ 12,985	\$ -	\$ -	\$ -	\$ 12,985
Certificates of deposit	303	1,013	-	-	1,316
Mortgage backed securities	-	355	1,765	16,426	18,546
U.S. government obligations	10,793	4,137	2,680	1,571	19,181
U.S. corporate bonds	966	9,424	12,434	6,096	28,920
Non-U.S. corporate bonds	<u>161</u>	<u>856</u>	<u>1,567</u>	<u>720</u>	<u>3,304</u>
Investment in securities at fair value	<u>\$ 25,208</u>	<u>\$ 15,785</u>	<u>\$ 18,446</u>	<u>\$ 24,813</u>	<u>\$ 84,252</u>

Foreign Currency Risk

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

During the years ended June 30, 2012 and 2011, the UNLV Foundation recognized \$2,045 and \$20,309, respectively, in investment gains. Earnings included \$4,382 and \$3,731, respectively, from interest and dividends, \$3,570 and \$3,930, respectively, from net realized gains on the sale of investments, and \$5,265 and \$13,465, respectively, from the change in investment fair value. The calculation of realized gains and losses is independent of the calculation of the net change in the fair value of investments. Realized gains and losses on investments that had been held more than one fiscal year and sold in the current year were included as a change in the fair value of investments reported in prior years. Investment expenses of \$641 and \$814, respectively, and amortization of bond discounts of \$2 and \$2, respectively, were netted against earnings.

(Remainder of this page left intentionally blank)

(This Page Intentionally Left Blank)

SUPPLEMENTAL INFORMATION

	<u>UNR</u>	<u>System</u>	<u>DRI</u>	<u>TMCC</u>
<u>ASSETS</u>				
<i>Current Assets</i>				
Cash and cash equivalents	\$ 35,066	\$ 47,420	\$ 7,958	\$ 7,118
Restricted cash and cash equivalents	-	-	150	-
Short-term investments	107,847	22,110	22,852	22,990
Accounts receivable, net	18,493	372	3,865	2,234
Receivable from U.S. Government	18,267	773	3,436	1,020
Receivable from State of Nevada	833	-	159	244
Current portion of loans receivable, net	936	79	-	13
Inventories	3,676	89	-	15
Deposits and deferred expenditures, current	566	36	7	55
Other	-	-	-	-
Total Current Assets	<u>185,684</u>	<u>70,879</u>	<u>38,427</u>	<u>33,689</u>
<i>Noncurrent Assets</i>				
Cash held by State Treasurer	4,968	100	42	109
Restricted cash and cash equivalents	1,843	-	-	-
Receivable from State of Nevada	1,007	-	-	-
Endowment investments	114,964	10,166	26,217	8,590
Deposits and deferred expenditures	4,123	477	-	-
Loans receivable, net	6,561	1,161	-	198
Capital assets, net	694,269	28,123	68,776	58,483
Pledges receivable	1,724	-	-	-
Other noncurrent assets	-	273	-	-
Total Noncurrent Assets	<u>829,459</u>	<u>40,300</u>	<u>95,035</u>	<u>67,380</u>
TOTAL ASSETS	<u>1,015,143</u>	<u>111,179</u>	<u>133,462</u>	<u>101,069</u>
<u>LIABILITIES</u>				
<i>Current Liabilities</i>				
Accounts payable	19,106	2,646	593	1,399
Accrued payroll and related liabilities	23,506	1,413	2,545	3,739
Unemployment insurance and workers compensation	2,681	123	237	293
Current portion of compensated absences	11,368	1,512	3,323	1,105
Current portion of long-term debt	8,325	-	649	-
Current portion of obligations under capital leases	9	-	-	-
Accrued interest payable	6,710	-	78	-
Deferred revenue	15,335	1,808	2,620	989
Funds held in trust for others	2,480	-	158	96
Other	-	-	270	6
Total Current Liabilities	<u>89,520</u>	<u>7,502</u>	<u>10,473</u>	<u>7,627</u>
<i>Noncurrent Liabilities</i>				
Refundable advances under federal loan programs	4,775	-	-	283
Compensated absences	7,544	210	872	584
Long-term debt	258,811	-	7,955	-
Obligations under capital leases	-	-	-	-
Other noncurrent liabilities	-	-	-	-
Total Noncurrent Liabilities	<u>271,130</u>	<u>210</u>	<u>8,827</u>	<u>867</u>
TOTAL LIABILITIES	<u>360,650</u>	<u>7,712</u>	<u>19,300</u>	<u>8,494</u>
<u>NET ASSETS</u>				
Invested in capital assets, net of related debt	429,653	28,072	60,322	58,483
Restricted - Nonexpendable	37,881	7,023	20,668	4,342
Restricted - Expendable - Scholarships, research and instruction	65,158	4,090	7,876	5,116
Restricted - Expendable - Loans	5,270	1,456	-	(41)
Restricted - Expendable - Capital projects	10,277	139	765	7,518
Restricted - Expendable - Debt service	9,637	-	-	7
Unrestricted	96,617	62,687	24,531	17,150
TOTAL NET ASSETS	<u>\$ 654,493</u>	<u>\$ 103,467</u>	<u>\$ 114,162</u>	<u>\$ 92,575</u>

<u>WNC</u>	<u>GBC</u>	<u>UNLV</u>	<u>CSN</u>	<u>NSC</u>	<u>TOTAL</u>
\$ 2,408	\$ 2,018	\$ 63,259	\$ 14,377	\$ 2,417	\$ 182,041
-	-	-	-	-	150
5,408	4,904	236,233	50,312	7,855	480,511
506	763	3,509	3,180	402	33,324
489	309	10,187	1,778	687	36,946
102	43	623	185	17	2,206
7	51	289	53	-	1,428
-	-	2,126	659	303	6,868
-	125	9,631	887	308	11,615
79	-	-	-	-	79
<u>8,999</u>	<u>8,213</u>	<u>325,857</u>	<u>71,431</u>	<u>11,989</u>	<u>755,168</u>
564	-	2,831	1,017	2,352	11,983
-	-	9,114	1,050	-	12,007
-	-	3,444	206	-	4,657
218	208	47,188	4,992	-	212,543
-	-	-	243	-	4,843
-	-	2,966	16	-	10,902
35,179	42,022	792,364	211,485	28,563	1,959,264
-	-	-	-	-	1,724
-	-	-	-	-	273
<u>35,961</u>	<u>42,230</u>	<u>857,907</u>	<u>219,009</u>	<u>30,915</u>	<u>2,218,196</u>
<u>44,960</u>	<u>50,443</u>	<u>1,183,764</u>	<u>290,440</u>	<u>42,904</u>	<u>2,973,364</u>
563	477	8,525	2,516	940	36,765
1,100	1,028	24,596	7,587	1,086	66,600
135	354	2,611	828	74	7,336
683	436	9,124	2,462	697	30,710
-	143	10,758	-	-	19,875
-	-	202	368	-	579
-	4	4,883	-	-	11,675
-	145	15,750	8,191	1,043	45,881
166	54	4,759	516	-	8,229
-	-	-	-	-	276
<u>2,647</u>	<u>2,641</u>	<u>81,208</u>	<u>22,468</u>	<u>3,840</u>	<u>227,926</u>
-	-	3,001	-	-	8,059
86	245	5,252	1,173	84	16,050
-	1,317	209,119	-	-	477,202
-	-	557	32	-	589
-	-	1,241	-	-	1,241
<u>86</u>	<u>1,562</u>	<u>219,170</u>	<u>1,205</u>	<u>84</u>	<u>503,141</u>
<u>2,733</u>	<u>4,203</u>	<u>300,378</u>	<u>23,673</u>	<u>3,924</u>	<u>731,067</u>
35,179	40,562	571,729	211,084	28,563	1,463,647
218	208	11,989	2,366	-	84,695
654	996	38,453	5,632	339	128,314
-	26	932	-	-	7,643
666	15	15,353	2,274	2,583	39,590
-	640	10,276	-	-	20,560
5,510	3,793	234,654	45,411	7,495	497,848
<u>\$ 42,227</u>	<u>\$ 46,240</u>	<u>\$ 883,386</u>	<u>\$ 266,767</u>	<u>\$ 38,980</u>	<u>\$2,242,297</u>

	<u>UNR</u>	<u>System</u>	<u>DRI</u>	<u>TMCC</u>
<u>ASSETS</u>				
<i>Current Assets</i>				
Cash and cash equivalents	\$ 35,280	\$ 49,780	\$ 7,676	\$ 7,991
Restricted cash and cash equivalents	-	-	151	-
Short-term investments	88,193	12,397	19,416	21,706
Accounts receivable, net	25,680	472	2,978	1,391
Receivable from U.S. Government	20,366	1,850	3,616	465
Receivable from State of Nevada	1,672	-	212	11
Pledges receivable, net	225	-	-	-
Current portion of loans receivable, net	977	245	-	12
Inventories	2,865	131	-	14
Deposits and deferred expenditures, current	635	36	14	4
Total Current Assets	<u>175,893</u>	<u>64,911</u>	<u>34,063</u>	<u>31,594</u>
<i>Noncurrent Assets</i>				
Cash held by State Treasurer	16,728	-	193	-
Restricted cash and cash equivalents	26,916	-	-	-
Receivable from State of Nevada	-	-	-	-
Endowment investments	120,841	10,575	27,292	8,967
Deposits and deferred expenditures	5,201	513	-	-
Loans receivable, net	6,172	1,029	-	234
Capital assets, net	703,666	30,857	70,338	60,430
Pledges receivable	1,865	-	-	-
Other noncurrent assets	-	296	-	-
Total Noncurrent Assets	<u>881,389</u>	<u>43,270</u>	<u>97,823</u>	<u>69,631</u>
TOTAL ASSETS	<u>1,057,282</u>	<u>108,181</u>	<u>131,886</u>	<u>101,225</u>
<u>LIABILITIES</u>				
<i>Current Liabilities</i>				
Accounts payable	18,708	2,345	630	1,176
Accrued payroll and related liabilities	8,356	478	799	1,100
Unemployment insurance and workers' compensation	1,744	43	121	180
Current portion of compensated absences	11,584	1,706	3,161	1,136
Current portion of long-term debt	8,282	-	608	-
Current portion of obligations under capital leases	621	-	5	-
Accrued interest payable	7,236	-	83	62
Deferred revenue	14,199	1,600	3,032	793
Funds held in trust for others	2,191	-	195	87
Other	-	-	359	435
Total Current Liabilities	<u>72,921</u>	<u>6,172</u>	<u>8,993</u>	<u>4,969</u>
<i>Noncurrent Liabilities</i>				
Refundable advances under federal loan programs	4,746	-	-	282
Compensated absences	8,292	358	862	534
Long-term debt	277,076	-	8,604	-
Obligations under capital leases	1,257	-	-	-
Due to State of Nevada	-	-	-	4,925
Total Noncurrent Liabilities	<u>291,371</u>	<u>358</u>	<u>9,466</u>	<u>5,741</u>
TOTAL LIABILITIES	<u>364,292</u>	<u>6,530</u>	<u>18,459</u>	<u>10,710</u>
<u>NET ASSETS</u>				
Invested in capital assets, net of related debt	412,441	30,806	61,272	55,070
Restricted - Nonexpendable	37,972	7,201	20,645	4,728
Restricted - Expendable - Scholarships, research and instruction	77,341	3,081	8,622	4,837
Restricted - Expendable - Loans	5,168	1,865	-	(13)
Restricted - Expendable - Capital projects	52,682	55	598	5,778
Restricted - Expendable - Debt service	6,865	-	-	(56)
Unrestricted	100,521	58,643	22,290	20,171
TOTAL NET ASSETS	<u>\$ 692,990</u>	<u>\$ 101,651</u>	<u>\$ 113,427</u>	<u>\$ 90,515</u>

<u>WNC</u>	<u>GBC</u>	<u>UNLV</u>	<u>CSN</u>	<u>NSC</u>	<u>TOTAL</u>
\$ 770	\$ 954	\$ 68,265	\$ 13,647	\$ 2,402	\$ 186,765
-	-	-	-	-	151
4,123	3,969	194,537	42,783	6,893	394,017
495	572	3,230	2,719	453	37,990
1,028	139	10,121	158	569	38,312
5	135	638	258	8	2,939
-	-	-	-	-	225
7	18	698	57	-	2,014
-	-	1,973	695	270	5,948
-	68	7,615	678	172	9,222
<u>6,428</u>	<u>5,855</u>	<u>287,077</u>	<u>60,995</u>	<u>10,767</u>	<u>677,583</u>
1,326	55	5,880	3,803	2,362	30,347
-	-	5,043	752	-	32,711
-	-	2,511	961	-	3,472
225	216	49,809	5,168	-	223,093
-	-	1,806	37	-	7,557
-	-	3,133	13	-	10,581
34,921	43,198	797,061	216,560	29,083	1,986,114
-	-	-	-	-	1,865
-	-	-	-	-	296
<u>36,472</u>	<u>43,469</u>	<u>865,243</u>	<u>227,294</u>	<u>31,445</u>	<u>2,296,036</u>
<u>42,900</u>	<u>49,324</u>	<u>1,152,320</u>	<u>288,289</u>	<u>42,212</u>	<u>2,973,619</u>
202	194	11,523	2,485	793	38,056
501	167	14,548	2,251	150	28,350
88	306	1,710	492	35	4,719
506	434	9,608	2,708	559	31,402
-	126	10,813	-	-	19,829
-	-	238	344	-	1,208
-	13	4,601	-	-	11,995
27	128	14,372	2,754	645	37,550
146	83	5,207	538	3	8,450
-	-	-	-	-	794
<u>1,470</u>	<u>1,451</u>	<u>72,620</u>	<u>11,572</u>	<u>2,185</u>	<u>182,353</u>
-	-	2,784	3	-	7,815
285	254	4,875	1,217	300	16,977
-	1,467	218,814	-	-	505,961
-	-	805	400	-	2,462
-	-	-	-	-	4,925
<u>285</u>	<u>1,721</u>	<u>227,278</u>	<u>1,620</u>	<u>300</u>	<u>538,140</u>
<u>1,755</u>	<u>3,172</u>	<u>299,898</u>	<u>13,192</u>	<u>2,485</u>	<u>720,493</u>
34,921	41,605	568,197	215,816	29,083	1,449,211
226	216	11,960	2,340	-	85,288
54	620	40,649	5,335	101	140,640
-	23	966	-	-	8,009
1,326	677	13,249	5,516	2,362	82,243
-	494	7,001	-	-	14,304
4,618	2,517	210,400	46,090	8,181	473,431
<u>\$ 41,145</u>	<u>\$ 46,152</u>	<u>\$ 852,422</u>	<u>\$ 275,097</u>	<u>\$ 39,727</u>	<u>\$2,253,126</u>

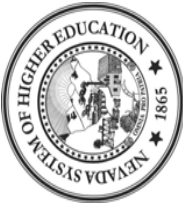
	<u>UNR</u>	<u>System</u>	<u>DRI</u>	<u>TMCC</u>
Operating Revenues				
Student tuition and fees (net of scholarship allowance of \$115,276)	\$ 104,476	\$ -	\$ -	\$ 13,166
Federal grants and contracts	87,192	2,491	27,666	4,158
State grants and contracts	12,271	-	8	912
Local grants and contracts	23,847	-	390	-
Other grants and contracts	8,820	648	2,370	55
Campus support	-	-	-	-
Sales and services of educational departments (including \$4,308 from System Related Organizations)	26,491	3,123	-	996
Sales and services of auxiliary enterprises (net of scholarship allowance of \$5,083)	30,275	-	-	1,297
Interest earned on loans receivable	164	-	-	3
Other operating revenues	2,884	7,473	10,838	220
Total Operating Revenues	<u>296,420</u>	<u>13,735</u>	<u>41,272</u>	<u>20,807</u>
Operating Expenses				
Employee compensation and benefits	(306,280)	(17,950)	(33,416)	(41,273)
Utilities	(10,081)	(1,415)	(1,107)	(1,411)
Supplies and services	(131,871)	(17,062)	(10,377)	(10,196)
Scholarships and fellowships	(16,494)	(688)	-	(10,186)
Depreciation	(31,641)	(4,938)	(4,525)	(3,149)
Other operating expenses	-	-	-	-
Total Operating Expenses	<u>(496,367)</u>	<u>(42,053)</u>	<u>(49,425)</u>	<u>(66,215)</u>
Operating Income (Loss)	<u>(199,947)</u>	<u>(28,318)</u>	<u>(8,153)</u>	<u>(45,408)</u>
Nonoperating Revenues (Expenses)				
State appropriations	146,580	24,730	8,043	30,590
Transfers to/from System Administration	(590)	3,273	(150)	(13)
Gifts (including \$31,263 from System Related Organizations)	13,219	5	506	624
Investment income, net	3,106	2,229	667	613
Gain (loss) on disposal of capital assets	(8,092)	(222)	38	(72)
Interest expense	(13,353)	-	(609)	(305)
Other nonoperating revenues (expenses)	(1,176)	-	-	-
Federal grants and contracts	16,306	-	-	14,996
Total Nonoperating Revenues (Expenses)	<u>156,000</u>	<u>30,015</u>	<u>8,495</u>	<u>46,433</u>
Income (Loss) before other revenue (expenses)	<u>(43,947)</u>	<u>1,697</u>	<u>342</u>	<u>1,025</u>
Other Revenues (Expenses)				
State appropriations restricted for capital purposes	2,383	100	373	1,025
Capital grants and gifts (including \$13,803 from System Related Organizations)	2,692	-	-	-
Additions to permanent endowments (including \$79 from System Related Organizations)	375	19	20	10
Total Other Revenues (Expenses)	<u>5,450</u>	<u>119</u>	<u>393</u>	<u>1,035</u>
Increase (Decrease) in Net Assets	<u>(38,497)</u>	<u>1,816</u>	<u>735</u>	<u>2,060</u>
NET ASSETS				
Net assets - beginning of year	692,990	101,651	113,427	90,515
Net assets - end of year	<u>\$ 654,493</u>	<u>\$ 103,467</u>	<u>\$ 114,162</u>	<u>\$ 92,575</u>

<u>WNC</u>	<u>GBC</u>	<u>UNLV</u>	<u>CSN</u>	<u>NSC</u>	<u>Eliminations</u>	<u>TOTAL</u>
\$ 3,836	\$ 2,946	\$ 159,960	\$ 43,976	\$ 6,827	\$ -	\$ 335,187
678	1,278	42,107	5,290	1,498	(8,231)	164,127
870	415	11,513	2,494	428	-	28,911
14	649	252	-	15	-	25,167
-	74	1,425	55	126	-	13,573
13	-	-	-	40	-	53
526	395	23,220	2,022	949	-	57,722
834	580	41,643	2,267	-	-	76,896
-	-	50	-	-	-	217
350	-	6,600	1,035	16	-	29,416
<u>7,121</u>	<u>6,337</u>	<u>286,770</u>	<u>57,139</u>	<u>9,899</u>	<u>(8,231)</u>	<u>731,269</u>
(18,322)	(16,633)	(302,730)	(109,155)	(13,112)	-	(858,871)
(613)	(713)	(12,506)	(3,751)	(357)	-	(31,954)
(4,187)	(3,923)	(92,278)	(35,330)	(7,432)	8,231	(304,425)
(3,853)	(956)	(23,437)	(30,314)	(2,842)	-	(88,770)
(1,365)	(1,603)	(35,810)	(11,619)	(1,039)	-	(95,689)
(30)	-	-	-	-	-	(30)
<u>(28,370)</u>	<u>(23,828)</u>	<u>(466,761)</u>	<u>(190,169)</u>	<u>(24,782)</u>	<u>8,231</u>	<u>(1,379,739)</u>
<u>(21,249)</u>	<u>(17,491)</u>	<u>(179,991)</u>	<u>(133,030)</u>	<u>(14,883)</u>	<u>-</u>	<u>(648,470)</u>
15,030	14,032	149,310	77,578	9,111	-	475,004
14	(43)	(2,441)	(9)	(41)	-	-
337	547	15,263	853	179	-	31,533
211	213	8,293	1,399	242	-	16,973
(20)	-	(225)	(55)	-	-	(8,648)
-	(54)	(9,593)	(41)	-	-	(23,955)
-	34	151	-	-	-	(991)
6,188	2,850	32,651	44,874	4,464	-	122,329
<u>21,760</u>	<u>17,579</u>	<u>193,409</u>	<u>124,599</u>	<u>13,955</u>	<u>-</u>	<u>612,245</u>
<u>511</u>	<u>88</u>	<u>13,418</u>	<u>(8,431)</u>	<u>(928)</u>	<u>-</u>	<u>(36,225)</u>
571	-	3,115	44	100	-	7,711
-	-	14,392	31	81	-	17,196
-	-	39	26	-	-	489
<u>571</u>	<u>-</u>	<u>17,546</u>	<u>101</u>	<u>181</u>	<u>-</u>	<u>25,396</u>
<u>1,082</u>	<u>88</u>	<u>30,964</u>	<u>(8,330)</u>	<u>(747)</u>	<u>-</u>	<u>(10,829)</u>
41,145	46,152	852,422	275,097	39,727	-	2,253,126
<u>\$ 42,227</u>	<u>\$ 46,240</u>	<u>\$ 883,386</u>	<u>\$ 266,767</u>	<u>\$ 38,980</u>	<u>\$ -</u>	<u>\$2,242,297</u>

	<u>UNR</u>	<u>System</u>	<u>DRI</u>	<u>TMCC</u>
Operating Revenues				
Student tuition and fees (net of scholarship allowance of \$91,504)	\$ 97,066	\$ -	\$ -	\$ 13,429
Federal grants and contracts	91,381	3,478	29,001	19,342
State grants and contracts	13,377	-	373	1,069
Local grants and contracts	26,234	-	286	-
Other grants and contracts	12,382	682	1,797	504
Campus support	-	-	-	-
Sales and services of educational departments (including \$3,043 from System Related Organizations)	28,081	3,678	-	846
Sales and services of auxiliary enterprises (net of scholarship allowance of \$5,464)	29,991	-	-	1,164
Interest earned on loans receivable	147	-	-	2
Other operating revenues	2,552	8,392	10,296	183
Total Operating Revenues	<u>301,211</u>	<u>16,230</u>	<u>41,753</u>	<u>36,539</u>
Operating Expenses				
Employee compensation and benefits	(321,672)	(19,797)	(32,485)	(43,131)
Utilities	(10,499)	(1,641)	(1,281)	(1,314)
Supplies and services	(124,495)	(15,065)	(11,534)	(9,740)
Scholarships and fellowships	(20,585)	(720)	-	(11,697)
Depreciation	(29,540)	(3,204)	(4,908)	(3,092)
Other operating expenses	-	-	-	-
Total Operating Expenses	<u>(506,791)</u>	<u>(40,427)</u>	<u>(50,208)</u>	<u>(68,974)</u>
Operating Income (Loss)	<u>(205,580)</u>	<u>(24,197)</u>	<u>(8,455)</u>	<u>(32,435)</u>
Nonoperating Revenues (Expenses)				
State appropriations	173,315	23,970	9,303	35,231
Refund to State	-	-	-	-
Transfers to/from System Administration	(12,984)	49,089	(2,145)	(2,658)
Gifts (including \$30,830 from System Related Organizations)	15,691	1,639	239	592
Investment Income, net	33,273	2,545	6,809	4,249
Gain (loss) on disposal of capital assets	217	(92)	(52)	(12)
Interest expense	(12,981)	-	(646)	(258)
Other nonoperating revenues (expenses)	(1,486)	-	-	-
Federal grants and contracts	13,681	-	-	-
Total Nonoperating Revenues (Expenses)	<u>208,726</u>	<u>77,151</u>	<u>13,508</u>	<u>37,144</u>
Income (Loss) before other revenue (expenses)	<u>3,146</u>	<u>52,954</u>	<u>5,053</u>	<u>4,709</u>
Other Revenues (Expenses)				
State appropriations restricted for capital purposes	(3,047)	-	-	-
Capital grants and gifts (including \$3,060 from System Related Organizations)	10,533	-	-	(2)
Additions to permanent endowments (including \$181 from System Related Organizations)	3,018	-	21	26
Total Other Revenues (Expenses)	<u>10,504</u>	<u>-</u>	<u>21</u>	<u>24</u>
Increase (Decrease) in Net Assets	<u>13,650</u>	<u>52,954</u>	<u>5,074</u>	<u>4,733</u>
NET ASSETS				
Net assets - beginning of year	679,340	48,697	108,353	85,782
Net assets - end of year	<u>\$ 692,990</u>	<u>\$ 101,651</u>	<u>\$ 113,427</u>	<u>\$ 90,515</u>

<u>WNC</u>	<u>GBC</u>	<u>UNLV</u>	<u>CSN</u>	<u>NSC</u>	<u>Eliminations</u>	<u>TOTAL</u>
\$ 4,490	\$ 2,978	\$ 154,525	\$ 50,073	\$ 6,244	\$ -	\$ 328,805
76	1,874	47,999	1,271	1,603	(9,672)	186,353
982	474	12,219	6,428	423	-	35,345
12	779	332	465	14	-	28,122
-	66	1,470	60	147	-	17,108
16	-	-	-	-	-	16
415	488	23,777	2,409	23	-	59,717
868	673	41,875	1,681	1,220	-	77,472
-	-	47	-	-	-	196
160	-	5,456	961	28	-	28,028
<u>7,019</u>	<u>7,332</u>	<u>287,700</u>	<u>63,348</u>	<u>9,702</u>	<u>(9,672)</u>	<u>761,162</u>
(21,710)	(18,941)	(324,146)	(112,071)	(13,329)	-	(907,282)
(675)	(801)	(13,484)	(4,155)	(353)	-	(34,203)
(5,978)	(3,743)	(83,199)	(36,451)	(7,213)	9,672	(287,746)
(4,758)	(897)	(27,232)	(31,883)	(3,272)	-	(101,044)
(1,421)	(1,587)	(37,253)	(10,493)	(1,059)	-	(92,557)
(52)	-	-	-	-	-	(52)
<u>(34,594)</u>	<u>(25,969)</u>	<u>(485,314)</u>	<u>(195,053)</u>	<u>(25,226)</u>	<u>9,672</u>	<u>(1,422,884)</u>
<u>(27,575)</u>	<u>(18,637)</u>	<u>(197,614)</u>	<u>(131,705)</u>	<u>(15,524)</u>	<u>-</u>	<u>(661,722)</u>
18,204	16,291	169,727	90,154	12,888	-	549,083
-	-	-	-	(68)	-	(68)
(525)	(541)	(23,798)	(5,609)	(829)	-	-
283	492	14,969	857	237	-	34,999
799	596	32,400	6,622	824	-	88,117
(21)	-	(1,630)	(36)	-	-	(1,626)
(61)	(93)	(10,249)	(64)	-	-	(24,352)
-	(264)	5,573	-	(54)	-	3,769
7,055	2,792	32,421	40,843	3,977	-	100,769
<u>25,734</u>	<u>19,273</u>	<u>219,413</u>	<u>132,767</u>	<u>16,975</u>	<u>-</u>	<u>750,691</u>
<u>(1,841)</u>	<u>636</u>	<u>21,799</u>	<u>1,062</u>	<u>1,451</u>	<u>-</u>	<u>88,969</u>
-	-	-	-	-	-	(3,047)
-	-	2,810	(2)	102	-	13,441
-	-	59	16	-	-	3,140
<u>-</u>	<u>-</u>	<u>2,869</u>	<u>14</u>	<u>102</u>	<u>-</u>	<u>13,534</u>
<u>(1,841)</u>	<u>636</u>	<u>24,668</u>	<u>1,076</u>	<u>1,553</u>	<u>-</u>	<u>102,503</u>
42,986	45,516	827,754	274,021	38,174	-	2,150,623
<u>\$ 41,145</u>	<u>\$ 46,152</u>	<u>\$ 852,422</u>	<u>\$ 275,097</u>	<u>\$ 39,727</u>	<u>\$ -</u>	<u>\$2,253,126</u>

Nevada System of Higher Education
Supplementary Schedule of Expenditures of Federal Awards
Fiscal Year 2011-12



CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
CCDF CLUSTER										
Department Of Health And Human Services										
Administration For Children And Families										
93.575	\$ 0	\$ 42,121	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 42,121
Pass Through Nv-Dept of Health & Human Svcs Div of Welfare -Child Care and Development Block Grant - Contract No.: N/A										
93.575	5,227	0	0	0	0	0	0	0	0	5,227
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Child Care and Development Block Grant - Contract No.: CONV6663										
93.575	2,510	0	0	0	0	0	0	0	0	2,510
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Child Care and Development Block Grant - Contract No.: HD 12095										
Total for Administration For Children And Families	7,737	42,121	0	0	0	0	0	0	0	49,858
Total for Department Of Health And Human Services	7,737	42,121	0	0	0	0	0	0	0	49,858
CCDF CLUSTER										
	7,737	42,121	0	0	0	0	0	0	0	49,858

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
CDBG State Administered CDBG Cluster										
Department Of Housing And Urban Development										
Office Of Community Planning And Development										
Pass Through WHITE PINE COUNTY-NV -Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii - Contract No.: 1208025	14.228	2,225	0	0	0	0	0	0	0	2,225
Total for Office Of Community Planning And Development	2,225	0	0	0	0	0	0	0	0	2,225
Total for Department Of Housing And Urban Development	2,225	0	0	0	0	0	0	0	0	2,225
CDBG State Administered CDBG Cluster	2,225	0	0	0	0	0	0	0	0	2,225

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Child Nutrition Cluster										
Department Of Agriculture										
Food And Nutrition Service										
10.556 Pass Through NV-DEPT OF EDUCATION -Special Milk Program for Children - Contract No.: M-102250-09	-1,145	0	0	0	0	0	0	0	0	-1,145
10.556 Pass Through Special Milk Program -Special Milk Program for Children - Contract No.: M-102150-09	0	0	0	0	0	0	1,257	0	0	1,257
10.559 Pass Through Nevada Department of Education -Summer Food Service Program for Children - Contract No.: N/A	0	39,657	0	0	0	0	0	0	0	39,657
10.559 Pass Through NV-DEPT OF EDUCATION -Summer Food Service Program for Children - Contract No.: OSP-1051691	11,716	0	0	0	0	0	0	0	0	11,716
10.559 Pass Through NV-DEPT OF EDUCATION -Summer Food Service Program for Children - Contract No.: OSP-1051692	8,819	0	0	0	0	0	0	0	0	8,819
Total for Food And Nutrition Service	19,389	39,657	0	0	0	0	1,257	0	0	60,303
Total for Department Of Agriculture	19,389	39,657	0	0	0	0	1,257	0	0	60,303
Child Nutrition Cluster										
	19,389	39,657	0	0	0	0	1,257	0	0	60,303

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Early Intervention Services Cluster										
Department Of Education										
Office Of Special Education And Rehabilitative Services										
84.181 Pass Through NV-DEPT OF EDUCATION -Special Education-Grants for Infants and Families - Contract No.: OSP-1203061	24,948	0	0	0	0	0	0	0	0	24,948
84.181 Pass Through NV-DEPT OF EMPLOYMENT, TRAINING AND REHABILITATION -Special Education-Grants for Infants and Families - Contract No.: 1628-12-BVR.AM#1	24,478	0	0	0	0	0	0	0	0	24,478
84.181 Pass Through Nv-Dept of Health & Human Svcs -Special Education-Grants for Infants and Families - Contract No.: 1902882-9CX-12	0	3,103	0	0	0	0	0	0	0	3,103
84.181 Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Special Education-Grants for Infants and Families - Contract No.: 19-001-92-9CX-11	18,880	0	0	0	0	0	0	0	0	18,880
84.181 Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Special Education-Grants for Infants and Families - Contract No.: 19-001-82-9CX-12	2,427	0	0	0	0	0	0	0	0	2,427
84.181 Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Special Education-Grants for Infants and Families - Contract No.: 19-001-93-9CX-11	2,281	0	0	0	0	0	0	0	0	2,281
Total for Office Of Special Education And Rehabilitative Services	73,014	3,103	0	0	0	0	0	0	0	76,116
Total for Department Of Education	73,014	3,103	0	0	0	0	0	0	0	76,116
Early Intervention Services Cluster										
	73,014	3,103	0	0	0	0	0	0	0	76,116

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
-------------	-----	------	-----	-----	-----	-----	------	-----	--------	-------

Head Start Cluster

Department Of Health And Human Services

Administration For Children And Families

Direct -Head Start	93.600	163,964	0	0	0	0	0	0	0	163,964
Direct -Head Start	93.600	1,934,904	0	0	0	0	0	0	0	1,934,904
Pass Through ACELERO LEARNING -Head Start - Contract No.: 1105015	93.600	10,835	0	0	0	0	0	0	0	10,835
Pass Through Acelero Learning -Head Start - Contract No.: 09CH9084/02	93.600	0	24,646	0	0	0	0	0	0	24,646
Pass Through Acelero Learning -Head Start - Contract No.: 02CH9950	93.600	0	121,520	0	0	0	0	0	0	121,520
Pass Through ALLIANCE FOR HEALTH, PHYSICAL EDUCATION, RECREATION AND DANC -Head Start - Contract No.: HSBS DE36	93.600	4,940	0	0	0	0	0	0	0	4,940
Pass Through CHILDREN'S CABINET -Head Start - Contract No.: OSP-1201067	93.600	316,360	0	0	0	0	0	0	0	316,360
Pass Through CHILDREN'S CABINET -Head Start - Contract No.: OSP-1103008	93.600	44,109	0	0	0	0	0	0	0	44,109
Pass Through Head Start State Collaboration 11 -Head Start - Contract No.: 11361	93.600	0	0	0	0	0	5,299	0	0	5,299

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Head Start Cluster</i>											
Direct -ARRA - Head Start	93.708	455,665	0	0	0	0	0	0	0	0	455,665
Total for Administration For Children And Families											
		2,930,776	146,165	0	0	0	0	5,299	0	0	3,082,240
Total for Department Of Health And Human Services											
		2,930,776	146,165	0	0	0	0	5,299	0	0	3,082,240
Head Start Cluster											
		2,930,776	146,165	0	0	0	0	5,299	0	0	3,082,240

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Highway Planning & Construction Cluster										
Department Of Transportation										
Federal Highway Administration (fhwa)										
20.205	0	15,680	0	0	0	0	0	0	0	15,680
Pass Through Nevada Department of Public Safety - Highway Planning and Construction - Contract No.: 22 DOT 3.1										
20.205	0	15,097	0	0	0	0	0	0	0	15,097
Pass Through Nevada Department of Public Safety - Highway Planning and Construction - Contract No.: 22 CP-3										
20.205	0	45,760	0	0	0	0	0	0	0	45,760
Pass Through Nevada Department of Transportation - Highway Planning and Construction - Contract No.: P357-10-006										
20.205	0	14,783	0	0	0	0	0	0	0	14,783
Pass Through Nevada Department of Transportation - Highway Planning and Construction - Contract No.: P255-11-803										
20.205	0	192,581	0	0	0	0	0	0	0	192,581
Pass Through Nv-Dept of Transportation -Highway Planning and Construction - Contract No.: PR337-11-006										
Total for Federal Highway Administration (fhwa)										
	0	283,901	0	0	0	0	0	0	0	283,901
Total for Department Of Transportation										
	0	283,901	0	0	0	0	0	0	0	283,901
Highway Planning & Construction Cluster										
	0	283,901	0	0	0	0	0	0	0	283,901

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Highway Safety Cluster										
Department Of Transportation										
National Highway Traffic Safety Administration (nhtsa)										
20.600	0	-3,211	0	0	0	0	0	0	0	-3,211
Pass Through Nevada Department of Public Safety -State and Community Highway Safety - Contract No.: 21-OP-6										
20.600	0	16,265	0	0	0	0	0	0	0	16,265
Pass Through Nevada Department of Public Safety -State and Community Highway Safety - Contract No.: 22 OP-6										
20.600	0	21,624	0	0	0	0	0	0	0	21,624
Pass Through Nevada Department of Public Safety -State and Community Highway Safety - Contract No.: 22 OP-5										
20.600	0	82,750	0	0	0	0	0	0	0	82,750
Pass Through Nevada Department of Public Safety -State and Community Highway Safety - Contract No.: 22 CP-6										
20.600	0	12,938	0	0	0	0	0	0	0	12,938
Pass Through Nevada Department of Public Safety -State and Community Highway Safety - Contract No.: 21-OP-3										
20.600	0	54,604	0	0	0	0	0	0	0	54,604
Pass Through Nevada Department of Public Safety -State and Community Highway Safety - Contract No.: 21-CP-3										
20.600	0	27,640	0	0	0	0	0	0	0	27,640
Pass Through Nevada Department of Public Safety -State and Community Highway Safety - Contract No.: 22 OP-4										
20.600	0	-2,680	0	0	0	0	0	0	0	-2,680
Pass Through Nv-Dept of Public Safety -State and Community Highway Safety - Contract No.: 21-TR-2										
20.600	2,496	0	0	0	0	0	0	0	0	2,496
Pass Through NV-DEPT OF PUBLIC SAFETY -State and Community Highway Safety - Contract No.: 22-JF-1.28										

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Highway Safety Cluster</i>										
Pass Through NV-DEPT OF PUBLIC SAFETY -State and Community Highway Safety - Contract No.: 22-CP-4	20.600	23,097	0	0	0	0	0	0	0	23,097
Pass Through NV-DEPT OF PUBLIC SAFETY -State and Community Highway Safety - Contract No.: 22-AL-3	20.600	18,078	0	0	0	0	0	0	0	18,078
Pass Through NV-DEPT OF PUBLIC SAFETY -State and Community Highway Safety - Contract No.: 21-PS-2	20.600	5,231	0	0	0	0	0	0	0	5,231
Pass Through NV-DEPT OF PUBLIC SAFETY -State and Community Highway Safety - Contract No.: 21-JF-1.26	20.600	1,353	0	0	0	0	0	0	0	1,353
Pass Through NV-DEPT OF PUBLIC SAFETY -State and Community Highway Safety - Contract No.: 22-CP-2.3	20.600	2,755	0	0	0	0	0	0	0	2,755
Pass Through Nv-Dept of Public Safety -Occupant Protection Incentive Grants - Contract No.: 21-405OP-1	20.602	0	21,911	0	0	0	0	0	0	21,911
Pass Through Nv-Dept of Public Safety -Safety Belt Performance Grants - Contract No.: 21-406CP-4	20.609	0	17,970	0	0	0	0	0	0	17,970
Pass Through Nv-Dept of Public Safety -State Traffic Safety Information System Improvement Grants - Contract No.: 21-TR-2/21-408TR-11	20.610	0	13,671	0	0	0	0	0	0	13,671
Total for National Highway Traffic Safety Administration (nhtsa)		53,010	263,482	0	0	0	0	0	0	316,492
Total for Department Of Transportation		53,010	263,482	0	0	0	0	0	0	316,492
Highway Safety Cluster		53,010	263,482	0	0	0	0	0	0	316,492

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
JAG Program Cluster										
Department Of Justice										
Bureau Of Justice Assistance										
Pass Through NV-DEPT OF PUBLIC SAFETY -Edward Byrne Memorial Justice Assistance Grant Program - Contract No.: 11-JAG-02	16.738	13,144	0	0	0	0	0	0	0	13,144
Pass Through Nv-Dept of Public Safety -Edward Byrne Memorial Justice Assistance Grant Program - Contract No.: 09-JAG-00	16.738	0	1,841	0	0	0	0	0	0	1,841
Total for Bureau Of Justice Assistance		13,144	1,841	0	0	0	0	0	0	14,985
Total for Department Of Justice		13,144	1,841	0	0	0	0	0	0	14,985
JAG Program Cluster		13,144	1,841	0	0	0	0	0	0	14,985
Medicaid Cluster										
Department Of Health And Human Services										
Centers For Medicare And Medicaid Services										
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Medical Assistance Program - Contract No.: 12313	93.778	23,010	0	0	0	0	0	0	0	23,010
Total for Centers For Medicare And Medicaid Services		23,010	0	0	0	0	0	0	0	23,010
Total for Department Of Health And Human Services		23,010	0	0	0	0	0	0	0	23,010
Medicaid Cluster		23,010	0	0	0	0	0	0	0	23,010

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>										
Department Of Agriculture										
Agricultural Marketing Service										
10.170 Pass Through Nevada Specialty Crop Institute Tribal - Specialty Crop Block Grant Program - Farm Bill - Contract No.: 12-25-B-0936	0	0	0	0	0	0	0	4,149	0	4,149
10.170 Pass Through NV-DEPT OF AGRICULTURE -Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCB 1010-05	2,368	0	0	0	0	0	0	0	0	2,368
10.170 Pass Through Specialty Crop Addendum -Specialty Crop Block Grant Program - Farm Bill - Contract No.: 12-25-B-1241	0	0	0	0	0	0	0	13,674	0	13,674
10.170 Pass Through Specialty Crop Grant 2 -Specialty Crop Block Grant Program - Farm Bill - Contract No.: PID 0109-01	0	0	0	0	0	0	0	16,965	0	16,965
10.170 Pass Through Specialty Crop Institute - Expansion 2010 - Specialty Crop Block Grant Program - Farm Bill - Contract No.: 12-28-B-1081	0	0	0	0	0	0	0	12,142	0	12,142
10.170 Pass Through Specialty Crop Institute - WNC Capacity Building - Specialty Crop Block Grant Program - Farm Bill - Contract No.: 12-25-B-1241	0	0	0	0	0	0	0	9,797	0	9,797
Total for Agricultural Marketing Service	2,368	0	0	0	0	0	0	56,726	0	59,094
National Institute Of Food And Agriculture										
10.303 Direct -Integrated Programs	27,108	0	0	0	0	0	0	0	0	27,108
10.311 Direct -Beginning Farmer and Rancher Development Program	76,783	0	0	0	0	0	0	0	0	76,783

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>										
10.500	98,352	0	0	0	0	0	0	0	0	98,352
Direct -Cooperative Extension Service										
10.500	3,309	0	0	0	0	0	0	0	0	3,309
Direct -Cooperative Extension Service										
10.500	68,796	0	0	0	0	0	0	0	0	68,796
Direct -Cooperative Extension Service										
10.500	1,469,297	0	0	0	0	0	0	0	0	1,469,297
Direct -Cooperative Extension Service										
10.500	88,043	0	0	0	0	0	0	0	0	88,043
Pass Through KANSAS STATE UNIVERSITY - Cooperative Extension Service - Contract No.: S08042.03										
10.500	5,011	0	0	0	0	0	0	0	0	5,011
Pass Through KANSAS STATE UNIVERSITY - Cooperative Extension Service - Contract No.: S08060.02										
10.500	47,093	0	0	0	0	0	0	0	0	47,093
Pass Through KANSAS STATE UNIVERSITY - Cooperative Extension Service - Contract No.: S11168										
10.500	44,830	0	0	0	0	0	0	0	0	44,830
Pass Through KANSAS STATE UNIVERSITY - Cooperative Extension Service - Contract No.: S12018										
10.500	21,094	0	0	0	0	0	0	0	0	21,094
Pass Through KANSAS STATE UNIVERSITY - Cooperative Extension Service - Contract No.: S12134										
10.500	33,228	0	0	0	0	0	0	0	0	33,228
Pass Through NATIONAL 4H COUNCIL -Cooperative Extension Service - Contract No.: 2011-MU-MU-26										

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>										
Pass Through NATIONAL 4H COUNCIL -Cooperative Extension Service - Contract No.: OSP-1510480	10.500	1,454	0	0	0	0	0	0	0	1,454
Pass Through NATIONAL 4H COUNCIL -Cooperative Extension Service - Contract No.: OSP-1510478	10.500	15,592	0	0	0	0	0	0	0	15,592
Pass Through OREGON STATE UNIVERSITY - Cooperative Extension Service - Contract No.: SL064A-A	10.500	4,434	0	0	0	0	0	0	0	4,434
Pass Through RME 2011 - Farm Direct Marketing - Cooperative Extension Service - Contract No.: 108815-G002915	10.500	0	0	0	0	0	0	23,301	0	23,301
Pass Through UNIVERSITY OF KENTUCKY -Cooperative Extension Service - Contract No.: 3048107987-11-347	10.500	25,500	0	0	0	0	0	0	0	25,500
Pass Through UNIVERSITY OF NEBRASKA -Cooperative Extension Service - Contract No.: 26-6365-0001-344	10.500	219	0	0	0	0	0	0	0	219
Pass Through UNIVERSITY OF WYOMING -Cooperative Extension Service - Contract No.: 1001381	10.500	2,095	0	0	0	0	0	0	0	2,095
Pass Through UNIVERSITY OF WYOMING -Cooperative Extension Service - Contract No.: UTSTUNV4642NV	10.500	3,257	0	0	0	0	0	0	0	3,257
Pass Through UNIVERSITY OF WYOMING -Cooperative Extension Service - Contract No.: 1000782	10.500	1,301	0	0	0	0	0	0	0	1,301
Pass Through UNIVERSITY OF WYOMING -Cooperative Extension Service - Contract No.: UTSTUNV46467NV2	10.500	2,118	0	0	0	0	0	0	0	2,118

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Other Federal Assistance										
Pass Through UNIVERSITY OF WYOMING -Cooperative Extension Service - Contract No.: 1000781	10.500	878	0	0	0	0	0	0	0	878
Pass Through UTAH STATE UNIVERSITY -Cooperative Extension Service - Contract No.: 110897005	10.500	1,192	0	0	0	0	0	0	0	1,192
Pass Through UTAH STATE UNIVERSITY -Cooperative Extension Service - Contract No.: 090757007	10.500	26,715	0	0	0	0	0	0	0	26,715
Pass Through WASHINGTON STATE UNIVERSITY - Cooperative Extension Service - Contract No.: G002520/2007-49200-0	10.500	17,959	0	0	0	0	0	0	0	17,959
Total for National Institute Of Food And Agriculture		2,085,655	0	0	0	0	0	23,301	0	2,108,957
Rural Business-cooperative Service										
Pass Through Building Hope NV -Rural Business Enterprise Grants - Contract No.: N/A	10.769	0	7,596	0	0	0	0	0	0	7,596
Total for Rural Business-cooperative Service		0	7,596	0	0	0	0	0	0	7,596
Departmental Management										
Direct -Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	10.443	149,065	0	0	0	0	0	0	0	149,065
Direct -Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	10.443	92,742	0	0	0	0	0	0	0	92,742
Total for Departmental Management		241,808	0	0	0	0	0	0	0	241,808
Risk Management Agency										

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>										
Direct -Community Outreach and Assistance Partnership Program	10.455	25,702	0	0	0	0	0	0	0	25,702
Pass Through UTAH STATE UNIVERSITY -Crop Insurance Education in Targeted States - Contract No.: 10096101	10.458	45,847	0	0	0	0	0	0	0	45,847
Total for Risk Management Agency		71,549	0	0	0	0	0	0	0	71,549
Food And Nutrition Service										
Pass Through NV-DEPT OF EDUCATION -Child and Adult Care Food Program - Contract No.: OSP-1131160	10.558	74,933	0	0	0	0	0	0	0	74,933
Total for Food And Nutrition Service		74,933	0	0	0	0	0	0	0	74,933
Forest Service										
Direct -Cooperative Forestry Assistance	10.664	14	0	0	0	0	0	0	0	14
Direct -Cooperative Forestry Assistance	10.664	6,082	0	0	0	0	0	0	0	6,082
Direct -Cooperative Forestry Assistance	10.664	0	1,247,024	0	0	0	0	0	0	1,247,024
Pass Through NV-DEPT OF AGRICULTURE -Cooperative Forestry Assistance - Contract No.: USFS 1003-09	10.664	1	0	0	0	0	0	0	0	1
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Cooperative Forestry Assistance - Contract No.: USDA/SFA/06/29	10.664	19,760	0	0	0	0	0	0	0	19,760

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>										
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Cooperative Forestry Assistance - Contract No.: CM01	10.664	9,833	0	0	0	0	0	0	0	9,833
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Cooperative Forestry Assistance - Contract No.: USDA/SFA/09/03	10.664	5,748	0	0	0	0	0	0	0	5,748
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Cooperative Forestry Assistance - Contract No.: USDA/SFA/10/02	10.664	31,946	0	0	0	0	0	0	0	31,946
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Cooperative Forestry Assistance - Contract No.: USDA/SFA/09/21	10.664	68,204	0	0	0	0	0	0	0	68,204
Pass Through Nv-Div of Forestry -Cooperative Forestry Assistance - Contract No.: UF0903	10.664	0	27,028	0	0	0	0	0	0	27,028
Direct -Rural Development, Forestry, and Communities	10.672	52,157	0	0	0	0	0	0	0	52,157
Total for Forest Service		193,745	1,274,053	0	0	0	0	0	0	1,467,798
Total for Department Of Agriculture		2,670,059	1,281,649	0	0	0	0	80,027	0	4,031,734
Department Of Commerce										
Economic Development Administration										
Direct -Economic Development_ Technical Assistance	11.303	111,862	0	0	0	0	0	0	0	111,862
Direct -Economic Development_ Technical Assistance	11.303	346	0	0	0	0	0	0	0	346

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>										
Total for Economic Development Administration	112,208	0	0	0	0	0	0	0	0	112,208
National Institute Of Standards And Technology (nist)										
Direct -Manufacturing Extension Partnership	11.611	0	0	0	0	0	0	0	751,445	751,445
Direct -Manufacturing Extension Partnership	11.611	0	0	0	0	0	0	0	602,364	602,364
Direct -Manufacturing Extension Partnership	11.611	0	0	0	0	0	0	0	55,932	55,932
Total for National Institute Of Standards And Technology (nist)	0	0	0	0	0	0	0	0	1,409,741	1,409,741
Total for Department Of Commerce	112,208	0	0	0	0	0	0	0	1,409,741	1,521,949
Department of Defense										
CONTRACT - DEPT OF DEFENSE										
Direct -Contract - Dept of Defense	12.000	0	6,012	0	0	0	0	0	0	6,012
Total for CONTRACT - DEPT OF DEFENSE	0	6,012	0	0	0	0	0	0	0	6,012
Total for Department of Defense	0	6,012	0	0	0	0	0	0	0	6,012
Department Of Education										
Office Of Vocational And Adult Education										
Pass Through ABE Adult Literacy and Language One-Time Allotment -Adult Education - Basic Grants to States - Contract No.: N/A	84.002	0	0	0	0	0	0	7,750	0	7,750

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>										
84.002 Pass Through Adult Ed State Grant -Adult Education - Basic Grants to States - Contract No.: 11-608-45000	0	0	0	0	0	0	0	465,597	0	465,597
84.002 Pass Through AEFL - ENGLISH LITERACY/CIVICS - FEDERAL FY 11 -Adult Education - Basic Grants to States - Contract No.: 11-607-42000	0	0	0	0	-1,320	0	0	0	0	-1,320
84.002 Pass Through AEFL - ENGLISH LITERACY/CIVICS - FEDERAL FY 12 -Adult Education - Basic Grants to States - Contract No.: 12-607-42000	0	0	0	0	82,808	0	0	0	0	82,808
84.002 Pass Through AEFL - LEADERSHIP - FEDERAL FY 11 - Adult Education - Basic Grants to States - Contract No.: 11-609-42000	0	0	0	0	-138	0	0	0	0	-138
84.002 Pass Through AEFL - LEADERSHIP - FEDERAL FY 12 - Adult Education - Basic Grants to States - Contract No.: 12-609-42000	0	0	0	0	52,664	0	0	0	0	52,664
84.002 Pass Through AEFL - ONE TIME ALLOTMENT FY 11 - Adult Education - Basic Grants to States - Contract No.: 11-608-42004	0	0	0	0	10,260	0	0	0	0	10,260
84.002 Pass Through AEFL - PROGRAM OF INSTRUCTION - FEDERAL FY 11 -Adult Education - Basic Grants to States - Contract No.: 11-608-42000	0	0	0	0	-55	0	0	0	0	-55
84.002 Pass Through AEFL - PROGRAM OF INSTRUCTION - FEDERAL FY 12 -Adult Education - Basic Grants to States - Contract No.: 12-608-42000	0	0	0	0	984,934	0	0	0	0	984,934
84.002 Pass Through AEFLA one time allotment 11 -Adult Education - Basic Grants to States - Contract No.: 11-608-44004	0	0	0	0	0	0	43,212	0	0	43,212
84.002 Pass Through Basic Instruction-11 -Adult Education - Basic Grants to States - Contract No.: 11-608-44000	0	0	0	0	0	0	88	0	0	88

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>										
84.002 Pass Through Basic Instruction-12 -Adult Education - Basic Grants to States - Contract No.: 11-608-44000	0	0	0	0	0	0	899,439	0	0	899,439
84.002 Pass Through EL/Civics-instruction 12 -Adult Education - Basic Grants to States - Contract No.: 11-607-44000	0	0	0	0	0	0	104,693	0	0	104,693
84.002 Pass Through NV DEPT OF ED - Adult Basic Education (English Literacy / Civics Instruction) -Adult Education - Basic Grants to States - Contract No.: 12-607-43000	0	0	0	0	0	105,510	0	0	0	105,510
84.002 Pass Through NV DEPT OF ED - Adult Basic Education (WIA Incentive) -Adult Education - Basic Grants to States - Contract No.: 12-608-43000	0	0	0	0	0	218,270	0	0	0	218,270
84.002 Pass Through NV DEPT OF ED - Adult Basic Education (WIA Incentive) One Time Funds -Adult Education - Basic Grants to States - Contract No.: 11-608-43002	0	0	0	0	0	333	0	0	0	333
84.002 Pass Through State Leadership 11 -Adult Education - Basic Grants to States - Contract No.: 11-609-44000	0	0	0	0	0	0	-2,460	0	0	-2,460
84.002 Pass Through State Leadership 12 -Adult Education - Basic Grants to States - Contract No.: 11-608-44004	0	0	0	0	0	0	169,429	0	0	169,429
84.048 Pass Through BASIC GRANT - NURSING FY 12 -Career and Technical Education -- Basic Grants to States - Contract No.: 12-631-42000	0	0	0	0	195,090	0	0	0	0	195,090
84.048 Pass Through BASIC GRANT - ASSESSMENT FY 12 - Career and Technical Education -- Basic Grants to States - Contract No.: 12-631-42000	0	0	0	0	20,600	0	0	0	0	20,600
84.048 Pass Through BASIC GRANT - AUTOMOTIVE TECHNOLOGY FY 11 -Career and Technical Education -- Basic Grants to States - Contract No.: 11-654-42000	0	0	0	0	32,265	0	0	0	0	32,265

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>										
84.048 Pass Through BASIC GRANT - CARDIORESPIRATORY FY 12 -Career and Technical Education -- Basic Grants to States - Contract No.: 12-631-42000	0	0	0	0	32,270	0	0	0	0	32,270
84.048 Pass Through BASIC GRANT - CULINARY ARTS -Career and Technical Education -- Basic Grants to States - Contract No.: 11-654-42000	0	0	0	0	7,046	0	0	0	0	7,046
84.048 Pass Through BASIC GRANT - CULINARY ARTS FY 12 - Career and Technical Education -- Basic Grants to States - Contract No.: 12-631-42000	0	0	0	0	54,357	0	0	0	0	54,357
84.048 Pass Through BASIC GRANT - DENTAL HYGIENE/ASSTG FY 12 -Career and Technical Education -- Basic Grants to States - Contract No.: 12-631- 42000	0	0	0	0	32,284	0	0	0	0	32,284
84.048 Pass Through BASIC GRANT - DESIGN & CONSTRUCTION FY 12 -Career and Technical Education -- Basic Grants to States - Contract No.: 12-631- 42000	0	0	0	0	97,233	0	0	0	0	97,233
84.048 Pass Through BASIC GRANT - DIAGNOSTIC MED, SONOGRAPHY FY 12 -Career and Technical Education -- Basic Grants to States - Contract No.: 12-631-42000	0	0	0	0	59,432	0	0	0	0	59,432
84.048 Pass Through BASIC GRANT - DIESEL TECH FY 11 - Career and Technical Education -- Basic Grants to States - Contract No.: 11-654-42000	0	0	0	0	30,720	0	0	0	0	30,720
84.048 Pass Through BASIC GRANT - DIESEL TECHNOLOGY FY 12 -Career and Technical Education -- Basic Grants to States - Contract No.: 12-631-42000	0	0	0	0	155,623	0	0	0	0	155,623
84.048 Pass Through BASIC GRANT - ELECTRONIC ENGINEERING TECH FY 11 -Career and Technical Education -- Basic Grants to States - Contract No.: 11-654- 42000	0	0	0	0	8,264	0	0	0	0	8,264
84.048 Pass Through BASIC GRANT - EMERGENCY MEDICAL SVCS FY 12 -Career and Technical Education -- Basic Grants to States - Contract No.: 12-631-42000	0	0	0	0	8,932	0	0	0	0	8,932

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>										
84.048 Pass Through BASIC GRANT - GRAPHIC TECHNOLOGY FY 12 -Career and Technical Education -- Basic Grants to States - Contract No.: 12-631-42000	0	0	0	0	7,281	0	0	0	0	7,281
84.048 Pass Through BASIC GRANT - HEALTH INFORMATION TECH FY 12 -Career and Technical Education -- Basic Grants to States - Contract No.: 12-631-42000	0	0	0	0	5,396	0	0	0	0	5,396
84.048 Pass Through BASIC GRANT - J & MS: RADIO PRODUCTION FY 12 -Career and Technical Education -- Basic Grants to States - Contract No.: 12-631-42000	0	0	0	0	38,136	0	0	0	0	38,136
84.048 Pass Through BASIC GRANT - MARKETING FY 12 - Career and Technical Education -- Basic Grants to States - Contract No.: 12-631-42000	0	0	0	0	39,571	0	0	0	0	39,571
84.048 Pass Through BASIC GRANT - MEDICAL LABORATORY TECH FY 11 -Career and Technical Education -- Basic Grants to States - Contract No.: 11-654- 42000	0	0	0	0	28,754	0	0	0	0	28,754
84.048 Pass Through BASIC GRANT - MEDICAL LABORATORY TECH FY 12 -Career and Technical Education -- Basic Grants to States - Contract No.: 12-631- 42000	0	0	0	0	129,368	0	0	0	0	129,368
84.048 Pass Through BASIC GRANT - NETWORKING ACADEMY FY 12 -Career and Technical Education -- Basic Grants to States - Contract No.: 12-631-42000	0	0	0	0	71,230	0	0	0	0	71,230
84.048 Pass Through BASIC GRANT - RE-ENTRY & CAREER SERVICES FY 12 -Career and Technical Education -- Basic Grants to States - Contract No.: 12-631-42000	0	0	0	0	81,825	0	0	0	0	81,825
84.048 Pass Through BASIC GRANT - RESOURCE DEVELOPMENT FY 11 -Career and Technical Education -- Basic Grants to States - Contract No.: 11-654- 42000	0	0	0	0	1,337	0	0	0	0	1,337
84.048 Pass Through BASIC GRANT - RESOURCE DEVELOPMENT FY 12 -Career and Technical Education -- Basic Grants to States - Contract No.: 12-631- 42000	0	0	0	0	28,912	0	0	0	0	28,912

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>										
84.048 Pass Through BASIC GRANT - VETERINARY TECHNOLOGY FY 12 -Career and Technical Education -- Basic Grants to States - Contract No.: 12-631-42000	0	0	0	0	1,970	0	0	0	0	1,970
84.048 Pass Through BG - DISABILITY RESOURCE CENTERS FY 12 -Career and Technical Education -- Basic Grants to States - Contract No.: 12-631-42000	0	0	0	0	276,780	0	0	0	0	276,780
84.048 Pass Through Nevada Dept of Education - Carl Perkins Basic -Career and Technical Education -- Basic Grants to States - Contract No.: 11-631-43000	0	0	0	0	0	119,728	0	0	0	119,728
84.048 Pass Through Nevada Dept of Education - Carl Perkins Leadership -Career and Technical Education -- Basic Grants to States - Contract No.: 11-638-43000	0	0	0	0	0	215,706	0	0	0	215,706
84.048 Pass Through PERKINS NON-TRADITIONAL GRANT FY 11 -Career and Technical Education -- Basic Grants to States - Contract No.: 11-637-42000	0	0	0	0	168	0	0	0	0	168
84.048 Pass Through PERKINS NON-TRADITIONAL GRANT FY 12 -Career and Technical Education -- Basic Grants to States - Contract No.: 12-637-42000	0	0	0	0	9,398	0	0	0	0	9,398
84.048 Pass Through Perkins/Equipment 12 -Career and Technical Education -- Basic Grants to States - Contract No.: 12-631-44000	0	0	0	0	0	0	92,878	0	0	92,878
84.048 Pass Through Perkins/Fast-Track 11 -Career and Technical Education -- Basic Grants to States - Contract No.: 11-631-44000	0	0	0	0	0	0	1,135	0	0	1,135
84.048 Pass Through Perkins/Indirect 11 -Career and Technical Education -- Basic Grants to States - Contract No.: 11-631-44000	0	0	0	0	0	0	57	0	0	57
84.048 Pass Through Perkins/Indirect 12 -Career and Technical Education -- Basic Grants to States - Contract No.: 12-631-44000	0	0	0	0	0	0	17,036	0	0	17,036

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>										
84.048 Pass Through Perkins/Logistics Management -Career and Technical Education -- Basic Grants to States - Contract No.: 12-631-44000	0	0	0	0	0	0	54,033	0	0	54,033
84.048 Pass Through Perkins/Payroll 12 -Career and Technical Education -- Basic Grants to States - Contract No.: 12-631-44000	0	0	0	0	0	0	77,449	0	0	77,449
84.048 Pass Through Perkins/Physics Lab 12 -Career and Technical Education -- Basic Grants to States - Contract No.: 12-631-44000	0	0	0	0	0	0	24,194	0	0	24,194
84.048 Pass Through Perkins/Reentry-12 -Career and Technical Education -- Basic Grants to States - Contract No.: 12-631-44000	0	0	0	0	0	0	83,133	0	0	83,133
84.048 Pass Through Perkins/Renewable Energy 12 -Career and Technical Education -- Basic Grants to States - Contract No.: 12-631-44000	0	0	0	0	0	0	26,422	0	0	26,422
84.048 Pass Through Perkins/Skills USA 12 -Career and Technical Education -- Basic Grants to States - Contract No.: 12-631-44000	0	0	0	0	0	0	11,619	0	0	11,619
84.048 Pass Through Perkins/Software-Computers 12 -Career and Technical Education -- Basic Grants to States - Contract No.: 12-631-44000	0	0	0	0	0	0	74,920	0	0	74,920
84.048 Pass Through Perkins/Student Success Proj -Career and Technical Education -- Basic Grants to States - Contract No.: 12-631-44000	0	0	0	0	0	0	37,248	0	0	37,248
84.048 Pass Through Tech Prep Education -Career and Technical Education -- Basic Grants to States - Contract No.: 11-636-45000	0	0	0	0	0	0	0	95,846	0	95,846
84.048 Pass Through TECH PREP EDUCATION FY 11 -Career and Technical Education -- Basic Grants to States - Contract No.: 11-636-42000	0	0	0	0	14,738	0	0	0	0	14,738

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>										
84.048 Pass Through TECH PREP EDUCATION FY 12 -Career and Technical Education -- Basic Grants to States - Contract No.: 12-636-42000	0	0	0	0	153,458	0	0	0	0	153,458
84.048 Pass Through Vocational Education Carl Perkins -Career and Technical Education -- Basic Grants to States - Contract No.: 11-631-45000	0	0	0	0	0	0	0	166,675	0	166,675
84.243 Pass Through Nevada Dept of Education - Carl Perkins Tech Prep -Tech-Prep Education - Contract No.: 11-636-43000	0	0	0	0	0	81,725	0	0	0	81,725
84.243 Pass Through Perkins Tech Prep 12 -Tech-Prep Education - Contract No.: 11-636-44000	0	0	0	0	0	0	104,728	0	0	104,728
Total for Office Of Vocational And Adult Education	0	0	0	0	2,751,591	741,272	1,819,253	735,868	0	6,047,984
Office Of Elementary And Secondary Education										
84.360 Pass Through WASHOE COUNTY SCHOOL DISTRICT- NV -High School Graduation Initiative - Contract No.: PO 516470	7,500	0	0	0	0	0	0	0	0	7,500
84.367 Direct -Improving Teacher Quality State Grants	0	0	0	0	0	0	0	0	266,131	266,131
84.367 Direct -Improving Teacher Quality State Grants	0	0	0	0	0	0	0	0	137,257	137,257
84.367 Direct -Improving Teacher Quality State Grants	0	0	0	0	0	0	0	0	12,946	12,946
Total for Office Of Elementary And Secondary Education	7,500	0	0	0	0	0	0	0	416,333	423,833
Office Of Student Financial Assistance Programs										

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>										
84.069 Pass Through NV Dept of Ed -Leveraging Educational Assistance Partnership - Contract No.: 11-615-41000	0	-1,229	0	0	0	0	0	0	0	-1,229
84.069 Pass Through Nv. Dept of Ed -Leveraging Educational Assistance Partnership - Contract No.: 11-616-41000	0	-769	0	0	0	0	0	0	0	-769
Total for Office Of Student Financial Assistance Programs										
	0	-1,998	0	0	0	0	0	0	0	-1,998
Office Of Postsecondary Education										
84.103 Direct -TRIO Staff Training Program	0	983,452	0	0	0	0	0	0	0	983,452
84.334 Direct -Gaining Early Awareness and Readiness for Undergraduate Programs	0	5,096,877	0	0	0	0	0	0	0	5,096,877
84.334 Pass Through GEAR-UP MENTORS 12 -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: SFFA NSHE 11-10	0	0	0	0	0	0	10,963	0	0	10,963
84.334 Pass Through GEAR-UP SCHOLARSHIPS 12 -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: SFFA NSHE 11-07	0	0	0	0	0	0	8,625	0	0	8,625
84.334 Pass Through Nevada Department of Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 12-610-41000	0	3,416	0	0	0	0	0	0	0	3,416
84.334 Pass Through NEVADA GEAR UP - MENTOR FY 11 - Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 11-11	0	0	0	0	-605	0	0	0	0	-605
84.334 Pass Through NEVADA GEAR UP - MENTOR FY 12 - Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 12-08	0	0	0	0	5,263	0	0	0	0	5,263

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>										
84.334 Pass Through NEVADA GEAR UP - SCHOLARSHIPS FY 11 -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 11-06	0	0	0	0	-375	0	0	0	0	-375
84.334 Pass Through NEVADA GEAR UP - SCHOLARSHIPS FY 12 -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 11-06	0	0	0	0	36,750	0	0	0	0	36,750
84.334 Pass Through NEVADA SYSTEM OF HIGHER EDUC- CHANCELLOR'S OFC -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE-12-11	9,280	0	0	0	0	0	0	0	0	9,280
84.334 Pass Through NEVADA SYSTEM OF HIGHER EDUC- CHANCELLOR'S OFC -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE-12-17	25,375	0	0	0	0	0	0	0	0	25,375
84.334 Pass Through NV-DEPT OF EDUCATION -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: DOED # 12-610-40001	0	0	0	0	0	0	0	0	139,408	139,408
84.334 Pass Through NV-DEPT OF EDUCATION -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: DOED # 11-610-40001	0	0	0	0	0	0	0	0	15,558	15,558
84.334 Pass Through Nv-Dept of Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 11-610-41000	0	7,590	0	0	0	0	0	0	0	7,590
84.334 Pass Through NV-DEPT OF EDUCATION -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: DOED # 11-610-40002	0	0	0	0	0	0	0	0	9,146	9,146
84.334 Pass Through NV-DEPT OF EDUCATION -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 12-610-40000	130,189	0	0	0	0	0	0	0	0	130,189
84.334 Pass Through NV-DEPT OF EDUCATION -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 11-610-40000	35,798	0	0	0	0	0	0	0	0	35,798

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>										
84.334 Pass Through RTI INTERNATIONAL -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 0209234.002.016-19	22,922	0	0	0	0	0	0	0	0	22,922
84.378 Direct -College Access Challenge Grant Program	0	0	0	0	0	0	0	0	715,356	715,356
84.378 Direct -College Access Challenge Grant Program	0	0	0	0	0	0	0	0	128,813	128,813
84.378 Direct -College Access Challenge Grant Program	0	0	0	0	0	0	0	0	146,644	146,644
84.378 Pass Through CACG: CSB ACCELERATED AA, TEACHER EDUC FY 12 -College Access Challenge Grant Program - Contract No.: NSHE 12-59	0	0	0	0	301	0	0	0	0	301
84.378 Pass Through CACG: CSN ACCELERATED AA, TEACHER EDUC FY 11 -College Access Challenge Grant Program - Contract No.: NSHE 11-51	0	0	0	0	24,162	0	0	0	0	24,162
84.378 Pass Through CACG: CSN ACCELERATED ASSOC. BUSINESS FY 11 -College Access Challenge Grant Program - Contract No.: NSHE 11-50	0	0	0	0	307	0	0	0	0	307
84.378 Pass Through CACG: CSN ACCELERATED ASSOC. BUSINESS FY 12 -College Access Challenge Grant Program - Contract No.: NSHE 12-58	0	0	0	0	50,677	0	0	0	0	50,677
84.378 Pass Through CACG: SO NV CTE PATHWAYS TO SUCCESS FY 11 -College Access Challenge Grant Program - Contract No.: NSHE 11-52	0	0	0	0	8,675	0	0	0	0	8,675
84.378 Pass Through CACG: SO NV CTE PATHWAYS TO SUCCESS FY 12 -College Access Challenge Grant Program - Contract No.: NSHE 12-53	0	0	0	0	46,090	0	0	0	0	46,090

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>										
84.378 Pass Through NEVADA SYSTEM OF HIGHER EDUC- CHANCELLOR'S OFC -College Access Challenge Grant Program - Contract No.: 11-48	14,296	0	0	0	0	0	0	0	0	14,296
84.378 Pass Through NEVADA SYSTEM OF HIGHER EDUC- CHANCELLOR'S OFC -College Access Challenge Grant Program - Contract No.: NSHE-11-54	33,760	0	0	0	0	0	0	0	0	33,760
84.378 Pass Through NEVADA SYSTEM OF HIGHER EDUC- CHANCELLOR'S OFC -College Access Challenge Grant Program - Contract No.: 12-67	11,487	0	0	0	0	0	0	0	0	11,487
84.378 Pass Through NEVADA SYSTEM OF HIGHER EDUC- CHANCELLOR'S OFC -College Access Challenge Grant Program - Contract No.: NSHE-11-47	20,143	0	0	0	0	0	0	0	0	20,143
84.378 Pass Through NEVADA SYSTEM OF HIGHER EDUC- CHANCELLOR'S OFC -College Access Challenge Grant Program - Contract No.: NSHE-11-34	2,425	0	0	0	0	0	0	0	0	2,425
84.378 Pass Through NEVADA SYSTEM OF HIGHER EDUC- CHANCELLOR'S OFC -College Access Challenge Grant Program - Contract No.: NSHE-12-56	13,619	0	0	0	0	0	0	0	0	13,619
84.378 Pass Through NEVADA SYSTEM OF HIGHER EDUC- CHANCELLOR'S OFC -College Access Challenge Grant Program - Contract No.: 11-49	36,498	0	0	0	0	0	0	0	0	36,498
Total for Office Of Postsecondary Education	355,791	6,091,335	0	0	171,245	0	19,588	0	1,154,924	7,792,883
Office Of Special Education And Rehabilitative Services										
84.325 Direct -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	0	174,290	0	0	0	0	0	0	0	174,290
84.928 Pass Through National Writing Project -National Writing Project - Contract No.: 92-NV02	0	46,569	0	0	0	0	0	0	0	46,569

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>										
84.928 Pass Through U.C. Berkley - National Writing Project - National Writing Project - Contract No.: N/A	0	0	0	0	0	22,027	0	0	0	22,027
84.928 Pass Through UNIVERSITY OF CA BERKELEY -National Writing Project - Contract No.: 92-NV01	19,658	0	0	0	0	0	0	0	0	19,658
Total for Office Of Special Education And Rehabilitative Services	19,658	220,860	0	0	0	22,027	0	0	0	262,545
Office Of Innovation And Improvement										
84.336 Pass Through Clark County School District -Teacher Quality Partnership Grants - Contract No.: N/A	0	32,019	0	0	0	0	0	0	0	32,019
84.350 Pass Through Ohio State University Research Foundation - Transition to Teaching - Contract No.: 60012518	0	90,199	0	0	0	0	0	0	0	90,199
84.350 Pass Through Ohio State University Research Foundation - Transition to Teaching - Contract No.: 60031733	0	1,301	0	0	0	0	0	0	0	1,301
Total for Office Of Innovation And Improvement	0	123,518	0	0	0	0	0	0	0	123,518
Total for Department Of Education	382,949	6,433,715	0	0	2,922,836	763,299	1,838,841	735,868	1,571,257	14,648,765
Department Of Health And Human Services										
Office Of The Secretary										
93.721 Pass Through ARRA-LOS RIOS-HEALTH INFO TECH FY 11 -ARRA - Health Information Technology Professionals in Health Care - Contract No.: 759102	0	0	0	0	276,473	0	0	0	0	276,473
Total for Office Of The Secretary	0	0	0	0	276,473	0	0	0	0	276,473
Administration For Children And Families										

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>										
93.508	29,704	0	0	0	0	0	0	0	0	29,704
Pass Through YERINGTON PAIUTE TRIBE -Affordable Care Act (ACA) Tribal Maternal, Infant, and Early Childhood Home Visiting Program - Contract No.: ONE										
93.630	7,382	0	0	0	0	0	0	0	0	7,382
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Developmental Disabilities Basic Support and Advocacy Grants - Contract No.: 1104XF3154										
93.630	51,814	0	0	0	0	0	0	0	0	51,814
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Developmental Disabilities Basic Support and Advocacy Grants - Contract No.: 1204XF3154										
93.630	1	0	0	0	0	0	0	0	0	1
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Developmental Disabilities Basic Support and Advocacy Grants - Contract No.: 1105XF3154										
93.648	0	-2	0	0	0	0	0	0	0	-2
Pass Through Nevada Division of Child & Family Services - Child Welfare Research Training or Demonstration - Contract No.: 05224										
93.648	0	411,309	0	0	0	0	0	0	0	411,309
Pass Through Nevada Division of Child & Family Services - Child Welfare Research Training or Demonstration - Contract No.: N/A										
Total for Administration For Children And Families										
	88,900	411,307	0	0	0	0	0	0	0	500,208
Health Resources And Services Administration										
93.110	413,276	0	0	0	0	0	0	0	0	413,276
Direct -Maternal and Child Health Federal Consolidated Programs										
93.110	1,606	0	0	0	0	0	0	0	0	1,606
Direct -Maternal and Child Health Federal Consolidated Programs										
93.249	0	40,637	0	0	0	0	0	0	0	40,637
Pass Through San Diego St Univ Research Fdn -Public Health Training Centers Grant Program - Contract No.: 56483AP13647803212										

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>										
93.358	0	60,325	0	0	0	0	0	0	0	60,325
Direct -Advanced Nursing Education Traineeships										
93.359	0	17,781	0	0	0	0	0	0	0	17,781
Direct -Nurse Education, Practice and Retention Grants										
93.403	0	131,644	0	0	0	0	0	0	0	131,644
Direct -ARRA-ARRA Grants for Training in Primary Care Medicine and Dentistry Training and Enhancement										
93.509	2,209	0	0	0	0	0	0	0	0	2,209
Pass Through NV-DEPT OF EMPLOYMENT, TRAINING AND REHABILITATION -Affordable Care Act (ACA) State Health Care Workforce Development Grants - Contract No.: 1610-11-R&A										
93.510	70,555	0	0	0	0	0	0	0	0	70,555
Direct -Affordable Care Act (ACA) Primary Care Residency Expansion Program										
93.887	0	0	0	0	0	0	0	0	279,092	279,092
Direct -Health Care and Other Facilities										
93.887	0	0	0	0	0	0	0	0	63,958	63,958
Direct -Health Care and Other Facilities										
Total for Health Resources And Services Administration										
	487,646	250,388	0	0	0	0	0	0	343,049	1,081,084
Administration On Aging										
93.725	12,820	0	0	0	0	0	0	0	0	12,820
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -ARRA-ARRA - Communities Putting Prevention to Work: Chronic Disease Self-Management Program - Contract No.: HD 12034										
Total for Administration On Aging										
	12,820	0	0	0	0	0	0	0	0	12,820
Centers For Disease Control And Prevention										

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>										
93.070 Direct -Environmental Public Health and Emergency Response	0	215,513	0	0	0	0	0	0	0	215,513
93.073 Direct -Birth Defects and Developmental Disabilities - Prevention and Surveillance	167,877	0	0	0	0	0	0	0	0	167,877
93.283 Pass Through NV State Health Div -Centers for Disease Control and Prevention_ Investigations and Technical Assistance - Contract No.: HD 11098	0	14,359	0	0	0	0	0	0	0	14,359
93.283 Pass Through Southern NV Health District -Centers for Disease Control and Prevention_ Investigations and Technical Assistance - Contract No.: N/A	0	12,979	0	0	0	0	0	0	0	12,979
93.520 Pass Through Southern NV Health District -Centers for Disease Control and Prevention -Affordable Care Act (ACA) – Communities Putting Prevention to Work - Contract No.: N/A	0	17,013	0	0	0	0	0	0	0	17,013
93.521 Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for	22,718	0	0	0	0	0	0	0	0	22,718
93.723 Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -ARRA-ARRA - Prevention and Wellness-State, Territories and Pacific Islands - Contract No.: HD 12093	10,843	0	0	0	0	0	0	0	0	10,843
93.723 Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -ARRA-ARRA - Prevention and Wellness-State, Territories and Pacific Islands - Contract No.: HD 11040	329,323	0	0	0	0	0	0	0	0	329,323
93.724 Pass Through SOUTHERN NEVADA HEALTH DISTRICT -ARRA-ARRA - Prevention and Wellness – Communities Putting Prevention to Work Funding Opportunities Announcement (FOA) - Contract No.: OSP-	438,867	0	0	0	0	0	0	0	0	438,867
93.724 Pass Through Southern NV Health District -ARRA-ARRA - Prevention and Wellness – Communities Putting Prevention to Work Funding Opportunities Announcement (FOA) - Contract No.: N/A	0	215,065	0	0	0	0	0	0	0	215,065

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>										
Total for Centers For Disease Control And Prevention	969,628	474,930	0	0	0	0	0	0	0	1,444,558
Substance Abuse And Mental Health Services Administration										
Pass Through Clark County Court -Substance Abuse and Mental Health Services Projects of Regional and National Significance - Contract No.: 601979-10	93.243	0	27,459	0	0	0	0	0	0	27,459
Pass Through Nv-Dept of Health & Human Svcs -Block Grants for Community Mental Health Services - Contract No.: MHBG 3145/15-FY11-09	93.958	0	1,422	0	0	0	0	0	0	1,422
Pass Through Partnership Carson City -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 100BG	93.959	0	5,587	0	0	0	0	0	0	5,587
Total for Substance Abuse And Mental Health Services Administration	0	34,468	0	0	0	0	0	0	0	34,468
CONTRACT - HEALTH AND HUMAN SERVICES										
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Contract - Health and Human Services - Contract No.: N/A	93.000	0	24,380	0	0	0	0	0	0	24,380
Total for CONTRACT - HEALTH AND HUMAN SERVICES	0	24,380	0	0	0	0	0	0	0	24,380
Total for Department Of Health And Human Services	1,558,995	1,195,473	0	0	276,473	0	0	0	343,049	3,373,990
Department Of Housing And Urban Development										
Office Of Community Planning And Development										
Direct -Economic Development Initiative-Special Project, Neighborhood Initiative and Miscellaneous Grants	14.251	6,519	0	0	0	0	0	0	0	6,519
Total for Office Of Community Planning And Development	6,519	0	0	0	0	0	0	0	0	6,519
Total for Department Of Housing And Urban Developm	6,519	0	0	0	0	0	0	0	0	6,519
Department Of Justice										

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Other Federal Assistance										
Violence Against Women Office										
16.525	0	83,265	0	0	0	0	0	0	0	83,265
Direct -Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus										
Total for Violence Against Women Office										
0	0	83,265	0	0	0	0	0	0	0	83,265
Office Of Victims Of Crime										
16.801	744	0	0	0	0	0	0	0	0	744
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -ARRA-Recovery Act - State Victim Assistance Formula Grant Program - Contract No.: VOCARA3145/20-SFY10-										
Total for Office Of Victims Of Crime										
744	0	0	0	0	0	0	0	0	0	744
Bureau Of Justice Assistance										
16.753	0	99,485	0	0	0	0	0	0	0	99,485
Direct -Congressionally Recommended Awards										
Total for Bureau Of Justice Assistance										
0	0	99,485	0	0	0	0	0	0	0	99,485
Total for Department Of Justice										
744	182,750	0	0	0	0	0	0	0	0	183,494

Department Of Labor

Employment Training Administration

Pass Through Nevada Partners Inc. -WIA Pilots, Demonstrations, and Research Projects - Contract No.: N/A

17.261 0 3,212 0 0 0 0 0 0 0 3,212

Pass Through Comm-Based Job Training/Nursing - Community Based Job Training Grants - Contract No.: N/A

17.269 0 0 0 0 0 0 84,149 0 0 84,149

Pass Through NURSING TECHNOLOGY-BASED LEARNING (TBL) INITIATIVE FY 09 -Community Based Job Training Grants - Contract No.: HG-18166-09-60-A-32

17.269 0 0 0 0 43,345 0 0 0 0 43,345

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>										
Pass Through ARRA-NVCI-PLUS ONE PROGRAM FY 10 -ARRA-Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors - Contract No.: GJ-20050-10-60-A-32	17.275	0	0	0	122,914	0	0	0	0	122,914
Pass Through NEVADA WORKS -ARRA-Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors - Contract No.: ARRA-SESP-10-NIE	17.275	0	0	0	0	0	0	0	132,680	132,680
Pass Through SOUTHERN NEVADA WORKFORCE INVESTMENT BOARD -Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors - Contract No.: OSP-1203005	17.275	32,065	0	0	0	0	0	0	0	32,065
Pass Through SOUTHERN NEVADA WORKFORCE INVESTMENT BOARD -Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors - Contract No.: OSP-1203053	17.275	37,648	0	0	0	0	0	0	0	37,648
Pass Through NEVADA WORKS -WIA Dislocated Worker Formula Grants - Contract No.: DW-11-CASAT	17.278	122,782	0	0	0	0	0	0	0	122,782
Pass Through NEVADA WORKS -WIA Dislocated Worker Formula Grants - Contract No.: DW-11-UNR	17.278	18,108	0	0	0	0	0	0	0	18,108
Pass Through WIA-STATE ENERGY SECTORS PARTNERSHIP FY 12 -Green Jobs Innovation Fund Grants - Contract No.: PY11-SESP-CSN	17.279	0	0	0	55,327	0	0	0	0	55,327
Pass Through C3TG 12 -Trade Adjustment Assistance Community College and Career Training (TAACCCCT) Grants - Contract No.: N/A	17.282	0	0	0	0	0	144,189	0	0	144,189
Pass Through TAACCT - HEALTH CARE INDUSTRIES FY 12-14 -Trade Adjustment Assistance Community College and Career Training (TAACCCCT) Grants - Contract No.: TC-22547-11-60-A-32	17.282	0	0	0	424	0	0	0	0	424
Total for Employment Training Administration		210,603	3,212	0	222,010	0	228,338	0	132,680	796,843
Occupational Safety And Health Administration										

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>										
Direct -Occupational Safety and Health_Susan Harwood Training Grants	17.502	0	53,627	0	0	0	0	0	0	53,627
Total for Occupational Safety And Health Administration	0	53,627	0	0	0	0	0	0	0	53,627
Total for Department Of Labor	210,603	56,838	0	0	222,010	0	228,338	0	132,680	850,470
Department of the Interior										
CONTRACT - DEPT OF THE INTERIOR										
Direct -Contract - Dept of the Interior	15.000	0	473,441	0	0	0	0	0	0	473,441
Total for CONTRACT - DEPT OF THE INTERIOR	0	473,441	0	0	0	0	0	0	0	473,441
Bureau Of Land Management										
Direct -Recreation Resource Management	15.225	0	225,129	0	0	0	0	0	0	225,129
Direct -Invasive and Noxious Plant Management	15.230	33,576	0	0	0	0	0	0	0	33,576
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	0	2,546	0	0	0	0	0	0	2,546
Direct -Southern Nevada Public Land Management	15.235	0	298,085	0	0	0	0	0	0	298,085
Total for Bureau Of Land Management	33,576	525,760	0	0	0	0	0	0	0	559,336
National Park Service										

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>										
15.945 Direct -Cooperative Research and Training Programs – Resources of the National Park System	0	26,686	0	0	0	0	0	0	0	26,686
Total for National Park Service	0	26,686	0	0	0	0	0	0	0	26,686
Total for Department of the Interior	33,576	1,025,887	0	0	0	0	0	0	0	1,059,463
Department Of Transportation										
Federal Highway Administration (fhwa)										
20.215 Direct -Highway Training and Education	0	437	0	0	0	0	0	0	0	437
Total for Federal Highway Administration (fhwa)	0	437	0	0	0	0	0	0	0	437
Total for Department Of Transportation	0	437	0	0	0	0	0	0	0	437
Environmental Protection Agency										
Office Of Water										
66.460 Pass Through NDEP-WATERSHED PLAN-PLPT - Nonpoint Source Implementation Grants - Contract No.: DEP-S 12-028	0	0	31,659	0	0	0	0	0	0	31,659
66.460 Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Nonpoint Source Implementation Grants - Contract No.: DEP-S 11-023	5,467	0	0	0	0	0	0	0	0	5,467
66.460 Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Nonpoint Source Implementation Grants - Contract No.: 09-028	51,956	0	0	0	0	0	0	0	0	51,956
66.460 Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Nonpoint Source Implementation Grants - Contract No.: DEP-S 11-019	10,643	0	0	0	0	0	0	0	0	10,643
Total for Office Of Water	68,067	0	31,659	0	0	0	0	0	0	99,725

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>										
Office Of Enforcement And Compliance Assurance										
Pass Through NV-DEPT OF AGRICULTURE -Consolidated Pesticide Enforcement Cooperative Agreements - Contract No.: EPA-11110-01	66.700	5,261	0	0	0	0	0	0	0	5,261
Total for Office Of Enforcement And Compliance Assurance	5,261	0	0	0	0	0	0	0	0	5,261
Total for Environmental Protection Agency	73,328	0	31,659	0	0	0	0	0	0	104,986
Department Of Energy										
Department Of Energy										
Direct -Office of Science Financial Assistance Program	81.049	0	-2,050	0	0	0	0	0	0	-2,050
Direct -Renewable Energy Research and Development	81.087	0	3,105	0	0	0	0	0	0	3,105
Pass Through DOE/NV-GO-NSOE -ARRA-State Energy Program Special Projects - Contract No.: SEP/2102012-0001	81.119	0	0	0	0	0	0	0	9,500	9,500
Pass Through University of Minnesota -ARRA-Electricity Delivery and Energy Reliability, Research, Development and Analysis - Contract No.: A000211561	81.122	0	6,887	0	0	0	0	0	0	6,887
Pass Through City of Las Vegas -ARRA-Energy Efficiency and Conservation Block Grant Program (EECBG) - Contract No.: N/A	81.128	0	10,592	0	0	0	0	0	0	10,592
Pass Through City of North Las Vegas -ARRA-Energy Efficiency and Conservation Block Grant Program (EECBG) - Contract No.: C7642	81.128	0	19,000	0	0	0	0	0	0	19,000
Pass Through NV-GOVERNORS OFFICE -ARRA-Energy Efficiency and Renewable Energy Technology Deployment, Demonstration and Commercialization - Contract No.: 11702	81.129	2,195	0	0	0	0	0	0	0	2,195

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>										
81.129 Pass Through NV-GOVERNORS OFFICE -ARRA-Energy Efficiency and Renewable Energy Technology Deployment, Demonstration and Commercialization - Contract No.: 11370 AMEND#6	653,373	0	0	0	0	0	0	0	0	653,373
Total for Department Of Energy	655,569	37,534	0	0	0	0	0	0	9,500	702,603
Total for Department Of Energy	655,569	37,534	0	0	0	0	0	0	9,500	702,603
Department Of Homeland Security										
Department Of Homeland Security										
97.067 Pass Through LV Metro -Homeland Security Grant Program - Contract No.: 602258-11	0	69,144	0	0	0	0	0	0	0	69,144
97.067 Pass Through LV Metro -Homeland Security Grant Program - Contract No.: 602068-10	0	136	0	0	0	0	0	0	0	136
Total for Department Of Homeland Security	0	69,279	0	0	0	0	0	0	0	69,279
CONTRACT - DEPARTMENT OF HOMELAND SECURITY										
97.000 Pass Through Louisiana Univ -Contract - Department of Homeland Security - Contract No.: 00064957	0	2,147	0	0	0	0	0	0	0	2,147
Total for CONTRACT - DEPARTMENT OF HOMELAND SECURITY	0	2,147	0	0	0	0	0	0	0	2,147
Total for Department Of Homeland Security	0	71,426	0	0	0	0	0	0	0	71,426
Institute Of Museum And Library Services										
Institute Of Museum And Library Services										
45.310 Pass Through NV State Library & Archives -Grants to States - Contract No.: 2011-24	0	79,675	0	0	0	0	0	0	0	79,675

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>										
Pass Through NV-DEPT OF CULTURAL AFFAIRS -Grants to States - Contract No.: 2010-16	45.310	338	0	0	0	0	0	0	0	338
Pass Through NV-DEPT OF CULTURAL AFFAIRS -Grants to States - Contract No.: 2011-30	45.310	13,652	0	0	0	0	0	0	0	13,652
Total for Institute Of Museum And Library Services	13,990	79,675	0	0	0	0	0	0	0	93,665
Total for Institute Of Museum And Library Services	13,990	79,675	0	0	0	0	0	0	0	93,665
National Aeronautics And Space Administration										
National Aeronautics And Space Administration										
Direct -Science	43.001	0	0	0	0	0	0	0	0	541,454
Direct -Science	43.001	0	0	0	0	0	0	0	-290	-290
Pass Through NEVADA SYSTEM OF HIGHER EDUCATION- CHANCELLOR'S OFC -Education - Contract No.: NSHE-12-34	43.008	20,171	0	0	0	0	0	0	0	20,171
Total for National Aeronautics And Space Administration	20,171	0	0	0	0	0	0	0	541,164	561,335
Total for National Aeronautics And Space Administration	20,171	0	0	0	0	0	0	0	541,164	561,335
National Endowment For The Arts										
National Endowment For The Arts										
Pass Through NV Arts Council -Promotion of the Arts_ Partnership Agreements - Contract No.: PJ12.0.14	45.025	0	747	0	0	0	0	0	0	747
Total for National Endowment For The Arts	0	747	0	0	0	0	0	0	0	747

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>										
Total for National Endowment For The Arts	0	747	0	0	0	0	0	0	0	747
National Endowment For The Humanities										
National Endowment For The Humanities										
45.129 Pass Through Nevada Humanities -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2011-63	0	2,916	0	0	0	0	0	0	0	2,916
45.129 Pass Through Nevada Humanities -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2012-27	0	1,000	0	0	0	0	0	0	0	1,000
Total for National Endowment For The Humanities	0	3,916	0	0	0	0	0	0	0	3,916
Total for National Endowment For The Humanities	0	3,916	0	0	0	0	0	0	0	3,916
Small Business Administration										
Small Business Administration										
59.058 Direct -Federal and State Technology Partnership Program	18,946	0	0	0	0	0	0	0	0	18,946
Total for Small Business Administration	18,946	0	0	0	0	0	0	0	0	18,946
Total for Small Business Administration	18,946	0	0	0	0	0	0	0	0	18,946
Other Federal Assistance	5,757,657	10,376,058	31,659	0	3,421,319	763,299	2,067,179	815,895	4,007,392	27,240,457

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
-------------	-----	------	-----	-----	-----	-----	------	-----	--------	-------

Research And Development Cluster

Department of Agriculture

CONTRACT - DEPT OF AGRICULTURE

Direct -Contract - Dept of Agriculture	10.000	0	159,578	0	0	0	0	0	0	159,578
Pass Through USDA-FS/FIRE DNGR POCKET CARDS - Contract - Dept of Agriculture - Contract No.: 11-CS- 11130206-082	10.000	0	0	5,621	0	0	0	0	0	5,621
Pass Through USDA-FS/CEFA-CANSAC PRODUCTS - Contract - Dept of Agriculture - Contract No.: 09-CS- 11052012-266	10.000	0	0	84,788	0	0	0	0	0	84,788
Pass Through USDA-FS/DEVELOP FCAMMS-SNPLMA - Contract - Dept of Agriculture - Contract No.: PNW 08JV11261987-174	10.000	0	0	74,906	0	0	0	0	0	74,906
Pass Through USDA-FS/FIRE PROGRAM ANALYSIS - Contract - Dept of Agriculture - Contract No.: 10-CS- 11130206-072	10.000	0	0	61,496	0	0	0	0	0	61,496
Pass Through USDA-FS/NARR -Contract - Dept of Agriculture - Contract No.: 11-CS-11130206-081	10.000	0	0	9,993	0	0	0	0	0	9,993
Pass Through USDA-FS/NATIONAL FCAMMS -Contract - Dept of Agriculture - Contract No.: 11-CS-11130206-075	10.000	0	0	32,565	0	0	0	0	0	32,565
Pass Through USDA-FS/PREDICTIVE SERVICES - Contract - Dept of Agriculture - Contract No.: 10-CS- 11130206-048	10.000	0	0	2,044	0	0	0	0	0	2,044
Pass Through USDA-FS/PREDICTIVE SERVICES - Contract - Dept of Agriculture - Contract No.: 11-CS- 11130206-076	10.000	0	0	12,000	0	0	0	0	0	12,000

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

CFDA Number		UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>											
Pass Through USDA-FS/RAWS DATA ARCHIVE -		10.000	0	0	9,480	0	0	0	0	0	9,480
Contract - Dept of Agriculture - Contract No.: 11-CS-11130206-074											
Total for CONTRACT - DEPT OF AGRICULTURE		0	159,578	292,893	0	0	0	0	0	0	452,472
Agricultural Research Service											
Direct -Agricultural Research_Basic and Applied Research		10.001	34,228	0	0	0	0	0	0	0	34,228
Direct -Agricultural Research_Basic and Applied Research		10.001	75,932	0	0	0	0	0	0	0	75,932
Direct -Agricultural Research_Basic and Applied Research		10.001	1,850	0	0	0	0	0	0	0	1,850
Direct -Agricultural Research_Basic and Applied Research		10.001	12,379	0	0	0	0	0	0	0	12,379
Direct -Agricultural Research_Basic and Applied Research		10.001	70,414	0	0	0	0	0	0	0	70,414
Direct -Agricultural Research_Basic and Applied Research		10.001	13,219	0	0	0	0	0	0	0	13,219
Direct -Agricultural Research_Basic and Applied Research		10.001	5,301	0	0	0	0	0	0	0	5,301
Direct -Agricultural Research_Basic and Applied Research		10.001	2,350	0	0	0	0	0	0	0	2,350

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Direct -Agricultural Research_Basic and Applied Research	10.001	34,551	0	0	0	0	0	0	0	34,551
Direct -Agricultural Research_Basic and Applied Research	10.001	13,881	0	0	0	0	0	0	0	13,881
Direct -Agricultural Research_Basic and Applied Research	10.001	13,311	0	0	0	0	0	0	0	13,311
Total for Agricultural Research Service		277,414	0	0	0	0	0	0	0	277,414
Natural Resources Conservation Service										
Direct -Resource Conservation and Development	10.901	38,322	0	0	0	0	0	0	0	38,322
Direct -Soil Survey	10.903	11,203	0	0	0	0	0	0	0	11,203
Total for Natural Resources Conservation Service		49,525	0	0	0	0	0	0	0	49,525
National Institute Of Food And Agriculture										
Direct -Grants for Agricultural Research, Special Research Grants	10.200	149,540	0	0	0	0	0	0	0	149,540
Direct -Grants for Agricultural Research, Special Research Grants	10.200	46,157	0	0	0	0	0	0	0	46,157
Direct -Grants for Agricultural Research, Special Research Grants	10.200	2,393	0	0	0	0	0	0	0	2,393

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Direct -Grants for Agricultural Research, Special Research Grants	10.200	64,741	0	0	0	0	0	0	0	64,741
Direct -Cooperative Forestry Research	10.202	163,577	0	0	0	0	0	0	0	163,577
Direct -Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	1,529,149	0	0	0	0	0	0	0	1,529,149
Direct -Grants for Agricultural Research Competitive Research Grants	10.206	0	18,959	0	0	0	0	0	0	18,959
Direct -Grants for Agricultural Research Competitive Research Grants	10.206	2,144	0	0	0	0	0	0	0	2,144
Direct -Grants for Agricultural Research Competitive Research Grants	10.206	3,406	0	0	0	0	0	0	0	3,406
Pass Through South Dakota State University -Grants for Agricultural Research Competitive Research Grants - Contract No.: 2008-35100-05969	10.206	0	27,275	0	0	0	0	0	0	27,275
Direct -Animal Health and Disease Research	10.207	4,790	0	0	0	0	0	0	0	4,790
Direct -Higher Education Challenge Grants	10.217	51,320	0	0	0	0	0	0	0	51,320
Pass Through DINE COLLEGE - 1994 Institutions Research Program - Contract No.: OSP-15352VX	10.227	12,807	0	0	0	0	0	0	0	12,807

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Pass Through UNIVERSITY OF ARIZONA -Integrated Programs - Contract No.: Y550095	10.303	57,650	0	0	0	0	0	0	0	57,650
Pass Through University of Missouri -Integrated Programs - Contract No.: C00015591	10.303	0	2,218	0	0	0	0	0	0	2,218
Direct -International Science and Education Grants	10.305	42,921	0	0	0	0	0	0	0	42,921
Pass Through IOWA STATE UNIVERSITY -Specialty Crop Research Initiative - Contract No.: 416-40-17B	10.309	1,032	0	0	0	0	0	0	0	1,032
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	291,316	0	0	0	0	0	0	0	291,316
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	103,011	0	0	0	0	0	0	0	103,011
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	148,268	0	0	0	0	0	0	0	148,268
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	13,109	0	0	0	0	0	0	0	13,109
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	0	71,209	0	0	0	0	0	0	71,209
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	31,161	0	0	0	0	0	0	0	31,161

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster										
Pass Through UNIVERSITY OF CA DAVIS -Agriculture and Food Research Initiative (AFRI) - Contract No.: 09-001937-UNR	10.310	27,680	0	0	0	0	0	0	0	27,680
Direct -Cooperative Extension Service	10.500	133,342	0	0	0	0	0	0	0	133,342
Direct -Cooperative Extension Service	10.500	153,164	0	0	0	0	0	0	0	153,164
Pass Through UNIVERSITY OF KENTUCKY -Cooperative Extension Service - Contract No.: 3048107987-09-441	10.500	24,852	0	0	0	0	0	0	0	24,852
Total for National Institute Of Food And Agriculture		3,057,530	119,661	0	0	0	0	0	0	3,177,192
Economic Research Service										
Direct -Program of Research on the Economic of Invasive Species Management (PREISM)	10.254	69,024	0	0	0	0	0	0	0	69,024
Total for Economic Research Service		69,024	0	0	0	0	0	0	0	69,024
Rural Business-cooperative Service										
Pass Through USDA-RD/ENERGY AUDIT PROGRAM - Rural Energy for America Program - Contract No.: 33-016-809394608	10.868	0	0	28,471	0	0	0	0	0	28,471
Total for Rural Business-cooperative Service		0	0	28,471	0	0	0	0	0	28,471
Risk Management Agency										
Direct -Commodity Partnerships for Small Agricultural Risk Management Education Sessions	10.459	115,461	0	0	0	0	0	0	0	115,461

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Total for Risk Management Agency	115,461	0	0	0	0	0	0	0	0	115,461
Food And Nutrition Service										
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Supplemental Nutrition Assistance Program, Outreach/Participation Program - Contract No.: OSP 1012094	10.580	7,639	0	0	0	0	0	0	0	7,639
Total for Food And Nutrition Service	7,639	0	0	0	0	0	0	0	0	7,639
Foreign Agricultural Service										
Direct -Cochran Fellowship Program-International Training-Foreign Participant	10.962	68,822	0	0	0	0	0	0	0	68,822
Total for Foreign Agricultural Service	68,822	0	0	0	0	0	0	0	0	68,822
Forest Service										
Direct -Forestry Research	10.652	142	0	0	0	0	0	0	0	142
Direct -Forestry Research	10.652	19,354	0	0	0	0	0	0	0	19,354
Direct -Forestry Research	10.652	480	0	0	0	0	0	0	0	480
Direct -Forestry Research	10.652	156,877	0	0	0	0	0	0	0	156,877
Direct -Forestry Research	10.652	13,684	0	0	0	0	0	0	0	13,684

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Pass Through PORTLAND STATE UNIVERSITY -Forestry Research - Contract No.: 200SCH236	10.652	13,060	0	0	0	0	0	0	0	13,060
Pass Through UNIVERSITY OF CA DAVIS -Forestry Research - Contract No.: SUB200912036-UNR	10.652	51,955	0	0	0	0	0	0	0	51,955
Pass Through USDA-FS/EMISSIONS-BIOMASS OAL - Forestry Research - Contract No.: 10-CA-11272170-024	10.652	0	0	21,133	0	0	0	0	0	21,133
Pass Through USDA-FS/LAKE TAHOE VISIBILITY-SB - Forestry Research - Contract No.: 10-DG-11272170-040	10.652	0	0	11,168	0	0	0	0	0	11,168
Pass Through USDA-FS/LTB VISIBILITY MONITOR - Forestry Research - Contract No.: 10-DG-11272170-039	10.652	0	0	0	0	0	0	0	0	0
Pass Through USDA-FS/NEARSHORE ECOLOGY - Forestry Research - Contract No.: 10-CA-11272170-088	10.652	0	0	50,538	0	0	0	0	0	50,538
Pass Through USDA-FS/PRESCRIBE BURN-EAF -Forestry Research - Contract No.: 11-CA-11272170-101	10.652	0	0	82,496	0	0	0	0	0	82,496
Pass Through USDA-FS/SCIENCE PEER REVIEW LTB - Forestry Research - Contract No.: 08-DG-11272164-022	10.652	0	0	5,477	0	0	0	0	0	5,477
Pass Through USDA-FS/SEDIMENT RUNOFF DEES - Forestry Research - Contract No.: 08-DG-11272170-089	10.652	0	0	68,902	0	0	0	0	0	68,902
Pass Through USDA-FS/SNPLMA - TAHOECLIM - Forestry Research - Contract No.: 10-CA-11272170-050	10.652	0	0	83,843	0	0	0	0	0	83,843

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Pass Through USDA-FS/TSPAM-URBN&ROAD RUNOFF -Forestry Research - Contract No.: 10-CA-11272170-073	0	0	31,164	0	0	0	0	0	0	31,164
Pass Through USFS/OZONE PRECURSOR RND 11 - Forestry Research - Contract No.: 10-CA-11272170-025	0	0	72,681	0	0	0	0	0	0	72,681
Direct -Cooperative Forestry Assistance	11,535	0	0	0	0	0	0	0	0	11,535
Direct -Cooperative Forestry Assistance	71,463	0	0	0	0	0	0	0	0	71,463
Direct -Cooperative Forestry Assistance	0	278	0	0	0	0	0	0	0	278
Pass Through USDA-FS/CO-EVOLUTION PLAN-DEES - Urban and Community Forestry Program - Contract No.: 10-DG-11046000-616	0	0	2,627	0	0	0	0	0	0	2,627
Direct -Forest Land Enhancement Program	24,286	0	0	0	0	0	0	0	0	24,286
Direct -Forest Land Enhancement Program	1,056	0	0	0	0	0	0	0	0	1,056
Direct -Forest Health Protection	6,607	0	0	0	0	0	0	0	0	6,607
Direct -Forest Health Protection	8,293	0	0	0	0	0	0	0	0	8,293

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
10.680 Direct -Forest Health Protection	18,325	0	0	0	0	0	0	0	0	18,325
10.680 Direct -Forest Health Protection	852	0	0	0	0	0	0	0	0	852
10.683 Direct -National Fish and Wildlife Foundation	19,045	0	0	0	0	0	0	0	0	19,045
Total for Forest Service	417,014	278	430,030	0	0	0	0	0	0	847,322
Total for Department of Agriculture	4,062,430	279,518	751,394	0	0	0	0	0	0	5,093,342

Department Of Commerce

National Oceanic And Atmospheric Administration (noaa)

11.431 Direct -Climate and Atmospheric Research	0	1,009	0	0	0	0	0	0	0	1,009
11.431 Pass Through DOC/NOAA-WV DROUGHT TRACKER SB -Climate and Atmospheric Research - Contract No.: NA08OAR4310661	0	0	86,632	0	0	0	0	0	0	86,632
11.431 Pass Through UCSD CNAP CORE-BROWN -Climate and Atmospheric Research - Contract No.: PO 10167344-019	0	0	255,253	0	0	0	0	0	0	255,253
11.431 Pass Through UCSD/CNAP COR REDMOND -Climate and Atmospheric Research - Contract No.: PO 10321519-SUB (3)	0	0	2,078	0	0	0	0	0	0	2,078
11.431 Pass Through UCSD/CNAP CORE BROWN -Climate and Atmospheric Research - Contract No.: PO 10321519-SUB (2)	0	0	5,176	0	0	0	0	0	0	5,176

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster										
Pass Through UCSD/CNAP CORE SUPPRT -Climate and Atmospheric Research - Contract No.: PO 10321519-SUB (1)	11.431	0	2,607	0	0	0	0	0	0	2,607
Pass Through UCSD-CNAP YR 1 PART SUPP -Climate and Atmospheric Research - Contract No.: PO 10314980-SUB	11.431	0	104,068	0	0	0	0	0	0	104,068
Pass Through INDUSTRIAL ECONOMICS -National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes - Contract No.: 1050-UNR	11.432	66,441	0	0	0	0	0	0	0	66,441
Pass Through UCAR/THUNDERSTORM INDEX - Meteorologic and Hydrologic Modernization Development - Contract No.: Z12-98070	11.467	0	13,085	0	0	0	0	0	0	13,085
Pass Through DOC/NOAA/CEMP IN SO NEVADA - Applied Meteorological Research - Contract No.: N/A09NWS4680030	11.468	0	1,635	0	0	0	0	0	0	1,635
Total for National Oceanic And Atmospheric Administration (noaa)	66,441	1,009	470,534	0	0	0	0	0	0	537,984
National Institute Of Standards And Technology (nist)										
Direct -National Institute of Standards and Technology Construction Grant Program	11.618	2,702,270	0	0	0	0	0	0	0	2,702,270
Total for National Institute Of Standards And Technology (nist)	2,702,270	0	0	0	0	0	0	0	0	2,702,270
CONTRACT - DEPT OF COMMERCE										
Pass Through DOC/NOAA-ROLE OF CLIMATE - Contract - Dept of Commerce - Contract No.: EA133E-10-CN-0189 8	11.000	0	33,310	0	0	0	0	0	0	33,310
Pass Through DOC/NOAA-UNDERSTANDING DROUGHT -Contract - Dept of Commerce - Contract No.: EA133E-10-CN-0189 10	11.000	0	23,941	0	0	0	0	0	0	23,941

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Total for CONTRACT - DEPT OF COMMERCE	0	0	57,251	0	0	0	0	0	0	57,251
Total for Department Of Commerce	2,768,712	1,009	527,785	0	0	0	0	0	0	3,297,506
Department of Defense										
CONTRACT - DEPT OF DEFENSE										
Direct -Contract - Dept of Defense	12.000	0	654,229	0	0	0	0	0	0	654,229
Pass Through 2Phase Technologies -Contract - Dept of Defense - Contract No.: N/A	12.000	0	6,492	0	0	0	0	0	0	6,492
Pass Through Battelle Energy Alliance -Contract - Dept of Defense - Contract No.: US001000025714	12.000	0	243,905	0	0	0	0	0	0	243,905
Pass Through Blast Containment, Inc. -Contract - Dept of Defense - Contract No.: N/A	12.000	0	82,185	0	0	0	0	0	0	82,185
Pass Through DOD/SERDP/FUGITIVE DUST -LAB - Contract - Dept of Defense - Contract No.: W912HQ-10-C-0048	12.000	0	0	315,263	0	0	0	0	0	315,263
Pass Through DOD-ACOE/UFDPA-GLACIER MELT-Y3 - Contract - Dept of Defense - Contract No.: W912HZ-08-2-0021	12.000	0	0	499,536	0	0	0	0	0	499,536
Pass Through DOD-ARMY/ALT FUTURES-UNR SUBC - Contract - Dept of Defense - Contract No.: W9132T-07-2-0023	12.000	0	0	56,956	0	0	0	0	0	56,956
Pass Through JACOB-LTF AERO GAS-T6 DAS -Contract - Dept of Defense - Contract No.: JNSG 20305	12.000	0	0	118,494	0	0	0	0	0	118,494

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Pass Through JACOB-MAGAZINE/BAY-FY12 -Contract - Dept of Defense - Contract No.: JNSG 20306/FY12	12.000	0	0	188,858	0	0	0	0	0	188,858
Pass Through JACOB-MAGAZINE/BAYNET -Contract - Dept of Defense - Contract No.: JNSG 20306	12.000	0	0	107,084	0	0	0	0	0	107,084
Pass Through JACOB-OBOD EMISSIONS -Contract - Dept of Defense - Contract No.: JNSG 20086	12.000	0	0	30,887	0	0	0	0	0	30,887
Pass Through JACOB-PALEO NAWCL-DES -Contract - Dept of Defense - Contract No.: JNSG 20179	12.000	0	0	48,868	0	0	0	0	0	48,868
Pass Through JACOB-PALEO STUDY PLAN-12 - Contract - Dept of Defense - Contract No.: JNSG-21504	12.000	0	0	36,503	0	0	0	0	0	36,503
Pass Through KYMA Tech. Inc. -Contract - Dept of Defense - Contract No.: N/A	12.000	0	22,338	0	0	0	0	0	0	22,338
Pass Through LTF AEROGAS-T6-FY12 -Contract - Dept of Defense - Contract No.: JNSG 20305-FY12	12.000	0	0	686,769	0	0	0	0	0	686,769
Pass Through Northrop Grumman -Contract - Dept of Defense - Contract No.: 3001-UNLV-IDIQ01	12.000	0	42,970	0	0	0	0	0	0	42,970
Pass Through QinitiQ -Contract - Dept of Defense - Contract No.: S11-012000	12.000	0	83,717	0	0	0	0	0	0	83,717
Pass Through SEI GRP-GEOTHERMAL POWER -ARRA-Contract - Dept of Defense - Contract No.: SEI10-TECHVAL#35-015	12.000	0	0	11,683	0	0	0	0	0	11,683

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Total for CONTRACT - DEPT OF DEFENSE	0	1,135,836	2,100,902	0	0	0	0	0	0	3,236,738
Office Of The Secretary Of Defense										
Pass Through HY-TECH RESEARCH CORP -Basic Scientific Research - Combating Weapons of Mass Destruction - Contract No.: 1111005	12.351	38,929	0	0	0	0	0	0	0	38,929
Pass Through SEI GROUP INC -ARRA-Basic, Applied, and Advanced Research in Science and Engineering - Contract No.: SEI-10-TECHVAL#35014	12.630	178,735	0	0	0	0	0	0	0	178,735
Total for Office Of The Secretary Of Defense	217,664	0	0	0	0	0	0	0	0	217,664
U.S. Army Medical Command										
Direct -Military Medical Research and Development	12.420	60,340	0	0	0	0	0	0	0	60,340
Direct -Military Medical Research and Development	12.420	0	67,983	0	0	0	0	0	0	67,983
Direct -Military Medical Research and Development	12.420	13,794	0	0	0	0	0	0	0	13,794
Direct -Military Medical Research and Development	12.420	53,198	0	0	0	0	0	0	0	53,198
Direct -Military Medical Research and Development	12.420	162,510	0	0	0	0	0	0	0	162,510
Pass Through DOD-ARMY/CLEARED CIRCLE TSK 48 - Military Medical Research and Development - Contract No.: DAMD17-00-2-0004/T48	12.420	0	0	55,073	0	0	0	0	0	55,073

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Pass Through DOD-ARMY/CULT RES SUPP J GRANT - Military Medical Research and Development - Contract No.: W81XWH-10-2-0032/T09	12.420	0	62,048	0	0	0	0	0	0	62,048
Pass Through DOD-ARMY/IGF-1 RECEPTOR PATH - Military Medical Research and Development - Contract No.: W81XWH-09-1-0551	12.420	0	83,038	0	0	0	0	0	0	83,038
Pass Through DOD-ARMY/IPS CELL THERAPY -Military Medical Research and Development - Contract No.: W81XWH-10-1-0046	12.420	0	204,180	0	0	0	0	0	0	204,180
Pass Through DOD-ARMY/ITAMI SUBAWARD-RTI - Military Medical Research and Development - Contract No.: W81XWH-11-2-0220	12.420	0	523,323	0	0	0	0	0	0	523,323
Pass Through DOD-ARMY/KATHY DROP ZONE/T-004 - Military Medical Research and Development - Contract No.: W81XWH-10-2-0032/T04	12.420	0	20,759	0	0	0	0	0	0	20,759
Pass Through DOD-ARMY/PD-TESS PHASE 2 T-46 - Military Medical Research and Development - Contract No.: DAMD17-00-2-0004/T46	12.420	0	10,088	0	0	0	0	0	0	10,088
Pass Through DOD-ARMY/PD-TESS PHASE 3/T-001 - Military Medical Research and Development - Contract No.: W81XWH-10-2-0032/T01	12.420	0	51,733	0	0	0	0	0	0	51,733
Pass Through DOD-ARMY/PD-TESS PHASE 5/T-003 - Military Medical Research and Development - Contract No.: W81XWH-10-2-0032/T03	12.420	0	187,144	0	0	0	0	0	0	187,144
Pass Through DOD-ARMY/PD-TESS PHASE 6/T-010 - Military Medical Research and Development - Contract No.: W81XWH-10-2-0032/T10	12.420	0	44,384	0	0	0	0	0	0	44,384
Pass Through DOD-ARMY/PD-TESS PHASE 7/T-06 - Military Medical Research and Development - Contract No.: W81XWH-10-2-0032/T06	12.420	0	40,157	0	0	0	0	0	0	40,157

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
12.420 Pass Through DOD-ARMY/TEST-TRAIN SUPP T47 - Military Medical Research and Development - Contract No.: DAMD17-00-2-0004/T47	0	0	173	0	0	0	0	0	0	173
12.420 Pass Through DOD-ARMY/TRAINING EXPANSION-T8 - Military Medical Research and Development - Contract No.: W81XWH-10-2-0032/T08	0	0	86,912	0	0	0	0	0	0	86,912
12.420 Pass Through NEVADA SYSTEM OF HIGHER EDUC- DESERT RESEARCH INSTITUTE -Military Medical Research and Development - Contract No.: 656.8172.01	3,061	0	0	0	0	0	0	0	0	3,061
Total for U.S. Army Medical Command	292,903	67,983	1,369,011	0	0	0	0	0	0	1,729,897
U.S. Army Materiel Command										
12.431 Direct -Basic Scientific Research	50,000	0	0	0	0	0	0	0	0	50,000
12.431 Direct -Basic Scientific Research	98,697	0	0	0	0	0	0	0	0	98,697
12.431 Pass Through ARMY DESERT TERRAIN DAS *IC -Basic Scientific Research - Contract No.: DAAD19-03-1-0159	0	0	1,215,276	0	0	0	0	0	0	1,215,276
12.431 Pass Through DOD/ARMY CARBON SEQUESTER USMC -Basic Scientific Research - Contract No.: W911NF- 09-1-0560	0	0	162,825	0	0	0	0	0	0	162,825
12.431 Pass Through DOD/ARMY-ESTCP-DTK9-08 -Basic Scientific Research - Contract No.: W911NF-05-1-0070	0	0	8,879	0	0	0	0	0	0	8,879
12.431 Pass Through DOD-ARMY/GMOE II FABRICATION - Basic Scientific Research - Contract No.: W911NF-09-1- 0256	0	0	288,688	0	0	0	0	0	0	288,688

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
12.431 Pass Through DOD-ARMY/GMOE RESEARCH SUPPORT -Basic Scientific Research - Contract No.: W911NF-10-1-0203	0	0	7,968	0	0	0	0	0	0	7,968
12.431 Pass Through DOD-ARMY/GMOE-SURINAME -Basic Scientific Research - Contract No.: W911NF-12-1-0067	0	0	17,354	0	0	0	0	0	0	17,354
12.431 Pass Through DOD-ARMY/LANDSCAPE DYNAMICS - Basic Scientific Research - Contract No.: W911NF-07-1- 0394	0	0	10,831	0	0	0	0	0	0	10,831
12.431 Pass Through DOD-ARMY/YPG-DRAPER SUB-FY12 - Basic Scientific Research - Contract No.: W9124R-11-D- 0211	0	0	53,443	0	0	0	0	0	0	53,443
12.431 Pass Through DOD-ARO/GLOBAL MILITARY 1-DEES - Basic Scientific Research - Contract No.: W911NF-08-1- 0453	0	0	433,313	0	0	0	0	0	0	433,313
12.431 Pass Through EXPONENT, INC. -Basic Scientific Research - Contract No.: S79-1182	8,978	0	0	0	0	0	0	0	0	8,978
12.431 Pass Through EYE-COM GAZE DIRECTED ACTN -Basic Scientific Research - Contract No.: EYE-COM 01	0	0	20,214	0	0	0	0	0	0	20,214
Total for U.S. Army Materiel Command	157,675	0	2,218,791	0	0	0	0	0	0	2,376,466
Department Of The Air Force										
12.800 Direct -Air Force Defense Research Sciences Program	76,548	0	0	0	0	0	0	0	0	76,548
12.800 Direct -Air Force Defense Research Sciences Program	398,677	0	0	0	0	0	0	0	0	398,677

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Direct -Air Force Defense Research Sciences Program	12.800	0	31,655	0	0	0	0	0	0	31,655
Pass Through 2PHASE TECHNOLOGIES -Air Force Defense Research Sciences Program - Contract No.: 1005014	12.800	23,550	0	0	0	0	0	0	0	23,550
Pass Through ADA TECHNOLOGIES -Air Force Defense Research Sciences Program - Contract No.: 11-0373S	12.800	31,406	0	0	0	0	0	0	0	31,406
Pass Through Washington Univ -Air Force Defense Research Sciences Program - Contract No.: WU-HT-11-08	12.800	0	24,129	0	0	0	0	0	0	24,129
Total for Department Of The Air Force		530,181	55,785	0	0	0	0	0	0	585,965
Total for Department of Defense		1,198,423	1,259,603	5,688,704	0	0	0	0	0	8,146,730
Department Of Education										
Office Of Elementary And Secondary Education										
Pass Through Fed. Sup. Education Opportunity Grants - Civil Rights Training and Advisory Services - Contract No.: N/A	84.004	0	0	0	0	0	0	53,837	0	53,837
Pass Through WASHOE COUNTY SCHOOL DISTRICT- NV -Parental Information and Resource Centers - Contract No.: PO 516359	84.310	3,275	0	0	0	0	0	0	0	3,275
Pass Through WASHOE COUNTY SCHOOL DISTRICT- NV -Parental Information and Resource Centers - Contract No.: R118048	84.310	9,435	0	0	0	0	0	0	0	9,435
Pass Through WASHOE COUNTY SCHOOL DISTRICT- NV -Parental Information and Resource Centers - Contract No.: R215354/PO514946	84.310	43,036	0	0	0	0	0	0	0	43,036

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Pass Through WASHOE COUNTY SCHOOL DISTRICT- 84.310 NV -Parental Information and Resource Centers - Contract No.: PO 514469	10,000	0	0	0	0	0	0	0	0	10,000
Pass Through WASHOE COUNTY SCHOOL DISTRICT- 84.318 NV -Educational Technology State Grants - Contract No.: PO121883	473	0	0	0	0	0	0	0	0	473
Direct -English Language Acquisition Grants	113	0	0	0	0	0	0	0	0	113
Pass Through Clark County School District -Mathematics and Science Partnerships - Contract No.: N/A	0	213	0	0	0	0	0	0	0	213
Pass Through NV-DEPT OF EDUCATION -Mathematics and Science Partnerships - Contract No.: 11-706-40001	1,880	0	0	0	0	0	0	0	0	1,880
Pass Through NV-DEPT OF EDUCATION -Mathematics and Science Partnerships - Contract No.: 11-706-40002	95,667	0	0	0	0	0	0	0	0	95,667
Pass Through NV-DEPT OF EDUCATION -Mathematics and Science Partnerships - Contract No.: 11-706-40000	136,629	0	0	0	0	0	0	0	0	136,629
Pass Through NV-DEPT OF EDUCATION -Mathematics and Science Partnerships - Contract No.: 12-706-40001	10,638	0	0	0	0	0	0	0	0	10,638
Pass Through NV-DEPT OF EDUCATION -Mathematics and Science Partnerships - Contract No.: 12-706-40002	11,513	0	0	0	0	0	0	0	0	11,513
Pass Through NV-DEPT OF EDUCATION -Mathematics and Science Partnerships - Contract No.: 10-706-40002	4,412	0	0	0	0	0	0	0	0	4,412

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster										
Pass Through NV-DEPT OF EDUCATION -Mathematics and Science Partnerships - Contract No.: 10-706-40000 84.366	10,299	0	0	0	0	0	0	0	0	10,299
Pass Through WASHOE COUNTY SCHOOL DISTRICT- NV -Improving Teacher Quality State Grants - Contract No.: RI18203 84.367	6,844	0	0	0	0	0	0	0	0	6,844
Pass Through NV-DEPT OF EDUCATION -Grants for State Assessments and Related Activities - Contract No.: OSP-11306PX 84.369	254,808	0	0	0	0	0	0	0	0	254,808
Total for Office Of Elementary And Secondary Education	599,021	213	0	0	0	0	0	53,837	0	653,072
Office Of Postsecondary Education										
Pass Through Math and Science Teacher Initiative Project - Fund for the Improvement of Postsecondary Education - Contract No.: P116Z080032 84.116	0	0	0	221,493	0	0	0	0	0	221,493
Pass Through Part-time Nursing -Fund for the Improvement of Postsecondary Education - Contract No.: P116Z090291 84.116	0	0	0	162,034	0	0	0	0	0	162,034
Pass Through SUCCESS FIRST OMNIBUS-10 -Fund for the Improvement of Postsecondary Education - Contract No.: N/A 84.116	0	0	0	0	0	0	13,477	0	0	13,477
Pass Through WEBCOLLEGE FAST-TRACK 11 -Fund for the Improvement of Postsecondary Education - Contract No.: N/A 84.116	0	0	0	0	0	0	130,653	0	0	130,653
Direct -Business and International Education Projects 84.153	0	54,002	0	0	0	0	0	0	0	54,002
Pass Through Landmark Grant -Demonstration Projects to Support Postsecondary Faculty, Staff, and Administrations in Educating Students with Disabilities - Contract No.: DUE-0902904 84.333	0	0	0	0	0	0	0	3,888	0	3,888

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
-------------	-----	------	-----	-----	-----	-----	------	-----	--------	-------

Research And Development Cluster

Total for Office Of Postsecondary Education	0	54,002	0	383,527	0	0	144,130	3,888	0	585,546
Office Of Special Education And Rehabilitative Services										
Pass Through NV-DEPT OF EMPLOYMENT, TRAINING AND REHABILITATION -Rehabilitation Services_Vocational Rehabilitation Grants to States - Contract No.: 1597-15-REHAB	84.126	33,149	0	0	0	0	0	0	0	33,149
Pass Through NV-DEPT OF EDUCATION -Rehabilitation Services_ Service Projects - Contract No.: OSP-11306PK	84.128	790	0	0	0	0	0	0	0	790
Pass Through NV-DEPT OF EDUCATION -Rehabilitation Services_ Service Projects - Contract No.: OSP-11306PZ	84.128	70,387	0	0	0	0	0	0	0	70,387
Pass Through PHI-PACIFIC DBTAC -National Institute on Disability and Rehabilitation Research - Contract No.: CONTRACT #1014138	84.133	248	0	0	0	0	0	0	0	248
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Assistive Technology - Contract No.: 19-001-80-9B9-12	84.224	48,543	0	0	0	0	0	0	0	48,543
Pass Through NV-DEPT OF EDUCATION -Special Education - State Personnel Development - Contract No.: OSP-11306PC	84.323	4,993	0	0	0	0	0	0	0	4,993
Pass Through NV-DEPT OF EDUCATION -Special Education - State Personnel Development - Contract No.: OSP-11306QH	84.323	279,107	0	0	0	0	0	0	0	279,107
Direct -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	0	25,552	0	0	0	0	0	0	25,552
Direct -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	44,908	0	0	0	0	0	0	0	44,908

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster										
Direct -Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326	101,385	0	0	0	0	0	0	0	101,385
Total for Office Of Special Education And Rehabilitative Services	84.326	101,385	0	0	0	0	0	0	0	101,385
Office Of Safe And Drug-free Schools										
Pass Through CSN EMERGENCY MGT & RESPONSE PRJ FY 11 -Safe and Drug-Free Schools and Communities_National Programs - Contract No.: Q184T100127	84.184	0	0	0	396,113	0	0	0	0	396,113
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Safe and Drug-Free Schools and Communities_State Grants - Contract No.: 11186SD	84.186	1	0	0	0	0	0	0	0	1
Total for Office Of Safe And Drug-free Schools	84.184	1	0	0	396,113	0	0	0	0	396,114
Office Of Educational Research And Improvement										
Pass Through NV-DEPT OF EDUCATION -Twenty-First Century Community Learning Centers - Contract No.: OSP-11306QD	84.287	48,630	0	0	0	0	0	0	0	48,630
Pass Through WASHOE COUNTY SCHOOL DISTRICT-NV -Twenty-First Century Community Learning Centers - Contract No.: OSP-15174KL	84.287	237	0	0	0	0	0	0	0	237
Pass Through WASHOE COUNTY SCHOOL DISTRICT-NV -Twenty-First Century Community Learning Centers - Contract No.: OSP-15174KF	84.287	-1	0	0	0	0	0	0	0	-1
Pass Through WASHOE COUNTY SCHOOL DISTRICT-NV -Twenty-First Century Community Learning Centers - Contract No.: OSP-15174KQ	84.287	349	0	0	0	0	0	0	0	349
Pass Through WASHOE COUNTY SCHOOL DISTRICT-NV -Twenty-First Century Community Learning Centers - Contract No.: OSP-15174KP	84.287	195	0	0	0	0	0	0	0	195

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Pass Through WASHOE COUNTY SCHOOL DISTRICT- NV -Twenty-First Century Community Learning Centers - Contract No.: OSP-15174KN	84.287 105	0	0	0	0	0	0	0	0	105
Pass Through WASHOE COUNTY SCHOOL DISTRICT- NV -Twenty-First Century Community Learning Centers - Contract No.: OSP-15174KM	84.287 96	0	0	0	0	0	0	0	0	96
Pass Through WASHOE COUNTY SCHOOL DISTRICT- NV -Twenty-First Century Community Learning Centers - Contract No.: OSP-15174KK	84.287 492	0	0	0	0	0	0	0	0	492
Pass Through WASHOE COUNTY SCHOOL DISTRICT- NV -Twenty-First Century Community Learning Centers - Contract No.: OSP-15174KJ	84.287 675	0	0	0	0	0	0	0	0	675
Pass Through WASHOE COUNTY SCHOOL DISTRICT- NV -Twenty-First Century Community Learning Centers - Contract No.: OSP-15174KG	84.287 228	0	0	0	0	0	0	0	0	228
Pass Through WASHOE COUNTY SCHOOL DISTRICT- NV -Twenty-First Century Community Learning Centers - Contract No.: OSP-15174JV	84.287 1	0	0	0	0	0	0	0	0	1
Pass Through WASHOE COUNTY SCHOOL DISTRICT- NV -Twenty-First Century Community Learning Centers - Contract No.: OSP-15174KE	84.287 113	0	0	0	0	0	0	0	0	113
Pass Through WASHOE COUNTY SCHOOL DISTRICT- NV -Twenty-First Century Community Learning Centers - Contract No.: OSP-1202058	84.287 5,586	0	0	0	0	0	0	0	0	5,586
Pass Through WASHOE COUNTY SCHOOL DISTRICT- NV -Twenty-First Century Community Learning Centers - Contract No.: OSP-15174JZ	84.287 209	0	0	0	0	0	0	0	0	209
Pass Through WASHOE COUNTY SCHOOL DISTRICT- NV -Twenty-First Century Community Learning Centers - Contract No.: OSP-15174KD	84.287 22	0	0	0	0	0	0	0	0	22

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Total for Office Of Educational Research And Improvement	56,937	0	0	0	0	0	0	0	0	56,937
Institute Of Education Sciences										
Direct -Research in Special Education	84,324	30,372	0	0	0	0	0	0	0	30,372
Total for Institute Of Education Sciences	30,372	0	0	0	0	0	0	0	0	30,372
Total for Department Of Education	1,269,842	79,767	0	383,527	396,113	0	144,130	57,725	0	2,331,104
Department of Energy										
CONTRACT - DEPARTMENT OF ENERGY										
Pass Through ANL/AMP2 STORMVEX-RESEACH - Contract - Department of Energy - Contract No.: 0F-34282	81,000	0	0	66,608	0	0	0	0	0	66,608
Pass Through Argonne National Lab -Contract - Department of Energy - Contract No.: 2F-30961	81,000	0	2,325	0	0	0	0	0	0	2,325
Pass Through Argonne National Lab -Contract - Department of Energy - Contract No.: 7F-01041	81,000	0	25,172	0	0	0	0	0	0	25,172
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 89654	81,000	0	104,897	0	0	0	0	0	0	104,897
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 110389	81,000	0	63,373	0	0	0	0	0	0	63,373
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 118086	81,000	0	70,245	0	0	0	0	0	0	70,245

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
81.000 Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 121697	0	17,747	0	0	0	0	0	0	0	17,747
81.000 Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 126103	0	68,279	0	0	0	0	0	0	0	68,279
81.000 Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 78440-01	0	101,093	0	0	0	0	0	0	0	101,093
81.000 Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 95164	0	66,421	0	0	0	0	0	0	0	66,421
81.000 Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 108517	0	39,224	0	0	0	0	0	0	0	39,224
81.000 Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 0089707	0	198,208	0	0	0	0	0	0	0	198,208
81.000 Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 40000106526	0	59,244	0	0	0	0	0	0	0	59,244
81.000 Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 00090711	0	104,318	0	0	0	0	0	0	0	104,318
81.000 Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 105844	0	34,563	0	0	0	0	0	0	0	34,563
81.000 Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 0094935	0	8,299	0	0	0	0	0	0	0	8,299

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
81.000 Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 0089445	0	122,684	0	0	0	0	0	0	0	122,684
81.000 Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 0081547	0	-235	0	0	0	0	0	0	0	-235
81.000 Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 00116557	0	18,991	0	0	0	0	0	0	0	18,991
81.000 Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 00114815	0	139,965	0	0	0	0	0	0	0	139,965
81.000 Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 00104018	0	130,383	0	0	0	0	0	0	0	130,383
81.000 Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 00101691	0	167,408	0	0	0	0	0	0	0	167,408
81.000 Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 00097330	0	380	0	0	0	0	0	0	0	380
81.000 Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 00091998	0	148,851	0	0	0	0	0	0	0	148,851
81.000 Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 108493	0	116,967	0	0	0	0	0	0	0	116,967
81.000 Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 104018	0	49,656	0	0	0	0	0	0	0	49,656

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Pass Through Berkeley National Lab -Contract - Department of Energy - Contract No.: 6830152	81.000	0	67,403	0	0	0	0	0	0	67,403
Pass Through DOE/CEMP WRCC-AC -Contract - Department of Energy - Contract No.: DE-NA0000939	81.000	0	0	3,605,229	0	0	0	0	0	3,605,229
Pass Through DOE/DAS SOILS NNSS MONITOR-BY - Contract - Department of Energy - Contract No.: DE-AC52-06NA26383	81.000	0	0	2,198,261	0	0	0	0	0	2,198,261
Pass Through General Atomics -Contract - Department of Energy - Contract No.: 45000024893	81.000	0	0	0	0	0	0	0	0	0
Pass Through Lawrence Livermore National Lab -Contract - Department of Energy - Contract No.: B596601	81.000	0	16,047	0	0	0	0	0	0	16,047
Pass Through Lawrence Livermore National Lab -Contract - Department of Energy - Contract No.: B599546	81.000	0	5,855	0	0	0	0	0	0	5,855
Pass Through Lawrence Livermore National Lab -Contract - Department of Energy - Contract No.: B591215	81.000	0	1,112	0	0	0	0	0	0	1,112
Pass Through LLNL-MICROBIAL INTERACT PU - Contract - Department of Energy - Contract No.: B-593643	81.000	0	0	69,519	0	0	0	0	0	69,519
Pass Through Los Alamos National Lab -Contract - Department of Energy - Contract No.: 143341-1	81.000	0	1,436	0	0	0	0	0	0	1,436
Pass Through Los Alamos National Security -Contract - Department of Energy - Contract No.: 135947	81.000	0	86,601	0	0	0	0	0	0	86,601

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
81.000 Pass Through Los Alamos National Security -Contract - Department of Energy - Contract No.: 76399-001-09	0	131,586	0	0	0	0	0	0	0	131,586
81.000 Pass Through Los Alamos National Security -Contract - Department of Energy - Contract No.: 81149-001-10	0	10,121	0	0	0	0	0	0	0	10,121
81.000 Pass Through National Renewable Energy Lab -Contract - Department of Energy - Contract No.: AXL-9-88336-01	0	102,405	0	0	0	0	0	0	0	102,405
81.000 Pass Through National Renewable Energy Lab -Contract - Department of Energy - Contract No.: NFH-8-88502-01	0	39,692	0	0	0	0	0	0	0	39,692
81.000 Pass Through National Renewable Energy Lab -Contract - Department of Energy - Contract No.: NAX-0-66014-07	0	6	0	0	0	0	0	0	0	6
81.000 Pass Through National Renewable Energy Lab -Contract - Department of Energy - Contract No.: XGB 2-1167301	0	95,271	0	0	0	0	0	0	0	95,271
81.000 Pass Through NATIONAL RENEWABLE ENERGY LABORATORY -Contract - Department of Energy - Contract No.: NAX-9-66014-04	0	52,206	0	0	0	0	0	0	0	52,206
81.000 Pass Through National Security Technology -Contract - Department of Energy - Contract No.: 104777	0	855,520	0	0	0	0	0	0	0	855,520
81.000 Pass Through NEVADA SYSTEM OF HIGHER EDUC- DESERT RESEARCH INSTITUTE -Contract - Department of Energy - Contract No.: 647.0201	5,499	0	0	0	0	0	0	0	0	5,499
81.000 Pass Through NREL REC PHASE II TASK 1 -Contract - Department of Energy - Contract No.: AXL-9-99200-01	0	0	27,958	0	0	0	0	0	0	27,958

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Pass Through NREL/EMISSIONS - TUNNEL -Contract - Department of Energy - Contract No.: AXH-0-40459-01	81.000	0	0	75,724	0	0	0	0	0	75,724
Pass Through NREL/SWRI-EMISSIONS EAF -ARRA- Contract - Department of Energy - Contract No.: A99167X	81.000	0	0	126,613	0	0	0	0	0	126,613
Pass Through NREL/SWRI-PHASE 3 - EAF -ARRA- Contract - Department of Energy - Contract No.: B99034X	81.000	0	0	79,980	0	0	0	0	0	79,980
Pass Through NREL-TALL TOWER QTR REPRTS - Contract - Department of Energy - Contract No.: NAX-9- 66014-02	81.000	0	0	86,718	0	0	0	0	0	86,718
Pass Through Pacific Northwest Lab -Contract - Department of Energy - Contract No.: 131841	81.000	0	76,352	0	0	0	0	0	0	76,352
Pass Through Pacific Northwest Lab -Contract - Department of Energy - Contract No.: 143298	81.000	0	32,698	0	0	0	0	0	0	32,698
Pass Through Sandia -Contract - Department of Energy - Contract No.: 1115116	81.000	0	60,121	0	0	0	0	0	0	60,121
Pass Through Sandia -Contract - Department of Energy - Contract No.: 1092595	81.000	0	64,179	0	0	0	0	0	0	64,179
Pass Through STOLLER-ECAP TEST PAD EVAL - Contract - Department of Energy - Contract No.: PO- 0000005212	81.000	0	0	7,007	0	0	0	0	0	7,007
Pass Through STOLLER-L-BAR EROSION-DHS - Contract - Department of Energy - Contract No.: PO- 00006025	81.000	0	0	3,648	0	0	0	0	0	3,648

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

CFDA Number	UNR	UNLV	DRI	NSC	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster									
81.000 Pass Through STOLLER-OLM CNTA MONITOR - Contract - Department of Energy - Contract No.: PO 0000003357	0	0	161,811	0	0	0	0	0	161,811
81.000 Pass Through UNIV W/RADIOACTIVE DISPOS - Contract - Department of Energy - Contract No.: 205K413	0	0	53,664	0	0	0	0	0	53,664
Total for CONTRACT - DEPARTMENT OF ENERGY	5,499	3,557,069	6,562,740	0	0	0	0	0	10,125,308
DEPARTMENT OF ENERGY									
81.115 Direct -Dept of Energy -Sandia App. Physics	0	3,142,714	0	0	0	0	0	0	3,142,714
Total for DEPARTMENT OF ENERGY	0	3,142,714	0	0	0	0	0	0	3,142,714
Total for Department of Energy	5,499	6,699,783	6,562,740	0	0	0	0	0	13,268,022
Department Of Health And Human Services									
Office Of The Secretary									
93.297 Direct -Teenage Pregnancy Prevention Program	0	469,367	0	0	0	0	0	0	469,367
93.297 Pass Through Southern NV Health District -Teenage Pregnancy Prevention Program - Contract No.: N/A	0	83,730	0	0	0	0	0	0	83,730
Total for Office Of The Secretary	0	553,097	0	0	0	0	0	0	553,097
Administration For Children And Families									
93.556 Pass Through Clark County Family Services -Promoting Safe and Stable Families - Contract No.: 602467-11	0	12,737	0	0	0	0	0	0	12,737

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Pass Through WASHOE COUNTY SCHOOL DISTRICT- NV -Promoting Safe and Stable Families - Contract No.: PO#516311	93.556	1,193	0	0	0	0	0	0	0	1,193
Pass Through Clark County District Attorney's Office -Child Support Enforcement Research - Contract No.: N/A	93.564	0	16,017	0	0	0	0	0	0	16,017
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Community Services Block Grant _Discretionary Awards - Contract No.: OSP-12208AZ	93.570	-11	0	0	0	0	0	0	0	-11
Direct -University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632	4,869	0	0	0	0	0	0	0	4,869
Direct -University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632	461,760	0	0	0	0	0	0	0	461,760
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Children's Justice Grants to States - Contract No.: CJA-2011-034	93.643	16,289	0	0	0	0	0	0	0	16,289
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Stephanie Tubbs Jones Child Welfare Services Program - Contract No.: OSP-12209AP	93.645	446,981	0	0	0	0	0	0	0	446,981
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Child Abuse and Neglect State Grants - Contract No.: CJA3145/11-SFY-11-00	93.669	1	0	0	0	0	0	0	0	1
Total for Administration For Children And Families		931,081	28,754	0	0	0	0	0	0	959,835
Health Resources And Services Administration										
Direct -Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	83,132	0	0	0	0	0	0	0	83,132

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Direct -Area Health Education Centers Point of Service Maintenance and Enhancement Awards 93.107	123,813	0	0	0	0	0	0	0	0	123,813
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Emergency Medical Services for Children - Contract No.: HD 09200 93.127	11,000	0	0	0	0	0	0	0	0	11,000
Pass Through UNIVERSITY OF CALIFORNIA-SAN FRANCISCO -AIDS Education and Training Centers - Contract No.: 6184SC 93.145	181,814	0	0	0	0	0	0	0	0	181,814
Pass Through UNIVERSITY OF CALIFORNIA-SAN FRANCISCO -AIDS Education and Training Centers - Contract No.: 2942SC AMEND 16 93.145	-39	0	0	0	0	0	0	0	0	-39
Direct -Geriatric Training for Physicians, Dentists and Behavioral/Mental Health Professionals 93.156	183,742	0	0	0	0	0	0	0	0	183,742
Direct -Geriatric Training for Physicians, Dentists and Behavioral/Mental Health Professionals 93.156	427,236	0	0	0	0	0	0	0	0	427,236
Direct -Grants to States for Loan Repayment Program 93.165	17,334	0	0	0	0	0	0	0	0	17,334
Direct -Grants to States for Loan Repayment Program 93.165	7,778	0	0	0	0	0	0	0	0	7,778
Direct -State Rural Hospital Flexibility Program 93.241	108,749	0	0	0	0	0	0	0	0	108,749
Direct -State Rural Hospital Flexibility Program 93.241	279,052	0	0	0	0	0	0	0	0	279,052

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Direct -Advanced Nursing Education Grant Program	93.247	159,611	0	0	0	0	0	0	0	159,611
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Universal Newborn Hearing Screening - Contract No.: OSP-1192092	93.251	17,789	0	0	0	0	0	0	0	17,789
Direct -Grants for Education, Prevention, and Early Detection of Radiogenic Cancers and Diseases	93.257	1,015	0	0	0	0	0	0	0	1,015
Direct -Grants for Education, Prevention, and Early Detection of Radiogenic Cancers and Diseases	93.257	52,039	0	0	0	0	0	0	0	52,039
Direct -Grants for Education, Prevention, and Early Detection of Radiogenic Cancers and Diseases	93.257	153,618	0	0	0	0	0	0	0	153,618
Direct -Small Rural Hospital Improvement Grant Program	93.301	80,658	0	0	0	0	0	0	0	80,658
Direct -Small Rural Hospital Improvement Grant Program	93.301	35,609	0	0	0	0	0	0	0	35,609
Direct -Advanced Nursing Education Traineeships	93.358	26,585	0	0	0	0	0	0	0	26,585
Pass Through FAMILY TIES OF NV -Affordable Care Act (ACA) – Family to Family Health Information Centers - Contract No.: OSP-12208CB	93.504	9,996	0	0	0	0	0	0	0	9,996
Direct -Grants for Training in Primary Care Medicine and Dentistry	93.884	21,316	0	0	0	0	0	0	0	21,316

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
93.887 Direct -Health Care and Other Facilities	295,343	0	0	0	0	0	0	0	0	295,343
93.887 Pass Through NEVADA SYSTEM OF HIGHER EDUC- CHANCELLOR'S OFC -Health Care and Other Facilities - Contract No.: 11-01	53,703	0	0	0	0	0	0	0	0	53,703
93.888 Pass Through HRSA Grant -Specially Selected Health Projects - Contract No.: DIDHP20371	0	0	0	278,896	0	0	0	0	0	278,896
93.913 Direct -Grants to States for Operation of Offices of Rural Health	432	0	0	0	0	0	0	0	0	432
93.913 Direct -Grants to States for Operation of Offices of Rural Health	188,613	0	0	0	0	0	0	0	0	188,613
93.917 Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -HIV Care Formula Grants - Contract No.: HD 12084	43,063	0	0	0	0	0	0	0	0	43,063
93.969 Direct -Geriatric Education Centers	67,018	0	0	0	0	0	0	0	0	67,018
93.969 Direct -Geriatric Education Centers	321,626	0	0	0	0	0	0	0	0	321,626
93.994 Pass Through Nevada Department of Health & Human Services -Maternal and Child Health Services Block Grant to the States - Contract No.: 12062	0	12,211	0	0	0	0	0	0	0	12,211
Total for Health Resources And Services Administration	2,951,643	12,211	0	278,896	0	0	0	0	0	3,242,750
Administration On Aging										

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
93.043 Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Special Programs for the Aging_ Title III, Part D_Disease Prevention and Health Promotion Services - Contract No.: 16-007-32-DX-12	38,031	0	0	0	0	0	0	0	0	38,031
93.043 Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Special Programs for the Aging_ Title III, Part D_Disease Prevention and Health Promotion Services - Contract No.: 16-007-32-DX-11	271	0	0	0	0	0	0	0	0	271
93.048 Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Special Programs for the Aging_ Title IV_ and Title II_Discretionary Projects - Contract No.: 16-007-92-KX-10	24,836	0	0	0	0	0	0	0	0	24,836
93.048 Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Special Programs for the Aging_ Title IV_ and Title II_Discretionary Projects - Contract No.: 16-007-92-KX-12	39,814	0	0	0	0	0	0	0	0	39,814
93.048 Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Special Programs for the Aging_ Title IV_ and Title II_Discretionary Projects - Contract No.: OSP-11918KA	13,659	0	0	0	0	0	0	0	0	13,659
93.048 Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Special Programs for the Aging_ Title IV_ and Title II_Discretionary Projects - Contract No.: OSP-11918KE	56,223	0	0	0	0	0	0	0	0	56,223
93.052 Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -National Family Caregiver Support, Title III, Part E - Contract No.: 18-015-45-EX-11	1,441	0	0	0	0	0	0	0	0	1,441
93.052 Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -National Family Caregiver Support, Title III, Part E - Contract No.: 18-015-45-EX-12	97,262	0	0	0	0	0	0	0	0	97,262
93.052 Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -National Family Caregiver Support, Title III, Part E - Contract No.: 16-007-92-EX-12	38,098	0	0	0	0	0	0	0	0	38,098
93.052 Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -National Family Caregiver Support, Title III, Part E - Contract No.: 16-007-92-EX-11	177	0	0	0	0	0	0	0	0	177

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Total for Administration On Aging	309,812	0	0	0	0	0	0	0	0	309,812
Centers For Disease Control And Prevention										
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Public Health Emergency Preparedness - Contract No.: HD 12152L	93.069	32,842	0	0	0	0	0	0	0	32,842
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Public Health Emergency Preparedness - Contract No.: HD 11063	93.069	160,636	0	0	0	0	0	0	0	160,636
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Public Health Emergency Preparedness - Contract No.: HD 11076	93.069	23,466	0	0	0	0	0	0	0	23,466
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Public Health Emergency Preparedness - Contract No.: HD 12059	93.069	497,622	0	0	0	0	0	0	0	497,622
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Public Health Emergency Preparedness - Contract No.: HD 11077	93.069	314,663	0	0	0	0	0	0	0	314,663
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Public Health Emergency Preparedness - Contract No.: HD 11091	93.069	10,080	0	0	0	0	0	0	0	10,080
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Public Health Emergency Preparedness - Contract No.: HD 11078	93.069	360	0	0	0	0	0	0	0	360
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Project Grants and Cooperative Agreements for Tuberculosis Control Programs - Contract No.: HD 11185-1	93.116	73,555	0	0	0	0	0	0	0	73,555
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	42,589	0	0	0	0	0	0	42,589

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
93.262 Direct -Occupational Safety and Health Program	59,263	0	0	0	0	0	0	0	0	59,263
93.262 Direct -Occupational Safety and Health Program	-153	0	0	0	0	0	0	0	0	-153
93.262 Direct -Occupational Safety and Health Program	152,577	0	0	0	0	0	0	0	0	152,577
93.262 Pass Through UNIVERSITY OF CA UCLA -Occupational Safety and Health Program - Contract No.: 1930 G PA481	7,724	0	0	0	0	0	0	0	0	7,724
93.283 Direct -Centers for Disease Control and Prevention_ Investigations and Technical Assistance	115,672	0	0	0	0	0	0	0	0	115,672
93.283 Pass Through NV State Health Div -Centers for Disease Control and Prevention_ Investigations and Technical Assistance - Contract No.: 11240	0	549	0	0	0	0	0	0	0	549
93.283 Pass Through Nv-Dept of Health & Human Svcs -Centers for Disease Control and Prevention_ Investigations and Technical Assistance - Contract No.: 12054	0	12,489	0	0	0	0	0	0	0	12,489
93.283 Pass Through Nv-Dept of Health & Human Svcs -Centers for Disease Control and Prevention_ Investigations and Technical Assistance - Contract No.: N/A	0	116,961	0	0	0	0	0	0	0	116,961
93.283 Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Centers for Disease Control and Prevention_ Investigations and Technical Assistance - Contract No.: OSP-12208CJ	75,091	0	0	0	0	0	0	0	0	75,091
93.283 Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Centers for Disease Control and Prevention_ Investigations and Technical Assistance - Contract No.: HD 3762-5	25	0	0	0	0	0	0	0	0	25

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
93.283 Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Centers for Disease Control and Prevention_ Investigations and Technical Assistance - Contract No.: MEMO	75,176	0	0	0	0	0	0	0	0	75,176
93.283 Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Centers for Disease Control and Prevention_ Investigations and Technical Assistance - Contract No.: HD 10232	159	0	0	0	0	0	0	0	0	159
93.283 Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Centers for Disease Control and Prevention_ Investigations and Technical Assistance - Contract No.: HD 11188	68,788	0	0	0	0	0	0	0	0	68,788
93.283 Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Centers for Disease Control and Prevention_ Investigations and Technical Assistance - Contract No.: HD 11254	7,381	0	0	0	0	0	0	0	0	7,381
93.283 Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Centers for Disease Control and Prevention_ Investigations and Technical Assistance - Contract No.: HD 12184	4,739	0	0	0	0	0	0	0	0	4,739
93.283 Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Centers for Disease Control and Prevention_ Investigations and Technical Assistance - Contract No.: HD12128	15,924	0	0	0	0	0	0	0	0	15,924
93.283 Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Centers for Disease Control and Prevention_ Investigations and Technical Assistance - Contract No.: HD 11264	92,140	0	0	0	0	0	0	0	0	92,140
93.939 Pass Through SOUTHERN NEVADA HEALTH DISTRICT -HIV Prevention Activities_ Non-Governmental Organization Based - Contract No.: OSP 1195050	5,004	0	0	0	0	0	0	0	0	5,004
93.988 Direct -Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems	639,786	0	0	0	0	0	0	0	0	639,786
93.988 Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems - Contract No.: HD 11122	10,152	0	0	0	0	0	0	0	0	10,152

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Preventive Health and Health Services Block Grant - Contract No.: HD 11178	16,916	0	0	0	0	0	0	0	0	16,916
Total for Centers For Disease Control And Prevention	2,459,590	172,588	0	0	0	0	0	0	0	2,632,178
Substance Abuse And Mental Health Services Administration										
93.243 Direct -Substance Abuse and Mental Health Services_Projects of Regional and National Significance	211,693	0	0	0	0	0	0	0	0	211,693
93.243 Direct -Substance Abuse and Mental Health Services_Projects of Regional and National Significance	81,393	0	0	0	0	0	0	0	0	81,393
93.243 Direct -Substance Abuse and Mental Health Services_Projects of Regional and National Significance	17,945	0	0	0	0	0	0	0	0	17,945
93.243 Direct -Substance Abuse and Mental Health Services_Projects of Regional and National Significance	299,369	0	0	0	0	0	0	0	0	299,369
93.243 Pass Through EDUCATIONAL DEVELOPMENT CENTER -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 11210 UNR_007	576,932	0	0	0	0	0	0	0	0	576,932
93.243 Pass Through EDUCATIONAL DEVELOPMENT CENTER -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 11210 UNR_8	875,825	0	0	0	0	0	0	0	0	875,825
93.243 Pass Through EDUCATIONAL DEVELOPMENT CENTER -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 01-11210-UNR	29	0	0	0	0	0	0	0	0	29
93.243 Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: OSP-1510679	14,630	0	0	0	0	0	0	0	0	14,630

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
93.243 Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Substance Abuse and Mental Health Services_ Projects of Regional and National Significance - Contract No.: OSP-1510677	2,596	0	0	0	0	0	0	0	0	2,596
93.243 Pass Through UNIVERSITY OF MISSOURI KANSAS - Substance Abuse and Mental Health Services_ Projects of Regional and National Significance - Contract No.: 30677/00030382	10,599	0	0	0	0	0	0	0	0	10,599
93.243 Pass Through VIRGINIA COMMONWEALTH UNIVERSITY -Substance Abuse and Mental Health Services_ Projects of Regional and National Significance - Contract No.: PT102273-SC102591	7,191	0	0	0	0	0	0	0	0	7,191
93.243 Pass Through VIRGINIA COMMONWEALTH UNIVERSITY -Substance Abuse and Mental Health Services_ Projects of Regional and National Significance - Contract No.: PT102273-SC103071	16,360	0	0	0	0	0	0	0	0	16,360
93.243 Pass Through VIRGINIA COMMONWEALTH UNIVERSITY -Substance Abuse and Mental Health Services_ Projects of Regional and National Significance - Contract No.: PT102273-SC102592	5,797	0	0	0	0	0	0	0	0	5,797
93.959 Pass Through FRONTIER COMM COAL -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: OSP-15171DC	23,231	0	0	0	0	0	0	0	0	23,231
93.959 Pass Through FRONTIER COMMUNITY COALITION - Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: OSP-15171CD	-1	0	0	0	0	0	0	0	0	-1
93.959 Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 12187AD	193,886	0	0	0	0	0	0	0	0	193,886
93.959 Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 11186AD	195	0	0	0	0	0	0	0	0	195
93.959 Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 12111AD	217,385	0	0	0	0	0	0	0	0	217,385

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
93.959 Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 12186AD	164,403	0	0	0	0	0	0	0	0	164,403
93.959 Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 11111AD	-7,521	0	0	0	0	0	0	0	0	-7,521
93.959 Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 10186AD	-17	0	0	0	0	0	0	0	0	-17
93.959 Pass Through STATE OF WASHINGTON -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 1165-26330-01	52,378	0	0	0	0	0	0	0	0	52,378
93.959 Pass Through STATE OF WASHINGTON -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 1165-25537-02	109,286	0	0	0	0	0	0	0	0	109,286
93.959 Pass Through STATE OF WASHINGTON -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 1165-25537-01	152,089	0	0	0	0	0	0	0	0	152,089
93.959 Pass Through STATE OF WASHINGTON -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 1165-25537	127,887	0	0	0	0	0	0	0	0	127,887
93.959 Pass Through STATE OF WASHINGTON -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 1065-93074-01	15,187	0	0	0	0	0	0	0	0	15,187
93.959 Pass Through STATE OF WASHINGTON -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 1065-93074	3	0	0	0	0	0	0	0	0	3
93.959 Pass Through STATE OF WASHINGTON -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 0965-77707	-28	0	0	0	0	0	0	0	0	-28

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Pass Through STATE OF WASHINGTON -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 1165-26330-03	80,736	0	0	0	0	0	0	0	0	80,736
Total for Substance Abuse And Mental Health Services Administration	3,249,459	0	0	0	0	0	0	0	0	3,249,459
National Institutes Of Health										
Pass Through Medical University of South Carolina - Environmental Health - Contract No.: MUSC09-098	0	10,386	0	0	0	0	0	0	0	10,386
Pass Through WASHINGTON STATE UNIVERSITY - Environmental Health - Contract No.: 101449_G002613	12,147	0	0	0	0	0	0	0	0	12,147
Direct -Oral Diseases and Disorders Research	0	56,284	0	0	0	0	0	0	0	56,284
Direct -Human Genome Research	0	1,606	0	0	0	0	0	0	0	1,606
Direct -Research and Training in Complementary and Alternative Medicine	53,958	0	0	0	0	0	0	0	0	53,958
Direct -Mental Health Research Grants	0	56,274	0	0	0	0	0	0	0	56,274
Direct -Alcohol Research Programs	80,130	0	0	0	0	0	0	0	0	80,130
Direct -Drug Abuse and Addiction Research Programs	0	127,881	0	0	0	0	0	0	0	127,881

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Direct -Drug Abuse and Addiction Research Programs	93.279	15,323	0	0	0	0	0	0	0	15,323
Pass Through Medical University of South Carolina -Drug Abuse and Addiction Research Programs - Contract No.: MUSC11-017	93.279	0	14,026	0	0	0	0	0	0	14,026
Direct -Mental Health National Research Service Awards for Research Training	93.282	448,895	0	0	0	0	0	0	0	448,895
Direct -Mental Health National Research Service Awards for Research Training	93.282	25,936	0	0	0	0	0	0	0	25,936
Direct -Nursing Research	93.361	102,758	0	0	0	0	0	0	0	102,758
Pass Through UNIVERSITY OF CALIFORNIA-SAN FRANCISCO -Nursing Research - Contract No.: 5572SC	93.361	54,347	0	0	0	0	0	0	0	54,347
Direct -National Center for Research Resources	93.389	-1,334	0	0	0	0	0	0	0	-1,334
Direct -National Center for Research Resources	93.389	142,183	0	0	0	0	0	0	0	142,183
Direct -National Center for Research Resources	93.389	3,027	0	0	0	0	0	0	0	3,027
Direct -National Center for Research Resources	93.389	1,647,759	0	0	0	0	0	0	0	1,647,759

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
93.389 Direct -National Center for Research Resources	304,730	0	0	0	0	0	0	0	0	304,730
93.389 Direct -National Center for Research Resources	-479	0	0	0	0	0	0	0	0	-479
93.389 Direct -National Center for Research Resources	916,821	0	0	0	0	0	0	0	0	916,821
93.389 Direct -National Center for Research Resources	2,184,835	0	0	0	0	0	0	0	0	2,184,835
93.389 Pass Through IDEA NETWORK FOR BIOMEDICAL RESEARCH EXCELLENCE FY 12 -National Center for Research Resources - Contract No.: UNR 12-12	0	0	0	0	106,951	0	0	0	0	106,951
93.389 Pass Through UNR - Idea Network of Biomedical Research Excellence -National Center for Research Resources - Contract No.: N/A	0	0	0	0	0	39,169	0	0	0	39,169
93.393 Direct -Cancer Cause and Prevention Research	80,517	0	0	0	0	0	0	0	0	80,517
93.395 Pass Through UNIVERSITY OF TEXAS -Cancer Treatment Research - Contract No.: 18216/98017735	-26,361	0	0	0	0	0	0	0	0	-26,361
93.396 Pass Through UNIVERSITY OF CA DAVIS -Cancer Biology Research - Contract No.: 200911216-01	22,483	0	0	0	0	0	0	0	0	22,483
93.398 Direct -Cancer Research Manpower	277,393	0	0	0	0	0	0	0	0	277,393

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

CFDA Number		UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>											
93.398	Direct -Cancer Research Manpower	241,686	0	0	0	0	0	0	0	0	241,686
93.701	Direct -ARRA-Trans-NIH Recovery Act Research Support	0	192	0	0	0	0	0	0	0	192
93.701	Direct -ARRA-Trans-NIH Recovery Act Research Support	63,683	0	0	0	0	0	0	0	0	63,683
93.701	Direct -ARRA-Trans-NIH Recovery Act Research Support	85,968	0	0	0	0	0	0	0	0	85,968
93.701	Direct -ARRA-Trans-NIH Recovery Act Research Support	57,113	0	0	0	0	0	0	0	0	57,113
93.701	Direct -ARRA-Trans-NIH Recovery Act Research Support	9,457	0	0	0	0	0	0	0	0	9,457
93.701	Direct -ARRA-Trans-NIH Recovery Act Research Support	71,656	0	0	0	0	0	0	0	0	71,656
93.701	Direct -ARRA-Trans-NIH Recovery Act Research Support	52,363	0	0	0	0	0	0	0	0	52,363
93.701	Direct -ARRA-Trans-NIH Recovery Act Research Support	46,076	0	0	0	0	0	0	0	0	46,076
93.701	Direct -ARRA-Trans-NIH Recovery Act Research Support	14,731	0	0	0	0	0	0	0	0	14,731

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

CFDA Number		UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>											
93.837	Direct -Cardiovascular Diseases Research	160,645	0	0	0	0	0	0	0	0	160,645
93.837	Direct -Cardiovascular Diseases Research	15,029	0	0	0	0	0	0	0	0	15,029
93.837	Direct -Cardiovascular Diseases Research	363,154	0	0	0	0	0	0	0	0	363,154
93.837	Direct -Cardiovascular Diseases Research	316,666	0	0	0	0	0	0	0	0	316,666
93.837	Direct -Cardiovascular Diseases Research	196,347	0	0	0	0	0	0	0	0	196,347
93.837	Direct -Cardiovascular Diseases Research	3,075	0	0	0	0	0	0	0	0	3,075
93.837	Direct -Cardiovascular Diseases Research	329,256	0	0	0	0	0	0	0	0	329,256
93.837	Direct -Cardiovascular Diseases Research	284,856	0	0	0	0	0	0	0	0	284,856
93.837	Pass Through MAYO CLINIC -Cardiovascular Diseases Research - Contract No.: 5P01HL076611-05	-259	0	0	0	0	0	0	0	0	-259
93.839	Direct -Blood Diseases and Resources Research	483,945	0	0	0	0	0	0	0	0	483,945

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

CFDA Number		UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>											
Direct -Arthritis, Musculoskeletal and Skin Diseases Research	93.846	121,489	0	0	0	0	0	0	0	0	121,489
Direct -Arthritis, Musculoskeletal and Skin Diseases Research	93.846	164,205	0	0	0	0	0	0	0	0	164,205
Direct -Arthritis, Musculoskeletal and Skin Diseases Research	93.846	17,748	0	0	0	0	0	0	0	0	17,748
Direct -Arthritis, Musculoskeletal and Skin Diseases Research	93.846	50,002	0	0	0	0	0	0	0	0	50,002
Pass Through PROTHELIA, INC -Arthritis, Musculoskeletal and Skin Diseases Research - Contract No.: OSP-11914HX	93.846	37,022	0	0	0	0	0	0	0	0	37,022
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1,133,673	0	0	0	0	0	0	0	0	1,133,673
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	210,338	0	0	0	0	0	0	0	0	210,338
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	257,192	0	0	0	0	0	0	0	0	257,192
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	0	31,841	0	0	0	0	0	0	0	31,841
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	219,329	0	0	0	0	0	0	0	0	219,329

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
93.847 Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	340,555	0	0	0	0	0	0	0	0	340,555
93.847 Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	244,561	0	0	0	0	0	0	0	0	244,561
93.847 Pass Through Children's Hospital of Los Angeles -Diabetes, Digestive, and Kidney Diseases Extramural Research - Contract No.: MOU	0	810	0	0	0	0	0	0	0	810
93.847 Pass Through MAYO CLINIC -Diabetes, Digestive, and Kidney Diseases Extramural Research - Contract No.: 5R01DK058185-08	-306	0	0	0	0	0	0	0	0	-306
93.853 Direct -Extramural Research Programs in the Neurosciences and Neurological Disorders	87,870	0	0	0	0	0	0	0	0	87,870
93.853 Direct -Extramural Research Programs in the Neurosciences and Neurological Disorders	48,592	0	0	0	0	0	0	0	0	48,592
93.853 Direct -Extramural Research Programs in the Neurosciences and Neurological Disorders	126,722	0	0	0	0	0	0	0	0	126,722
93.853 Direct -Extramural Research Programs in the Neurosciences and Neurological Disorders	139,678	0	0	0	0	0	0	0	0	139,678
93.853 Direct -Extramural Research Programs in the Neurosciences and Neurological Disorders	4,812	0	0	0	0	0	0	0	0	4,812
93.853 Direct -Extramural Research Programs in the Neurosciences and Neurological Disorders	124,215	0	0	0	0	0	0	0	0	124,215

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Direct -Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	25,621	0	0	0	0	0	0	0	25,621
Direct -Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	16,487	0	0	0	0	0	0	0	16,487
Pass Through MASS GEN HOSPIT -Extramural Research Programs in the Neurosciences and Neurological Disorders - Contract No.: 2CARE-01.00	93.853	1,367	0	0	0	0	0	0	0	1,367
Direct -Allergy, Immunology and Transplantation Research	93.855	618,813	0	0	0	0	0	0	0	618,813
Direct -Allergy, Immunology and Transplantation Research	93.855	0	108,468	0	0	0	0	0	0	108,468
Direct -Allergy, Immunology and Transplantation Research	93.855	490,389	0	0	0	0	0	0	0	490,389
Direct -Allergy, Immunology and Transplantation Research	93.855	511,626	0	0	0	0	0	0	0	511,626
Direct -Allergy, Immunology and Transplantation Research	93.855	143,485	0	0	0	0	0	0	0	143,485
Direct -Allergy, Immunology and Transplantation Research	93.855	103,054	0	0	0	0	0	0	0	103,054
Direct -Allergy, Immunology and Transplantation Research	93.855	525	0	0	0	0	0	0	0	525

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Pass Through IMMUNO MYCOLOGICS INC -Allergy, Immunology and Transplantation Research - Contract No.: 1106058	93.855	163,544	0	0	0	0	0	0	0	163,544
Pass Through UNIVERSITY OF CA IRVINE -Allergy, Immunology and Transplantation Research - Contract No.: 2009-2159-07	93.855	37,794	0	0	0	0	0	0	0	37,794
Pass Through UNIVERSITY OF CA IRVINE -Allergy, Immunology and Transplantation Research - Contract No.: 2009-2159	93.855	211,908	0	0	0	0	0	0	0	211,908
Direct -Biomedical Research and Research Training	93.859	0	398,928	0	0	0	0	0	0	398,928
Direct -Biomedical Research and Research Training	93.859	85,534	0	0	0	0	0	0	0	85,534
Direct -Biomedical Research and Research Training	93.859	281,975	0	0	0	0	0	0	0	281,975
Direct -Biomedical Research and Research Training	93.859	214,489	0	0	0	0	0	0	0	214,489
Pass Through NORTHWESTERN UNIVERSITY - Biomedical Research and Research Training - Contract No.: 60029591 UN	93.859	19,285	0	0	0	0	0	0	0	19,285
Pass Through WASH UNIVERSITY SCH OF MED - Biomedical Research and Research Training - Contract No.: WU0956/2904913N	93.859	76,260	0	0	0	0	0	0	0	76,260
Direct -Child Health and Human Development Extramural Research	93.865	515,938	0	0	0	0	0	0	0	515,938

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Direct -Child Health and Human Development Extramural Research 93.865	76,236	0	0	0	0	0	0	0	0	76,236
Direct -Child Health and Human Development Extramural Research 93.865	38,146	0	0	0	0	0	0	0	0	38,146
Direct -Child Health and Human Development Extramural Research 93.865	105,987	0	0	0	0	0	0	0	0	105,987
Pass Through DUKE UNIVERSITY -Child Health and Human Development Extramural Research - Contract No.: SITE 135/4204 FLUCON 93.865	15,100	0	0	0	0	0	0	0	0	15,100
Direct - Vision Research 93.867	85,921	0	0	0	0	0	0	0	0	85,921
Direct - Vision Research 93.867	66,391	0	0	0	0	0	0	0	0	66,391
Pass Through SMITH-KETTLE EYE - Vision Research - Contract No.: PO 017630 93.867	26,149	0	0	0	0	0	0	0	0	26,149
Pass Through UNIVERSITY OF CA UCLA -Medical Library Assistance - Contract No.: PSA 5415 P NA578 93.879	14,783	0	0	0	0	0	0	0	0	14,783
Pass Through UNIVERSITY OF CA UCLA -Medical Library Assistance - Contract No.: VOID - SET UP ERROR 93.879	-14,783	0	0	0	0	0	0	0	0	-14,783
Pass Through University of Connecticut -Medical Library Assistance - Contract No.: 6696 93.879	0	43,912	0	0	0	0	0	0	0	43,912

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster										
Total for National Institutes Of Health	16,400,239	850,606	0	0	106,951	39,169	0	0	0	17,396,965
Indian Health Service										
Pass Through NEVADA URBAN INDIANS -Demonstration Projects for Indian Health - Contract No.: OSP-1510678	93.933	10,362	0	0	0	0	0	0	0	10,362
Total for Indian Health Service	10,362	0	0	0	0	0	0	0	0	10,362
Agency For Healthcare Research And Quality										
Pass Through Nevada Department of Health & Human Services -Research on Healthcare Costs, Quality and Outcomes - Contract No.: N/A	93.226	0	72,455	0	0	0	0	0	0	72,455
Total for Agency For Healthcare Research And Quality	0	72,455	0	0	0	0	0	0	0	72,455
Centers For Medicare And Medicaid Services										
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities - Contract No.: 1QACMS030324-03	93.768	47,943	0	0	0	0	0	0	0	47,943
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities - Contract No.: 12402	93.768	33,406	0	0	0	0	0	0	0	33,406
Total for Centers For Medicare And Medicaid Services	81,349	0	0	0	0	0	0	0	0	81,349
CONTRACT - HEALTH AND HUMAN SERVICES										
Direct -Contract - Health and Human Services	93.000	0	30,149	0	0	0	0	0	0	30,149
Total for CONTRACT - HEALTH AND HUMAN SERVICES	0	30,149	0	0	0	0	0	0	0	30,149
Total for Department Of Health And Human Services	26,393,535	1,719,862	0	278,896	106,951	39,169	0	0	0	28,538,412

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster										
Department Of Housing And Urban Development										
Office Of Community Planning And Development										
Pass Through WHITE PINE COUNTY-NV -Community Development Block Grants/Special Purpose Grants/Insular Areas - Contract No.: 1101077	14.225	12,049	0	0	0	0	0	0	0	12,049
Pass Through SNRHA -Supportive Housing Program - Contract No.: C12167/P12167	14.235	4,305	0	0	0	0	0	0	0	4,305
Total for Office Of Community Planning And Development		16,353	0	0	0	0	0	0	0	16,353
Total for Department Of Housing And Urban Developm		16,353	0	0	0	0	0	0	0	16,353
Department Of Justice										
Office Of Victims Of Crime										
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Crime Victim Assistance - Contract No.: 3145/20-SFY10-12-094	16.575	76,357	0	0	0	0	0	0	0	76,357
Pass Through STEP2 -Crime Victim Assistance - Contract No.: 1207064	16.575	10,416	0	0	0	0	0	0	0	10,416
Total for Office Of Victims Of Crime		86,773	0	0	0	0	0	0	0	86,773
Office Of Juvenile Justice And Delinquency Prevention										
Pass Through HOME BUILDERS INST -Juvenile Mentoring Program - Contract No.: 2009-JU-FX-0002	16.726	14,504	0	0	0	0	0	0	0	14,504
Pass Through NATIONAL 4H COUNCIL -Juvenile Mentoring Program - Contract No.: 2010-JU-FX-0016	16.726	47,668	0	0	0	0	0	0	0	47,668

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster										
Pass Through NATIONAL 4H COUNCIL -Tribal Youth Program - Contract No.: 2011-TY-FX-0031	5,393	0	0	0	0	0	0	0	0	5,393
Total for Office Of Juvenile Justice And Delinquency Prevention	67,565	0	0	0	0	0	0	0	0	67,565
Bureau Of Justice Statistics										
Direct -State Justice Statistics Program for Statistical Analysis Centers	0	89,961	0	0	0	0	0	0	0	89,961
Total for Bureau Of Justice Statistics	0	89,961	0	0	0	0	0	0	0	89,961
National Institute Of Justice										
Direct -National Institute of Justice Research, Evaluation, and Development Project Grants	0	78,150	0	0	0	0	0	0	0	78,150
Pass Through KENTUCKY STATE UNIVERSITY - National Institute of Justice Research, Evaluation, and Development Project Grants - Contract No.: 2010-DN-BX-K271	16,974	0	0	0	0	0	0	0	0	16,974
Pass Through VERE SOFTWARE -National Institute of Justice Research, Evaluation, and Development Project Grants - Contract No.: OSP 117-6000	37,414	0	0	0	0	0	0	0	0	37,414
Total for National Institute Of Justice	54,388	78,150	0	0	0	0	0	0	0	132,537
Bureau Of Justice Assistance										
Pass Through FIRST JUDICIAL DIST CT -Drug Court Discretionary Grant Program - Contract No.: 111023	19,305	0	0	0	0	0	0	0	0	19,305
Direct -Congressionally Recommended Awards	0	16,044	0	0	0	0	0	0	0	16,044

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Direct -Congressionally Recommended Awards	16.753	51,265	0	0	0	0	0	0	0	51,265
Total for Bureau Of Justice Assistance		70,570	16,044	0	0	0	0	0	0	86,614
CORRECTIONS PROGRAM OFFICE										
Pass Through DEPT OF CORRECTIONS -Offender Reentry Program - Contract No.: N/A	16.202	0	16,939	0	0	0	0	0	0	16,939
Total for CORRECTIONS PROGRAM OFFICE		0	16,939	0	0	0	0	0	0	16,939
Total for Department Of Justice		279,295	201,094	0	0	0	0	0	0	480,389
Department of the Interior										
CONTRACT - DEPT OF THE INTERIOR										
Direct -Contract - Dept of the Interior	15.000	0	326,507	0	0	0	0	0	0	326,507
Pass Through ASM Affiliates -Contract - Dept of the Interior - Contract No.: N/A	15.000	0	17,500	0	0	0	0	0	0	17,500
Pass Through DOI/JFSP/USFS-ASSESS FUEL TRMT - Contract - Dept of the Interior - Contract No.: 10-JV-11272165-010	15.000	0	0	161,787	0	0	0	0	0	161,787
Pass Through DOI/USFS/JFSP-FIRE & CLIMATE - Contract - Dept of the Interior - Contract No.: 09-JV-11221633-276	15.000	0	0	13,196	0	0	0	0	0	13,196
Pass Through NV Dept. of Wildlife -Contract - Dept of the Interior - Contract No.: N/A	15.000	0	56,276	0	0	0	0	0	0	56,276

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster										
15.000 Pass Through PYRAMID LAKE PAIUTE TRIBE - Contract - Dept of the Interior - Contract No.: OSP-11411GN	611	0	0	0	0	0	0	0	0	611
Total for CONTRACT - DEPT OF THE INTERIOR	611	400,283	174,983	0	0	0	0	0	0	575,877
Bureau Of Land Management										
15.224 Direct -Cultural Resource Management	0	474,993	0	0	0	0	0	0	0	474,993
15.224 Pass Through DOI/BLM-LINCOLN CTY LCAI PROG - Cultural Resource Management - Contract No.: L07AC14342/FAA070022	0	0	13,391	0	0	0	0	0	0	13,391
15.224 Pass Through DOI/BLM/LINCOLN CNTY CEMETERY - Cultural Resource Management - Contract No.: L11AC20106	0	0	28,094	0	0	0	0	0	0	28,094
15.228 Direct -National Fire Plan - Wildland Urban Interface Community Fire Assistance	91,503	0	0	0	0	0	0	0	0	91,503
15.228 Direct -National Fire Plan - Wildland Urban Interface Community Fire Assistance	45,784	0	0	0	0	0	0	0	0	45,784
15.228 Direct -National Fire Plan - Wildland Urban Interface Community Fire Assistance	5,922	0	0	0	0	0	0	0	0	5,922
15.231 Direct -Fish, Wildlife and Plant Conservation Resource Management	9,204	0	0	0	0	0	0	0	0	9,204
15.231 Direct -Fish, Wildlife and Plant Conservation Resource Management	7,410	0	0	0	0	0	0	0	0	7,410

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	880	0	0	0	0	0	0	0	880
Direct -ARRA-Fish, Wildlife and Plant Conservation Resource Management	15.231	68,173	0	0	0	0	0	0	0	68,173
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	0	57,141	0	0	0	0	0	0	57,141
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	2,616	0	0	0	0	0	0	0	2,616
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	58,182	0	0	0	0	0	0	0	58,182
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	48,343	0	0	0	0	0	0	0	48,343
Pass Through CLARK COUNTY-NV -Fish, Wildlife and Plant Conservation Resource Management - Contract No.: 2005-UNR-578	15.231	183,306	0	0	0	0	0	0	0	183,306
Pass Through DOI/BLM-BLACK ROCK PLAYA-DHS - Fish, Wildlife and Plant Conservation Resource Management - Contract No.: L08AC14343/80003 T47	15.231	0	0	-20	0	0	0	0	0	-20
Pass Through DOI-BLM/HIGH ROCK SPRINGS SURV - Fish, Wildlife and Plant Conservation Resource Management - Contract No.: L10AC20316	15.231	0	0	80,670	0	0	0	0	0	80,670
Pass Through ENLC -Fish, Wildlife and Plant Conservation Resource Management - Contract No.: OSP-15171BC	15.231	1,471	0	0	0	0	0	0	0	1,471

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Pass Through NV-DEPT OF WILDLIFE -Fish, Wildlife and Plant Conservation Resource Management - Contract No.: OSP-15352WP	15.231	7,798	0	0	0	0	0	0	0	7,798
Direct -Wildland Fire Research and Studies Program	15.232	129,241	0	0	0	0	0	0	0	129,241
Direct -Wildland Fire Research and Studies Program	15.232	111,246	0	0	0	0	0	0	0	111,246
Direct -Southern Nevada Public Land Management	15.235	0	646,775	0	0	0	0	0	0	646,775
Direct -Southern Nevada Public Land Management	15.235	91,732	0	0	0	0	0	0	0	91,732
Pass Through Clark County -Southern Nevada Public Land Management - Contract No.: CBE NO.601683-09	15.235	0	25,490	0	0	0	0	0	0	25,490
Pass Through DESERT NATIONAL WILDLIFE REFUGE - Southern Nevada Public Land Management - Contract No.: 84550-9-J003	15.235	0	0	0	79,267	0	0	0	0	79,267
Direct -Rangeland Resource Management	15.237	7,422	0	0	0	0	0	0	0	7,422
Direct -Challenge Cost Share	15.238	1,845	0	0	0	0	0	0	0	1,845
Total for Bureau Of Land Management		872,077	1,204,399	122,136	0	79,267	0	0	0	2,277,879
National Park Service										

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Historic Preservation Fund Grants-In-Aid - Contract No.: CHDGA-2011-03	15.904	3,088	0	0	0	0	0	0	0	3,088
Pass Through NV-DEPT OF CULTURAL AFFAIRS - Historic Preservation Fund Grants-In-Aid - Contract No.: 32-10-21935(12)	15.904	2,970	0	0	0	0	0	0	0	2,970
Direct -Technical Preservation Services	15.915	32,394	0	0	0	0	0	0	0	32,394
Direct -Technical Preservation Services	15.915	0	5,710	0	0	0	0	0	0	5,710
Direct -Rivers, Trails and Conservation Assistance	15.921	14,523	0	0	0	0	0	0	0	14,523
Direct -Rivers, Trails and Conservation Assistance	15.921	0	148,939	0	0	0	0	0	0	148,939
Direct -Rivers, Trails and Conservation Assistance	15.921	1,927	0	0	0	0	0	0	0	1,927
Direct -Rivers, Trails and Conservation Assistance	15.921	13,803	0	0	0	0	0	0	0	13,803
Direct -National Center for Preservation Technology and Training	15.923	0	36,756	0	0	0	0	0	0	36,756
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	6,488	0	0	0	0	0	0	0	6,488

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster										
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	3,926	0	0	0	0	0	0	0	3,926
Pass Through DOI/NPS/SUPPORT FIRE MNGMT - Cooperative Research and Training Programs – Resources of the National Park System - Contract No.: J8R07110007	15.945	0	0	5,188	0	0	0	0	0	5,188
Pass Through DOI-NPS/PACIFIC ISLAND STATION - Cooperative Research and Training Programs – Resources of the National Park System - Contract No.: J8R07110005	15.945	0	0	32,612	0	0	0	0	0	32,612
Total for National Park Service		79,119	191,404	37,800	0	0	0	0	0	308,323
Bureau Of Reclamation										
Direct - Water Desalination Research and Development Program	15.506	127,508	0	0	0	0	0	0	0	127,508
Pass Through DOI/BOR-TRUCKEE MDWS WATER BAL - WaterSMART (Sustaining and Manage America's Resources for Tomorrow) - Contract No.: R10AC80295	15.507	0	0	33,752	0	0	0	0	0	33,752
Pass Through DOI/BOR/CLIMATE DOWNSCALE TECH - WaterSMART (Sustaining and Manage America's Resources for Tomorrow) - Contract No.: R11AP81455	15.507	0	0	38,070	0	0	0	0	0	38,070
Pass Through DOI/BOR-GW DIVIDE-PROJ MGMNT - WaterSMART (Sustaining and Manage America's Resources for Tomorrow) - Contract No.: R11AC80375/09FC81150	15.507	0	0	183,590	0	0	0	0	0	183,590
Pass Through DOI/BOR-TAMARISK-ET FLD ANALYT - WaterSMART (Sustaining and Manage America's Resources for Tomorrow) - Contract No.: R10AC80289	15.507	0	0	27,924	0	0	0	0	0	27,924
Pass Through DOI/BOR-TRUCKEE R-CLIMATE CHGN - WaterSMART (Sustaining and Manage America's Resources for Tomorrow) - Contract No.: R10AC80286	15.507	0	0	70,506	0	0	0	0	0	70,506

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Pass Through DOI-BOR/AGRICULTURE EVAPOTRANS - 15.507 WaterSMART (Sustaining and Manage America's Resources for Tomorrow) - Contract No.: R11AP81454	0	0	35,915	0	0	0	0	0	0	35,915
Pass Through DOI-BOR/NUMERIC MODEL ON WATER - 15.507 WaterSMART (Sustaining and Manage America's Resources for Tomorrow) - Contract No.: R11AC81398	0	0	84,360	0	0	0	0	0	0	84,360
Pass Through DOI-BOR/RIPARIAN VEGETATION - 15.507 WaterSMART (Sustaining and Manage America's Resources for Tomorrow) - Contract No.: R11AC80852	0	0	29,868	0	0	0	0	0	0	29,868
Direct -Providing Water to At-Risk Natural Desert Terminal Lakes 15.508	42,378	0	0	0	0	0	0	0	0	42,378
Pass Through DOI/BOR/CLOUD SEEDING-AIRCRAFT - 15.508 Providing Water to At-Risk Natural Desert Terminal Lakes - Contract No.: R10AP20105	0	0	251,508	0	0	0	0	0	0	251,508
Pass Through DOI/BOR-DAS DTL-WEATHER STA-T5 - 15.508 Providing Water to At-Risk Natural Desert Terminal Lakes - Contract No.: R09AP20034	0	0	607,329	0	0	0	0	0	0	607,329
Pass Through DOI-BOR/WALKER BASIN-FUGRO IND - 15.508 Providing Water to At-Risk Natural Desert Terminal Lakes - Contract No.: R10AP20021	0	0	183,247	0	0	0	0	0	0	183,247
Pass Through FERNLEY-GROUNDWATER -Providing Water to At-Risk Natural Desert Terminal Lakes - Contract No.: 510-90013.2/646.2990 15.508	0	0	44,534	0	0	0	0	0	0	44,534
Pass Through NATIONAL FISH AND WILDLIFE FOUNDATION -Providing Water to At-Risk Natural Desert Terminal Lakes - Contract No.: 2010-0059-201 15.508	1,575,003	0	0	0	0	0	0	0	0	1,575,003
Pass Through NTCD-MID ROSEWOOD CR-LAB -Fish and Wildlife Coordination Act - Contract No.: DATED 11/2010 15.517	0	0	14,824	0	0	0	0	0	0	14,824

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster										
Pass Through CWSD-CARSON RIV WATERSHED -Water 15.530	0	0	14,305	0	0	0	0	0	0	14,305
Conservation Field Services Program (WCFSP) - Contract No.: CWSD-646.2710/FY12										
Total for Bureau Of Reclamation	1,744,888	0	1,619,732	0	0	0	0	0	0	3,364,621
Fish And Wildlife Service										
Pass Through SUMMIT LAKE PAIUTE -Sport Fish Restoration Program - Contract No.: 1110014	37,642	0	0	0	0	0	0	0	0	37,642
Direct -Fish and Wildlife Management Assistance	14,299	0	0	0	0	0	0	0	0	14,299
Direct -Fish and Wildlife Management Assistance	0	70,895	0	0	0	0	0	0	0	70,895
Direct -Fish and Wildlife Management Assistance	25,448	0	0	0	0	0	0	0	0	25,448
Direct -Fish and Wildlife Management Assistance	68,310	0	0	0	0	0	0	0	0	68,310
Direct -Fish and Wildlife Management Assistance	27,485	0	0	0	0	0	0	0	0	27,485
Direct -Fish and Wildlife Management Assistance	237,536	0	0	0	0	0	0	0	0	237,536
Direct -Fish and Wildlife Management Assistance	5,989	0	0	0	0	0	0	0	0	5,989

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
15.608 Direct -Fish and Wildlife Management Assistance	27,656	0	0	0	0	0	0	0	0	27,656
15.608 Direct -Fish and Wildlife Management Assistance	403	0	0	0	0	0	0	0	0	403
15.608 Direct -Fish and Wildlife Management Assistance	490	0	0	0	0	0	0	0	0	490
15.608 Direct -Fish and Wildlife Management Assistance	16,516	0	0	0	0	0	0	0	0	16,516
15.608 Direct -Fish and Wildlife Management Assistance	11,454	0	0	0	0	0	0	0	0	11,454
15.608 Direct -Fish and Wildlife Management Assistance	21,960	0	0	0	0	0	0	0	0	21,960
15.608 Direct -Fish and Wildlife Management Assistance	974	0	0	0	0	0	0	0	0	974
15.608 Direct -Fish and Wildlife Management Assistance	36,758	0	0	0	0	0	0	0	0	36,758
15.608 Direct -Fish and Wildlife Management Assistance	61,442	0	0	0	0	0	0	0	0	61,442
15.608 Direct -Fish and Wildlife Management Assistance	165	0	0	0	0	0	0	0	0	165

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Direct -Fish and Wildlife Management Assistance	15.608	75,462	0	0	0	0	0	0	0	75,462
Pass Through DOI/FWS/ARI QUALITY RES BRIEFS -Fish and Wildlife Management Assistance - Contract No.: F11AC01351	15.608	0	59,994	0	0	0	0	0	0	59,994
Pass Through DOI-F&W/AQUATIC MACROINVERTEBR -Fish and Wildlife Management Assistance - Contract No.: F11AC01352/84320-BJC	15.608	0	21,998	0	0	0	0	0	0	21,998
Pass Through DOI-F&W/ASH MEADOWS SPRINGS -Fish and Wildlife Management Assistance - Contract No.: F12AC00127/84550BJ30	15.608	0	18,685	0	0	0	0	0	0	18,685
Pass Through DOI-F&W/LAHONTON FISH HATCHERY - Fish and Wildlife Management Assistance - Contract No.: F11AC01287/84240BJ11	15.608	0	7,363	0	0	0	0	0	0	7,363
Pass Through TAHOE REG PLANNING AGENCY -Fish and Wildlife Management Assistance - Contract No.: 11C00058	15.608	176,567	0	0	0	0	0	0	0	176,567
Pass Through TAHOE REG PLANNING AGENCY -Fish and Wildlife Management Assistance - Contract No.: 11C00057	15.608	34,398	0	0	0	0	0	0	0	34,398
Pass Through UNIVERSITY OF CA DAVIS -Fish and Wildlife Management Assistance - Contract No.: 201016026-02	15.608	14,596	0	0	0	0	0	0	0	14,596
Pass Through Arizona Department of Agriculture - Cooperative Endangered Species Conservation Fund - Contract No.: 14-2010-06	15.615	0	17,390	0	0	0	0	0	0	17,390
Direct -Wildlife Conservation and Restoration	15.625	82,040	0	0	0	0	0	0	0	82,040

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Pass Through DOI/FWS-CLIMATE ECOSYSTEM STDY - 15.649 Service Training and Technical Assistance (Generic Training) - Contract No.: F07AC00120	0	0	4,745	0	0	0	0	0	0	4,745
Direct -Endangered Species Conservation – Recovery Implementation Funds	6,487	0	0	0	0	0	0	0	0	6,487
Direct -Natural Resource Damage Assessment, Restoration and Implementation	62,251	0	0	0	0	0	0	0	0	62,251
Total for Fish And Wildlife Service	1,046,328	88,284	112,785	0	0	0	0	0	0	1,247,398
U.s. Geological Survey										
Pass Through DOI-USGS/NIWR VEGAS WATER-YR1 - Assistance to State Water Resources Research Institutes - Contract No.: G11AP20092	0	0	79,787	0	0	0	0	0	0	79,787
Direct -Earthquake Hazards Reduction Program	1,869	0	0	0	0	0	0	0	0	1,869
Direct -Earthquake Hazards Reduction Program	25,944	0	0	0	0	0	0	0	0	25,944
Direct -Earthquake Hazards Reduction Program	353,608	0	0	0	0	0	0	0	0	353,608
Direct -Earthquake Hazards Reduction Program	49,863	0	0	0	0	0	0	0	0	49,863
Direct -Earthquake Hazards Reduction Program	6,056	0	0	0	0	0	0	0	0	6,056

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
15.807 Direct -Earthquake Hazards Reduction Program	2,432	0	0	0	0	0	0	0	0	2,432
15.807 Direct -Earthquake Hazards Reduction Program	43,370	0	0	0	0	0	0	0	0	43,370
15.807 Direct -Earthquake Hazards Reduction Program	18,683	0	0	0	0	0	0	0	0	18,683
15.807 Direct -ARRA-Earthquake Hazards Reduction Program	76,326	0	0	0	0	0	0	0	0	76,326
15.807 Pass Through OPTIM INC -Earthquake Hazards Reduction Program - Contract No.: OSP-1011038	8,862	0	0	0	0	0	0	0	0	8,862
15.807 Pass Through UNIVERSITY OF SOUTHERN CALIFORNIA -Earthquake Hazards Reduction Program - Contract No.: PO 122926	141,833	0	0	0	0	0	0	0	0	141,833
15.808 Direct -U.S. Geological Survey_ Research and Data Collection	2,860	0	0	0	0	0	0	0	0	2,860
15.808 Direct -U.S. Geological Survey_ Research and Data Collection	0	142,281	0	0	0	0	0	0	0	142,281
15.808 Direct -U.S. Geological Survey_ Research and Data Collection	41,939	0	0	0	0	0	0	0	0	41,939
15.808 Direct -U.S. Geological Survey_ Research and Data Collection	13,484	0	0	0	0	0	0	0	0	13,484

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Direct -U.S. Geological Survey_ Research and Data Collection	15.808	3,808	0	0	0	0	0	0	0	3,808
Direct -U.S. Geological Survey_ Research and Data Collection	15.808	73,793	0	0	0	0	0	0	0	73,793
Direct -U.S. Geological Survey_ Research and Data Collection	15.808	75,438	0	0	0	0	0	0	0	75,438
Direct -National Cooperative Geologic Mapping Program	15.810	1,138	0	0	0	0	0	0	0	1,138
Direct -National Cooperative Geologic Mapping Program	15.810	96,412	0	0	0	0	0	0	0	96,412
Direct -National Cooperative Geologic Mapping Program	15.810	93,988	0	0	0	0	0	0	0	93,988
Direct -National Cooperative Geologic Mapping Program	15.810	16,598	0	0	0	0	0	0	0	16,598
Pass Through UAZ/SW CLIMATE CENTER -National Climate Change and Wildlife Science Center - Contract No.: Y561947	15.820	0	0	29,906	0	0	0	0	0	29,906
Total for U.s. Geological Survey		1,148,304	142,281	109,693	0	0	0	0	0	1,400,278
GREAT BASIN COOPERATIVE ENVIRONMENTAL STUDIES UNIT										
Direct -Great Basin Cooperative Environmental Studies Unit	15.DAV	49,969	0	0	0	0	0	0	0	49,969

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Direct -Great Basin Cooperative Environmental Studies Unit 15.DAV	7,041	0	0	0	0	0	0	0	0	7,041
Pass Through DOI/NPS-ARCTIC INVENTORY -Great Basin Cooperative Environmental Studies Unit - Contract No.: J8R07090006	0	0	5,940	0	0	0	0	0	0	5,940
Pass Through DOI-NPS/AQ-TRAVERTINE&TX SPRGS - Great Basin Cooperative Environmental Studies Unit - Contract No.: J8R07080015/H8R07060	0	0	4,428	0	0	0	0	0	0	4,428
Pass Through DOI-NPS/QUAGGA MUSSELL-LK MEAD - Great Basin Cooperative Environmental Studies Unit - Contract No.: J8R07110002/H8R07060	0	0	95,449	0	0	0	0	0	0	95,449
Pass Through DOI-NPS/SPRNG INVENTORY TRAINING - Great Basin Cooperative Environmental Studies Unit - Contract No.: J8R07100014/H8R07060	0	0	1,028	0	0	0	0	0	0	1,028
Pass Through NEVADA SYSTEM OF HIGHER EDUC- DESERT RESEARCH INSTITUTE -Great Basin Cooperative Environmental Studies Unit - Contract No.: 647.1600	40,736	0	0	0	0	0	0	0	0	40,736
Total for GREAT BASIN COOPERATIVE ENVIRONMENTAL STUDIES UNIT	97,746	0	106,844	0	0	0	0	0	0	204,590
Total for Department of the Interior	4,989,074	2,026,652	2,283,973	0	79,267	0	0	0	0	9,378,965
Department of the Treasury										
CONTRACT - DEPT OF THE TREASURY										
Pass Through National Academy Sciences -Contract - Dept of the Treasury - Contract No.: T0S10C-003	0	646	0	0	0	0	0	0	0	646
Total for CONTRACT - DEPT OF THE TREASURY	0	646	0	0	0	0	0	0	0	646
Total for Department of the Treasury	0	646	0	0	0	0	0	0	0	646
Department Of Transportation										

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster										
Federal Aviation Administration (faa)										
20.108	53,951	0	0	0	0	0	0	0	0	53,951
Direct -Aviation Research Grants										
Total for Federal Aviation Administration (faa)										
	53,951	0	0	0	0	0	0	0	0	53,951
Federal Highway Administration (fhwa)										
20.200	697,086	0	0	0	0	0	0	0	0	697,086
Direct -Highway Research and Development Program										
20.205	52,887	0	0	0	0	0	0	0	0	52,887
Pass Through NEVADA SYSTEM OF HIGHER EDUC- UNIVERSITY OF NV LAS VEGAS -Highway Planning and Construction - Contract No.: 12-722J-02										
20.205	59,925	0	0	0	0	0	0	0	0	59,925
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P058- 11-052										
20.205	7,441	0	0	0	0	0	0	0	0	7,441
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P061- 12-803										
20.205	41,458	0	0	0	0	0	0	0	0	41,458
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P163- 11-803										
20.205	18,936	0	0	0	0	0	0	0	0	18,936
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P171- 10-803										
20.205	-14,361	0	0	0	0	0	0	0	0	-14,361
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P182- 10-803										

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
20.205 Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P206-10-803	49,664	0	0	0	0	0	0	0	0	49,664
20.205 Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P269-11-803 AMD#1	162,145	0	0	0	0	0	0	0	0	162,145
20.205 Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P045-11-803	90,748	0	0	0	0	0	0	0	0	90,748
20.205 Pass Through REGIONAL TRANSPORTATION COMMISSION OF SOUTHERN NEVADA -Highway Planning and Construction - Contract No.: 12-050	32,704	0	0	0	0	0	0	0	0	32,704
20.205 Pass Through SD-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: 311055	28,415	0	0	0	0	0	0	0	0	28,415
20.205 Pass Through SD-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: 310883	7,161	0	0	0	0	0	0	0	0	7,161
20.205 Pass Through TEXAS A&M UNIVERSITY -Highway Planning and Construction - Contract No.: S120003	2,185	0	0	0	0	0	0	0	0	2,185
20.205 Pass Through UNIVERSITY OF SOUTH CAROLINA - Highway Planning and Construction - Contract No.: USC 10-1770	67,470	0	0	0	0	0	0	0	0	67,470
20.205 Pass Through WESTERN RESEARCH INSTITUTE - Highway Planning and Construction - Contract No.: UNR000	854,448	0	0	0	0	0	0	0	0	854,448
20.215 Pass Through NATIONAL ACADEMY SCIENCES - Highway Training and Education - Contract No.: HR 20-07(262)	4,635	0	0	0	0	0	0	0	0	4,635

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster										
Total for Federal Highway Administration (fhwa)	2,162,947	0	0	0	0	0	0	0	0	2,162,947
Federal Motor Carrier Safety Administration (fmcsa)										
Pass Through NV-DEPT OF PUBLIC SAFETY -National Motor Carrier Safety - Contract No.: OSP-1112107	20.218	27,948	0	0	0	0	0	0	0	27,948
Total for Federal Motor Carrier Safety Administration (fmcsa)	27,948	0	0	0	0	0	0	0	0	27,948
Federal Transit Administration (fta)										
Pass Through Regional Transportation Commission - Federal Transit_Capital Investment Grants - Contract No.: P000412	20.500	0	50,283	0	0	0	0	0	0	50,283
Pass Through Atkin N. America -Metropolitan Transportation Planning - Contract No.: 100018790	20.505	0	27,000	0	0	0	0	0	0	27,000
Pass Through Regional Transportation Commission - Metropolitan Transportation Planning - Contract No.: 11-132	20.505	0	8,926	0	0	0	0	0	0	8,926
Pass Through Regional Transportation Commission - Metropolitan Transportation Planning - Contract No.: 4500158058-402	20.505	0	7,504	0	0	0	0	0	0	7,504
Total for Federal Transit Administration (fta)	0	93,713	0	0	0	0	0	0	0	93,713
National Highway Traffic Safety Administration (nhtsa)										
Pass Through NV-DEPT OF PUBLIC SAFETY -State and Community Highway Safety - Contract No.: 22-CP-2.6	20.600	1,512	0	0	0	0	0	0	0	1,512
Pass Through NV-DEPT OF PUBLIC SAFETY -State and Community Highway Safety - Contract No.: P349-10-803	20.600	16,742	0	0	0	0	0	0	0	16,742

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Pass Through NV-DEPT OF PUBLIC SAFETY -State and Community Highway Safety - Contract No.: 210-CP-2	20.600	26,571	0	0	0	0	0	0	0	26,571
Pass Through NV-DEPT OF PUBLIC SAFETY -Safety Belt Performance Grants - Contract No.: 22-406CP-3	20.609	60,861	0	0	0	0	0	0	0	60,861
Pass Through NV-DEPT OF PUBLIC SAFETY -Safety Belt Performance Grants - Contract No.: 29-406CP-3	20.609	28,423	0	0	0	0	0	0	0	28,423
Total for National Highway Traffic Safety Administration (nhtsa)		134,109	0	0	0	0	0	0	0	134,109
Pipeline And Hazardous Materials Safety Administration										
Pass Through Preparedness (HMEP) Grant -Interagency Hazardous Materials Public Sector Training and Planning Grants - Contract No.: 11-HMEP-16-01	20.703	0	0	0	0	0	7,116	0	0	7,116
Total for Pipeline And Hazardous Materials Safety Administration		0	0	0	0	0	7,116	0	0	7,116
Research And Innovative Technology Administration										
Direct -University Transportation Centers Program	20.701	0	189,392	0	0	0	0	0	0	189,392
Pass Through NEVADA SYSTEM OF HIGHER EDUC- UNIVERSITY OF NV LAS VEGAS -University Transportation Centers Program - Contract No.: 11-635M-00	20.701	43,288	0	0	0	0	0	0	0	43,288
Pass Through OREGON STATE UNIVERSITY -Biobased Transportation Research - Contract No.: T0013G-C	20.761	8,285	0	0	0	0	0	0	0	8,285
Total for Research And Innovative Technology Administration		51,574	189,392	0	0	0	0	0	0	240,966
Total for Department Of Transportation		2,430,529	283,105	0	0	0	7,116	0	0	2,720,750

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster										
Department Of Veterans Affairs										
Va Health Administration Center										
Direct - Veterans Medical Care Benefits	64.009	4,666	0	0	0	0	0	0	0	4,666
Direct - Veterans State Hospital Care	64.016	-7,151	0	0	0	0	0	0	0	-7,151
Direct - Veterans State Hospital Care	64.016	59,807	0	0	0	0	0	0	0	59,807
Direct - Veterans State Hospital Care	64.016	24,305	0	0	0	0	0	0	0	24,305
Direct - Veterans State Hospital Care	64.016	38,195	0	0	0	0	0	0	0	38,195
Direct - Veterans State Hospital Care	64.016	-685	0	0	0	0	0	0	0	-685
Direct - Veterans State Hospital Care	64.016	12,529	0	0	0	0	0	0	0	12,529
Pass Through SIERRA VETS RESEARCH - Sharing Specialized Medical Resources - Contract No.: OSP- 11908JB	64.018	69,350	0	0	0	0	0	0	0	69,350
Total for Va Health Administration Center		201,015	0	0	0	0	0	0	0	201,015
Total for Department Of Veterans Affairs		201,015	0	0	0	0	0	0	0	201,015
Environmental Protection Agency										

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
CONTRACT - ENVIRONMENTAL PROTECTION AGENCY										
Direct -Contract - Environmental Protection Agency	66.000	0	36,066	0	0	0	0	0	0	36,066
Total for CONTRACT - ENVIRONMENTAL PROTECTION AGENCY	0	36,066	0	0	0	0	0	0	0	36,066
Office Of Air And Radiation										
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Indoor Radon Grants - Contract No.: HD 12032	66.032	197,598	0	0	0	0	0	0	0	197,598
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Indoor Radon Grants - Contract No.: HD 11005	66.032	440	0	0	0	0	0	0	0	440
Total for Office Of Air And Radiation	198,038	0	0	0	0	0	0	0	0	198,038
Office Of Water										
Pass Through NDEP/TRUCKEE RIVER MONITOR - Construction Grants for Wastewater Treatment Works - Contract No.: DEP-S 12-007	66.416	0	25,100	0	0	0	0	0	0	25,100
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Water Pollution Control State, Interstate, and Tribal Program Support - Contract No.: DEP 12-006 AMENDI	66.419	78,233	0	0	0	0	0	0	0	78,233
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Water Pollution Control State, Interstate, and Tribal Program Support - Contract No.: DEP 08-032	66.419	-13,930	0	0	0	0	0	0	0	-13,930
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act -	66.436	15,189	0	0	0	0	0	0	0	15,189

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Pass Through Nevada Division of Environmental Protection - ARRA-Capitalization Grants for Clean Water State Revolving Funds - Contract No.: 10-022	0	34,684	0	0	0	0	0	0	0	34,684
Pass Through TAHOE REG PLANNING AGENCY -ARRA-Capitalization Grants for Clean Water State Revolving Funds - Contract No.: OSP-15174JG	801	0	0	0	0	0	0	0	0	801
Pass Through ST NV NNHP-WETLAND PROGRAM - Regional Wetland Program Development Grants - Contract No.: NNHP-12821/646.2600	0	0	43,309	0	0	0	0	0	0	43,309
Pass Through WATER RESEARCH FOUNDATION -Water Quality Cooperative Agreements - Contract No.: PFA 04102	32,197	0	0	0	0	0	0	0	0	32,197
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs - Contract No.: DEP-S 11-030	82,920	0	0	0	0	0	0	0	0	82,920
Total for Office Of Water	195,410	34,684	68,409	0	0	0	0	0	0	298,503
Office Of International And Tribal Affairs										
Pass Through EPA/AIR QUALITY MGMT-JAKARTA - International Financial Assistance Projects Sponsored by the Office of International and Tribal Affairs - Contract No.: X483514801	0	0	11,682	0	0	0	0	0	0	11,682
Total for Office Of International And Tribal Affairs	0	0	11,682	0	0	0	0	0	0	11,682
Office Of Research And Development (ord)										
Pass Through EPA-STAR/EFFECTS GLBL CHNG SUB - Science To Achieve Results (STAR) Research Program - Contract No.: RD-83337801-0	0	0	145,975	0	0	0	0	0	0	145,975
Pass Through UNIVERSITY OF CA BERKELEY -Science To Achieve Results (STAR) Research Program - Contract No.: SA5866-11875	2,947	0	0	0	0	0	0	0	0	2,947

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster										
Direct -Science To Achieve Results (STAR) Fellowship Program	66.514	12,196	0	0	0	0	0	0	0	12,196
Direct -Science To Achieve Results (STAR) Fellowship Program	66.514	3,450	0	0	0	0	0	0	0	3,450
Total for Office Of Research And Development (ord)		18,593	0	145,975	0	0	0	0	0	164,568
OFFICE OF ADMINISTRATION										
Pass Through EPA/SO FORK ALGAE-FRITSEN-DEES - Surveys, Studies, Investigations, Special Purpose Grants - Contract No.: X-83277801	66.606	0	0	-74	0	0	0	0	0	-74
Total for OFFICE OF ADMINISTRATION		0	0	-74	0	0	0	0	0	-74
Office Of The Administrator										
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Performance Partnership Grants - Contract No.: DEP 11-033	66.605	128,140	0	0	0	0	0	0	0	128,140
Total for Office Of The Administrator		128,140	0	0	0	0	0	0	0	128,140
Office Of Chemical Safety And Pollution Prevention										
Direct -Pollution Prevention Grants Program	66.708	69,970	0	0	0	0	0	0	0	69,970
Direct -Pollution Prevention Grants Program	66.708	43,679	0	0	0	0	0	0	0	43,679
Direct -Pollution Prevention Grants Program	66.708	24,116	0	0	0	0	0	0	0	24,116

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster										
66.708 Direct -Pollution Prevention Grants Program	26,990	0	0	0	0	0	0	0	0	26,990
66.708 Direct -Pollution Prevention Grants Program	9,039	0	0	0	0	0	0	0	0	9,039
66.708 Direct -Pollution Prevention Grants Program	117,457	0	0	0	0	0	0	0	0	117,457
66.716 Direct -Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies	0	5,191	0	0	0	0	0	0	0	5,191
66.717 Direct -Source Reduction Assistance	31,074	0	0	0	0	0	0	0	0	31,074
Total for Office Of Chemical Safety And Pollution Prevention	322,324	5,191	0	0	0	0	0	0	0	327,516
Total for Environmental Protection Agency	862,506	75,941	225,991	0	0	0	0	0	0	1,164,438
National Aeronautics and Space Admin.										
CONTRACT - NATIONAL AERONAUTICS AND SPACE ADMIN.										
Pass Through AZ ST UNIV-AMINO ACID UTL -Contract - National Aeronautics and Space Administration - Contract No.: 10-396/NNA09DA79A	43.000	0	0	51,425	0	0	0	0	0	51,425
Pass Through Innosence, LLC -Contract - National Aeronautics and Space Administration - Contract No.: ISL 3059	43.000	0	2,720	0	0	0	0	0	0	2,720
Pass Through Innosence, LLC -Contract - National Aeronautics and Space Administration - Contract No.: ISL 3055	43.000	0	33,000	0	0	0	0	0	0	33,000

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster										
Pass Through JPL/BROMEX STUDY-BARROW - 43,000	0	0	22,508	0	0	0	0	0	0	22,508
Contract - National Aeronautics and Space Administration - Contract No.: 1450302										
Pass Through JPL-ICY WORLD ASTROBIOLOG - 43,000	0	0	89,529	0	0	0	0	0	0	89,529
Contract - National Aeronautics and Space Administration - Contract No.: RSA# 1372132										
Total for CONTRACT - NATIONAL AERONAUTICS AND SPACE ADMIN.	0	35,720	163,461	0	0	0	0	0	0	199,181
Total for National Aeronautics and Space Admin.										
National Science Foundation										
CONTRACT - NATIONAL SCIENCE FOUNDATION										
Pass Through MARRONE BIO-ZEBRA MUSSELS - 47,000	0	0	-827	0	0	0	0	0	0	-827
Contract - National Science Foundation - Contract No.: DATED 4/20/2010										
Total for CONTRACT - NATIONAL SCIENCE FOUNDATION	0	0	-827	0	0	0	0	0	0	-827
Total for National Science Foundation										
Office Of The Chief Of Engineers										
Department Of The Army										
Direct -Collaborative Research and Development 12.114	90,702	0	0	0	0	0	0	0	0	90,702
Pass Through ADVANCED MATERIAL & DEVICES INC - 12.114	123,901	0	0	0	0	0	0	0	0	123,901
Collaborative Research and Development - Contract No.: AMAD-03-09										
Pass Through ADVANCED MATERIAL & DEVICES INC - 12.114	37,620	0	0	0	0	0	0	0	0	37,620
Collaborative Research and Development - Contract No.: AMAD-02-07										

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Pass Through UNIVERSITY OF CA DAVIS -Collaborative Research and Development - Contract No.: 07-003874-01	41,669	0	0	0	0	0	0	0	0	41,669
Total for Department Of The Army	293,893	0	0	0	0	0	0	0	0	293,893
Total for Office Of The Chief Of Engineers	293,893	0	0	0	0	0	0	0	0	293,893
Office Of The Chief Of Naval Research										
Department Of The Navy										
Direct -Basic and Applied Scientific Research	63,134	0	0	0	0	0	0	0	0	63,134
Direct -Basic and Applied Scientific Research	222,794	0	0	0	0	0	0	0	0	222,794
Direct -Basic and Applied Scientific Research	2,831	0	0	0	0	0	0	0	0	2,831
Direct -Basic and Applied Scientific Research	636,701	0	0	0	0	0	0	0	0	636,701
Direct -Basic and Applied Scientific Research	90,706	0	0	0	0	0	0	0	0	90,706
Direct -Basic and Applied Scientific Research	743	0	0	0	0	0	0	0	0	743
Direct -Basic and Applied Scientific Research	245,794	0	0	0	0	0	0	0	0	245,794

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
12.300 Direct -Basic and Applied Scientific Research	314,195	0	0	0	0	0	0	0	0	314,195
12.300 Pass Through ADVANCED MATERIAL & DEVICES INC - Basic and Applied Scientific Research - Contract No.: AMAD-03-08	12,240	0	0	0	0	0	0	0	0	12,240
12.300 Pass Through ADVANCED MATERIAL & DEVICES INC - Basic and Applied Scientific Research - Contract No.: AMAD-02-08	28,663	0	0	0	0	0	0	0	0	28,663
12.300 Pass Through ADVANCED MATERIAL & DEVICES INC - Basic and Applied Scientific Research - Contract No.: AMAD-01-08	14,091	0	0	0	0	0	0	0	0	14,091
12.300 Pass Through DOD-ONR/NOWCAST-FALLON NAS 69% - Basic and Applied Scientific Research - Contract No.: N00014-08-1-0451	0	0	10,730	0	0	0	0	0	0	10,730
12.300 Pass Through G2 SOFTWARE SYSTEMS -Basic and Applied Scientific Research - Contract No.: UON-0364-001	15,683	0	0	0	0	0	0	0	0	15,683
12.300 Pass Through TDA RESEARCH -Basic and Applied Scientific Research - Contract No.: UNR 10.01	11,856	0	0	0	0	0	0	0	0	11,856
Total for Department Of The Navy	1,659,430	0	10,730	0	0	0	0	0	0	1,670,160
Total for Office Of The Chief Of Naval Research	1,659,430	0	10,730	0	0	0	0	0	0	1,670,160

Regulation

The Bureau Of Ocean Energy Management

15.423
Pass Through UNIVERSITY OF TEXAS AUSTIN -
Minerals Management Service (MMS) Environmental
Studies Program (ESP) - Contract No.: OTA11-001031

8,546

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Total for The Bureau Of Ocean Energy Management	8,546	0	0	0	0	0	0	0	0	8,546
Total for Regulation	8,546	0	0	0	0	0	0	0	0	8,546
U.S. Department Of State										
Bureau Of Educational And Cultural Affairs										
Pass Through IREX -Academic Exchange Programs - Teachers - Contract No.: FY10-TEA-UNR-01	19,408	174,976	0	0	0	0	0	0	0	174,976
Pass Through COMEXUS -Professional and Cultural Exchange Programs - Citizen Exchanges - Contract No.: OSP-11201CR	19,415	314	0	0	0	0	0	0	0	314
Pass Through THE NATIONAL ACADEMIES -Professional and Cultural Exchange Programs - Citizen Exchanges - Contract No.: PGA-P210948	19,415	67,409	0	0	0	0	0	0	0	67,409
Total for Bureau Of Educational And Cultural Affairs	242,699	0	0	0	0	0	0	0	0	242,699
Total for U.S. Department Of State	242,699	0	0	0	0	0	0	0	0	242,699
Agency For International Development										
Agency For International Development										
Direct -USAID Foreign Assistance for Programs Overseas	98,001	70,858	0	0	0	0	0	0	0	70,858
Pass Through ASEZA-MEDITERRANEAN COAS -USAID Foreign Assistance for Programs Overseas - Contract No.: TA-MOU-05-M26-052	98,001	0	0	-666	0	0	0	0	0	-666
Total for Agency For International Development	70,858	0	-666	0	0	0	0	0	0	70,192
Total for Agency For International Development	70,858	0	-666	0	0	0	0	0	0	70,192
Corporation For National And Community Service										
Corporation For National And Community Service										

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
94.002 Direct -Retired and Senior Volunteer Program	80,386	0	0	0	0	0	0	0	0	80,386
94.002 Direct -Retired and Senior Volunteer Program	19,518	0	0	0	0	0	0	0	0	19,518
94.006 Pass Through GREAT BASIN INSTITUTE -AmeriCorps - Contract No.: UNR 2012-001	2,600	0	0	0	0	0	0	0	0	2,600
94.013 Pass Through FAMILY TIES OF NV -Volunteers in Service to America - Contract No.: OSP-1201073	48,479	0	0	0	0	0	0	0	0	48,479
Total for Corporation For National And Community Service	150,984	0	0	0	0	0	0	0	0	150,984
Total for Corporation For National And Community Ser	150,984	0	0	0	0	0	0	0	0	150,984
Department Of Energy										
81.036 Direct -Inventions and Innovations	131,723	0	0	0	0	0	0	0	0	131,723
81.036 Pass Through UT-BATTELLE, LLC -Inventions and Innovations - Contract No.: 4000107730	1,503	0	0	0	0	0	0	0	0	1,503
81.041 Pass Through Nevada Retrofit Initiative -State Energy Program - Contract No.: DE-EE0004471	0	0	0	0	0	0	95,459	0	0	95,459
81.041 Pass Through NV State Energy Office -State Energy Program - Contract No.: DE-EE0004471	0	24,232	0	0	0	0	0	0	0	24,232

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Pass Through NV-GOVERNORS OFFICE -State Energy Program - Contract No.: DE-EE0004471	81.041	76,587	0	0	0	0	0	0	0	76,587
Direct -Office of Science Financial Assistance Program	81.049	252,289	0	0	0	0	0	0	0	252,289
Direct -Office of Science Financial Assistance Program	81.049	109,481	0	0	0	0	0	0	0	109,481
Direct -Office of Science Financial Assistance Program	81.049	61,391	0	0	0	0	0	0	0	61,391
Direct -Office of Science Financial Assistance Program	81.049	144,751	0	0	0	0	0	0	0	144,751
Direct -Office of Science Financial Assistance Program	81.049	0	0	0	0	0	0	0	180,335	180,335
Direct -Office of Science Financial Assistance Program	81.049	31,581	0	0	0	0	0	0	0	31,581
Direct -Office of Science Financial Assistance Program	81.049	4,313	0	0	0	0	0	0	0	4,313
Direct -Office of Science Financial Assistance Program	81.049	136,900	0	0	0	0	0	0	0	136,900
Direct -Office of Science Financial Assistance Program	81.049	0	1,450,620	0	0	0	0	0	0	1,450,620

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Direct -ARRA-Office of Science Financial Assistance Program	81.049	39,019	0	0	0	0	0	0	0	39,019
Direct -Office of Science Financial Assistance Program	81.049	38,936	0	0	0	0	0	0	0	38,936
Direct -Office of Science Financial Assistance Program	81.049	239,832	0	0	0	0	0	0	0	239,832
Pass Through DOE/ICE CLOUD SIZE DISTRIB -Office of Science Financial Assistance Program - Contract No.: DE-FG02-06ER64201	81.049	0	133,837	0	0	0	0	0	0	133,837
Pass Through DOE/NO, PACIFIC MESOSCALE AIR - Office of Science Financial Assistance Program - Contract No.: DE-SC0001337	81.049	0	56,118	0	0	0	0	0	0	56,118
Pass Through DOE/NV WATER DMV PH II-DATA -Office of Science Financial Assistance Program - Contract No.: DE-SC0005211	81.049	0	199,763	0	0	0	0	0	0	199,763
Pass Through DOE-RADIOCHEM MICROBIAL COMMUN -Office of Science Financial Assistance Program - Contract No.: DE-SC0005306	81.049	0	284,583	0	0	0	0	0	0	284,583
Pass Through GENERAL ATOMICS -Office of Science Financial Assistance Program - Contract No.: PO 4500032250	81.049	21,136	0	0	0	0	0	0	0	21,136
Pass Through INL-BATTELLE ENERGY ALLIAN -Office of Science Financial Assistance Program - Contract No.: 00089911	81.049	220,728	0	0	0	0	0	0	0	220,728
Pass Through LAWRENCE LIVERMORE LAB -Office of Science Financial Assistance Program - Contract No.: B594352	81.049	26,666	0	0	0	0	0	0	0	26,666

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
81.049 Pass Through LOS ALAMOS NATL LAB -Office of Science Financial Assistance Program - Contract No.: 83998- 001-10	33,984	0	0	0	0	0	0	0	0	33,984
81.049 Pass Through NATIONAL SECURITY TECHNOLOGIES - Office of Science Financial Assistance Program - Contract No.: 104778/TO#10	44,725	0	0	0	0	0	0	0	0	44,725
81.049 Pass Through NATIONAL SECURITY TECHNOLOGIES - Office of Science Financial Assistance Program - Contract No.: 104778/TO#9	85,408	0	0	0	0	0	0	0	0	85,408
81.049 Pass Through NATIONAL SECURITY TECHNOLOGIES - Office of Science Financial Assistance Program - Contract No.: 104778/TO# 3	64,525	0	0	0	0	0	0	0	0	64,525
81.049 Pass Through NATIONAL SECURITY TECHNOLOGIES - Office of Science Financial Assistance Program - Contract No.: 104778/TO# 5	17,043	0	0	0	0	0	0	0	0	17,043
81.049 Pass Through NATIONAL SECURITY TECHNOLOGIES - Office of Science Financial Assistance Program - Contract No.: 104778/TO# 6	23,035	0	0	0	0	0	0	0	0	23,035
81.049 Pass Through NATIONAL SECURITY TECHNOLOGIES - Office of Science Financial Assistance Program - Contract No.: 104778/TO#7	100,861	0	0	0	0	0	0	0	0	100,861
81.049 Pass Through NATIONAL SECURITY TECHNOLOGIES - Office of Science Financial Assistance Program - Contract No.: 104778/TO#8	121,456	0	0	0	0	0	0	0	0	121,456
81.049 Pass Through NATIONAL SECURITY TECHNOLOGIES - Office of Science Financial Assistance Program - Contract No.: 104778-4/TO# 4	22,454	0	0	0	0	0	0	0	0	22,454
81.049 Pass Through NEI CORPORATION -Office of Science Financial Assistance Program - Contract No.: NEI-08-01	60,352	0	0	0	0	0	0	0	0	60,352

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
81.049 Pass Through NEVADA SYSTEM OF HIGHER EDUC- CHANCELLOR'S OFC -Office of Science Financial Assistance Program - Contract No.: NSHE-04-10	22,028	0	0	0	0	0	0	0	0	22,028
81.049 Pass Through PACIFIC NORTHWEST LAB -Office of Science Financial Assistance Program - Contract No.: 113753	-22	0	0	0	0	0	0	0	0	-22
81.049 Pass Through QUEENS COLLEGE CUNY -Office of Science Financial Assistance Program - Contract No.: 47811- N	59,218	0	0	0	0	0	0	0	0	59,218
81.049 Pass Through Research Foundation of CUNY -Office of Science Financial Assistance Program - Contract No.: 47824- 00-01	0	94,172	0	0	0	0	0	0	0	94,172
81.049 Pass Through STREAMLINE AUTOMATION LLC -Office of Science Financial Assistance Program - Contract No.: OSP-1011057	29,752	0	0	0	0	0	0	0	0	29,752
81.049 Pass Through UNIVERSITY OF CA SAN DIEGO -Office of Science Financial Assistance Program - Contract No.: PO 10302989-SUB	14,582	0	0	0	0	0	0	0	0	14,582
81.049 Pass Through UNIVERSITY OF ROCHESTER -Office of Science Financial Assistance Program - Contract No.: PO 415022-G	17,147	0	0	0	0	0	0	0	0	17,147
81.049 Pass Through UNIVERSITY OF ROCHESTER -Office of Science Financial Assistance Program - Contract No.: 414092-G	27,712	0	0	0	0	0	0	0	0	27,712
81.065 Direct -Nuclear Waste Disposal Siting	0	1,501	0	0	0	0	0	0	0	1,501
81.086 Pass Through DOE/REC BUILDING FEDERAL - Conservation Research and Development - Contract No.: DE-EE0002221	0	0	58,188	0	0	0	0	0	0	58,188

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Pass Through General Motors -Conservation Research and Development - Contract No.: TCS31944	81.086	0	259,593	0	0	0	0	0	0	259,593
Pass Through Sustainability Grant -Conservation Research and Development - Contract No.: DE-EE0002169	81.086	0	0	111,431	0	0	0	0	0	111,431
Direct -Renewable Energy Research and Development	81.087	0	1,329,610	0	0	0	0	0	0	1,329,610
Direct -Renewable Energy Research and Development	81.087	93,321	0	0	0	0	0	0	0	93,321
Direct -ARRA-Renewable Energy Research and Development	81.087	215,213	0	0	0	0	0	0	0	215,213
Direct -ARRA-Renewable Energy Research and Development	81.087	375,000	0	0	0	0	0	0	0	375,000
Direct -Renewable Energy Research and Development	81.087	155,102	0	0	0	0	0	0	0	155,102
Direct -Renewable Energy Research and Development	81.087	383,923	0	0	0	0	0	0	0	383,923
Direct -Renewable Energy Research and Development	81.087	177,394	0	0	0	0	0	0	0	177,394
Direct -Renewable Energy Research and Development	81.087	32,443	0	0	0	0	0	0	0	32,443

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
81.087 Direct -Renewable Energy Research and Development	575,312	0	0	0	0	0	0	0	0	575,312
81.087 Pass Through ALLIANCE SUSTAINABLE ENRGY - Renewable Energy Research and Development - Contract No.: NAX-8-66014-03	96,123	0	0	0	0	0	0	0	0	96,123
81.087 Pass Through ALTAROCK ENERGY INC -ARRA- Renewable Energy Research and Development - Contract No.: OSP-11411GP	66,575	0	0	0	0	0	0	0	0	66,575
81.087 Pass Through Amonix -Renewable Energy Research and Development - Contract No.: 71911505	0	143,461	0	0	0	0	0	0	0	143,461
81.087 Pass Through ARIZONA GEOLOGICAL SURVEY -ARRA- Renewable Energy Research and Development - Contract No.: NV-EE0002850	113,828	0	0	0	0	0	0	0	0	113,828
81.087 Pass Through BOISE STATE UNIVERSITY -ARRA- Renewable Energy Research and Development - Contract No.: 014G106215-C	90,402	0	0	0	0	0	0	0	0	90,402
81.087 Pass Through DOE/ALGAL-RENEW ENERGY PH2-DAS - Renewable Energy Research and Development - Contract No.: DE-EE0000600	0	0	478,981	0	0	0	0	0	0	478,981
81.087 Pass Through DOE/EERE PROJ MANAGEMENT- ADMIN -Renewable Energy Research and Development - Contract No.: DE-EE0000272	0	0	1,774,887	0	0	0	0	0	0	1,774,887
81.087 Pass Through DOE/REEF PH II-HOUSE HVAC-FAB - Renewable Energy Research and Development - Contract No.: DE-EE0003248	0	0	266,308	0	0	0	0	0	0	266,308
81.087 Pass Through Geothermal Energy Project 1 -Renewable Energy Research and Development - Contract No.: N/A	0	0	0	0	0	0	158,562	0	0	158,562

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Pass Through GTI DAS LAB -Renewable Energy Research and Development - Contract No.: S00000028	81.087	0	268,779	0	0	0	0	0	0	268,779
Pass Through MIDWEST RESEARCH INST-NREL - Renewable Energy Research and Development - Contract No.: NX1-9-88328-01	81.087	130,401	0	0	0	0	0	0	0	130,401
Pass Through NEVADA SYSTEM OF HIGHER EDUC- DESERT RESEARCH INSTITUTE -Renewable Energy Research and Development - Contract No.: 656.0200.01	81.087	7,024	0	0	0	0	0	0	0	7,024
Pass Through NEVADA SYSTEM OF HIGHER EDUC- DESERT RESEARCH INSTITUTE -Renewable Energy Research and Development - Contract No.: 656.0760.01	81.087	24,152	0	0	0	0	0	0	0	24,152
Pass Through NEVADA SYSTEM OF HIGHER EDUC- DESERT RESEARCH INSTITUTE -Renewable Energy Research and Development - Contract No.: 656.1769.01	81.087	556,917	0	0	0	0	0	0	0	556,917
Pass Through NEVADA SYSTEM OF HIGHER EDUC- DESERT RESEARCH INSTITUTE -Renewable Energy Research and Development - Contract No.: 667.7680.01	81.087	45,320	0	0	0	0	0	0	0	45,320
Pass Through Nye County -Renewable Energy Research and Development - Contract No.: N/A	81.087	0	328	0	0	0	0	0	0	328
Pass Through PLPT-GEOTHERMAL TASKS 1-12 -ARRA- Renewable Energy Research and Development - Contract No.: DATED 6/17/10	81.087	0	138,124	0	0	0	0	0	0	138,124
Pass Through PYRAMID LAKE PAIUTE TRIBE -ARRA- Renewable Energy Research and Development - Contract No.: 1005064	81.087	200,983	0	0	0	0	0	0	0	200,983
Pass Through UNIVERSITY OF UTAH -Renewable Energy Research and Development - Contract No.: 10025002-UNR/PO15098	81.087	1,221	0	0	0	0	0	0	0	1,221

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Pass Through US GEOTHERMAL INC -Renewable Energy Research and Development - Contract No.: 2010-NBMG 81.087	41,640	0	0	0	0	0	0	0	0	41,640
Direct -Fossil Energy Research and Development 81.089	447,797	0	0	0	0	0	0	0	0	447,797
Pass Through GTI/COAL-BIOMASS TASK 2 -Fossil Energy Research and Development - Contract No.: S-278 81.089	0	0	35,649	0	0	0	0	0	0	35,649
Pass Through MIT -Fossil Energy Research and Development - Contract No.: 5710002487 81.089	0	75,617	0	0	0	0	0	0	0	75,617
Direct -Office of Environmental Waste Processing 81.104	1,054,007	0	0	0	0	0	0	0	0	1,054,007
Direct -Office of Environmental Waste Processing 81.104	259,165	0	0	0	0	0	0	0	0	259,165
Pass Through BOSTON UNIVERSITY -Epidemiology and Other Health Studies Financial Assistance Program - Contract No.: 2411-7 81.108	133,386	0	0	0	0	0	0	0	0	133,386
Direct -Stewardship Science Grant Program 81.112	0	166,089	0	0	0	0	0	0	0	166,089
Direct -Stewardship Science Grant Program 81.112	271,515	0	0	0	0	0	0	0	0	271,515
Direct -Stewardship Science Grant Program 81.112	172,412	0	0	0	0	0	0	0	0	172,412

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
81.112 Pass Through LAWRENCE LIVERMORE LAB - Stewardship Science Grant Program - Contract No.: B588626	203	0	0	0	0	0	0	0	0	203
81.112 Pass Through LAWRENCE LIVERMORE LAB - Stewardship Science Grant Program - Contract No.: B595005	51,173	0	0	0	0	0	0	0	0	51,173
81.112 Pass Through NYE CO-NUCLEAR WASTE REPOS - Stewardship Science Grant Program - Contract No.: CONTRACT 09-025	0	0	20,854	0	0	0	0	0	0	20,854
81.112 Pass Through SANDIA NATIONAL LAB -Stewardship Science Grant Program - Contract No.: 939165	17,046	0	0	0	0	0	0	0	0	17,046
81.113 Direct -Defense Nuclear Nonproliferation Research	123,352	0	0	0	0	0	0	0	0	123,352
81.113 Direct -Defense Nuclear Nonproliferation Research	3,233,773	0	0	0	0	0	0	0	0	3,233,773
81.113 Direct -Defense Nuclear Nonproliferation Research	389,255	0	0	0	0	0	0	0	0	389,255
81.113 Direct -Defense Nuclear Nonproliferation Research	379,368	0	0	0	0	0	0	0	0	379,368
81.113 Pass Through UC Berkeley -Defense Nuclear Nonproliferation Research - Contract No.: 00007635	0	154,135	0	0	0	0	0	0	0	154,135
81.117 Direct -Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	0	-60,518	0	0	0	0	0	0	0	-60,518

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
81.117 Direct -Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	145,582	0	0	0	0	0	0	0	0	145,582
81.117 Pass Through GAS HEAT PUMP COOPERATIVE TRAINING PRG FY 11 -Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance - Contract No.: DE- 81.117	0	0	0	0	52,875	0	0	0	0	52,875
81.117 Pass Through NEVADA POWER -ARRA-Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance - Contract No.: POS 3013619/1024090	40,240	0	0	0	0	0	0	0	0	40,240
81.117 Pass Through Strategic Energy Innovation -Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance - Contract No.: N/A	0	133	0	0	0	0	0	0	0	133
81.119 Pass Through NV-GOVERNORS OFFICE -State Energy Program Special Projects - Contract No.: DE-EE0005461	5,986	0	0	0	0	0	0	0	0	5,986
81.121 Direct -Nuclear Energy Research, Development and Demonstration	94,374	0	0	0	0	0	0	0	0	94,374
81.121 Direct -Nuclear Energy Research, Development and Demonstration	24,850	0	0	0	0	0	0	0	0	24,850
81.121 Direct -Nuclear Energy Research, Development and Demonstration	0	306,571	0	0	0	0	0	0	0	306,571
81.121 Direct -Nuclear Energy Research, Development and Demonstration	102,004	0	0	0	0	0	0	0	0	102,004
81.122 Direct -ARRA-Electricity Delivery and Energy Reliability, Research, Development and Analysis	0	1,133,562	0	0	0	0	0	0	0	1,133,562

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
81.124 Pass Through DOE/NV WATER DMV PHASE I -DEES - Predictive Science Academic Alliance Program - Contract No.: DE-FG52-09NA29619	0	0	312,325	0	0	0	0	0	0	312,325
81.124 Pass Through HEI/SWRI/ACES -Predictive Science Academic Alliance Program - Contract No.: E99033DB	0	0	1,887	0	0	0	0	0	0	1,887
Total for Department Of Energy	12,608,877	5,079,107	4,030,284	111,431	52,875	0	254,021	0	180,335	22,316,928
Total for Department Of Energy	12,608,877	5,079,107	4,030,284	111,431	52,875	0	254,021	0	180,335	22,316,928
Department Of Homeland Security										
Department Of Homeland Security										
97.039 Pass Through NV-DEPT OF PUBLIC SAFETY -Hazard Mitigation Grant - Contract No.: 1629-MC-002/97039M6	24,896	0	0	0	0	0	0	0	0	24,896
97.039 Pass Through NV-DEPT OF PUBLIC SAFETY -Hazard Mitigation Grant - Contract No.: 1629-MC-003/97039M6	15,402	0	0	0	0	0	0	0	0	15,402
97.039 Pass Through NV-DEPT OF PUBLIC SAFETY -Hazard Mitigation Grant - Contract No.: 1738-03-02F/97039HM8	1,190	0	0	0	0	0	0	0	0	1,190
97.039 Pass Through NV-DEPT OF PUBLIC SAFETY -Hazard Mitigation Grant - Contract No.: EMF-2010-GR-1016	7,618	0	0	0	0	0	0	0	0	7,618
97.042 Pass Through NV-DEPT OF PUBLIC SAFETY -Emergency Management Performance Grants - Contract No.: 9704211	50,843	0	0	0	0	0	0	0	0	50,843
97.082 Direct -Earthquake Consortium	36,797	0	0	0	0	0	0	0	0	36,797

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster										
Direct -Earthquake Consortium	97.082	5,987	0	0	0	0	0	0	0	5,987
Pass Through Clark County -Homeland Security Biowatch Program - Contract No.: CBE 601808-09	97.091	0	517,481	0	0	0	0	0	0	517,481
Pass Through NEVADA SYSTEM OF HIGHER EDUC- UNIVERSITY OF NV LAS VEGAS -Homeland Security Biowatch Program - Contract No.: 10-7816-02	97.091	11,948	0	0	0	0	0	0	0	11,948
Direct -Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies	97.108	230,623	0	0	0	0	0	0	0	230,623
Total for Department Of Homeland Security		385,304	517,481	0	0	0	0	0	0	902,785
Total for Department Of Homeland Security		385,304	517,481	0	0	0	0	0	0	902,785
National Aeronautics And Space Administration										
National Aeronautics And Space Administration										
Direct -Science	43.001	0	0	0	0	0	0	0	205,102	205,102
Direct -Science	43.001	1,146	0	0	0	0	0	0	0	1,146
Direct -Science	43.001	0	0	0	0	0	0	0	82,406	82,406
Direct -Science	43.001	0	0	0	0	0	0	0	184,295	184,295

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

CFDA Number		UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>											
Direct -Science	43.001	126,043	0	0	0	0	0	0	0	0	126,043
Direct -Science	43.001	22,883	0	0	0	0	0	0	0	0	22,883
Direct -Science	43.001	0	555,432	0	0	0	0	0	0	0	555,432
Direct -Science	43.001	84	0	0	0	0	0	0	0	0	84
Direct -Science	43.001	0	0	0	0	0	0	0	0	240,179	240,179
Pass Through Cal Tech/JPL -Science - Contract No.: RSA NO 1347463	43.001	0	1	0	0	0	0	0	0	0	1
Pass Through JET PROPULSION LAB -Science - Contract No.: 1243304	43.001	4,218	0	0	0	0	0	0	0	0	4,218
Pass Through JET PROPULSION LAB -Science - Contract No.: 1452102	43.001	47,562	0	0	0	0	0	0	0	0	47,562
Pass Through JET PROPULSION LAB -Science - Contract No.: 1331255	43.001	585	0	0	0	0	0	0	0	0	585
Pass Through JET PROPULSION LAB -Science - Contract No.: SUB1355990	43.001	5,074	0	0	0	0	0	0	0	0	5,074

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Pass Through JOHNS HOPKINS UNIVERSITY -Science - Contract No.: 980846	43.001	7,500	0	0	0	0	0	0	0	7,500
Pass Through JPL/CALTECH-AVIRS OFFSITE -Science - Contract No.: 1337038	43.001	0	0	114,348	0	0	0	0	0	114,348
Pass Through JPL/REMOTE IMAGING-PRISM -Science - Contract No.: 1453581	43.001	0	0	7,255	0	0	0	0	0	7,255
Pass Through MALIN SPACE SCI SYS -Science - Contract No.: 06-0150	43.001	16,980	0	0	0	0	0	0	0	16,980
Pass Through NASA - INFORMAL EDUCATION PROGRAM FY 11 -Science - Contract No.: NSHE 11-86	43.001	0	0	0	3,459	0	0	0	0	3,459
Pass Through NASA - STEMULATING TEACHER TRAINING FY 11 -Science - Contract No.: NSHE 11-94	43.001	0	0	0	800	0	0	0	0	800
Pass Through NASA/AFRICAN BIOMASS BURNING - Science - Contract No.: NNX11AF21G	43.001	0	0	24,701	0	0	0	0	0	24,701
Pass Through NASA/DRYDEN FLIGHT RES CTR - Science - Contract No.: NNX12AF57G	43.001	0	0	6,176	0	0	0	0	0	6,176
Pass Through NASA/ENDO MICRO COMMUNITY-SUB - Science - Contract No.: NNX08AO45G	43.001	0	0	175,973	0	0	0	0	0	175,973
Pass Through NASA/FREZCHEM: MODEL FOR MARS - Science - Contract No.: NNX10AP57G	43.001	0	0	23,718	0	0	0	0	0	23,718

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Pass Through NASA/GEOCHEMICAL APPS-FREZCHEM - Science - Contract No.: NNX09AL19G 43.001	0	0	54,469	0	0	0	0	0	0	54,469
Pass Through NASA/GEOCHEM-OUTER PLANETS - Science - Contract No.: NNX10AE09G 43.001	0	0	94,734	0	0	0	0	0	0	94,734
Pass Through NASA/GLORY-BASE -Science - Contract No.: NNX11AB79G 43.001	0	0	124,814	0	0	0	0	0	0	124,814
Pass Through NASA/IMAGE-PARTICIPANT SUPPORT - Science - Contract No.: NNX11AE94G 43.001	0	0	70,328	0	0	0	0	0	0	70,328
Pass Through NASA/RMT SENSING & ANASAZI - Science - Contract No.: NNX08AM08G 43.001	0	0	40,282	0	0	0	0	0	0	40,282
Pass Through NASA/TERRA AQUA - SUB -Science - Contract No.: NNX11AG89G 43.001	0	0	61,125	0	0	0	0	0	0	61,125
Pass Through NEVADA SYSTEM OF HIGHER EDUC-CHANCELLOR'S OFC -Science - Contract No.: NSHE-10-76 43.001	1,903	0	0	0	0	0	0	0	0	1,903
Pass Through NEVADA SYSTEM OF HIGHER EDUC-CHANCELLOR'S OFC -Science - Contract No.: NSHE-08-70 43.001	65,124	0	0	0	0	0	0	0	0	65,124
Pass Through NEVADA SYSTEM OF HIGHER EDUC-CHANCELLOR'S OFC -Science - Contract No.: NSHE-11-105 43.001	49,410	0	0	0	0	0	0	0	0	49,410
Pass Through NEVADA SYSTEM OF HIGHER EDUC-CHANCELLOR'S OFC -Science - Contract No.: NSHE-11-82 43.001	17,616	0	0	0	0	0	0	0	0	17,616

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Pass Through NEVADA SYSTEM OF HIGHER EDUC- CHANCELLOR'S OFC -Science - Contract No.: UNR-12-78 43.001	590	0	0	0	0	0	0	0	0	590
Pass Through NEVADA SYSTEM OF HIGHER EDUC- CHANCELLOR'S OFC -Science - Contract No.: NSHE-12-77 43.001	651	0	0	0	0	0	0	0	0	651
Pass Through NEVADA SYSTEM OF HIGHER EDUC- CHANCELLOR'S OFC -Science - Contract No.: NSHE-12-76 43.001	498	0	0	0	0	0	0	0	0	498
Pass Through NEVADA SYSTEM OF HIGHER EDUC- CHANCELLOR'S OFC -Science - Contract No.: NSHE-12-73 43.001	1,669	0	0	0	0	0	0	0	0	1,669
Pass Through NEVADA SYSTEM OF HIGHER EDUC- CHANCELLOR'S OFC -Science - Contract No.: NSHE-12-72 43.001	9,382	0	0	0	0	0	0	0	0	9,382
Pass Through NEVADA SYSTEM OF HIGHER EDUC- CHANCELLOR'S OFC -Science - Contract No.: NSHE-12-44 43.001	24,000	0	0	0	0	0	0	0	0	24,000
Pass Through NEVADA SYSTEM OF HIGHER EDUC- CHANCELLOR'S OFC -Science - Contract No.: NSHE-10-37 43.001	3,700	0	0	0	0	0	0	0	0	3,700
Pass Through NEVADA SYSTEM OF HIGHER EDUC- CHANCELLOR'S OFC -Science - Contract No.: NSHE-11-83 43.001	3,987	0	0	0	0	0	0	0	0	3,987
Pass Through NEVADA SYSTEM OF HIGHER EDUC- CHANCELLOR'S OFC -Science - Contract No.: NSHE-08-51 43.001	74,389	0	0	0	0	0	0	0	0	74,389
Pass Through NEVADA SYSTEM OF HIGHER EDUC- CHANCELLOR'S OFC -Science - Contract No.: NSHE-11-81 43.001	18,681	0	0	0	0	0	0	0	0	18,681

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
43.001 Pass Through NEVADA SYSTEM OF HIGHER EDUC- CHANCELLOR'S OFC -Science - Contract No.: NSHE-11- 80	4,177	0	0	0	0	0	0	0	0	4,177
43.001 Pass Through NEVADA SYSTEM OF HIGHER EDUC- CHANCELLOR'S OFC -Science - Contract No.: NSHE-11- 79	6,382	0	0	0	0	0	0	0	0	6,382
43.001 Pass Through NEVADA SYSTEM OF HIGHER EDUC- CHANCELLOR'S OFC -Science - Contract No.: NSHE-11- 75	11,534	0	0	0	0	0	0	0	0	11,534
43.001 Pass Through NEVADA SYSTEM OF HIGHER EDUC- CHANCELLOR'S OFC -Science - Contract No.: NSHE-11- 43	118,676	0	0	0	0	0	0	0	0	118,676
43.001 Pass Through NEVADA SYSTEM OF HIGHER EDUC- CHANCELLOR'S OFC -Science - Contract No.: NSHE-11- 19	25,000	0	0	0	0	0	0	0	0	25,000
43.001 Pass Through NEVADA SYSTEM OF HIGHER EDUC- CHANCELLOR'S OFC -Science - Contract No.: NSHE-11- 84	569	0	0	0	0	0	0	0	0	569
43.001 Pass Through NEVADA SYSTEM OF HIGHER EDUC- CHANCELLOR'S OFC -Science - Contract No.: NSHE-09- 10	7,762	0	0	0	0	0	0	0	0	7,762
43.001 Pass Through SCHLRSHIP - NASA SPACE GRANT CONSORTIUM FY 11 -Science - Contract No.: NSHE 11- 72	0	0	0	0	10,000	0	0	0	0	10,000
43.001 Pass Through Smithsonian Astrophysical Observatory - Science - Contract No.: TMO-11010X	0	38,601	0	0	0	0	0	0	0	38,601
43.001 Pass Through Smithsonian Astrophysical Observatory - Science - Contract No.: TMI-12008X	0	16,338	0	0	0	0	0	0	0	16,338

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster										
Pass Through Sonoma State Univ -Science - Contract No.: SA105765	43.001	0	20,090	0	0	0	0	0	0	20,090
Pass Through Space Telescope Science Inst -Science - Contract No.: HST-AR-12150-01-A	43.001	0	45,155	0	0	0	0	0	0	45,155
Pass Through Space Telescope Science Inst -Science - Contract No.: HST-AR-12143-01-A	43.001	0	895	0	0	0	0	0	0	895
Pass Through UCSC-FLUX SOUTHERN OCEAN - Science - Contract No.: S0182761/NNX09AN14G	43.001	0	0	8,522	0	0	0	0	0	8,522
Pass Through UNAVCO -Science - Contract No.: CA-NNX10AF07A-S1	43.001	62,804	0	0	0	0	0	0	0	62,804
Direct -Education	43.008	0	0	0	0	0	0	0	31,753	31,753
Total for National Aeronautics And Space Administration	740,579	676,512	806,447	0	14,259	0	0	0	743,735	2,981,531
Total for National Aeronautics And Space Administration	740,579	676,512	806,447	0	14,259	0	0	0	743,735	2,981,531

National Endowment For The Arts

National Endowment For The Arts										
Pass Through NV-DEPT OF CULTURAL AFFAIRS - ARRA-Promotion of the Arts_ Grants to Organizations and Individuals - Contract No.: SNAP 090038	45.024	143	0	0	0	0	0	0	0	143
Pass Through NV-DEPT OF CULTURAL AFFAIRS - Promotion of the Arts_ Grants to Organizations and Individuals - Contract No.: CPD12:1:15	45.024	650	0	0	0	0	0	0	0	650

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster										
Pass Through NV-DEPT OF CULTURAL AFFAIRS - Promotion of the Arts_ Grants to Organizations and Individuals - Contract No.: PRJ12:0:15	45.024	1,552	0	0	0	0	0	0	0	1,552
Pass Through Nevada Arts Council - Film Festival - Promotion of the Arts_ Partnership Agreements - Contract No.: PRJ11:0:09	45.025	0	0	0	0	1,478	0	0	0	1,478
Pass Through Nevada Arts Council - Tumblewords - Promotion of the Arts_ Partnership Agreements - Contract No.: TMB-FY12:11	45.025	0	0	0	0	542	0	0	0	542
Pass Through Nevada Arts Council Project Grant - Promotion of the Arts_ Partnership Agreements - Contract No.: PRJ11:0:24	45.025	0	0	0	0	0	0	305	0	305
Pass Through WESTAF -Promotion of the Arts_ Partnership Agreements - Contract No.: TW20110055	45.025	2,500	0	0	0	0	0	0	0	2,500
Total for National Endowment For The Arts		4,845	0	0	0	2,020	0	305	0	7,170
Total for National Endowment For The Arts		4,845	0	0	0	2,020	0	305	0	7,170

National Endowment For The Humanities

National Endowment For The Humanities										
Pass Through NEVADA HUMANITIES -Promotion of the Humanities_ Federal/State Partnership - Contract No.: 2012-31	45.129	1,000	0	0	0	0	0	0	0	1,000
Pass Through NEVADA HUMANITIES -Promotion of the Humanities_ Federal/State Partnership - Contract No.: OSP-12000BJ	45.129	325,341	0	0	0	0	0	0	0	325,341
Pass Through NEVADA HUMANITIES -Promotion of the Humanities_ Federal/State Partnership - Contract No.: 2012-33	45.129	557	0	0	0	0	0	0	0	557

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Pass Through NEVADA HUMANITIES -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2012-22	45.129	3,375	0	0	0	0	0	0	0	3,375
Pass Through NEVADA HUMANITIES -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2011-38	45.129	114	0	0	0	0	0	0	0	114
Pass Through NEVADA HUMANITIES -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2011-33	45.129	39	0	0	0	0	0	0	0	39
Pass Through NEVADA HUMANITIES -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2011-62	45.129	3,333	0	0	0	0	0	0	0	3,333
Pass Through NEVADA HUMANITIES -Promotion of the Humanities_Federal/State Partnership - Contract No.: OSP-12000AT	45.129	1,570	0	0	0	0	0	0	0	1,570
Pass Through Nevada Humanities Grant -Promotion of the Humanities_Federal/State Partnership - Contract No.: #2011-36	45.129	0	0	0	0	0	0	1,000	0	1,000
Total for National Endowment For The Humanities		335,329	0	0	0	0	0	1,000	0	336,329
Total for National Endowment For The Humanities		335,329	0	0	0	0	0	1,000	0	336,329
National Science Foundation										
National Science Foundation										
Direct -Engineering Grants	47.041	14,996	0	0	0	0	0	0	0	14,996
Direct -Engineering Grants	47.041	677,773	0	0	0	0	0	0	0	677,773

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

CFDA Number		UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>											
Direct -Engineering Grants	47.041	34,842	0	0	0	0	0	0	0	0	34,842
Direct -Engineering Grants	47.041	63,542	0	0	0	0	0	0	0	0	63,542
Direct -Engineering Grants	47.041	60,636	0	0	0	0	0	0	0	0	60,636
Direct -Engineering Grants	47.041	804,922	0	0	0	0	0	0	0	0	804,922
Direct -Engineering Grants	47.041	1,853	0	0	0	0	0	0	0	0	1,853
Direct -Engineering Grants	47.041	7,288	0	0	0	0	0	0	0	0	7,288
Direct -Engineering Grants	47.041	15,312	0	0	0	0	0	0	0	0	15,312
Direct -Engineering Grants	47.041	248,725	0	0	0	0	0	0	0	0	248,725
Direct -Engineering Grants	47.041	194,669	0	0	0	0	0	0	0	0	194,669
Direct -Engineering Grants	47.041	4,899	0	0	0	0	0	0	0	0	4,899

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Direct -Engineering Grants	47.041	17,355	0	0	0	0	0	0	0	17,355
Direct -Engineering Grants	47.041	70,154	0	0	0	0	0	0	0	70,154
Direct -Engineering Grants	47.041	84,280	0	0	0	0	0	0	0	84,280
Direct -Engineering Grants	47.041	17,732	0	0	0	0	0	0	0	17,732
Direct -Engineering Grants	47.041	0	26,449	0	0	0	0	0	0	26,449
Direct -Engineering Grants	47.041	18,063	0	0	0	0	0	0	0	18,063
Direct -Engineering Grants	47.041	130,055	0	0	0	0	0	0	0	130,055
Pass Through ADVANCED MATERIAL & DEVICES INC - Engineering Grants - Contract No.: AMAD-02-09	47.041	71,650	0	0	0	0	0	0	0	71,650
Pass Through Clemson Univ -Engineering Grants - Contract No.: CMMI-0928744	47.041	0	21,248	0	0	0	0	0	0	21,248
Pass Through Colorado State University -Engineering Grants - Contract No.: G3329-1	47.041	0	36,301	0	0	0	0	0	0	36,301

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

CFDA Number		UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>											
Pass Through NSF/RURAL FLOODS -Engineering Grants -		47.041	0	4,578	0	0	0	0	0	0	4,578
Contract No.: CMMI-1134539											
Pass Through PURDUE UNIVERSITY -Engineering Grants - Contract No.: NEES-4101-31878		47.041	919,983	0	0	0	0	0	0	0	919,983
Direct -Mathematical and Physical Sciences		47.049	-452	0	0	0	0	0	0	0	-452
Direct -Mathematical and Physical Sciences		47.049	128,588	0	0	0	0	0	0	0	128,588
Direct -Mathematical and Physical Sciences		47.049	2,237	0	0	0	0	0	0	0	2,237
Direct -Mathematical and Physical Sciences		47.049	-1,288	0	0	0	0	0	0	0	-1,288
Direct -Mathematical and Physical Sciences		47.049	1,600	0	0	0	0	0	0	0	1,600
Direct -Mathematical and Physical Sciences		47.049	62,268	0	0	0	0	0	0	0	62,268
Direct -Mathematical and Physical Sciences		47.049	75,561	0	0	0	0	0	0	0	75,561
Direct -Mathematical and Physical Sciences		47.049	36,598	0	0	0	0	0	0	0	36,598

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

CFDA Number		UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>											
Direct -Mathematical and Physical Sciences	47.049	0	619,767	0	0	0	0	0	0	0	619,767
Direct -Mathematical and Physical Sciences	47.049	75,472	0	0	0	0	0	0	0	0	75,472
Direct -Mathematical and Physical Sciences	47.049	32,300	0	0	0	0	0	0	0	0	32,300
Direct -Mathematical and Physical Sciences	47.049	32,640	0	0	0	0	0	0	0	0	32,640
Direct -Mathematical and Physical Sciences	47.049	6,837	0	0	0	0	0	0	0	0	6,837
Direct -Mathematical and Physical Sciences	47.049	-1,016	0	0	0	0	0	0	0	0	-1,016
Direct -Mathematical and Physical Sciences	47.049	139,674	0	0	0	0	0	0	0	0	139,674
Direct -Mathematical and Physical Sciences	47.049	51,635	0	0	0	0	0	0	0	0	51,635
Direct -Mathematical and Physical Sciences	47.049	16,592	0	0	0	0	0	0	0	0	16,592
Pass Through EUN-WOO CHANG IPA ASSIGNMENT - Mathematical and Physical Sciences - Contract No.: N/A	47.049	0	0	0	0	0	0	10,305	0	0	10,305

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

CFDA Number		UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>											
Pass Through NSF/CMG TEMPERED MODELS -		0	0	32,799	0	0	0	0	0	0	32,799
Mathematical and Physical Sciences - Contract No.: DMS-1025417											
Direct -Geosciences	47.050	-5,609	0	0	0	0	0	0	0	0	-5,609
Direct -Geosciences	47.050	64,222	0	0	0	0	0	0	0	0	64,222
Direct -Geosciences	47.050	2,879	0	0	0	0	0	0	0	0	2,879
Direct -Geosciences	47.050	2,980	0	0	0	0	0	0	0	0	2,980
Direct -Geosciences	47.050	30,410	0	0	0	0	0	0	0	0	30,410
Direct -Geosciences	47.050	38,639	0	0	0	0	0	0	0	0	38,639
Direct -Geosciences	47.050	107,364	0	0	0	0	0	0	0	0	107,364
Direct -Geosciences	47.050	38,265	0	0	0	0	0	0	0	0	38,265
Direct -Geosciences	47.050	38,522	0	0	0	0	0	0	0	0	38,522

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Direct -Geosciences	47.050	20,351	0	0	0	0	0	0	0	20,351
Direct -Geosciences	47.050	73,260	0	0	0	0	0	0	0	73,260
Direct -Geosciences	47.050	5,488	0	0	0	0	0	0	0	5,488
Direct -Geosciences	47.050	16,135	0	0	0	0	0	0	0	16,135
Direct -Geosciences	47.050	82,016	0	0	0	0	0	0	0	82,016
Direct -Geosciences	47.050	14,823	0	0	0	0	0	0	0	14,823
Direct -Geosciences	47.050	0	372,195	0	0	0	0	0	0	372,195
Direct -Geosciences	47.050	181,181	0	0	0	0	0	0	0	181,181
Pass Through AUBURN UNIV-MACROPORES - Geosciences - Contract No.: 12-EPP-360038-DIR	47.050	0	0	34,308	0	0	0	0	0	34,308
Pass Through NSF/ANTARTIC PHYTOPLANKTON SEQ - Geosciences - Contract No.: ANT-1043532	47.050	0	0	192,667	0	0	0	0	0	192,667

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Pass Through NSF/CCN SPECTRAL MEASURE ICE-T - 47.050 Geosciences - Contract No.: AGS-1035230	0	0	16,798	0	0	0	0	0	0	16,798
Pass Through NSF/COLORADO-CAMPS-LAB ANALYSS - 47.050 Geosciences - Contract No.: AGS-0964811	0	0	89,169	0	0	0	0	0	0	89,169
Pass Through NSF/HS-PARTICIPANT SUPPORT - 47.050 Geosciences - Contract No.: GEO-1035049	0	0	57,510	0	0	0	0	0	0	57,510
Pass Through NSF/HYGROSCOPIC PROP - OAL - 47.050 Geosciences - Contract No.: ATM-0931431	0	0	77,120	0	0	0	0	0	0	77,120
Pass Through NSF/ICE-L CCN SPECTRAL MEASURE - 47.050 Geosciences - Contract No.: ATM-0615414	0	0	108,084	0	0	0	0	0	0	108,084
Pass Through NSF/INHIBIT SNOWFALL-POLLUTION - 47.050 Geosciences - Contract No.: ATM-0835473	0	0	14,666	0	0	0	0	0	0	14,666
Pass Through NSF/MERCURY OXID-DEAD SEA - 47.050 Geosciences - Contract No.: ATM-0813690	0	0	60,896	0	0	0	0	0	0	60,896
Pass Through NSF/MONSOON RESEARCH-SUBAWARD -Geosciences - Contract No.: ATM-0801474	0	0	87,681	0	0	0	0	0	0	87,681
Pass Through NSF/MRI:INSTRUMENT ACQUISITION - 47.050 Geosciences - Contract No.: AGS-1040085	0	0	64,933	0	0	0	0	0	0	64,933
Pass Through NSF/MRI:T-PROBE -Geosciences - Contract No.: ATM-0722438	0	0	-160	0	0	0	0	0	0	-160

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Pass Through NSF/NO3 NIGHTTIME AIR CHEM - Geosciences - Contract No.: ATM-0701221	47.050	0	-231	0	0	0	0	0	0	-231
Pass Through NSF/PHOTOACOUSTIC SPECT-SUB - Geosciences - Contract No.: AGS-1040046	47.050	0	225,124	0	0	0	0	0	0	225,124
Pass Through NSF/RENO ATMOSPHERIC MERCURY - Geosciences - Contract No.: AGS-1101924	47.050	0	50,023	0	0	0	0	0	0	50,023
Pass Through NSF/SAND SENSOR I -Geosciences - Contract No.: EAR-1124609	47.050	0	8,588	0	0	0	0	0	0	8,588
Pass Through NSF/SOIL ROOT SUPPLEMENT - Geosciences - Contract No.: EAR-0817073	47.050	0	5,327	0	0	0	0	0	0	5,327
Pass Through NSF/STRATOCUMULUS TOP (POST) - Geosciences - Contract No.: ATM-0734441	47.050	0	90,003	0	0	0	0	0	0	90,003
Pass Through NSF/TROPICAL CYCLONE-BAJA CA - Geosciences - Contract No.: EAR-1123481	47.050	0	18,108	0	0	0	0	0	0	18,108
Pass Through NSF/VEG CONTROLS-SEDIMENT TRAN - Geosciences - Contract No.: EAR-0814153	47.050	0	40,409	0	0	0	0	0	0	40,409
Pass Through UNIV MN-NCED COLLABORATIVE - Geosciences - Contract No.: A536621615/EAR012091	47.050	0	20,115	0	0	0	0	0	0	20,115
Pass Through Univ of Illinois -Geosciences - Contract No.: 2010-06582-07	47.050	0	71,460	0	0	0	0	0	0	71,460

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Pass Through UNIVERSITY OF CA SAN DIEGO - Geosciences - Contract No.: PO 10306153	47.050	9,091	0	0	0	0	0	0	0	9,091
Pass Through UNIVERSITY OF CA SAN DIEGO - Geosciences - Contract No.: PO 10302132	47.050	9,705	0	0	0	0	0	0	0	9,705
Pass Through UNIVERSITY OF SOUTHERN CALIFORNIA -Geosciences - Contract No.: PO 137403	47.050	19,632	0	0	0	0	0	0	0	19,632
Pass Through UNIVERSITY OF SOUTHERN CALIFORNIA -Geosciences - Contract No.: 137403	47.050	17,156	0	0	0	0	0	0	0	17,156
Direct -Computer and Information Science and Engineering	47.070	18,200	0	0	0	0	0	0	0	18,200
Direct -Computer and Information Science and Engineering	47.070	94,601	0	0	0	0	0	0	0	94,601
Direct -Computer and Information Science and Engineering	47.070	52,709	0	0	0	0	0	0	0	52,709
Direct -Computer and Information Science and Engineering	47.070	104,638	0	0	0	0	0	0	0	104,638
Direct -Computer and Information Science and Engineering	47.070	0	100,602	0	0	0	0	0	0	100,602
Direct -Computer and Information Science and Engineering	47.070	17,662	0	0	0	0	0	0	0	17,662

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

CFDA Number		UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>											
Direct -Computer and Information Science and Engineering		47.070	45,910	0	0	0	0	0	0	0	45,910
Direct -Biological Sciences		47.074	4,712	0	0	0	0	0	0	0	4,712
Direct -Biological Sciences		47.074	104,065	0	0	0	0	0	0	0	104,065
Direct -Biological Sciences		47.074	117,328	0	0	0	0	0	0	0	117,328
Direct -Biological Sciences		47.074	125,288	0	0	0	0	0	0	0	125,288
Direct -Biological Sciences		47.074	58,302	0	0	0	0	0	0	0	58,302
Direct -Biological Sciences		47.074	76,810	0	0	0	0	0	0	0	76,810
Direct -Biological Sciences		47.074	642	0	0	0	0	0	0	0	642
Direct -Biological Sciences		47.074	23,430	0	0	0	0	0	0	0	23,430
Direct -Biological Sciences		47.074	47,818	0	0	0	0	0	0	0	47,818

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
47.074 Direct -Biological Sciences	96,597	0	0	0	0	0	0	0	0	96,597
47.074 Direct -Biological Sciences	10,994	0	0	0	0	0	0	0	0	10,994
47.074 Direct -Biological Sciences	99,477	0	0	0	0	0	0	0	0	99,477
47.074 Direct -Biological Sciences	0	399,740	0	0	0	0	0	0	0	399,740
47.074 Direct -Biological Sciences	5,966	0	0	0	0	0	0	0	0	5,966
47.074 Direct -Biological Sciences	8,493	0	0	0	0	0	0	0	0	8,493
47.074 Direct -Biological Sciences	180,617	0	0	0	0	0	0	0	0	180,617
47.074 Direct -Biological Sciences	109,370	0	0	0	0	0	0	0	0	109,370
47.074 Pass Through Brown University -Biological Sciences - Contract No.: IOS-0840950	0	16,492	0	0	0	0	0	0	0	16,492
47.074 Pass Through NSF/CLIMATE STATION NETWORK - Biological Sciences - Contract No.: DBI-0936048	0	0	71,813	0	0	0	0	0	0	71,813

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
47.074 Pass Through NSF/PHYLOGENETIC CASCADES - Biological Sciences - Contract No.: DEB-1145130	0	0	3,973	0	0	0	0	0	0	3,973
47.074 Pass Through NSF/SOIL-ROOT INTERACTION - Biological Sciences - Contract No.: DEB-0817073	0	0	-53	0	0	0	0	0	0	-53
47.074 Pass Through S DAKOTA STATE UNIVERSITY -Biological Sciences - Contract No.: 3FD054/GRANT CRAMER	7,400	0	0	0	0	0	0	0	0	7,400
47.074 Pass Through S DAKOTA STATE UNIVERSITY -Biological Sciences - Contract No.: 3FF054/KAREN SCHLAUC	1,377	0	0	0	0	0	0	0	0	1,377
47.074 Pass Through UCSB/MICRO-ENVIRONMENTS - Biological Sciences - Contract No.: KK1208	0	0	10,879	0	0	0	0	0	0	10,879
47.074 Pass Through UNIVERSITY OF CA MERCED -Biological Sciences - Contract No.: EAR 0725097	79,318	0	0	0	0	0	0	0	0	79,318
47.074 Pass Through University of Puerto Rico -Biological Sciences - Contract No.: N/A	0	3,361	0	0	0	0	0	0	0	3,361
47.075 Direct -Social, Behavioral, and Economic Sciences	87,772	0	0	0	0	0	0	0	0	87,772
47.075 Direct -Social, Behavioral, and Economic Sciences	0	105,002	0	0	0	0	0	0	0	105,002
47.075 Direct -Social, Behavioral, and Economic Sciences	-2,210	0	0	0	0	0	0	0	0	-2,210

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

CFDA Number		UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>											
Direct -Social, Behavioral, and Economic Sciences	47.075	-1,474	0	0	0	0	0	0	0	0	-1,474
Direct -Social, Behavioral, and Economic Sciences	47.075	1,000	0	0	0	0	0	0	0	0	1,000
Direct -Social, Behavioral, and Economic Sciences	47.075	4,321	0	0	0	0	0	0	0	0	4,321
Direct -Social, Behavioral, and Economic Sciences	47.075	35,381	0	0	0	0	0	0	0	0	35,381
Direct -Social, Behavioral, and Economic Sciences	47.075	89,105	0	0	0	0	0	0	0	0	89,105
Direct -Social, Behavioral, and Economic Sciences	47.075	1,588	0	0	0	0	0	0	0	0	1,588
Direct -Social, Behavioral, and Economic Sciences	47.075	4,733	0	0	0	0	0	0	0	0	4,733
Pass Through NSF/SEDIMENT DATING - SPAIN -Social, Behavioral, and Economic Sciences - Contract No.: BCS-0841059	47.075	0	0	5,515	0	0	0	0	0	0	5,515
Pass Through University of South Carolina -Social, Behavioral, and Economic Sciences - Contract No.: 09-1575	47.075	0	398	0	0	0	0	0	0	0	398
Pass Through PROBLEM-BASED LEARNING 12 - Education and Human Resources - Contract No.: N/A	47.076	0	0	0	0	0	0	342,233	0	0	342,233

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
47.076 Direct -Education and Human Resources	151,000	0	0	0	0	0	0	0	0	151,000
47.076 Direct -Education and Human Resources	6,134	0	0	0	0	0	0	0	0	6,134
47.076 Direct -Education and Human Resources	0	44,557	0	0	0	0	0	0	0	44,557
47.076 Direct -Education and Human Resources	45,500	0	0	0	0	0	0	0	0	45,500
47.076 Pass Through Arizona State University -Education and Human Resources - Contract No.: KMS0019-34-34	0	2,134	0	0	0	0	0	0	0	2,134
47.076 Pass Through Arizona State University -Education and Human Resources - Contract No.: KMS0019-34-37	0	2,233	0	0	0	0	0	0	0	2,233
47.076 Pass Through Arizona State University -Education and Human Resources - Contract No.: KMS0019-34-36	0	3,696	0	0	0	0	0	0	0	3,696
47.076 Pass Through Arizona State University -Education and Human Resources - Contract No.: KMS0019-34-35	0	994	0	0	0	0	0	0	0	994
47.076 Pass Through BROADENING ADVANCED TECH EDUCATION CONNECTIONS (BATEC) FY 12 - Education and Human Resources - Contract No.: S20120000016854	0	0	0	0	19,128	0	0	0	0	19,128
47.076 Pass Through Hunter College -Education and Human Resources - Contract No.: 40A70-A	0	43,461	0	0	0	0	0	0	0	43,461

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Pass Through NSF ATE Engineer Tech Prog -Education and Human Resources - Contract No.: N/A	47.076	0	0	0	0	0	60,652	0	0	60,652
Pass Through NSF/ADVANCE-ASCENT PART SUPPRT - Education and Human Resources - Contract No.: HRD-0820267	47.076	0	26,700	0	0	0	0	0	0	26,700
Pass Through NSF: ATE-NV INFORMATION TECHNOLOGY EDUCATION (NVITE) PROJECT FY 09 - Education and Human Resources - Contract No.: DUE-0606458	47.076	0	0	0	63	0	0	0	0	63
Direct -Polar Programs	47.078	0	9,383	0	0	0	0	0	0	9,383
Direct -Polar Programs	47.078	86,194	0	0	0	0	0	0	0	86,194
Pass Through NSF/AEROSOLS IN THE ARCTIC -Polar Programs - Contract No.: ARC-0909541	47.078	0	173,418	0	0	0	0	0	0	173,418
Pass Through NSF/AEROSOLS-ARCTIC POLAR DOME - Polar Programs - Contract No.: ARC-1023672	47.078	0	96,091	0	0	0	0	0	0	96,091
Pass Through NSF/ANTARCTICA-DRY VALLEYS -Polar Programs - Contract No.: ANT-0636218	47.078	0	38,559	0	0	0	0	0	0	38,559
Pass Through NSF/ICE CORE - WEST ANTARCTIC -Polar Programs - Contract No.: ANT-0944348	47.078	0	63,963	0	0	0	0	0	0	63,963
Pass Through NSF/IPY:BLACK CARBON-ICE CORES - Polar Programs - Contract No.: ANT-0733089	47.078	0	29,923	0	0	0	0	0	0	29,923

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Pass Through NSF/MCCALL GLACIER ICE CORE -Polar Programs - Contract No.: ARC-1023318	47.078	0	15,977	0	0	0	0	0	0	15,977
Pass Through NSF/NORWEGIAN-US IPY-ANTARCTIC - Polar Programs - Contract No.: ANT-0538416	47.078	0	46,263	0	0	0	0	0	0	46,263
Pass Through NSF/WAIS DIVIDE CORE -Polar Programs - Contract No.: ANT-1142164	47.078	0	14,508	0	0	0	0	0	0	14,508
Pass Through NSF/WAIS DIVIDE ICE CORE-DEES -Polar Programs - Contract No.: ANT-0440819	47.078	0	165,029	0	0	0	0	0	0	165,029
Pass Through NSF/W AIS DIVIDE-BLACK CARBON - Polar Programs - Contract No.: ANT-0739780	47.078	0	-147	0	0	0	0	0	0	-147
Pass Through NSF/W AIS-CHRONOLOGY & HISTORY - Polar Programs - Contract No.: ANT-0944191	47.078	0	5,252	0	0	0	0	0	0	5,252
Pass Through NSF/WAIS-ICE DYNAMICS-BIOLOGY - Polar Programs - Contract No.: ANT-0440817	47.078	0	13,947	0	0	0	0	0	0	13,947
Pass Through NSF-ARCTIC OCEAN-HOTRAX05 CORE - Polar Programs - Contract No.: ARC-0612950	47.078	0	1,117	0	0	0	0	0	0	1,117
Pass Through WHOI-GLACIOCHEM ANALYSIS -Polar Programs - Contract No.: A100896	47.078	0	60,299	0	0	0	0	0	0	60,299
Direct -International Science and Engineering (OISE)	47.079	135,985	0	0	0	0	0	0	0	135,985

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Direct -International Science and Engineering (OISE)	47.079	0	587,637	0	0	0	0	0	0	587,637
Pass Through NSF/US-CHILE WORKSHOP -International Science and Engineering (OISE) - Contract No.: OISE-1133013	47.079	0	0	23,969	0	0	0	0	0	23,969
Pass Through OREGON ST-ICE CORE SCIENCE - International Science and Engineering (OISE) - Contract No.: S1315A-A/OISE-968391	47.079	0	0	52,813	0	0	0	0	0	52,813
Pass Through US CIVILIAN RESEARCH DEVELOPMENT FOUNDATION -International Science and Engineering (OISE) - Contract No.: UKG2-2957-KV-08	47.079	54	0	0	0	0	0	0	0	54
Pass Through US CRDF-CANALS UZBEKISTAN - International Science and Engineering (OISE) - Contract No.: UZG2-2993-UG-10	47.079	0	0	12,357	0	0	0	0	0	12,357
Direct -Office of Cyberinfrastructure	47.080	0	13,867	0	0	0	0	0	0	13,867
Pass Through EPSCOR: NV INFRASTRUCTURE FOR CLIMATE CHANGE, EDUC. & OUTREACH FELLOWSHIP FY 12 -Office of Cyberinfrastructure - Contract No.: NSHE #11-102	47.080	0	0	0	7,250	0	0	0	0	7,250
Pass Through NEVADA SYSTEM OF HIGHER EDUC- CHANCELLOR'S OFC -Office of Cyberinfrastructure - Contract No.: NSHE-09-23	47.080	889,575	0	0	0	0	0	0	0	889,575
Direct -Office of Experimental Program to Stimulate Competitive Research	47.081	0	0	0	0	0	0	0	2,904,429	2,904,429
Direct -Office of Experimental Program to Stimulate Competitive Research	47.081	0	0	0	0	0	0	0	480,170	480,170

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

CFDA Number		UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>											
Pass Through NEVADA SYSTEM OF HIGHER EDUC- CHANCELLOR'S OFC -Office of Experimental Program to Stimulate Competitive Research - Contract No.: NSHE-10- 43	47.081	207,806	0	0	0	0	0	0	0	0	207,806
Direct -ARRA-Trans-NSF Recovery Act Reasearch Support	47.082	92,806	0	0	0	0	0	0	0	0	92,806
Direct -ARRA-Trans-NSF Recovery Act Reasearch Support	47.082	110,723	0	0	0	0	0	0	0	0	110,723
Direct -ARRA-Trans-NSF Recovery Act Reasearch Support	47.082	110,073	0	0	0	0	0	0	0	0	110,073
Direct -ARRA-Trans-NSF Recovery Act Reasearch Support	47.082	111,409	0	0	0	0	0	0	0	0	111,409
Direct -ARRA-Trans-NSF Recovery Act Reasearch Support	47.082	15,949	0	0	0	0	0	0	0	0	15,949
Direct -ARRA-Trans-NSF Recovery Act Reasearch Support	47.082	0	0	0	0	0	0	0	0	214,593	214,593
Direct -ARRA-Trans-NSF Recovery Act Reasearch Support	47.082	288,357	0	0	0	0	0	0	0	0	288,357
Direct -ARRA-Trans-NSF Recovery Act Reasearch Support	47.082	0	417,571	0	0	0	0	0	0	0	417,571
Pass Through NSF/CHEM&BIO-WAIS DIVIDE CORE - ARRA-Trans-NSF Recovery Act Reasearch Support - Contract No.: ANT-0839093	47.082	0	0	235,448	0	0	0	0	0	0	235,448

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
Pass Through NSF/CORE-SNOW MSRMTS GEO SUMIT - 47.082 ARRA-Trans-NSF Recovery Act Reasearch Support - Contract No.: ARC-0856845	0	0	272,609	0	0	0	0	0	0	272,609
Pass Through NSF/GEO-MICRO LAKE VIDA-MARION - 47.082 ARRA-Trans-NSF Recovery Act Reasearch Support - Contract No.: ANT-0739681	0	0	161,701	0	0	0	0	0	0	161,701
Pass Through NSF/ICE CORE RECORDS-BC CANADA - 47.082 ARRA-Trans-NSF Recovery Act Reasearch Support - Contract No.: ATM-0902734	0	0	74,499	0	0	0	0	0	0	74,499
Pass Through NSF/MRI:CAVITY RING-DOWN FAB - 47.082 ARRA-Trans-NSF Recovery Act Reasearch Support - Contract No.: ATM-0923485	0	0	258,145	0	0	0	0	0	0	258,145
Pass Through NSF/SPL REMODEL-EQUIPMENT -ARRA-Trans-NSF Recovery Act Reasearch Support - Contract No.: EAR-0963558	0	0	440,877	0	0	0	0	0	0	440,877
Pass Through NSF/TRACK 1:GRASP - SUBAWARDS -ARRA-Trans-NSF Recovery Act Reasearch Support - Contract No.: GEO-0914705	0	0	83,022	0	0	0	0	0	0	83,022
Pass Through UNIVERSITY OF CA SAN DIEGO -ARRA-Trans-NSF Recovery Act Reasearch Support - Contract No.: PO# 10306556-003	17,735	0	0	0	0	0	0	0	0	17,735
Pass Through UTAH/GREENLAND TRAVERSES -ARRA-Trans-NSF Recovery Act Reasearch Support - Contract No.: 10011463DRI	0	0	58,130	0	0	0	0	0	0	58,130
Total for National Science Foundation	8,865,723	2,898,548	3,815,111	0	26,441	0	413,190	0	3,599,192	19,618,206
Total for National Science Foundation	8,865,723	2,898,548	3,815,111	0	26,441	0	413,190	0	3,599,192	19,618,206

Nuclear Regulatory Commission

Nuclear Regulatory Commission

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
77.006 Direct -U. S. Nuclear Regulatory Commission Nuclear Education Grant Program	41,010	0	0	0	0	0	0	0	0	41,010
77.006 Direct -U. S. Nuclear Regulatory Commission Nuclear Education Grant Program	0	22,236	0	0	0	0	0	0	0	22,236
77.008 Direct -U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	2,341	0	0	0	0	0	0	0	0	2,341
77.008 Direct -U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	29,295	0	0	0	0	0	0	0	0	29,295
77.009 Direct -U.S. Nuclear Regulatory Commission Office of Research Financial Assistance Program	51,682	0	0	0	0	0	0	0	0	51,682
77.009 Direct -U.S. Nuclear Regulatory Commission Office of Research Financial Assistance Program	-2,142	0	0	0	0	0	0	0	0	-2,142
77.009 Direct -U.S. Nuclear Regulatory Commission Office of Research Financial Assistance Program	480	0	0	0	0	0	0	0	0	480
77.009 Direct -U.S. Nuclear Regulatory Commission Office of Research Financial Assistance Program	253,736	0	0	0	0	0	0	0	0	253,736
Total for Nuclear Regulatory Commission	376,402	22,236	0	0	0	0	0	0	0	398,638
Total for Nuclear Regulatory Commission	376,402	22,236	0	0	0	0	0	0	0	398,638
Small Business Administration										
Small Business Administration										

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research And Development Cluster</i>										
59.006 Direct -8(a) Business Development Program	70,147	0	0	0	0	0	0	0	0	70,147
59.037 Direct -Small Business Development Centers	185,811	0	0	0	0	0	0	0	0	185,811
59.037 Direct -Small Business Development Centers	105,650	0	0	0	0	0	0	0	0	105,650
59.037 Direct -Small Business Development Centers	42,462	0	0	0	0	0	0	0	0	42,462
59.037 Direct -Small Business Development Centers	28,116	0	0	0	0	0	0	0	0	28,116
59.037 Direct -Small Business Development Centers	19,839	0	0	0	0	0	0	0	0	19,839
59.037 Direct -Small Business Development Centers	140,820	0	0	0	0	0	0	0	0	140,820
59.037 Direct -Small Business Development Centers	508,559	0	0	0	0	0	0	0	0	508,559
59.037 Pass Through UNR - Small Business Development Center - Small Business Development Centers - Contract No.: N/A	0	0	0	0	0	10,093	0	0	0	10,093
59.037 Pass Through WESTERN NEVADA DEVELOPMENT DISTRICT -Small Business Development Centers - Contract No.: SBAHQ-10-1-0246	48,683	0	0	0	0	0	0	0	0	48,683

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster										
Pass Through WESTERN NEVADA DEVELOPMENT DISTRICT -Small Business Development Centers - Contract No.: OSP-11605IU	7,500	0	0	0	0	0	0	0	0	7,500
Pass Through WESTERN NEVADA DEVELOPMENT DISTRICT -Small Business Development Centers - Contract No.: OSP-11605JQ	72,280	0	0	0	0	0	0	0	0	72,280
Total for Small Business Administration	1,229,868	0	0	0	0	10,093	0	0	0	1,239,961
Total for Small Business Administration	1,229,868	0	0	0	0	10,093	0	0	0	1,239,961
Research And Development Cluster										
	71,450,547	21,856,582	24,865,126	773,853	675,906	51,282	818,457	59,030	4,523,262	125,074,046
SNAP Cluster										
Department Of Agriculture										
Food And Nutrition Service										
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Supplemental Nutrition Assistance Program - Contract No.: FSNE FY12	575,645	0	0	0	0	0	0	0	0	575,645
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Supplemental Nutrition Assistance Program - Contract No.: OSP 1012102	225,438	0	0	0	0	0	0	0	0	225,438
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Supplemental Nutrition Assistance Program - Contract No.: FSNE FY2012	43,616	0	0	0	0	0	0	0	0	43,616
Total for Food And Nutrition Service	844,699	0	0	0	0	0	0	0	0	844,699
Total for Department Of Agriculture	844,699	0	0	0	0	0	0	0	0	844,699
SNAP Cluster										
	844,699	0	0	0	0	0	0	0	0	844,699

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Special Education Cluster</i>										
Department Of Education										
Office Of Special Education And Rehabilitative Services										
84.027	8,456	0	0	0	0	0	0	0	0	8,456
Pass Through NV-DEPT OF EDUCATION -Special Education_ Grants to States - Contract No.: 074-000-2012										
<hr/>										
Total for Office Of Special Education And Rehabilitative Services	8,456	0	0	0	0	0	0	0	0	8,456
<hr/>										
Total for Department Of Education	8,456	0	0	0	0	0	0	0	0	8,456
<hr/>										
Special Education Cluster	8,456	0	0	0	0	0	0	0	0	8,456
<hr/>										

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
-------------	-----	------	-----	-----	-----	-----	------	-----	--------	-------

Student Financial Assistance Cluster

Department Of Education

Office Of Student Financial Assistance Programs

Direct -Federal Supplemental Educational Opportunity Grants	84.007	0	0	0	0	406,314	0	0	0	406,314
Direct -Federal Supplemental Educational Opportunity Grants	84.007	230,924	0	0	0	0	0	0	0	230,924
Direct -Federal Supplemental Educational Opportunity Grants	84.007	0	577,802	0	0	0	59,925	0	0	637,727
Direct -Federal Supplemental Educational Opportunity Grants	84.007	0	0	0	0	52,341	0	0	0	52,341
Direct -Federal Supplemental Educational Opportunity Grants	84.007	0	0	82,916	0	0	0	0	0	82,916
Direct -Federal Work-Study Program	84.033	0	0	0	0	51,186	0	0	0	51,186
Direct -Federal Work-Study Program	84.033	61,849	0	0	0	0	0	0	0	61,849
Direct -Federal Work-Study Program	84.033	0	0	0	569,280	0	0	0	0	569,280
Direct -Federal Work-Study Program	84.033	0	0	100,504	0	0	0	0	0	100,504

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Student Financial Assistance Cluster</i>										
84.033 Direct -Federal Work-Study Program	0	1,145,483	0	0	0	0	130,837	79,765	0	1,356,085
84.033 Direct -Federal Work-Study Program	342,381	0	0	0	0	0	0	0	0	342,381
84.037 Direct -Perkins Loan Cancellations	0	27,283	0	0	0	0	0	0	0	27,283
84.063 Direct -Federal Pell Grant Program	16,066,127	32,650,893	0	4,582,631	44,385,615	2,849,941	15,116,617	6,212,303	0	121,864,127
84.376 Direct -National Science and Mathematics Access to Retain Talent (SMART) Grants	0	-500	0	0	0	0	0	0	0	-500
Total for Office Of Student Financial Assistance Programs	16,701,282	34,400,962	0	4,766,051	45,361,209	2,953,468	15,307,379	6,292,068	0	125,782,419
Department Of Education										
84.379 Direct -Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	0	74,000	0	0	0	0	0	0	0	74,000
84.379 Direct -Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	78,500	0	0	0	0	0	0	0	0	78,500
84.379 Direct -Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	-2,000	0	0	0	0	0	0	0	0	-2,000
Total for Department Of Education	76,500	74,000	0	0	0	0	0	0	0	150,500
Total for Department Of Education	16,777,782	34,474,962	0	4,766,051	45,361,209	2,953,468	15,307,379	6,292,068	0	125,932,919

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Student Financial Assistance Cluster</i>										
Student Financial Assistance Cluster	16,777,782	34,474,962	0	4,766,051	45,361,209	2,953,468	15,307,379	6,292,068	0	125,932,919
<i>Title I, Part A Cluster</i>										
Department Of Education										
Office Of Elementary And Secondary Education										
Pass Through NV-DEPT OF EDUCATION -Title I Grants to	84.010	23,093	0	0	0	0	0	0	0	23,093
Local Educational Agencies - Contract No.: 11-633-40000										
Total for Office Of Elementary And Secondary Education	23,093	0	0	0	0	0	0	0	0	23,093
Total for Department Of Education	23,093	0	0	0	0	0	0	0	0	23,093
Title I, Part A Cluster	23,093	0	0	0	0	0	0	0	0	23,093

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
-------------	-----	------	-----	-----	-----	-----	------	-----	--------	-------

TRIO Cluster

Department Of Education

Office Of Postsecondary Education

Direct -TRIO_Student Support Services	84.042	0	709,796	0	0	0	0	0	0	709,796
Direct -TRIO_Student Support Services	84.042	335,518	0	0	0	0	0	0	0	335,518
Pass Through TRIO-STUDENT SUPPORT SERVICES FY 11 -TRIO_Student Support Services - Contract No.: P042A100409	84.042	0	0	0	37,663	0	0	0	0	37,663
Pass Through TRIO-STUDENT SUPPORT SERVICES FY 12 -TRIO_Student Support Services - Contract No.: P042A100409	84.042	0	0	0	174,181	0	0	0	0	174,181
Direct -TRIO_Talent Search	84.044	0	915,922	0	0	0	0	0	0	915,922
Direct -TRIO_Upward Bound	84.047	308,521	0	0	0	0	0	0	0	308,521
Direct -TRIO_Upward Bound	84.047	218,085	0	0	0	0	0	0	0	218,085
Direct -TRIO_Upward Bound	84.047	201,421	0	0	0	0	0	0	0	201,421
Direct -TRIO_Upward Bound	84.047	0	1,089,178	0	0	0	0	0	0	1,089,178

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
TRIO Cluster										
Pass Through Upward Bound -TRIO_ Upward Bound - Contract No.: N/A	84.047	0	0	0	327,039	0	0	0	0	327,039
Pass Through Upward Bound '08 -TRIO_ Upward Bound - Contract No.: N/A	84.047	0	0	0	0	0	317,903	0	0	317,903
Direct -TRIO_Educational Opportunity Centers	84.066	0	231,299	0	0	0	0	0	0	231,299
Direct -TRIO_McNair Post-Baccalaureate Achievement	84.217	0	227,758	0	0	0	0	0	0	227,758
Direct -TRIO_McNair Post-Baccalaureate Achievement	84.217	203,351	0	0	0	0	0	0	0	203,351
Total for Office Of Postsecondary Education	1,266,896	3,173,953	0	327,039	211,844	0	317,903	0	0	5,297,635
Total for Department Of Education	1,266,896	3,173,953	0	327,039	211,844	0	317,903	0	0	5,297,635
TRIO Cluster	1,266,896	3,173,953	0	327,039	211,844	0	317,903	0	0	5,297,635

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
-------------	-----	------	-----	-----	-----	-----	------	-----	--------	-------

WIA Adult Program

Department Of Labor

Employment Training Administration

Pass Through NEVADA WORKS -WIA Adult Program - Contract No.: AD-11-UNR	17.258	16,188	0	0	0	0	0	0	0	16,188
Pass Through NEVADA WORKS -WIA Adult Program - Contract No.: AD-11-CASAT	17.258	120,231	0	0	0	0	0	0	0	120,231
Pass Through NEVADA WORKS -ARRA-WIA Adult Program - Contract No.: ARRA-AD-09-UNRNA	17.258	-425	0	0	0	0	0	0	0	-425
Pass Through NevadaWorks - CDL Training Initiative (WIA Incentive) -WIA Adult Program - Contract No.: N/A	17.258	0	0	0	0	56,167	0	0	0	56,167
Pass Through NevadaWorks - Health Workforce Entry Cooperative -ARRA-WIA Adult Program - Contract No.: ARRA-AD-09-GBC	17.258	0	0	0	0	28,106	0	0	0	28,106
Pass Through NevadaWorks - Healthcare Training Initiative (WIA Incentive) -WIA Adult Program - Contract No.: N/A	17.258	0	0	0	0	74,985	0	0	0	74,985
Pass Through State Apprenticeship -WIA Adult Program - Contract No.: PY-GR-WNC	17.258	0	0	0	0	0	0	8,199	0	8,199
Pass Through WIA - APPRENTICESHIP FY 12 -WIA Adult Program - Contract No.: PY11-GR-CSN	17.258	0	0	0	383,139	0	0	0	0	383,139
Pass Through NEVADA WORKS -WIA Youth Activities - Contract No.: YIS-09-UNRDFS	17.259	124,804	0	0	0	0	0	0	0	124,804

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>WIA Adult Program</i>										
Pass Through NYE COMMUNITIES COALITION -WIA Youth Activities - Contract No.: PY2009	17.259	33,276	0	0	0	0	0	0	0	33,276
Total for Employment Training Administration	294,074	0	0	0	383,139	159,258	0	8,199	0	844,670
Total for Department Of Labor	294,074	0	0	0	383,139	159,258	0	8,199	0	844,670
WIA Adult Program	294,074	0	0	0	383,139	159,258	0	8,199	0	844,670
Total Expenditures of Federal Awards	\$99,545,509	\$70,661,825	\$24,896,785	\$5,866,944	\$50,053,417	\$3,927,307	\$18,517,474	\$7,175,192	\$8,530,654	\$289,175,106

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



Nevada System of Higher Education

Single Audit Report

For the Year Ended June 30, 2012

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, 2012, 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, 2012:

Federal Perkins Loan Advances (CFDA Number 84.038):	\$1,295,030
Nursing Student Loan Advances (CFDA Number 93.364):	\$239,592
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



Nevada System of Higher Education

Single Audit Report

For the Year Ended June 30, 2012

statements. The balances of loans outstanding under the Perkins, NSL and HPSL programs were \$7,651,684, \$934,813, and \$379,195 respectively as of June 30, 2012.

Note 3:

For the fiscal year ended June 30, 2012, the System processed approximately \$276,090,549 in new loans under 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, 2012 was zero.



Audit • Tax • Advisory

Grant Thornton LLP
100 W Liberty Street, Suite 770
Reno, NV 89501-1965

T 775.786.1520
F 775.786.7091
www.GrantThornton.com

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 activities and the aggregate discretely presented component units of the Nevada System of Higher Education (the "System") as of and for the year ended June 30, 2012, which collectively comprise the System's basic financial statements and have issued our report thereon dated October 30, 2012. 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 Research Foundation, DRI Research Parks, Ltd., Truckee Meadows Community College Foundation, Western Nevada College Foundation, Great Basin College Foundation, Rebel Golf Foundation, UNLV Alumni Association, College of Southern Nevada Foundation, and the Nevada State College Foundation as described in our report on the System's financial statements. 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 Foundation, DRI Research Parks, Ltd., Truckee Meadows Community College Foundation, Western Nevada College Foundation, Great Basin College Foundation, UNLV Research Foundation, Rebel Golf Foundation, UNLV Alumni Association, College of Southern Nevada Foundation, and the Nevada State College Foundation were not audited in accordance with *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the System's internal control over financial reporting as a basis for designing our 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 noted certain matters that we have reported to management of the System in a separate letter dated October 30, 2012.

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.



Reno, Nevada
October 30, 2012



Audit • Tax • Advisory

Grant Thornton LLP
100 W Liberty Street, Suite 770
Reno, NV 89501-1965

T 775.786.1520
F 775.786.7091
www.GrantThornton.com

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, 2012. 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. Our audit of, and opinion on, the System’s compliance does not include compliance requirements governing Federal Perkins Loan Program repayments for the University of Nevada, Las Vegas and College of Southern Nevada, under the Student Financial Assistance cluster, because the System engaged ECSI to perform these compliance activities and compliance requirements governing reporting requirements over Student Status Confirmation Reports (SSCR) system-wide under the Student Financial Assistance cluster, because the System engaged National Student Clearinghouse to perform these compliance activities. These third-party servicers have obtained a compliance examination from another practitioner for June 30, 2012 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.

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, 2012. However, the results of our audit procedures disclosed instances of noncompliance, described in the accompanying Schedule of Findings and Questioned Costs as Findings 2012-01, 2012-02, and 2012-04 through 2012-16, that 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 the requirements referred to above 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.

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 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 2012-01 through 2012-16, 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 pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Reno, Nevada
October 30, 2012

Nevada System of Higher Education
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2012

SECTION I — SUMMARY OF AUDITORS' RESULTS

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? none reported

Federal Awards

Internal control over major programs:

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

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

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

Identification of major programs:

Student Financial Aid Cluster (CFDA 84.007, 84.032, 84.033, 84.037, 84.038, 84.063, 84.268, 84.375, 84.376, 84.379, 84.408, 93.264, 93.342, 93.364, 93.407, 93.408, and 93.925)
Research and Development Cluster (CFDA various)
Adult Education (CFDA 84.002)
Energy Efficiency and Renewable Energy Technology Deployment, Demonstration and Commercialization, CFDA 81.129
Department of Health and Human Services Prevention and Wellness, CFDA 93.723
Prevention and Wellness – Communities Putting Prevention to Work Funding Opportunities Announcement, CFDA 93.724

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, 2012

SECTION III — FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

FINDING 2012-01 - Reporting

Federal Programs

Research and Development Cluster

University of Nevada, Las Vegas: CFDA 47.070 (Award CNS-1126688).

Desert Research Institute: CFDA 12.420 (Award W81XWH-11-2-0220); CFDA 12.431 (Award W9124R-11-D-0211); CFDA 43.001 (Award NNX11AG89G).

Criteria

Federal Acquisition Regulation clause 52.204-10(c)(1) outlines prime recipient reporting requirements for the Federal Funding Accountability and Transparency Act (FFATA). The requirement reads, “unless otherwise directed, by the end of the month following the month of award of a first-tier subcontract with a value of \$25,000 or more, the Contractor shall report” relevant contract information.

Condition

We noted that both the Desert Research Institute and University of Las Vegas did not report sub-recipient contracts timely.

Context

Testing at the Desert Research Institute identified three out of three FFATA reports examined were filed late. Testing at the University of Nevada Las Vegas identified one out of three FFATA reports examined were filed late. Good faith efforts were attempted to meet the reporting requirements but were not successful do to technological problems. Good faith efforts documentation was not retained.

Questioned Costs

\$0

Effect

Failure to submit required reports timely fails to honor the intent of the federal agency to provide transparency for the sub-awards on usa.spending.gov, the website where reported information is available for public viewing.

Cause

The responsible parties did not submit the report prior to deadline or document their efforts to report the sub-recipient contract.

Recommendation

We recommend that the Institutions design and implement processes and controls to ensure sub-recipient contracts are communicated timely to those individuals responsible for reporting them. Furthermore, when technological problems prevent timely reporting, we recommend these individuals document their attempts to report as well as their communications with sponsoring agencies.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2012-01 - Reporting - Continued

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

DRI Response

We concur with the finding; however attempts were made to get the information in the federal database in order to report FFATA subcontracts. We did not document these attempts as we were not aware of the requirements of A-133 documentation at the time of reporting (final audit supplement was not issued until June 2012). We now have in place processes to document attempts to get the necessary information into the federal database to report subcontracts timely.

UNLV Response

UNLV agrees with this recommendation. We understand the importance of timely reporting and have implemented processes to assure reports are submitted in a timely fashion. FFATA reporting was a new requirement in FY12, and the submission system and reporting requirements were new as well. The initial report UNLV submitted was late due to investigations into the reporting process to assure our report was accurate and submitted in the proper format. However, once we verified the requirements and how the FFATA reporting system operated, all subsequent reports were submitted in a timely manner. We anticipate all future reports will be timely, but if situations arise in the future that impact timely submission full documentation will be retained.

FINDING 2012-02 - Equipment and Real Property Management

Federal Programs

Research and Development Cluster

University of Nevada, Reno: CFDA 93.389 (Award 5P20RR018751-07); CFDA 93.887 (Award 1C76HF09847-01-01); CFDA 47.082 (Award PHY-0903847).

Criteria

OMB Circular A-110, Subpart C, .34(f)(1)(viii) outlines property management standards for equipment acquired with federal funds. Amount 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, Reno did not consistently fulfill this requirement.

Context

Testing at the University of Nevada, Reno identified three equipment purchases out of forty seven 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, 2012

FINDING 2012-02 - Equipment and Real Property Management - Continued

Cause

The responsible party failed to use the correct invoice price when recording the assets in the fixed asset subsidiary ledger.

Recommendation

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

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNR Response

The three equipment purchases not accurately recorded within the University's equipment subsidiary ledger have been corrected in the system to reflect the accurate acquisition cost.

FINDING 2012-03 - Internal Control over Compliance (Repeat finding 2011-02 and 2010-04)

Federal Programs

Department of Education & Department of Health and Human Services
Student Financial Assistance Cluster
Award year ended June 30, 2012

Criteria

The A-102 Common Rule and OMB Circular A-110 (2 CFR part 215) require that non-Federal entities receiving Federal awards (i.e. auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal Laws, regulations, and program compliance requirements.

Condition

We noted a lack of security administration related to the PeopleSoft application. Specifically controls were lacking around restricting access as it relates to the PeopleSoft application over financial aid eligibility configuration and student accounts at UNLV. In addition, change management documentation around testing results and approval by users were not consistently available for the PeopleSoft application.

Context

During our testing of the information technology controls at UNLV surrounding PeopleSoft it was noted that a programmer had access to live applications. In addition, documentation around testing results and approval by users was not consistently available for the PeopleSoft application. The lack of security administration controls could impact compliance requirements related to student eligibility, accuracy of award amounts, disbursement processing, accuracy and timeliness of reporting.

Questioned Costs

\$0

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2012-03 - Internal Control over Compliance (Repeat finding 2011-02 and 2010-04) - Continued

Effect

Student data within the PeopleSoft application may be affected by unauthorized or inappropriate users having access or users having conflicting roles or access levels. Student data may be affected by unauthorized, inappropriate, or untested changes to the system which could result in non-compliance with student eligibility, accuracy of award amounts, disbursement processing, as well as accuracy and timeliness of reporting.

Cause

The issues identified are part of the implementation of PeopleSoft.

Recommendation

Programmers should be restricted from access to live applications and ensure proper documentation of change management testing results and approval by users.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNLV Response

UNLV agrees with this recommendation. Subsequent to the FY11 audit findings, procedures were implemented to ensure periodic user access reviews are completed and password and system lockout protocols are in place. The remaining user security issue noted in this finding is due to a single programmer having specific job duties requiring access to the production environment which is not ideal, but can occur due to limited technical resources. In order to address this ongoing conflict of responsibilities, a process is in development that will grant the necessary access to the production environment based on approval for limited, specified time periods to accomplish specific job functions on a case-by-case basis.

Regarding the inconsistency of change-management documentation around testing results and user approvals, UNLV categorizes change-management into three categories based on the nature of the system change being implemented. These include NSHE-wide system modifications, UNLV-specific system modifications, and Oracle/PS updates/bundle-fixes, etc. Due to the different nature of these types of system changes, the documentation protocols established were not consistent. In order to address this finding, UNLV will revisit the established protocols for documenting changes within these classifications and ensure sufficient documentation requirements are met consistently.

FINDING 2012-04 - Special Tests and Provisions: Return of Title IV Funds for Withdrawn and Unofficially Withdrawn Students (Repeat finding 2011-03)

Federal Programs

Department of Education & Department of Health and Human Services
Student Financial Assistance Cluster
Award year ended June 30, 2012

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2012-04 - Special Tests and Provisions: Return of Title IV Funds for Withdrawn and Unofficially Withdrawn Students (Repeat finding 2011-03) - Continued

Criteria

34 CFR 668.22(f)(2)(i) requires that the total number of calendar days in a payment period or period of enrollment includes all days within the period, except that scheduled breaks of at least five (5) consecutive days are excluded from the total number of calendar days in a payment period or period of enrollment and the number of calendar days completed in that period.

Condition

We noted that the University of Nevada, Las Vegas (UNLV) excluded 9 days for spring break in the return to title IV calculation for the period of enrollment or the number of calendar days completed in period. However, given that class was offered the Saturday before spring break only 8 days should be excluded from calculation, which results in incorrect amount of Title IV aid returned.

Context

During our testing, for thirty-five out of sixty students selected for testing at the University of Nevada, Las Vegas an incorrect percentage of aid earned was calculated as the PeopleSoft system excluded 9 days related to spring break for the total spring 2012 semester and periods of enrollment from the first day of instruction.

Questioned Costs

\$9,109

Effect

Return to Title IV funds were calculated incorrectly.

Cause

The admissions department included 9 days for spring break as a holiday in the PeopleSoft calendar that was used to calculate the number of days in the semester in return to Title IV calculations.

Recommendation

We recommend the University re-compute student returns for all applicable students, and implement a more comprehensive review process of return to title IV calculations including the calendar used as the basis for the calculation.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNLV Response

UNLV agrees with this recommendation. The items in question were recalculated based on the corrected calendar and funds were returned appropriately. For future terms, the calendar will be more carefully reviewed with the Financial Aid and Registrar's offices to verify the accuracy of the holiday break schedule to include classes scheduled on Saturday.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2012-05 - Special Tests and Provisions: Return of Title IV Funds for Withdrawn and Unofficially Withdrawn Students (Repeat finding 2011-05)

Federal Programs

Department of Education & Department of Health and Human Services
Student Financial Assistance Cluster
Award year ended June 30, 2012

Criteria

34 CFR 668.22(j) states that the "Timeframe for the return of Title IV funds. (2) For an institution that is not required to take attendance, an institution must determine the withdrawal date for a student who withdraws without providing notification to the institution no later than 30 days after the end of the earlier of the (i) Payment period or period of enrollment, as appropriate, in accordance with paragraph (e)(5) of this section; (ii) Academic year in which the student withdrew; or (iii) Education program from which the student withdrew.

Condition

We noted that the College of Southern Nevada, in nine instances, did not determine withdrawal date for students who unofficially withdrew within 30 days of the semester end date.

Context

During our testing at College of Southern Nevada, it was noted for nine of twenty-five students tested, the institutional determination date was more than 30 days after the semester end date.

Questioned Costs

\$12,813

Effect

The College of Southern Nevada is not in compliance with federal regulation timeframes.

Cause

Due to a technical error in PeopleSoft, the query ran at the end of the semester to identify all students who unofficially withdrew was not accurate; therefore, the return to Title IV form was not initiated within 30 days after grades were due in the fall 2011 semester.

Recommendation

We recommend the University develop and implement policies to ensure return to Title IV calculations are completed accurately and timely.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

CSN Response

The College of Southern Nevada concurs with this recommendation. During the Fall 2011 semester, CSN recognized that Financial Aid staff required additional training and support to ensure successful implementation of PeopleSoft. CSN contracted with Cedar Crestone (the NSHE consultant for PeopleSoft) to provide 30 days of on-site support to assist staff to develop accurate compliance-related queries. The technical error in PeopleSoft referred to in the finding has been corrected, and the department will use greater care to ensure that compliance with the Return of Title IV funds is completed within the 30-day timeframe.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2012-05 - Special Tests and Provisions: Return of Title IV Funds for Withdrawn and Unofficially Withdrawn Students (Repeat finding 2011-05) - Continued

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

CSN Response - Continued

Additional PeopleSoft queries were developed and are run during the semester to accurately and effectively identify the students who have officially withdrawn and their date of withdrawal. When grades are posted at the end of the semester, a query is processed to specifically identify those students who have unofficially withdrawn and those students are captured at that time. These system changes ensure the accuracy of identifying all withdrawn students for whom a *Return to Title IV* calculation must be completed and that this occurs within the specified deadline parameters. This recommendation has been implemented.

FINDING 2012-06 - Special Tests and Provisions: Return of Title IV Funds for Withdrawn Students (Repeat finding 2011-08; 2010-07)

Federal Programs

Department of Education & Department of Health and Human Services

Student Financial Assistance Cluster

Award year ended June 30, 2012

Criteria or Specific Requirement

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

Condition

We noted that at the University of Nevada, Las Vegas, in five instances, and at the College of Southern Nevada, in two instances, the institutions did not return the amount of title IV funds for which it is responsible within 45 days.

Questioned Costs

\$18,722

Context

During our testing at the University of Nevada, Las Vegas, for five of thirteen students tested, and at the College of Southern Nevada, for two of twenty-five students tested, the date Title IV funds were returned documented by Common Origination & Disbursement was more than 45 days from the documented determination date of withdrawal.

Effect

The University of Nevada, Las Vegas and the College of Southern Nevada are not in compliance with federal regulation timeframes.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2012-06 - Special Tests and Provisions: Return of Title IV Funds for Withdrawn Students (Repeat finding 2011-08; 2010-07) - Continued

Cause

The refund of federal funds were deducted from the student account and student financial aid module in PeopleSoft, but were not uploaded to COD within the 45 day requirement in the automated batch process due to a technical error. The University runs an exception report at the end of each month resulting in students being identified outside the 45 day requirement from the determination date of the student's withdrawal.

Recommendation

We recommend the Institutions' develop and implement policies to ensure returned funds are accurate and timely.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNLV Response

UNLV agrees with this recommendation. In order to address ongoing compliance procedures including accuracy and thorough and timely review, UNLV has added five positions (includes a Compliance Coordinator) to the Financial Aid and Scholarships processing unit in FY13. Also, a key position (Associate Director for Processing) was vacant due to turnover which is currently in the process of being filled. We fully expect these additional resources to ensure timely and accurate compliance procedures are maintained.

CSN Response

The College of Southern Nevada concurs with the recommendation. During the Fall semester 2011, CSN recognized that Financial Aid staff required additional training and support to ensure successful implementation of PeopleSoft. CSN contracted with Cedar Crestone (the NSHE consultant for PeopleSoft) to provide 30 days of on-site support to assist staff to develop accurate compliance-related queries. The technical error that resulted in the failure to upload to COD within 45 days has been corrected. Queries have been developed and are now run at various times during the semester to more accurately identify the dates of official and unofficial student withdrawals. During Spring 2012, additional Financial Aid staff members were reassigned to work on the R2T4 calculations to ensure timely completion, and at present additional staff is being hired to work specifically with the R2T4 calculations. These measures will ensure that return of Title IV funds will be calculated accurately and returned within the 45-day limit.

FINDING 2012-07 - Special Tests and Provisions: Return of Title IV Funds for Withdrawn Students (Repeat finding 2011-09)

Federal Programs

Department of Education & Department of Health and Human Services
Student Financial Assistance Cluster
Award year ended June 30, 2012

Criteria or Specific Requirement

34 CFR 668.22(e) Calculation of the amount of Title IV assistance earned by the student- (1) General. The amount of title IV grant or loan assistance that is earned by the student is calculated by- (i) Determining the percentage of title IV grant or loan assistance that has been earned by the student, as described in paragraph

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2012-07 - Special Tests and Provisions: Return of Title IV Funds for Withdrawn Students (Repeat finding 2011-09) - Continued

Criteria or Specific Requirement - Continued

(e)(2) of this section; and (ii) Applying this percentage to the total amount of Title IV grant or loan assistance that was disbursed (and that could have been disbursed, as defined in paragraph (l)(1) of this section) to the student, or on the student's behalf, for the payment period or period of enrollment as of the student's withdrawal date.

Condition

In one instance at the University of Nevada, Las Vegas, we noted the incorrect amount of Title IV aid disbursed was used in the calculation which resulted in an incorrect Title IV calculation and an incorrect amount of funds returned.

Questioned Costs

CFDA 84.063 - \$292

Context

During our testing at the University of Nevada, Las Vegas, for one of sixty students selected for testing, the return to title IV calculation had an incorrect amount of aid disbursed used in the calculation which resulted in an incorrect amount returned.

Effect

Returned Title IV funds were calculated incorrectly.

Cause

The student's Pell amount disbursed was excluded from student financial aid module when return calculation was generated due to a technical error in PeopleSoft, and; therefore, not included in return to Title IV calculation.

Recommendation

We recommend the University implement a more comprehensive review process of the return to Title IV form.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNLV Response

UNLV agrees with this recommendation. In the case of the one student calculation resulting in this specific finding, the original returned funds calculation was actually processed correctly as the PeopleSoft software automatically imports the correct amount of federal financial aid disbursed for the calculation. Unfortunately, in this case a rare petition by the student resulted in a change to the official withdrawal date after the return was initially calculated. This is a rare occurrence that the software is not able to 'automatically' adjust for and so the original return calculation remained when the return was initially recalculated with the revised withdrawal date. The return calculation was subsequently corrected and the additional funds were returned.

The additional staffing explained previously in response to finding 2012-06 will ensure more comprehensive review of similar issues will occur.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2012-08 - Special Tests and Provisions: Borrower Data Transmission and Reconciliation (Direct Loan) (Repeat finding 2011-12)

Federal Programs

Department of Education & Department of Health and Human Services
Student Financial Assistance Cluster – CFDA 84.268
Award year ended June 30, 2012

Criteria

34 CFR 685.102(b), 685.301 and 303. Institutions must report all loan disbursements and submit required records to the Direct Loan Servicing System (DLSS) via the Common Origination and Disbursement (COD) within 30 days of disbursement (OMB No. 1845-0021). Each month, the COD provides institutions with a School Account Statement (SAS) data file which consists of a Cash Summary, Cash Detail, and (optional at the request of the school) Loan Detail records. The school is required to reconcile these files to the institution's financial records. Since up to three Direct Loan program years may be open at any given time, schools may receive three SAS data files each month. (Note: The Direct Loan School Guide describes the reconciliation process.)

The school is required to reconcile these files to the institution's financial records.

Condition

The University of Nevada, Las Vegas did not perform the required reconciliation of SAS data file to the Institution's financial records. The University of Nevada, Reno performed the reconciliations between COD and the Institution's financial records, but did not document monthly variances investigated. The College of Southern Nevada did not perform the required reconciliation of SAS data file to the Institution's financial records for nine of twelve months.

Context

Testing at the University of Nevada, Las Vegas, identified that the required reconciliation noted above was not performed during the fiscal year ending June 30, 2012. Testing at the College of Southern Nevada identified that the required reconciliation noted above was not performed for nine of twelve months for the fiscal year ending June 30, 2012. Testing at the University of Nevada, Reno, identified that the required reconciliation documentation noted above was not performed during the fiscal year ending June 30, 2012.

Questioned Costs

\$0

Effect

The Universities do not comply with the specific requirements of Federal Regulation with respect to reconciling the SAS data file to the institutions' records.

Cause

At the University of Nevada, Las Vegas, due to implementation of PeopleSoft, new student financial aid system, there have been difficulties with information uploads to COD and the institution has not been able to reconcile the student financial aid system, SAS data file and general ledger system in total at any given point-in-time. The Student Financial Aid Office runs exception reports from the PeopleSoft system at least weekly, investigates, and clears exceptions but is unable to perform reconciliation in total on a monthly basis due to volume of system exceptions on a daily basis.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2012-08 - Special Tests and Provisions: Borrower Data Transmission and Reconciliation (Direct Loan) (Repeat finding 2011-12) - Continued

Cause - Continued

At the College of Southern Nevada, due to implementation of PeopleSoft, new student financial aid system, the institution was not able to reconcile the student financial aid system and SAS due to technical errors in PeopleSoft for nine of twelve months during fiscal year ending June 30, 2012.

At the University of Nevada, Reno the reconciliation is not being documented by the University. The Student Financial Aid office runs exception reports from COD, investigates, and clears exceptions but was not aware of the need to document the reconciliation in total on a monthly basis.

Recommendation

We recommend the Universities implement processes to ensure reconciliation is being performed and documented on a monthly basis.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNLV Response

UNLV agrees with this recommendation and priority will be given to implementing a documented monthly reconciliation of the Direct Lending account with the additional staffing explained previously in response to finding 2012-06.

For clarification, although a monthly reconciliation was not documented for review, the Direct Loan School Account Statement Reconciliation Reports (SAS) are being reviewed and compared to institutional transactional records daily/weekly for exceptions and corrected accordingly. Historical SAS transactions are also being kept to demonstrate compliance within this area for future audit review.

UNR Response

The Financial Aid Office has implemented procedures to ensure the direct lending reconciliation is performed and documented on a monthly basis. The Financial Aid Office has formed a loan team to work together to ensure compliance with direct lending reconciliation.

CSN Response

The College of Southern Nevada concurs with this recommendation. The technical errors that occurred during the implementation of the PeopleSoft system have been resolved. Additional procedures implemented within the department have also helped to facilitate the overall reconciliation process. Since April 2012, and through the start of the 2012-13 award-year the reconciliations have been successfully completed and documented each month as required. This recommendation has been implemented.

FINDING 2012-09 - Special Tests and Provisions: Eligibility Testing (Repeat finding 2011-14)

Federal Programs

Department of Education

Student Financial Assistance Cluster – CFDA 84.268

Award year ended June 30, 2012

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2012-09 - Special Tests and Provisions: Eligibility Testing (Repeat finding 2011-14) - Continued

Criteria or Specific Requirement

34 CFR 685.203 (j). Maximum loan amounts. In no case may a Direct Subsidized, Direct Unsubsidized, or Direct PLUS Loan amount exceed the student's estimated cost of attendance for the period of enrollment for which the loan is intended, less - 1) The student's estimated financial assistance for that period; and 2) In the case of a Direct Subsidized Loan, the borrower's expected family contribution for that period.

Condition

During our testing of student files at the University of Nevada, Reno and at the College of Southern Nevada we identified three instances where the student's cost of attendance was incorrect in the calculation of eligible student financial aid.

Questioned Costs

CFDA 84.268 - \$4,239

Context

For one of sixty students selected for testing at the University of Nevada, Reno and for two of fifty-eight students selected for testing at the College of Southern Nevada, the amount included as the cost of attendance were incorrect.

Effect

The instance noted at the University of Nevada, Reno resulted in an over award of federal funds. The two instances noted at the College of Southern Nevada did not result in an over award of federal funds; however, the operating ineffectiveness of controls over this process and the incorrect application of the cost of attendance could result in a student receiving federal funds greater than their need.

Cause

One error at the College of Southern Nevada was a result of the cost of attendance defaulting to an incorrect amount due to the incorrect designation of the student's living status (with parent vs. off campus) in the student's account due to the PeopleSoft system not uploading the student's status from their ISIR correctly. The other error at the College of Southern Nevada resulted from a technical error in the PeopleSoft system, where the student's status changed from out-of-state to in-state before the census date, but was not updated for the student's budget. The error at the University of Nevada, Reno resulted from the student's status changing from out-of-state to in-state and three-quarter time to full-time before the census date, but was not updated for the student's budget. The University of Nevada, Reno's PeopleSoft system does not automatically update the student's budget due to these changes and the institution did not have a process in place to identify student's to be manually updated.

Recommendation

We recommend the Institutions ensure system edit checks are operating effectively and producing accurate information to avoid an over award of funds.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2012-09 - Special Tests and Provisions: Eligibility Testing (Repeat finding 2011-14) - Continued

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

CSN Response

The College of Southern Nevada concurs with this recommendation. To find changes in a student's status that would affect their financial aid award, (e.g., change in living status--with parent vs. off campus; or change from out-of-state to in-state status; etc.) queries are being developed to run on a monthly basis to capture these changes. Once identified, the student's file will be reviewed to ensure that an over-award situation has not occurred. It is important to note that these types of changes do not typically occur after the census date and a monthly review will be sufficient to capture these rare student changes.

On another note, students who apply for a Direct Stafford Loan or College Work Study funds automatically have their Cost of Attendance reviewed to ensure that an over-award does not occur. This is a manual process undertaken by Financial Aid staff.

UNR Response

UNR concurs with this recommendation and the Office of Admissions and Records implemented a process to report student status changes to the Financial Aid Office when a student's status changes from out-of-state to in-state to ensure the student's budget is correct and any adjustment to a student's award can be performed.

FINDING 2012-10 - Loan Disbursement Notification Requirements (Repeat finding 2011-15; 2010-15)

Federal Programs

Department of Education

Student Financial Assistance Cluster - CFDA 84.032

Award year ending June 30, 2012

Criteria or Specific Requirement

Per 34 CFR 668.165 (a) Notices. (2) Except in the case of a post-withdrawal disbursement made in accordance with §668.22(a)(5), if an institution credits a student's account at the institution with Direct Loan, FFEL, Federal Perkins Loan, or TEACH Grant Program funds, the institution must notify the student or parent of— (i) The anticipated date and amount of the disbursement; (ii) The student's right or parent's right to cancel all or a portion of that loan, loan disbursement TEACH Grant, or TEACH Grant disbursement and have the loan proceeds returned to the holder of that loan, the TEACH Grant proceeds returned to the Secretary. However, if the institution releases a check provided by a lender under the FFEL Program, the institution is not required to provide this information; and (iii) The procedures and time by which the student or parent must notify the institution that he or she wishes to cancel the loan, loan disbursement, TEACH Grant, or TEACH Grant disbursement.

Condition

We noted that the University of Nevada, Reno had three instances where required notifications were not sent for the TEACH grant or Perkins Loans and the College of Southern Nevada had two instances where either the required notifications were not sent or was missing required information for Direct Loans.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2012-10 - Loan Disbursement Notification Requirements (Repeat finding 2011-15; 2010-15) - Continued

Questioned Costs

\$0

Context

For three of sixty students selected for testing at the University of Nevada, Reno, the required communication was not sent. For two of twenty-five students selected for testing at the College of Southern Nevada, the required communication was wither not sent or was missing required information.

Effect

The College did not comply with the specific requirements of Federal Regulations with respect to communications with students.

Cause

At the University of Nevada, Reno, due to implementation of PeopleSoft, new student financial aid system, the system was not set up to send notifications for the TEACH grant or Perkin's Loans. At the College of Southern Nevada, due to implementation of PeopleSoft, new student financial aid system, the system was not set up properly to send notifications with the required information.

Recommendation

We recommend the Institution develop policies and procedures to ensure these required communications are sent to all students receiving TEACH grant, Perkin's Loans funds, or all types of Direct Loans.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNR Response

UNR concurs with this recommendation. The Financial Aid Office has changed the set up in PeopleSoft so that communications are sent out to the TEACH grant and Perkin's Loans recipients to notify them of their rights to cancel their award.

CSN Response

The College of Southern Nevada concurs with this recommendation. The college has solved the technical problem associated with the 30-day loan notifications and the system is now working properly. Additional programming staff is being recruited for Student Financial Services to ensure that technical issues once identified can be addressed without undue delay. This recommendation has been implemented.

FINDING 2012-11 - Special Tests and Provisions: Disbursements to/Behalf of the Students (Direct Loans and Pell Grants) (Repeat finding 2011-18)

Federal Programs

Department of Education

Student Financial Assistance Cluster – CFDA 84.063 and CFDA 84.268

Award year ended June 30, 2012

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2012-11 - Special Tests and Provisions: Disbursements to/Behalf of the Students (Direct Loans and Pell Grants) (Repeat finding 2011-18) - Continued

Criteria

Per 34 CFR 690.83 (b)(1) An institution shall report to the Secretary any change in the amount of a grant for which a student qualifies including any related Payment Data changes by submitting to the Secretary the student's Payment Data that discloses the basis and result of the change in award for each student. The institution shall submit the student's Payment Data reporting any change to the Secretary by the reporting deadlines published by the Secretary in the Federal Register. (2) An institution shall submit, in accordance with deadline dates established by the Secretary, through publication in the Federal Register, other reports and information the Secretary requires and shall comply with the procedures the Secretary finds necessary to ensure that the reports are correct.

Per 34 CFR 685.301(e), a school must submit the initial disbursement record for a loan to the Secretary no later than 30 days following the date of the initial disbursement. The school must submit subsequent disbursement records, including adjustment and cancellation records, to the Secretary no later than 30 days following the date the disbursement, adjustment, or cancellation is made.

Condition

The University of Nevada, Reno did not submit Pell disbursement information to the Department of Education's Common Origination and Disbursement (COD) in a timely manner.

The College of Southern Nevada did not submit Pell and Direct Loan disbursement information to the Department of Education's Common Origination and Disbursement (COD) in a timely manner.

Context

Testing at the University of Nevada, Reno identified two of sixty students selected for testing where the Pell disbursement was not communicated to COD within 30 days as required by federal regulation.

Testing at the College of Southern Nevada identified thirteen of twenty-five students selected for testing where the Pell disbursement was not communicated to COD within 30 days as required by federal regulation and one of twenty-five students selected for testing where the Direct Loan disbursement was not communicated to COD within 30 days as required by federal regulation.

Questioned Costs

\$0

Effect

Disbursement records were not reported to the Department of Education within the required timeframe designated in the federal regulations.

Cause

At the University of Nevada, Reno and College of Southern Nevada, uploads were made after the 30 day requirement due to difficulties with the implementation of PeopleSoft.

Recommendation

We recommend the University develop and implement policies and procedures to ensure the required information is uploaded to COD in a timely manner and documented.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2012-11 - Special Tests and Provisions: Disbursements to/Behalf of the Students (Direct Loans and Pell Grants) (Repeat finding 2011-18) - Continued

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNR Response

The Financial Aid Office has developed policies and procedures to ensure that Pell disbursement information is submitted to the Department of Education's Common Origination and Disbursement (COD) in a timely manner.

CSN Response

The College of Southern Nevada concurs with this recommendation. CSN has implemented procedures that require upload of records to COD at a minimum on a weekly basis. Over time, the staff's expertise in dealing with the PeopleSoft information system has steadily increased. Problems that occur with file exports and imports are now recognized earlier and corrected immediately. Due to these measures, this recommendation has been resolved.

FINDING 2012-12 - Reporting (Repeat Finding 2011-07)

Federal Program

Department of Education
Student Financial Assistance Cluster
Award year ending June 30, 2012

Criteria

Federal Perkins Loan (34 CFR 674.19), Federal Work Study (34 CFR 675.19) and FSEOG (34 CFR 676.19) require submission of an annual Fiscal Operations Report and Application (FISAP) report to the Department of Education. This electronic report is required to be submitted annually to report on the use of funds received in the prior year and apply for funds for the next year for campus-based programs. FISAPs are required to be submitted by October 1 following the end of the award year. The OMB A-133 Compliance Supplement identifies key line items in the report that contain critical information.

Condition

We noted that the University of Nevada, Reno did not report accurate students numbers in Part II, Section D, field 7 (a) and (b) and Part V, Section F, fields 22 of the FISAP report. We noted that the University of Nevada, Las Vegas did not report accurate tuition and fee revenue in Part II, Section E, field 22 (a) and (b).

Context

The University of Nevada, Reno, and the University of Nevada, Las Vegas did not accurately complete the FISAP report

Questioned Costs

\$0

Effect

Reporting inaccurate information could impact the funding awarded for the next award year ending June 30, 2013.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2012-12 - Reporting (Repeat Finding 2011-07) - Continued

Cause

At the University of Nevada, Reno, for the student headcount numbers in Part II, Section D, the Student Financial Aid office used estimated information from the Planning Budget and Analysis office and did not update the amounts to actual headcount as the change was not communicated to the Student Financial Aid office. The student headcount number in Part V Section F was keyed in error and was not noted in the review of the Report.

At the University of Nevada, Las Vegas, the PeopleSoft query used to produce the tuition and fees amount report in Part II, Section E was duplicating revenue balances and was not noted in the review of the Report.

Recommendation

We recommend the Institution educate those responsible for completing the FISAP report on the key line items in the report that contain critical information. Accurate supporting documentation for each of these items should be compiled and maintained.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNR Response

UNR understands this recommendation. The Office of Planning, Budget and Analysis will work cooperatively with the Financial Aid Office to ensure actual headcount numbers are provided each year for the FISAP.

UNLV Response

UNLV agrees with this finding. The query supporting the data in question has been adjusted and validated and the corrected information will be reported prior to the deadline of December 15, 2012. The focus of the review of the FISAP has traditionally been on the reconciliation and accuracy of the reported financial aid program data and so, unfortunately in this case, the institutional profile information that is the subject of this finding (which is not traditionally complicated to report) was overlooked in the review process. For future reporting periods; however, this item will receive the same level of review as the other data reported.

FINDING 2012-13 - Verification and Updating of Student Aid Application Information

Federal Programs

Department of Education
Student Financial Assistance Cluster
Award year ending June 30, 2012

Criteria or Specific Requirement

Per CFR 668.59(a) states that for the subsidized student financial assistance programs, if an applicant's FASFA information changes as a result of verification, the applicant or the institution must submit to the Secretary any changes to- (1) A nondollar item; or (2) A single dollar item of \$25 or more.

Condition

The institution did not properly update FASFA information as a result of verification.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2012-13 - Verification and Updating of Student Aid Application Information - Continued

Questioned Costs

\$0

Context

During our testing at the College of Southern Nevada, it was noted that for nine of fifty-eight students tested, the institution did not properly update FASFA information. For three students, the number of household was not properly updated per the information submitted for verification. For three students, the amount of untaxed income or benefits was not properly updated on the ISIR to reflect what was reported on the verification worksheet and tax return. For one student, the amount of income verified was not properly reflected on the ISIR. For one student, the amount of untaxed income and benefits in addition to the AGI verified was not updated to be properly reflected in the ISIR.

During our testing at the University of Nevada, Las Vegas, it was noted that for six out of seventy-one students tested, the institution did not properly update FASFA information. For one student, the number of household was not properly updated per the information submitted for verification. For four students, the amount of untaxed income or benefits was not properly updated on the ISIR to reflect what was reported on the verification worksheet and tax return. For one student, the amount of AGI verified was not properly reflected on the ISIR.

Effect

The College of Southern Nevada and University of Nevada, Las Vegas is not in compliance with federal regulations related to items required for verification.

Cause

At the College of Southern Nevada, one instance was due to typographical error by personnel processing the information for which amount was entered into ISIR incorrectly. Other instances were due to oversight by personnel processing information. Oversight was a result of institution terminating an internal verification review checklist due to the implementation of PeopleSoft.

At the University of Nevada, Las Vegas, instances were due to oversight by personnel processing information.

Recommendation

We recommend the College implement policies to ensure updating of student aid application information is accurate.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

CSN Response

The College of Southern Nevada concurs with this recommendation. With the implementation of the PeopleSoft system, new ways to verify had to be established. An internal verification review checklist utilized with the SIS system was initially discarded. Over time it was realized that a review checklist was helpful to ensuring verification accuracy, and the “old” list was modified to work with the new PeopleSoft system. Additional queries have also been developed and staffing in the verification area has been strengthened. Finally, a departmental audit function was started whereby the supervisor will pull a certain number of files to check for accuracy and to determine if there are common errors that might occur that would indicate that additional targeted training might be necessary. This multi-pronged approach will ensure that accuracy and timeliness are maintained.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2012-13 - Verification and Updating of Student Aid Application Information - Continued

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

UNLV Response

UNLV agrees with this recommendation. In order to address ongoing compliance procedures including accuracy and thorough and timely review, UNLV has added five positions (includes a Compliance Coordinator) to the Financial Aid and Scholarships processing unit in FY13. Also, a key position (Associate Director for Processing) was vacant due to turnover which is currently in the process of being filled. We fully expect these additional resources to ensure timely and accurate compliance procedures are maintained.

The additional staff will allow greater office administrative capability, training opportunities, and cross checking of work for accuracy to minimize future compliance concerns.

FINDING 2012-14 - Special Tests and Provisions: Enrollment Reporting (Repeat finding 2011-16)

Federal Programs

Department of Education

Student Financial Assistance Cluster – CFDA 84.268

Award year ended June 30, 2012

Criteria

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

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

Condition

The College of Southern Nevada had thirteen instances and the University of Nevada, Reno had one instance, where student statuses reported on NSLDS “Enrollment Detail” report did not accurately reflect student’s enrollment status as presented in the Student Financial Aid system.

Context

Testing at the College of Southern Nevada identified thirteen of twenty five students selected for testing where the status of “Less Than Half Time” was reported to NSLDS even though students were withdrawn from the institution.

For one out of twenty five students selected for testing at the University of Nevada, Reno, the status of "Withdrawn" was reported to NSLDS even though student had graduated from the institution.

Questioned Costs

\$0

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2012-14 - Special Tests and Provisions: Enrollment Reporting (Repeat finding 2011-16) - Continued

Effect

The University did not comply with the specific requirements of Federal Regulations with respect to student status communications to the Secretary.

Cause

For the instance at the University of Nevada, Reno, the student's graduation was certified after the graduation file was uploaded to clearinghouse and no mechanism was place to ensure graduates certified after the original graduation file were reported to NSLDS within the required 30 days.

For the instances noted at the College of Southern Nevada, the students' enrollment status upload to the clearinghouse was incorrectly programmed in PeopleSoft to reflect students withdrawn stated as "Less than Half Time" instead of "Withdrawn"

Recommendation

We recommend the institutions develop policies and procedures to ensure student status changes are uploaded and reported accurately to the clearinghouse.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

CSN Response

The College of Southern Nevada concurs with this recommendation. In identifying the technical issues that related to the programming issue, CSN reached out to the other NSHE institutions that were experiencing similar errors. Multiple technical issues were remedied as they relate to the National Clearinghouse Enrollment Reports. Since those corrections/adjustments have been made this problem has been resolved. This recommendation has been completed.

UNR Response

The Office of Admissions and Records has developed policies and procedures to ensure student status changes are uploaded and reported accurately to the clearinghouse.

FINDING 2012-15 - Special Tests and Provisions: Enrollment Reporting (Repeat finding 2011-17)

Federal Programs

Department of Education

Student Financial Assistance Cluster – CFDA 84.268

Award year ended June 30, 2012

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2012-15 - Special Tests and Provisions: Enrollment Reporting (Repeat finding 2011-17) - Continued

Criteria

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

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

Condition

The College of Southern Nevada failed to report status changes for a period in excess of 30 days November 30, 2011 to January 21, 2012.

Context

Status changes for twenty-five students occurring at the College of Southern Nevada from December 1, 2011 to December 22, 2011 would not have been submitted to the clearinghouse within the 30-day compliance requirement.

Questioned Costs

\$0

Effect

The University did not comply with the specific requirements of Federal Regulations with respect to student status communications to the Secretary.

Cause

With the implementation of PeopleSoft, registration and student financial aid system, the College experienced a technical error during the upload of the enrollment files to the clearinghouse in December 2011 that required the College to make multiple upload attempts causing the upload to be more than 30 days from the last upload.

Recommendation

We recommend the College of Southern Nevada develop policies and procedures to ensure student status changes are reported in a timely manner and test the controls put in place to ensure they are operating effectively.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2012-15 - Special Tests and Provisions: Enrollment Reporting (Repeat finding 2011-17) - Continued

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

CSN Response

The College of Southern Nevada concurs with the recommendation. Each academic year, CSN submits a transmission calendar and an enrollment verification report is forwarded to the National Student Clearinghouse on a monthly basis. Due to a technical issue that occurred at the end of Fall 2011 term, the enrollment verification report did not pull the required information. It took the combined efforts of the institution, consultant Cedar Crestone and NSHE System Computing Services to ultimately correct the problem. The National Student Clearinghouse was notified of the technical issues and after multiple attempts to send this report, the Fall 2011 file was finally successfully processed on January 26, 2012. The situation cited was an isolated one, and the technical issue has been resolved. This recommendation has been implemented.

FINDING 2012-16 - Special Tests and Provisions - Disbursements to or on behalf of Students

Federal Program

Department of Education(ED)
Student Financial Assistance Cluster
Award year ending June 30, 2012

Criteria

34 CFR 668.164(h) - Returning funds. (1) Notwithstanding any State law (such as a law that allows funds to escheat to the State), an institution must return to the Secretary, lender, or guaranty agency, any Title IV, HEA program funds, except FWS program funds, that it attempts to disburse directly to a student or parent but the student or parent does not receive or negotiate those funds. For FWS program funds, the institution is required to return only the Federal portion of the payroll disbursement. (2) If an institution attempts to disburse the funds by check and the check is not cashed, the institution must return the funds no later than 240 days after the date it issued that check

Condition

The University of Nevada- Reno has not implemented internal controls designed to ensure the timely return of Title IV funds to ED.

Context

During our testing at the University of Nevada- Reno, it was noted that no review of outstanding Title IV checks to students is performed to ensure checks not cashed are returned within the required 240 days after the date they are issued.

Questioned Costs

\$0

Effect

Although no compliance issue was noted during our testing, the operating effectiveness of controls over this process could result in the University returning required funds to the Department of Education in an untimely manner.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2012-16 - Special Tests and Provisions - Disbursements to or on behalf of Students - Continued

Cause

The Cashiers office, department responsible for preparing the listing of outstanding Title IV checks, has been short-staffed due to employee turnover. As such, these procedures have not been performed.

Recommendation

We recommend the University implement processes to ensure outstanding check listings for Title IV funds are reviewed to ensure timely return of funds to ED.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNR Response

As a result of this finding we are rewriting campus procedures for handling stale dated checks. This process will review the checks to determine if the students for whom the checks were issued involved Title IV funding. When and if such are identified the funds will be refunded to the Department of Education. In addition, we are redefining the responsibility for this review.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2012

FINDING 2011-01 - Significant Deficiency

Criteria

Internal controls related to financial reporting, effected by the System's Board of Regents, management and other personnel, should be designed to provide reasonable assurance the financial statements are free of material misstatement.

Condition

Internal Controls over Financial Statement preparation

During our audit of the System-wide financial statements, we noted several errors in the financial statements that were not prevented by the System's current processes and internal controls. Among the errors identified were inaccurate inter-entity eliminations of revenue and expense for federal awards passed between certain institutions, incomplete disclosures in the statement of cash flows for investment gains and loss on disposal of assets, missing information from institutions in the functional expense and property under capital lease disclosures, and system related organization disclosures missing reclassifications to prior year information to conform to current year presentation. Those issues have subsequently been corrected.

Cause

Current processes and internal controls over the preparation of the System-wide financial statements do not include comprehensive review and validation of institutionally-provided information at the System level.

Effect

Preventable errors were identified in the System-wide financial statements requiring subsequent correction.

Recommendation

We recommend existing processes and internal controls be enhanced such that these errors are prevented in the future.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

We agree with the recommendation. Current staff assignments are not adequate to perform the requested procedures. The System Office will evaluate alternatives to provide the support recommended.

Status

Corrective action taken.

FINDING 2011-02 - Internal Control over Compliance (Repeat finding 2010-04)

Federal Programs

Department of Education and Department of Health and Human Services
Student Financial Assistance Cluster
Award year ended June 30, 2011

Criteria

The A-102 Common Rule and OMB Circular A-110 (2 CFR part 215) require that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2011-02 - Internal Control over Compliance (Repeat finding 2010-04) - Continued

Condition

We noted a lack of security administration and program maintenance policies and procedures related to the PeopleSoft application. Specifically, controls were lacking around passwords and restricting access as it relates to the PeopleSoft application over financial aid eligibility configuration at UNLV. It was also noted that there are no periodic user access reviews conducted for PeopleSoft or supporting systems. Change management documentation around testing results and approval by users was not consistently available for the PeopleSoft application.

Context

Testing of the information technology controls at UNLV surrounding PeopleSoft identified two terminated user accounts that had access to PeopleSoft servers. In addition, one terminated user and one business process user had access to PeopleSoft's PeopleTools. It was also noted that programmers had access to live applications. Password and account lockout controls for the PeopleSoft application were not currently in place. Documentation around testing results and approval by users was not consistently available for the PeopleSoft application.

Effect

Data validity may be affected by unauthorized or inappropriate users having access or users having conflicting roles or access levels. Data validity may be affected by unauthorized, inappropriate, or untested changes to the system.

Cause

The issues identified are part of the implementation of PeopleSoft and the lack of a robust post implementation clean-up process.

Recommendation

Security policies and procedures should be established and communicated including restricting access rights to appropriate users. The policies and procedures should include periodic user access review. Security administration and program maintenance policies and procedures should be formally documented for the PeopleSoft application. Programmers should be restricted from access to live applications.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNLV Response

UNLV agrees with this recommendation. As is commonly the case, the implementation and 'go-live' period for a new institutional system of this magnitude is a very dynamic time period. Throughout the implementation and go-live process, the UNLV Office of Information Technology made best efforts to maintain complete documentation of processes as they were initially developed and implemented. Now that the system is stabilized in its second year of operation at UNLV, the department has transitioned into maintenance and support role which will include revisiting processes and associated documentation ensuring that system maintenance procedures are clearly and accurately documented and maintained as needed.

The specific user permissions findings identified above were corrected at that time. The UNLV Office of Information Technology has now documented the established application security procedures to address user access controls, user profile maintenance and password controls for the PeopleSoft system. Procedures for periodic user access reviews have been established and are in process of being implemented across all PeopleSoft functions.

Status

Repeat finding 2012-01.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2011-03 - Special Tests and Provisions: Return of Title IV Funds for Withdrawn and Unofficially Withdrawn Students

Federal Programs

Department of Education & Department of Health and Human Services
Student Financial Assistance Cluster
Award year ended June 30, 2011

Criteria

34 CFR 668.22(f)(2)(i) requires that the total number of calendar days in a payment period or period of enrollment includes all days within the period, except that scheduled breaks of at least five (5) consecutive days are excluded from the total number of calendar days in a payment period or period of enrollment and the number of calendar days completed in that period.

Condition

We noted that the University of Nevada, Las Vegas (UNLV) did not exclude spring break (scheduled break greater than five days) in the Return to Title IV calculation, in either the period of enrollment or the number of calendar days completed in the period.

Context

Testing at the University of Nevada, Las Vegas indicated eight of twenty-four students selected for testing, had an incorrect percentage of aid earned calculation as the PeopleSoft system automatically calculated the number of days in the spring 2011 semester and periods of enrollment from the first day of instruction until the last day of exams, not excluding any scheduled breaks.

Questioned Costs

\$4,130

Effect

Return to Title IV funds were calculated incorrectly.

Cause

The admissions department did not include spring break as a holiday in the PeopleSoft calendar that was used to calculate the number of days in the semester in Return to Title IV calculations. As a result of the new software conversion to PeopleSoft, the admissions department was not aware that the calendar entered was used by the system for the Return to Title IV calculation.

Recommendation

We recommend the Institution re-compute student returns for all applicable students, and implement a more comprehensive review process of Return to Title IV calculations including the calendar used as the basis for the calculation.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNLV Response

UNLV agrees with the recommendation. This finding was attributable to improper program set up within the PeopleSoft system. Since the PeopleSoft system was new, it was difficult to discover this error until the error actually occurred. Consultants that were hired to help bring up the PeopleSoft system at UNLV did

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2011-03 - Special Tests and Provisions: Return of Title IV Funds for Withdrawn and Unofficially Withdrawn Students - Continued

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

UNLV Response - Continued

not discuss how the holiday break calendar functioned within the Records Office and in relation to the Return of Title IV (R2T4) fund calendar dates within the Financial Aid & Scholarships Office.

When UNLV determined the number of calendar days were incorrect, all R2T4 calculations for the spring 2011 semester were re-reviewed and adjusted, if necessary. At this time, there are no outstanding Title IV funds which must be returned back to the U.S. Department of Education based upon this finding.

The Financial Aid & Scholarships Office has already provided programming staff from the Record's Office the correct number of days to be excluded for the upcoming spring 2012 semester. No R2T4's will be started for the spring 2012 semester unless the holiday break calendar has been confirmed as updated within the PeopleSoft system.

The Financial Aid & Scholarships Office will also annually confirm holiday calendar breaks each term. This confirmation will ensure R2T4 break in attendance calculations are accurate for future terms.

Status

Repeat finding 2012-04.

FINDING 2011-04 - Special Tests and Provisions: Return of Title IV Funds for Withdrawn and Unofficially Withdrawn Students

Federal Programs

Department of Education & Department of Health and Human Services
Student Financial Assistance Cluster
Award year ended June 30, 2011

Criteria

34 CFR 668.22(c) states that the "Withdrawal date for a student who withdraws from an institution that is not required to take attendance: (1) For purposes of this section, for a student who ceases attendance at an institution that is not required to take attendance, the student's withdrawal date is— (i) The date, as determined by the institution, that the student began the withdrawal process prescribed by the institution."

Condition

We noted that the University of Nevada, Las Vegas, University of Nevada, Reno (UNR), and College of Southern Nevada (CSN) used incorrect withdraw dates in Return to Title IV calculations.

Context

During our testing at University of Nevada, Las Vegas, it was noted for one of eighty-four student selected for testing, the Return to Title IV form had an incorrect withdrawal date. During our testing at University of Nevada, Reno, it was noted for two of forty-nine students selected for testing, the Return to Title IV forms had incorrect withdrawal dates. During our testing at College of Southern Nevada, it was noted for one of one hundred seven students selected for testing, the Return to Title IV form had an incorrect withdrawal date.

Questioned Costs

\$52.81

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2011-04 - Special Tests and Provisions: Return of Title IV Funds for Withdrawn and Unofficially Withdrawn Students - Continued

Effect

The Return to Title IV funds were calculated incorrectly.

Cause

The withdrawal dates were entered incorrectly into the Return to Title IV calculations by personnel processing the calculation due to typographical errors.

Recommendation

We would recommend implementing a more comprehensive review process of the Return to Title IV calculations.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNLV Response

UNLV agrees with this recommendation. This record was adjusted to represent the correct withdrawal date when the error was found. At this time, there are no outstanding Title IV funds which must be returned back to the U.S. Department of Education based upon this finding.

The PeopleSoft programming within R2T4 does not import the student's withdrawal date from the Records module of information. This is a programming deficiency that we hope Oracle will correct in the future. At this time, an employee must manually enter the correct withdrawal date. This opens up the R2T4 calculation to potential human error. The overwhelming majority of withdrawal dates were entered appropriately and correctly.

To minimize or prevent such errors in the future, a supervisor will conduct random reviews of R2T4 calculations for accuracy to minimize future audit findings.

UNR Response

The Financial Aid Office recognizes that there have been past issues with the processing of return of Title IV aid. To remedy these issues for the 2011-2012 academic year and to ensure that funds are returned in a timely manner, the following procedures have been implemented. The R2T4 module that is available as a part of PeopleSoft will be used in combination with reports designed to identify which students have withdrawn from the university. A team of three staff members have been assigned to monitor the Return of Title IV funds. This team will meet on a regular basis to review the reports and process the return of aid as necessary.

CSN Response

The College of Southern Nevada (CSN) concurs with this finding. The department will use greater care to accurately and appropriately record information on the Return to Title IV form to ensure that funds are calculated correctly.

The Return of Title IV funding is a comprehensive process and federal guidelines and requirements must be closely monitored and administered at the campus level. Over the past several years, CSN has experienced a significant growth in the number of students who avail themselves of the use of Title IV. The numbers of applications, along with the stringent requirements for student eligibility that had to be applied to each, and the manual processing that was being utilized, all were contributing factors to the huge increase in workload.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2011-04 - Special Tests and Provisions: Return of Title IV Funds for Withdrawn and Unofficially Withdrawn Students - Continued

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

CSN Response - Continued

CSN has increased staffing levels in this area for added administrative support for the oversight and coordination of these students. The addition of these staff will allow for some redundancy in work processes, enhanced quality assurance and review of data entry, and an overall assistance with the increased workload.

CSN has also developed procedures for processing the Return of Title IV funding that are designed to ensure that guidelines are carefully and consistently followed; the processing is timely and in compliance with established requirements; and that funds are properly returned to the Department of Education.

Status

Corrective action taken.

FINDING 2011-05 - Special Tests and Provisions: Return of Title IV Funds for Withdrawn and Unofficially Withdrawn Students

Federal Programs

Department of Education & Department of Health and Human Services

Student Financial Assistance Cluster

Award year ended June 30, 2011

Criteria

34 CFR 668.22(j) states that the "Timeframe for the return of Title IV funds: (2) For an institution that is not required to take attendance, an institution must determine the withdrawal date for a student who withdraws without providing notification to the institution no later than 30 days after the end of the earlier of the— (i) Payment period or period of enrollment, as appropriate, in accordance with paragraph (e)(5) of this section; (ii) Academic year in which the student withdrew; or (iii) Educational program from which the student withdrew."

Condition

We noted that the University of Nevada, Las Vegas, in one instance, did not determine the withdrawal date for a student within 30 days after the end of the semester.

Context

During our testing at University of Nevada, Las Vegas, it was noted for one of eighty-four students selected for testing, the Return to Title IV calculation documented a determination date more than 30 days from the end of the fall 2010 semester.

Questioned Costs

\$0

Effect

The University of Nevada, Las Vegas is not in compliance with federal regulation timeframes.

Cause

The Return to Title IV form was not initiated within 30 days after grades were due in the fall 2010 semester.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2011-05 - Special Tests and Provisions: Return of Title IV Funds for Withdrawn and Unofficially Withdrawn Students - Continued

Recommendation

We recommend the University develop and implement policies to ensure both accuracy in returning funds and timely communication between departments.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNLV Response

UNLV agrees with this recommendation. This finding was attributable to human error. The query to find such students was run late, due primarily to bringing up the PeopleSoft system and having sufficient time to review many departmental business processes. Nonetheless, the overwhelming majority of other calculations were conducted within the 30-day window of opportunity.

The current PeopleSoft environment is substantially more stable from the previous inaugural year. Financial aid staff have sufficient time to devote toward business processes to minimize or prevent future deadline issues.

Status

Corrective action taken.

FINDING 2011-06 - Special Tests and Provisions: Return of Title IV Funds for Withdrawn and Unofficially Withdrawn Students

Federal Programs

Department of Education & Department of Health and Human Services

Student Financial Assistance Cluster

Award year ended June 30, 2011

Criteria

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

Condition

We noted at University of Nevada, Las Vegas one instance where the amount calculated to be returned to the Common Origination and Disbursement (COD) service for PELL was \$1,387; however, the amount actually returned was \$0.

Context

During our testing at the University of Nevada, Las Vegas, it was noted for one of eighty-four students selected for testing, the amount calculated for Return of Title IV funds varied from the amounts actually returned.

Questioned Costs

\$1,387

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2011-06 - Special Tests and Provisions: Return of Title IV Funds for Withdrawn and Unofficially Withdrawn Students - Continued

Effect

Title IV funds calculated and required to be returned to the Department of Education varied from the amounts actually returned.

Cause

The refund of federal funds were deducted from the student account in PeopleSoft, student financial aid system, but were not uploaded to COD in the automated batch process due to a technical error.

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)

UNLV Response

UNLV agrees with this recommendation. This record was manually readjusted within the COD system to represent the correct value when the error was found. At this time, there are no outstanding Title IV funds which must be returned back to the U.S. Department of Education based upon this finding.

A query was also run to determine if there were other students affected and none were found. We believe this to be an isolated incident that should not reoccur. PeopleSoft technology staff could find no reason why this single record was not automatically sent to COD for processing. The overwhelming majority of other automated transactions were uploaded and downloaded between PeopleSoft and COD seamlessly.

Future errors should be reviewed and corrected in a timely manner since UNLV has completed its first year in PeopleSoft. Reconciliation reports are being run and reviewed in a timely manner. Financial aid staff have sufficient time to devote toward business processes to minimize or prevent future COD issues.

Status

Corrective action taken.

FINDING 2011-07 - Reporting

Federal Program

Department of Education

Student Financial Assistance Cluster

Award year ending June 30, 2011

Criteria

Federal Perkins Loan (34 CFR 674.19), Federal Work Study (34 CFR 675.19) and FSEOG (34 CFR 676.19) state that if you spent campus-based program funds in 2010-2011 or have a Federal Perkins Loan Fund, you must submit a Fiscal Operations Report and Application (FISAP) to Participate. This electronic report is required to be submitted annually to receive funds for the campus-based programs. FISAPs are required to be submitted by October 1 following the end of the award year. The OMB A-133 Compliance Supplement identifies key line items in the report that contain critical information.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2011-07 - Reporting - Continued

Condition

We noted that the College of Southern Nevada did not report accurate student numbers in Part II, Section F, fields 25 – 40 of the FISAP report. We noted that the University of Nevada, Reno did not report accurate student numbers in Part II, Section D, field 7(b) and Part II, Section F, fields 25–40 of the FISAP report. We noted that the University of Nevada, Las Vegas did not report accurate student numbers in Part VI, Section A, fields 1-18 for column (g).

Context

The University of Nevada, Reno, the University of Nevada, Las Vegas and the College of Southern Nevada did not accurately complete the FISAP report.

Questioned Costs

\$0

Effect

The report was filed incorrectly.

Cause

The responsible party did not accurately prepare the FISAP report using proper information.

Recommendation

We recommend the Institution educate those responsible for completing the FISAP report on the key line items in the report that contain critical information. Accurate supporting documentation for each of these items should be compiled and maintained.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNR Response

The Financial Aid Office at the University of Nevada, Reno has implemented PeopleSoft and will be using the FISAP function to complete the next FISAP report. The Financial Aid Office will ensure to maintain the supporting documentation for the FISAP.

UNLV Response

UNLV concurs with this finding. This was UNLV's first year of using PeopleSoft. Queries previously used to gather FISAP data needed to be reconstructed within the new PeopleSoft system. The logic within the queries will be adjusted for accuracy. The FISAP was required to be submitted on September 30, 2011 and any corrections can be made up until December 15, 2011.

CSN Response

The College of Southern Nevada (CSN) concurs with this finding. The FISAP was required to be submitted on September 30, 2011 and any corrections can be made up until December 15, 2011. This was the first time the FISAP was completed by the Interim Director for Financial Aid. The data that was keyed for Part II, Section F, fields 25-40 was apparently not saved correctly and the initial FISAP was submitted with the prior year's data. Accurate supporting documentation has been compiled and is maintained. The Interim Director will take greater care when submitting the final FISAP prior to the December deadline to ensure that these fields contain the current year's information. This section will also be reviewed to the supporting documentation by a supervisor to ensure accurate reporting.

Status

Repeat finding 2012-12.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

**FINDING 2011-08 - Special Tests and Provisions: Return of Title IV Funds for Withdrawn Students
(Repeat finding 2010-07)**

Federal Programs

Department of Education & Department of Health and Human Services
Student Financial Assistance Cluster
Award year ended June 30, 2011

Criteria or Specific Requirement

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

Condition

During our testing of student files at the University of Nevada, Reno and College of Southern Nevada, 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

For two of forty-nine students selected for testing, the University of Nevada, Reno did not return Title IV within the 45-day requirement. The College of Southern Nevada, for one of one hundred seven students selected for testing, did not return Title IV within the 45-day requirement.

Effect

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

Cause

The Institutions did not generate disbursement records in COD within 45 days of their determination date used in the Return to Title IV calculation due to the incorrect withdrawal/determination date used in the calculation.

Recommendation

We recommend the Institutions develop and implement policies to ensure returned funds are accurate and timely.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNR Response

The Financial Aid Office has recently implemented PeopleSoft. There is a R2T4 module in PeopleSoft that we will be learning to use. The Financial Aid Office has developed policies and procedures to ensure Title IV funds are returned in a timely manner. There is a team of three staff members assigned to assist with the monitoring of the Return to Title IV funds. The Financial Aid Office will monitor the timely return of Title IV funds to COD.

CSN Response

The College of Southern Nevada (CSN) concurs with this finding. The department will use greater care to ensure that compliance with the Return of Title IV funds is conducted within the 45-day requirement. With

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2011-08 - Special Tests and Provisions: Return of Title IV Funds for Withdrawn Students (Repeat finding 2010-07) - Continued

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

CSN Response - Continued

the implementation of PeopleSoft and MyCSN, the institution has been able to create reports that assist the department with this process. Previously, this was a manual process due to the Student Information System's (SIS) limited functionality.

CSN has increased the number of staff in Student Financial Services who are dedicated to the Return of Title IV process. The additional staffing will allow for some redundancy in work processes, enhanced quality assurance and review of data entry, and an overall assistance with the increased workload.

CSN has also developed procedures for processing the Return of Title IV funding that are designed to ensure that guidelines are carefully and consistently followed; the processing is timely and in compliance with established requirements; and that funds are properly returned to the Department of Education.

Status

Repeat finding 2012-06.

FINDING 2011-09 - Special Tests and Provisions: Return of Title IV Funds for Withdrawn Students

Federal Programs

Department of Education & Department of Health and Human Services

Student Financial Assistance Cluster

Award year ended June 30, 2011

Criteria or Specific Requirement

34 CFR 668.22 (e) Calculation of the amount of Title IV assistance earned by the student (1) General. The amount of Title IV grant or loan assistance that is earned by the student is calculated by— (i) Determining the percentage of Title IV grant or loan assistance that has been earned by the student, as described in paragraph (e)(2) of this section; and (ii) Applying this percentage to the total amount of Title IV grant or loan assistance that was disbursed (and that could have been disbursed, as defined in paragraph (l)(1) of this section) to the student, or on the student's behalf, for the payment period or period of enrollment as of the student's withdrawal date.

Condition

In one instance at each of the institutions, the College of Southern Nevada and the University of Nevada, Las Vegas, we noted incorrect amounts of aid disbursed and at the University of Nevada, Reno incorrect institutional charges were used in the calculation which resulted in incorrect Return to Title IV calculations and incorrect amounts returned.

Questioned Costs

\$190

Context

During our testing, it was noted, for one of one hundred and seven students at the College of Southern Nevada, one of twenty-four students at University of Nevada, Las Vegas, and one of forty-nine students at

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2011-09 - Special Tests and Provisions: Return of Title IV Funds for Withdrawn Students
- Continued

Context - Continued

University of Nevada, Reno selected for testing that the Return to Title IV calculation had an incorrect amount of aid disbursed or incorrect institution charges used in the calculation which resulted in an incorrect amount returned.

Effect

Returned Title IV funds were calculated incorrectly.

Cause

The amount of aid was entered incorrectly into the forms by personnel processing the calculation due to typographical errors at College of Southern Nevada and University of Nevada, Las Vegas. The incorrect amount of institutional charge was entered incorrectly into the form by personnel processing the calculation due to a typographical error at University of Nevada, Reno.

Recommendation

We recommend implementing a more comprehensive review process of the Return to Title IV form.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

CSN Response

The College of Southern Nevada (CSN) concurs with this finding. The department will use greater care to record and enter data. In addition, the Student Financial Services department has increased its staff dedicated to the Return of Title IV process. This will allow for some redundancy in work processes, enhanced quality assurance and review of data entry, and an overall assistance with the increased workload.

UNLV Response

UNLV agrees with this recommendation. This record was readjusted to represent the correct institutional charges when the error was found. At this time, there are no outstanding Title IV funds which must be returned back to the U.S. Department of Education based upon this finding.

UNLV Response

The PeopleSoft programming within R2T4 does not import the student's institutional charges from the Student Account's module of information. This is a programming deficiency that we hope Oracle will correct in the future. At this time, an employee must manually enter the correct institutional charges. This opens up the R2T4 calculation to potential human error. The overwhelming majority of institutional charges were entered appropriately and correctly.

To minimize or prevent such errors in the future, a supervisor will conduct random reviews of R2T4 calculations for accuracy to minimize future audit findings.

In regards to the student with the incorrect amount of institutional charges, the correct charges were entered into R2T4 and the student's amounts of returned funds were not affected by this miscalculation. The Financial Aid Office has recently implemented PeopleSoft. There is a R2T4 module in PeopleSoft that we will be learning to use. The Financial Aid Office has developed policies and procedures to ensure Title IV calculations are processed correctly. There is a team of three staff members assigned to assist with the monitoring of the Return to Title IV calculations.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2011-09 - Special Tests and Provisions: Return of Title IV Funds for Withdrawn Students
- Continued

Status

Repeat finding 2012-07.

FINDING 2011-10 - Special Tests and Provisions: Return of Title IV Funds for Withdrawn Students

Federal Programs

Department of Education & Department of Health and Human Services

Student Financial Assistance Cluster

Award year ended June 30, 2011

Criteria or Specific Requirement

34 CFR 690.79(c) ...if the student fails to repay a Federal Pell Grant overpayment or make arrangements satisfactory to the holder of the overpayment debt to repay the Federal Pell Grant overpayment, after the institution has taken the action required by paragraph (B) of this section, the institution must refer the overpayment to the Secretary for collection purposes in a accordance with procedures required by the Secretary. After referring the Federal Pell Grant overpayment to the Secretary under this section, the institution needs to make no further efforts to recover the overpayment.

Condition

At the College of Southern Nevada, we noted two instances where the amount of aid disbursed to the student that was used in the Return to Title IV calculation was adjusted for an overpayment of Pell that was not communicated to the Department of Education.

Questioned Costs

\$190

Context

During our testing at the College of Southern Nevada, we encountered two instances out of 107 students selected for Return to Title IV testing, where the College determined the student was overpaid Pell as the student failed to attend at least one of their classes causing a change in the student's enrollment status. The College performed the mandatory recalculation of Pell awarded to the student and adjusted the amount of Pell disbursed to the student in the Return to Title IV calculation but failed to report the overpayment or reported an incorrect amount of overpayment to the Department of Education when the student failed to repay the overpayment.

Effect

The College failed to report the correct amount of overpayment to the Department of Education as required by the regulations.

Cause

In one instance, the Pell adjustment was entered incorrectly on the Department of Education's Letter of Overpayment due to a typographical error. The second instance, the College simply did not send the communication to the Department of Education.

Recommendation

We recommend implementing a more comprehensive review process of the Return to Title IV form and related required communications to the Department of Education.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2011-10 - Special Tests and Provisions: Return of Title IV Funds for Withdrawn Students
- Continued

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

CSN Response

The College of Southern Nevada (CSN) concurs with this finding. The finding is a result of an oversight by the department of Student Financial Services. Departmental procedures have been developed to address the requirement of timely notification to the Department of Education. Staff training will be conducted for all appropriate Student Financial Services personnel to ensure accuracy of calculations and that reporting is properly performed. Through the implementation of PeopleSoft, CSN is automating the Department of Education's notification process to ensure that proper and timely reporting is made. Staff will utilize greater care in data entry to ensure typographical errors are minimized.

Status

Corrective action taken.

FINDING 2011-11 - Special Tests and Provisions: Return of Title IV Funds for Withdrawn Students

Federal Programs

Department of Education & Department of Health and Human Services
Student Financial Assistance Cluster
Award year ended June 30, 2011

Criteria or Specific Requirement

34 CFR 668.32 (a)(1)(i) A student is eligible to received Title IV, HEA program assistance if...[They are] a regular student enrolled, or accepted for enrollment, in an eligible program at an eligible institution.

Condition

We noted that no Return of Title IV calculation was performed for an unofficially withdrawn student.

Questioned Costs

\$0

Context

Testing at College of Southern Nevada indicated no Return to Title IV was completed for a student that changed enrollment status from credit to audit for one class and unofficially withdraw from their remaining classes. The student earned greater than 60% of the Title IV funds and therefore no Title IV funds would need to be returned.

Effect

The College of Southern Nevada did not complete the Return to Title IV calculation for a withdrawn student as required by the federal regulations.

Cause

The Student Financial Aid office of the College was not aware of the need to perform the calculation and does not complete R2T4 calculations for students that change enrollment status from credit earning to audit.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2011-11 - Special Tests and Provisions: Return of Title IV Funds for Withdrawn Students
- Continued

Recommendation

We recommend the College develop and implement policies to ensure Return to Title IV calculations are completed for all applicable students.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

CSN Response

The College of Southern Nevada (CSN) concurs with this audit finding. CSN Student Financial Services staff were not aware of the Department of Education requirement relative to the change of a student's status from credit enrollment to audit status. The requirement of the Department of Education to have a student considered "withdrawn" from the class with the appropriate effective date is being implemented into College policies and procedures. The change in status makes the student ineligible for an award of Title IV funds if a class is not taken for credit and funding is affected consistent with the federal requirements.

CSN has revised procedures to address the requirement and will immediately implement the recalculation process beginning in Fall Semester 2011. In addition, CSN policies are being revised and updated to reflect a deadline for students to change a course from credit to audit status. Proposed dates will be closer to the start of each semester to ensure timely reporting, recalculation of eligibility, and return of funds as may be appropriate.

Status

Corrective action taken.

FINDING 2011-12 - Special Tests and Provisions: Borrower Data Transmission and Reconciliation (Direct Loan)

Federal Programs

Department of Education & Department of Health and Human Services
Student Financial Assistance Cluster – CFDA 84.268
Award year ended June 30, 2011

Criteria

34 CFR 685.102(b), 685.301 and 303. Institutions must report all loan disbursements and submit required records to the Direct Loan Servicing System (DLSS) via the Common Origination and Disbursement (COD) within 30 days of disbursement (OMB No. 1845-0021). Each month, the COD provides institutions with a School Account Statement (SAS) data file which consists of a Cash Summary, Cash Detail, and (optional at the request of the school) Loan Detail records. The school is required to reconcile these files to the institution's financial records. Since up to three Direct Loan program years may be open at any given time, schools may receive three SAS data files each month. (Note: The Direct Loan School Guide describes the reconciliation process.)

The school is required to reconcile these files to the institution's financial records

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2011-12 - Special Tests and Provisions: Borrower Data Transmission and Reconciliation (Direct Loan) - Continued

Condition

The University of Nevada, Las Vegas and University of Nevada, Reno did not perform the required reconciliation of SAS data file to the Institution's financial records.

Context

Testing at the University of Nevada, Las Vegas and University of Nevada, Reno, identified that the required reconciliation noted above was not performed during the fiscal year ending June 30, 2011.

Questioned Costs

\$0

Effect

The Universities do not comply with the specific requirements of Federal Regulation with respect to reconciling the SAS data file to the institutions' records.

Cause

At the University of Nevada, Las Vegas, due to implementation of PeopleSoft, new student financial aid system, there have been difficulties with information uploads to COD and the institution has not been able to reconciliation student financial aid system, SAS data file and general ledger system in total at any given point-in-time. The Student Financial Aid Office runs exception reports from the PeopleSoft system at least weekly, investigates, and clears exceptions but is unable to perform reconciliation in total on a monthly basis due to volume of system exceptions on a daily basis.

At the University of Nevada, Reno the reconciliation is not being performed by the University. The Student Financial Aid office runs exceptions reports from EDEXpress, investigates, and clears exceptions but does not perform reconciliation in total on a monthly basis.

Recommendation

We recommend the Universities implement processes to ensure reconciliation is being performed and documented on a monthly basis.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNLV Response

UNLV concurs with this recommendation. The system implementation of PeopleSoft delayed account reconciliation on a consistent basis. As the PeopleSoft system became more stabilized throughout the 2010-2011 school year from programming efficiencies along with staff learning how to use the system more productively, account reconciliation has significantly improved.

Current Direct Lending account reconciliation is occurring within 30 days. Direct Loan School Account Statement Reconciliation Reports (SAS) are being reviewed and compared to institutional transactional records each week for anomalies and corrected. Historical SAS transactions are also being kept to demonstrate compliance within this area for future audit review.

UNR Response

Along with the recent implementation of PeopleSoft, the Financial Aid Office has developed a series of policies and procedures to ensure direct lending reconciliation is being performed on a monthly basis. The Financial Aid Office is now working closely with the Assistant Director of Sponsored Projects to ensure the

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2011-12 - Special Tests and Provisions: Borrower Data Transmission and Reconciliation (Direct Loan) - Continued

UNR Response - Continued

draw downs are done on a monthly basis. The offices have developed procedures to better communicate and work together more efficiently to ensure compliance with direct lending reconciliation.

Status

Repeat finding 2012-08.

FINDING 2011-13 - Special Tests and Provisions: Eligibility Testing

Federal Programs

Department of Education

Student Financial Assistance Cluster – CFDA 84.376 and 84.063

Award year ended June 30, 2011

Criteria

34 CFR 690.6(a) states a student is eligible to receive a Federal Pell Grant for the period of time required to complete his or her first undergraduate baccalaureate course of study. 34 CFR 691.6(2)(i) states a student's eligibility to receive up to one National SMART Grant Scheduled Award as a fourth-year student, in the case of a National SMART Grant-eligible program with less than five full years of coursework, extends from the beginning of the student's fourth year until he or she completes his or her first undergraduate baccalaureate course of study.

Condition

We noted that the University of Nevada, Las Vegas had one instance where a post-baccalaureate student was awarded SMART and Pell Grants.

Context

During our testing at the University of Nevada, Las Vegas, it was noted for one of sixty students selected, disbursements of SMART and PELL Grants were made to an ineligible student due to their post-baccalaureate status.

Questioned Costs

\$3,028

Effect

Post-baccalaureate student was disbursed funding they were ineligible to receive.

Cause

When the PeopleSoft system was originally integrated there was no designation between post-baccalaureate and baccalaureate students. Status is now designated in the system this, but students who were not originally designated as "post-bacc" need to be manually updated by the Financial Aid Staff.

Recommendation

We recommend that the Institution correct student disbursements to ineligible students in the student financial aid system and return funds to the federal government.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2011-13 - Special Tests and Provisions: Eligibility Testing - Continued

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNLV Response

UNLV agrees with this recommendation. The affected records were readjusted to remove the SMART grant and Pell grant aid from the records of the two students. Since this was a UNLV error, an institutional grant was applied to the account of both students to prevent a balance due from the student. A query was also run to determine if there were other students impacted and none were found. At this time, there are no outstanding Title IV funds which must be returned back to the U.S. Department of Education based upon this finding.

The PeopleSoft system setup has been corrected to prevent such an event from occurring in the future for the Pell Grant program. The SMART Grant program no longer exists for future years.

Status

Corrective action taken.

FINDING 2011-14 - Special Tests and Provisions: Eligibility Testing

Federal Programs

Department of Education

Student Financial Assistance Cluster – CFDA 84.376 and 84.063

Award year ended June 30, 2011

Criteria or Specific Requirement

The A-102 Common Rule and OMB Circular A-110 (2 CFR part 215) require that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

Condition

Testing of student eligibility at the University of Nevada, Las Vegas and the College of Southern Nevada identified two instances where the student's cost of attendance was incorrect in the calculation of eligible student financial aid.

Questioned Costs

\$0

Context

For one of forty-four students selected for testing at the University of Nevada, Las Vegas and for one of twenty-one students selected for testing at the College of Southern Nevada, the amount included as the cost of attendance was incorrect.

Effect

The errors noted did not result in an over award of federal funds; however, the operating ineffectiveness of controls over this process and the incorrect application of the cost of attendance could result in a student receiving federal funds greater than their need.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2011-14 - Special Tests and Provisions: Eligibility Testing - Continued

Cause

The error at the University of Nevada, Las Vegas was a result of the cost of attendance defaulting to an incorrect amount due to the incorrect designation of the student's living status (on or off campus) in the student's account and the PeopleSoft system not updating the student's status from their ISIR. The error at College of Southern Nevada resulted from the student's status changing from out-of-state to in-state. The transportation budget was not changed to reflect the status change.

Recommendation

We recommend the Institutions ensure system edit checks are operating effectively and producing accurate information to avoid an over award of funds.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNLV Response

UNLV agrees with this recommendation. The U.S. Department of Education changed the housing field coding late after Oracle had already provided schools PeopleSoft updates to process financial aid. Oracle never changed the housing field code for schools. This housing field code should be changed within PeopleSoft for the 2012-2013 school year and this will be confirmed prior to processing.

CSN Response

The College of Southern Nevada concurs with this finding. The oversight was a result of a staff member's incorrect entry for a manual adjustment to a student's cost of attendance. Staff will utilize greater care to ensure that accurate information is posted and recorded to the system.

In the Fall Semester of 2011, CSN implemented PeopleSoft or MyCSN. With the implementation of this robust and more current student information system, processes that were previously required to be performed manually can be automated within the design and programming, and will minimize the possibility of errors and data entry mistakes.

Status

Repeat finding 2012-09.

FINDING 2011-15 - Loan Disbursement Notification Requirements (Repeat finding 2010-15)

Federal Programs

Department of Education
Student Financial Assistance Cluster - CFDA 84.032
Award year ending June 30, 2011

Criteria or Specific Requirement

Per 34 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.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2011-15 - Loan Disbursement Notification Requirements (Repeat finding 2010-15)

- Continued

Criteria or Specific Requirement - Continued

The institution must provide the notice described in writing: 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

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

We noted that the College of Southern Nevada had one instance where it failed to send the required notifications.

Questioned Costs

\$0

Context

For one of forty-two students selected for testing at the College of Southern Nevada, the required communication was not sent.

Effect

The College did not comply with the specific requirements of Federal Regulations with respect to communications with students.

Cause

The College emails the notification letters to students in batches. This letter's email batch was not sent out due to the College sending the previous day's batch of notifications a second time by mistake.

Recommendation

We recommend the College develop policies and procedures to ensure these required communications are sent to all students receiving Direct Loan funds.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

CSN Response

The College of Southern Nevada (CSN) concurs with this finding. In the past, the process to notify students was a manual one. Prior to the implementation of the automated process (PeopleSoft or MyCSN), an error occurred whereby one daily e-mail notification transmission was duplicated the day after the original mailing, and the student notification that should have been sent on the second day was not sent at all.

With the automation of a number of manual processes in PeopleSoft or MyCSN, departmental procedures have been updated and revised to ensure that compliance with federal requirements is consistent. Once loans are awarded, the MyCSN system automatically generates an email notification to be sent out to students, which eliminates the previous error of missed or duplicated notifications.

Status

Repeat finding 2012-10.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2011-16 - Special Tests and Provisions: Enrollment Reporting

Federal Programs

Department of Education

Student Financial Assistance Cluster – CFDA 84.268

Award year ended June 30, 2011

Criteria

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

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

Condition

The University of Nevada, Las Vegas had fourteen instances where student statuses reported on NSLDS “Enrollment Detail” report did not accurately reflect student’s enrollment status as presented in the Student Financial Aid system.

Context

Testing at the University of Nevada, Las Vegas identified fourteen of twenty five students selected for testing where the status of “Less Than Half Time” was reported to NSLDS even though students were withdrawn from institution.

Questioned Costs

\$0

Effect

The University did not comply with the specific requirements of Federal Regulations with respect to student status communications to the Secretary.

Cause

The student enrollment status uploaded to clearinghouse was incorrectly programmed in PeopleSoft to reflect student’s withdrawn status as “Less Than Half Time” instead of “Withdrawn”. The Registrar’s office was in the process of resolving the issue with the clearinghouse at the time of audit fieldwork.

Recommendation

We recommend the University develop policies and procedures to ensure student status changes are uploaded and reported accurately to the clearinghouse.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2011-16 - Special Tests and Provisions: Enrollment Reporting - Continued

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNLV Response

UNLV agrees with the recommendation. This issue was identified and resolved as of the spring 2011 semester. With the PeopleSoft system now set up to accurately reflect “withdrawn” as zero enrollment, this will no longer be a problem at UNLV.

Status

Repeat finding 2012-14.

FINDING 2011-17 - Special Tests and Provisions: Enrollment Reporting

Federal Programs

Department of Education

Student Financial Assistance Cluster – CFDA 84.268

Award year ended June 30, 2011

Criteria

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

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

Condition

The University of Nevada, Las Vegas had nine instances where student status changes reflected on NSLDS “Enrollment Detail” were not reported within 30 days of the student’s status change. The College of Southern Nevada failed to report status changes for a period in excess of 30 days November 19, 2010 to January 4, 2011.

Context

For nine of twenty five students selected for testing at the University of Nevada, Las Vegas, status for students who graduated in the fall 2010 semester (12/11/2010) were not reported to the Clearinghouse until January 31, 2011. Status changes for twenty-five students occurring at the College of Southern Nevada between November 20, 2010 and December 3, 2010 would not have been submitted to the clearinghouse within the 30-day compliance requirement.

Questioned Costs

\$0

Effect

The University did not comply with the specific requirements of Federal Regulations with respect to student status communications to the Secretary.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2011-17 - Special Tests and Provisions: Enrollment Reporting - Continued

Cause

With the implementation of PeopleSoft, registration and student financial aid system, the University was able to have graduated students uploaded automatically to Clearinghouse. However, for students who graduated fall 2010, the upload was not sent automatically by the system as expected due to a technical error. Therefore an upload of students who graduated December 11, 2010 was then sent January 31, 2011. At the College of Southern Nevada institution, the control designed to ensure compliance with this requirement failed to operate effectively during the period and the 30-day submission did not occur.

Recommendation

We recommend the University of Nevada, Las Vegas and the College of Southern Nevada develop policies and procedures to ensure student status changes are reported in a timely manner and test the controls put in place to ensure they are operating effectively.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNLV Response

UNLV agrees with the recommendation. During the time period in question, the job that transmits enrollment status updates was not run within 4 weeks of Fall 2010 graduation as is normal practice (due to the transition to PS from SIS, there was a breakdown in communication and the job was not ready on time). This has been corrected. The job will now run within 30 days of graduation and again every 30 days and will be monitored to ensure that it runs according to plan. Every effort is made to report graduate eligible students in a timely manner. UNLV continues to review the degree conferral process and strives for efficiency.

CSN Response

Prior to Fall Semester 2011, preparing enrollment reports for the Clearinghouse was a manual process that was completed at or near the time that the Clearinghouse reminder messages were received. These reports were completed by Institutional Research with the Office of the Registrar serving in a “backup” role for these data. This due date occurred during a holiday period when many staff members were on vacation and/or furlough. The oversight was discovered after the holiday, and the report was completed in January 2011.

- Corrective actions have been implemented so that this oversight will not reoccur. Effective Fall Semester 2011, the Office of the Registrar is completing enrollment reporting via PeopleSoft according to the following timeframes:
- The Registrar sets the scheduled Transmission Dates for the academic year; first transmission is completed the Friday before the semester start and then monthly thereafter until the end of the semester.

The Transmission Dates are set within the production calendar, and the National Clearinghouse also provides reminder e-mails prior to the due date.

Two processes are employed to extract the data and if any errors are encountered a report is generated. Student records are corrected if necessary, and the file is uploaded to the National Student Clearinghouse. Once the National Student Clearinghouse processes the report, an e-mail is directed to the College to confirm that the report has been received and processed.

Status

Repeat finding 2012-15.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2011-18 - Special Tests and Provisions: Disbursements to/Behalf of the Students (Direct Loans)

Federal Programs

Department of Education

Student Financial Assistance Cluster – CFDA 84.268

Award year ended June 30, 2011

Criteria

Per 34 CFR 685.301(e), a school must submit the initial disbursement record for a loan to the Secretary no later than 30 days following the date of the initial disbursement. The school must submit subsequent disbursement records, including adjustment and cancellation records, to the Secretary no later than 30 days following the date the disbursement, adjustment, or cancellation is made.

Condition

The University of Nevada, Reno did not submit loan disbursement information to the Department of Education's Common Origination and Disbursement (COD) in a timely manner.

Context

Testing at the University of Nevada, Reno identified sixteen of twenty-two students selected for testing where the direct loan disbursement was not communicated to COD within 30 days as required by federal regulation

Questioned Costs

\$0

Effect

Disbursement records were not reported to the Department of Education within the required timeframe designated in the federal regulations.

Cause

Documentation of the required communication was not maintained.

Recommendation

We recommend the University develop and implement policies and procedures to ensure the required information is uploaded to COD in a timely manner and documented.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNR Response

With the recent implementation of PeopleSoft, a loan module is now available that will be used to send files to COD. In addition, the Financial Aid Office has developed specific policies and procedures, along with increased oversight to ensure disbursement records are sent to COD in a timely manner.

Status

Repeat finding 2012-11.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2011-19 - Student Loan Repayments - Perkins Loans (Repeat finding 2010-09 and 2009-03)

Federal Programs

Department of Education

Student Financial Assistance Cluster – CFDA 84.038

Award year ending June 30, 2011

Criteria or Specific Requirement

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

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.

Context

For ten of fourteen students selected for testing at the University of Nevada Reno, we noted that the required communications were not completed timely or at all.

Questioned Costs

\$0

Effect

The University did 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, 2012

FINDING 2011-19 - Student Loan Repayments - Perkins Loans (Repeat finding 2010-09 and 2009-03)
- Continued

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNR Response

The Manager of Student Accounts and two Loan Office staff members have documented the required policies and procedures noted above to ensure that notifications will be generated in a timely manner. Cross-training between these two staff members has been conducted and a scheduling mechanism has been put into place to ensure that these duties will be carried out in a timely manner and can be completed by either of the employees in the Loan Office independently. A monthly meeting with the Manager of Student Accounts and the Loan Office employees will be held to evaluate progress.

Status

Corrective action taken.

FINDING 2011-20 - Student Loan Repayments - Perkins Loans (Repeat finding 2010-10)

Federal Programs

Department of Education

Student Financial Assistance Cluster – CFDA 84.038

Award year ending June 30, 2011

Criteria or Specific Requirement

Per 34 CFR 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 ten of fourteen students selected for testing, there was no documentation of communication with the borrower informing them of the Student Loan Ombudsman's office.

Effect

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

Cause

University did not start including the communication in the overdue notices until June 2011.

Recommendation

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

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2011-20 - Student Loan Repayments - Perkins Loans (Repeat finding 2010-10) - Continued

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNR Response

The University agrees with this finding. The Loan Office employees had not followed through with the implementation of the revised letters in a timely manner. The Manager of Student Accounts will review the communication requirements annually, conduct a review of our business practices, make updates per regulation changes, and conduct training with the loan department personnel. On a quarterly basis the Manager of Student Accounts will review a sample of loan files to ensure they contain documented communication notifying students of the Student Loan Ombudsman's office.

Status

Corrective action taken.

FINDING 2011-21 - Student Loan Repayments - Perkins Loans (Repeat finding 2010-11)

Federal Programs

Department of Education

Student Financial Assistance Cluster – CFDA 84.038

Award year ending June 30, 2011

Criteria or Specific Requirement

Per 34 CFR 674.45, if a borrower does not respond to the final demand letter or the following 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 in a timely manner

Questioned Costs

\$0

Context

For eight of fourteen loans in default for more than twelve months, we noted that the University did not attempt to collect using a collection firm until April 2011.

Effect

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

Cause

University staff re-performed overdue notice process, by sending the three overdue notices and calling the borrower prior to sending defaulted loans to collections, which prolonged the collections process.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2011-21 - Student Loan Repayments - Perkins Loans (Repeat finding 2010-11) - Continued

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 Loan Office had a long term employee leave during the summer of 2010. Due to the lengthy hiring process, a replacement for this position was not in place until late October. At this point, the Manager of Student Accounts made the managerial decision to start the entire collection process over to ensure that all communications were generated and all call attempts were made prior to sending these accounts to collections. The accounts were already out of compliance with regards to the time frame of the due diligence process and being sent to collections. However, by starting the communication process from the beginning, we ensured that the correct communications (letters and calls) were in fact performed prior to sending borrowers to collections. This decision was made to avoid having exceptions in this area. As a result, all letters and communications were sent to these students prior to being sent to collections and we were able to collect on some of the accounts in the process.

The Loan Office has developed a checklist with all required steps for past due loans. The Manager of Student Accounts will perform a monthly review of delinquent loan files to ensure the required collection proceedings are being followed.

Status

Corrective action taken.

FINDING 2011-22 - Student Loan Repayments - Perkins Loans

Federal Programs

Department of Education

Student Financial Assistance Cluster – CFDA 84.038

Award year ending June 30, 2011

Criteria or Specific Requirement

Per 34 CFR 674.45, if a borrower does not respond to the final demand letter or the following 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 engaged a collection firm for a period longer than federal regulation designated period of 12 months.

Questioned Costs

\$0

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2011-22 - Student Loan Repayments - Perkins Loans

Context

For three of fourteen loans selected for testing at the University of Nevada, Reno, we noted that the loans were held with a collection agency for a 24-month period.

Effect

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

Cause

University staff did not receive notification from the collection agency at the end of the 12-month collection period stating the agency was unable to collect on these borrowers, as the notification was emailed to a former employee's address. Therefore no collection attempts were made for an additional twelve-month period until the University inquired about missing notifications.

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

This finding is the result of the collection agencies still having the previous employee's contact information in their system. All collection agencies have now been updated with the new contact information of both Loan Office employees to ensure that the Loan Office receives the notifications sent from the agencies.

In addition, the loan personnel are proactively running reports now to determine when an account should be returned from a collection agency and contacting the collection agency to either confirm if the account is in regular repayment status or to recall the loan if a payment agreement has not been achieved.

Status

Corrective action taken.

FINDING 2011-23 - Student Loan Repayments - Perkins Loans (Repeat finding 2010-13)

Federal Programs

Department of Education

Student Financial Assistance Cluster – CFDA 84.038

Award year ending June 30, 2011

Criteria or Specific Requirement

Per 34 CFR 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 send exit counseling material within 30 days of learning that the borrower's student status changed as required by federal regulation.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2011-23 - Student Loan Repayments - Perkins Loans (Repeat finding 2010-13) - Continued

Questioned Costs

\$0

Context

For seven of forty-three borrowers selected for testing at the University of Nevada, Reno, we noted that the required materials were not sent in a timely manner.

Effect

The University did not provide the required exit counseling

Cause

The exit counseling materials for students that graduated in December 2009 were not sent within the 30 day limit.

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 Loan Office employees 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 Accounts 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.

Status

Corrective action taken.

FINDING 2011-24 - Student Loan Repayments - Perkins Loans (Repeat finding 2010-14)

Federal Programs

Department of Education

Student Financial Assistance Cluster – CFDA 84.038

Award year ending June 30, 2011

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2011-24 - Student Loan Repayments - Perkins Loans (Repeat finding 2010-14) - Continued

Criteria or Specific Requirement

Per 34 CFR 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 remaining outstanding on the loan, including principal and interest, and the date and amount of the next required payment.

Condition

We noted one instance where the University of Nevada Reno acting as the loan processor for Truckee Meadows Community College (TMCC) failed to send 90-day and 150-day communications as a result of untimely student status reporting by TMCC.

Questioned Costs

\$0

Context

For one of forty-three borrowers selected for testing, we noted the required communications were not sent.

Effect

The University established the appropriate nine-month grace period of June 1, 2010 to March 1, 2011. However, due to the timing of the institution's determination of the students status change, the 90-day and 150-day grace period notices were not communicated.

Cause

The borrower's loan was deferred due to the student being enrolled in another institution (TMCC), however, the student withdrew from TMCC in May 2010. UNR, however, was not notified until October 2010 by the Clearinghouse as the status change was not uploaded by TMCC to NSLDS until October 2010 as well.

Recommendation

We recommend that Truckee Meadows Community College report student status changes to NSLDS timely in order to ensure that required student loan communications occur as required.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

TMCC Response

Clearinghouse reporting is performed in PeopleSoft out of the Student Records module, and the delivered PeopleSoft Clearinghouse reporting was not functional and required a modification. TMCC reported the student to the Clearinghouse at the end of Spring 2010 on May 27, 2010. At this time the reporting was still performed via the former SIS process. The Fall 2010 Reporting Period was the first time Clearinghouse reporting was performed via the required modification to PeopleSoft. The modification was not completed and installed in PeopleSoft by the normal reporting date of September 7, 2010. The first date we were able to run the Clearinghouse process correctly in PeopleSoft was October 7, 2010.

Planned Corrective Action: This was a one-time occurrence and the Clearinghouse reporting is performed as scheduled and according to federal regulations.

Status

Repeat finding 2012-12.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2011-25 - Reporting (Repeat finding 2010-01 and 2009-4)

Federal Programs

Research and Development Cluster

University of Nevada, Las Vegas: CFDA 81.000 (Award 81840-001-10).

Desert Research Institute: CFDA 11.431 (Award NA07OAR4310462); CFDA 10.652 (Award 08-DG-11272170-004).

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 and the University of Las Vegas are not filing technical reports timely.

Context

Testing at the Desert Research Institute identified two out of nine 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.

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.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNLV Response

UNLV has procedures in place to track the timeliness of technical report submission and we will continue to educate faculty regarding the importance of fulfilling our reporting requirements. We successfully implemented a reporting policy November 2010 to increase reporting compliance. The 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 the importance of fulfilling reporting requirements. The report was submitted shortly thereafter, although it was after the deadline.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2011-25 - Reporting (Repeat finding 2010-01 and 2009-4) - Continued

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

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 spring 2012.

Status

Corrective action taken.

FINDING 2011-26 - Equipment and Real Property Management

Federal Programs

Research and Development Cluster

University of Nevada, Las Vegas: CFDA 47.074 (Award IOS-0719551); CFDA 81.046 (Award 30451-32).

Criteria

OMB Circular A-110, Subpart C, .34(f)(1)(ix) 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 "date of disposal". In addition, Subpart C, .34 (g) states, when the recipient no longer needs the equipment, the equipment may be used for other activities in accordance with the following standards. For equipment with a current per unit fair market value of \$5000 or more, the recipient may retain the equipment for other uses provided that compensation is made to the original Federal awarding agency or its successor. The amount of compensation shall be computed by applying the percentage of Federal participation in the cost of the original project or program to the current fair market value of the equipment. If the recipient has no need for the equipment, the recipient shall request disposition instructions from the Federal awarding agency. The Federal awarding agency shall determine whether the equipment can be used to meet the agency's requirements. If no requirement exists within that agency, the availability of the equipment shall be reported to the General Services Administration by the Federal awarding agency to determine whether a requirement for the equipment exists in other Federal agencies. The Federal awarding agency shall issue instructions to the recipient no later than 120 calendar days after the recipient's request and the following procedures shall govern.

Condition

We noted that the University of Nevada, Las Vegas did not consistently fulfill these requirements.

Context

Testing at the University of Nevada, Las Vegas identified two equipment disposals out of fifteen tested that may have required communication to the Federal awarding agency. Upon further investigation, it was determined that the equipment had not been actually disposed of and that the equipment records were not accurate.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2011-26 - Equipment and Real Property Management - Continued

Questioned Costs

\$0

Effect

The compliance requirement to maintain accurate equipment inventory records was not achieved for certain items.

Cause

The responsible parties failed to identify equipment that was still on property and recorded the items as disposals.

Recommendation

We recommend the Institution evaluate its current process and procedures for equipment and real property management to better incorporate review procedures and ensure accurate records for equipment.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNLV Response

UNLV agrees with this recommendation. Per NSHE Policy each department has custodial responsibility for all equipment within its jurisdiction. Each department is also responsible for reporting all additions, deletions, and material changes in condition of equipment within their unit, to the respective Property Control department.

It should be noted that in each case of the equipment that was recorded as disposed of the department head, through the department's annual inventory process has identified the equipment as being disposed of. In order to help mitigate these misstatement and to assist the departments more effectively, property control has modified the current inventory reconciliation procedures to allow the department to clearly identify the status of the equipment upon completion of the annual reconciliation process.

UNLV property records identify federally funded equipment, but to improve upon monitoring and reporting of disposals/transfers of federally funded equipment, UNLV has modified its current workflow for the process used to declare surplus property. UNLV uses a Property Movement Request (PMR) form that the end user must complete to declare equipment as surplus property. An extra step was added to the process to allow the end user to identify whether or not the equipment was funded from a federal grant and to declare the fair market value (FMV) of the equipment. If the equipment is declared to have a FMV of over \$5000 then a notification is forwarded to OSP for further review to ensure the proper compensation is returned to the Federal awarding agency or its successor.

Status

Corrective action taken.

FINDING 2011-27 - Cash Management

Federal Program

Department of Education

Adult Education State Grant Program, CFDA 84.002.

Award year ending June 30, 2011

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2012

FINDING 2011-27 - Cash Management - Continued

Criteria

Part III, Section C, Cash Management, of the 2011 A-133 Compliance Supplement states that recipients and subrecipients must adhere to the U.S. Department of the Treasury regulations at 31 CFR part 205, which implements the Cash Management Improvement Act. This requires State recipients to have an agreement that prescribes specific methods for drawing Federal funds for selected large programs. Programs, such as Adult Education, which are not covered by the Treasury-State Agreement, are required to adhere to the procedures prescribed by the Treasury in Subpart B of 31 CFR part 205. Section 205.33 states that the time between the drawdown of Federal funds from the Federal government and their disbursement for Federal program purposes must be minimized. The disbursement must be timed to be in accord with the actual, immediate cash requirements. The timing and amount of funds transfers must be as close as is administratively feasible to the actual cash outlay for direct program costs and the proportionate share of any allowable indirect costs.

Condition

We noted that the College of Southern Nevada completed only one drawdown on May 6, 2011 for the fiscal year ended June 30, 2011. This drawdown requested funds in excess of expenditures to date as well as funds in excess of actual expenditures incurred through June 30, 2011.

Context

College of Southern Nevada did not adhere to applicable cash management requirements.

Questioned Costs

\$0

Effect

The Federal Agency disbursed funds prior to the actual, immediate cash requirements of the program.

Cause

The responsible party was unaware of the requirement to minimize the time between the drawdown of Federal Funds and the expenditures of those funds.

Recommendation

We recommend the Institution train those responsible for leading the adult education program and those responsible for the drawdown of Federal Funds about the applicable cash management requirements.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

CSN Response

The College of Southern Nevada (CSN) concurs with this finding. CSN will review with those personnel responsible for leading the adult education program and personnel responsible for the draw down of federal funds the applicable cash management requirements. Staff will work to ensure that draw downs more closely align with cash outlays.

Status

Corrective action taken.