
Nevada System of Higher Education Single Audit Report For the Year Ended June 30, 2016



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

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

**FOR THE YEAR ENDED JUNE 30, 2016
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**NEVADA SYSTEM OF HIGHER EDUCATION
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2016**

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, 2016 were:

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

Department of Housing and Urban Development

Department of Interior

Department of Justice

National Aeronautics and Space Administration

National Endowment for the Humanities

National Science Foundation

Department of State

Department of Transportation

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

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Nevada System of Higher Education Financial Statements



June 30, 2016

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Nevada System of Higher Education
Financial Statements and Report of Independent Certified
Public Accountants
As of and for the Year Ended June 30, 2016

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Report of Independent Certified Public Accountants

Board of Regents
Nevada System of Higher Education

Report on the financial statements

We have audited the accompanying financial statements of the business-type activities and the aggregate discretely presented component units of the Nevada System of Higher Education (the "System") as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the System's basic financial statements as listed in the table of contents.

Management's responsibility for the financial statements

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

Auditor's responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Desert Research Institute Foundation, Desert Research Institute Research Parks LTD, Truckee Meadows Community College Foundation, Western Nevada College Foundation, University of Nevada, Las Vegas Research Foundation, Rebel Golf Foundation, University of Nevada, Las Vegas Alumni Association, College of Southern Nevada Foundation and the Nevada State College Foundation, which statements collectively reflect total assets constituting 5.9% of the aggregate discretely presented component units total assets as of June 30, 2016 and total operating revenues of 10.0% of the aggregate discretely presented component units total operating revenues for the year then ended as described in note 23 "System Related Organizations.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the Truckee Meadows Community College Foundation, Western Nevada College Foundation, University of Nevada, Las Vegas Research Foundation, Rebel Golf Foundation, University of Nevada, Las Vegas Alumni Association, College of Southern Nevada Foundation and the Nevada State College Foundation were not audited in accordance with *Government Auditing Standards* for the year ended June 30, 2016.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.



In making those risk assessments, the auditor considers internal control relevant to the System's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the aggregate discretely presented component units of the System as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other matters

Required supplementary information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 14, the schedule of proportionate share of the net pension liability on page 52 and the schedule of system contributions on page 53 be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. This required supplementary information is the responsibility of management. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America. These limited procedures consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary information

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



Other reporting required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report, dated November 1, 2016, 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the System's internal control over financial reporting and compliance.

Grant Thornton LLP

Reno, Nevada
November 1, 2016

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Nevada System of Higher Education

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MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the Nevada System of Higher Education's (the System) annual financial information presents management's discussion and analysis of the financial standing as of June 30, 2016. 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, 2016 with comparative information as of June 30, 2015.

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

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

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

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

SYSTEM FINANCIAL HIGHLIGHTS FROM 2015 TO 2016 (in \$1,000's)

- Total net position increased 1.1% from \$2,094,926 to \$2,117,472;
- Capital assets increased 5.9% from \$2,018,603 to \$2,137,601;
- Operating revenues increased 6.7% from \$830,377 to \$885,699;
- Nonoperating revenues increased 5.6% from \$652,985 to \$689,407; and
- Operating expenses increased 5.3% from \$1,536,891 to \$1,618,617.

USING THIS REPORT

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

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

The Combined Statements of Net Position include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources. It is prepared under the accrual basis of accounting,

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whereby revenues and assets are recognized when the service is provided and expenses and liabilities are recognized when a third party provides the services, regardless of when cash is exchanged.

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

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

For 2016, information included in this management's discussion and analysis may not be directly comparable to prior years due to the implementation of the Government Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*. With the implementation of GASB 72, all information necessary to restate the 2015 financial statements in accordance with US Generally Accepted Accounting Principles was not available. As such, only a single year is presented in the audited financial statements.

GASB 72 is a financial reporting standard that addresses issues related to fair value measurements. The definition of *fair value* is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

CONDENSED FINANCIAL INFORMATION

ASSETS AND LIABILITIES

The Combined Statement of Net Position is a point-in-time financial statement presenting the financial position of the System as of June 30, 2016, with a comparison made to June 30, 2015. This Statement presents end-of-year data for Assets (current and non-current), Deferred Outflows of Resources, Liabilities (current and non-current), Deferred Inflows of Resources, and Net Position (assets plus deferred outflows of resources minus liabilities plus deferred inflows of resources).

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Unaudited

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

	<u>2016</u>	<u>2015</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
Assets				
Current Assets	\$ 863,712	\$ 878,226	\$(14,514)	(2)%
Capital Assets	2,137,601	2,018,603	118,998	6 %
Other Assets	<u>398,426</u>	<u>399,317</u>	<u>(891)</u>	0 %
Total Assets	<u>3,399,739</u>	<u>3,296,146</u>	<u>103,593</u>	3 %
Deferred Outflows of Resources				
	<u>50,459</u>	<u>40,608</u>	<u>9,851</u>	24 %
Liabilities				
Current Liabilities	259,879	261,322	(1,443)	(1)%
Noncurrent Liabilities	<u>1,014,142</u>	<u>896,224</u>	<u>117,918</u>	13 %
Total Liabilities	<u>1,274,021</u>	<u>1,157,546</u>	<u>116,475</u>	10 %
Deferred Inflows of Resources				
	<u>58,705</u>	<u>84,282</u>	<u>(25,577)</u>	(30)%
Net Position				
Net investment in capital assets	1,567,163	1,507,908	59,255	4 %
Restricted, nonexpendable	85,853	87,351	(1,498)	(2)%
Restricted, expendable	256,681	286,173	(29,492)	(10)%
Unrestricted	<u>207,775</u>	<u>213,494</u>	<u>(5,719)</u>	(3)%
Total Net Position	<u>\$2,117,472</u>	<u>\$2,094,926</u>	<u>\$ 22,546</u>	1 %

Assets

Total assets of the System are currently showing an increase of \$103.6 million, or 3%. The increase that occurred in capital assets was slightly offset by a decrease in current assets. The decrease in current assets is primarily due to a decrease in the valuation of the short-term investments accounts. The increase in capital assets is reflective of the purchase and construction of capital assets less normal depreciation for the year.

Liabilities

Total liabilities for the year increased by \$116.5 million; a \$1.5 million decrease in current liabilities and \$118.0 million increase in non-current liabilities. The decrease in current liabilities was primarily due to a decrease in accrued payroll and related liabilities and funds held in trust for others. The increase in non-current liabilities was primarily driven by an increase in long-term debt and net pension liability.

Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a future consumption of net position, increased \$9.9 million. This increase relates to an increase in pension related deferred outflows of resources being presented. Similarly, deferred inflows of resources, a future acquisition of net position, decreased \$25.6 million.

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Net Position

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

Net Investment in Capital Assets

The net investment in capital assets classification of net position represents the System's capital assets net of accumulated depreciation and outstanding principal balances of debt attributable to the acquisition, construction, or improvement of those assets. The \$59.3 million increase reflects the System's expenditures for development and renewal of its capital assets, offset by depreciation expense on capital assets and increased debt associated with capital assets.

Restricted, Nonexpendable/Expendable

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

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

Unrestricted Net Position

Unrestricted net position decreased by \$5.7 million in 2016. Although unrestricted net position is not subject to externally imposed stipulations, substantially all of the System's unrestricted net position has been designated for various academic and research programs and initiatives, as well as capital projects. Funds functioning as an endowment consist of unrestricted funds that have been allocated by the System for long-term investment purposes, although amounts are not subject to donor restrictions requiring the System to preserve the principal in perpetuity. Programs supported by the endowment include scholarships, fellowships, professorships, research efforts and other important programs and activities.

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

	<u>2016</u>	<u>2015</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
Assets				
Current Assets	\$350,292	\$339,552	\$10,740	3 %
Capital Assets	6,320	7,039	(719)	(10)%
Other Assets	<u>332,354</u>	<u>319,356</u>	<u>12,998</u>	4 %
Total Assets	<u>688,966</u>	<u>665,947</u>	<u>23,019</u>	3 %
Liabilities				
Current Liabilities	31,754	31,724	30	0 %
Noncurrent Liabilities	<u>3,159</u>	<u>5,896</u>	<u>(2,737)</u>	(46)%
Total Liabilities	<u>34,913</u>	<u>37,620</u>	<u>(2,707)</u>	(7)%
Deferred Inflows of Resources	<u>15,100</u>	<u>15,788</u>	<u>(688)</u>	(4)%
Net Position				
Net investment in capital assets	5,392	5,884	(492)	(8)%
Restricted, nonexpendable	296,141	291,435	4,706	2 %
Restricted, expendable	298,158	267,761	30,397	11 %
Unrestricted	<u>39,262</u>	<u>47,459</u>	<u>(8,197)</u>	(17)%
Total Net Position	<u>\$638,953</u>	<u>\$612,539</u>	<u>\$ 26,414</u>	4 %

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

REVENUES, EXPENSES AND CHANGES IN NET POSITION

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

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

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Unaudited

The Combined Statement of Revenues, Expenses, and Changes in Net Position indicates the change in net position at the end of the year increased by approximately \$22.5 million as discussed below.

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

	<u>2016</u>	<u>2015</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
Operating Revenues				
Student tuition and fees, net	\$ 394,682	\$ 370,886	\$ 23,796	6 %
Grants and contracts, Federal	165,696	161,866	3,830	2 %
Grants and contracts, other	101,947	83,305	18,642	22 %
Sales and services	192,164	186,893	5,271	3 %
Other	<u>31,210</u>	<u>27,427</u>	<u>3,783</u>	14 %
Total Operating Revenues	<u>885,699</u>	<u>830,377</u>	<u>55,322</u>	7 %
Operating Expenses				
Employee comp/benefits	(1,036,212)	(975,051)	(61,161)	6 %
Utilities	(32,042)	(34,081)	2,039	(6)%
Supplies and services	(363,800)	(342,721)	(21,079)	6 %
Scholarships and fellowships	(87,596)	(90,015)	2,419	(3)%
Other	(298)	(113)	(185)	164 %
Depreciation	<u>(98,669)</u>	<u>(94,910)</u>	<u>(3,759)</u>	4 %
Total Operating Expenses	<u>(1,618,617)</u>	<u>(1,536,891)</u>	<u>(81,726)</u>	5 %
Nonoperating Revenues (Expenses)				
State appropriations	539,968	486,928	53,040	11 %
Federal grants	123,160	130,181	(7,021)	(5)%
Gifts	52,591	52,029	562	1 %
Investment income (loss), net	(2,582)	3,286	(5,868)	(179)%
Disposal of capital assets	(4,323)	(1,328)	(2,995)	226 %
Interest expense	(24,520)	(24,427)	(93)	0 %
Other nonoperating revenues	<u>5,113</u>	<u>6,316</u>	<u>(1,203)</u>	(19)%
Total Nonoperating Revenues	<u>689,407</u>	<u>652,985</u>	<u>36,422</u>	6 %
Other Revenues	<u>66,057</u>	<u>86,736</u>	<u>(20,679)</u>	(24)%
Net Position				
Increase in Net Position	<u>22,546</u>	<u>33,207</u>	<u>(10,661)</u>	(32)%
Net position, beginning of year, as previously reported	2,094,926	2,402,016	(307,090)	(13)%
Change in accounting principle, GASB 68 adjustments	<u>-</u>	<u>(340,297)</u>	<u>340,297</u>	(100)%
Net position, beginning of year, as restated	<u>2,094,926</u>	<u>2,061,719</u>	<u>33,207</u>	2 %
Net position, end of year	<u>\$ 2,117,472</u>	<u>\$ 2,094,926</u>	<u>\$ 22,546</u>	1 %

Operating revenues increased by \$55.3 million (7%) and operating expenses increased by \$81.7 million (5%), resulting in an increase in the operating loss of \$26.4 million (4%).

Operating Revenue - Student Tuition and Fees increased 6% to \$394.7 million primarily as a result of increased enrollment. Federal grants and contracts experienced a increase of 2% to \$165.7 million while State, local and other grants and contracts increased 22% to \$101.9 million.

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

Unaudited

Nonoperating net revenues increased by \$36.4 million. This was led by significant increases in State appropriations of \$53.0 million, offset by decreases in federal grants for financial aid of \$7.0 million, investment loss of \$5.9 million and loss on disposal of capital assets of \$3.0 million.

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

Component entities' ending net position increased from 2015 to 2016, as shown in the following schedule.

	<u>2016</u>	<u>2015</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
Operating Revenues				
Patient revenue	\$ 52,135	\$ 51,797	\$ 338	1 %
Contract revenue	9,815	8,686	1,129	13 %
Contributions	90,768	72,803	17,965	25 %
Campus support	7,542	6,884	658	10 %
Other	<u>9,155</u>	<u>13,362</u>	<u>(4,207)</u>	(31)%
Total Operating Revenues	<u>169,415</u>	<u>153,532</u>	<u>15,883</u>	10 %
Operating Expenses				
Program expenses	(62,714)	(47,854)	(14,860)	31 %
Other operating expenses	(40,764)	(42,463)	1,699	(4)%
Depreciation	<u>(486)</u>	<u>(665)</u>	<u>179</u>	(27)%
Total Operating Expenses	<u>(103,964)</u>	<u>(90,982)</u>	<u>(12,982)</u>	14 %
Nonoperating Revenues (Expenses)				
Investment income, net	6,431	7,531	(1,100)	(15)%
Payments to the System	(57,285)	(51,878)	(5,407)	10 %
Other nonoperating revenues (expenses)	<u>582</u>	<u>(1,486)</u>	<u>2,068</u>	(139)%
Total Nonoperating Revenues (Expenses)	<u>(50,272)</u>	<u>(45,833)</u>	<u>(4,439)</u>	10 %
Other Revenues (Expenses)	<u>11,235</u>	<u>29,309</u>	<u>(18,074)</u>	(62)%
Net Position				
Increase (Decrease) in Net Position	<u>26,414</u>	<u>46,026</u>	<u>(19,612)</u>	(43)%
Net position, beginning of year, as previously reported	612,539	566,180	46,359	8 %
Change in accounting principle, Contributions receivable	<u>-</u>	<u>333</u>	<u>(333)</u>	(100)%
Net position, beginning of year, as restated	<u>612,539</u>	<u>566,513</u>	<u>46,026</u>	8 %
Net position, end of year	<u>\$ 638,953</u>	<u>\$612,539</u>	<u>\$26,414</u>	4 %

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

Net cash flows decreased slightly when compared to 2015 as discussed further below. Cash flows from operating activities decreased due to payments to employees for compensation and benefits and payments to suppliers, offset by increased revenues from tuition and fees and grants and contracts. Net operating cash flows (amount of cash from operating activities) increased 6%.

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	Unaudited			
	<u>2016</u>	<u>2015</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
Operating activities	\$(640,430)	\$(606,630)	\$(33,800)	6 %
Noncapital financing	717,362	684,710	32,652	5 %
Capital financing activities	(116,534)	(53,170)	(63,364)	119 %
Investing activities	<u>16,546</u>	<u>44,181</u>	<u>(27,635)</u>	(63)%
Net increase (decrease) in cash	(23,056)	69,091	(92,147)	
Cash – beginning of year	<u>352,936</u>	<u>283,845</u>	<u>69,091</u>	
Cash – end of year	<u>\$ 329,880</u>	<u>\$ 352,936</u>	<u>\$(23,056)</u>	

Cash flows from noncapital financing activities increased \$32.7 million. This increase was primarily related to the increase in cash received from State appropriations. Cash flows from capital financing activities decreased \$63.4 million, due to increases in proceeds from capital debt offset by increases in purchases of capital assets and principal payments. Cash flows from investing activities decreased by \$27.6 million as a result of investment activity.

CAPITAL ASSET AND DEBT ADMINISTRATION

As of June 30, 2016, the System had invested \$2,137.6 million in a broad range of capital assets, including equipment, buildings, machinery and equipment, library books and media, art and other valuable collections, intangible assets and land. This represents a net increase (including additions and deletions) of \$119.0 million over June 30, 2015.

During fiscal year 2016, the System issued \$171.2 million of long-term bonds and obligations to finance projects at UNR and UNLV and to refinance existing obligations for interest savings. As of June 30, 2016, the coverage on the University Revenue Bonds (pledged revenues to maximum annual debt service) was 6.18 times, above minimum required coverage of 1.50. For statutory purposes, the coverage was 1.61 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. The System issued a total of \$80.8 million (maximum) of notes payable during fiscal year 2016.

FUTURE FINANCIAL EFFECTS

In recent years the demand for higher education services in Nevada has generally increased, with the Universities showing continued growth and the Colleges reporting flat enrollments. In fiscal year 2016, the System realized a net gain of student full time equivalent (FTE) enrollment of 2.5% or 1,695 FTE students system-wide compared to fiscal year 2015. Student FTE enrollments increased at both of the State's two universities and two community colleges and decreased slightly at the remaining two community colleges. The State College had flat enrollments. These trends are generally consistent with those seen in other public higher education institutions nationally, and the System anticipates enrollments system-wide in fiscal year 2017 will exceed enrollments in fiscal year 2016 with roughly the same trends.

The Legislatively approved System operating budget includes state appropriations and authorized expenditures (State Supported Operating Budget). The Operating Budget totals \$881.3

Unaudited

million for fiscal year 2017. This compares to the fiscal year 2016 Operating Budget of \$840.9 million and represents a 4.8% increase. General fund revenues of \$570.1 million in fiscal year 2017 will exceed general fund revenues of \$543.9 million in fiscal year 2016 by \$27.1 million or by 5% due mainly to legislative actions funding an increase in student enrollment, start-up costs for a new medical school at the University of Nevada, Las Vegas, and a 2% cost of living adjustment. The fiscal year 2017 general fund appropriation includes \$14.4 million for System employee cost of living adjustments appropriated to the State Board of Examiners. The System expects to draw all of the general funds appropriated without reductions or offsets.

Other authorized revenue sources, consisting mainly of student fee revenues, total \$310.3 million in fiscal year 2017, approximately \$13.3 million more than in fiscal year 2016, due mostly to an increase in enrollments and student registration fees. Student fees remain a consistent 35% of the State Supported Operating Budget, and are expected to do so for the foreseeable future.

Student enrollment system-wide is anticipated to exceed projected and budgeted enrollment in fiscal year 2017, as it did in 2016, and therefore pursuant to Assembly Bill 490 of the 2015 legislative session, the System may budget and expend, in the State Supported Operating Budget, any additional collections of student fee revenues over budgeted revenues due to increased enrollments or Board of Regent authorized increases in registration or non-resident tuition fees. As before, it is expected that these funds will be expended in direct support of the increased student enrollments through instruction and related support services.

CAUTIONARY NOTE REGARDING FORWARD-LOOKING STATEMENTS

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

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

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**NEVADA SYSTEM OF HIGHER EDUCATION
 COMBINED STATEMENTS OF NET POSITION (in \$1,000's)
 AS OF JUNE 30, 2016**

<u>ASSETS</u>	<u>System</u>	<u>System Related</u>
<i>Current Assets</i>		
Cash and cash equivalents	\$ 195,873	\$ 53,379
Restricted cash and cash equivalents	136	2,484
Short-term investments	547,672	234,312
Accounts receivable, net	57,014	1,074
Receivable from U.S. Government	38,961	-
Receivable from State of Nevada	5,839	-
Pledges receivable, net	293	31,409
Patient accounts receivable, net	-	10,662
Current portion of loans receivable, net	1,841	21
Inventories	6,743	519
Deposits and prepaid expenditures, current	9,286	417
Other current assets	54	16,015
Total Current Assets	<u>863,712</u>	<u>350,292</u>
<i>Noncurrent Assets</i>		
Cash held by State Treasurer	8,664	-
Restricted cash and cash equivalents	125,207	-
Receivable from State of Nevada	24,362	-
Restricted investments	-	63,979
Endowment investments	225,436	188,227
Deposits and prepaid expenditures	387	-
Loans receivable, net	8,809	30
Capital assets, net	2,137,601	6,320
Pledges receivable, net	5,406	57,303
Other noncurrent assets	155	22,815
Total Noncurrent Assets	<u>2,536,027</u>	<u>338,674</u>
TOTAL ASSETS	<u>3,399,739</u>	<u>688,966</u>
 <u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Pension related	35,756	-
Loss on bond refunding	14,703	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 50,459</u>	<u>\$ -</u>

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

**NEVADA SYSTEM OF HIGHER EDUCATION
 COMBINED STATEMENTS OF NET POSITION (in \$1,000's) (CONTINUED)
 AS OF JUNE 30, 2016**

	<u>System</u>	<u>System Related</u>
<u>LIABILITIES</u>		
<i>Current Liabilities</i>		
Accounts payable	\$ 56,732	\$ 5,684
Accrued payroll and related liabilities	78,226	1,717
Unemployment insurance and workers compensation	5,163	-
Due to State of Nevada	3,484	-
Current portion of compensated absences	33,283	-
Current portion of long-term debt	22,393	63
Current portion of obligations under capital leases	3,583	-
Accrued interest payable	11,205	2
Unearned revenue	40,950	4,758
Funds held in trust for others	4,840	20
Due to affiliates	-	14,807
Other current liabilities	20	4,703
Total Current Liabilities	<u>259,879</u>	<u>31,754</u>
<i>Noncurrent Liabilities</i>		
Refundable advances under federal loan programs	8,256	-
Compensated absences	16,522	212
Unearned revenue	1,150	1,852
Long-term debt	614,129	136
Obligations under capital leases	48,358	-
Net pension liability	324,708	-
Other noncurrent liabilities	1,019	959
Total Noncurrent Liabilities	<u>1,014,142</u>	<u>3,159</u>
TOTAL LIABILITIES	<u>1,274,021</u>	<u>34,913</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Pension related	58,290	-
Gain on bond refunding	415	-
Endowment pledge donations, net	-	11,023
Deferred lease revenue	-	4,077
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>58,705</u>	<u>15,100</u>
<u>NET POSITION</u>		
Net investment in capital assets	1,567,163	5,392
Restricted - Nonexpendable	85,853	296,141
Restricted - Expendable - Scholarships, research and instruction	148,910	287,371
Restricted - Expendable - Loans	6,172	-
Restricted - Expendable - Capital projects	80,397	138
Restricted - Expendable - Debt service	21,202	-
Restricted - Expendable - Other	-	10,649
Unrestricted	207,775	39,262
TOTAL NET POSITION	<u>\$2,117,472</u>	<u>\$ 638,953</u>

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

NEVADA SYSTEM OF HIGHER EDUCATION
COMBINED STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2016

	<u>System</u>	<u>System Related</u>
Operating Revenues		
Student tuition and fees (net of scholarship allowance of \$138,976)	\$ 394,682	\$ 1,133
Federal grants and contracts	165,696	-
State grants and contracts	47,001	-
Local grants and contracts	29,681	-
Other grants and contracts	25,265	-
Campus support	8	7,542
Sales and services of educational departments (including \$25,875 from System Related Organizations)	93,098	-
Sales and services of auxiliary enterprises (net of scholarship allowance of \$5,614)	99,066	-
Contributions	-	90,768
Patient revenue	-	52,135
Contract revenue	-	9,815
Special events and fundraising	-	3,511
Interest earned on loans receivable	217	-
Other operating revenues	30,985	4,511
Total Operating Revenues	<u>885,699</u>	<u>169,415</u>
Operating Expenses		
Employee compensation and benefits	(1,036,212)	(28,719)
Utilities	(32,042)	-
Supplies and services	(363,800)	(6,636)
Scholarships and fellowships	(87,596)	-
Program expenses, System Related Organizations	-	(62,714)
Depreciation	(98,669)	(486)
Other operating expenses	(298)	(5,409)
Total Operating Expenses	<u>(1,618,617)</u>	<u>(103,964)</u>
Operating Income (Loss)	<u>(732,918)</u>	<u>65,451</u>
Nonoperating Revenues (Expenses)		
State appropriations	539,968	-
Gifts (including \$47,819 from System Related Organizations)	52,591	-
Investment income (loss), net	(2,582)	6,431
Gain/(Loss) on disposal of capital assets	(4,323)	186
Interest expense	(24,520)	(41)
Payments to System campuses and divisions	-	(57,285)
Other nonoperating revenues	5,113	437
Federal grants and contracts	123,160	-
Total Nonoperating Revenues (Expenses)	<u>689,407</u>	<u>(50,272)</u>
Income (Loss) Before Other Revenue (Expenses)	<u>(43,511)</u>	<u>15,179</u>
Other Revenues		
State appropriations restricted for capital purposes	39,061	-
Capital grants and gifts (including \$21,695 from System Related Organizations)	26,673	-
Additions to permanent endowments (including \$100 from System Related Organizations)	323	11,244
Other Foundation expenses	-	(9)
Total Other Revenues	<u>66,057</u>	<u>11,235</u>
Increase in Net Position	<u>22,546</u>	<u>26,414</u>
NET POSITION		
Net position - beginning of year	<u>2,094,926</u>	<u>612,539</u>
Net position - end of year	<u>\$ 2,117,472</u>	<u>\$ 638,953</u>

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

**NEVADA SYSTEM OF HIGHER EDUCATION
 COMBINED STATEMENT OF CASH FLOWS (in \$1000's)
 FOR THE YEAR ENDED JUNE 30, 2016**

<i>Cash flows from operating activities</i>	
Tuition and fees	\$ 396,828
Grants and contracts	273,284
Payments to suppliers	(373,842)
Payments for utilities	(32,556)
Payments for compensation and benefits	(1,032,466)
Payments for scholarships and fellowships	(87,596)
Loans issued to students and employees	(5,783)
Collection of loans to students and employees	6,086
Sales and services of auxiliary enterprises	113,621
Sales and services of educational departments	72,376
Other receipts	29,618
<i>Cash flows from operating activities</i>	<u>(640,430)</u>
<i>Cash flows from noncapital financing activities</i>	
State appropriations	539,810
Gifts and grants for other than capital purposes	50,250
Gift for endowment purposes	942
Receipts under federal student loan programs	176,213
Disbursements under federal student loan programs	(177,123)
Other	6,394
Agency transactions	(2,083)
Federal grants and contracts	122,959
<i>Cash flows from noncapital financing activities</i>	<u>717,362</u>
<i>Cash flows from capital and related financing activities</i>	
Proceeds from capital debt	253,371
Other	109
Payments for debt issuance costs	(1,270)
Capital appropriations	13,856
Capital grants and gifts received	23,183
Purchases of capital assets	(215,771)
Proceeds from sale of property and equipment	645
Principal paid on capital debt and leases, including defeasance	(165,764)
Interest paid on capital debt and leases	(24,891)
Deposits for the acquisition of property and equipment	(2)
<i>Cash flows from capital and related financing activities</i>	<u>(116,534)</u>
<i>Cash flows from investing activities</i>	
Proceeds from sales and maturities of investments	141,638
Purchase of investments	(144,376)
Interest and dividends received on investments	16,506
Net decrease in cash equivalents, noncurrent investments	2,778
<i>Cash flows from investing activities</i>	<u>16,546</u>
<i>Net decrease in cash</i>	(23,056)
<i>Cash and cash equivalents, beginning of year</i>	352,936
<i>Cash and cash equivalents, end of year</i>	<u>\$ 329,880</u>

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

**NEVADA SYSTEM OF HIGHER EDUCATION
 COMBINED STATEMENT OF CASH FLOWS (in \$1000's) (CONTINUED)
 FOR THE YEAR ENDED JUNE 30, 2016**

Reconciliation of operating loss to cash flows from operating activities

Operating loss	\$ (732,918)
Adjustments to reconcile operating loss to cash used in operating activities:	
Supplies expense related to noncash gifts	1,017
Depreciation and amortization expense	98,669
Change in pension related deferred outflows of resources	(5,855)
Change in pension related deferred inflows of resources	(25,862)
Changes in assets and liabilities:	
Accounts receivable, net	(7,324)
Receivable from U.S. Government	4,592
Receivable from State of Nevada	(1,943)
Loans receivable, net	522
Inventories	(7)
Deposits and prepaid expenditures	(1,982)
Accounts payable	(4,618)
Accrued payroll and related liabilities	2,943
Unemployment and workers' compensation insurance liability	664
Unearned revenue	(204)
Refundable advances under federal loan program	51
Compensated absences	(310)
Net pension liability	31,867
Other	268
Cash flows from operating activities	<u>\$ (640,430)</u>

Supplemental noncash activities information

Loss on disposal of capital assets	<u>\$ 2,723</u>
Capital assets acquired by gifts	<u>\$ 2,971</u>
Capital assets acquired by incurring capital lease obligations and accounts payable	<u>\$ 32,611</u>
Unrealized gain (loss) on investments	<u>\$ (19,688)</u>
Debt forgiven on capital and non-capital leases	<u>\$ 945</u>
Capital assets transferred from other campuses	<u>\$ 261</u>
WICHE Student loans receivables moved to state included in state appropriation	<u>\$ 1,531</u>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2016

NOTE 1 – Organization:

The financial statements represent the combined financial statements of the various divisions and campuses of the Nevada System of Higher Education (the System or NSHE) which include:

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

The System is an entity of the State of Nevada (the State) and receives significant support from, and has significant assets held by the State as set forth in the accompanying combined financial statements. The System is a component unit of the State of Nevada in accordance with the provisions of the Governmental Accounting Standards Board (GASB) Statement No. 61, *The Financial Reporting Entity: Omnibus—an amendment of GASB Statements No. 14 and No. 34*. The System Related Organizations' columns in these combined financial statements are comprised of data from the System's discretely presented campus, athletic foundations and medical school practice plans, which include: University of Nevada, Reno Foundation, Athletic Association University of Nevada, Integrated Clinical Services, Inc., Desert Research Institute Foundation, Desert Research Institute Research Parks LTD, Truckee Meadows Community College Foundation, Western Nevada College Foundation, Great Basin College Foundation, University of Nevada, Las Vegas Foundation, University of Nevada, Las Vegas Research Foundation, Rebel Golf Foundation, University of Nevada, Las Vegas Alumni Foundation, University of Nevada, Las Vegas Rebel Football Foundation, University of Nevada, Las Vegas Rebel Soccer Foundation, University of Nevada, Las Vegas Singapore Unlimited, College of Southern Nevada Foundation, and Nevada State College Foundation. These System Related Organizations are included as part of the System's combined financial statements because of the nature and the significance of their financial relationship with the System.

The System Related Organizations include campus foundations which are related tax-exempt organizations founded to foster and promote the growth, progress, and general welfare of the System, and are reported in separate columns to emphasize that they are Nevada not-for-profit organizations legally separate from the System. During the year ended June 30, 2016, the foundations distributed \$57,285 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 Integrated Clinical Services, Inc. (ICS). ICS includes the University of Nevada School of Medicine Multispecialty Group Practice North, Inc., University of Nevada School of Medicine Group Practice South, Inc., and Nevada Family Practice Residency Program, Inc. ICS was established for the benefit of the University of Nevada School of Medicine and its faculty physicians who are engaged in patient care activities. During the year ended June 30, 2016, ICS distributed \$25,981 to the System for restricted purposes for salaries and Dean's support. Complete financial statements for ICS 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 Position, the Statements of Revenues, Expenses and Changes in Net Position and the Statement of Cash Flows. Financial reporting requirements also include Management's Discussion and Analysis of the System's financial position and results of operations.

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2016

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

BASIS OF ACCOUNTING

The financial statements have been prepared on the accrual basis of accounting whereby all revenues are recorded when earned and all expenses are recorded when incurred. All significant transactions between various divisions and campuses of the System have been eliminated. The financial statements are presented using the economic resources measurement focus.

CASH AND CASH EQUIVALENTS

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

INVESTMENTS

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

INVENTORIES

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

PLEDGES

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

CAPITAL ASSETS

Capital assets are defined as assets with an initial unit cost of \$5 in the year ended June 30, 2016 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 \$4,274 was capitalized during the year ended June 30, 2016. Depreciation is computed on a straight-line basis over the following estimated useful lives:

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

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2016

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

Collections are capitalized at 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.

UNEARNED REVENUE

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

COMPENSATED ABSENCES

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

FEDERAL REFUNDABLE LOANS

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

PENSIONS

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

DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the Statement of Net Position include a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to future periods and will not be recognized as an outflow of resources until then. The System has pension related and loss on bond refunding balances of \$35,756 and \$14,703, respectively, that qualify for reporting in this category. Pension related deferred outflows of resources are discussed in depth in Note 17. A loss on bond refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the Statement of Net Position include a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources until that time. The System has pension related and gain on bond refunding balances of \$58,290 and \$415, respectively, while the System Related Organizations have endowment pledge donations, net, and unearned lease revenue of \$11,023 and 4,077, respectively, that qualify for reporting in this category. Pension related deferred inflows of resources are discussed in depth in Note 17. A gain on bond refunding results from the difference in the reacquisition price and the carrying value of refunded debt. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. Endowment pledge donations, net, consist of future commitments to donate funds to support an endowment. Unearned lease revenue represents lease revenue that will be recognized in future periods.

NET POSITION

Net position is classified as follows:

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

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2016

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

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

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

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

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

FAIR VALUE

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

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

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

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

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

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

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

OPERATING AND NONOPERATING REVENUES AND EXPENSES

SYSTEM

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

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

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

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2016

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

INTEGRATED CLINICAL SERVICES, INC.

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

FOUNDATIONS

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

SCHOLARSHIP ALLOWANCES

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

GRANTS-IN-AID

Student tuition and fees revenue include grants-in-aid charged to scholarships and fellowships and grants-in-aid for faculty and staff benefits charged to the appropriate expenditure programs to which the applicable personnel relate. Grants-in-aid for the year ended June 30, 2016 were \$9,658.

TAX EXEMPTION

The System is an affiliate of a government unit in accordance with the Internal Revenue Service's Revenue Procedure 95-48 and is exempt from federal taxes. The discretely presented System Related Organizations are qualified tax-exempt organizations under the provisions of Section 501(c) (3) of the Internal Revenue Code and are exempt from federal and state income taxes on related income.

USE OF ESTIMATES

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

NEW ACCOUNTING PRONOUNCEMENTS

In February 2015, the GASB issued Statement No. 72, *Fair Value Measurement and Application* (GASB 72), which addresses accounting and financial reporting issues related to fair value measurements. GASB 72 provides guidance for determining a fair value measurement for financial reporting purposes in addition to providing guidance for applying fair value to certain investments and disclosures related to all fair value measurements. GASB 72 is effective for fiscal years beginning after June 15, 2015. The System has implemented this pronouncement, which impacted the investment disclosures for fiscal year 2016.

In June 2015, the GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits other than Pensions* (GASB 75), which improves accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. GASB 75 is effective for fiscal years beginning after June 15, 2017. The anticipated impact of this pronouncement is uncertain at this time.

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2016

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

In January 2016, the GASB issued Statement No. 80, *Blending Requirements for Certain Component Units* (GASB 80), which improves financial reporting by clarifying the financial statement requirements for certain component units. The Statement amends the blending requirements for the financial statement presentation of component units of all statement and local governments. GASB 80 is effective for fiscal years beginning after June 15, 2016. The anticipated impact of this pronouncement is uncertain at this time.

In March 2016, the GASB issued Statement No. 82, *Pension Issues – An Amendment of GASB Statements No. 67, No. 68, and No. 73* which addresses certain issues that have been raised with respect to Statements No. 67, *Financial Reporting for Pension Plans*, No. 68, *Accounting and Reporting for Pensions*, and No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement No. 68, and Amendments to Certain Provisions of GASB Statements No. 67 and 68* (GASB 82). Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. GASB 82 is effective for fiscal years beginning after June 15, 2017. 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, 2016, the System's deposits in money market funds totaled \$206,200, and cash in bank was \$8,848. Of these balances, \$250 are covered by the Federal Depository Insurance Corporation (FDIC), the remaining deposits are uncollateralized and uninsured. Restricted cash represents the unexpended bond proceeds held for construction of major assets.

NOTE 4 – Disclosures About Fair Value of Financial Instruments:

The System's investment holding as of June 30, 2016 categorized in accordance with the fair value hierarchy, are summarized in the following table:

Investments at Fair Value

The System's investment holdings as of June 30, 2016 categorized in accordance with the fair value hierarchy are summarized in the following table:

	Level 1 fair value	Level 2 fair value	Level 3 fair value	NAV	Total
Bonds	\$145,678	\$ -	\$ -	\$133,652	\$279,330
Cash and cash equivalents	196,139	-	-	-	196,139
Domestic equity	192,281	-	-	30,795	223,076
Emerging market equity	18,212	-	-	-	18,212
Global ex US equity	143,152	-	-	-	143,152
Marketable alternatives	-	-	-	36,048	36,048
Opportunistic	27,874	-	-	-	27,874
Private equity/venture capital	-	-	-	24,103	24,103
Real assets	12,541	-	-	4,579	17,120
Charitable trusts	4,063	-	-	-	4,063
	<u>\$739,940</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$229,177</u>	<u>\$969,117</u>

Disclosure of investments valued at NAV:

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

- *Private Equity/Venture Capital* – Strategies consist of private equity, private venture capital and private natural resources. Assets in this category are either illiquid or have significant redemption restrictions. Unfunded commitments of \$23,112 to private equity/venture capital funds are outstanding as of June 30, 2016.

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2016

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

- *Marketable Alternatives* – Assets in the marketable alternative category have a broad mandate and/or incorporate hedging strategies and have significant redemptions restrictions. NSHE fully redeemed the marketable alternative funds shown in the NAV column above in 2012. The remaining account balances represent holdback amounts to be paid out after final audit of the accounts.
- *Real Assets* – The System's holding in the real assets valued at NAV consists of one fund which primarily invests in securities of publicly traded C-corporations, Master Limited Partnerships and certain private placement transactions.
- *Bonds* – The System's bond holdings valued at NAV consist of private and commingled funds with core fixed and short duration strategies.
- *Domestic Equity* – The System's holdings valued at NAV within the domestic equity category consists of one commingled fund with a broad mandate which seeks to outperform the S&P 500 index.

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

SUMMARY OF REDEMPTION RESTRICTIONS FOR INVESTMENTS VALUED AT NAV

	<u>Redemption Frequency</u>	<u>Days' Notice (if applicable)</u>	<u>Remaining Life for Partnership</u>
Marketable Alternatives	Annually	90	N/A
Private equity/venture capital	Illiquid	N/A	7 to 12 years
Domestic Equity	Quarterly	90	N/A
Bonds	Daily	Same Day	N/A
Real Assets	Monthly	30	N/A

NOTE 5 – System Investments:

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

Investments are stated at fair value. The historical cost and market value (fair value) of System investments at June 30, 2016 is as follows:

	<u>Cost</u>	<u>Market Value</u>
Mutual funds publicly traded	\$458,971	\$527,735
Partnerships	67,758	95,524
Endowment cash and cash equivalents	130	130
Trusts	3,285	4,063
Private commingled funds	<u>148,052</u>	<u>145,656</u>
	<u>\$678,196</u>	<u>\$773,108</u>

As of June 30, 2016, 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 \$23,112 as requested by these partnerships. Generally, partnership investments do not have a ready market and ownership interests in some of these investment vehicles may not be traded without the approval of the general partner or fund management. These investments are subject to the risks generally associated with equities with additional risks due to leverage and the lack of a ready market for acquisition or disposition of ownership interests.

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

Credit risk and interest rate risk

Certain securities with fixed income are subject to credit risk which is the risk that an issuer of an investment will not fulfill its obligations. Other securities, including obligations of the U.S. government or those explicitly guaranteed by the U.S. government, are not considered to have credit risk. Credit quality is an assessment of the issuer's ability to pay interest on the investment, and ultimately, to pay

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2016

NOTE 5 – System Investments (continued):

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, 2016 is as follows:

	<u>Fair Value</u>	<u>Not Rated</u>
Mutual funds publicly traded	\$527,735	\$527,735
Partnerships	95,524	95,524
Endowment cash and cash equivalents	130	130
Trusts	4,063	4,063
Private commingled funds	<u>145,656</u>	<u>145,656</u>
	<u>\$773,108</u>	<u>\$773,108</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, 2016 is as follows:

Less than 1 year	\$206,331
1 to 5 year	135,424
5 to 10 year	<u>159,292</u>
	<u>\$501,047</u>

Custodial credit risk

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

Concentration of credit risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the System's investments within any one issuer. For the fixed income portion of the endowment pool, the System's policy for reducing its exposure to concentration of credit risk is to limit the investments within any one issuer to a maximum of 5% of the fixed income portfolio, provided that issues of the U.S. Government or agencies of the U.S. Government may be held without limitation and provided further that issues of agencies of the U.S. Government shall be limited to the extent set forth in the manager-specific guidelines. The System does not have a specific policy with regard to the operating pool or the remainder of the endowment pool. At June 30, 2016, there were no investments within any one issuer in an amount that would constitute a concentration of credit risk to the System.

Foreign currency risk

Foreign currency risk is the risk of investments losing value due to fluctuations in foreign exchange rates. The System does not directly invest in foreign currency investments and is, therefore, not subject to foreign currency risk. However, the System has \$176,008 in mutual funds and commingled funds in both the operating and endowment pools that are primarily invested in international equities at June 30, 2016.

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2016

NOTE 6 – System Endowment Pool:

At June 30, 2016, \$221,372 of endowment fund investments were pooled on a unit market value basis. As of June 30, 2016, the endowment pool was comprised of investments in mutual funds (49%), partnerships (41%), private commingled (10%), and cash (<1%). Each individual endowment fund acquires or disposes of units on the basis of the market value per unit on the preceding quarterly valuation date. The unit market value at June 30, 2016 was \$687.55. The System follows the requirements of the Uniform Prudent Management of Institutional Funds Act (UPMIFA) with respect to prudent investing and spending of donor-restricted endowments.

The System utilizes a spending rule for its pooled endowments, which determines the endowment income to be distributed currently for spending. For the year ended June 30, 2016, the endowment spending policy, as approved by the Board of Regents, authorized a distribution maximum of 4.5% of the average unit market value for the previous twenty (20) calendar quarters. Under the provisions of these spending rules, during 2016, \$26.77 was distributed to each time-weighted eligible unit for a total spending rule distribution of \$10,658. The 2016 distributions were made from investment income of \$3,844 and from cumulative gains of pooled investments of \$6,814.

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 \$145,202 at June 30, 2016, is reflected within the restricted expendable for scholarships, research and instruction net position category and is available to meet future spending needs subject to the approval of the Board of Regents.

Effective July 1, 2009 the Board of Regents has suspended distribution on all underwater accounts. At June 30, 2016, there were no accounts underwater.

NOTE 7 – System Accounts Receivable:

System accounts receivable consist primarily of amounts due from students for tuition and fees and from local and private sources for grant and contract agreements. System accounts receivable are presented on the accompanying Statement of Net Position net of allowances for uncollectible amounts of \$40,070 as of June 30, 2016.

Accounts receivable:	
Student tuition and fees	\$51,250
Sales and services	11,692
Local and private grants and contracts	27,141
Other	7,001
	<u>97,084</u>
Less: Allowance for doubtful accounts	<u>(40,070)</u>
Net accounts receivable	<u>\$57,014</u>

NOTE 8 – System Loans Receivable:

Loans receivable from students bear interest primarily between 3% and 15% per annum and are generally repayable in installments to the various campuses over a five to ten year period commencing nine months from the date of separation from the institution. Student loans made through the Federal Perkins Loan Program comprise substantially all of the loans receivable at June 30, 2016. 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, 2016 are as follows:

Loans receivable	\$12,299
Less: Allowance for doubtful loans	<u>(1,649)</u>
Net loans receivable	10,650
Less current portion	<u>(1,841)</u>
Noncurrent loans receivable	<u>\$ 8,809</u>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2016

NOTE 9 – System Capital Assets:

System capital asset activity for the year ended June 30, 2016 is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Construction in progress	\$ 172,724	\$136,385	\$(169,374)	\$ 139,735
Land	100,201	51,029	-	151,230
Land improvements	1,835	-	-	1,835
Collections	11,346	191	(35)	11,502
Total capital assets not being depreciated	<u>286,106</u>	<u>187,605</u>	<u>(169,409)</u>	<u>304,302</u>
Capital assets being depreciated:				
Buildings	2,393,388	159,837	(1,686)	2,551,539
Land improvements	131,568	9,575	-	141,143
Machinery and equipment	355,790	30,035	(21,375)	364,450
Intangibles	43,944	1,371	(2,356)	42,959
Library books and media	120,476	2,173	(1,845)	120,804
Total	<u>3,045,166</u>	<u>202,991</u>	<u>(27,262)</u>	<u>3,220,895</u>
Less accumulated depreciation for:				
Buildings	(816,316)	(61,580)	191	(877,705)
Land improvements	(95,308)	(5,130)	-	(100,438)
Machinery and equipment	(263,047)	(25,070)	19,365	(268,752)
Intangibles	(23,457)	(4,352)	2,356	(25,453)
Library books and media	(114,541)	(2,537)	1,830	(115,248)
Total accumulated depreciation	<u>(1,312,669)</u>	<u>(98,669)</u>	<u>23,742</u>	<u>(1,387,596)</u>
Total capital assets being depreciated, net	<u>1,732,497</u>	<u>104,322</u>	<u>(3,520)</u>	<u>1,833,299</u>
Capital assets, net	<u>\$2,018,603</u>	<u>\$291,927</u>	<u>\$(172,929)</u>	<u>\$2,137,601</u>

UNLV realized a loss on disposal of assets of \$3,598. This represents planning funds of \$2,079 expended for a building that is no longer being considered for construction and demolition costs of \$1,519 on a piece of property to be developed by a private developer.

NOTE 10 – System Long-Term Debt:

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

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

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NEVADA SYSTEM OF HIGHER EDUCATION

**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2016**

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

System long-term debt activity for the year ended June 30, 2016 is as follows:

	Annual Interest Rate	Fiscal Year Final Payment Date	Original Amount	Beginning Balance	Additions	Reductions	Ending Balance	Current
Universities Revenue Bonds, Series 2005A	3.00% to 5.00%	2016	\$ 31,010	\$ 830	\$ -	\$ (830)	\$ -	\$ -
Universities Revenue Bonds, Series 2005B	3.25% to 5.00%	2030	170,360	24,980	-	(24,980)	-	-
Universities Revenue Bonds, Series 2008A	3.00% to 5.00%	2039	60,135	53,400	-	(47,855)	5,545	1,300
Universities Revenue Bonds, Series 2009A	2.00% to 5.25%	2039	18,140	15,245	-	(11,835)	3,410	640
Universities Revenue Bonds, Series 2010A	2.00% to 7.90%	2041	29,455	28,860	-	-	28,860	-
Universities Revenue Bonds, Series 2010B	4.00%	2018	3,275	2,040	-	(655)	1,385	680
Universities Revenue Bonds, Series 2011A	3.00% to 5.00%	2025	50,470	37,170	-	(4,290)	32,880	5,745
Universities Revenue Bonds, Series 2012A	2.00% to 5.00%	2033	27,375	27,375	-	(1,410)	25,965	-
Universities Revenue Bonds, Series 2012B	2.00% to 2.75%	2023	5,010	3,905	-	(565)	3,340	580
Universities Revenue Bonds, Series 2013A	2.00% to 5.00%	2033	40,035	37,410	-	(2,345)	35,065	1,650
Universities Revenue Bonds, Series 2013B	3.00% to 5.00%	2035	105,300	105,300	-	-	105,300	960
Universities Revenue Bonds, Series 2014A	4.00% to 5.00%	2044	49,995	49,995	-	(825)	49,170	1,275
Universities Revenue Bonds, Series 2015A	3.00% to 5.00%	2036	61,455	61,455	-	-	61,455	-
Universities Revenue Bonds, Series 2015B	2.00% to 3.00%	2027	7,480	7,480	-	-	7,480	-
Universities Revenue Bonds, Series 2016A	3.125% to 5.00%	2039	57,750	-	57,750	-	57,750	-
Certificates of Participation, Series 2006A	4.00% to 5.00%	2026	11,015	1,985	-	(1,295)	690	-
Certificates of Participation, Series 2014A	2.00% to 5.00%	2045	34,220	34,220	-	(795)	33,425	670
Certificates of Participation, Series 2016A	2.00% to 5.00%	2047	63,095	-	63,095	-	63,095	-
Certificates of Participation, Series 2016B	1.65% to 4.72%	2047	50,405	-	50,405	-	50,405	-
SNSC Phase II Lease Revenue Bonds	7.58%	2023	8,460	4,930	-	(470)	4,460	505
Discounts			(32)			31	(1)	(1)
Premiums			35,737		9,183	(3,693)	41,227	2,945
Total Bonds Payable			532,285	180,433	180,433	(101,812)	610,906	16,949
Notes Payable			23,065	63,396	63,396	(60,845)	25,616	5,444
Total			\$555,350	\$243,829	\$243,829	\$(162,657)	\$636,522	\$72,393

NEVADA SYSTEM OF HIGHER EDUCATION

**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2016**

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

System notes payable activity is as follows:

	Interest Rate	Date Issued	Final Payment Date	Original Amount	Outstanding Balance
Bank of America, UNR Medical Practice Mgmt System	1.74%	08/07/13	06/01/17	\$ 6,250	\$ 1,603
Bank of America, CSN Promissory Note	1.88%	01/03/13	06/01/23	10,000	7,194
JP Morgan Chase, UNR Achievement Center	Variable*	02/26/14	07/01/19	Maximum 2,700	2,700
JP Morgan Chase, UNR Fitness Center	Variable**	08/14/14	01/01/20	Maximum 16,000	100
Wells Fargo Bank, UNR MEB Refunding	1.80%	04/21/16	01/02/26	7,570	7,570
Wells Fargo Bank, UNR Scoreboard	2.01%	05/05/16	03/01/21	3,305	3,305
Other notes payable	1.60% - 6.30%	Various	Various	Various	3,144
					<u>\$25,616</u>

* The variable interest rate is calculated based on 67% of one-month LIBOR plus a spread of 0.96%. The rate is reset daily, and interest only accrues based on the outstanding principal.
 ** The variable interest rate is calculated based on 72% of one month LIBOR plus a spread of 1.23%. The rate is reset daily, and interest only accrues based on the outstanding principal. Excludes other fees paid to JP Morgan Chase associated with this financing.

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NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2016

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

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

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

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 22,393	\$ 24,449	\$ 46,842
2018	27,863	24,358	52,221
2019	29,770	23,366	53,136
2020	30,211	22,240	52,451
2021	29,744	21,088	50,832
2022-2026	140,306	87,874	228,180
2027-2031	125,357	60,229	185,586
2032-2036	124,679	34,462	159,141
2037-2041	60,860	15,660	76,520
2042-2046	39,715	4,573	44,288
2047-2051	<u>5,624</u>	<u>47</u>	<u>5,671</u>
Total	<u>\$636,522</u>	<u>\$318,346</u>	<u>\$954,868</u>

NOTE 11 – System Obligations Under Capital Leases:

The System has entered into various non-cancellable lease agreements of land, buildings and improvements, and machinery and equipment expiring at various dates from fiscal year 2017 to 2056.

System obligations under capital leases were as follows for the year ended June 30, 2016:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Current</u>
Capital lease obligations	<u>\$46,276</u>	<u>\$7,360</u>	<u>\$(1,695)</u>	<u>\$51,941</u>	<u>\$3,583</u>

The following System property included in the accompanying combined financial statements was leased under capital leases as of June 30, 2016:

Buildings and improvements	\$47,425
Machinery and equipment	<u>5,455</u>
Total	52,880
Less accumulated depreciation	<u>(3,526)</u>
Total	<u>\$49,354</u>

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NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2016

NOTE 11 – System Obligations Under Capital Leases (continued):

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

2017	\$ 3,583
2018	3,580
2019	3,580
2020	3,580
2021	3,574
2022-2026	17,581
2027-2031	17,037
2032-2036	16,900
2037-2041	16,900
2042-2046	<u>6,766</u>
Total minimum lease payments	93,081
Less amount representing interest	<u>(41,140)</u>
Obligations under capital leases	<u>\$51,941</u>

Total interest expense under the System capital leases and included in the accompanying combined financial statements was \$2,497 during the year ended June 30, 2016. Depreciation of the capital lease assets is included in depreciation expense of the Statement of Revenues, Expenses and Changes in Net Position. Included in the capital lease obligations is a building lease for NSC with the State of Nevada.

NOTE 12 – Operating Leases:

The System has entered into various noncancellable operating lease agreements covering certain buildings and equipment. The lease terms range from one to ten years. The expense for operating leases was \$6,362 for year ended June 30, 2016.

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

2017	\$ 5,851
2018	4,111
2019	3,003
2020	1,673
2021	1,790
2022-2026	<u>3,632</u>
Total future minimum obligation	<u>\$20,060</u>

NOTE 13 – Unemployment Insurance and Workers Compensation:

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

Changes in unemployment and workers compensation for the year ended June 30, 2016 are as follows:

	Beginning <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	Ending <u>Balance</u>
Unemployment insurance	\$1,596	\$1,510	\$ (943)	\$2,163
Workers compensation	<u>2,903</u>	<u>3,000</u>	<u>(2,903)</u>	<u>3,000</u>
Total	<u>\$4,499</u>	<u>\$4,510</u>	<u>\$(3,846)</u>	<u>\$5,163</u>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2016

NOTE 14 – System Other Noncurrent Liability Activity:

The activity with respect to System other noncurrent liabilities for the year ended June 30, 2016 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Current</u>
Refundable advances under federal loans program	\$ 8,205	\$ 762	\$ (711)	\$ 8,256	\$ -
Compensated absences	50,116	32,665	(32,976)	49,805	33,283
Unearned revenue	42,380	41,792	(42,072)	42,100	40,950
Other noncurrent liabilities	729	669	(379)	1,019	-
Total	<u>\$101,430</u>	<u>\$ 75,888</u>	<u>\$(76,138)</u>	<u>\$101,180</u>	<u>\$74,233</u>

NOTE 15 – Extinguishment of Debt:

In prior years, the System defeased outstanding bonds and obligations by placing the proceeds of new bonds into an irrevocable escrow account to provide for all future debt service payments on the old bonds. Accordingly, the escrow account assets and the liability for the defeased bonds are not included in the System's financial statements. At June 30, 2016, \$60,220 of bonds outstanding is considered defeased.

In prior years, the System refinanced or defeased existing bonds for net cash flow savings or economic gain (present value of cash flow savings). For 2016, refinancing activities produced cash flow savings and economic gain of \$12,469 and \$9,520, respectively.

NOTE 16 – Irrevocable Letter of Credit:

In connection with its worker's compensation liability coverage, the System is required to maintain a \$200 standby letter of credit. An additional letter of credit was established in April 2004 in connection with the System's self-insured workers' compensation liability; the amount as of June 30, 2016 was \$1,798. A letter of credit was established in July 2003 in connection with the SNSC Phase II Lease Revenue Bonds in the amount of \$2,100. No advances were made under the letters of credit during the year ended June 30, 2016.

NOTE 17 – System Pension Plans:

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

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

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

The System's contribution to all retirement plans for the year ended June 30, 2016 was approximately \$101,014, equal to the required contribution for the year.

General Information about the PERS Cost Sharing Pension Plan

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

Benefits Provided

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

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2016

NOTE 17 – System Pension Plans (continued):

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

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

Vesting

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

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

Contributions

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

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

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

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

For the fiscal year ended June 30, 2016, the Statutory Employer/employee matching rate was 13.25%. The Employer-pay contribution (EPC) rate was 25.75%.

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

At June 30, 2016, the System reported a liability of \$324,708 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The System's proportion of the net pension liability is based on their combined employer and member contributions relative to the total combined employer and member contributions for all employers for the period ended June 30, 2015. The System's proportionate share is approximately 2.83%.

For the year ended June 30, 2016, the System recognized pension expense of \$33,266. At June 30, 2016, the System reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$24,423
Net difference between projected and actual earnings on investments	-	17,588
Changes in proportion and differences between actual contributions and proportionate share of contributions	2,632	16,279
System contributions subsequent to the measurement date	<u>33,124</u>	-
	<u>\$35,756</u>	<u>\$58,290</u>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2016

NOTE 17 – System Pension Plans (continued):

In 2016, \$33,124 reported as deferred outflows of resources related to pensions resulting from System contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability. Other amounts reported as deferred inflows of resources will be recognized in pension expense as follows for the years ended June 30:

2017	\$17,294
2018	17,294
2019	17,294
2020	(3,249)
2021	5,348
2022	1,677
Thereafter	-
	<u>\$55,658</u>

Actuarial Assumptions

The PERS net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate	3.50%
Payroll Growth	5.00%, including inflation
Investment Rate of Return	8.00%
Productivity pay increase	0.75%
Projected salary increases	4.60% to 9.75%, depending on service
	Rates include inflation and productivity increases
Consumer Price Index	3.50%
Other assumptions	Same as those used in the June 30, 2015 funding Actuarial valuation

Mortality rates for healthy participants were based on the RP-2000 Combined Healthy Mortality Table projected to 2013 with Scale AA, set back one year for females (no age setback for males). For disabled participants, mortality rates were based on the RP-2000 Disabled Retiree Table projected to 2013 with Scale AA, set forward three years.

Actuarial assumptions used in the June 30, 2015 valuation were based on the results of the experience review completed in 2013.

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

The following was the PERS Board adopted policy target asset allocation as of June 30, 2015:

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

*As of June 30, 2015, PERS' long-term inflation assumption was 3.5%

Discount Rate

The discount rate used to measure the total pension liability was 8.00% as of June 30, 2015. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, the pension plan's fiduciary net position at June 30, 2015, was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2015.

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2016

NOTE 17 – System Pension Plans (continued):

Pension Liability Discount Rate Sensitivity

The following represents the System's proportionate share of the net pension liability calculated using the discount rate of 8.00%, as well as what the System's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.00%) or 1-percentage-point higher (9.00%) than the current rate:

	<u>1% Decrease (7.00%)</u>	<u>Discount Rate (8.00%)</u>	<u>1% Increase (9.00%)</u>
NSHE's proportional share of the net pension liability	\$494,790	\$324,708	\$183,273

Pension plan fiduciary net position

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

NOTE 18 – System Postemployment Benefits Other than Pensions:

In June 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' year 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, 2014, is \$1,427,000. 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 year ended June 30, 2016 was approximately \$12,178, equal to the required contribution for the year.

NOTE 19 – System Commitments and Contingent Liabilities:

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

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

The System is self-insured for its unemployment insurance liability. The System is billed by the State each quarter based on the actual unemployment benefits paid by the State. Each year the System budgets resources to pay for the projected expenditures. The amount of future benefits payments to claimants and the resulting liability to the System cannot be reasonably determined as of June 30, 2016.

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

The estimated cost to complete property authorized or under construction at June 30, 2016 is \$122,494. These costs will be financed by State appropriations, private donations, available resources and/or long-term borrowings.

The Board of Regents, at its March 4, 2016 meeting, approved the issuance of a Promissory Note in an amount up to \$5,000. The authorized note is expected to be issued in calendar year 2017.

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2016

NOTE 20 – Risk Management:

The System is an entity created by the Constitution of the State of Nevada. The System transfers its tort liabilities to the Tort Claims Fund of the State of Nevada (State). The State purchases an excess liability policy in the amount of \$15,000 excess of a \$2,000 self-insured retention (SIR).

The System purchases the following commercial insurance:

Coverage for direct physical loss or damage to the System's property with limits of \$500,000 per occurrence and a \$500 per occurrence deductible with an aggregate deductible of \$1,000.

Worker's compensation (foreign and domestic) with statutory limits excess of a \$750 SIR.
Crime & Fidelity (employee dishonesty) with limits of \$1,250 and a deductible of \$100.

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

The System purchases other commercial insurance for incidental exposures where prudent. The amount of claim settlements did not exceed the insurance coverage for any of the past three years. The System is charged an assessment to cover its portion of the State's cost of the Tort Claims fund.

NOTE 21 – Subsequent Events:

The Board of Regents, at its September 9, 2016 meeting, approved a resolution authorizing the issuance of up to \$14,800 of universities revenue bonds. The System issued the bonds in October 2016.

NOTE 22– Functional Classification of System Expenses:

The following is the functional classifications of expenses as reported on the Statement of Revenues, Expenses and Changes in Net Position for the year ended June 30, 2016.

Instruction	\$ 574,121
Research	113,307
Public service	60,401
Academic support	149,450
Institutional support	175,920
Student services	142,799
Operation and maintenance of plant	123,610
Scholarships and fellowships	91,220
Auxiliary enterprises	89,120
Depreciation	<u>98,669</u>
Total	<u>\$1,618,617</u>

NOTE 23 – System Related Organizations:

As described in Note 1, the System Related Organizations columns in the financial statements include the financial data of the System's discretely presented campus foundations and ICS. 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:

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2016

NOTE 23 - System Related Organizations (continued):

NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS
NET POSITION AS OF JUNE 30, 2016

	UNR Foundation	UNR AAUN	Integrated Clinical Services, Inc.	DRI Foundation	DRI Research Park	TMCC Foundation	WNC Foundation	GBC Foundation
ASSETS								
<i>Current Assets</i>								
Cash and cash equivalents	\$ 25,908	\$ 232	\$ 4,577	\$ 403	\$ 1	\$ 3,822	\$ 653	\$ 1,436
Short-term investments	174,866	6,606	3,191	-	-	-	-	271
Other current assets	22,996	871	12,453	17	-	1,168	15	358
Total Current Assets	223,770	7,709	20,221	420	1	4,990	668	2,065
<i>Noncurrent Assets</i>								
Restricted investments	-	-	-	-	-	397	2,245	5,901
Endowment investments	28,953	-	-	-	-	-	-	-
Capital assets, net	55	52	806	486	-	-	-	-
Other noncurrent assets	17,801	-	-	-	-	10	3	451
Total Noncurrent Assets	46,809	52	806	486	-	407	2,248	6,352
TOTAL ASSETS	270,579	7,761	21,027	906	1	5,397	2,916	8,417
LIABILITIES								
<i>Current Liabilities</i>								
Due to affiliates	2,838	550	11,283	-	-	-	-	8
Current portion of long-term debt	-	-	63	-	-	-	-	-
Other current liabilities	2,520	5	6,749	2	3	4,663	-	30
Total Current Liabilities	5,358	555	18,095	2	3	4,663	-	38
<i>Noncurrent Liabilities</i>								
Long-term debt	-	-	136	-	-	-	-	-
Other noncurrent liabilities	1,953	-	-	-	111	-	-	-
Total Noncurrent Liabilities	1,953	-	136	-	111	-	-	-
TOTAL LIABILITIES	7,311	555	18,231	2	114	4,663	-	38
DEFERRED INFLOWS OF RESOURCES								
Endowment pledge donations, net	6,968	-	-	-	-	-	-	-
Deferred lease revenue	-	-	-	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	6,968	-	-	-	-	-	-	-
NET POSITION								
Net investment in capital assets	55	52	608	486	-	-	-	-
Restricted - Nonexpendable	136,259	2,330	-	-	-	399	-	4,227
Restricted - Expendable	105,397	4,038	-	-	-	-	2,853	3,147
Unrestricted	14,589	786	2,188	418	(113)	335	63	1,005
TOTAL NET POSITION	\$ 256,300	\$ 7,206	\$ 2,796	\$ 904	\$ (113)	\$ 734	\$ 2,916	\$ 8,379

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2016

NOTE 23 - System Related Organizations (continued):

NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS
NET POSITION AS OF JUNE 30, 2016 (continued)

	UNLV Research Foundation		Rebel Golf Foundation		UNLV Alumni Association		UNLV Rebel Football Foundation		UNLV Soccer Foundation		Singapore Unlimited Foundation		NSC Foundation		System Related Organizations		Total
ASSETS																	
<i>Current Assets</i>																	
Cash and cash equivalents	\$ 10,255	\$ 209	\$ 471	\$ 18	\$ 340	\$ 471	\$ 18	\$ 131	\$ 6,274	\$ 313	\$ 820	\$ 55,863					
Short-term investments	36,009	2,042	4,813	1,023	1,897	1,023				2,960	634	234,312					
Other current assets	19,885	921	122		74				57	90	1,090	60,117					
Total Current Assets	66,149	3,172	5,406	1,041	2,311	1,041	131	6,331	3,363	2,544	350,292						
<i>Noncurrent Assets</i>																	
Restricted investments	54,398	-	-	-	-	-	-	-	-	-	1,038	63,979					
Endowment investments	156,556	-	-	105	-	-	-	-	-	2,613	-	188,227					
Capital assets, net	445	4,377	-	-	99	-	-	-	-	-	-	6,320					
Other noncurrent assets	55,700	-	-	-	146	-	-	-	-	39	5,998	80,148					
Total Noncurrent Assets	267,099	4,377	5,406	105	245	105	131	6,331	2,652	7,036	338,674						
TOTAL ASSETS	333,248	7,549	5,406	1,146	2,556	1,146	131	6,331	6,015	9,580	688,966						
LIABILITIES																	
<i>Current Liabilities</i>																	
Due to affiliates	106	-	-	-	-	-	-	-	-	22	-	14,807					
Current portion of long-term debt	-	-	-	-	-	-	-	-	-	-	-	63					
Other current liabilities	2,464	299	49	-	2	-	-	21	60	17	16,884						
Total Current Liabilities	2,570	299	49	-	2	-	21	82	17	17	31,754						
<i>Noncurrent Liabilities</i>																	
Long-term debt	-	-	-	-	-	-	-	-	-	-	-	136					
Other noncurrent liabilities	622	323	14	-	-	-	-	-	-	-	-	3,023					
Total Noncurrent Liabilities	622	323	14	-	-	-	-	-	-	-	3,159						
TOTAL LIABILITIES	3,192	622	63	-	2	-	21	82	17	17	34,913						
DEFERRED INFLOWS OF RESOURCES																	
Endowment pledge donations, net	4,055	-	-	-	-	-	-	-	-	-	-	11,023					
Deferred lease revenue	-	4,077	-	-	-	-	-	-	-	-	-	4,077					
TOTAL DEFERRED INFLOWS OF RESOURCES	4,055	4,077	-	-	-	-	-	-	-	-	-	15,100					
NET POSITION																	
Net investment in capital assets	201	3,891	-	-	99	-	-	-	-	-	-	5,392					
Restricted - Nonexpendable	149,190	-	-	47	-	-	-	-	2,643	1,046	296,141						
Restricted - Expendable	172,358	-	-	58	21	-	-	-	2,120	8,166	298,158						
Unrestricted	4,252	(1,041)	5,343	1,041	2,434	1,041	131	6,310	1,170	351	39,262						
TOTAL NET POSITION	\$ 326,001	\$ 2,850	\$ 5,343	\$ 1,146	\$ 2,554	\$ 1,146	\$ 131	\$ 6,310	\$ 5,933	\$ 9,563	\$ 638,953						

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000s)
FOR THE YEAR ENDED JUNE 30, 2016

NOTE 23 - System Related Organizations (continued):

NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS
REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2016

	UNR Foundation	UNR AAUN	Integrated Clinical Services, Inc.	DRI		TMCC Foundation	WNC Foundation	GBC Foundation
				DRI Foundation	Research Park			
Operating Revenues								
Patient revenue	\$ -	\$ -	\$ 52,135	\$ -	\$ -	\$ -	\$ -	\$ -
Contract revenue	-	-	9,815	-	-	-	-	-
Contributions	34,468	-	-	1,195	-	4,703	318	331
Campus support	3,804	-	-	149	53	193	189	15
Other operating revenues	3,200	-	2,908	110	3	122	22	107
Total Operating Revenues	41,472	-	64,858	1,454	56	5,018	529	453
Operating Expenses								
Program expenses, System Related Organizations	(38,715)	(419)	(21,766)	-	-	-	(462)	(129)
Depreciation	-	(28)	(234)	-	-	-	-	-
Other operating expenses	(4,619)	-	(22,658)	(468)	(53)	(345)	(217)	(184)
Total Operating Expenses	(43,334)	(447)	(44,658)	(468)	(53)	(345)	(679)	(313)
Operating Income (Loss)	(1,862)	(447)	20,200	986	3	4,673	(150)	140
Nonoperating Revenues (Expenses)								
Payments to System campuses and divisions	-	-	(25,981)	(936)	-	(4,724)	-	(540)
Other nonoperating revenues (expenses)	5,003	(1)	148	(2)	-	(91)	46	44
Total Nonoperating Revenues (Expenses)	5,003	(1)	(25,833)	(938)	-	(4,815)	46	(496)
Income (Loss) before other revenue (expenses)	3,141	(448)	(5,633)	48	3	(142)	(104)	(356)
Other Revenues (Expenses)								
Additions to permanent endowments	5,938	-	-	-	-	-	-	114
Other Foundation expenses	-	-	-	-	-	-	-	-
Total Other Revenues (Expenses)	5,938	-	-	-	-	-	-	114
Increase (Decrease) in Net Position	9,079	(448)	(5,633)	48	3	(142)	(104)	(242)
NET POSITION								
Net position - beginning of year	247,221	7,654	8,429	856	(116)	876	3,020	8,621
Net position - end of year	\$ 256,300	\$ 7,206	\$ 2,796	\$ 904	\$ (113)	\$ 734	\$ 2,916	\$ 8,379

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000s)
FOR THE YEAR ENDED JUNE 30, 2016

NOTE 23 - System Related Organizations (continued):

NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS
REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2016 (continued)

	UNLV Foundation	UNLV Research Foundation	Rebel Golf Foundation	UNLV Alumni Association	UNLV Rebel Football Foundation	Soccer Foundation	UNLV Singapore Unlimited	CSN Foundation	NSC Foundation	System Related Organizations	Total
Operating Revenues											
Patient revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,135
Contract revenue	-	-	-	-	-	-	-	-	-	-	9,815
Contributions	40,181	169	30	1,126	1	133	-	899	7,214	90,768	90,768
Campus support	3,139	-	-	-	-	-	-	-	-	-	7,542
Other operating revenues	885	42	181	171	108	-	1,187	94	15	9,155	9,155
Total Operating Revenues	44,205	211	211	1,297	109	133	1,187	993	7,229	169,415	169,415
Operating Expenses											
Program expenses, System Related Organization:	-	-	(298)	(774)	(151)	-	-	-	-	-	(62,714)
Depreciation	(56)	(126)	-	(42)	-	-	-	-	-	-	(486)
Other operating expenses	(9,202)	(703)	(112)	(557)	(16)	(2)	(704)	(535)	(389)	(40,764)	(40,764)
Total Operating Expenses	(9,258)	(829)	(410)	(1,373)	(167)	(2)	(704)	(535)	(389)	(103,964)	(103,964)
Operating Income (Loss)	34,947	(618)	(199)	(76)	(58)	131	483	458	6,840	65,451	65,451
Nonoperating Revenues (Expenses)											
Payments to System campuses and divisions	(23,846)	-	-	-	-	-	-	(723)	(535)	(57,285)	(57,285)
Other nonoperating revenues (expenses)	2,179	24	(170)	(14)	(21)	-	-	(132)	-	7,013	7,013
Total Nonoperating Revenues (Expenses)	(21,667)	24	(170)	(14)	(21)	-	-	(855)	(535)	(50,272)	(50,272)
Income (Loss) before other revenue (expenses)	13,280	(594)	(369)	(90)	(79)	131	483	(397)	6,305	15,179	15,179
Other Revenues (Expenses)											
Additions to permanent endowments	5,147	-	-	-	-	-	-	27	18	11,244	11,244
Other Foundation expenses	-	-	-	-	-	-	(9)	-	-	(9)	(9)
Total Other Revenues (Expenses)	5,147	-	-	-	-	-	(9)	27	18	11,235	11,235
Increase (Decrease) in Net Position	18,427	(594)	(369)	(90)	(79)	131	474	(370)	6,323	26,414	26,414
NET POSITION											
Net position - beginning of year	307,574	3,444	5,712	2,644	1,225	-	5,836	6,303	3,240	612,539	612,539
Net position - end of year	\$ 326,001	\$ 2,850	\$ 5,343	\$ 2,554	\$ 1,146	\$ 131	\$ 6,310	\$ 5,933	\$ 9,563	\$ 638,953	\$ 638,953

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2016

NOTE 23 - System Related Organizations (continued):

UNR Foundation:

Cash and cash equivalents at June 30, 2016, consists of:

Cash	\$ 2,133
Money market funds	<u>23,775</u>
	<u>\$25,908</u>

The fair value of investments at June 30, 2016, are as follows:

Equity Investments	\$ 779
Commingled funds	175,479
Certificates of deposit	12,064
U.S. Government Securities	<u>15,497</u>
	<u>\$203,819</u>

At June 30, 2016, the Foundation investments had the following maturities:

	Fair Value	Investment Maturities (in Year)		
		Less than 1	1 - 5	6 - 10
Equity investments	\$ 779	\$ 779	\$ -	\$ -
Commingled funds	175,479	153,581	11,610	10,288
Certificates of deposit	12,064	5,116	6,948	-
U.S. Government securities	<u>15,497</u>	<u>15,390</u>	<u>107</u>	<u>-</u>
	<u>\$203,819</u>	<u>\$174,866</u>	<u>\$18,665</u>	<u>\$10,288</u>

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

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

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

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

Investment Program Strategy

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

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2016

NOTE 23 - System Related Organizations (continued):

Asset Allocation Targets and Ranges

	<i>Min Wt.</i>	<i>Target Wt.</i>	<i>Max Wt.</i>
<i>Equities</i>	30%	40%	50%
<i>Global Equities</i>	25%	30%	35%
<i>Private Markets</i>	5%	10%	15%
<i>Fixed Income</i>	32%	40%	48%
<i>Core US Fixed Income</i>	12%	15%	18%
<i>High Yield Fixed Income</i>	10%	15%	20%
<i>Alternative Debt</i>	5%	10%	15%
<i>Alternatives</i>	12%	20%	28%
<i>Real Estate</i>	0%	10%	15%
<i>Real Assets</i>	7%	10%	13%
<i>Cash</i>	0%	0%	5%

Investment Risk Factors

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

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of an organization's investment in a single issuer. The Foundation restricts investment of cash and cash equivalents and investments to financial institutions with high credit standing, and the Foundation currently purchases certificates of deposit of less than \$250 per bank or institution. Commercial paper is limited to a maximum of 10% of the total cash and cash equivalents available. The Foundation has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash and cash equivalents and investments.

Credit Risk

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

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

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.

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2016

NOTE 23 - System Related Organizations (continued):

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, 2016, the Foundation's bank balances totaled \$25,220. Of this balance, \$1,621 was covered by depository insurance and/or collateralized and \$20,520 is held by State Street Government Securities and subject to their investment policies. The remaining \$3,080 was uninsured and uncollateralized and, as a result, was subject to custodial credit risk at June 30, 2016.

Redemption Notice

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

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.

Commitments

As of June 30, 2016, the Foundation has committed to acquire approximately \$11.9 million in comingled funds.

Fair Value Measurements

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

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

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

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

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

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

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

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2016

NOTE 23 - System Related Organizations (continued):

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

Assets measured at fair value on a recurring basis at June 30, 2016 are:

	Level 1	Level 3	NAV	Total
Investments				
Commingled funds	\$55,166	\$ -	\$120,313	\$175,479
Equity Securities	779	-	-	779
Certificates of deposit	12,064	-	-	12,064
U.S. Government Securities	15,497	-	-	15,497
	<u>\$83,506</u>	<u>\$ -</u>	<u>\$120,313</u>	<u>\$203,819</u>
Residual interest in trusts				
Commingled funds	\$ -	\$ -	\$ 724	\$ 724
Real estate	-	1,417	-	1,417
	<u>\$ -</u>	<u>\$1,417</u>	<u>\$ 724</u>	<u>\$ 2,141</u>

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

UNLV Foundation:

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

Investment income consists of the following at June 30 2016:

Interest and dividends	\$2,856
Realized gains, net	(394)
Unrealized (losses) gains, net	(721)
	<u>\$1,741</u>

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 \$661 for the year ended June 30, 2016, was netted against interest and dividends on the accompanying Statements of Support and Revenues, Expenses and Changes in Net Position. Investments are recorded on the date of the trade.

Investments include the following at June 30, 2016:

Mutual funds	\$ 28,036
Certificates of deposit	2,037
Equities	11,288
Collateralized securities	21,942
U.S. government obligations	35,097
U.S. corporate bonds	28,153
Alternative investments	114,405
Non-U.S. corporate bonds	6,005
Total marketable securities at fair value	<u>\$246,963</u>

As of June 30, 2016, the UNLV Foundation is committed to acquire approximately \$89 in additional alternative investments in future periods related to the UNLV Foundation's investment in Special Situation Partners.

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2016

NOTE 23 - System Related Organizations (continued):

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, 2016, the total balance for the UNLV Foundations cash and money market funds was \$10,255. Of this balance, \$817 was covered by the Federal Deposit Insurance Corporation, and \$9,438 was uninsured.

Credit Risk

Credit risk is the risk that an issuer will not fulfill its obligations. The UNLV Foundation reduces its exposure to credit risk with policy guidelines that instruct money managers to purchase securities rated investment grade or better. However, up to 25% of the fixed-income portfolios may be allocated to below investment grade. The credit ratings of fixed income investments at June 30, 2016 follow:

	<u>Total</u>	<u>AAA</u>	<u>AA</u>	<u>A</u>	<u>BBB</u>	<u>Below Investment Grade</u>
Collateralized securities	\$ 21,942	\$ 17,482	\$ 2,927	\$ 822	\$ 711	\$ -
U.S. corporate bonds	28,153	100	1,823	3,816	16,842	5,572
Non-U.S. corporate bonds	6,005	505	773	1,884	2,317	526

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

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

Interest Rate Risk

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

For investments in donor-restricted endowment funds, the UNLV Foundation uses the Barclays Aggregate Bond Index average as the benchmark; maturity as of June 30, 2016, was 7.61 years. The fixed-income portfolio's average maturity was 8.76 years. Interest rates range from 2.27% to 3.21%.

For investments in donor-restricted expendable funds, the UNLV Foundation uses the Barclays Aggregate Index average as the benchmark; maturity as of June 30, 2016, was 7.7 years. The fixed income-portfolio's average maturity was 7.7 years. Interest rates range from 0.40% to 9.80%.

	<u>Maturity Under 1 Year</u>	<u>Maturity 1 - 5 Years</u>	<u>Maturity 5 - 10 Years</u>	<u>Maturity Over 10 Years</u>	<u>Total</u>
Mutual funds	\$24,207	\$ 3,829	\$ -	\$ -	\$ 28,036
Certificates of deposit	452	1,585	-	-	2,037
Collateralized securities	208	5,355	889	15,490	21,942
U.S. government obligations	6,783	18,509	4,145	5,660	35,097
U.S. corporate bonds	3,662	11,737	7,490	5,264	28,153
Non-U.S. corporate bonds	697	3,480	1,019	809	6,005
Investment in securities at fair value	<u>\$36,009</u>	<u>\$44,495</u>	<u>\$13,543</u>	<u>\$27,223</u>	<u>\$121,270</u>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2016

NOTE 23 - System Related Organizations (continued):

Foreign Currency Risk

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

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

Fair Value Measurements

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

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

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

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

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

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

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

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

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

NEVADA SYSTEM OF HIGHER EDUCATION

**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2016**

NOTE 23 - System Related Organizations (continued):

Assets measured at fair value on a recurring basis at June 30, 2016 are:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>NAV</u>	<u>Total</u>
<u>Investments</u>					
Alternative investment	\$ -	\$ -	\$ -	\$114,405	\$114,405
Mutual funds	28,036	-	-	-	28,036
Collateralized securities	-	21,942	-	-	21,942
U.S. corporate bonds	28,153	-	-	-	28,153
Non-U.S. corporate bonds	6,006	-	-	-	6,006
Equities	11,288	-	-	-	11,288
Certificate of deposit	2,036	-	-	-	2,036
U.S. Government obligations	<u>35,097</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,097</u>
	<u>\$110,616</u>	<u>\$21,942</u>	<u>\$ -</u>	<u>\$114,405</u>	<u>\$246,963</u>
<u>Investment in real estate</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$7,600</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Assets held in charitable Remainder trusts</u>					
Equities	<u>\$ -</u>	<u>\$ -</u>	<u>\$7,223</u>	<u>\$ -</u>	<u>\$ 7,223</u>

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REQUIRED SUPPLEMENTARY INFORMATION

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
System's proportion of the net pension liability	2.83%	2.81%	(Historical information prior to the implementation of GASB 67/68 is not required)							
System's proportionate share of the net pension liability	\$324,708	\$ 292,841								
System's covered-employee payroll	\$ 165,653	\$ 162,250								
System's proportionate share of the net pension liability as a percentage of its covered-employee payroll	196.02%	180.49%								
PERS fiduciary net position as a percentage of the total pension liability	302.03%	322.16%								

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

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Contractually required contribution	\$ 33,124	\$ 29,901	(Historical information prior to the implementation of GASB 67/68 is not required)							
Contributions in relation to the contractually required contribution	(35,756)	(29,901)								
Contribution deficiency (excess)	<u>\$ (2,632)</u>	<u>\$ -</u>								
System's covered-employee payroll	\$ 171,007	\$ 165,653								
Contributions as a percentage of covered-employee payroll	19.37%	18.05%								

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SUPPLEMENTAL INFORMATION

NEVADA SYSTEM OF HIGHER EDUCATION
 COMBINING SCHEDULE OF NET POSITION (in \$1,000's)
 AS OF JUNE 30, 2016

<u>ASSETS</u>	<u>UNR</u>	<u>System Admin</u>	<u>DRI</u>	<u>TMCC</u>
Current Assets				
Cash and cash equivalents	\$ 11,283	\$ 79,329	\$ 6,210	\$ 6,342
Restricted cash and cash equivalents	-	-	136	-
Short-term investments	111,756	26,604	22,945	24,635
Accounts receivable, net	37,269	1,000	2,739	3,159
Receivable from U.S. Government	19,794	1,767	3,094	1,081
Receivable from State of Nevada	1,085	-	1,146	374
Pledges receivable, net	293	-	-	-
Current portion of loans receivable, net	1,475	-	-	10
Due from related institutions	-	2,585	-	-
Inventories	4,387	-	-	12
Deposits and prepaid expenditures, current	1,681	368	140	15
Other current assets	-	-	-	54
Total Current Assets	<u>189,023</u>	<u>111,653</u>	<u>36,410</u>	<u>35,682</u>
Noncurrent Assets				
Cash held by State Treasurer	3,284	439	46	531
Restricted cash and cash equivalents	102,364	-	-	-
Receivable from State of Nevada	-	-	-	-
Endowment investments	120,765	10,908	28,335	9,428
Deposits and prepaid expenditures	-	-	-	-
Loans receivable, net	5,971	61	-	-
Capital assets, net	779,781	20,787	65,317	63,066
Pledges receivable, net	5,406	-	-	-
Other noncurrent assets	-	155	-	-
Total Noncurrent Assets	<u>1,017,571</u>	<u>32,350</u>	<u>93,698</u>	<u>73,025</u>
TOTAL ASSETS	<u>1,206,594</u>	<u>144,003</u>	<u>130,108</u>	<u>108,707</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>				
Pension related	12,460	1,369	1,097	2,232
Loss on bond refunding	9,099	-	-	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>21,559</u>	<u>1,369</u>	<u>1,097</u>	<u>2,232</u>
<u>LIABILITIES</u>				
Current Liabilities				
Accounts payable	29,019	2,929	802	968
Accrued payroll and related liabilities	27,505	2,662	2,356	3,130
Unemployment insurance and workers' compensation	2,028	49	101	277
Due to State of Nevada	1,288	-	-	-
Due to related institutions	1,978	3,258	154	243
Current portion of compensated absences	12,638	1,317	3,443	1,109
Current portion of long-term debt	11,314	-	801	192
Current portion of obligations under capital leases	137	-	63	-
Accrued interest payable	6,703	-	55	100
Unearned revenue	11,562	92	2,117	967
Funds held in trust for others	2,124	-	392	147
Other current liabilities	20	-	-	-
Total Current Liabilities	<u>106,316</u>	<u>10,307</u>	<u>10,284</u>	<u>7,133</u>
Noncurrent Liabilities				
Refundable advances under federal loan programs	4,913	-	-	-
Compensated absences	7,037	271	554	307
Long-term debt	357,829	-	5,250	4,644
Obligations under capital leases	1,050	-	246	-
Due to State of Nevada	-	-	-	-
Unearned revenue	-	-	-	-
Net pension liability	115,438	10,732	10,656	18,364
Other noncurrent liabilities	-	-	-	-
Total Noncurrent Liabilities	<u>486,267</u>	<u>11,003</u>	<u>16,706</u>	<u>23,315</u>
TOTAL LIABILITIES	<u>592,583</u>	<u>21,310</u>	<u>26,990</u>	<u>30,448</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Pension related	19,829	1,843	1,830	3,154
Gain on bond refunding	415	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>20,244</u>	<u>1,843</u>	<u>1,830</u>	<u>3,154</u>
<u>NET POSITION</u>				
Net investment in capital assets	517,785	17,546	59,093	58,230
Restricted - Nonexpendable	37,893	7,249	20,789	4,785
Restricted - Expendable - Scholarships, research and instruction	75,566	5,319	12,337	5,416
Restricted - Expendable - Loans	5,242	-	-	53
Restricted - Expendable - Capital projects	29,929	556	692	5,492
Restricted - Expendable - Debt service	9,059	-	-	155
Unrestricted	(60,148)	91,549	9,474	3,206
TOTAL NET POSITION	<u>\$ 615,326</u>	<u>\$ 122,219</u>	<u>\$ 102,385</u>	<u>\$ 77,337</u>

<u>WNC</u>	<u>GBC</u>	<u>UNLV</u>	<u>CSN</u>	<u>NSC</u>	<u>Eliminations</u>	<u>TOTAL</u>
\$ 2,611	\$ 1,716	\$ 76,770	\$ 8,936	\$ 2,676	\$ -	\$ 195,873
-	-	-	-	-	-	136
4,204	6,467	296,355	45,181	9,525	-	547,672
1,168	527	4,561	4,829	1,762	-	57,014
516	402	10,134	1,847	326	-	38,961
500	474	1,873	278	109	-	5,839
-	-	-	-	-	-	293
4	2	350	-	-	-	1,841
-	-	3,258	-	-	(5,843)	-
-	-	1,955	389	-	-	6,743
-	14	5,515	1,414	139	-	9,286
-	-	-	-	-	-	54
<u>9,003</u>	<u>9,602</u>	<u>400,771</u>	<u>62,874</u>	<u>14,537</u>	<u>(5,843)</u>	<u>863,712</u>
305	232	3,560	247	20	-	8,664
-	-	19,272	3,571	-	-	125,207
-	-	24,217	145	-	-	24,362
236	413	49,715	5,636	-	-	225,436
-	-	343	44	-	-	387
1	-	2,776	-	-	-	8,809
31,095	37,019	874,252	195,280	71,004	-	2,137,601
-	-	-	-	-	-	5,406
-	-	-	-	-	-	155
<u>31,637</u>	<u>37,664</u>	<u>974,135</u>	<u>204,923</u>	<u>71,024</u>	<u>-</u>	<u>2,536,027</u>
<u>40,640</u>	<u>47,266</u>	<u>1,374,906</u>	<u>267,797</u>	<u>85,561</u>	<u>(5,843)</u>	<u>3,399,739</u>
1,064	889	10,969	5,232	444	-	35,756
-	-	5,604	-	-	-	14,703
<u>1,064</u>	<u>889</u>	<u>16,573</u>	<u>5,232</u>	<u>444</u>	<u>-</u>	<u>50,459</u>
599	200	18,044	3,465	706	-	56,732
1,106	1,056	29,605	9,068	1,738	-	78,226
100	185	1,760	584	79	-	5,163
-	-	2,196	-	-	-	3,484
104	97	9	-	-	(5,843)	-
604	395	10,593	2,634	550	-	33,283
-	153	8,962	971	-	-	22,393
-	-	-	-	3,383	-	3,583
-	2	4,334	11	-	-	11,205
-	101	20,454	4,577	1,080	-	40,950
168	50	1,519	415	25	-	4,840
-	-	-	-	-	-	20
<u>2,681</u>	<u>2,239</u>	<u>97,476</u>	<u>21,725</u>	<u>7,561</u>	<u>(5,843)</u>	<u>259,879</u>
-	-	3,343	-	-	-	8,256
93	228	6,005	1,449	578	-	16,522
-	719	239,464	6,223	-	-	614,129
-	-	-	-	47,062	-	48,358
-	-	-	-	-	-	-
-	-	1,150	-	-	-	1,150
8,837	7,485	102,608	46,142	4,446	-	324,708
-	-	350	-	669	-	1,019
<u>8,930</u>	<u>8,432</u>	<u>352,920</u>	<u>53,814</u>	<u>52,755</u>	<u>-</u>	<u>1,014,142</u>
<u>11,611</u>	<u>10,671</u>	<u>450,396</u>	<u>75,539</u>	<u>60,316</u>	<u>(5,843)</u>	<u>1,274,021</u>
1,518	1,286	19,310	8,683	837	-	58,290
-	-	-	-	-	-	415
<u>1,518</u>	<u>1,286</u>	<u>19,310</u>	<u>8,683</u>	<u>837</u>	<u>-</u>	<u>58,705</u>
31,095	36,146	631,430	195,280	20,558	-	1,567,163
236	418	12,038	2,445	-	-	85,853
(20)	452	42,741	6,799	300	-	148,910
-	35	842	-	-	-	6,172
485	1,857	37,390	3,963	33	-	80,397
-	(2)	6,909	-	5,081	-	21,202
(3,221)	(2,708)	190,423	(19,680)	(1,120)	-	207,775
<u>\$ 28,575</u>	<u>\$ 36,198</u>	<u>\$ 921,773</u>	<u>\$ 188,807</u>	<u>\$ 24,852</u>	<u>-</u>	<u>\$ 2,117,472</u>

NEVADA SYSTEM OF HIGHER EDUCATION
COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2016

	<u>UNR</u>	<u>System Admin</u>	<u>DRI</u>	<u>TMCC</u>
Operating Revenues				
Student tuition and fees (net of scholarship allowance of \$138,976)	\$ 126,160	\$ -	\$ -	\$ 16,345
Federal grants and contracts	87,760	629	24,178	5,433
State grants and contracts	18,816	60	4,099	1,533
Local grants and contracts	28,652	-	577	-
Other grants and contracts	16,461	176	4,892	179
Campus support	-	-	-	-
Sales and services of educational departments (including \$25,875 from System Related Organizations)	60,775	2,448	-	994
Sales and services of auxiliary enterprises (net of scholarship allowance of \$5,614)	43,891	-	-	1,295
Interest earned on loans receivable	150	-	-	2
Other operating revenues	9,687	7,910	1,404	277
Total Operating Revenues	<u>392,352</u>	<u>11,223</u>	<u>35,150</u>	<u>26,058</u>
Operating Expenses				
Employee compensation and benefits	(390,789)	(18,113)	(30,296)	(46,024)
Utilities	(12,236)	(827)	(843)	(923)
Supplies and services	(148,946)	(23,789)	(10,891)	(13,090)
Scholarships and fellowships	(12,123)	(238)	-	(8,310)
Depreciation	(32,334)	(3,916)	(5,067)	(3,470)
Other operating expenses	-	-	-	-
Total Operating Expenses	<u>(596,428)</u>	<u>(46,883)</u>	<u>(47,097)</u>	<u>(71,817)</u>
Operating Income (Loss)	<u>(204,076)</u>	<u>(35,660)</u>	<u>(11,947)</u>	<u>(45,759)</u>
Nonoperating Revenues (Expenses)				
State appropriations	166,473	21,258	7,369	30,535
Transfers to/from System Administration	3,342	(10,724)	543	458
Gifts (including \$47,818 from System Related Organizations)	28,105	-	825	794
Investment income (loss), net	(2,797)	(240)	(770)	(131)
Gain (loss) on disposal of capital assets	204	(202)	(75)	(148)
Interest expense	(14,152)	(99)	(447)	(162)
Other nonoperating revenues	5,927	(127)	-	(123)
Federal grants and contracts	21,110	-	-	10,547
Total Nonoperating Revenues	<u>208,212</u>	<u>9,866</u>	<u>7,445</u>	<u>41,770</u>
Income (Loss) Before Other Revenue (Expenses)	<u>4,136</u>	<u>(25,794)</u>	<u>(4,502)</u>	<u>(3,989)</u>
Other Revenues (Expenses)				
State appropriations restricted for capital purposes	4,956	300	415	843
Capital grants and gifts (including \$21,695 from System Related Organizations)	15,540	-	136	6,314
Additions to permanent endowments (including \$100 from System Related Organizations)	46	-	1	84
Total Other Revenues	<u>20,542</u>	<u>300</u>	<u>552</u>	<u>7,241</u>
Increase (Decrease) in Net Position	<u>24,678</u>	<u>(25,494)</u>	<u>(3,950)</u>	<u>3,252</u>
NET POSITION				
Net position - beginning of year	590,648	147,713	106,335	74,085
Net position - end of year	<u>\$ 615,326</u>	<u>\$ 122,219</u>	<u>\$ 102,385</u>	<u>\$ 77,337</u>

<u>WNC</u>	<u>GBC</u>	<u>UNLV</u>	<u>CSN</u>	<u>NSC</u>	<u>Eliminations</u>	<u>TOTAL</u>
\$ 4,358	\$ 5,234	\$ 187,211	\$ 45,753	\$ 9,621	\$ -	\$ 394,682
3,482	2,749	43,869	5,534	1,296	(9,234)	165,696
1,426	414	17,433	2,569	687	(36)	47,001
48	-	394	-	10	-	29,681
-	1,301	2,137	5	114	-	25,265
8	-	-	-	-	-	8
156	416	26,791	1,493	25	-	93,098
957	547	50,242	2,022	112	-	99,066
-	-	65	-	-	-	217
257	5	10,571	486	388	-	30,985
<u>10,692</u>	<u>10,666</u>	<u>338,713</u>	<u>57,862</u>	<u>12,253</u>	<u>(9,270)</u>	<u>885,699</u>
(19,387)	(17,536)	(374,600)	(118,880)	(20,587)	-	(1,036,212)
(564)	(685)	(12,241)	(3,241)	(482)	-	(32,042)
(6,409)	(3,715)	(119,279)	(38,892)	(8,059)	9,270	(363,800)
(3,593)	(2,334)	(28,501)	(29,672)	(2,825)	-	(87,596)
(1,414)	(1,957)	(36,179)	(11,905)	(2,427)	-	(98,669)
(298)	-	-	-	-	-	(298)
<u>(31,665)</u>	<u>(26,227)</u>	<u>(570,800)</u>	<u>(202,590)</u>	<u>(34,380)</u>	<u>9,270</u>	<u>(1,618,617)</u>
<u>(20,973)</u>	<u>(15,561)</u>	<u>(232,087)</u>	<u>(144,728)</u>	<u>(22,127)</u>	<u>-</u>	<u>(732,918)</u>
13,050	12,230	183,693	90,479	14,881	-	539,968
351	131	4,670	1,103	126	-	-
423	619	20,785	527	513	-	52,591
15	18	1,260	10	53	-	(2,582)
(35)	(96)	(3,961)	(10)	-	-	(4,323)
-	(15)	(7,128)	(107)	(2,410)	-	(24,520)
-	10	(578)	-	4	-	5,113
5,173	2,298	36,991	41,750	5,291	-	123,160
<u>18,977</u>	<u>15,195</u>	<u>235,732</u>	<u>133,752</u>	<u>18,458</u>	<u>-</u>	<u>689,407</u>
<u>(1,996)</u>	<u>(366)</u>	<u>3,645</u>	<u>(10,976)</u>	<u>(3,669)</u>	<u>-</u>	<u>(43,511)</u>
485	295	29,318	2,271	178	-	39,061
-	-	4,413	236	34	-	26,673
-	-	5	187	-	-	323
<u>485</u>	<u>295</u>	<u>33,736</u>	<u>2,694</u>	<u>212</u>	<u>-</u>	<u>66,057</u>
<u>(1,511)</u>	<u>(71)</u>	<u>37,381</u>	<u>(8,282)</u>	<u>(3,457)</u>	<u>-</u>	<u>22,546</u>
30,086	36,269	884,392	197,089	28,309	-	2,094,926
<u>\$ 28,575</u>	<u>\$ 36,198</u>	<u>\$ 921,773</u>	<u>\$ 188,807</u>	<u>\$ 24,852</u>	<u>\$ -</u>	<u>\$ 2,117,472</u>

Nevada System of Higher Education
Supplementary Schedule of Expenditures of Federal Awards
Final Fiscal Year 16 through June 30, 2016



	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
CCDF Cluster												
Department Of Health And Human Services												
Administration For Children And Families												
Pass Through Department of Health and Human Services - NV Early Intervention Services FY15 - Child Care and Development Block Grant - Contract No.: 3208-40-7071	93.575	-	-	-	-	-	13,361	-	-	-	13,361	-
Pass Through Department of Health and Human Services - NV Early Intervention Services FY16 - Child Care and Development Block Grant - Contract No.: 3208-40-7071	93.575	-	-	-	-	-	19,583	-	-	-	19,583	-
Pass Through NV DHHS -Child Care and Development Block Grant - Contract No.: 15021	93.575	-	4,577	-	-	-	-	-	-	-	4,577	-
Pass Through NV-DEPT OF EDUCATION - Child Care and Development Block Grant - Contract No.: #14130	93.575	16,483	-	-	-	-	-	-	-	-	16,483	-
Pass Through NV-DEPT OF EDUCATION - Child Care and Development Block Grant - Contract No.: 15700	93.575	141,252	-	-	-	-	-	-	-	-	141,252	-
Total for 93.575		157,735	4,577	-	-	-	32,944	-	-	-	195,256	-
Pass Through CHILDREN'S CABINET -Child Care Mandatory and Matching Funds of the Child Care and Development Fund - Contract No.: OSP-1500016	93.596	(4,548)	-	-	-	-	-	-	-	-	(4,548)	-
Pass Through CHILDREN'S CABINET -Child Care Mandatory and Matching Funds of the Child Care and Development Fund - Contract No.: OSP-1501008	93.596	228,983	-	-	-	-	-	-	-	-	228,983	-
Total for 93.596		224,435	-	-	-	-	-	-	-	-	224,435	-
Total for Administration For Children And Families		382,170	4,577	-	-	-	32,944	-	-	-	419,691	-
Total for Department Of Health And Human Services		382,170	4,577	-	-	-	32,944	-	-	-	419,691	-
CCDF Cluster		382,170	4,577	-	-	-	32,944	-	-	-	419,691	-

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Child Nutrition Cluster												
Department Of Agriculture												
Food And Nutrition Service												
Pass Through NV DEPT OF AGRICULTURE - Special Milk Program for Children - Contract No.: M-102200-10	10.556	-	2,702	-	-	-	-	-	-	-	2,702	-
Total for 10.556		-	2,702	-	-	-	-	-	-	-	2,702	-
Direct -Summer Food Service Program for Children	10.559	11,890	-	-	-	-	-	-	-	-	11,890	-
Direct -Summer Food Service Program for Children	10.559	3,379	-	-	-	-	-	-	-	-	3,379	-
Pass Through NV DEPT OF EDUCATION - Summer Food Service Program for Children - Contract No.: N/A	10.559	-	25,409	-	-	-	-	-	-	-	25,409	-
Pass Through NV DEPT OF EDUCATION - Summer Food Service Program for Children - Contract No.: S0142	10.559	-	17,661	-	-	-	-	-	-	-	17,661	-
Total for 10.559		15,269	43,070	-	-	-	-	-	-	-	58,339	-
Total for Food And Nutrition Service		15,269	45,772	-	-	-	-	-	-	-	61,041	-
Total for Department Of Agriculture		15,269	45,772	-	-	-	-	-	-	-	61,041	-
Child Nutrition Cluster		15,269	45,772	-	-	-	-	-	-	-	61,041	-

Economic Development Cluster

Department Of Commerce												
Economic Development Administration												
Direct -Investments for Public Works and Economic Development Facilities	11.300	-	-	10,025	-	-	-	1,859,498	-	-	1,869,523	-
Total for 11.300		-	-	10,025	-	-	-	1,859,498	-	-	1,869,523	-
Direct -Economic Adjustment Assistance	11.307	-	-	-	-	-	-	-	-	331,797	331,797	-
Total for 11.307		-	-	-	-	-	-	-	-	331,797	331,797	-
Total for Economic Development Administration		-	-	10,025	-	-	-	1,859,498	-	331,797	2,201,320	-
Total for Department Of Commerce		-	-	10,025	-	-	-	1,859,498	-	331,797	2,201,320	-
Economic Development Cluster		-	-	10,025	-	-	-	1,859,498	-	331,797	2,201,320	-

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Fish and Wildlife Cluster												
Department Of The Interior												
Fish And Wildlife Service												
Direct -Wildlife Restoration and Basic Hunter Education	15.611	81,605	-	-	-	-	-	-	-	-	81,605	-
Pass Through NV-DEPT OF WILDLIFE - Wildlife Restoration and Basic Hunter Education - Contract No.: WRG-001	15.611	49,320	-	-	-	-	-	-	-	-	49,320	-
Pass Through NV-DEPT OF WILDLIFE - Wildlife Restoration and Basic Hunter Education - Contract No.: SWG-001	15.611	39,735	-	-	-	-	-	-	-	-	39,735	-
Pass Through NV-DEPT OF WILDLIFE - Wildlife Restoration and Basic Hunter Education - Contract No.: OSP-1600451	15.611	3,927	-	-	-	-	-	-	-	-	3,927	-
Pass Through OREGON DEP FISH & WILD - Wildlife Restoration and Basic Hunter Education - Contract No.: ODFW# 165-13	15.611	3,585	-	-	-	-	-	-	-	-	3,585	-
Pass Through OREGON DEP FISH & WILD - Wildlife Restoration and Basic Hunter Education - Contract No.: ODFW#165-13	15.611	75,890	-	-	-	-	-	-	-	-	75,890	-
Total for 15.611		254,062	-	-	-	-	-	-	-	-	254,062	-
Total for Fish And Wildlife Service		254,062	-	-	-	-	-	-	-	-	254,062	-
Total for Department Of The Interior		254,062	-	-	-	-	-	-	-	-	254,062	-
Fish and Wildlife Cluster		254,062	-	-	-	-	-	-	-	-	254,062	-

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Highway Planning & Construction Cluster												
Department Of Transportation												
Federal Highway Administration (fhwa)												
Direct -Highway Planning and Construction	20.205	-	-	20,054	-	-	-	-	-	-	20,054	-
Pass Through NDOT -Highway Planning and Construction - Contract No.: P265-15-076	20.205	-	50,000	-	-	-	-	-	-	-	50,000	-
Pass Through NDOT -Highway Planning and Construction - Contract No.: P507-14-006	20.205	-	33,912	-	-	-	-	-	-	-	33,912	-
Pass Through NDOT -Highway Planning and Construction - Contract No.: P527-14-803	20.205	-	139,602	-	-	-	-	-	-	-	139,602	-
Pass Through NDOT -Highway Planning and Construction - Contract No.: P443-13-067	20.205	-	925,026	-	-	-	-	-	-	-	925,026	-
Pass Through NDOT -Highway Planning and Construction - Contract No.: P327-12-803	20.205	-	4,821	-	-	-	-	-	-	-	4,821	-
Pass Through NDOT -Highway Planning and Construction - Contract No.: P196-13-803	20.205	-	18,040	-	-	-	-	-	-	-	18,040	-
Pass Through NDOT -Highway Planning and Construction - Contract No.: PO19-13-803	20.205	-	29,906	-	-	-	-	-	-	-	29,906	-
Pass Through NDOT -Highway Planning and Construction - Contract No.: P513-13-803	20.205	-	73,463	-	-	-	-	-	-	-	73,463	-
Pass Through NDOT -Highway Planning and Construction - Contract No.: PO54-15-803	20.205	-	18,612	-	-	-	-	-	-	-	18,612	-
Pass Through NEV DEPT OF TRANSPORTATION -Highway Planning and Construction - Contract No.: P437-14-803	20.205	-	-	-	-	-	-	58,755	-	-	58,755	-
Pass Through NEV DEPT OF TRANSPORTATION -Highway Planning and Construction - Contract No.: P542-15-803	20.205	-	-	-	-	-	-	242,513	-	-	242,513	-
Pass Through NV OFFICE OF TRAFFIC SAFETY -Highway Planning and Construction - Contract No.: TS-2015-UNLV-00104	20.205	-	-	-	-	-	-	-	-	-	-	-
Pass Through NV OFFICE OF TRAFFIC SAFETY -Highway Planning and Construction - Contract No.: TS-2010-UNLV-00113	20.205	-	10,595	-	-	-	-	-	-	-	10,595	-
Pass Through NV OFFICE OF TRAFFIC STUDY -Highway Planning and Construction - Contract No.: TS-2016-UNLV-00038	20.205	-	56,398	-	-	-	-	-	-	-	56,398	-
Pass Through NV OFFICE OF TRAFFIC STUDY -Highway Planning and Construction - Contract No.: TS-2016-UNLV-00039	20.205	-	17,811	-	-	-	-	-	-	-	17,811	-
Pass Through NV-DEPT OF PUBLIC SAFETY - Highway Planning and Construction - Contract No.: TS-2015-UNR-00039	20.205	3,532	-	-	-	-	-	-	-	-	3,532	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through NV-DEPT OF PUBLIC SAFETY - Highway Planning and Construction - Contract No.: TS-2015-UNR-00048	20.205	10,317	-	-	-	-	-	-	-	-	10,317	-
Pass Through NV-DEPT OF PUBLIC SAFETY - Highway Planning and Construction - Contract No.: JF-2014-UNR-00011	20.205	(2)	-	-	-	-	-	-	-	-	(2)	-
Pass Through SUBGRANT AWARDS - Highway Planning and Construction - Contract No.: N/A	20.205	-	-	-	-	-	-	-	-	-	-	286,120
Total for 20.205		13,847	1,378,186	20,054	-	-	-	301,268	-	-	1,713,355	286,120
Total for Federal Highway Administration (fhwa)		13,847	1,378,186	20,054	-	-	-	301,268	-	-	1,713,355	286,120
Total for Department Of Transportation		13,847	1,378,186	20,054	-	-	-	301,268	-	-	1,713,355	286,120
Highway Planning & Construction Cluster		13,847	1,378,186	20,054	-	-	-	301,268	-	-	1,713,355	286,120

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Highway Safety Cluster												
Department Of Transportation												
National Highway Traffic Safety Administration (nhtsa)												
Pass Through NV OFFICE OF TRAFFIC SAFETY -State and Community Highway Safety - Contract No.: TS-2015-UNLV-00030	20.600	-	45,774	-	-	-	-	-	-	-	45,774	-
Pass Through NV-DEPT OF PUBLIC SAFETY - State and Community Highway Safety - Contract No.: JF-2015-UNR-00012	20.600	943	-	-	-	-	-	-	-	-	943	-
Pass Through NV-DEPT OF PUBLIC SAFETY - State and Community Highway Safety - Contract No.: JF-2016-UNR-00022	20.600	4,017	-	-	-	-	-	-	-	-	4,017	-
Pass Through NV-DEPT OF PUBLIC SAFETY - State and Community Highway Safety - Contract No.: TS-2015-UNR-00049	20.600	15,925	-	-	-	-	-	-	-	-	15,925	-
Pass Through NV-DEPT OF PUBLIC SAFETY - State and Community Highway Safety - Contract No.: TS-2016-UNR-00040	20.600	17,978	-	-	-	-	-	-	-	-	17,978	-
Total for 20.600		38,863	45,774	-	-	-	-	-	-	-	84,637	-
Direct -State Traffic Safety Information System Improvement Grants	20.610	(138)	-	-	-	-	-	-	-	-	(138)	-
Total for 20.610		(138)	-	-	-	-	-	-	-	-	(138)	-
Pass Through NV OFFICE OF TRAFFIC SAFETY -National Priority Safety Programs - Contract No.: TS-2015-UNLV-00040	20.616	-	48,402	-	-	-	-	-	-	-	48,402	-
Pass Through NV OFFICE OF TRAFFIC SAFETY -National Priority Safety Programs - Contract No.: TS-2015-UNLV-00103	20.616	-	44,924	-	-	-	-	-	-	-	44,924	-
Pass Through NV OFFICE OF TRAFFIC STUDY -National Priority Safety Programs - Contract No.: TS-2016-UNLV-00014	20.616	-	33,696	-	-	-	-	-	-	-	33,696	-
Pass Through NV OFFICE OF TRAFFIC STUDY -National Priority Safety Programs - Contract No.: TS-2016-UNLV-00036	20.616	-	12,469	-	-	-	-	-	-	-	12,469	-
Pass Through NV OFFICE TRAFFIC STUDY - National Priority Safety Programs - Contract No.: TS-2016-UNLV-00021	20.616	-	14,698	-	-	-	-	-	-	-	14,698	-
Pass Through NV-DEPT OF PUBLIC SAFETY - National Priority Safety Programs - Contract No.: JF-2015-UNR-00012	20.616	549	-	-	-	-	-	-	-	-	549	-
Pass Through NV-DEPT OF PUBLIC SAFETY - National Priority Safety Programs - Contract No.: JF-2016-UNR-00022	20.616	948	-	-	-	-	-	-	-	-	948	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through NV-DEPT OF PUBLIC SAFETY - National Priority Safety Programs - Contract No.: TS-2016-UNR-00035	20.616	17,448	-	-	-	-	-	-	-	-	17,448	-
Pass Through NV-DEPT OF PUBLIC SAFETY - National Priority Safety Programs - Contract No.: TS-2016-UNR-00043	20.616	28,345	-	-	-	-	-	-	-	-	28,345	-
Pass Through NV-DEPT OF PUBLIC SAFETY - National Priority Safety Programs - Contract No.: TS-2016-UNR-00044	20.616	4,809	-	-	-	-	-	-	-	-	4,809	-
Total for 20.616		52,099	154,189	-	-	-	-	-	-	-	206,288	-
Total for National Highway Traffic Safety Administration (nhtsa)		90,824	199,963	-	-	-	-	-	-	-	290,787	-
Total for Department Of Transportation		90,824	199,963	-	-	-	-	-	-	-	290,787	-
Highway Safety Cluster		90,824	199,963	-	-	-	-	-	-	-	290,787	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Other Federal Assistance												
Department Of Agriculture												
Agricultural Marketing Service												
Pass Through NV-DEPT OF AGRICUTURE - Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCB-1510-11	10.170	801	-	-	-	-	-	-	-	-	801	-
Pass Through NV-DEPT OF AGRICUTURE - Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCG-1510-11	10.170	3,155	-	-	-	-	-	-	-	-	3,155	-
Total for 10.170		3,956	-	-	-	-	-	-	-	-	3,956	-
Total for Agricultural Marketing Service		3,956	-	-	-	-	-	-	-	-	3,956	-
Agricultural Research Service												
Direct -Agricultural Research_Basic and Applied Research	10.001	9,980	-	-	-	-	-	-	-	-	9,980	-
Direct -Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	-	-	-	-
Direct -Agricultural Research_Basic and Applied Research	10.001	22,968	-	-	-	-	-	-	-	-	22,968	-
Direct -Agricultural Research_Basic and Applied Research	10.001	20,380	-	-	-	-	-	-	-	-	20,380	-
Direct -Agricultural Research_Basic and Applied Research	10.001	43,010	-	-	-	-	-	-	-	-	43,010	-
Total for 10.001		96,338	-	-	-	-	-	-	-	-	96,338	-
Total for Agricultural Research Service		96,338	-	-	-	-	-	-	-	-	96,338	-
CONTRACT - DEPT OF AGRICULTURE												
Direct -Contract - Dept of Agriculture	10.000	193,086	-	-	-	-	-	-	-	-	193,086	-
Total for 10.000		193,086	-	-	-	-	-	-	-	-	193,086	-
Total for CONTRACT - DEPT OF AGRICULTURE		193,086	-	-	-	-	-	-	-	-	193,086	-
Food And Nutrition Service												
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Special Supplemental Nutrition Program for Women, Infants, and Children - Contract No.: HD 15280	10.557	3,469	-	-	-	-	-	-	-	-	3,469	-
Total for 10.557		3,469	-	-	-	-	-	-	-	-	3,469	-
Pass Through NV-DEPT OF AGRICUTURE - Child and Adult Care Food Program - Contract No.: C1259	10.558	22,632	-	-	-	-	-	-	-	-	22,632	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through NV-DEPT OF AGRICULTURE - Child and Adult Care Food Program - Contract No.: OSP-1600235	10.558	71,436	-	-	-	-	-	-	-	-	71,436	-
Total for 10.558		94,068	-	-	-	-	-	-	-	-	94,068	-
Total for Food And Nutrition Service		97,537	-	-	-	-	-	-	-	-	97,537	-
Forest Service												
Direct -Cooperative Forestry Assistance	10.664	-	1,136,203	-	-	-	-	-	-	-	1,136,203	-
Direct -Cooperative Forestry Assistance	10.664	-	-	73,739	-	-	-	-	-	-	73,739	-
Pass Through Nevada Division of Forestry - Cooperative Forestry Assistance - Contract No.: USDA/UF/15/12	10.664	-	11,622	-	-	-	-	-	-	-	11,622	-
Pass Through NV-SDOCNR-DEP -Cooperative Forestry Assistance - Contract No.: USDA/SFA/15/08	10.664	28,569	-	-	-	-	-	-	-	-	28,569	-
Pass Through NV-SDOCNR-DEP -Cooperative Forestry Assistance - Contract No.: USDA/UF/15/09	10.664	861	-	-	-	-	-	-	-	-	861	-
Pass Through NV-SDOCNR-DEP -Cooperative Forestry Assistance - Contract No.: USDA/UF/13/07	10.664	2,448	-	-	-	-	-	-	-	-	2,448	-
Pass Through NV-SDOCNR-DEP -Cooperative Forestry Assistance - Contract No.: USDA/SFA/15/01	10.664	118,726	-	-	-	-	-	-	-	-	118,726	-
Total for 10.664		150,604	1,147,825	73,739	-	-	-	-	-	-	1,372,168	-
Direct -Forest Products Lab: Technology Marketing Unit (TMU)	10.674	1,564	-	-	-	-	-	-	-	-	1,564	-
Total for 10.674		1,564	-	-	-	-	-	-	-	-	1,564	-
Total for Forest Service		152,168	1,147,825	73,739	-	-	-	-	-	-	1,373,732	-
National Institute Of Food And Agriculture												
Pass Through UNIV OF WYOMING - Sustainable Agriculture Research and Education - Contract No.: 1002627	10.215	15,292	-	-	-	-	-	-	-	-	15,292	-
Total for 10.215		15,292	-	-	-	-	-	-	-	-	15,292	-
Direct -Crop Protection and Pest Management Competetive Grants Program	10.329	135,109	-	-	-	-	-	-	-	-	135,109	-
Total for 10.329		135,109	-	-	-	-	-	-	-	-	135,109	-
Direct -Food Insecurity Nutrition Incentive Grants Program	10.331	154,175	-	-	-	-	-	-	-	-	154,175	-
Total for 10.331		154,175	-	-	-	-	-	-	-	-	154,175	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Cooperative Extension Service	10.500	1,752,846	-	-	-	-	-	-	-	-	1,752,846	-
Direct -Cooperative Extension Service	10.500	-	-	-	-	-	-	-	-	-	-	-
Pass Through KANSAS STATE UNIV - Cooperative Extension Service - Contract No.: S15053	10.500	12,894	-	-	-	-	-	-	-	-	12,894	-
Pass Through KANSAS STATE UNIV - Cooperative Extension Service - Contract No.: S16048	10.500	24,296	-	-	-	-	-	-	-	-	24,296	-
Pass Through KANSAS STATE UNIV - Cooperative Extension Service - Contract No.: S15132	10.500	8,155	-	-	-	-	-	-	-	-	8,155	-
Pass Through WASHINGTON STATE UNIV - Cooperative Extension Service - Contract No.: 108815 G003346	10.500	5,547	-	-	-	-	-	-	-	-	5,547	-
Total for 10.500		1,803,738	-	-	-	-	-	-	-	-	1,803,738	-
Total for National Institute Of Food And Agriculture		2,108,314	-	-	-	-	-	-	-	-	2,108,314	-
Natural Resources Conservation Service												
Direct -Soil and Water Conservation	10.902	32,081	-	-	-	-	-	-	-	-	32,081	-
Total for 10.902		32,081	-	-	-	-	-	-	-	-	32,081	-
Direct -Environmental Quality Incentives Program	10.912	9,424	-	-	-	-	-	-	-	-	9,424	-
Total for 10.912		9,424	-	-	-	-	-	-	-	-	9,424	-
Total for Natural Resources Conservation Service		41,505	-	-	-	-	-	-	-	-	41,505	-
Risk Management Agency												
Direct -Crop Insurance Education in Targeted States	10.458	198,229	-	-	-	-	-	-	-	-	198,229	-
Total for 10.458		198,229	-	-	-	-	-	-	-	-	198,229	-
Total for Risk Management Agency		198,229	-	-	-	-	-	-	-	-	198,229	-
Total for Department Of Agriculture		2,891,133	1,147,825	73,739	-	-	-	-	-	-	4,112,697	-
Department Of Commerce												
Economic Development Administration												
Direct -Economic Development_Technical Assistance	11.303	9,982	-	-	-	-	-	-	-	-	9,982	-
Direct -Economic Development_Technical Assistance	11.303	93,964	-	-	-	-	-	-	-	-	93,964	-
Total for 11.303		103,946	-	-	-	-	-	-	-	-	103,946	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Total for Economic Development Administration		103,946	-	-	-	-	-	-	-	-	103,946	-
National Institute Of Standards And Technology (nist)												
Direct -Manufacturing Extension Partnership	11.611	773,713	-	-	-	-	-	-	-	-	773,713	-
Direct -Manufacturing Extension Partnership	11.611	53,276	-	-	-	-	-	-	-	-	53,276	-
Direct -Manufacturing Extension Partnership	11.611	197,876	-	-	-	-	-	-	-	-	197,876	-
Total for 11.611		1,024,865	-	-	-	-	-	-	-	-	1,024,865	-
Total for National Institute Of Standards And Technology (nist)		1,024,865	-	-	-	-	-	-	-	-	1,024,865	-
Total for Department Of Commerce		1,128,811	-	-	-	-	-	-	-	-	1,128,811	-
Department Of Defense												
CONTRACT - DEPT OF DEFENSE												
Direct -Contract - Dept of Defense	12.000	-	850	-	-	-	-	-	-	-	850	-
Total for 12.000		-	850	-	-	-	-	-	-	-	850	-
Total for CONTRACT - DEPT OF DEFENSE		-	850	-	-	-	-	-	-	-	850	-
Total for Department Of Defense		-	850	-	-	-	-	-	-	-	850	-
Department Of Housing And Urban Development												
Office Of Healthy Homes And Lead Hazard Control												
Pass Through CITY OF HENDERSON -Lead-Based Paint Hazard Control in Privately-Owned Housing - Contract No.: 51413326	14.900	-	252,076	-	-	-	-	-	-	-	252,076	-
Total for 14.900		-	252,076	-	-	-	-	-	-	-	252,076	-
Direct -Healthy Homes Technical Studies Grants	14.906	-	240,595	-	-	-	-	-	-	-	240,595	-
Pass Through SUBGRANT AWARDS -Healthy Homes Technical Studies Grants - Contract No.: N/A	14.906	-	-	-	-	-	-	-	-	-	-	31,388
Total for 14.906		-	240,595	-	-	-	-	-	-	-	240,595	31,388
Total for Office Of Healthy Homes And Lead Hazard Control		-	492,671	-	-	-	-	-	-	-	492,671	31,388
Total for Department Of Housing And Urban Development		-	492,671	-	-	-	-	-	-	-	492,671	31,388
Department Of The Interior												
Bureau Of Land Management												
Direct -National Fire Plan - Wildland Urban Interface Community Fire Assistance	15.228	181,424	-	-	-	-	-	-	-	-	181,424	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -National Fire Plan - Wildland Urban Interface Community Fire Assistance	15.228	185,490	-	-	-	-	-	-	-	-	185,490	-
Direct -National Fire Plan - Wildland Urban Interface Community Fire Assistance	15.228	2,961	-	-	-	-	-	-	-	-	2,961	-
Total for 15.228		369,875	-	-	-	-	-	-	-	-	369,875	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	84,585	-	-	-	-	-	-	-	-	84,585	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	6,692	-	-	-	-	-	-	-	-	6,692	-
Total for 15.231		91,277	-	-	-	-	-	-	-	-	91,277	-
Direct -Management Initiatives	15.239	-	-	4,397	-	-	-	-	-	-	4,397	-
Total for 15.239		-	-	4,397	-	-	-	-	-	-	4,397	-
Total for Bureau Of Land Management		461,152	-	4,397	-	-	-	-	-	-	465,549	-
Fish And Wildlife Service												
Pass Through CAL ST UNIV,STANISLAUS - Central Valley Project Improvement (CVPI) Anadromous Fish Restoration Program (AFRP) - Contract No.: F13AP00564	15.648	20,827	-	-	-	-	-	-	-	-	20,827	-
Total for 15.648		20,827	-	-	-	-	-	-	-	-	20,827	-
Direct -Migratory Bird Monitoring, Assessment and Conservation	15.655	45,746	-	-	-	-	-	-	-	-	45,746	-
Total for 15.655		45,746	-	-	-	-	-	-	-	-	45,746	-
Direct -Coastal Impact Assistance Program	15.668	-	-	11,695	-	-	-	-	-	-	11,695	-
Total for 15.668		-	-	11,695	-	-	-	-	-	-	11,695	-
Direct -Cooperative Landscape Conservation	15.669	25,427	-	9,741	-	-	-	-	-	-	35,168	-
Total for 15.669		25,427	-	9,741	-	-	-	-	-	-	35,168	-
Total for Fish And Wildlife Service		92,000	-	21,436	-	-	-	-	-	-	113,436	-
National Park Service												
Direct -Historic Preservation Fund Grants-In-Aid	15.904	30,523	-	-	-	-	-	-	-	-	30,523	-
Total for 15.904		30,523	-	-	-	-	-	-	-	-	30,523	-
Total for National Park Service		30,523	-	-	-	-	-	-	-	-	30,523	-
Total for Department Of The Interior		583,675	-	25,833	-	-	-	-	-	-	609,508	-

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	Sub Recipient
Bureau Of Justice Assistance												
Direct -Edward Byrne Memorial Justice Assistance Grant Program	16.738	8,195	-	-	-	-	-	-	-	-	8,195	-
Pass Through N DEPT OF PUBLIC SAFETY - Edward Byrne Memorial Justice Assistance Grant Program - Contract No.: 14-JAG-31	16.738	-	1,477	-	-	-	-	-	-	-	1,477	-
Total for 16.738		8,195	1,477	-	-	-	-	-	-	-	9,672	-
Direct -Byrne Criminal Justice Innovation Program	16.817	3,965	-	-	-	-	-	-	-	-	3,965	-
Total for 16.817		3,965	-	-	-	-	-	-	-	-	3,965	-
Total for Bureau Of Justice Assistance		12,160	1,477	-	-	-	-	-	-	-	13,637	-
Office Of Juvenile Justice And Delinquency Prevention												
Direct -Juvenile Mentoring Program	16.726	17,553	-	-	-	-	-	-	-	-	17,553	-
Direct -Juvenile Mentoring Program	16.726	45,294	-	-	-	-	-	-	-	-	45,294	-
Total for 16.726		62,847	-	-	-	-	-	-	-	-	62,847	-
Total for Office Of Juvenile Justice And Delinquency Prevention		62,847	-	-	-	-	-	-	-	-	62,847	-
Office Of Victims Of Crime												
Direct -Crime Victim Assistance	16.575	147,410	-	-	-	-	-	-	-	-	147,410	-
Direct -Crime Victim Assistance	16.575	6,665	-	-	-	-	-	-	-	-	6,665	-
Pass Through NV DIVISION OF CHILD FAMILY SERVICES -Crime Victim Assistance - Contract No.: 15-VOCA-16-025	16.575	-	26,557	-	-	-	-	-	-	-	26,557	-
Total for 16.575		154,075	26,557	-	-	-	-	-	-	-	180,632	-
Total for Office Of Victims Of Crime		154,075	26,557	-	-	-	-	-	-	-	180,632	-
Violence Against Women Office												
Pass Through NV-ATTORNEY GENERAL - Sexual Assault Services Formula Program - Contract No.: 2015-VAWAWC-64	16.017	43,728	-	-	-	-	-	-	-	-	43,728	-
Pass Through NV-ATTORNEY GENERAL - Sexual Assault Services Formula Program - Contract No.: 2015-VAWA-47	16.017	6,681	-	-	-	-	-	-	-	-	6,681	-
Total for 16.017		50,409	-	-	-	-	-	-	-	-	50,409	-
Direct -Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525	75,987	-	-	-	-	-	-	-	-	75,987	-

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525	-	99,100	-	-	-	-	-	-	-	99,100	-
Total for 16.525		75,987	99,100	-	-	-	-	-	-	-	175,087	-
Direct -Violence Against Women Formula Grants	16.588	19,786	-	-	-	-	-	-	-	-	19,786	-
Pass Through Nevada Office of the Attorney General -Violence Against Women Formula Grants - Contract No.: 2015-VAWA-46	16.588	-	2,019	-	-	-	-	-	-	-	2,019	-
Pass Through NV OFFICE OF ATTORNEY GENERAL -Violence Against Women Formula Grants - Contract No.: N/A	16.588	-	8,201	-	-	-	-	-	-	-	8,201	-
Total for 16.588		19,786	10,220	-	-	-	-	-	-	-	30,006	-
Total for Violence Against Women Office		146,182	109,320	-	-	-	-	-	-	-	255,502	-
Total for Department Of Justice		375,264	137,354	-	-	-	-	-	-	-	512,618	-

Department Of Labor

Employment Training Administration

Direct -Workforce Investment Act (WIA) National Emergency Grants	17.277	14,929	-	-	-	-	-	-	-	-	14,929	-
Total for 17.277		14,929	-	-	-	-	-	-	-	-	14,929	-
Direct -Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	17.282	-	-	-	-	494,492	-	1,471,971	2,322,415	-	4,288,878	-
Pass Through DOL - TAACCCT R3 NV Consortium -Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants - Contract No.: TC-25012-13-60-A-32	17.282	-	-	-	-	1,094,730	-	-	-	-	1,094,730	-
Total for 17.282		-	-	-	-	494,492	1,094,730	1,471,971	2,322,415	-	5,383,608	-
Total for Employment Training Administration		14,929	-	-	-	494,492	1,094,730	1,471,971	2,322,415	-	5,398,537	-
Total for Department Of Labor		14,929	-	-	-	494,492	1,094,730	1,471,971	2,322,415	-	5,398,537	-

Department Of State

Bureau Of Educational And Cultural Affairs

Direct -Academic Exchange Programs - Undergraduate Programs	19.009	57,382	-	-	-	-	-	-	-	-	57,382	-
Direct -Academic Exchange Programs - Undergraduate Programs	19.009	125,896	-	-	-	-	-	-	-	-	125,896	-
Pass Through SUBGRANT AWARDS - Academic Exchange Programs - Undergraduate Programs - Contract No.: N/A	19.009	-	-	-	-	-	-	-	-	-	-	123,305

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	Sub Recipient
Total for 19.009		183,278	-	-	-	-	-	-	-	-	183,278	123,305
Direct -Academic Exchange Programs - Teachers	19.408	173,945	-	-	-	-	-	-	-	-	173,945	-
Total for 19.408		173,945	-	-	-	-	-	-	-	-	173,945	-
Total for Bureau Of Educational And Cultural Affairs		357,223	-	-	-	-	-	-	-	-	357,223	123,305
Total for Department Of State		357,223	-	-	-	-	-	-	-	-	357,223	123,305
Department Of Transportation												
Pipeline And Hazardous Materials Safety Administration												
Pass Through NV EMERGENCY RESPONSE COMMISSION -Interagency Hazardous Materials Public Sector Training and Planning Grants - Contract No.: 15-HEMP-20-03	20.703	-	2,828	-	-	-	-	-	-	-	2,828	-
Total for 20.703		-	2,828	-	-	-	-	-	-	-	2,828	-
Total for Pipeline And Hazardous Materials Safety Administration		-	2,828	-	-	-	-	-	-	-	2,828	-
Total for Department Of Transportation		-	2,828	-	-	-	-	-	-	-	2,828	-
Department Of The Treasury												
CONTRACT - DEPT OF THE TREASURY												
Direct -Contract - Dept of the Treasury	21.000	118,427	-	-	-	-	-	-	-	-	118,427	-
Pass Through SUBGRANT AWARDS - Contract - Dept of the Treasury - Contract No.: N/A	21.000	-	-	-	-	-	-	-	-	-	-	118,427
Total for 21.000		118,427	-	-	-	-	-	-	-	-	118,427	118,427
Total for CONTRACT - DEPT OF THE TREASURY		118,427	-	-	-	-	-	-	-	-	118,427	118,427
Total for Department Of The Treasury		118,427	-	-	-	-	-	-	-	-	118,427	118,427
National Aeronautics And Space Administration												
National Aeronautics And Space Administration												
Pass Through SUBGRANT AWARDS - Education - Contract No.: N/A	43.008	-	-	-	-	-	-	-	-	-	-	35,233
Total for 43.008		-	-	-	-	-	-	-	-	-	-	35,233
Total for National Aeronautics And Space Administration		-	-	-	-	-	-	-	-	-	-	35,233
Total for National Aeronautics And Space Administration		-	-	-	-	-	-	-	-	-	-	35,233

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	Sub Recipient
National Endowment For The Arts												
National Endowment For The Arts												
Direct -Promotion of the Arts_Partnership Agreements	45.025	4,709	-	-	-	-	-	-	-	-	4,709	-
Direct -Promotion of the Arts_Partnership Agreements	45.025	4,712	-	-	-	-	-	-	-	-	4,712	-
Direct -Promotion of the Arts_Partnership Agreements	45.025	4,722	-	-	-	-	-	-	-	-	4,722	-
Pass Through NATIONAL ENDOWMENT FOR THE ARTS -Promotion of the Arts_Partnership Agreements - Contract No.: PRJ15:0:06	45.025	-	1,049	-	-	-	-	-	-	-	1,049	-
Pass Through NV ART COUNCIL -Promotion of the Arts_Partnership Agreements - Contract No.: PRJ16:0:10	45.025	-	249	-	-	-	-	-	-	-	249	-
Total for 45.025		14,143	1,298	-	-	-	-	-	-	-	15,441	-
Total for National Endowment For The Arts		14,143	1,298	-	-	-	-	-	-	-	15,441	-
Total for National Endowment For The Arts		14,143	1,298	-	-	-	-	-	-	-	15,441	-
National Endowment For The Humanities												
National Endowment For The Humanities												
Pass Through NEVADA HUMANITIES - Promotion of the Humanities_Federal/State Partnership - Contract No.: 2014-55	45.129	1,094	-	-	-	-	-	-	-	-	1,094	-
Pass Through NEVADA HUMANITIES - Promotion of the Humanities_Federal/State Partnership - Contract No.: 2015-38	45.129	2,690	-	-	-	-	-	-	-	-	2,690	-
Pass Through NEVADA HUMANITIES COMMITTEE -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2015-07	45.129	-	3,900	-	-	-	-	-	-	-	3,900	-
Pass Through OKLAHOMA HUMANITIES COUNCIL -Promotion of the Humanities_Federal/State Partnership - Contract No.: OSP-1400971	45.129	405,728	-	-	-	-	-	-	-	-	405,728	-
Total for 45.129		409,512	3,900	-	-	-	-	-	-	-	413,412	-
Direct -Promotion of the Humanities_Division of Preservation and Access	45.149	-	169,893	-	-	-	-	-	-	-	169,893	-
Direct -Promotion of the Humanities_Division of Preservation and Access	45.149	392	-	-	-	-	-	-	-	-	392	-
Total for 45.149		392	169,893	-	-	-	-	-	-	-	170,285	-

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through UNIVERSITY OF MASS. - Promotion of the Humanities_Professional Development - Contract No.: 20547-UNLV	45.163	-	1,382	-	-	-	-	-	-	-	1,382	-
Total for 45.163		-	1,382	-	-	-	-	-	-	-	1,382	-
Total for National Endowment For The Humanities		409,904	175,175	-	-	-	-	-	-	-	585,079	-
Total for National Endowment For The Humanities		409,904	175,175	-	-	-	-	-	-	-	585,079	-
Institute Of Museum And Library Services												
Institute Of Museum And Library Services												
Pass Through STEPHEN AUSTIN UNIVERSITY -Museums for America - Contract No.: 12-066-15-002	45.301	-	4,796	-	-	-	-	-	-	-	4,796	-
Total for 45.301		-	4,796	-	-	-	-	-	-	-	4,796	-
Direct -Grants to States	45.310	32,670	-	-	-	-	-	-	-	-	32,670	-
Direct -Grants to States	45.310	7,557	-	-	-	-	-	-	-	-	7,557	-
Pass Through NV STATE LIBRARY AND ARCHIVES -Grants to States - Contract No.: 2015-26	45.310	-	25,008	-	-	-	-	-	-	-	25,008	-
Pass Through ST. OF NEVADA LIBRARY & ARCHIVES -Grants to States - Contract No.: 2014-28	45.310	-	9,321	-	-	-	-	-	-	-	9,321	-
Total for 45.310		40,227	34,329	-	-	-	-	-	-	-	74,556	-
Total for Institute Of Museum And Library Services		40,227	39,125	-	-	-	-	-	-	-	79,352	-
Total for Institute Of Museum And Library Services		40,227	39,125	-	-	-	-	-	-	-	79,352	-
National Science Foundation												
National Science Foundation												
Direct -Biological Sciences	47.074	-	91,467	-	-	-	-	-	-	-	91,467	-
Total for 47.074		-	91,467	-	-	-	-	-	-	-	91,467	-
Direct -Education and Human Resources	47.076	2,593	-	-	-	-	-	-	-	-	2,593	-
Total for 47.076		2,593	-	-	-	-	-	-	-	-	2,593	-
Total for National Science Foundation		2,593	91,467	-	-	-	-	-	-	-	94,060	-
Total for National Science Foundation		2,593	91,467	-	-	-	-	-	-	-	94,060	-
Small Business Administration												

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Small Business Administration												
Direct -Small Business Development Centers	59.037	(106)	-	-	-	-	-	-	-	-	(106)	-
Direct -Small Business Development Centers	59.037	578,401	-	-	-	-	-	-	-	-	578,401	-
Direct -Small Business Development Centers	59.037	479,094	-	-	-	-	-	-	-	-	479,094	-
Pass Through SUBGRANT AWARDS -Small Business Development Centers - Contract No.: N/A	59.037	-	-	-	-	-	-	-	-	-	-	20,639
Total for 59.037		1,057,389	-	-	-	-	-	-	-	-	1,057,389	20,639
Total for Small Business Administration		1,057,389	-	-	-	-	-	-	-	-	1,057,389	20,639
Total for Small Business Administration		1,057,389	-	-	-	-	-	-	-	-	1,057,389	20,639
Environmental Protection Agency												
Office Of Air And Radiation												
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Indoor Radon Grants - Contract No.: HD 14929	66.032	249,601	-	-	-	-	-	-	-	-	249,601	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Indoor Radon Grants - Contract No.: K-196963515-0/HD1453	66.032	12,847	-	-	-	-	-	-	-	-	12,847	-
Total for 66.032		262,448	-	-	-	-	-	-	-	-	262,448	-
Total for Office Of Air And Radiation		262,448	-	-	-	-	-	-	-	-	262,448	-
Office Of Chemical Safety And Pollution Prevention												
Direct -Pollution Prevention Grants Program	66.708	169,655	-	-	-	-	-	-	-	-	169,655	-
Total for 66.708		169,655	-	-	-	-	-	-	-	-	169,655	-
Total for Office Of Chemical Safety And Pollution Prevention		169,655	-	-	-	-	-	-	-	-	169,655	-
Office Of Enforcement And Compliance Assurance												
Pass Through NATL ASSN OF STATE DEPTS OF AGRICULTURE -Consolidated Pesticide Enforcement Cooperative Agreements - Contract No.: 2014PSEP_MISSOURI	66.700	2,895	-	-	-	-	-	-	-	-	2,895	-
Pass Through NV-DEPT OF AGRICULTURE - Consolidated Pesticide Enforcement Cooperative Agreements - Contract No.: EPA 1510-01	66.700	5,937	-	-	-	-	-	-	-	-	5,937	-
Pass Through NV-DEPT OF AGRICULTURE - Consolidated Pesticide Enforcement Cooperative Agreements - Contract No.: 17394	66.700	4,222	-	-	-	-	-	-	-	-	4,222	-
Total for 66.700		13,054	-	-	-	-	-	-	-	-	13,054	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Total for Office Of Enforcement And Compliance Assurance		13,054	-	-	-	-	-	-	-	-	13,054	-
Office Of Environmental Information												
Direct -Environmental Information Exchange Network Grant Program and Related Assistance	66.608	89,850	-	-	-	-	-	-	-	-	89,850	-
Pass Through SUBGRANT AWARDS - Environmental Information Exchange Network Grant Program and Related Assistance - Contract No.: N/A	66.608	-	-	-	-	-	-	-	-	-	-	36,490
Total for 66.608		89,850	-	-	-	-	-	-	-	-	89,850	36,490
Total for Office Of Environmental Information		89,850	-	-	-	-	-	-	-	-	89,850	36,490
Office Of The Administrator												
Pass Through NV-SDOCNR-DEP -Performance Partnership Grants - Contract No.: DEP15-022	66.605	165,950	-	-	-	-	-	-	-	-	165,950	-
Pass Through NV-SDOCNR-DEP -Performance Partnership Grants - Contract No.: DEP14-001	66.605	12,263	-	-	-	-	-	-	-	-	12,263	-
Total for 66.605		178,213	-	-	-	-	-	-	-	-	178,213	-
Total for Office Of The Administrator		178,213	-	-	-	-	-	-	-	-	178,213	-
Office Of Water												
Pass Through NV-SDOCNR-DEP -Water Pollution Control State, Interstate, and Tribal Program Support - Contract No.: DEP 16-003/16687	66.419	122,285	-	-	-	-	-	-	-	-	122,285	-
Pass Through NV-SDOCNR-DEP -Water Pollution Control State, Interstate, and Tribal Program Support - Contract No.: DEP 12-006 AMEND1	66.419	(6,886)	-	-	-	-	-	-	-	-	(6,886)	-
Total for 66.419		115,399	-	-	-	-	-	-	-	-	115,399	-
Direct -Nonpoint Source Implementation Grants	66.460	-	-	2,184	-	-	-	-	-	-	2,184	-
Pass Through NV-SDOCNR-DEP -Nonpoint Source Implementation Grants - Contract No.: DEP-S 13-021	66.460	11,093	-	-	-	-	-	-	-	-	11,093	-
Pass Through NV-SDOCNR-DEP -Nonpoint Source Implementation Grants - Contract No.: DEP-S 14-031	66.460	6,795	-	-	-	-	-	-	-	-	6,795	-
Total for 66.460		17,888	-	2,184	-	-	-	-	-	-	20,072	-
Total for Office Of Water		133,287	-	2,184	-	-	-	-	-	-	135,471	-

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	Sub Recipient
Total for Environmental Protection Agency		846,507	-	2,184	-	-	-	-	-	-	848,691	36,490
Nuclear Regulatory Commission												
Nuclear Regulatory Commission												
Direct -U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	-	3,378	-	-	-	-	-	-	-	3,378	-
Direct -U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	13,905	-	-	-	-	-	-	-	-	13,905	-
Direct -U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	36,172	-	-	-	-	-	-	-	-	36,172	-
Total for 77.008		50,077	3,378	-	-	-	-	-	-	-	53,455	-
Total for Nuclear Regulatory Commission		50,077	3,378	-	-	-	-	-	-	-	53,455	-
Total for Nuclear Regulatory Commission		50,077	3,378	-	-	-	-	-	-	-	53,455	-
Department Of Energy												
Department Of Energy												
Pass Through NSTEC -Contract - Department of Energy - Contract No.: 164040	81.000	-	3,974	-	-	-	-	-	-	-	3,974	-
Total for 81.000		-	3,974	-	-	-	-	-	-	-	3,974	-
Pass Through QUEENS COLLEGE CUNY - Office of Science Financial Assistance Program - Contract No.: 47811-N	81.049	247,430	-	-	-	-	-	-	-	-	247,430	-
Total for 81.049		247,430	-	-	-	-	-	-	-	-	247,430	-
Direct -Long-Term Surveillance and Maintenance	81.136	-	-	7,789	-	-	-	-	-	-	7,789	-
Total for 81.136		-	-	7,789	-	-	-	-	-	-	7,789	-
Total for Department Of Energy		247,430	3,974	7,789	-	-	-	-	-	-	259,193	-
Total for Department Of Energy		247,430	3,974	7,789	-	-	-	-	-	-	259,193	-
Department Of Education												
Office Of Elementary And Secondary Education												
Pass Through NV-DEPT OF EDUCATION - Title I Grants to Local Educational Agencies - Contract No.: 15-633-40000	84.010	858	-	-	-	-	-	-	-	-	858	-
Pass Through NV-DEPT OF EDUCATION - Title I Grants to Local Educational Agencies - Contract No.: 16-633-40000	84.010	34,745	-	-	-	-	-	-	-	-	34,745	-

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through WASHOE CNTY SCH-NV -Title I Grants to Local Educational Agencies - Contract No.: R318310	84.010	3,409	-	-	-	-	-	-	-	-	3,409	-
Pass Through WASHOE CNTY SCH-NV -Title I Grants to Local Educational Agencies - Contract No.: PO 219085	84.010	8,101	-	-	-	-	-	-	-	-	8,101	-
Total for 84.010		47,113	-	-	-	-	-	-	-	-	47,113	-
Pass Through NV-DEPT OF EDUCATION - Safe and Drug-Free Schools and Communities_National Programs - Contract No.: 15-682-40000	84.184	138,526	-	-	-	-	-	-	-	-	138,526	-
Pass Through NV-DEPT OF EDUCATION - Safe and Drug-Free Schools and Communities_National Programs - Contract No.: S184F140007-15	84.184	310,843	-	-	-	-	-	-	-	-	310,843	-
Total for 84.184		449,369	-	-	-	-	-	-	-	-	449,369	-
Direct -English Language Acquisition State Grants	84.365	78,513	-	-	-	-	-	-	-	-	78,513	-
Direct -English Language Acquisition State Grants	84.365	238,784	-	-	-	-	-	-	-	-	238,784	-
Pass Through SUBGRANT AWARDS -English Language Acquisition State Grants - Contract No.: N/A	84.365	-	-	-	-	-	-	-	-	-	-	29,140
Total for 84.365		317,297	-	-	-	-	-	-	-	-	317,297	29,140
Pass Through NATIONAL WRITING PROJECT -Improving Teacher Quality State Grants - Contract No.: 92-NV-02-SEED2012	84.367	-	10,100	-	-	-	-	-	-	-	10,100	-
Pass Through NATIONAL WRITING PROJECT -Improving Teacher Quality State Grants - Contract No.: 92-NV02-SEED2016-ILI	84.367	-	6,930	-	-	-	-	-	-	-	6,930	-
Pass Through UNIV OF CA BERKELEY - Improving Teacher Quality State Grants - Contract No.: #2A/92-NV01-SEED2012	84.367	3,762	-	-	-	-	-	-	-	-	3,762	-
Pass Through UNIV OF CA BERKELEY - Improving Teacher Quality State Grants - Contract No.: 92-NV01-SEED2016	84.367	2,599	-	-	-	-	-	-	-	-	2,599	-
Pass Through SUBGRANT AWARDS - Improving Teacher Quality State Grants - Contract No.: N/A	84.367	-	-	-	-	-	-	-	-	-	-	34,996
Total for 84.367		6,361	17,030	-	-	-	-	-	-	-	23,391	34,996
Pass Through CLARK CNTY SCH DIST - Striving Readers - Contract No.: PO 3000420524	84.371	25,387	-	-	-	-	-	-	-	-	25,387	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through CLARK CNTY SCH DIST - Striving Readers - Contract No.: PO6000001695	84.371	73,836	-	-	-	-	-	-	-	-	73,836	-
Pass Through WASHOE CNTY SCH-NV - Striving Readers - Contract No.: PO 922042/R315961	84.371	19,766	-	-	-	-	-	-	-	-	19,766	-
Total for 84.371		118,989	-	-	-	-	-	-	-	-	118,989	-
Total for Office Of Elementary And Secondary Education		939,129	17,030	-	-	-	-	-	-	-	956,159	64,136
Office Of Innovation And Improvement												
Pass Through OHIO STATE UNIVERSITY RESEARCH -Transition to Teaching - Contract No.: 60031733	84.350	-	125,251	-	-	-	-	-	-	-	125,251	-
Pass Through SUBGRANT AWARDS - Transition to Teaching - Contract No.: N/A	84.350	-	-	-	-	-	-	-	-	-	-	10,000
Total for 84.350		-	125,251	-	-	-	-	-	-	-	125,251	10,000
Total for Office Of Innovation And Improvement		-	125,251	-	-	-	-	-	-	-	125,251	10,000
Office Of Postsecondary Education												
Direct -Undergraduate International Studies and Foreign Language Programs	84.016	-	30,220	-	-	-	-	-	-	-	30,220	-
Total for 84.016		-	30,220	-	-	-	-	-	-	-	30,220	-
Direct -Higher Education_Institutional Aid	84.031	-	108,876	-	-	-	-	-	-	-	108,876	-
Total for 84.031		-	108,876	-	-	-	-	-	-	-	108,876	-
Direct -TRIO Staff Training Program	84.103	-	236,904	-	-	-	-	-	-	-	236,904	-
Total for 84.103		-	236,904	-	-	-	-	-	-	-	236,904	-
Direct -Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	-	2,681,790	-	-	-	-	-	-	-	2,681,790	-
Direct -Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	-	1,589,694	-	-	-	-	-	-	-	1,589,694	-
Direct -Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	-	2,309,387	-	-	-	-	-	-	-	2,309,387	-
Pass Through SUBGRANT AWARDS -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: N/A	84.334	-	-	-	-	-	-	-	-	-	-	43,347
Total for 84.334		-	6,580,871	-	-	-	-	-	-	-	6,580,871	43,347
Total for Office Of Postsecondary Education		-	6,956,871	-	-	-	-	-	-	-	6,956,871	43,347
Office Of Special Education And Rehabilitative Services												

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Rehabilitation Services_Vocational Rehabilitation Grants to States	84.126	28,292	-	-	-	-	-	-	-	-	28,292	-
Pass Through NEV DEPT OF TRAINING & REHABILITATION -Rehabilitation Services_Vocational Rehabilitation Grants to States - Contract No.: 1937-17-REHB	84.126	-	-	-	-	-	-	263,685	-	-	263,685	-
Total for 84.126		28,292	-	-	-	-	-	263,685	-	-	291,977	-
Direct -Special Education-Grants for Infants and Families	84.181	(116)	-	-	-	-	-	-	-	-	(116)	-
Total for 84.181		(116)	-	-	-	-	-	-	-	-	(116)	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Assistive Technology - Contract No.: 19-001-85-9X-16	84.224	42,189	-	-	-	-	-	-	-	-	42,189	-
Total for 84.224		42,189	-	-	-	-	-	-	-	-	42,189	-
Pass Through NV-DEPT OF EDUCATION - Special Education - State Personnel Development - Contract No.: OSP-1600908	84.323	121,196	-	-	-	-	-	-	-	-	121,196	-
Total for 84.323		121,196	-	-	-	-	-	-	-	-	121,196	-
Direct -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	-	35,565	-	-	-	-	-	-	-	35,565	-
Direct -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	-	228,448	-	-	-	-	-	-	-	228,448	-
Direct -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	160,602	-	-	-	-	-	-	-	-	160,602	-
Direct -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	21,008	-	-	-	-	-	-	-	-	21,008	-
Direct -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	246,551	-	-	-	-	-	-	-	-	246,551	-
Direct -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	86,844	-	-	-	-	-	-	-	-	86,844	-
Direct -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	-	228,283	-	-	-	-	-	-	-	228,283	-
Total for 84.325		515,005	492,296	-	-	-	-	-	-	-	1,007,301	-
Direct -Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326	99,423	-	-	-	-	-	-	-	-	99,423	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Total for 84.326		99,423	-	-	-	-	-	-	-	-	99,423	-
Total for Office Of Special Education And Rehabilitative Services		805,989	492,296	-	-	-	-	263,685	-	-	1,561,970	-
Office Of Vocational And Adult Education												
Pass Through NV Dept of ED - Adult Basic Education (English Literacy/Civics Instruction) - Adult Education - Basic Grants to States - Contract No.: 16-607-43000	84.002	-	-	-	-	-	55,595	-	-	-	55,595	-
Pass Through NV Dept of ED - Adult Basic Education (WIA Incentive) FY15 -Adult Education - Basic Grants to States - Contract No.: 15-608-43000	84.002	-	-	-	-	-	13,029	-	-	-	13,029	-
Pass Through NV Dept of ED - Adult Basic Education (WIA Incentive)FY16 -Adult Education - Basic Grants to States - Contract No.: 16-608-43000	84.002	-	-	-	-	-	305,470	-	-	-	305,470	-
Pass Through Department of Education -Adult Education - Basic Grants to States - Contract No.: 16-608-45000	84.002	-	-	-	-	-	-	-	468,253	-	468,253	-
Pass Through Nevada Department of Education - Adult Education - Basic Grants to States - Contract No.: 15-608-44000	84.002	-	-	-	-	-	-	(7,658)	-	-	(7,658)	-
Pass Through Nevada Department of Education - Adult Education - Basic Grants to States - Contract No.: 16-608-42000	84.002	-	-	-	-	1,295,484	-	-	-	-	1,295,484	-
Pass Through Nevada Department of Education - Adult Education - Basic Grants to States - Contract No.: 16-607-42000	84.002	-	-	-	-	103,190	-	-	-	-	103,190	-
Pass Through Nevada Department of Education - Adult Education - Basic Grants to States - Contract No.: 15-608-42000	84.002	-	-	-	-	4,621	-	-	-	-	4,621	-
Pass Through Nevada Department of Education - Adult Education - Basic Grants to States - Contract No.: 15-607-42000	84.002	-	-	-	-	768	-	-	-	-	768	-
Pass Through Nevada Department of Education - Adult Education - Basic Grants to States - Contract No.: 16-607-44000	84.002	-	-	-	-	-	-	136,590	-	-	136,590	-
Pass Through Nevada Department of Education - Adult Education - Basic Grants to States - Contract No.: 15-310-44001	84.002	-	-	-	-	-	-	7,658	-	-	7,658	-
Pass Through Nevada Department of Education - Adult Education - Basic Grants to States - Contract No.: 16-608-44000	84.002	-	-	-	-	-	-	1,036,848	-	-	1,036,848	-
Total for 84.002		-	-	-	-	1,404,063	374,094	1,173,438	468,253	-	3,419,848	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Nevada Dept of Education - Carl Perkins Basic FY15 -Career and Technical Education -- Basic Grants to States - Contract No.: 15-631-43000	84.048	-	-	-	-	-	18,637	-	-	-	18,637	-
Pass Through Nevada Dept of Education - Carl Perkins Basic FY16 -Career and Technical Education -- Basic Grants to States - Contract No.: 16-631-43000	84.048	-	-	-	-	-	153,343	-	-	-	153,343	-
Pass Through Nevada Dept of Education - Carl Perkins Competitive FY16 -Career and Technical Education -- Basic Grants to States - Contract No.: 16-634-43000	84.048	-	-	-	-	-	201,441	-	-	-	201,441	-
Pass Through Department of Education -Career and Technical Education -- Basic Grants to States - Contract No.: 16-631-45000	84.048	-	-	-	-	-	-	-	236,783	-	236,783	-
Pass Through Department of Education -Career and Technical Education -- Basic Grants to States - Contract No.: 16-636-45000	84.048	-	-	-	-	-	-	-	86,118	-	86,118	-
Pass Through Nevada Department of Education - Career and Technical Education -- Basic Grants to States - Contract No.: 16-636-42000	84.048	-	-	-	-	173,503	-	-	-	-	173,503	-
Pass Through Nevada Department of Education - Career and Technical Education -- Basic Grants to States - Contract No.: 16-631-42000	84.048	-	-	-	-	1,598,471	-	-	-	-	1,598,471	-
Pass Through Nevada Department of Education - Career and Technical Education -- Basic Grants to States - Contract No.: P.L. 109-270	84.048	-	-	-	-	-	-	691,976	-	-	691,976	-
Pass Through Nevada Department of Education - Career and Technical Education -- Basic Grants to States - Contract No.: 15-636-42000	84.048	-	-	-	-	447	-	-	-	-	447	-
Pass Through Nevada Department of Education - Career and Technical Education -- Basic Grants to States - Contract No.: 15-631-42000	84.048	-	-	-	-	43,299	-	-	-	-	43,299	-
Total for 84.048		-	-	-	-	1,815,720	373,421	691,976	322,901	-	3,204,018	-
Pass Through Nevada Dept of Education - CTE College Credit -Tech-Prep Education - Contract No.: 16-636-43000	84.243	-	-	-	-	-	86,843	-	-	-	86,843	-
Pass Through Nevada Dept of Education - Tech Prep Grant -Tech-Prep Education - Contract No.: 15-636-43000	84.243	-	-	-	-	-	6,000	-	-	-	6,000	-
Total for 84.243		-	-	-	-	-	92,843	-	-	-	92,843	-
Total for Office Of Vocational And Adult Education		-	-	-	-	3,219,783	840,358	1,865,414	791,154	-	6,716,709	-
Total for Department Of Education		1,745,118	7,591,448	-	-	3,219,783	840,358	2,129,099	791,154	-	16,316,960	117,483

National Archives And Records 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	Sub Recipient
National Archives And Records Administration												
Direct -National Historical Publications and Records Grants	89.003	23,642	-	-	-	-	-	-	-	-	23,642	-
Total for 89.003		23,642	-	-	-	-	-	-	-	-	23,642	-
Total for National Archives And Records Administration		23,642	-	-	-	-	-	-	-	-	23,642	-
Total for National Archives And Records Administration		23,642	-	-	-	-	-	-	-	-	23,642	-
United States Institute Of Peace												
United States Institute Of Peace												
Direct -Priority Grant Competition	91.002	22,550	-	-	-	-	-	-	-	-	22,550	-
Total for 91.002		22,550	-	-	-	-	-	-	-	-	22,550	-
Total for United States Institute Of Peace		22,550	-	-	-	-	-	-	-	-	22,550	-
Total for United States Institute Of Peace		22,550	-	-	-	-	-	-	-	-	22,550	-
Department Of Health And Human Services												
Administration For Children And Families												
Direct -Affordable Care Act (ACA) Tribal Maternal, Infant, and Early Childhood Home Visiting Program	93.508	31,334	-	-	-	-	-	-	-	-	31,334	-
Direct -Affordable Care Act (ACA) Tribal Maternal, Infant, and Early Childhood Home Visiting Program	93.508	20,955	-	-	-	-	-	-	-	-	20,955	-
Total for 93.508		52,289	-	-	-	-	-	-	-	-	52,289	-
Pass Through NV DHHS -Community-Based Child Abuse Prevention Grants - Contract No.: 1205.03	93.590	-	38,648	-	-	-	-	-	-	-	38,648	-
Pass Through NV DHHS -Community-Based Child Abuse Prevention Grants - Contract No.: 1339	93.590	-	55,607	-	-	-	-	-	-	-	55,607	-
Pass Through SUBGRANT AWARDS - Community-Based Child Abuse Prevention Grants - Contract No.: N/A	93.590	-	-	-	-	-	-	-	-	-	-	20,000
Total for 93.590		-	94,255	-	-	-	-	-	-	-	94,255	20,000
Direct -Head Start	93.600	421,280	-	-	-	-	-	-	-	-	421,280	-
Direct -Head Start	93.600	2,162,237	-	-	-	-	-	-	-	-	2,162,237	-
Pass Through ACELERO -Head Start - Contract No.: N/A	93.600	-	6,707	-	-	-	-	-	-	-	6,707	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Head Start - Contract No.: NVK# 15007/1400767	93.600	4,819	-	-	-	-	-	-	-	-	4,819	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Head Start - Contract No.: 15773/1400767	93.600	185,815	-	-	-	-	-	-	-	-	185,815	-
Pass Through SUBGRANT AWARDS -Head Start - Contract No.: N/A	93.600	-	-	-	-	-	-	-	-	-	-	296,361
Total for 93.600		2,774,151	6,707	-	-	-	-	-	-	-	2,780,858	296,361
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Children's Justice Grants to States - Contract No.: CJA-15-060	93.643	19,282	-	-	-	-	-	-	-	-	19,282	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Children's Justice Grants to States - Contract No.: 14-CJA-16-002	93.643	38,051	-	-	-	-	-	-	-	-	38,051	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Children's Justice Grants to States - Contract No.: CJA-13-047	93.643	-	-	-	-	-	-	-	-	-	-	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Children's Justice Grants to States - Contract No.: CJA-14-047	93.643	(1,668)	-	-	-	-	-	-	-	-	(1,668)	-
Total for 93.643		55,665	-	-	-	-	-	-	-	-	55,665	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Stephanie Tubbs Jones Child Welfare Services Program - Contract No.: 13196	93.645	419,741	-	-	-	-	-	-	-	-	419,741	-
Total for 93.645		419,741	-	-	-	-	-	-	-	-	419,741	-
Pass Through NV DIVISION OF CHILD & FAMILY SERVICES -Child Welfare Research Training or Demonstration - Contract No.: 13198	93.648	-	436,990	-	-	-	-	-	-	-	436,990	-
Total for 93.648		-	436,990	-	-	-	-	-	-	-	436,990	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Social Services Block Grant - Contract No.: GIFT-#1250.01	93.667	167	-	-	-	-	-	-	-	-	167	-
Total for 93.667		167	-	-	-	-	-	-	-	-	167	-
Pass Through CITY OF LAS VEGAS -Child Abuse and Neglect Discretionary Activities - Contract No.: CBE#603217-14	93.670	-	25,639	-	-	-	-	-	-	-	25,639	-
Total for 93.670		-	25,639	-	-	-	-	-	-	-	25,639	-
Total for Administration For Children And Families		3,302,013	563,591	-	-	-	-	-	-	-	3,865,604	316,361

Administration For Community Living

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Special Programs for the Aging_Title III, Part D_Disease Prevention and Health Promotion Services	93.043	40,924	-	-	-	-	-	-	-	-	40,924	-
Direct -Special Programs for the Aging_Title III, Part D_Disease Prevention and Health Promotion Services	93.043	1,875	-	-	-	-	-	-	-	-	1,875	-
Total for 93.043		42,799	-	-	-	-	-	-	-	-	42,799	-
Direct -National Family Caregiver Support, Title III, Part E	93.052	10,100	-	-	-	-	-	-	-	-	10,100	-
Total for 93.052		10,100	-	-	-	-	-	-	-	-	10,100	-
Direct -Developmental Disabilities Basic Support and Advocacy Grants	93.630	26,816	-	-	-	-	-	-	-	-	26,816	-
Direct -Developmental Disabilities Basic Support and Advocacy Grants	93.630	13,906	-	-	-	-	-	-	-	-	13,906	-
Total for 93.630		40,722	-	-	-	-	-	-	-	-	40,722	-
Direct -University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632	566,014	-	-	-	-	-	-	-	-	566,014	-
Total for 93.632		566,014	-	-	-	-	-	-	-	-	566,014	-
Total for Administration For Community Living		659,635	-	-	-	-	-	-	-	-	659,635	-
Centers For Disease Control And Prevention												
Direct -Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory Infrastructure	93.065	10,507	-	-	-	-	-	-	-	-	10,507	-
Total for 93.065		10,507	-	-	-	-	-	-	-	-	10,507	-
Direct -Public Health Emergency Preparedness	93.069	296,013	-	-	-	-	-	-	-	-	296,013	-
Direct -Public Health Emergency Preparedness	93.069	592,606	-	-	-	-	-	-	-	-	592,606	-
Direct -Public Health Emergency Preparedness	93.069	14,927	-	-	-	-	-	-	-	-	14,927	-
Direct -Public Health Emergency Preparedness	93.069	25,159	-	-	-	-	-	-	-	-	25,159	-
Total for 93.069		928,705	-	-	-	-	-	-	-	-	928,705	-
Direct -Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073	126,723	-	-	-	-	-	-	-	-	126,723	-
Direct -Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073	49,937	-	-	-	-	-	-	-	-	49,937	-
Direct -Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073	200,532	-	-	-	-	-	-	-	-	200,532	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through SUBGRANT AWARDS -Birth Defects and Developmental Disabilities - Prevention and Surveillance - Contract No.: N/A	93.073	-	-	-	-	-	-	-	-	-	-	34,446
Total for 93.073		377,192	-	-	-	-	-	-	-	-	377,192	34,446
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements - Contract No.: HD 14893	93.074	37,705	-	-	-	-	-	-	-	-	37,705	-
Total for 93.074		37,705	-	-	-	-	-	-	-	-	37,705	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance - Contract No.: HD 14170-4	93.079	208,463	-	-	-	-	-	-	-	-	208,463	-
Total for 93.079		208,463	-	-	-	-	-	-	-	-	208,463	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Project Grants and Cooperative Agreements for Tuberculosis Control Programs - Contract No.: HD# 15335	93.116	36,816	-	-	-	-	-	-	-	-	36,816	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Project Grants and Cooperative Agreements for Tuberculosis Control Programs - Contract No.: HD 14819	93.116	34,791	-	-	-	-	-	-	-	-	34,791	-
Total for 93.116		71,607	-	-	-	-	-	-	-	-	71,607	-
Pass Through Nevada Division of Forestry - Injury Prevention and Control Research and State and Community Based Programs - Contract No.: 15402	93.136	-	2,607	-	-	-	-	-	-	-	2,607	-
Total for 93.136		-	2,607	-	-	-	-	-	-	-	2,607	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Contract No.: HD 14682	93.323	34,154	-	-	-	-	-	-	-	-	34,154	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Contract No.: HD 15107	93.323	143,258	-	-	-	-	-	-	-	-	143,258	-
Total for 93.323		177,412	-	-	-	-	-	-	-	-	177,412	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through SOUTHERN NEVADA HEALTH DISTRICT -Partnerships to Improve Community Health (2014) - Contract No.: SNHD6-PICH-SA-15-023	93.331	-	246,990	-	-	-	-	-	-	-	246,990	-
Total for 93.331		-	246,990	-	-	-	-	-	-	-	246,990	-
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 Infectious Disease (ELC) and Emerging Infections Program	93.521	65,185	-	-	-	-	-	-	-	-	65,185	-
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 Infectious Disease (ELC) and Emerging Infections Program	93.521	4,321	-	-	-	-	-	-	-	-	4,321	-
Total for 93.521		69,506	-	-	-	-	-	-	-	-	69,506	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Contract No.: HD 14908	93.815	12,953	-	-	-	-	-	-	-	-	12,953	-
Total for 93.815		12,953	-	-	-	-	-	-	-	-	12,953	-
Total for Centers For Disease Control And Prevention		1,894,050	249,597	-	-	-	-	-	-	-	2,143,647	34,446
Centers For Medicare And Medicaid Services												
Pass Through REMSA -Health Care Innovation Awards (HCIA) - Contract No.: OSP-1305022	93.610	108,766	-	-	-	-	-	-	-	-	108,766	-
Total for 93.610		108,766	-	-	-	-	-	-	-	-	108,766	-
Total for Centers For Medicare And Medicaid Services		108,766	-	-	-	-	-	-	-	-	108,766	-
Food And Drug Administration												
Direct -Food and Drug Administration_Research	93.103	62,394	-	-	-	-	-	-	-	-	62,394	-
Total for 93.103		62,394	-	-	-	-	-	-	-	-	62,394	-
Total for Food And Drug Administration		62,394	-	-	-	-	-	-	-	-	62,394	-
Health Resources And Services Administration												
Direct -Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	99,805	-	-	-	-	-	-	-	-	99,805	-

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	222,130	-	-	-	-	-	-	-	-	222,130	-
Pass Through SUBGRANT AWARDS -Area Health Education Centers Point of Service Maintenance and Enhancement Awards - Contract No.: N/A	93.107	-	-	-	-	-	-	-	-	-	-	156,001
Total for 93.107		321,935	-	-	-	-	-	-	-	-	321,935	156,001
Direct -Maternal and Child Health Federal Consolidated Programs	93.110	30,935	-	-	-	-	-	-	-	-	30,935	-
Direct -Maternal and Child Health Federal Consolidated Programs	93.110	486,908	-	-	-	-	-	-	-	-	486,908	-
Pass Through POSITIVELY KIDS -Maternal and Child Health Federal Consolidated Programs - Contract No.: UNLV-51115471	93.110	-	5,142	-	-	-	-	-	-	-	5,142	-
Pass Through SOUTHERN NV HEALTH DISTRICT -Maternal and Child Health Federal Consolidated Programs - Contract No.: N/A	93.110	-	21,035	-	-	-	-	-	-	-	21,035	-
Total for 93.110		517,843	26,177	-	-	-	-	-	-	-	544,020	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Emergency Medical Services for Children - Contract No.: HD#15037	93.127	5,000	-	-	-	-	-	-	-	-	5,000	-
Total for 93.127		5,000	-	-	-	-	-	-	-	-	5,000	-
Pass Through UNIV OF CA SAN FRANCISCO - AIDS Education and Training Centers - Contract No.: 6184SC	93.145	56,234	-	-	-	-	-	-	-	-	56,234	-
Pass Through UNIV OF CA SAN FRANCISCO - AIDS Education and Training Centers - Contract No.: 9055SC	93.145	138,549	-	-	-	-	-	-	-	-	138,549	-
Total for 93.145		194,783	-	-	-	-	-	-	-	-	194,783	-
Direct -Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153	13,089	-	-	-	-	-	-	-	-	13,089	-
Total for 93.153		13,089	-	-	-	-	-	-	-	-	13,089	-
Direct -Grants to States for Loan Repayment Program	93.165	96,850	-	-	-	-	-	-	-	-	96,850	-
Direct -Grants to States for Loan Repayment Program	93.165	175,650	-	-	-	-	-	-	-	-	175,650	-
Total for 93.165		272,500	-	-	-	-	-	-	-	-	272,500	-
Direct -Graduate Psychology Education Program and Patient Navigator and Chronic Disease Prevention Program	93.191	7,116	-	-	-	-	-	-	-	-	7,116	-

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	Sub Recipient
Total for 93.191		7,116	-	-	-	-	-	-	-	-	7,116	-
Direct -State Rural Hospital Flexibility Program	93.241	168,034	-	-	-	-	-	-	-	-	168,034	-
Direct -State Rural Hospital Flexibility Program	93.241	303,821	-	-	-	-	-	-	-	-	303,821	-
Pass Through SUBGRANT AWARDS -State Rural Hospital Flexibility Program - Contract No.: N/A	93.241	-	-	-	-	-	-	-	-	-	-	204,633
Total for 93.241		471,855	-	-	-	-	-	-	-	-	471,855	204,633
Direct -Universal Newborn Hearing Screening	93.251	-	-	-	-	-	-	-	-	-	-	-
Total for 93.251		-	-	-	-	-	-	-	-	-	-	-
Direct -Grants for Education, Prevention, and Early Detection of Radiogenic Cancers and Diseases	93.257	123,274	-	-	-	-	-	-	-	-	123,274	-
Direct -Grants for Education, Prevention, and Early Detection of Radiogenic Cancers and Diseases	93.257	63,091	-	-	-	-	-	-	-	-	63,091	-
Pass Through SUBGRANT AWARDS -Grants for Education, Prevention, and Early Detection of Radiogenic Cancers and Diseases - Contract No.: N/A	93.257	-	-	-	-	-	-	-	-	-	-	52,205
Total for 93.257		186,365	-	-	-	-	-	-	-	-	186,365	52,205
Direct -Small Rural Hospital Improvement Grant Program	93.301	78,440	-	-	-	-	-	-	-	-	78,440	-
Direct -Small Rural Hospital Improvement Grant Program	93.301	134,344	-	-	-	-	-	-	-	-	134,344	-
Total for 93.301		212,784	-	-	-	-	-	-	-	-	212,784	-
Direct -State Primary Care Offices	93.414	(1)	-	-	-	-	-	-	-	-	(1)	-
Total for 93.414		(1)	-	-	-	-	-	-	-	-	(1)	-
Pass Through FAMILY TIES OF NV - Affordable Care Act (ACA) – Family to Family Health Information Centers - Contract No.: OSP-1500448	93.504	4,716	-	-	-	-	-	-	-	-	4,716	-
Total for 93.504		4,716	-	-	-	-	-	-	-	-	4,716	-
Direct -Affordable Care Act (ACA) Primary Care Residency Expansion Program	93.510	219,267	-	-	-	-	-	-	-	-	219,267	-
Total for 93.510		219,267	-	-	-	-	-	-	-	-	219,267	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through UNIV OF ARIZONA -Affordable Care Act Public Health Training Centers Pgrm, Resources Development and Academic Support to the Public Health Trng Centers Program and Public Health Infrastructure and Systems Support - Contract No.: PO-226257	93.516	98,914	-	-	-	-	-	-	-	-	98,914	-
Total for 93.516		98,914	-	-	-	-	-	-	-	-	98,914	-
Direct -Grants for Primary Care Training and Enhancement	93.884	73,213	-	-	-	-	-	-	-	-	73,213	-
Direct -Grants for Primary Care Training and Enhancement	93.884	90,380	-	-	-	-	-	-	-	-	90,380	-
Pass Through SUBGRANT AWARDS -Grants for Primary Care Training and Enhancement - Contract No.: N/A	93.884	-	-	-	-	-	-	-	-	-	-	87,489
Total for 93.884		163,593	-	-	-	-	-	-	-	-	163,593	87,489
Direct -Grants to States for Operation of Offices of Rural Health	93.913	164,774	-	-	-	-	-	-	-	-	164,774	-
Direct -Grants to States for Operation of Offices of Rural Health	93.913	10,667	-	-	-	-	-	-	-	-	10,667	-
Total for 93.913		175,441	-	-	-	-	-	-	-	-	175,441	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -HIV Care Formula Grants - Contract No.: HD 15501	93.917	2,969	-	-	-	-	-	-	-	-	2,969	-
Total for 93.917		2,969	-	-	-	-	-	-	-	-	2,969	-
Pass Through SOUTHERN NV HEALTH DISTRICT -Healthy Start Initiative - Contract No.: SNDH-1-6HSI-15-037	93.926	-	61,781	-	-	-	-	-	-	-	61,781	-
Total for 93.926		-	61,781	-	-	-	-	-	-	-	61,781	-
Direct -PPHF-2012 Geriatric Education Centers	93.969	125,880	-	-	-	-	-	-	-	-	125,880	-
Pass Through SUBGRANT AWARDS -PPHF-2012 Geriatric Education Centers - Contract No.: N/A	93.969	-	-	-	-	-	-	-	-	-	-	23,067
Total for 93.969		125,880	-	-	-	-	-	-	-	-	125,880	23,067
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Maternal and Child Health Services Block Grant to the States - Contract No.: HD 15118	93.994	11,004	-	-	-	-	-	-	-	-	11,004	-
Total for 93.994		11,004	-	-	-	-	-	-	-	-	11,004	-
Total for Health Resources And Services Administration		3,005,053	87,958	-	-	-	-	-	-	-	3,093,011	523,395

National Institutes Of Health

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through SOUTHERN NEVADA HEALTH DISTRICT -National State Based Tobacco Control Programs - Contract No.: SNHD-6-PICH-SA-15	93.305	-	17,558	-	-	-	-	-	-	-	17,558	-
Total for 93.305		-	17,558	-	-	-	-	-	-	-	17,558	-
Pass Through SUBGRANT AWARDS -Minority Health and Health Disparities Research - Contract No.: N/A	93.307	-	-	-	-	-	-	-	-	-	-	21,106
Total for 93.307		-	-	-	-	-	-	-	-	-	-	21,106
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	138,196	-	-	-	-	-	-	-	138,196	-
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	32,318	-	-	-	-	-	-	-	32,318	-
Total for 93.847		-	170,514	-	-	-	-	-	-	-	170,514	-
Direct -Vision Research	93.867	43,674	-	-	-	-	-	-	-	-	43,674	-
Total for 93.867		43,674	-	-	-	-	-	-	-	-	43,674	-
Total for National Institutes Of Health		43,674	188,072	-	-	-	-	-	-	-	231,746	21,106
Office Of Population Affairs												
Pass Through SNHD -Family Planning_Services - Contract No.: SNHD-1-TPP-SA-16-074	93.217	-	2,726	-	-	-	-	-	-	-	2,726	-
Total for 93.217		-	2,726	-	-	-	-	-	-	-	2,726	-
Total for Office Of Population Affairs		-	2,726	-	-	-	-	-	-	-	2,726	-
Substance Abuse And Mental Health Services Administration												
Direct -Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	413,098	-	-	-	-	-	-	-	-	413,098	-
Direct -Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	416,585	-	-	-	-	-	-	-	-	416,585	-
Direct -Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	271,625	-	-	-	-	-	-	-	-	271,625	-
Direct -Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	101,835	-	-	-	-	-	-	-	-	101,835	-
Direct -Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	185,058	-	-	-	-	-	-	-	-	185,058	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	220,825	-	-	-	-	-	-	-	-	220,825	-
Direct -Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	-	502,403	-	-	-	-	-	-	-	502,403	-
Direct -Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	-	91,612	-	-	-	-	-	-	-	91,612	-
Pass Through EDU DEVELOP CNTR - Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 11850 UNR	93.243	453,144	-	-	-	-	-	-	-	-	453,144	-
Pass Through EDU DEVELOP CNTR - Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 11850	93.243	579,573	-	-	-	-	-	-	-	-	579,573	-
Pass Through JOIN TOGETHER NORTHEM NEVADA -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 1500319	93.243	1,221	-	-	-	-	-	-	-	-	1,221	-
Pass Through JOIN TOGETHER NORTHEM NEVADA -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: OSP1600481	93.243	1,442	-	-	-	-	-	-	-	-	1,442	-
Pass Through NV-DEPT OF EDUCATION - Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 17233	93.243	65,970	-	-	-	-	-	-	-	-	65,970	-
Pass Through NV-DEPT OF EDUCATION - Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: OSP-1400901	93.243	47,705	-	-	-	-	-	-	-	-	47,705	-
Pass Through OREGON HEALTH&SCI - Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 1002661_UNV-RENO	93.243	8,227	-	-	-	-	-	-	-	-	8,227	-
Pass Through UNIV OF CA LOS ANGELES - Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 2000 G QF265/AM#4	93.243	44,666	-	-	-	-	-	-	-	-	44,666	-
Pass Through UNIV OF CA LOS ANGELES - Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 2000 G QF265	93.243	30,203	-	-	-	-	-	-	-	-	30,203	-
Total for 93.243		2,841,177	594,015	-	-	-	-	-	-	-	3,435,192	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through NV DIV OF PUBLIC AND BEHAVIORAL HEALTH -Block Grants for Community Mental Health Services - Contract No.: 9395814X	93.958	-	157,817	-	-	-	-	-	-	-	157,817	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Block Grants for Community Mental Health Services - Contract No.: 14625	93.958	4,729	-	-	-	-	-	-	-	-	4,729	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Block Grants for Community Mental Health Services - Contract No.: 14626	93.958	9,504	-	-	-	-	-	-	-	-	9,504	-
Pass Through STATE OF WASHINGTON - Block Grants for Community Mental Health Services - Contract No.: 1365-70068/TASK V	93.958	14,299	-	-	-	-	-	-	-	-	14,299	-
Pass Through STATE OF WASHINGTON - Block Grants for Community Mental Health Services - Contract No.: 1365-70068/TASK C-2	93.958	(4)	-	-	-	-	-	-	-	-	(4)	-
Pass Through STATE OF WASHINGTON - Block Grants for Community Mental Health Services - Contract No.: 1365-70068/TASK R	93.958	186,398	-	-	-	-	-	-	-	-	186,398	-
Pass Through STATE OF WASHINGTON - Block Grants for Community Mental Health Services - Contract No.: 1365-70068/TASK Q	93.958	3,927	-	-	-	-	-	-	-	-	3,927	-
Pass Through STATE OF WASHINGTON - Block Grants for Community Mental Health Services - Contract No.: 1365-70068/TASK P	93.958	5,059	-	-	-	-	-	-	-	-	5,059	-
Pass Through STATE OF WASHINGTON - Block Grants for Community Mental Health Services - Contract No.: 1365-70068/TASK U	93.958	46,979	-	-	-	-	-	-	-	-	46,979	-
Total for 93.958		270,891	157,817	-	-	-	-	-	-	-	428,708	-
Pass Through FRONTIER COMM COAL - Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 15014PX200	93.959	10,088	-	-	-	-	-	-	-	-	10,088	-
Pass Through FRONTIER COMM COAL - Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: OSP-1501037	93.959	32,156	-	-	-	-	-	-	-	-	32,156	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: WO 4292	93.959	6,833	-	-	-	-	-	-	-	-	6,833	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 17054/WO 4298	93.959	535,045	-	-	-	-	-	-	-	-	535,045	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 15187AD	93.959	55,458	-	-	-	-	-	-	-	-	55,458	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 15111AD	93.959	39,292	-	-	-	-	-	-	-	-	39,292	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 14643 / 15186AD	93.959	54,650	-	-	-	-	-	-	-	-	54,650	-
Pass Through STATE OF UTAH -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: OSP-1500444	93.959	(8,572)	-	-	-	-	-	-	-	-	(8,572)	-
Pass Through STATE OF UTAH -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 156362	93.959	181,566	-	-	-	-	-	-	-	-	181,566	-
Pass Through STATE OF WASHINGTON - Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 1365-70068/TASK S	93.959	121,047	-	-	-	-	-	-	-	-	121,047	-
Pass Through STATE OF WASHINGTON - Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 1365-70068/TASK T	93.959	46,508	-	-	-	-	-	-	-	-	46,508	-
Pass Through STATE OF WASHINGTON - Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 1365-70068/TASK Q	93.959	20,399	-	-	-	-	-	-	-	-	20,399	-
Pass Through STATE OF WASHINGTON - Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 1365-70068/TASK W	93.959	16,832	-	-	-	-	-	-	-	-	16,832	-
Total for 93.959		1,111,302	-	-	-	-	-	-	-	-	1,111,302	-
Total for Substance Abuse And Mental Health Services Administration		4,223,370	751,832	-	-	-	-	-	-	-	4,975,202	-
Total for Department Of Health And Human Services		13,298,955	1,843,776	-	-	-	-	-	-	-	15,142,731	895,308
Corporation For National And Community Service												
Corporation For National And Community Service												
Direct -Retired and Senior Volunteer Program	94.002	94,798	-	-	-	-	-	-	-	-	94,798	-
Total for 94.002		94,798	-	-	-	-	-	-	-	-	94,798	-
Pass Through NEVADA VOLUNTEERS - AmeriCorps - Contract No.: 14ACHNV0010001	94.006	-	40,682	-	-	-	-	-	-	-	40,682	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Total for 94.006		-	40,682	-	-	-	-	-	-	-	40,682	-
Total for Corporation For National And Community Service		94,798	40,682	-	-	-	-	-	-	-	135,480	-
Total for Corporation For National And Community Service		94,798	40,682	-	-	-	-	-	-	-	135,480	-
Department Of Homeland Security												
Department Of Homeland Security												
Direct -Department of Homeland Security	97.000	-	30,000	-	-	-	-	-	-	-	30,000	-
Pass Through LOUISIANA STATE UNIV - Department of Homeland Security - Contract No.: 92129	97.000	-	(714)	-	-	-	-	-	-	-	(714)	-
Pass Through LOUISIANA STATE UNIVERSITY -Department of Homeland Security - Contract No.: 94975	97.000	-	4,587	-	-	-	-	-	-	-	4,587	-
Pass Through SUBGRANT AWARDS - Department of Homeland Security - Contract No.: N/A	97.000	-	-	-	-	-	-	-	-	-	-	72,021
Total for 97.000		-	33,873	-	-	-	-	-	-	-	33,873	72,021
Pass Through NV-DEPT OF PUBLIC SAFETY - Emergency Management Performance Grants - Contract No.: 9704709-2000	97.042	20,467	-	-	-	-	-	-	-	-	20,467	-
Pass Through NV-DEPT OF PUBLIC SAFETY - Emergency Management Performance Grants - Contract No.: 9704213	97.042	40,658	-	-	-	-	-	-	-	-	40,658	-
Pass Through NV-DEPT OF PUBLIC SAFETY - Emergency Management Performance Grants - Contract No.: 9704214	97.042	51,489	-	-	-	-	-	-	-	-	51,489	-
Total for 97.042		112,614	-	-	-	-	-	-	-	-	112,614	-
Pass Through NV-DEPT OF PUBLIC SAFETY - Pre-Disaster Mitigation - Contract No.: 9704714-2400	97.047	8,814	-	-	-	-	-	-	-	-	8,814	-
Pass Through NV-DEPT OF PUBLIC SAFETY - Pre-Disaster Mitigation - Contract No.: 9704715-2503	97.047	15,947	-	-	-	-	-	-	-	-	15,947	-
Pass Through NV-DEPT OF PUBLIC SAFETY - Pre-Disaster Mitigation - Contract No.: PDMC-PL-09-NV2012007	97.047	-	-	-	-	-	-	-	-	-	-	-
Pass Through NV-DEPT OF PUBLIC SAFETY - Pre-Disaster Mitigation - Contract No.: 9704710/PDMC	97.047	510	-	-	-	-	-	-	-	-	510	-
Total for 97.047		25,271	-	-	-	-	-	-	-	-	25,271	-

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

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Total for Department Of Homeland Security	137,885	33,873	-	-	-	-	-	-	-	171,758	72,021
Total for Department Of Homeland Security	137,885	33,873	-	-	-	-	-	-	-	171,758	72,021
Other Federal Assistance	23,460,680	11,605,724	109,545	-	3,714,275	1,935,088	3,601,070	3,113,569	-	47,539,951	1,450,294

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Research and Development Cluster												
Department Of Agriculture												
Agricultural Marketing Service												
Pass Through NV-DEPT OF AGRICUTURE - Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCB-1510-13	10.170	6,830	-	-	-	-	-	-	-	-	6,830	-
Pass Through NV-DEPT OF AGRICUTURE - Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCB 1410-06	10.170	425	-	-	-	-	-	-	-	-	425	-
Pass Through NV-DEPT OF AGRICUTURE - Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCB 1510-07	10.170	(2,269)	-	-	-	-	-	-	-	-	(2,269)	-
Pass Through NV-DEPT OF AGRICUTURE - Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCB-1410-12	10.170	369	-	-	-	-	-	-	-	-	369	-
Pass Through VINES & WINES -Specialty Crop Block Grant Program - Farm Bill - Contract No.: 1311069	10.170	223	-	-	-	-	-	-	-	-	223	-
Total for 10.170		5,578	-	-	-	-	-	-	-	-	5,578	-
Total for Agricultural Marketing Service		5,578	-	-	-	-	-	-	-	-	5,578	-
Agricultural Research Service												
Direct -Agricultural Research_Basic and Applied Research	10.001	169,819	-	-	-	-	-	-	-	-	169,819	-
Direct -Agricultural Research_Basic and Applied Research	10.001	14,806	-	-	-	-	-	-	-	-	14,806	-
Direct -Agricultural Research_Basic and Applied Research	10.001	1,717	-	-	-	-	-	-	-	-	1,717	-
Direct -Agricultural Research_Basic and Applied Research	10.001	14,601	-	-	-	-	-	-	-	-	14,601	-
Direct -Agricultural Research_Basic and Applied Research	10.001	29,840	-	-	-	-	-	-	-	-	29,840	-
Direct -Agricultural Research_Basic and Applied Research	10.001	38,276	-	-	-	-	-	-	-	-	38,276	-
Direct -Agricultural Research_Basic and Applied Research	10.001	11,947	-	-	-	-	-	-	-	-	11,947	-
Direct -Agricultural Research_Basic and Applied Research	10.001	13,408	-	-	-	-	-	-	-	-	13,408	-
Direct -Agricultural Research_Basic and Applied Research	10.001	49,592	-	-	-	-	-	-	-	-	49,592	-
Direct -Agricultural Research_Basic and Applied Research	10.001	-	-	71,646	-	-	-	-	-	-	71,646	-
Direct -Agricultural Research_Basic and Applied Research	10.001	13,516	-	-	-	-	-	-	-	-	13,516	-

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Agricultural Research_Basic and Applied Research	10.001	(68)	-	-	-	-	-	-	-	-	(68)	-
Direct -Agricultural Research_Basic and Applied Research	10.001	146,189	-	-	-	-	-	-	-	-	146,189	-
Direct -Agricultural Research_Basic and Applied Research	10.001	4,770	-	-	-	-	-	-	-	-	4,770	-
Direct -Agricultural Research_Basic and Applied Research	10.001	7,608	-	-	-	-	-	-	-	-	7,608	-
Direct -Agricultural Research_Basic and Applied Research	10.001	7,450	-	-	-	-	-	-	-	-	7,450	-
Total for 10.001		523,471	-	71,646	-	-	-	-	-	-	595,117	-
Total for Agricultural Research Service		523,471	-	71,646	-	-	-	-	-	-	595,117	-
CONTRACT - DEPT OF AGRICULTURE												
Direct -Contract - Dept of Agriculture	10.000	21,645	-	-	-	-	-	-	-	-	21,645	-
Direct -Contract - Dept of Agriculture	10.000	-	-	372,536	-	-	-	-	-	-	372,536	-
Direct -Contract - Dept of Agriculture	10.000	2,768	-	-	-	-	-	-	-	-	2,768	-
Direct -Contract - Dept of Agriculture	10.000	5,229	-	-	-	-	-	-	-	-	5,229	-
Direct -Contract - Dept of Agriculture	10.000	2,926	-	-	-	-	-	-	-	-	2,926	-
Direct -Contract - Dept of Agriculture	10.000	56,644	-	-	-	-	-	-	-	-	56,644	-
Direct -Contract - Dept of Agriculture	10.000	-	36,659	-	-	-	-	-	-	-	36,659	-
Direct -Contract - Dept of Agriculture	10.000	3,585	-	-	-	-	-	-	-	-	3,585	-
Direct -Contract - Dept of Agriculture	10.000	-	159,728	-	-	-	-	-	-	-	159,728	-
Pass Through CA-TAHOE RESOURCE CONSERVATION DISTRICT -Contract - Dept of Agriculture - Contract No.: TRCD/646-3620	10.000	-	-	5,229	-	-	-	-	-	-	5,229	-
Total for 10.000		92,797	196,387	377,765	-	-	-	-	-	-	666,949	-
Total for CONTRACT - DEPT OF AGRICULTURE		92,797	196,387	377,765	-	-	-	-	-	-	666,949	-
Food And Nutrition Service												
Pass Through NEV DEPT OF EDUCATION - Special Milk Program for Children - Contract No.: M-102150-10	10.556	-	-	-	-	-	-	1,266	-	-	1,266	-
Total for 10.556		-	-	-	-	-	-	1,266	-	-	1,266	-
Pass Through SERVICES\ -Special Supplemental Nutrition Program for Women, Infants, and Children - Contract No.: S14279	10.557	601	-	-	-	-	-	-	-	-	601	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Total for 10.557		601	-	-	-	-	-	-	-	-	601	-
Total for Food And Nutrition Service		601	-	-	-	-	-	1,266	-	-	1,867	-
Forest Service												
Direct -Forestry Research	10.652	26,661	-	-	-	-	-	-	-	-	26,661	-
Direct -Forestry Research	10.652	174,779	-	-	-	-	-	-	-	-	174,779	-
Direct -Forestry Research	10.652	3,569	-	-	-	-	-	-	-	-	3,569	-
Direct -Forestry Research	10.652	33,327	-	-	-	-	-	-	-	-	33,327	-
Direct -Forestry Research	10.652	12,870	-	-	-	-	-	-	-	-	12,870	-
Direct -Forestry Research	10.652	-	-	24,010	-	-	-	-	-	-	24,010	-
Pass Through UNIV OF CA DAVIS - Forestry Research - Contract No.: 201121699- 01	10.652	6,094	-	-	-	-	-	-	-	-	6,094	-
Total for 10.652		257,300	-	24,010	-	-	-	-	-	-	281,310	-
Direct -Cooperative Forestry Assistance	10.664	1,424	-	-	-	-	-	-	-	-	1,424	-
Total for 10.664		1,424	-	-	-	-	-	-	-	-	1,424	-
Direct -Forest Land Enhancement Program	10.677	4,077	-	-	-	-	-	-	-	-	4,077	-
Total for 10.677		4,077	-	-	-	-	-	-	-	-	4,077	-
Pass Through UNIVERSITY OF CALIFORNIA, BERKELEY -Recovery Act of 2009: Wildland Fire Management - Contract No.: 8972	10.688	-	3,541	-	-	-	-	-	-	-	3,541	-
Total for 10.688		-	3,541	-	-	-	-	-	-	-	3,541	-
Direct -Lake Tahoe Erosion Control Grant Program	10.690	-	-	8,188	-	-	-	-	-	-	8,188	-
Total for 10.690		-	-	8,188	-	-	-	-	-	-	8,188	-
Total for Forest Service		262,801	3,541	32,198	-	-	-	-	-	-	298,540	-
National Institute Of Food And Agriculture												
Direct -Grants for Agricultural Research, Special Research Grants	10.200	38,501	-	-	-	-	-	-	-	-	38,501	-
Total for 10.200		38,501	-	-	-	-	-	-	-	-	38,501	-
Direct -Cooperative Forestry Research	10.202	122,220	-	-	-	-	-	-	-	-	122,220	-
Total for 10.202		122,220	-	-	-	-	-	-	-	-	122,220	-
Direct -Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	1,565,715	-	-	-	-	-	-	-	-	1,565,715	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Total for 10.203		1,565,715	-	-	-	-	-	-	-	-	1,565,715	-
Direct -Animal Health and Disease Research	10.207	22,323	-	-	-	-	-	-	-	-	22,323	-
Total for 10.207		22,323	-	-	-	-	-	-	-	-	22,323	-
Direct -International Science and Education Grants	10.305	1,282	-	-	-	-	-	-	-	-	1,282	-
Total for 10.305		1,282	-	-	-	-	-	-	-	-	1,282	-
Pass Through IOWA STATE UNIV -Specialty Crop Research Initiative - Contract No.: 416-40-17B	10.309	49,695	-	-	-	-	-	-	-	-	49,695	-
Total for 10.309		49,695	-	-	-	-	-	-	-	-	49,695	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	177,013	-	-	-	-	-	-	-	-	177,013	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	87,302	-	-	-	-	-	-	-	-	87,302	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	138,957	-	-	-	-	-	-	-	-	138,957	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	176,434	-	-	-	-	-	-	-	-	176,434	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	186,043	-	-	-	-	-	-	-	-	186,043	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	195,819	-	-	-	-	-	-	-	-	195,819	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	-	-	-	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	186,937	-	-	-	-	-	-	-	-	186,937	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	75,267	-	-	-	-	-	-	-	-	75,267	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	11,105	-	-	-	-	-	-	-	-	11,105	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	27,553	-	-	-	-	-	-	-	-	27,553	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	77,871	-	-	-	-	-	-	-	-	77,871	-
Pass Through PENNSYLVANIA STATE UNIVERSITY -Agriculture and Food Research Initiative (AFRI) - Contract No.: 4700-DRI-USDA-9973	10.310	-	-	8,729	-	-	-	-	-	-	8,729	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	-	-	437,638	-	-	-	-	-	-	437,638	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through SUBGRANT AWARDS - Agriculture and Food Research Initiative (AFRI) - Contract No.: N/A	10.310	-	-	-	-	-	-	-	-	-	-	801,316
Total for 10.310		1,340,301	-	446,367	-	-	-	-	-	-	1,786,668	801,316
Pass Through OREGON STATE UNIV -Sun Grant Program - Contract No.: C0432G-C	10.320	151,594	-	-	-	-	-	-	-	-	151,594	-
Pass Through OREGON STATE UNIV -Sun Grant Program - Contract No.: C0473G-A	10.320	4,024	-	-	-	-	-	-	-	-	4,024	-
Pass Through SUBGRANT AWARDS -Sun Grant Program - Contract No.: N/A	10.320	-	-	-	-	-	-	-	-	-	-	31,345
Total for 10.320		155,618	-	-	-	-	-	-	-	-	155,618	31,345
Direct -Food Insecurity Nutrition Incentive Grants Program	10.331	33,436	-	-	-	-	-	-	-	-	33,436	-
Total for 10.331		33,436	-	-	-	-	-	-	-	-	33,436	-
Total for National Institute Of Food And Agriculture		3,329,091	-	446,367	-	-	-	-	-	-	3,775,458	832,661
Natural Resources Conservation Service												
Direct -Resource Conservation and Development	10.901	3,704	-	-	-	-	-	-	-	-	3,704	-
Total for 10.901		3,704	-	-	-	-	-	-	-	-	3,704	-
Direct -Soil Survey	10.903	-	-	8,171	-	-	-	-	-	-	8,171	-
Total for 10.903		-	-	8,171	-	-	-	-	-	-	8,171	-
Total for Natural Resources Conservation Service		3,704	-	8,171	-	-	-	-	-	-	11,875	-
The Office Of The Chief Economist												
Pass Through UNIV OF MISSOURI - Agricultural Market and Economic Research - Contract No.: C00043742-2	10.290	28,634	-	-	-	-	-	-	-	-	28,634	-
Pass Through UNIV OF MISSOURI - Agricultural Market and Economic Research - Contract No.: C00046324-2	10.290	46,398	-	-	-	-	-	-	-	-	46,398	-
Total for 10.290		75,032	-	-	-	-	-	-	-	-	75,032	-
Pass Through UNIV OF MISSOURI -DOA-OCE - Contract No.: C00052286 2	10.291	70,307	-	-	-	-	-	-	-	-	70,307	-
Total for 10.291		70,307	-	-	-	-	-	-	-	-	70,307	-
Total for The Office Of The Chief Economist		145,339	-	-	-	-	-	-	-	-	145,339	-
Total for Department Of Agriculture		4,363,382	199,928	936,147	-	-	-	1,266	-	-	5,500,723	832,661

Department Of Commerce

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
CONTRACT - DEPT OF COMMERCE												
Direct -Contract - Dept of Commerce	11.000	-	-	2,027	-	-	-	-	-	-	2,027	-
Total for 11.000		-	-	2,027	-	-	-	-	-	-	2,027	-
Total for CONTRACT - DEPT OF COMMERCE		-	-	2,027	-	-	-	-	-	-	2,027	-
Economic Development Administration												
Direct -Economic Development_Technical Assistance	11.303	17,382	-	-	-	-	-	-	-	-	17,382	-
Total for 11.303		17,382	-	-	-	-	-	-	-	-	17,382	-
Total for Economic Development Administration		17,382	-	-	-	-	-	-	-	-	17,382	-
National Oceanic And Atmospheric Administration (noaa)												
Direct -Climate and Atmospheric Research	11.431	4,034	-	75,112	-	-	-	-	-	-	79,146	-
Pass Through University of California San Diego -Climate and Atmospheric Research - Contract No.: PO 10321519-SUB	11.431	-	-	503,739	-	-	-	-	-	-	503,739	-
Pass Through SUBGRANT AWARDS -Climate and Atmospheric Research - Contract No.: N/A	11.431	-	-	-	-	-	-	-	-	-	-	24,949
Total for 11.431		4,034	-	578,851	-	-	-	-	-	-	582,885	24,949
Direct -National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432	21,938	-	-	-	-	-	-	-	-	21,938	-
Total for 11.432		21,938	-	-	-	-	-	-	-	-	21,938	-
Pass Through UNIV OF NOTRE DAME -Center for Sponsored Coastal Ocean Research_Coastal Ocean Program - Contract No.: OSP-1500570	11.478	33,051	-	-	-	-	-	-	-	-	33,051	-
Total for 11.478		33,051	-	-	-	-	-	-	-	-	33,051	-
Total for National Oceanic And Atmospheric Administration (noaa)		59,023	-	578,851	-	-	-	-	-	-	637,874	24,949
Total for Department Of Commerce		76,405	-	580,878	-	-	-	-	-	-	657,283	24,949

Department Of Defense

CONTRACT - DEPT OF DEFENSE												
Direct -Contract - Dept of Defense	12.000	-	-	158,430	-	-	-	-	-	-	158,430	-
Direct -Contract - Dept of Defense	12.000	-	52,772	-	-	-	-	-	-	-	52,772	-
Direct -Contract - Dept of Defense	12.000	-	-	102,677	-	-	-	-	-	-	102,677	-
Direct -Contract - Dept of Defense	12.000	-	-	1,167,826	-	-	-	-	-	-	1,167,826	-
Direct -Contract - Dept of Defense	12.000	-	48,813	-	-	-	-	-	-	-	48,813	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Contract - Dept of Defense	12.000	-	-	8,002	-	-	-	-	-	-	8,002	-
Direct -Contract - Dept of Defense	12.000	-	38,904	-	-	-	-	-	-	-	38,904	-
Direct -Contract - Dept of Defense	12.000	-	-	40,584	-	-	-	-	-	-	40,584	-
Direct -Contract - Dept of Defense	12.000	-	399,384	-	-	-	-	-	-	-	399,384	-
Pass Through ATTOLLO ENGINEERING, LLC -Contract - Dept of Defense - Contract No.: 71515381	12.000	-	41,616	-	-	-	-	-	-	-	41,616	-
Pass Through DXDISCOVERY, INC -Contract - Dept of Defense - Contract No.: OSP-1500274	12.000	18,539	-	-	-	-	-	-	-	-	18,539	-
Pass Through FREEDOM PHOTONICS - Contract - Dept of Defense - Contract No.: S7054-1	12.000	-	43,959	-	-	-	-	-	-	-	43,959	-
Pass Through FREEDOM PHOTONICS - Contract - Dept of Defense - Contract No.: WS7047-1	12.000	-	5,228	-	-	-	-	-	-	-	5,228	-
Pass Through GINER, INC -Contract - Dept of Defense - Contract No.: N/A	12.000	-	32,749	-	-	-	-	-	-	-	32,749	-
Pass Through PRIMUS INC. -Contract - Dept of Defense - Contract No.: PR1728	12.000	-	4,634	-	-	-	-	-	-	-	4,634	-
Pass Through SUBGRANT AWARDS - Contract - Dept of Defense - Contract No.: N/A	12.000	-	-	-	-	-	-	-	-	-	-	11,521
Total for 12.000		18,539	668,059	1,477,519	-	-	-	-	-	-	2,164,117	11,521
Total for CONTRACT - DEPT OF DEFENSE		18,539	668,059	1,477,519	-	-	-	-	-	-	2,164,117	11,521
Department Of The Air Force												
Direct -Air Force Defense Research Sciences Program	12.800	170,333	-	-	-	-	-	-	-	-	170,333	-
Direct -Air Force Defense Research Sciences Program	12.800	3,115	-	-	-	-	-	-	-	-	3,115	-
Pass Through OLD DOMINION UNIV RSRCH FD -Air Force Defense Research Sciences Program - Contract No.: 16-139-300345-010	12.800	49,000	-	-	-	-	-	-	-	-	49,000	-
Total for 12.800		222,448	-	-	-	-	-	-	-	-	222,448	-
Total for Department Of The Air Force		222,448	-	-	-	-	-	-	-	-	222,448	-
Department Of The Navy												
Direct -Basic and Applied Scientific Research	12.300	1	-	-	-	-	-	-	-	-	1	-
Direct -Basic and Applied Scientific Research	12.300	-	73,320	-	-	-	-	-	-	-	73,320	-
Direct -Basic and Applied Scientific Research	12.300	-	144	-	-	-	-	-	-	-	144	-
Direct -Basic and Applied Scientific Research	12.300	196,436	-	-	-	-	-	-	-	-	196,436	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Basic and Applied Scientific Research	12.300	121,581	-	-	-	-	-	-	-	-	121,581	-
Direct -Basic and Applied Scientific Research	12.300	-	120,875	-	-	-	-	-	-	-	120,875	-
Direct -Basic and Applied Scientific Research	12.300	2,832	-	-	-	-	-	-	-	-	2,832	-
Direct -Basic and Applied Scientific Research	12.300	19,458	-	-	-	-	-	-	-	-	19,458	-
Direct -Basic and Applied Scientific Research	12.300	(8)	-	59,541	-	-	-	-	-	-	59,533	-
Direct -Basic and Applied Scientific Research	12.300	-	-	2,125	-	-	-	-	-	-	2,125	-
Direct -Basic and Applied Scientific Research	12.300	-	104,727	-	-	-	-	-	-	-	104,727	-
Pass Through SUBGRANT AWARDS -Basic and Applied Scientific Research - Contract No.: N/A	12.300	-	-	-	-	-	-	-	-	-	-	109,685
Total for 12.300		340,300	299,066	61,666	-	-	-	-	-	-	701,032	109,685
Total for Department Of The Navy		340,300	299,066	61,666	-	-	-	-	-	-	701,032	109,685
National Security Agency												
Direct -Mathematical Sciences Grants Program	12.901	29,611	-	-	-	-	-	-	-	-	29,611	-
Direct -Mathematical Sciences Grants Program	12.901	62,401	-	-	-	-	-	-	-	-	62,401	-
Total for 12.901		92,012	-	-	-	-	-	-	-	-	92,012	-
Total for National Security Agency		92,012	-	-	-	-	-	-	-	-	92,012	-
Office Of The Secretary Of Defense												
Direct -Basic Scientific Research - Combating Weapons of Mass Destruction	12.351	155,739	-	-	-	-	-	-	-	-	155,739	-
Direct -Basic Scientific Research - Combating Weapons of Mass Destruction	12.351	-	30,454	-	-	-	-	-	-	-	30,454	-
Pass Through SUBGRANT AWARDS -Basic Scientific Research - Combating Weapons of Mass Destruction - Contract No.: N/A	12.351	-	-	-	-	-	-	-	-	-	-	(279)
Total for 12.351		155,739	30,454	-	-	-	-	-	-	-	186,193	(279)
Direct -Basic, Applied, and Advanced Research in Science and Engineering	12.630	-	86,778	-	-	-	-	-	-	-	86,778	-
Direct -Basic, Applied, and Advanced Research in Science and Engineering	12.630	-	49,208	-	-	-	-	-	-	-	49,208	-
Pass Through DREXEL UNIVERSITY -Basic, Applied, and Advanced Research in Science and Engineering - Contract No.: 204101-UNLV	12.630	-	183,769	-	-	-	-	-	-	-	183,769	-
Total for 12.630		-	319,755	-	-	-	-	-	-	-	319,755	-
Total for Office Of The Secretary Of Defense		155,739	350,209	-	-	-	-	-	-	-	505,948	(279)

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
U.S. Army Materiel Command												
Direct -Basic Scientific Research	12.431	-	172,405	-	-	-	-	-	-	-	172,405	-
Direct -Basic Scientific Research	12.431	107,866	-	-	-	-	-	-	-	-	107,866	-
Direct -Basic Scientific Research	12.431	6,295	-	-	-	-	-	-	-	-	6,295	-
Direct -Basic Scientific Research	12.431	-	-	57,918	-	-	-	-	-	-	57,918	-
Direct -Basic Scientific Research	12.431	5,985	-	-	-	-	-	-	-	-	5,985	-
Pass Through YALE UNIVERSITY -Basic Scientific Research - Contract No.: C13J11496(J00210)	12.431	-	46,989	-	-	-	-	-	-	-	46,989	-
Total for 12.431		120,146	219,394	57,918	-	-	-	-	-	-	397,458	-
Total for U.S. Army Materiel Command		120,146	219,394	57,918	-	-	-	-	-	-	397,458	-
U.S. Army Medical Command												
Pass Through WHITTEMORE PETERSON - Military Medical Research and Development - Contract No.: W81XWH-14-1-0492	12.420	5,170	-	-	-	-	-	-	-	-	5,170	-
Total for 12.420		5,170	-	-	-	-	-	-	-	-	5,170	-
Total for U.S. Army Medical Command		5,170	-	-	-	-	-	-	-	-	5,170	-
Total for Department Of Defense		954,354	1,536,728	1,597,103	-	-	-	-	-	-	4,088,185	120,927
Department Of The Interior												
Bureau Of Land Management												
Direct -Cultural Resource Management	15.224	9,974	-	-	-	-	-	-	-	-	9,974	-
Direct -Cultural Resource Management	15.224	2,973	-	-	-	-	-	-	-	-	2,973	-
Direct -Cultural Resource Management	15.224	-	-	43,668	-	-	-	-	-	-	43,668	-
Total for 15.224		12,947	-	43,668	-	-	-	-	-	-	56,615	-
Direct -Recreation Resource Management	15.225	-	2,098	-	-	-	-	-	-	-	2,098	-
Total for 15.225		-	2,098	-	-	-	-	-	-	-	2,098	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	28,865	-	-	-	-	-	-	-	-	28,865	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	42,108	-	-	-	-	-	-	-	-	42,108	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	-	14,686	-	-	-	-	-	-	-	14,686	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	-	95,328	-	-	-	-	-	-	-	95,328	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	80,252	-	-	-	-	-	-	-	-	80,252	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	68,059	-	-	-	-	-	-	-	-	68,059	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	-	-	286,090	-	-	-	-	-	-	286,090	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	18,186	-	-	-	-	-	-	-	-	18,186	-
Pass Through NV-DEPT OF WILDLIFE -Fish, Wildlife and Plant Conservation Resource Management - Contract No.: MAMMALUNR-02	15.231	37,354	-	-	-	-	-	-	-	-	37,354	-
Pass Through SUBGRANT AWARDS -Fish, Wildlife and Plant Conservation Resource Management - Contract No.: N/A	15.231	-	-	-	-	-	-	-	-	-	-	80,256
Total for 15.231		274,824	110,014	286,090	-	-	-	-	-	-	670,928	80,256
Direct -Wildland Fire Research and Studies Program	15.232	486,206	-	-	-	-	-	-	-	-	486,206	-
Pass Through SUBGRANT AWARDS - Wildland Fire Research and Studies Program - Contract No.: N/A	15.232	-	-	-	-	-	-	-	-	-	-	41,932
Total for 15.232		486,206	-	-	-	-	-	-	-	-	486,206	41,932
Direct -Environmental Quality and Protection Resource Management	15.236	18,915	-	3,378	-	-	-	-	-	-	22,293	-
Direct -Environmental Quality and Protection Resource Management	15.236	-	91,620	-	-	-	-	-	-	-	91,620	-
Total for 15.236		18,915	91,620	3,378	-	-	-	-	-	-	113,913	-
Direct -Rangeland Resource Management	15.237	130,994	-	-	-	-	-	-	-	-	130,994	-
Total for 15.237		130,994	-	-	-	-	-	-	-	-	130,994	-
Direct -Challenge Cost Share	15.238	12,117	-	-	-	-	-	-	-	-	12,117	-
Direct -Challenge Cost Share	15.238	-	2,902	-	-	-	-	-	-	-	2,902	-
Total for 15.238		12,117	2,902	-	-	-	-	-	-	-	15,019	-
Total for Bureau Of Land Management		936,003	206,634	333,136	-	-	-	-	-	-	1,475,773	122,188
Bureau Of Reclamation												
Direct -WaterSMART (Sustaining and Manage America's Resources for Tomorrow)	15.507	-	-	15,148	-	-	-	-	-	-	15,148	-
Total for 15.507		-	-	15,148	-	-	-	-	-	-	15,148	-
Direct -Providing Water to At-Risk Natural Desert Terminal Lakes	15.508	-	-	383,089	-	-	-	-	-	-	383,089	-

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Providing Water to At-Risk Natural Desert Terminal Lakes	15.508	160,768	-	-	-	-	-	-	-	-	160,768	-
Direct -Providing Water to At-Risk Natural Desert Terminal Lakes	15.508	-	-	64,595	-	-	-	-	-	-	64,595	-
Pass Through National Fish & Wildlife Foundation -Providing Water to At-Risk Natural Desert Terminal Lakes - Contract No.: N/A	15.508	-	-	-	-	-	-	-	270,921	-	270,921	-
Pass Through NATL FISH WILDLIFE FDN - Providing Water to At-Risk Natural Desert Terminal Lakes - Contract No.: 0202.10.023665	15.508	1,018,330	-	-	-	-	-	-	-	-	1,018,330	-
Pass Through SUBGRANT AWARDS - Providing Water to At-Risk Natural Desert Terminal Lakes - Contract No.: N/A	15.508	-	-	-	-	-	-	-	-	-	-	129,178
Total for 15.508		1,179,098	-	447,684	-	-	-	-	270,921	-	1,897,703	129,178
Pass Through TRUCKEE MEADOWS WATER AUTHORITY -Reclamation States Emergency Drought Relief - Contract No.: OSP-1501121/PO001902	15.514	24,515	-	-	-	-	-	-	-	-	24,515	-
Total for 15.514		24,515	-	-	-	-	-	-	-	-	24,515	-
Direct -Fish and Wildlife Coordination Act	15.517	-	-	56,464	-	-	-	-	-	-	56,464	-
Total for 15.517		-	-	56,464	-	-	-	-	-	-	56,464	-
Direct -Lower Colorado River Multi-Species Conservation Program.	15.538	-	18,499	-	-	-	-	-	-	-	18,499	-
Total for 15.538		-	18,499	-	-	-	-	-	-	-	18,499	-
Direct -SECURE Water Act – Research Agreements	15.560	-	160	-	-	-	-	-	-	-	160	-
Direct -SECURE Water Act – Research Agreements	15.560	-	-	49,640	-	-	-	-	-	-	49,640	-
Total for 15.560		-	160	49,640	-	-	-	-	-	-	49,800	-
Total for Bureau Of Reclamation		1,203,613	18,659	568,936	-	-	-	-	270,921	-	2,062,129	129,178
Fish And Wildlife Service												
Direct -Fish and Wildlife Management Assistance	15.608	-	25,044	-	-	-	-	-	-	-	25,044	-
Direct -Fish and Wildlife Management Assistance	15.608	483,001	-	30,710	-	-	-	-	-	-	513,711	-
Pass Through NV DEPT OF WILDLIFE -Fish and Wildlife Management Assistance - Contract No.: 15185	15.608	-	26	-	-	-	-	-	-	-	26	-
Pass Through STRATUS CONSULTING -Fish and Wildlife Management Assistance - Contract No.: S217-040/TO#9/S183-2	15.608	41,354	-	-	-	-	-	-	-	-	41,354	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through STRATUS CONSULTING -Fish and Wildlife Management Assistance - Contract No.: S217-030/TO#8/S183-2	15.608	50,121	-	-	-	-	-	-	-	-	50,121	-
Pass Through STRATUS CONSULTING -Fish and Wildlife Management Assistance - Contract No.: S183-2S-1933/TO#10	15.608	5,814	-	-	-	-	-	-	-	-	5,814	-
Pass Through STRATUS CONSULTING -Fish and Wildlife Management Assistance - Contract No.: S183-031/TO#2	15.608	(45)	-	-	-	-	-	-	-	-	(45)	-
Pass Through TAHOE REG PLANNING AGC - Fish and Wildlife Management Assistance - Contract No.: 15C00015	15.608	31,818	-	-	-	-	-	-	-	-	31,818	-
Pass Through SUBGRANT AWARDS -Fish and Wildlife Management Assistance - Contract No.: N/A	15.608	-	-	-	-	-	-	-	-	-	-	32,569
Total for 15.608		612,063	25,070	30,710	-	-	-	-	-	-	667,843	32,569
Pass Through NV-DEPT OF WILDLIFE -State Wildlife Grants - Contract No.: SWG-002	15.634	7,135	-	-	-	-	-	-	-	-	7,135	-
Total for 15.634		7,135	-	-	-	-	-	-	-	-	7,135	-
Direct -Research Grants (Generic)	15.650	-	20,767	-	-	-	-	-	-	-	20,767	-
Direct -Research Grants (Generic)	15.650	-	4,309	-	-	-	-	-	-	-	4,309	-
Pass Through DOI-FISH AND WILDLIFE SERVICE -Research Grants (Generic) - Contract No.: F12AC01065	15.650	3,247	-	-	-	-	-	-	-	-	3,247	-
Total for 15.650		3,247	25,076	-	-	-	-	-	-	-	28,323	-
Direct -Endangered Species Conservation – Recovery Implementation Funds	15.657	-	-	2,737	-	-	-	-	-	-	2,737	-
Total for 15.657		-	-	2,737	-	-	-	-	-	-	2,737	-
Pass Through SUMMIT LAKE PAIUTE - National Fish and Wildlife Foundation - Contract No.: OSP-1500707	15.663	90,641	-	-	-	-	-	-	-	-	90,641	-
Pass Through SUMMIT LAKE PAIUTE - National Fish and Wildlife Foundation - Contract No.: OSP-1500708	15.663	87,898	-	-	-	-	-	-	-	-	87,898	-
Total for 15.663		178,539	-	-	-	-	-	-	-	-	178,539	-
Total for Fish And Wildlife Service		800,984	50,146	33,447	-	-	-	-	-	-	884,577	32,569
National Park Service												
Direct -Outdoor Recreation_Acquisition, Development and Planning	15.916	-	-	-	-	-	-	-	-	-	-	-
Total for 15.916		-	-	-	-	-	-	-	-	-	-	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through SOUTHERN CALIFORNIA RESEARCH LEARNING CENTER -Rivers, Trails and Conservation Assistance - Contract No.: CA-LAN-229	15.921	-	-	-	-	-	-	2,305	-	-	2,305	-
Total for 15.921		-	-	-	-	-	-	2,305	-	-	2,305	-
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	55,435	-	-	-	-	-	-	-	55,435	-
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	17,942	-	-	-	-	-	-	-	17,942	-
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	115,048	-	235,920	-	-	-	-	-	-	350,968	-
Pass Through STEPHEN AUSTIN UNIVERSITY -Cooperative Research and Training Programs – Resources of the National Park System - Contract No.: 12-058012-001	15.945	-	7,826	-	-	-	-	-	-	-	7,826	-
Total for 15.945		115,048	81,203	235,920	-	-	-	-	-	-	432,171	-
Total for National Park Service		115,048	81,203	235,920	-	-	-	2,305	-	-	434,476	-
U.S. Geological Survey												
Direct -Assistance to State Water Resources Research Institutes	15.805	-	-	114,674	-	-	-	-	-	-	114,674	-
Pass Through SUBGRANT AWARDS - Assistance to State Water Resources Research Institutes - Contract No.: N/A	15.805	-	-	-	-	-	-	-	-	-	-	2,317
Total for 15.805		-	-	114,674	-	-	-	-	-	-	114,674	2,317
Direct -Earthquake Hazards Reduction Program	15.807	3,237	-	-	-	-	-	-	-	-	3,237	-
Direct -Earthquake Hazards Reduction Program	15.807	204,055	-	22,112	-	-	-	-	-	-	226,167	-
Direct -Earthquake Hazards Reduction Program	15.807	477,524	-	-	-	-	-	-	-	-	477,524	-
Pass Through OPTIM SDS -Earthquake Hazards Reduction Program - Contract No.: 1501025	15.807	4,641	-	-	-	-	-	-	-	-	4,641	-
Total for 15.807		689,457	-	22,112	-	-	-	-	-	-	711,569	-
Direct -U.S. Geological Survey_ Research and Data Collection	15.808	16,620	-	-	-	-	-	-	-	-	16,620	-
Direct -U.S. Geological Survey_ Research and Data Collection	15.808	-	11,325	-	-	-	-	-	-	-	11,325	-
Direct -U.S. Geological Survey_ Research and Data Collection	15.808	14,989	-	80,240	-	-	-	-	-	-	95,229	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -U.S. Geological Survey_ Research and Data Collection	15.808	35,512	-	-	-	-	-	-	-	-	35,512	-
Direct -U.S. Geological Survey_ Research and Data Collection	15.808	59,587	-	-	-	-	-	-	-	-	59,587	-
Direct -U.S. Geological Survey_ Research and Data Collection	15.808	27,654	-	-	-	-	-	-	-	-	27,654	-
Direct -U.S. Geological Survey_ Research and Data Collection	15.808	30,163	-	-	-	-	-	-	-	-	30,163	-
Pass Through UNIV OF SOUTHERN CA -U.S. Geological Survey_ Research and Data Collection - Contract No.: Y86191/PO 10011577	15.808	5,706	-	-	-	-	-	-	-	-	5,706	-
Pass Through UNIV OF SOUTHERN CA -U.S. Geological Survey_ Research and Data Collection - Contract No.: Y86191/AMEND 07	15.808	8,096	-	-	-	-	-	-	-	-	8,096	-
Pass Through UNIV OF SOUTHERN CA -U.S. Geological Survey_ Research and Data Collection - Contract No.: Y86191/AMEND 04	15.808	36,514	-	-	-	-	-	-	-	-	36,514	-
Pass Through UNIV OF SOUTHERN CA -U.S. Geological Survey_ Research and Data Collection - Contract No.: Y86191	15.808	31,022	-	-	-	-	-	-	-	-	31,022	-
Pass Through v -U.S. Geological Survey_ Research and Data Collection - Contract No.: Y86191/AMEND 07	15.808	4,504	-	-	-	-	-	-	-	-	4,504	-
Pass Through SUBGRANT AWARDS -U.S. Geological Survey_ Research and Data Collection - Contract No.: N/A	15.808	-	-	-	-	-	-	-	-	-	-	13,237
Total for 15.808		270,367	11,325	80,240	-	-	-	-	-	-	361,932	13,237
Direct -National Cooperative Geologic Mapping Program	15.810	95,690	-	-	-	-	-	-	-	-	95,690	-
Direct -National Cooperative Geologic Mapping Program	15.810	-	447	-	-	-	-	-	-	-	447	-
Direct -National Cooperative Geologic Mapping Program	15.810	-	14,965	-	-	-	-	-	-	-	14,965	-
Total for 15.810		95,690	15,412	-	-	-	-	-	-	-	111,102	-
Direct -National Geological and Geophysical Data Preservation Program	15.814	26,892	-	-	-	-	-	-	-	-	26,892	-
Total for 15.814		26,892	-	-	-	-	-	-	-	-	26,892	-
Direct -National Climate Change and Wildlife Science Center	15.820	-	-	21,860	-	-	-	-	-	-	21,860	-
Direct -National Climate Change and Wildlife Science Center	15.820	-	-	130,924	-	-	-	-	-	-	130,924	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -National Climate Change and Wildlife Science Center	15.820	-	-	45,369	-	-	-	-	-	-	45,369	-
Direct -National Climate Change and Wildlife Science Center	15.820	-	-	31,035	-	-	-	-	-	-	31,035	-
Direct -National Climate Change and Wildlife Science Center	15.820	-	-	105,209	-	-	-	-	-	-	105,209	-
Direct -National Climate Change and Wildlife Science Center	15.820	-	-	8,420	-	-	-	-	-	-	8,420	-
Total for 15.820		-	-	342,817	-	-	-	-	-	-	342,817	-
Total for U.S. Geological Survey		1,082,406	26,737	559,843	-	-	-	-	-	-	1,668,986	15,554
Total for Department Of The Interior		4,138,054	383,379	1,731,282	-	-	-	2,305	270,921	-	6,525,941	299,489
Department Of Justice												
Bureau Of Justice Assistance												
Pass Through CITY OF RENO PD-NV -Harold Rogers Prescription Drug Monitoring Program - Contract No.: OSP-1600498	16.754	9,901	-	-	-	-	-	-	-	-	9,901	-
Total for 16.754		9,901	-	-	-	-	-	-	-	-	9,901	-
Total for Bureau Of Justice Assistance		9,901	-	-	-	-	-	-	-	-	9,901	-
Bureau Of Justice Statistics												
Direct -State Justice Statistics Program for Statistical Analysis Centers	16.550	-	35,693	-	-	-	-	-	-	-	35,693	-
Total for 16.550		-	35,693	-	-	-	-	-	-	-	35,693	-
Total for Bureau Of Justice Statistics		-	35,693	-	-	-	-	-	-	-	35,693	-
National Institute Of Justice												
Direct -National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	-	24,490	-	-	-	-	-	-	-	24,490	-
Pass Through AMERICAN INDIAN DEVELOPMENT -National Institute of Justice Research, Evaluation, and Development Project Grants - Contract No.: N/A	16.560	-	1,743	-	-	-	-	-	-	-	1,743	-
Pass Through CNA ANALYSIS & SOLUTIONS -National Institute of Justice Research, Evaluation, and Development Project Grants - Contract No.: 14-UNLV3-B098	16.560	-	10,240	-	-	-	-	-	-	-	10,240	-
Pass Through KENTUCKY STATE UNIV - National Institute of Justice Research, Evaluation, and Development Project Grants - Contract No.: OSP-1500785	16.560	16,000	-	-	-	-	-	-	-	-	16,000	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through UNIV OF MASS LOWELL - National Institute of Justice Research, Evaluation, and Development Project Grants - Contract No.: S5100000025001	16.560	117,741	-	-	-	-	-	-	-	-	117,741	-
Pass Through SUBGRANT AWARDS -National Institute of Justice Research, Evaluation, and Development Project Grants - Contract No.: N/A	16.560	-	-	-	-	-	-	-	-	-	-	40,867
Total for 16.560		133,741	36,473	-	-	-	-	-	-	-	170,214	40,867
Total for National Institute Of Justice		133,741	36,473	-	-	-	-	-	-	-	170,214	40,867
Office Of Victims Of Crime												
Direct -Crime Victim Assistance/Discretionary Grants	16.582	4,831	-	-	-	-	-	-	-	-	4,831	-
Total for 16.582		4,831	-	-	-	-	-	-	-	-	4,831	-
Total for Office Of Victims Of Crime		4,831	-	-	-	-	-	-	-	-	4,831	-
Violence Against Women Office												
Pass Through NV OFFICE OF ATTORNEY GENERAL -Sexual Assault Services Formula Program - Contract No.: 2015-VAWA-46	16.017	-	6,384	-	-	-	-	-	-	-	6,384	-
Total for 16.017		-	6,384	-	-	-	-	-	-	-	6,384	-
Total for Violence Against Women Office		-	6,384	-	-	-	-	-	-	-	6,384	-
Total for Department Of Justice		148,473	78,550	-	-	-	-	-	-	-	227,023	40,867
Department Of The Interior												
CONTRACT - DEPT OF THE INTERIOR												
Direct -Contract - Dept of the Interior	15.000	-	-	-	-	-	-	-	-	-	-	-
Direct -Contract - Dept of the Interior	15.000	-	-	43,705	-	-	-	-	-	-	43,705	-
Direct -Contract - Dept of the Interior	15.000	-	-	42,887	-	-	-	-	-	-	42,887	-
Pass Through NV DEPT OF WILDLIFE - Contract - Dept of the Interior - Contract No.: N/A	15.000	-	73,554	-	-	-	-	-	-	-	73,554	-
Total for 15.000		-	73,554	86,592	-	-	-	-	-	-	160,146	-
Total for CONTRACT - DEPT OF THE INTERIOR		-	73,554	86,592	-	-	-	-	-	-	160,146	-
Total for Department Of The Interior		-	73,554	86,592	-	-	-	-	-	-	160,146	-
Department Of Labor												
Employment Training 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	Sub Recipient
Direct -H-1B Job Training Grants	17.268	-	-	-	-	-	-	63,550	-	-	63,550	-
Total for 17.268		-	-	-	-	-	-	63,550	-	-	63,550	-
Direct -WIA Dislocated Worker Formula Grants	17.278	128,065	-	-	-	-	-	-	-	-	128,065	-
Total for 17.278		128,065	-	-	-	-	-	-	-	-	128,065	-
Total for Employment Training Administration		128,065	-	-	-	-	-	63,550	-	-	191,615	-
Total for Department Of Labor		128,065	-	-	-	-	-	63,550	-	-	191,615	-

Department Of Transportation

Federal Highway Administration (fhwa)												
Direct -Highway Research and Development Program	20.200	103,692	-	-	-	-	-	-	-	-	103,692	-
Direct -Highway Research and Development Program	20.200	7,503	-	-	-	-	-	-	-	-	7,503	-
Direct -Highway Research and Development Program	20.200	531,542	-	-	-	-	-	-	-	-	531,542	-
Pass Through SUBGRANT AWARDS - Highway Research and Development Program - Contract No.: N/A	20.200	-	-	-	-	-	-	-	-	-	-	187,735
Total for 20.200		642,737	-	-	-	-	-	-	-	-	642,737	187,735
Direct -Highway Planning and Construction	20.205	(2,466)	-	-	-	-	-	-	-	-	(2,466)	-
Pass Through OREG TRANS COMM SO NV - Highway Planning and Construction - Contract No.: 14-058	20.205	481	-	-	-	-	-	-	-	-	481	-
Pass Through DEPT OF TRANS-CA -Highway Planning and Construction - Contract No.: 65A0545	20.205	29,863	-	-	-	-	-	-	-	-	29,863	-
Pass Through DEPT OF TRANS-CA -Highway Planning and Construction - Contract No.: 65A0531	20.205	30,291	-	-	-	-	-	-	-	-	30,291	-
Pass Through NV-DEPT OF PUBLIC SAFETY - Highway Planning and Construction - Contract No.: TS2015-UNR-00021	20.205	45,415	-	-	-	-	-	-	-	-	45,415	-
Pass Through NV-DEPT OF PUBLIC SAFETY - Highway Planning and Construction - Contract No.: TS2016UNR UNSOM00067	20.205	93,172	-	-	-	-	-	-	-	-	93,172	-
Pass Through NV-DEPT OF TRANSPORTATION -Highway Planning and Construction - Contract No.: PR 149-13-006A	20.205	2,642	-	-	-	-	-	-	-	-	2,642	-
Pass Through NV-DEPT OF TRANSPORTATION -Highway Planning and Construction - Contract No.: P609-13-803	20.205	92,797	-	-	-	-	-	-	-	-	92,797	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through NV-DEPT OF TRANSPORTATION -Highway Planning and Construction - Contract No.: P566-14-803	20.205	19,151	-	-	-	-	-	-	-	-	19,151	-
Pass Through NV-DEPT OF TRANSPORTATION -Highway Planning and Construction - Contract No.: P557-14-803	20.205	113,677	-	-	-	-	-	-	-	-	113,677	-
Pass Through NV-DEPT OF TRANSPORTATION -Highway Planning and Construction - Contract No.: P514-13-803	20.205	561	-	-	-	-	-	-	-	-	561	-
Pass Through NV-DEPT OF TRANSPORTATION -Highway Planning and Construction - Contract No.: P555-14-803	20.205	74,544	-	-	-	-	-	-	-	-	74,544	-
Pass Through NV-DEPT OF TRANSPORTATION -Highway Planning and Construction - Contract No.: P715-15-050	20.205	2,853	-	-	-	-	-	-	-	-	2,853	-
Pass Through NV-DEPT OF TRANSPORTATION -Highway Planning and Construction - Contract No.: P046-13-816	20.205	124,168	-	-	-	-	-	-	-	-	124,168	-
Pass Through NV-DEPT OF TRANSPORTATION -Highway Planning and Construction - Contract No.: P554-14-803	20.205	64,590	-	-	-	-	-	-	-	-	64,590	-
Pass Through NV-DEPT OF TRANSPORTATION -Highway Planning and Construction - Contract No.: P053-15-803	20.205	45,964	-	-	-	-	-	-	-	-	45,964	-
Pass Through NV-DEPT OF TRANSPORTATION -Highway Planning and Construction - Contract No.: P079-13-803	20.205	28,371	-	-	-	-	-	-	-	-	28,371	-
Pass Through NV-DEPT OF TRANSPORTATION -Highway Planning and Construction - Contract No.: P122-12-803	20.205	58,954	-	-	-	-	-	-	-	-	58,954	-
Pass Through NV-DEPT OF TRANSPORTATION -Highway Planning and Construction - Contract No.: P122-13-803	20.205	54,113	-	-	-	-	-	-	-	-	54,113	-
Pass Through NV-DEPT OF TRANSPORTATION -Highway Planning and Construction - Contract No.: P281-12-803	20.205	32,690	-	-	-	-	-	-	-	-	32,690	-
Pass Through NV-DEPT OF TRANSPORTATION -Highway Planning and Construction - Contract No.: P506-14-006	20.205	21,108	-	-	-	-	-	-	-	-	21,108	-
Pass Through NV-DEPT OF TRANSPORTATION -Highway Planning and Construction - Contract No.: P528-14-803	20.205	103,676	-	-	-	-	-	-	-	-	103,676	-
Pass Through NV-DEPT OF TRANSPORTATION -Highway Planning and Construction - Contract No.: P524-12-016	20.205	228,999	-	-	-	-	-	-	-	-	228,999	-
Pass Through NV-DEPT OF TRANSPORTATION -Highway Planning and Construction - Contract No.: P515-13-803	20.205	121,049	-	-	-	-	-	-	-	-	121,049	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through SOUTH DAKOTA DEPT OF TRANSPORTATION -Highway Planning and Construction - Contract No.: 311055	20.205	(262)	-	-	-	-	-	-	-	-	(262)	-
Pass Through TEXAS A&M UNIV -Highway Planning and Construction - Contract No.: 12-S141240	20.205	77,493	-	-	-	-	-	-	-	-	77,493	-
Pass Through WESTERN RESEARCH INST - Highway Planning and Construction - Contract No.: UNR000	20.205	26,308	-	-	-	-	-	-	-	-	26,308	-
Total for 20.205		1,490,202	-	-	-	-	-	-	-	-	1,490,202	-
Total for Federal Highway Administration (fhwa)		2,132,939	-	-	-	-	-	-	-	-	2,132,939	187,735
Research And Innovative Technology Administration												
Direct -University Transportation Centers Program	20.701	704,192	-	-	-	-	-	-	-	-	704,192	-
Pass Through FLORIDA INTL UNIV - University Transportation Centers Program - Contract No.: 800002954-02/PO#FIU0	20.701	129,486	-	-	-	-	-	-	-	-	129,486	-
Pass Through SAN JOSE STATE RESEARCH FDN -University Transportation Centers Program - Contract No.: SUB2111004903 UNLV	20.701	-	25,803	-	-	-	-	-	-	-	25,803	-
Pass Through SUBGRANT AWARDS - University Transportation Centers Program - Contract No.: N/A	20.701	-	-	-	-	-	-	-	-	-	-	113,362
Total for 20.701		833,678	25,803	-	-	-	-	-	-	-	859,481	113,362
Total for Research And Innovative Technology Administration		833,678	25,803	-	-	-	-	-	-	-	859,481	113,362
Total for Department Of Transportation		2,966,617	25,803	-	-	-	-	-	-	-	2,992,420	301,097
National Aeronautics And Space Administration												
National Aeronautics And Space Administration												
Direct -Science	43.001	-	113,150	-	-	-	-	-	-	-	113,150	-
Direct -Science	43.001	-	41,276	-	-	-	-	-	-	-	41,276	-
Direct -Science	43.001	-	126,389	-	-	-	-	-	-	-	126,389	-
Direct -Science	43.001	-	137,085	-	-	-	-	-	-	-	137,085	-
Direct -Science	43.001	-	53,333	-	-	-	-	-	-	-	53,333	-
Direct -Science	43.001	-	127,738	-	-	-	-	-	-	-	127,738	-
Direct -Science	43.001	254,735	-	428,681	-	-	-	-	-	-	683,416	-
Direct -Science	43.001	-	-	26,613	-	-	-	-	-	-	26,613	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Science	43.001	-	-	144,096	-	-	-	-	-	-	144,096	-
Direct -Science	43.001	-	-	2,654	-	-	-	-	-	-	2,654	-
Direct -Science	43.001	-	-	18,818	-	-	-	-	-	-	18,818	-
Direct -Science	43.001	-	-	20,836	-	-	-	-	-	-	20,836	-
Direct -Science	43.001	-	-	11,464	-	-	-	-	-	-	11,464	-
Direct -Science	43.001	-	-	10,028	-	-	-	-	-	-	10,028	-
Pass Through EMORY UNIV -Science - Contract No.: T516237	43.001	9,018	-	-	-	-	-	-	-	-	9,018	-
Pass Through INNONSENSE LLC -Science - Contract No.: N/A	43.001	-	30,000	-	-	-	-	-	-	-	30,000	-
Pass Through JET PROPULSION LAB - Science - Contract No.: 1243304	43.001	10,976	-	-	-	-	-	-	-	-	10,976	-
Pass Through MALIN SPACE SCI SYS - Science - Contract No.: 06-0150	43.001	27,882	-	-	-	-	-	-	-	-	27,882	-
Pass Through SMITHSONIAN ASTROPHYSICAL OBSERVATORY - Science - Contract No.: TM6-17007X	43.001	-	12,184	-	-	-	-	-	-	-	12,184	-
Pass Through SPACE TELESCOPE SCIENCE INST -Science - Contract No.: HST-AR-12835- 01-A	43.001	-	21,139	-	-	-	-	-	-	-	21,139	-
Pass Through UNAVCO -Science - Contract No.: S14-NNX14AJ52A-S1	43.001	60,960	-	-	-	-	-	-	-	-	60,960	-
Pass Through UNIV OF COLORADO BOULDER -Science - Contract No.: 1551941	43.001	25,036	-	-	-	-	-	-	-	-	25,036	-
Pass Through UNIVERSITY OF FLORIDA - Science - Contract No.: UFDSP00010258	43.001	-	1,748	-	-	-	-	-	-	-	1,748	-
Pass Through SUBGRANT AWARDS - Science - Contract No.: N/A	43.001	-	-	-	-	-	-	-	-	-	-	160,576
Total for 43.001		388,607	664,042	663,190	-	-	-	-	-	-	1,715,839	160,576
Direct -Education	43.008	-	-	-	-	-	-	-	-	201,882	201,882	-
Direct -Education	43.008	-	-	-	-	-	-	-	-	45,475	45,475	-
Direct -Education	43.008	-	-	-	-	-	-	-	-	205,028	205,028	-
Direct -Education	43.008	-	-	-	-	-	-	-	-	311,819	311,819	-
Direct -Education	43.008	-	-	-	-	-	-	-	-	276,788	276,788	-
Direct -Education	43.008	-	-	-	-	-	-	-	-	92,275	92,275	-
Direct -Education	43.008	-	-	-	-	-	-	-	-	447,185	447,185	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Education	43.008	-	-	-	-	-	-	-	-	45,032	45,032	-
Direct -Education	43.008	-	-	-	-	-	-	-	-	152,900	152,900	-
Total for 43.008		-	-	-	-	-	-	-	-	1,778,384	1,778,384	-
Total for National Aeronautics And Space Administration		388,607	664,042	663,190	-	-	-	-	-	1,778,384	3,494,223	160,576
Total for National Aeronautics And Space Administration		388,607	664,042	663,190	-	-	-	-	-	1,778,384	3,494,223	160,576
National Endowment For The Arts												
National Endowment For The Arts												
Pass Through Nevada Arts Council -Promotion of the Arts_Partnership Agreements - Contract No.: N/A	45.025	-	-	-	-	-	650	-	-	-	650	-
Total for 45.025		-	-	-	-	-	650	-	-	-	650	-
Total for National Endowment For The Arts		-	-	-	-	-	650	-	-	-	650	-
Total for National Endowment For The Arts		-	-	-	-	-	650	-	-	-	650	-
National Endowment For The Humanities												
National Endowment For The Humanities												
Pass Through Nevada Humanities -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2015-50M	45.129	-	-	-	1,000	-	-	-	-	-	1,000	-
Pass Through OKLAHOMA HUMANITIES COUNCIL -Promotion of the Humanities_Federal/State Partnership - Contract No.: Y14.050	45.129	620	-	-	-	-	-	-	-	-	620	-
Total for 45.129		620	-	-	1,000	-	-	-	-	-	1,620	-
Pass Through NEH Endowment -Promotion of the Humanities_Challenge Grants - Contract No.: N/A	45.130	-	-	-	-	-	305,000	-	-	-	305,000	-
Total for 45.130		-	-	-	-	-	305,000	-	-	-	305,000	-
Direct -Promotion of the Humanities_Teaching and Learning Resources and Curriculum Development	45.162	-	-	-	-	47,013	-	-	-	-	47,013	-
Total for 45.162		-	-	-	-	47,013	-	-	-	-	47,013	-
Total for National Endowment For The Humanities		620	-	-	1,000	47,013	305,000	-	-	-	353,633	-
Total for National Endowment For The Humanities		620	-	-	1,000	47,013	305,000	-	-	-	353,633	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
National Science Foundation												
National Science Foundation												
Direct -Engineering Grants	47.041	1,069,178	-	3,487	-	-	-	-	-	-	1,072,665	-
Direct -Engineering Grants	47.041	-	13,314	-	-	-	-	-	-	-	13,314	-
Direct -Engineering Grants	47.041	-	14,676	-	-	-	-	-	-	-	14,676	-
Direct -Engineering Grants	47.041	-	31,282	-	-	-	-	-	-	-	31,282	-
Pass Through CLEMSON UNIVERSITY - Engineering Grants - Contract No.: 1805-206- 2010275	47.041	27,638	-	-	-	-	-	-	-	-	27,638	-
Pass Through UNIV OF IOWA -Engineering Grants - Contract No.: W000513337	47.041	5,507	-	-	-	-	-	-	-	-	5,507	-
Pass Through UNIV OF WASHINGTON - Engineering Grants - Contract No.: 747830	47.041	90,738	-	-	-	-	-	-	-	-	90,738	-
Pass Through UNIVERSITY OF CENTRAL FLORIDA -Engineering Grants - Contract No.: SUBAWARD #61016053	47.041	-	20,647	-	-	-	-	-	-	-	20,647	-
Pass Through SUBGRANT AWARDS - Engineering Grants - Contract No.: N/A	47.041	-	-	-	-	-	-	-	-	-	-	87,708
Total for 47.041		1,193,061	79,919	3,487	-	-	-	-	-	-	1,276,467	87,708
Direct -Mathematical and Physical Sciences	47.049	-	73,276	-	-	-	-	-	-	-	73,276	-
Direct -Mathematical and Physical Sciences	47.049	-	62,663	-	-	-	-	-	-	-	62,663	-
Direct -Mathematical and Physical Sciences	47.049	-	35,814	-	-	-	-	-	-	-	35,814	-
Direct -Mathematical and Physical Sciences	47.049	-	28,146	-	-	-	-	-	-	-	28,146	-
Direct -Mathematical and Physical Sciences	47.049	1,405,354	-	117,973	-	-	-	-	-	-	1,523,327	-
Pass Through UNIV OF CA SAN DIEGO - Mathematical and Physical Sciences - Contract No.: 44137630	47.049	80,348	-	-	-	-	-	-	-	-	80,348	-
Total for 47.049		1,485,702	199,899	117,973	-	-	-	-	-	-	1,803,574	-
Direct -Geosciences	47.050	-	18,319	-	-	-	-	-	-	-	18,319	-
Direct -Geosciences	47.050	-	3,134	-	-	-	-	-	-	-	3,134	-
Direct -Geosciences	47.050	-	16,495	-	-	-	-	-	-	-	16,495	-
Direct -Geosciences	47.050	-	-	39,398	-	-	-	-	-	-	39,398	-
Direct -Geosciences	47.050	-	96	-	-	-	-	-	-	-	96	-
Direct -Geosciences	47.050	-	80,241	-	-	-	-	-	-	-	80,241	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Geosciences	47.050	-	13,653	-	-	-	-	-	-	-	13,653	-
Direct -Geosciences	47.050	-	52,133	-	-	-	-	-	-	-	52,133	-
Direct -Geosciences	47.050	-	76,852	-	-	-	-	-	-	-	76,852	-
Direct -Geosciences	47.050	-	24,884	-	-	-	-	-	-	-	24,884	-
Direct -Geosciences	47.050	-	7,655	-	-	-	-	-	-	-	7,655	-
Direct -Geosciences	47.050	-	17,805	-	-	-	-	-	-	-	17,805	-
Direct -Geosciences	47.050	-	6,898	-	-	-	-	-	-	-	6,898	-
Direct -Geosciences	47.050	-	25,008	-	-	-	-	-	-	-	25,008	-
Direct -Geosciences	47.050	1,456,926	-	1,214,859	-	-	-	-	-	-	2,671,785	-
Direct -Geosciences	47.050	-	-	31,985	-	-	-	-	-	-	31,985	-
Direct -Geosciences	47.050	-	59,990	-	-	-	-	-	-	-	59,990	-
Pass Through UNIV OF SOUTHERN CA - Geosciences - Contract No.: Y86193/PO10013932	47.050	15,581	-	-	-	-	-	-	-	-	15,581	-
Pass Through UNIVERSITY OF MICHIGAN - Geosciences - Contract No.: 3002541398	47.050	-	17,241	-	-	-	-	-	-	-	17,241	-
Pass Through SUBGRANT AWARDS - Geosciences - Contract No.: N/A	47.050	-	-	-	-	-	-	-	-	-	-	39,021
Total for 47.050		1,472,507	420,404	1,286,242	-	-	-	-	-	-	3,179,153	39,021
Direct -Computer and Information Science and Engineering	47.070	-	-	77,196	-	-	-	-	-	-	77,196	-
Direct -Computer and Information Science and Engineering	47.070	-	21,204	-	-	-	-	-	-	-	21,204	-
Direct -Computer and Information Science and Engineering	47.070	-	50,582	-	-	-	-	-	-	-	50,582	-
Direct -Computer and Information Science and Engineering	47.070	-	105,624	-	-	-	-	-	-	-	105,624	-
Direct -Computer and Information Science and Engineering	47.070	-	480	-	-	-	-	-	-	-	480	-
Direct -Computer and Information Science and Engineering	47.070	-	29,607	-	-	-	-	-	-	-	29,607	-
Direct -Computer and Information Science and Engineering	47.070	381,231	-	-	-	-	-	-	-	-	381,231	-
Direct -Computer and Information Science and Engineering	47.070	-	178,929	-	-	-	-	-	-	-	178,929	-
Direct -Computer and Information Science and Engineering	47.070	-	186	-	-	-	-	-	-	-	186	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Computer and Information Science and Engineering	47.070	-	72,182	-	-	-	-	-	-	-	72,182	-
Pass Through NEW MEXICO STATE UNIVERSITY -Computer and Information Science and Engineering - Contract No.: Q01797	47.070	-	5,374	-	-	-	-	-	-	-	5,374	-
Total for 47.070		381,231	464,168	77,196	-	-	-	-	-	-	922,595	-
Direct -Biological Sciences	47.074	-	4,773	-	-	-	-	-	-	-	4,773	-
Direct -Biological Sciences	47.074	-	2,912	-	-	-	-	-	-	-	2,912	-
Direct -Biological Sciences	47.074	-	-	19,526	-	-	-	-	-	-	19,526	-
Direct -Biological Sciences	47.074	-	110,737	-	-	-	-	-	-	-	110,737	-
Direct -Biological Sciences	47.074	-	11,191	-	-	-	-	-	-	-	11,191	-
Direct -Biological Sciences	47.074	-	2,903	-	-	-	-	-	-	-	2,903	-
Direct -Biological Sciences	47.074	1,567,983	-	87,445	-	-	-	-	-	-	1,655,428	-
Direct -Biological Sciences	47.074	-	42,541	-	-	-	-	-	-	-	42,541	-
Direct -Biological Sciences	47.074	-	112,898	-	-	-	-	-	-	-	112,898	-
Pass Through UNIVERSITY OF PUERTO RICO -Biological Sciences - Contract No.: 2014-0	47.074	-	13,438	-	-	-	-	-	-	-	13,438	-
Pass Through SUBGRANT AWARDS - Biological Sciences - Contract No.: N/A	47.074	-	-	-	-	-	-	-	-	-	-	78,412
Total for 47.074		1,567,983	301,393	106,971	-	-	-	-	-	-	1,976,347	78,412
Direct -Social, Behavioral, and Economic Sciences	47.075	-	82,871	-	-	-	-	-	-	-	82,871	-
Direct -Social, Behavioral, and Economic Sciences	47.075	-	677	-	-	-	-	-	-	-	677	-
Direct -Social, Behavioral, and Economic Sciences	47.075	-	8,657	-	-	-	-	-	-	-	8,657	-
Direct -Social, Behavioral, and Economic Sciences	47.075	-	27,652	-	-	-	-	-	-	-	27,652	-
Direct -Social, Behavioral, and Economic Sciences	47.075	384,054	-	-	-	-	-	-	-	-	384,054	-
Direct -Social, Behavioral, and Economic Sciences	47.075	-	12,348	-	-	-	-	-	-	-	12,348	-
Direct -Social, Behavioral, and Economic Sciences	47.075	-	19,516	-	-	-	-	-	-	-	19,516	-
Direct -Social, Behavioral, and Economic Sciences	47.075	-	96,502	-	-	-	-	-	-	-	96,502	-
Direct -Social, Behavioral, and Economic Sciences	47.075	-	112,726	-	-	-	-	-	-	-	112,726	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through UNIV OF ARIZONA -Social, Behavioral, and Economic Sciences - Contract No.: 70939	47.075	-	7,747	-	-	-	-	-	-	-	7,747	-
Pass Through SUBGRANT AWARDS -Social, Behavioral, and Economic Sciences - Contract No.: N/A	47.075	-	-	-	-	-	-	-	-	-	-	13,165
Total for 47.075		384,054	368,696	-	-	-	-	-	-	-	752,750	13,165
Direct -Education and Human Resources	47.076	660,522	-	-	-	-	-	19,428	-	-	679,950	-
Direct -Education and Human Resources	47.076	-	92,957	-	-	-	-	-	-	-	92,957	-
Direct -Education and Human Resources	47.076	-	29,748	-	-	-	-	-	-	-	29,748	-
Direct -Education and Human Resources	47.076	-	23,484	-	-	-	-	-	-	-	23,484	-
Direct -Education and Human Resources	47.076	-	3,561	-	-	-	-	-	-	-	3,561	-
Direct -Education and Human Resources	47.076	-	34,226	-	-	-	-	-	-	-	34,226	-
Direct -Education and Human Resources	47.076	-	-	(377)	-	-	-	-	-	-	(377)	-
Pass Through ARIZONA STATE UNIV - Education and Human Resources - Contract No.: KMS0051-35-5/SUB	47.076	378	-	-	-	-	-	-	-	-	378	-
Pass Through CENTRAL STATE UNIVERSITY -Education and Human Resources - Contract No.: 8460-004	47.076	-	21,882	-	-	-	-	-	-	-	21,882	-
Pass Through CITY COLLEGE OF SAN FRANCISCO -Education and Human Resources - Contract No.: 140522-II-B-89-L	47.076	-	-	-	-	-	-	3,846	-	-	3,846	-
Pass Through HUNTER COLLEGE -Education and Human Resources - Contract No.: 40A70-A	47.076	-	31,762	-	-	-	-	-	-	-	31,762	-
Pass Through University of Massachusetts, Boston -Education and Human Resources - Contract No.: S20120000016854	47.076	-	-	-	-	(306)	-	-	-	-	(306)	-
Pass Through SUBGRANT AWARDS - Education and Human Resources - Contract No.: N/A	47.076	-	-	-	-	-	-	-	-	-	-	278,996
Total for 47.076		660,900	237,620	(377)	-	(306)	-	23,274	-	-	921,111	278,996
Direct -Polar Programs	47.078	-	18,843	-	-	-	-	-	-	-	18,843	-
Direct -Polar Programs	47.078	-	-	542,826	-	-	-	-	-	-	542,826	-
Total for 47.078		-	18,843	542,826	-	-	-	-	-	-	561,669	-
Direct -International Science and Engineering (OISE)	47.079	-	231,627	-	-	-	-	-	-	-	231,627	-
Direct -International Science and Engineering (OISE)	47.079	-	150,097	-	-	-	-	-	-	-	150,097	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -International Science and Engineering (OISE)	47.079	-	-	68,515	-	-	-	-	-	-	68,515	-
Direct -International Science and Engineering (OISE)	47.079	-	-	-	-	-	-	14,134	-	-	14,134	-
Direct -International Science and Engineering (OISE)	47.079	-	91,384	-	-	-	-	-	-	-	91,384	-
Direct -International Science and Engineering (OISE)	47.079	-	1,663	-	-	-	-	-	-	-	1,663	-
Direct -International Science and Engineering (OISE)	47.079	-	-	-	-	-	-	-	-	298,258	298,258	-
Direct -International Science and Engineering (OISE)	47.079	-	-	-	-	-	-	-	-	711,055	711,055	-
Pass Through SUBGRANT AWARDS - International Science and Engineering (OISE) - Contract No.: N/A	47.079	-	-	-	-	-	-	-	-	-	-	128,145
Total for 47.079		-	474,771	68,515	-	-	-	14,134	-	1,009,313	1,566,733	128,145
Direct -Office of Cyberinfrastructure	47.080	-	-	-	-	-	-	-	-	3,490,373	3,490,373	-
Total for 47.080		-	-	-	-	-	-	-	-	3,490,373	3,490,373	-
Pass Through ARRA -Trans-NSF Recovery Act Reasearch Support - Contract No.: CMMI-0846952	47.082	-	35,955	-	-	-	-	-	-	-	35,955	-
Total for 47.082		-	35,955	-	-	-	-	-	-	-	35,955	-
Total for National Science Foundation		7,145,438	2,601,668	2,202,833	-	(306)	-	37,408	-	4,499,686	16,486,727	625,447
Total for National Science Foundation		7,145,438	2,601,668	2,202,833	-	(306)	-	37,408	-	4,499,686	16,486,727	625,447
National Aeronautics And Space Administration												
CONTRACT - NATIONAL AERONAUTICS AND SPACE ADMIN.												
Direct -Contract - National Aeronautics and Space Administration	43.000	-	-	12,937	-	-	-	-	-	-	12,937	-
Pass Through TELEDYNE BROWN ENGINEERING, INC-FPT -Contract - National Aeronautics and Space Administration - Contract No.: PO00120729	43.000	-	73,856	-	-	-	-	-	-	-	73,856	-
Total for 43.000		-	73,856	12,937	-	-	-	-	-	-	86,793	-
Total for CONTRACT - NATIONAL AERONAUTICS AND SPACE ADMIN.		-	73,856	12,937	-	-	-	-	-	-	86,793	-
Total for National Aeronautics And Space Administration		-	73,856	12,937	-	-	-	-	-	-	86,793	-

Environmental Protection Agency

Office Of International And Tribal Affairs

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -International Financial Assistance Projects Sponsored by the Office of International and Tribal Affairs	66.931	-	-	3,155	-	-	-	-	-	-	3,155	-
Total for 66.931		-	-	3,155	-	-	-	-	-	-	3,155	-
Total for Office Of International And Tribal Affairs		-	-	3,155	-	-	-	-	-	-	3,155	-
Office Of Research And Development (ord)												
Direct -Science To Achieve Results (STAR) Research Program	66.509	-	73,847	-	-	-	-	-	-	-	73,847	-
Direct -Science To Achieve Results (STAR) Research Program	66.509	-	-	105,745	-	-	-	-	-	-	105,745	-
Pass Through EMORY UNIV -Science To Achieve Results (STAR) Research Program - Contract No.: T517769	66.509	10,479	-	-	-	-	-	-	-	-	10,479	-
Pass Through GEORGIA TECH UNIV -Science To Achieve Results (STAR) Research Program - Contract No.: RB634-S1	66.509	961	-	-	-	-	-	-	-	-	961	-
Pass Through UNIV OF SOUTHERN CA - Science To Achieve Results (STAR) Research Program - Contract No.: 52314117/PO#10219584	66.509	94,893	-	-	-	-	-	-	-	-	94,893	-
Pass Through SUBGRANT AWARDS -Science To Achieve Results (STAR) Research Program - Contract No.: N/A	66.509	-	-	-	-	-	-	-	-	-	-	63,715
Total for 66.509		106,333	73,847	105,745	-	-	-	-	-	-	285,925	63,715
Direct -Office of Research and Development Consolidated Research/Training/Fellowships	66.511	-	-	158,384	-	-	-	-	-	-	158,384	-
Direct -Office of Research and Development Consolidated Research/Training/Fellowships	66.511	-	-	185,044	-	-	-	-	-	-	185,044	-
Total for 66.511		-	-	343,428	-	-	-	-	-	-	343,428	-
Direct -Science To Achieve Results (STAR) Fellowship Program	66.514	2,721	-	-	-	-	-	-	-	-	2,721	-
Total for 66.514		2,721	-	-	-	-	-	-	-	-	2,721	-
Total for Office Of Research And Development (ord)		109,054	73,847	449,173	-	-	-	-	-	-	632,074	63,715
Office Of Water												
Direct -Regional Wetland Program Development Grants	66.461	-	-	14,499	-	-	-	-	-	-	14,499	-
Total for 66.461		-	-	14,499	-	-	-	-	-	-	14,499	-
Total for Office Of Water		-	-	14,499	-	-	-	-	-	-	14,499	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Total for Environmental Protection Agency		109,054	73,847	466,827	-	-	-	-	-	-	649,728	63,715
Nuclear Regulatory Commission												
Nuclear Regulatory Commission												
Direct -U.S. Nuclear Regulatory Commission Minority Serving Institutions Program (MSIP)	77.007	-	10,000	-	-	-	-	-	-	-	10,000	-
Total for 77.007		-	10,000	-	-	-	-	-	-	-	10,000	-
Direct -U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	101,618	-	-	-	-	-	-	-	-	101,618	-
Total for 77.008		101,618	-	-	-	-	-	-	-	-	101,618	-
Total for Nuclear Regulatory Commission		101,618	10,000	-	-	-	-	-	-	-	111,618	-
Total for Nuclear Regulatory Commission		101,618	10,000	-	-	-	-	-	-	-	111,618	-
Department Of Energy												
Department Of Energy												
Direct -Contract - Department of Energy	81.000	-	-	75,659	-	-	-	-	-	-	75,659	-
Direct -Contract - Department of Energy	81.000	-	-	13,078	-	-	-	-	-	-	13,078	-
Direct -Contract - Department of Energy	81.000	-	-	7,448,698	-	-	-	-	-	-	7,448,698	-
Direct -Contract - Department of Energy	81.000	-	-	24,974	-	-	-	-	-	-	24,974	-
Direct -Contract - Department of Energy	81.000	-	-	173	-	-	-	-	-	-	173	-
Pass Through BATTELLE -Contract - Department of Energy - Contract No.: 0162752-01	81.000	-	16,242	-	-	-	-	-	-	-	16,242	-
Pass Through BATTELLE -Contract - Department of Energy - Contract No.: 78440-01	81.000	-	53,147	-	-	-	-	-	-	-	53,147	-
Pass Through BATTELLE -Contract - Department of Energy - Contract No.: 129617	81.000	-	202,878	-	-	-	-	-	-	-	202,878	-
Pass Through BATTELLE -Contract - Department of Energy - Contract No.: 157589	81.000	-	118,411	-	-	-	-	-	-	-	118,411	-
Pass Through BATTELLE -Contract - Department of Energy - Contract No.: 4000119037	81.000	-	-	-	-	-	-	-	-	-	-	-
Pass Through BATTELLE -Contract - Department of Energy - Contract No.: 4000140111	81.000	-	43,393	-	-	-	-	-	-	-	43,393	-
Pass Through BATTELLE -Contract - Department of Energy - Contract No.: 00138726	81.000	-	33,697	-	-	-	-	-	-	-	33,697	-
Pass Through IOWA ST UNIV -Contract - Department of Energy - Contract No.: SC-12384	81.000	-	35,514	-	-	-	-	-	-	-	35,514	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through LAWRENCE BERKELEY LAB - Contract - Department of Energy - Contract No.: 7236255	81.000	739,800	-	-	-	-	-	-	-	-	739,800	-
Pass Through LOS ALMANOS NAT'L SECURITY LABS -Contract - Department of Energy - Contract No.: SUBCONTRACT 265662	81.000	-	3,289	-	-	-	-	-	-	-	3,289	-
Pass Through NREL -Contract - Department of Energy - Contract No.: ZEJ-2-22082-01	81.000	-	46,697	-	-	-	-	-	-	-	46,697	-
Pass Through NREL -Contract - Department of Energy - Contract No.: XGB 2-1167301	81.000	-	72,608	-	-	-	-	-	-	-	72,608	-
Pass Through NSTEC -Contract - Department of Energy - Contract No.: 164040	81.000	-	991,635	-	-	-	-	-	-	-	991,635	-
Pass Through NSTEC -Contract - Department of Energy - Contract No.: 159313	81.000	-	176,574	-	-	-	-	-	-	-	176,574	-
Pass Through NSTEC -Contract - Department of Energy - Contract No.: 10477	81.000	-	126,521	-	-	-	-	-	-	-	126,521	-
Pass Through SANDIA NATIONAL LAB - Contract - Department of Energy - Contract No.: PO#1663786	81.000	-	60,283	-	-	-	-	-	-	-	60,283	-
Pass Through SANDIA NATIONAL LABS - Contract - Department of Energy - Contract No.: PO#1287377-REV 3	81.000	-	156,729	-	-	-	-	-	-	-	156,729	-
Pass Through SUBGRANT AWARDS - Contract - Department of Energy - Contract No.: N/A	81.000	-	-	-	-	-	-	-	-	-	-	1,535,087
Total for 81.000		739,800	2,137,618	7,562,582	-	-	-	-	-	-	10,440,000	1,535,087
Pass Through PACIFIC NORTHWEST NATIONAL LABORATORY -State Energy Program - Contract No.: 251101	81.041	-	14,462	-	-	-	-	-	-	-	14,462	-
Total for 81.041		-	14,462	-	-	-	-	-	-	-	14,462	-
Direct -Office of Science Financial Assistance Program	81.049	-	158,056	-	-	-	-	-	-	-	158,056	-
Direct -Office of Science Financial Assistance Program	81.049	-	-	140	-	-	-	-	-	-	140	-
Direct -Office of Science Financial Assistance Program	81.049	-	113,237	-	-	-	-	-	-	-	113,237	-
Direct -Office of Science Financial Assistance Program	81.049	-	-	-	-	-	-	-	-	-	-	-
Direct -Office of Science Financial Assistance Program	81.049	-	-	60,234	-	-	-	-	-	-	60,234	-
Direct -Office of Science Financial Assistance Program	81.049	2,061,391	-	298,409	-	-	-	-	-	-	2,359,800	-
Pass Through HUNTER COLLEGE OF CUNY - Office of Science Financial Assistance Program - Contract No.: 47824-00-01	81.049	-	-	-	-	-	-	-	-	-	-	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through NATL SECURITY TECHNOLOGIES -Office of Science Financial Assistance Program - Contract No.: 165819/TO#01	81.049	544,820	-	-	-	-	-	-	-	-	544,820	-
Pass Through NATL SECURITY TECHNOLOGIES -Office of Science Financial Assistance Program - Contract No.: 104778/TO#13	81.049	2,703	-	-	-	-	-	-	-	-	2,703	-
Pass Through NATL SECURITY TECHNOLOGIES -Office of Science Financial Assistance Program - Contract No.: 165819/TO#02	81.049	26,923	-	-	-	-	-	-	-	-	26,923	-
Pass Through SANDIA NATL LAB -Office of Science Financial Assistance Program - Contract No.: 723978	81.049	(21,422)	-	-	-	-	-	-	-	-	(21,422)	-
Pass Through SENTIENT CORP -Office of Science Financial Assistance Program - Contract No.: 1500589	81.049	20,355	-	-	-	-	-	-	-	-	20,355	-
Pass Through SENTIENT CORP -Office of Science Financial Assistance Program - Contract No.: OSP-1600907	81.049	14,239	-	-	-	-	-	-	-	-	14,239	-
Pass Through SUBGRANT AWARDS -Office of Science Financial Assistance Program - Contract No.: N/A	81.049	-	-	-	-	-	-	-	-	-	-	885,504
Total for 81.049		2,649,009	271,293	358,783	-	-	-	-	-	-	3,279,085	885,504
Direct -Renewable Energy Research and Development	81.087	552,824	-	-	-	-	-	-	-	-	552,824	-
Direct -Renewable Energy Research and Development	81.087	-	(11)	-	-	-	-	-	-	-	(11)	-
Pass Through ATLAS GEOSCIENCES, INC - Renewable Energy Research and Development - Contract No.: 1400732	81.087	18,883	-	-	-	-	-	-	-	-	18,883	-
Pass Through SALT LAKE COMMUNITY COLLEGE -Renewable Energy Research and Development - Contract No.: DE-EE0005677.000	81.087	-	-	-	-	-	-	-	-	-	-	-
Pass Through SANDIA NATL LAB -Renewable Energy Research and Development - Contract No.: PO 1597923	81.087	94,390	-	-	-	-	-	-	-	-	94,390	-
Pass Through UNIV OF HAWAII -Renewable Energy Research and Development - Contract No.: MA140051	81.087	24,405	-	-	-	-	-	-	-	-	24,405	-
Pass Through UNIV OF UTAH -Renewable Energy Research and Development - Contract No.: 10025002-UNR/PO15098	81.087	31,285	-	-	-	-	-	-	-	-	31,285	-
Pass Through UNIV OF WISCONSIN-MADISON -Renewable Energy Research and Development - Contract No.: 582K094	81.087	40,228	-	-	-	-	-	-	-	-	40,228	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through UNIVERSITY OF HAWAII - Renewable Energy Research and Development - Contract No.: MA150009	81.087	-	193,355	-	-	-	-	-	-	-	193,355	-
Pass Through SUBGRANT AWARDS - Renewable Energy Research and Development - Contract No.: N/A	81.087	-	-	-	-	-	-	-	-	-	-	177,671
Total for 81.087		762,015	193,344	-	-	-	-	-	-	-	955,359	177,671
Direct -Office of Environmental Waste Processing	81.104	(10,696)	-	-	-	-	-	-	-	-	(10,696)	-
Pass Through SUBGRANT AWARDS -Office of Environmental Waste Processing - Contract No.: N/A	81.104	-	-	-	-	-	-	-	-	-	-	(10,696)
Total for 81.104		(10,696)	-	-	-	-	-	-	-	-	(10,696)	(10,696)
Direct -Stewardship Science Grant Program	81.112	1,999,401	-	-	-	-	-	-	-	-	1,999,401	-
Direct -Stewardship Science Grant Program	81.112	-	64,643	-	-	-	-	-	-	-	64,643	-
Direct -Stewardship Science Grant Program	81.112	-	2,330,978	-	-	-	-	-	-	-	2,330,978	-
Pass Through UNIV OF ROCHESTER - Stewardship Science Grant Program - Contract No.: 416232-G	81.112	75,164	-	-	-	-	-	-	-	-	75,164	-
Pass Through SUBGRANT AWARDS - Stewardship Science Grant Program - Contract No.: N/A	81.112	-	-	-	-	-	-	-	-	-	-	127,648
Total for 81.112		2,074,565	2,395,621	-	-	-	-	-	-	-	4,470,186	127,648
Pass Through UC BERKELEY -Defense Nuclear Nonproliferation Research - Contract No.: 00007635	81.113	-	458,597	-	-	-	-	-	-	-	458,597	-
Total for 81.113		-	458,597	-	-	-	-	-	-	-	458,597	-
Direct -Dept of Energy -Sandia App. Physics	81.115	-	185,565	-	-	-	-	-	-	-	185,565	-
Total for 81.115		-	185,565	-	-	-	-	-	-	-	185,565	-
Direct -Nuclear Energy Research, Development and Demonstration	81.121	133,911	-	-	-	-	-	-	-	-	133,911	-
Direct -Nuclear Energy Research, Development and Demonstration	81.121	-	130,286	-	-	-	-	-	-	-	130,286	-
Direct -Nuclear Energy Research, Development and Demonstration	81.121	-	138,296	-	-	-	-	-	-	-	138,296	-
Pass Through BATTELLE -Nuclear Energy Research, Development and Demonstration - Contract No.: 129169	81.121	-	30,441	-	-	-	-	-	-	-	30,441	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through SUBGRANT AWARDS -Nuclear Energy Research, Development and Demonstration - Contract No.: N/A	81.121	-	-	-	-	-	-	-	-	-	-	15,293
Total for 81.121		133,911	299,023	-	-	-	-	-	-	-	432,934	15,293
Pass Through ARRA -Electricity Delivery and Energy Reliability, Research, Development and Analysis - Contract No.: DE-FC26-08NT02873	81.122	-	81,136	-	-	-	-	-	-	-	81,136	-
Total for 81.122		-	81,136	-	-	-	-	-	-	-	81,136	-
Pass Through SAVANNAH RIVER NUCLEAR SOLUTIONS, LLC - FPT -National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program - Contract No.: 00002174001	81.123	-	89,582	-	-	-	-	-	-	-	89,582	-
Pass Through SAVANNAH RIVER NUCLEAR SOLUTIONS, LLC - FPT -National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program - Contract No.: 00002174000	81.123	-	191,039	-	-	-	-	-	-	-	191,039	-
Total for 81.123		-	280,621	-	-	-	-	-	-	-	280,621	-
Direct -Advanced Research and Projects Agency – Energy Financial Assistance Program	81.135	-	588,575	-	-	-	-	-	-	-	588,575	-
Pass Through MAGNETO-INERTIAL FUSION - Advanced Research and Projects Agency – Energy Financial Assistance Program - Contract No.: DE-AR0000569-UNR	81.135	38,311	-	-	-	-	-	-	-	-	38,311	-
Pass Through SUBGRANT AWARDS - Advanced Research and Projects Agency – Energy Financial Assistance Program - Contract No.: N/A	81.135	-	-	-	-	-	-	-	-	-	-	208,092
Total for 81.135		38,311	588,575	-	-	-	-	-	-	-	626,886	208,092
Total for Department Of Energy		6,386,915	6,905,855	7,921,365	-	-	-	-	-	-	21,214,135	2,938,599
Total for Department Of Energy		6,386,915	6,905,855	7,921,365	-	-	-	-	-	-	21,214,135	2,938,599
Department Of Education												
Institute Of Education Sciences												
Direct -Research in Special Education	84.324	618,043	-	-	-	-	-	-	-	-	618,043	-
Pass Through SUBGRANT AWARDS - Research in Special Education - Contract No.: N/A	84.324	-	-	-	-	-	-	-	-	-	-	316,463
Total for 84.324		618,043	-	-	-	-	-	-	-	-	618,043	316,463
Total for Institute Of Education Sciences		618,043	-	-	-	-	-	-	-	-	618,043	316,463

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Office Of Elementary And Secondary Education												
Direct -Mathematics and Science Partnerships	84.366	28,864	-	-	-	-	-	-	-	-	28,864	-
Direct -Mathematics and Science Partnerships	84.366	(105)	-	-	-	-	-	-	-	-	(105)	-
Direct -Mathematics and Science Partnerships	84.366	228,060	-	-	-	-	-	-	-	-	228,060	-
Pass Through CCSD -Mathematics and Science Partnerships - Contract No.: PO #300457047	84.366	-	18,354	-	-	-	-	-	-	-	18,354	-
Total for 84.366		256,819	18,354	-	-	-	-	-	-	-	275,173	-
Direct -Improving Teacher Quality State Grants	84.367	19,462	-	-	-	-	-	-	-	-	19,462	-
Direct -Improving Teacher Quality State Grants	84.367	19,388	-	-	-	-	-	-	-	-	19,388	-
Direct -Improving Teacher Quality State Grants	84.367	-	-	-	-	-	-	-	-	68,602	68,602	-
Direct -Improving Teacher Quality State Grants	84.367	-	-	-	-	-	-	-	-	131,409	131,409	-
Direct -Improving Teacher Quality State Grants	84.367	-	-	-	-	-	-	-	-	2,126	2,126	-
Pass Through SUBGRANT AWARDS - Improving Teacher Quality State Grants - Contract No.: N/A	84.367	-	-	-	-	-	-	-	-	-	-	26,883
Total for 84.367		38,850	-	-	-	-	-	-	-	202,137	240,987	26,883
Total for Office Of Elementary And Secondary Education		295,669	18,354	-	-	-	-	-	-	202,137	516,160	26,883
Office Of Special Education And Rehabilitative Services												
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Assistive Technology - Contract No.: 19-001-85-9S9-15	84.224	44,417	-	-	-	-	-	-	-	-	44,417	-
Total for 84.224		44,417	-	-	-	-	-	-	-	-	44,417	-
Total for Office Of Special Education And Rehabilitative Services		44,417	-	-	-	-	-	-	-	-	44,417	-
Total for Department Of Education		958,129	18,354	-	-	-	-	-	-	202,137	1,178,620	343,346
Environmental Protection Agency												
CONTRACT - ENVIRONMENTAL PROTECTION AGENCY												
Direct -Contract - Environmental Protection Agency	66.000	-	-	4,672	-	-	-	-	-	-	4,672	-
Direct -Contract - Environmental Protection Agency	66.000	-	-	44,975	-	-	-	-	-	-	44,975	-
Direct -Contract - Environmental Protection Agency	66.000	-	-	10,696	-	-	-	-	-	-	10,696	-
Total for 66.000		-	-	60,343	-	-	-	-	-	-	60,343	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Total for CONTRACT - ENVIRONMENTAL PROTECTION AGENCY		-	-	60,343	-	-	-	-	-	-	60,343	-
Total for Environmental Protection Agency		-	-	60,343	-	-	-	-	-	-	60,343	-
Department Of Health And Human Services												
Administration For Children And Families												
Direct -Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	973	-	-	-	-	-	-	-	-	973	-
Total for 93.092		973	-	-	-	-	-	-	-	-	973	-
Pass Through CLARK COUNTY FAMILY SERVICES -Promoting Safe and Stable Families - Contract No.: CBE 602467-11	93.556	-	141,123	-	-	-	-	-	-	-	141,123	-
Total for 93.556		-	141,123	-	-	-	-	-	-	-	141,123	-
Total for Administration For Children And Families		973	141,123	-	-	-	-	-	-	-	142,096	-
Administration For Community Living												
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Alzheimer's Disease Demonstration Grants to States - Contract No.: 16-007-93-AX-15	93.051	45,128	-	-	-	-	-	-	-	-	45,128	-
Total for 93.051		45,128	-	-	-	-	-	-	-	-	45,128	-
Total for Administration For Community Living		45,128	-	-	-	-	-	-	-	-	45,128	-
Agency For Healthcare Research And Quality												
Pass Through NV DIV OF HEALTH CARE - Research on Healthcare Costs, Quality and Outcomes - Contract No.: N/A	93.226	-	177,731	-	-	-	-	-	-	-	177,731	-
Total for 93.226		-	177,731	-	-	-	-	-	-	-	177,731	-
Total for Agency For Healthcare Research And Quality		-	177,731	-	-	-	-	-	-	-	177,731	-
Centers For Disease Control And Prevention												
Direct -Occupational Safety and Health Program	93.262	412,945	-	-	-	-	-	-	-	-	412,945	-
Total for 93.262		412,945	-	-	-	-	-	-	-	-	412,945	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Behavioral Risk Factor Surveillance System - Contract No.: WORK ORDER 4274	93.336	-	1,988	-	-	-	-	-	-	-	1,988	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Behavioral Risk Factor Surveillance System - Contract No.: WO 4273	93.336	9,822	-	-	-	-	-	-	-	-	9,822	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Total for 93.336		9,822	1,988	-	-	-	-	-	-	-	11,810	-
Pass Through NV DHHS -PPHF-2012: Health Care Surveillance/Health Statistics – Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by 2012 Prevention and Public Health Funds (PPHF-2012) - Contract No.: N/A	93.745	-	77,273	-	-	-	-	-	-	-	77,273	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -PPHF-2012: Health Care Surveillance/Health Statistics – Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by 2012 Prevention and Public Health Funds (PPHF-2012)	93.745	60,897	-	-	-	-	-	-	-	-	60,897	-
Total for 93.745		60,897	77,273	-	-	-	-	-	-	-	138,170	-
Pass Through NV DHHHS DIV OF PUB BEH HLTH -State Public Health Actions to Prevent and Control Diabetes, Heart Disease, Obesity and Associate Risk Factors and Promote School Health - Contract No.: WORK ORDER 4274	93.757	-	2,500	-	-	-	-	-	-	-	2,500	-
Total for 93.757		-	2,500	-	-	-	-	-	-	-	2,500	-
Pass Through NV DHHHS DIV OF PUB BEH HLTH -HIV Prevention Activities_Health Department Based - Contract No.: WORK ORDER 4274	93.940	-	5,000	-	-	-	-	-	-	-	5,000	-
Total for 93.940		-	5,000	-	-	-	-	-	-	-	5,000	-
Total for Centers For Disease Control And Prevention		483,664	86,761	-	-	-	-	-	-	-	570,425	-
Centers For Medicare And Medicaid Services												
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -The Affordable Care Act Medicaid Incentives for Prevention of Chronic Disease Demonstration Project - Contract No.: 14105	93.536	32,134	-	-	-	-	-	-	-	-	32,134	-
Total for 93.536		32,134	-	-	-	-	-	-	-	-	32,134	-
Total for Centers For Medicare And Medicaid Services		32,134	-	-	-	-	-	-	-	-	32,134	-
CONTRACT - HEALTH AND HUMAN SERVICES												
Pass Through CLARK COUNTY DEPT OF FAMILY SERVICES -Contract - Health and Human Services - Contract No.: CBE#603586-15	93.000	-	74,231	-	-	-	-	-	-	-	74,231	-
Total for 93.000		-	74,231	-	-	-	-	-	-	-	74,231	-
Total for CONTRACT - HEALTH AND HUMAN SERVICES		-	74,231	-	-	-	-	-	-	-	74,231	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Health Resources And Services Administration												
Pass Through ASSN OF UNIV CENTERS ON DISABILITIES -Maternal and Child Health Federal Consolidated Programs - Contract No.: OSP-1600096	93.110	2,841	-	-	-	-	-	-	-	-	2,841	-
Total for 93.110		2,841	-	-	-	-	-	-	-	-	2,841	-
Direct -Graduate Psychology Education Program and Patient Navigator and Chronic Disease Prevention Program	93.191	134,663	-	-	-	-	-	-	-	-	134,663	-
Total for 93.191		134,663	-	-	-	-	-	-	-	-	134,663	-
Pass Through SUBGRANT AWARDS -Grants for Education, Prevention, and Early Detection of Radiogenic Cancers and Diseases - Contract No.: N/A	93.257	-	-	-	-	-	-	-	-	-	-	30,663
Total for 93.257		-	-	-	-	-	-	-	-	-	-	30,663
Pass Through SUBGRANT AWARDS -Small Rural Hospital Improvement Grant Program - Contract No.: N/A	93.301	-	-	-	-	-	-	-	-	-	-	212,784
Total for 93.301		-	-	-	-	-	-	-	-	-	-	212,784
Direct -Nurse Education, Practice Quality and Retention Grants	93.359	-	284,835	-	-	-	-	-	-	-	284,835	-
Total for 93.359		-	284,835	-	-	-	-	-	-	-	284,835	-
Pass Through NV DEPT OF PUBLIC & BEHAVIORAL HLTH -Maternal and Child Health Services Block Grant to the States - Contract No.: HD # 14480	93.994	-	5,960	-	-	-	-	-	-	-	5,960	-
Pass Through NV DHHHS DIV OF PUB BEH HLTH -Maternal and Child Health Services Block Grant to the States - Contract No.: WORK ORDER 4274	93.994	-	13,750	-	-	-	-	-	-	-	13,750	-
Pass Through NV DIV OF PUBLIC AND BEHAVIORAL HEALTH -Maternal and Child Health Services Block Grant to the States - Contract No.: HD#15063	93.994	-	14,183	-	-	-	-	-	-	-	14,183	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Maternal and Child Health Services Block Grant to the States - Contract No.: HD 14327	93.994	59,843	-	-	-	-	-	-	-	-	59,843	-
Total for 93.994		59,843	33,893	-	-	-	-	-	-	-	93,736	-
Total for Health Resources And Services Administration		197,347	318,728	-	-	-	-	-	-	-	516,075	243,447

Indian Health Service

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through NATL CONGRESS OF AMERICAN INDIANS -Demonstration Projects for Indian Health - Contract No.: OSP-1600055	93.933	38,667	-	-	-	-	-	-	-	-	38,667	-
Total for 93.933		38,667	-	-	-	-	-	-	-	-	38,667	-
Total for Indian Health Service		38,667	-	-	-	-	-	-	-	-	38,667	-
National Institutes Of Health												
	93.121	-	22,331	-	-	-	-	-	-	-	22,331	-
Total for 93.121		-	22,331	-	-	-	-	-	-	-	22,331	-
Direct -Human Genome Research	93.172	-	15,713	-	-	-	-	-	-	-	15,713	-
Total for 93.172		-	15,713	-	-	-	-	-	-	-	15,713	-
Direct -Research Related to Deafness and Communication Disorders	93.173	956,510	-	-	-	-	-	-	-	-	956,510	-
Total for 93.173		956,510	-	-	-	-	-	-	-	-	956,510	-
Direct -Mental Health Research Grants	93.242	267,537	-	-	-	-	-	-	-	-	267,537	-
Direct -Mental Health Research Grants	93.242	-	279,177	-	-	-	-	-	-	-	279,177	-
Direct -Mental Health Research Grants	93.242	-	19,858	-	-	-	-	-	-	-	19,858	-
Pass Through UNIV OF MICHIGAN -Mental Health Research Grants - Contract No.: 3003236359	93.242	66,616	-	-	-	-	-	-	-	-	66,616	-
Pass Through SUBGRANT AWARDS -Mental Health Research Grants - Contract No.: N/A	93.242	-	-	-	-	-	-	-	-	-	-	39,226
Total for 93.242		334,153	299,035	-	-	-	-	-	-	-	633,188	39,226
Direct -Drug Abuse and Addiction Research Programs	93.279	308,855	-	-	-	-	-	-	-	-	308,855	-
Direct -Drug Abuse and Addiction Research Programs	93.279	-	339,603	-	-	-	-	-	-	-	339,603	-
Pass Through VCU -Drug Abuse and Addiction Research Programs - Contract No.: PD302427-SC-107175	93.279	-	6,373	-	-	-	-	-	-	-	6,373	-
Pass Through SUBGRANT AWARDS -Drug Abuse and Addiction Research Programs - Contract No.: N/A	93.279	-	-	-	-	-	-	-	-	-	-	65,902
Total for 93.279		308,855	345,976	-	-	-	-	-	-	-	654,831	65,902
Direct -Minority Health and Health Disparities Research	93.307	63,589	-	-	-	-	-	-	-	-	63,589	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through UNIV OF TEXAS HEALTH SCI - Minority Health and Health Disparities Research - Contract No.: 0008663AT	93.307	13,714	-	-	-	-	-	-	-	-	13,714	-
Total for 93.307		77,303	-	-	-	-	-	-	-	-	77,303	-
Direct -Cancer Cause and Prevention Research	93.393	163,443	-	-	-	-	-	-	-	-	163,443	-
Total for 93.393		163,443	-	-	-	-	-	-	-	-	163,443	-
Pass Through LAWRENCE BERKELEY LAB - Cancer Detection and Diagnosis Research - Contract No.: 7255002	93.394	54,618	-	-	-	-	-	-	-	-	54,618	-
Pass Through LAWRENCE BERKELEY LAB - Cancer Detection and Diagnosis Research - Contract No.: 7255002/MOD 1	93.394	7,979	-	-	-	-	-	-	-	-	7,979	-
Total for 93.394		62,597	-	-	-	-	-	-	-	-	62,597	-
Direct -Cancer Research Manpower	93.398	33,164	-	-	-	-	-	-	-	-	33,164	-
Total for 93.398		33,164	-	-	-	-	-	-	-	-	33,164	-
Direct -Cardiovascular Diseases Research	93.837	1,286,822	-	-	-	-	-	-	-	-	1,286,822	-
Pass Through BRIGHAM & WOMEN - Cardiovascular Diseases Research - Contract No.: PS# 107223	93.837	186	-	-	-	-	-	-	-	-	186	-
Pass Through UNIV OF CA DAVIS - Cardiovascular Diseases Research - Contract No.: 201402147-02	93.837	26,211	-	-	-	-	-	-	-	-	26,211	-
Pass Through SUBGRANT AWARDS - Cardiovascular Diseases Research - Contract No.: N/A	93.837	-	-	-	-	-	-	-	-	-	-	9,074
Total for 93.837		1,313,219	-	-	-	-	-	-	-	-	1,313,219	9,074
Pass Through STANFORD UNIV -Lung Diseases Research - Contract No.: 61063142-112029	93.838	20,808	-	-	-	-	-	-	-	-	20,808	-
Total for 93.838		20,808	-	-	-	-	-	-	-	-	20,808	-
Direct -Arthritis, Musculoskeletal and Skin Diseases Research	93.846	277,865	-	-	-	-	-	-	-	-	277,865	-
Pass Through STRYKAGEN, INC -Arthritis, Musculoskeletal and Skin Diseases Research - Contract No.: OSP-1400387	93.846	36,038	-	-	-	-	-	-	-	-	36,038	-
Pass Through STRYKAGEN, INC -Arthritis, Musculoskeletal and Skin Diseases Research - Contract No.: OSP-1400383	93.846	42,511	-	-	-	-	-	-	-	-	42,511	-
Pass Through SUBGRANT AWARDS - Arthritis, Musculoskeletal and Skin Diseases Research - Contract No.: N/A	93.846	-	-	-	-	-	-	-	-	-	-	28,475

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Total for 93.846		356,414	-	-	-	-	-	-	-	-	356,414	28,475
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	3,701,372	-	-	-	-	-	-	-	-	3,701,372	-
Pass Through GEORGIA REGENTS UNIV - Diabetes, Digestive, and Kidney Diseases Extramural Research - Contract No.: 25034-53	93.847	37,915	-	-	-	-	-	-	-	-	37,915	-
Pass Through GEORGIA REGENTS UNIV - Diabetes, Digestive, and Kidney Diseases Extramural Research - Contract No.: 25732-62	93.847	44,496	-	-	-	-	-	-	-	-	44,496	-
Pass Through SUBGRANT AWARDS - Diabetes, Digestive, and Kidney Diseases Extramural Research - Contract No.: N/A	93.847	-	-	-	-	-	-	-	-	-	-	20,820
Total for 93.847		3,783,783	-	-	-	-	-	-	-	-	3,783,783	20,820
Direct -Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	190,920	-	-	-	-	-	-	-	-	190,920	-
Pass Through LOMA LINDA UNIV -Extramural Research Programs in the Neurosciences and Neurological Disorders - Contract No.: 2110027	93.853	12,475	-	-	-	-	-	-	-	-	12,475	-
Pass Through MASSACHUSETTS GENERAL HOSPITAL -Extramural Research Programs in the Neurosciences and Neurological Disorders - Contract No.: 2CARE-01.00	93.853	1,254	-	-	-	-	-	-	-	-	1,254	-
Pass Through NORTHWESTERN UNIVERSITY -Extramural Research Programs in the Neurosciences and Neurological Disorders - Contract No.: 60036745 UNV	93.853	52,923	-	-	-	-	-	-	-	-	52,923	-
Pass Through SUBGRANT AWARDS - Extramural Research Programs in the Neurosciences and Neurological Disorders - Contract No.: N/A	93.853	-	-	-	-	-	-	-	-	-	-	74,293
Total for 93.853		257,572	-	-	-	-	-	-	-	-	257,572	74,293
Direct -Allergy, Immunology and Transplantation Research	93.855	-	25,220	-	-	-	-	-	-	-	25,220	-
Direct -Allergy, Immunology and Transplantation Research	93.855	-	121,643	-	-	-	-	-	-	-	121,643	-
Direct -Allergy, Immunology and Transplantation Research	93.855	1,604,075	-	-	-	-	-	-	-	-	1,604,075	-
Direct -Allergy, Immunology and Transplantation Research	93.855	-	85,573	-	-	-	-	-	-	-	85,573	-
Direct -Allergy, Immunology and Transplantation Research	93.855	-	51,520	-	-	-	-	-	-	-	51,520	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Allergy, Immunology and Transplantation Research	93.855	-	69,085	-	-	-	-	-	-	-	69,085	-
Direct -Allergy, Immunology and Transplantation Research	93.855	-	1,012	-	-	-	-	-	-	-	1,012	-
Direct -Allergy, Immunology and Transplantation Research	93.855	-	448,491	-	-	-	-	-	-	-	448,491	-
Pass Through DXDISCOVERY, INC -Allergy, Immunology and Transplantation Research - Contract No.: OSP-1400350	93.855	25,095	-	-	-	-	-	-	-	-	25,095	-
Pass Through DXDISCOVERY, INC -Allergy, Immunology and Transplantation Research - Contract No.: OSP-1400396	93.855	66,994	-	-	-	-	-	-	-	-	66,994	-
Pass Through DXDISCOVERY, INC -Allergy, Immunology and Transplantation Research - Contract No.: OSP-1305001	93.855	13,084	-	-	-	-	-	-	-	-	13,084	-
Pass Through IMMUNO MYCOLOGICS INC - Allergy, Immunology and Transplantation Research - Contract No.: OSP-1212054	93.855	16,241	-	-	-	-	-	-	-	-	16,241	-
Pass Through INBIOS INTL INC -Allergy, Immunology and Transplantation Research - Contract No.: OSP-1400380	93.855	315,934	-	-	-	-	-	-	-	-	315,934	-
Pass Through INBIOS INTL INC -Allergy, Immunology and Transplantation Research - Contract No.: OSP-11909ER	93.855	(32)	-	-	-	-	-	-	-	-	(32)	-
Pass Through UNIV OF CA IRVINE -Allergy, Immunology and Transplantation Research - Contract No.: 2009-2159	93.855	(3)	-	-	-	-	-	-	-	-	(3)	-
Pass Through WHITTEMORE PETERSON - Allergy, Immunology and Transplantation Research - Contract No.: R01AI078234	93.855	-	-	-	-	-	-	-	-	-	-	-
Pass Through SUBGRANT AWARDS -Allergy, Immunology and Transplantation Research - Contract No.: N/A	93.855	-	-	-	-	-	-	-	-	-	-	342,505
Total for 93.855		2,041,388	802,544	-	-	-	-	-	-	-	2,843,932	342,505
Direct -Biomedical Research and Research Training	93.859	-	207,829	-	-	-	-	-	-	-	207,829	-
Direct -Biomedical Research and Research Training	93.859	-	51,890	-	-	-	-	-	-	-	51,890	-
Direct -Biomedical Research and Research Training	93.859	-	66,219	-	-	-	-	-	-	-	66,219	-
Direct -Biomedical Research and Research Training	93.859	-	97,663	-	-	-	-	-	-	-	97,663	-
Direct -Biomedical Research and Research Training	93.859	-	88,810	-	-	-	-	-	-	-	88,810	-
Direct -Biomedical Research and Research Training	93.859	-	3,256,971	-	-	-	-	-	-	-	3,256,971	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Biomedical Research and Research Training	93.859	8,086,193	-	-	-	-	-	-	-	-	8,086,193	-
Direct -Biomedical Research and Research Training	93.859	-	72,865	-	-	-	-	-	-	-	72,865	-
Pass Through CLEVELAND CLINIC - Biomedical Research and Research Training - Contract No.: 596-SUB	93.859	-	114,498	-	-	-	-	-	-	-	114,498	-
Pass Through CLEVELAND CLINIC - Biomedical Research and Research Training - Contract No.: 595-SUB	93.859	-	175,018	-	-	-	-	-	-	-	175,018	-
Pass Through UNIV OF NEW MEXICO - Biomedical Research and Research Training - Contract No.: 3RN79	93.859	25,128	-	-	-	-	-	-	-	-	25,128	-
Pass Through UNIV OF TENN HEALTH SCI - Biomedical Research and Research Training - Contract No.: GM107094	93.859	117,223	-	-	-	-	-	-	-	-	117,223	-
Pass Through UNIV OF WASHINGTON - Biomedical Research and Research Training - Contract No.: UWSC8874/BPO12687	93.859	25,947	-	-	-	-	-	-	-	-	25,947	-
Pass Through SUBGRANT AWARDS - Biomedical Research and Research Training - Contract No.: N/A	93.859	-	-	-	-	-	-	-	-	-	-	2,114,796
Total for 93.859		8,254,491	4,131,763	-	-	-	-	-	-	-	12,386,254	2,114,796
Direct -Child Health and Human Development Extramural Research	93.865	645,384	-	-	-	-	-	-	-	-	645,384	-
Pass Through TEXAS TECH UNIVERSITY - Child Health and Human Development Extramural Research - Contract No.: 21F086-02	93.865	-	7,423	-	-	-	-	-	-	-	7,423	-
Pass Through SUBGRANT AWARDS -Child Health and Human Development Extramural Research - Contract No.: N/A	93.865	-	-	-	-	-	-	-	-	-	-	195,036
Total for 93.865		645,384	7,423	-	-	-	-	-	-	-	652,807	195,036
Direct -Aging Research	93.866	44,296	-	-	-	-	-	-	-	-	44,296	-
Total for 93.866		44,296	-	-	-	-	-	-	-	-	44,296	-
Direct -Vision Research	93.867	824,233	-	-	-	-	-	-	-	-	824,233	-
Direct -Vision Research	93.867	-	229,016	-	-	-	-	-	-	-	229,016	-
Pass Through UNIV OF ARKANSAS -Vision Research - Contract No.: 230157-16	93.867	15,396	-	-	-	-	-	-	-	-	15,396	-
Total for 93.867		839,629	229,016	-	-	-	-	-	-	-	1,068,645	-
Pass Through UNIVERSITY OF CONNECTICUT -Medical Library Assistance - Contract No.: 6996	93.879	-	22,843	-	-	-	-	-	-	-	22,843	-

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	Sub Recipient
Total for 93.879		-	22,843	-	-	-	-	-	-	-	22,843	-
Direct -International Research and Research Training	93.989	-	7,441	-	-	-	-	-	-	-	7,441	-
Total for 93.989		-	7,441	-	-	-	-	-	-	-	7,441	-
Total for National Institutes Of Health		19,493,009	5,884,085	-	-	-	-	-	-	-	25,377,094	2,890,127
Office Of The Secretary												
Direct -Teenage Pregnancy Prevention Program	93.297	-	208,283	-	-	-	-	-	-	-	208,283	-
Pass Through SOUTHERN NV HEALTH DISTRICT -Teenage Pregnancy Prevention Program - Contract No.: N/A	93.297	-	48,041	-	-	-	-	-	-	-	48,041	-
Pass Through SUBGRANT AWARDS -Teenage Pregnancy Prevention Program - Contract No.: N/A	93.297	-	-	-	-	-	-	-	-	-	-	45,017
Total for 93.297		-	256,324	-	-	-	-	-	-	-	256,324	45,017
Total for Office Of The Secretary		-	256,324	-	-	-	-	-	-	-	256,324	45,017
Substance Abuse And Mental Health Services Administration												
Direct -Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	-	-	-	-	-	-	127,183	-	-	127,183	-
Total for 93.243		-	-	-	-	-	-	127,183	-	-	127,183	-
Pass Through State of Nevada Department of health and Human Services, Division of Child and Family Services -Block Grants for Community Mental Health Services - Contract No.: MHBG-3281/14-FY 15-AS001	93.958	-	-	-	5,052	-	-	-	-	-	5,052	-
Total for 93.958		-	-	-	5,052	-	-	-	-	-	5,052	-
Pass Through NV DIV OF PUBLIC AND BEHAVIORAL HEALTH -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: WORK ORDER 4274	93.959	-	25,000	-	-	-	-	-	-	-	25,000	-
Total for 93.959		-	25,000	-	-	-	-	-	-	-	25,000	-
Total for Substance Abuse And Mental Health Services Administration		-	25,000	-	5,052	-	-	127,183	-	-	157,235	-
Total for Department Of Health And Human Services		20,290,922	6,963,983	-	5,052	-	-	127,183	-	-	27,387,140	3,178,591

Department Of Homeland Security

Department Of Homeland Security

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through NV-DEPT OF PUBLIC SAFETY - Emergency Management Performance Grants - Contract No.: 9704215	97.042	45,804	-	-	-	-	-	-	-	-	45,804	-
Total for 97.042		45,804	-	-	-	-	-	-	-	-	45,804	-
Pass Through AMEC F W ENVIRONMENT - Pre-Disaster Mitigation - Contract No.: 9704715-2700	97.047	-	-	57,675	-	-	-	-	-	-	57,675	-
Pass Through CHURCHILL CO-NV -Pre-Disaster Mitigation - Contract No.: OSP-1600282	97.047	27,326	-	-	-	-	-	-	-	-	27,326	-
Pass Through CITY OF CARSON CITY-NV - Pre-Disaster Mitigation - Contract No.: 1415-208	97.047	32,100	-	-	-	-	-	-	-	-	32,100	-
Pass Through NV-DEPT OF PUBLIC SAFETY - Pre-Disaster Mitigation - Contract No.: 9704715-2000	97.047	42,760	-	-	-	-	-	-	-	-	42,760	-
Total for 97.047		102,186	-	57,675	-	-	-	-	-	-	159,861	-
Pass Through NV DHHS -Homeland Security Biowatch Program - Contract No.: 14694	97.091	-	334,963	-	-	-	-	-	-	-	334,963	-
Pass Through NV DHHS - HEALTH DIVISION -Homeland Security Biowatch Program - Contract No.: 15124	97.091	-	854,911	-	-	-	-	-	-	-	854,911	-
Pass Through SUBGRANT AWARDS - Homeland Security Biowatch Program - Contract No.: N/A	97.091	-	-	-	-	-	-	-	-	-	-	15,000
Total for 97.091		-	1,189,874	-	-	-	-	-	-	-	1,189,874	15,000
Total for Department Of Homeland Security		147,990	1,189,874	57,675	-	-	-	-	-	-	1,395,539	15,000
Total for Department Of Homeland Security		147,990	1,189,874	57,675	-	-	-	-	-	-	1,395,539	15,000
Agency For International Development												
Agency For International Development												
Direct -USAID Foreign Assistance for Programs Overseas	98.001	-	-	149,774	-	-	-	-	-	-	149,774	-
Pass Through NATL ACADEMY SCIENCES - USAID Foreign Assistance for Programs Overseas - Contract No.: 2000006789	98.001	294	-	-	-	-	-	-	-	-	294	-
Pass Through SUBGRANT AWARDS -USAID Foreign Assistance for Programs Overseas - Contract No.: N/A	98.001	-	-	-	-	-	-	-	-	-	-	70,100
Total for 98.001		294	-	149,774	-	-	-	-	-	-	150,068	70,100
Total for Agency For International Development		294	-	149,774	-	-	-	-	-	-	150,068	70,100

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Total for Agency For International Development		294	-	149,774	-	-	-	-	-	-	150,068	70,100
Research and Development Cluster		48,304,937	20,799,421	16,466,946	6,052	46,707	305,650	231,712	270,921	6,480,207	92,912,553	9,015,364

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

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

Department Of Agriculture

Food And Nutrition Service

Pass Through NV-DEPT OF AGRICUTURE - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: 16001	10.561	20,566	-	-	-	-	-	-	-	-	20,566	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: FSNE16/ED 1609	10.561	147,958	-	-	-	-	-	-	-	-	147,958	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: FSNE16/ED 1608	10.561	56,053	-	-	-	-	-	-	-	-	56,053	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: FSNE16/ED 1607	10.561	95,123	-	-	-	-	-	-	-	-	95,123	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: FSNE16/ED 1605	10.561	19,725	-	-	-	-	-	-	-	-	19,725	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: FSNE16/ED 1604	10.561	134,218	-	-	-	-	-	-	-	-	134,218	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: FSNE16/ED 1603	10.561	70,754	-	-	-	-	-	-	-	-	70,754	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: FSNE16/ED 1602	10.561	107,585	-	-	-	-	-	-	-	-	107,585	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: FSNE16/ED 1601	10.561	142,345	-	-	-	-	-	-	-	-	142,345	-

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	Sub Recipient
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: FSNE15/ED 1505	10.561	299,561	-	-	-	-	-	-	-	-	299,561	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: ED1504	10.561	60,681	-	-	-	-	-	-	-	-	60,681	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: FSNE16/ED 1606	10.561	30,116	-	-	-	-	-	-	-	-	30,116	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: FSNE16/ED 1612	10.561	84,301	-	-	-	-	-	-	-	-	84,301	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: FSNE16/ED 1610	10.561	25,891	-	-	-	-	-	-	-	-	25,891	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: FSNE16/ED 1611	10.561	6,152	-	-	-	-	-	-	-	-	6,152	-
Total for 10.561		1,301,029	-	-	-	-	-	-	-	-	1,301,029	-
Total for Food And Nutrition Service		1,301,029	-	-	-	-	-	-	-	-	1,301,029	-
Total for Department Of Agriculture		1,301,029	-	-	-	-	-	-	-	-	1,301,029	-
SNAP Cluster		1,301,029	-	-	-	-	-	-	-	-	1,301,029	-

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Special Education Cluster												
Department Of Education												
Office Of Special Education And Rehabilitative Services												
Direct -Special Education_Grants to States	84.027	-	-	-	-	-	-	-	-	-	-	-
Pass Through NV-DEPT OF EDUCATION - Special Education_Grants to States - Contract No.: OSP/1501126	84.027	24,674	-	-	-	-	-	-	-	-	24,674	-
Pass Through NV-DEPT OF EDUCATION - Special Education_Grants to States - Contract No.: OSP-1600984	84.027	13,001	-	-	-	-	-	-	-	-	13,001	-
Pass Through NV-DEPT OF EDUCATION - Special Education_Grants to States - Contract No.: OSP-1400962	84.027	110,901	-	-	-	-	-	-	-	-	110,901	-
Pass Through NV-DEPT OF EDUCATION - Special Education_Grants to States - Contract No.: OSP-1500170	84.027	952	-	-	-	-	-	-	-	-	952	-
Pass Through NV-DEPT OF EDUCATION - Special Education_Grants to States - Contract No.: OSP-1600082	84.027	662,010	-	-	-	-	-	-	-	-	662,010	-
Pass Through SUBGRANT AWARDS -Special Education_Grants to States - Contract No.: N/A	84.027	-	-	-	-	-	-	-	-	-	-	14,113
Total for 84.027		811,538	-	-	-	-	-	-	-	-	811,538	14,113
Total for Office Of Special Education And Rehabilitative Services		811,538	-	-	-	-	-	-	-	-	811,538	14,113
Total for Department Of Education		811,538	-	-	-	-	-	-	-	-	811,538	14,113
Special Education Cluster		811,538	-	-	-	-	-	-	-	-	811,538	14,113

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Student Financial Assistance Cluster												
Department Of Education												
Department Of Education												
Direct -Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379	-	129,489	-	-	-	-	-	-	-	129,489	-
Direct -Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379	67,093	-	-	-	-	-	-	-	-	67,093	-
Total for 84.379		67,093	129,489	-	-	-	-	-	-	-	196,582	-
Total for Department Of Education		67,093	129,489	-	-	-	-	-	-	-	196,582	-
Office Of Student Financial Assistance Programs												
Direct -Federal Supplemental Educational Opportunity Grants	84.007	326,909	549,523	-	103,725	856,258	-	196,473	121,943	-	2,154,831	-
Pass Through Supplemental Education Opportunity (SEOG) -Federal Supplemental Educational Opportunity Grants - Contract No.: N/A	84.007	-	-	-	-	-	38,022	-	-	-	38,022	-
Total for 84.007		326,909	549,523	-	103,725	856,258	38,022	196,473	121,943	-	2,192,853	-
Direct -Federal Work-Study Program	84.033	464,093	1,009,143	-	104,584	643,051	-	219,526	93,808	-	2,534,205	-
Pass Through College Work Study -Federal Work-Study Program - Contract No.: N/A	84.033	-	-	-	-	-	37,779	-	-	-	37,779	-
Total for 84.033		464,093	1,009,143	-	104,584	643,051	37,779	219,526	93,808	-	2,571,984	-
Pass Through Perkins Advanced Less Outstanding -Federal Perkins Loan Program_Federal Capital Contributions - Contract No.: N/A	84.038	5,855,596	2,829,572	-	-	-	-	-	-	-	8,685,168	-
Total for 84.038		5,855,596	2,829,572	-	-	-	-	-	-	-	8,685,168	-
Direct -Federal Pell Grant Program	84.063	21,109,562	36,990,582	-	5,211,548	40,832,433	-	10,544,915	5,102,868	-	119,791,908	-
Pass Through Pell Grant Program FY 15 -Federal Pell Grant Program - Contract No.: N/A	84.063	-	-	-	-	-	(15,296)	-	-	-	(15,296)	-
Pass Through Pell Grant Program FY 16 -Federal Pell Grant Program - Contract No.: N/A	84.063	-	-	-	-	-	2,313,006	-	-	-	2,313,006	-
Total for 84.063		21,109,562	36,990,582	-	5,211,548	40,832,433	2,297,710	10,544,915	5,102,868	-	122,089,618	-
Direct -Federal Direct Student Loans	84.268	74,363,663	134,021,770	-	11,588,996	26,949,835	1,911,078	6,693,731	3,517,637	-	259,046,710	-
Total for 84.268		74,363,663	134,021,770	-	11,588,996	26,949,835	1,911,078	6,693,731	3,517,637	-	259,046,710	-
Total for Office Of Student Financial Assistance Programs		102,119,823	175,400,590	-	17,008,853	69,281,577	4,284,589	17,654,645	8,836,256	-	394,586,333	-

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Total for Department Of Education		102,186,916	175,530,079	-	17,008,853	69,281,577	4,284,589	17,654,645	8,836,256	-	394,782,915	-
Department Of Health And Human Services												
Health Resources And Services Administration												
	93.342	-	311,127	-	-	-	-	-	-	-	311,127	-
Total for 93.342		-	311,127	-	-	-	-	-	-	-	311,127	-
Pass Through Nursing Student Loans -Nursing Student Loans - Contract No.: N/A	93.364	668,067	959,320	-	-	-	-	-	-	-	1,627,387	-
Total for 93.364		668,067	959,320	-	-	-	-	-	-	-	1,627,387	-
Total for Health Resources And Services Administration		668,067	1,270,447	-	-	-	-	-	-	-	1,938,514	-
Total for Department Of Health And Human Services		668,067	1,270,447	-	-	-	-	-	-	-	1,938,514	-
Student Financial Assistance Cluster		102,854,983	176,800,526	-	17,008,853	69,281,577	4,284,589	17,654,645	8,836,256	-	396,721,429	-
Transit Services Programs Cluster												
Department Of Transportation												
Federal Transit Administration (fta)												
Pass Through WASHOE REG TRANS COMMISSION -Capital Assistance Program for Elderly Persons and Persons with Disabilities - Contract No.: OSP-1600009	20.513	9,965	-	-	-	-	-	-	-	-	9,965	-
Total for 20.513		9,965	-	-	-	-	-	-	-	-	9,965	-
Total for Federal Transit Administration (fta)		9,965	-	-	-	-	-	-	-	-	9,965	-
Total for Department Of Transportation		9,965	-	-	-	-	-	-	-	-	9,965	-
Transit Services Programs Cluster		9,965	-	-	-	-	-	-	-	-	9,965	-

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
TRIO Cluster												
Department Of Education												
Office Of Postsecondary Education												
Direct -TRIO_Student Support Services	84.042	348,178	-	-	65,020	170,859	-	-	-	-	584,057	-
Direct -TRIO_Student Support Services	84.042	-	334,093	-	-	-	-	-	-	-	334,093	-
Direct -TRIO_Student Support Services	84.042	-	90,635	-	-	-	-	-	-	-	90,635	-
Direct -TRIO_Student Support Services	84.042	-	67,831	-	-	-	-	-	-	-	67,831	-
Direct -TRIO_Student Support Services	84.042	-	42,644	-	-	-	-	-	-	-	42,644	-
Direct -TRIO_Student Support Services	84.042	-	247,363	-	-	-	-	-	-	-	247,363	-
Total for 84.042		348,178	782,566	-	65,020	170,859	-	-	-	-	1,366,623	-
Direct -TRIO_Talent Search	84.044	-	256,700	-	-	-	-	-	-	-	256,700	-
Direct -TRIO_Talent Search	84.044	-	226,304	-	-	-	-	-	-	-	226,304	-
Direct -TRIO_Talent Search	84.044	-	251,026	-	-	-	-	-	-	-	251,026	-
Direct -TRIO_Talent Search	84.044	-	359,850	-	-	-	-	-	-	-	359,850	-
Total for 84.044		-	1,093,880	-	-	-	-	-	-	-	1,093,880	-
Direct -TRIO_Upward Bound	84.047	-	265,877	-	-	-	-	-	-	-	265,877	-
Direct -TRIO_Upward Bound	84.047	-	260,063	-	-	-	-	-	-	-	260,063	-
Direct -TRIO_Upward Bound	84.047	-	245,887	-	-	-	-	-	-	-	245,887	-
Direct -TRIO_Upward Bound	84.047	-	225,265	-	-	-	-	-	-	-	225,265	-
Direct -TRIO_Upward Bound	84.047	939,494	-	-	526,307	-	-	375,816	-	-	1,841,617	-
Direct -TRIO_Upward Bound	84.047	-	399,610	-	-	-	-	-	-	-	399,610	-
Total for 84.047		939,494	1,396,702	-	526,307	-	-	375,816	-	-	3,238,319	-
Direct -TRIO_Educational Opportunity Centers	84.066	-	233,439	-	-	-	-	-	-	-	233,439	-
Total for 84.066		-	233,439	-	-	-	-	-	-	-	233,439	-
Direct -TRIO_McNair Post-Baccalaureate Achievement	84.217	238,694	-	-	-	-	-	-	-	-	238,694	-
Direct -TRIO_McNair Post-Baccalaureate Achievement	84.217	-	233,434	-	-	-	-	-	-	-	233,434	-
Total for 84.217		238,694	233,434	-	-	-	-	-	-	-	472,128	-
Total for Office Of Postsecondary Education		1,526,366	3,740,021	-	591,327	170,859	-	375,816	-	-	6,404,389	-

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Total for Department Of Education		1,526,366	3,740,021	-	591,327	170,859	-	375,816	-	-	6,404,389	-
TRIO Cluster		1,526,366	3,740,021	-	591,327	170,859	-	375,816	-	-	6,404,389	-
WIA Program												
Department Of Labor												
Employment Training Administration												
Direct -WIA Adult Program	17.258	6,864	-	-	-	-	-	-	-	-	6,864	-
Pass Through Nevada Dept of Employment, Training & Rehabilitation -WIA Adult Program - Contract No.: PY15-GR-CSN	17.258	-	-	-	-	322,363	-	-	-	-	322,363	-
Pass Through Nevada Dept of Employment, Training & Rehabilitation -WIA Adult Program - Contract No.: PY14-GR-CSN	17.258	-	-	-	-	3,792	-	-	-	-	3,792	-
Pass Through NevadaWorks -WIA Adult Program - Contract No.: DW-14-WNC	17.258	-	-	-	-	-	-	-	45	-	45	-
Total for 17.258		6,864	-	-	-	326,155	-	-	45	-	333,064	-
Direct -WIA Youth Activities	17.259	4,281	-	-	-	-	-	-	-	-	4,281	-
Direct -WIA Youth Activities	17.259	19,874	-	-	-	-	-	-	-	-	19,874	-
Total for 17.259		24,155	-	-	-	-	-	-	-	-	24,155	-
Direct -WIA Dislocated Worker Formula Grants	17.278	12,182	-	-	-	-	-	-	-	-	12,182	-
Direct -WIA Dislocated Worker Formula Grants	17.278	111,615	-	-	-	-	-	-	-	-	111,615	-
Pass Through NEV DEPT OF TRAINING & REHABILITATION -WIA Dislocated Worker Formula Grants - Contract No.: DW-14-TMCC	17.278	-	-	-	-	-	-	55,488	-	-	55,488	-
Total for 17.278		123,797	-	-	-	-	-	55,488	-	-	179,285	-
Total for Employment Training Administration		154,816	-	-	-	326,155	-	55,488	45	-	536,504	-
Total for Department Of Labor		154,816	-	-	-	326,155	-	55,488	45	-	536,504	-
WIA Program		154,816	-	-	-	326,155	-	55,488	45	-	536,504	-
Total Expenditures of Federal Awards		\$179,180,486	\$214,574,190	\$16,606,570	\$17,606,232	\$73,539,573	\$6,558,271	\$24,079,497	\$12,220,791	\$6,812,004	\$551,177,614	\$10,765,891

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, 2016

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, 2016, which have been financed by the United States Government.

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

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

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

The Nevada System of Higher Education consists of:

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

The Schedule is prepared on the accrual basis of accounting.

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

Note 2:

The Federal Perkins, Nursing Student Loan Programs (“NSL”) and Health Professions Student Loan Programs (“HPSL”) are administered directly by the System and balances and transactions relating to these programs are included in the System’s financial statements. The balances of loans outstanding under the Perkins, NSL and HPSL programs were \$7,439,726, \$1,665,578, and \$49,359, respectively as of June 30, 2016.



Nevada System of Higher Education

Single Audit Report

For the Year Ended June 30, 2016

Note 3:

The total value of the Federal awards in the form of non-cash assistance during the fiscal year ended June 30, 2016 was zero.

Note 4:

For fiscal year 2016, NSHE institutions utilize negotiated indirect rates.

5. SUBRECIPIENTS

Of the federal expenditures presented in the schedule, NSHE intitutions provided federal awards to subrecipients as follows:

FEDERAL FUNDS PROVIDED TO SUBRECIPIENTS	CFDA NUMBER	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	TOTAL
Agriculture and Food Research Initiative (AFRI)	10.310	448,718	-	352,598	-	-	-	-	-	-	801,316
Sun Grant Program	10.320	31,345	-	-	-	-	-	-	-	-	31,345
Climate and Atmospheric Research	11.431	-	-	24,949	-	-	-	-	-	-	24,949
Contract - Dept of Defense	12.000	-	11,521	-	-	-	-	-	-	-	11,521
Basic and Applied Scientific Research	12.300	-	109,685	-	-	-	-	-	-	-	109,685
Basic Scientific Research - Combating Weapons of Mass Destruction	12.351	-	(279)	-	-	-	-	-	-	-	(279)
Healthy Homes Technical Studies Grants	14.906	-	31,388	-	-	-	-	-	-	-	31,388
Fish, Wildlife and Plant Conservation Resource Management	15.231	12,536	4,521	63,200	-	-	-	-	-	-	80,257
Wildland Fire Research and Studies Program	15.232	41,932	-	-	-	-	-	-	-	-	41,932
Providing Water to At-Risk Natural Desert Terminal Lakes	15.508	129,179	-	-	-	-	-	-	-	-	129,179
Fish and Wildlife Management Assistance	15.608	32,568	-	-	-	-	-	-	-	-	32,568
Assistance to State Water Resources Research Institutes	15.805	-	-	2,317	-	-	-	-	-	-	2,317
U.S. Geological Survey_ Research and Data Collection	15.808	-	-	13,237	-	-	-	-	-	-	13,237
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	40,867	-	-	-	-	-	-	-	-	40,867
Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	17.282	-	-	-	-	-	-	-	1,445,308	-	1,445,308
Academic Exchange Programs - Undergraduate Programs	19.009	123,306	-	-	-	-	-	-	-	-	123,306
Highway Research and Development Program	20.200	187,735	-	-	-	-	-	-	-	-	187,735
Highway Planning and Construction	20.205	86,121	200,000	-	-	-	-	-	-	-	286,121
University Transportation Centers Program	20.701	113,362	-	-	-	-	-	-	-	-	113,362
Science	43.001	-	83,491	77,085	-	-	-	-	-	-	160,576
Education	43.008	-	-	10,107	25,126	-	-	-	-	-	35,233

FEDERAL FUNDS PROVIDED TO SUBRECIPIENTS	CFDA NUMBER	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	TOTAL
Mental Health Research Grants	93.242	31,378	7,847	-	-	-	-	-	-	-	39,225
Grants for Education, Prevention, and Early Detection of Radiogenic Cancers and Diseases	93.257	82,868	-	-	-	-	-	-	-	-	82,868
Drug Abuse and Addiction Research Programs	93.279	65,902	-	-	-	-	-	-	-	-	65,902
Teenage Pregnancy Prevention Program	93.297	-	45,017	-	-	-	-	-	-	-	45,017
Small Rural Hospital Improvement Grant Program	93.301	212,784	-	-	-	-	-	-	-	-	212,784
Minority Health and Health Disparities Research	93.307	21,106	-	-	-	-	-	-	-	-	21,106
Nurse Education, Practice Quality and Retention Grants	93.359	-	131,986	-	-	-	-	-	-	-	131,986
Community-Based Child Abuse Prevention Grants	93.590	-	20,000	-	-	-	-	-	-	-	20,000
Head Start	93.600	296,361	-	-	-	-	-	-	-	-	296,361
Cardiovascular Diseases Research	93.837	9,074	-	-	-	-	-	-	-	-	9,074
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	28,475	-	-	-	-	-	-	-	-	28,475
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	20,820	-	-	-	-	-	-	-	-	20,820
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	74,293	-	-	-	-	-	-	-	-	74,293
Allergy, Immunology and Transplantation Research	93.855	166,489	176,016	-	-	-	-	-	-	-	342,505
Biomedical Research and Research Training	93.859	99,839	1,882,971	-	-	-	-	-	-	-	1,982,810
Child Health and Human Development Extramural Research	93.865	195,036	-	-	-	-	-	-	-	-	195,036
Grants for Primary Care Training and Enhancement	93.884	87,489	-	-	-	-	-	-	-	-	87,489
PPHF-2012 Geriatric Education Centers	93.969	25,000	-	-	-	-	-	-	-	-	25,000
Homeland Security Biowatch Program	97.091	-	15,000	-	-	-	-	-	-	-	15,000
USAID Foreign Assistance for Programs Overseas	98.001	-	-	70,100	-	-	-	-	-	-	70,100
TOTAL FEDERAL FUNDS PROVIDED TO SUBRECIPIENTS		\$5,090,588	\$3,341,856	\$2,119,807	\$25,126	-	-	-	\$1,445,308	-	\$12,022,685



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

Board of Regents
Nevada System of Higher Education

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, 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, 2016, and the related notes to the financial statements, which collectively comprise the System's basic financial statements, and have issued our report thereon dated November 1, 2016.

Our report includes a reference to other auditors who audited the financial statements of Desert Research Institute Foundation, Desert Research Institute Research Parks LTD, Truckee Meadows Community College Foundation, Western Nevada College Foundation, University of Nevada, Las Vegas Research Foundation, Rebel Golf Foundation, University of Nevada, Las Vegas 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 the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Truckee Meadows Community College Foundation, Western Nevada College Foundation, University of Nevada, Las Vegas Research Foundation, Rebel Golf Foundation, University of Nevada, Las Vegas 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 of the financial statements, we considered the System's internal control over financial reporting ("internal control") to design audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express an opinion on the effectiveness of the System's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in

internal control, such that there is a reasonable possibility that a material misstatement of the System's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in the System's internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and other matters

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

System's response to findings

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

Intended purpose

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



Reno, Nevada
November 1, 2016



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

Board of Regents
Nevada System of Higher Education

Report on compliance for each major federal program

We have audited the compliance of the Nevada System of Higher Education (the "System") with the types of compliance requirements described in the U.S. Office of Management and Budget's *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016. The System's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Our audit of, and opinion on, the System's compliance for each major federal program does not include the operations of Integrated Clinical Services, Inc., a discretely presented component unit, which received federal awards for the year ended June 30, 2016 that are not included in the accompanying schedule of findings and questioned costs. Integrated Clinical Services, Inc. separately determines their need for an audit of its compliance with the types of compliance requirements described in the *OMB Compliance Supplement*, and engages auditors in those years when they meet the threshold for such an audit.

Our audit of, and opinion on, the System's compliance for the Student Financial Aid Cluster does not include the compliance requirements governing Federal Perkins Loan Program repayments because the System engaged ECSI to perform these compliance activities, or compliance requirements governing reporting requirements over the Enrollment Reporting Roster File because the System engaged National Student Clearinghouse to perform these compliance activities. These third-party servicers have obtained a compliance examination from another practitioner for the year ended June 30, 2016 in accordance with the U.S. Department of Education's Audit Guide, *Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers*.

Management's responsibility

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

Auditor's responsibility

Our responsibility is to express an opinion on compliance for each of the System's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller

General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the System's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the System's compliance.

Basis for qualified opinion on the Student Financial Aid Cluster

As described in the accompanying schedule of findings and questioned costs, the System did not comply with the requirements regarding, Special Tests and Provisions – Enrollment Reporting (item 2016-002) and Special Tests and Provisions – Return of Title IV funds for withdrawn students (item 2016-003). Compliance with such requirements is necessary, in our opinion, for the System to comply with the requirements applicable to that program.

Qualified opinion on the Student Financial Aid Cluster

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion on the Student Financial Aid Cluster paragraph, the System complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Student Financial Aid Cluster for the year ended June 30, 2016.

Unmodified opinion on each of the other major federal programs

In our opinion, the System complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2016.

Other matters

The results of our audit procedures disclosed instances of noncompliance, described in the accompanying schedule of findings and questioned costs as items 2016-001, 2016-005 and 2016-006 that are required to be reported in accordance with the Uniform Guidance. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on internal control over compliance

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



As described in our Report on Compliance for Each Major Federal Program above, this Report on Internal Control Over Compliance does not include the operations of Integrated Clinical Services, Inc.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, we identified certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2016-002 and 2016-003 that we consider to be material weaknesses in the System's internal control over compliance. We also identified certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2016-001, 2016-004, 2016-005 and 2016-006 that we consider to be significant deficiencies in the System's internal control over compliance.

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

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

Grant Thornton LLP

Reno, Nevada
November 1, 2016

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS-CONTINUED

Year ended June 30, 2016

SECTION II - FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS

None reported.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

STUDENT FINANCIAL ASSISTANCE CLUSTER

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

Federal Programs

Department of Education
Student Financial Assistance Cluster
Award year ended June 30, 2016

Criteria

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

In accordance with section 2 of the University of Nevada, Reno's ("UNR") Quality Assurance Program, if an applicant's FAFSA info changes as a result of verification, the applicant or the institution must submit all changes to the Secretary, regardless of the amount or dollar value.

Condition

The College of Southern Nevada ("CSN") and the University of Nevada, Las Vegas ("UNLV") did not properly and consistently update FAFSA information as a result of the verification process.

UNR and Nevada State College ("NSC") did not properly update FAFSA information as a result of the verification process and items for verification were not calculated properly.

NSC and Western Nevada College ("WNC") did not properly verify information through the verification process, nor obtain documentation to correct deficiencies once discovered.

Context

For two of the one hundred twenty students tested at CSN, CSN did not properly update FAFSA information which was discovered in the verification process. For one student, wages were not updated to reflect the information submitted for verification. For the other student child support was not updated to reflect the information submitted for verification.

For one of the ninety students tested at UNLV, UNLV did not properly update FAFSA information which was discovered in the verification process. For this student, taxes paid were not updated to reflect the information submitted for verification.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS-CONTINUED

Year ended June 30, 2016

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

Context - Continued

For one of the ninety three students tested at UNR, UNR did not properly calculate or update FAFSA information which was discovered in the verification process. For this student, income earned from scholarships and grants was calculated incorrectly without proper documentation and FAFSA information was not updated to reflect the proper information as apparent on verification documentation.

For three of the ninety students tested at NSC, NSC did not properly calculate or update FAFSA information which was discovered in the verification process, and/or did not properly request information to be verified as required. The exceptions for two students were due to the verification forms being updated and populated in the system for the upcoming FY 2017 year. This caused the students to complete the wrong verification form, and provide documentation for the wrong year. When this error was noted, the forms were coded to FY 2016 correctly, but the Institution did not obtain updated student information for the correct year. The remaining exception was due to the Institution not obtaining an income verification worksheet listing sources of income as required for students who are non-tax filers.

For two of the sixty students tested at WNC, WNC did not properly calculate or update FAFSA information which was discovered in the verification process, and/or did not properly request information to be verified as required. For these students, the online verification form they completed requested information for an incorrect verification year, and therefore student information was not properly verified. After further investigation, it was noted that the issue affected an additional four students.

Questioned Costs

CSN - \$100

UNLV - \$0

UNR - \$0

NSC - \$0

UNR - \$0

Effect

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

UNR did not complete the verification process for the students noted above in accordance with their federally approved Quality Assurance Program.

Cause

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

Recommendation

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

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS-CONTINUED

Year ended June 30, 2016

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

Federal Programs

Department of Education

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

Award year ended June 30, 2016

Criteria

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

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

Condition

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

Context

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

For six of sixty students tested at UNLV, the students’ changed enrollment status was not reported to NSLDS within the 30 day or 60 day requirements noted above. For four students’, enrollment changes were sent to the Clearinghouse, but due to irregular term beginning and ending dates they were not processed as graduated by the Clearinghouse and therefore, were not communicated to NSLDS. The remaining two students’ enrollment changes were sent to the Clearinghouse, however, the Clearinghouse did not properly upload the changes to NSLDS as required.

For eleven of sixty students tested at NSC, the students’ changed enrollment status was not reported to NSLDS within the 30 day or 60 day requirements noted above. For the eleven exceptions, it was noted that students who had graduated were sent to National Student Clearinghouse in a Degree Verify report to be processed at a later time, causing late reporting to NSLDS. Once this delay was determined to be an error, NSC corrected the Degree Verify report to run more frequently in order to capture graduates in a more timely manner.

For three of ninety students tested at TMCC, the students’ changed enrollment status was not reported to NSLDS within the 30 day or 60 day requirements noted above. For the three exceptions, it was noted that students who changed status from “active” to “audit” were not properly reported as withdrawn. Once this error in process was discovered, TMCC corrected the table and submitted a new list with corrections for students who changed status from “active” to “audit”.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS-CONTINUED

Year ended June 30, 2016

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

Questioned Costs

CSN - \$0

UNLV- \$0

NSC- \$0

TMCC- \$0

Effect

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

Cause

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

Recommendation

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

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

Federal Programs

Department of Education

Student Financial Assistance Cluster

Award year ended June 30, 2016

Criteria

Pursuant to 34 CFR 668.22(j)(2), an institution is required to determine the withdrawal date for a student who withdraws without providing notification to the institution no later than 30 days after the end of the earlier of the (1) payment period or period of enrollment, (2) academic year in which the student withdrew, or (3) educational program from which the student withdrew to allow for the timely calculation and return of Title IV funds as required. Pursuant to the 34CFR 668.22(e) an institution is required to calculate the amount of title IV assistance earned by the student once the institution has determined the withdrawal date in accordance with the 34CFR 668.22(j), and pursuant to the 34CFR 668.22(g), an institution is required to calculate and return unearned aid in the order as required: the lesser of the total amount of unearned title IV assistance to be returned as calculated under 34CFR 668.22(e)(4); or an amount equal to the total institutional charges incurred by the student for the payment period or period of enrollment multiplied by the percentage of title IV grant or loan assistance that has not been earned by the student, as described in 34CFR 668.22(e)(3). Pursuant to the 34 CFR 690.83(b)(2) an institution shall submit, in accordance with deadline dates established by the U.S. Department

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS-CONTINUED

Year ended June 30, 2016

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

Criteria - Continued

of Education (Secretary), through publication in the Federal Register, other reports and information the Secretary requires and shall comply with the procedures the Secretary finds necessary to ensure that the reports are correct. Pursuant to 34 CFR 668.22(j)(1), an institution must return the amount of Title IV funds for which it is responsible as soon, but no later than 45 days, after the date of the institution's determination that the student withdrew.

Condition

During our testing at UNLV and WNC, we identified instances where the Institutions did not complete the return of Title IV funds as calculated within the 45 day requirement as noted in the Federal Regulations.

During our testing at CSN, we identified instances where the return of Title IV funds calculation was not completed for all required students.

Context

We noted that for one out of sixty students selected for testing at WNC, the student withdrawal date did not agree to the student's communication, the calculation of days used within the return of Title IV funds calculation was incorrect, and therefore the calculation for the return of Title IV funds on the student's "Return of Title IV" form was incorrect.

We noted that for one student out of sixty selected for testing at UNLV, the date the institution returned the reported amount as calculated exceeded the required 45 day timeframe.

While testing the return of Title IV funds population for completeness, we noted that for forty-one students at CSN, the Institution determined the withdrawal date more than 30 days after the period of enrollment, or last day of the semester. Further, the Institution did not calculate the return for those students as required. Additionally, the date the Institution returned and reported the amount as calculated exceeded the required 45 day timeframe.

Questioned Costs

CSN - \$8,297

WNC - \$42

UNLV - \$3,086

Effect

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

At CSN the determination, calculation, reporting of, and return of Title IV funds was not completed within the required timeframe.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS-CONTINUED

Year ended June 30, 2016

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

Cause

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

At CSN, the determination, calculation, reporting, and return of funds was not completed due to staff turnover causing certain returns to not be determined as required and appropriately processed.

Recommendation

We recommend that WNC and UNLV enhance internal controls to improve the accuracy of reporting to COD.

We recommend that CSN enhance internal controls and review the return of Title IV funds process to ensure that it is sufficient in determining those students requiring a return of Title IV funds calculation to be completed. Management should evaluate the existence of this issue of non-compliance in the remaining population and remediate as necessary.

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

Federal Programs

Department of Education
Student Financial Assistance Cluster
Award year ended June 30, 2016

Criteria

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

Condition

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

Context

For fifty-one students at NSC included on the stale-dated check listing, their checks had not been cancelled and the funds had not been returned, as required.

Questioned Costs

NSC - \$12,986

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS-CONTINUED

Year ended June 30, 2016

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

Effect

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

Cause

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

Recommendation

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

FINDING 2016-005 – Special Tests and Provisions: Federal Work Study

Federal Programs

Department of Education

Student Financial Assistance Cluster (Federal Work-Study Program, CFDA 84.033)

Award year ended June 30, 2016

Criteria

Pursuant to 34 CFR 675.20(b) Agreement between institution and organization. (1) If an institution wishes to have its students employed under this part by a Federal, State or local public agency, or a private nonprofit or for-profit organization, it shall enter into a written agreement with that agency or organization. The agreement must set forth the FWS work conditions. The agreement must indicate whether the institution or the agency or organization shall pay the students employed, except that the agreement between an institution and a for-profit organization must require the employer to pay the non-Federal share of the student earnings.

Condition

We noted that CSN did not timely update an expired written agreement with the external organization where its students were employed.

Context

For three of five students tested at CSN, the Institution's contract with the external organization where the students were employed under the federal work study program had expired during the prior year.

Questioned Costs

CSN - \$0

Effect

CSN did not comply with the specific requirements of Federal Regulations with respect to federal work study agreements.

Cause

For the three exceptions at CSN, the issues were caused by an oversight by responsible personnel.

Recommendation

We recommend that CSN develop policies and procedures to ensure all agreements are properly completed, and updated timely, before a student's employment begins.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS-CONTINUED

Year ended June 30, 2016

SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES (CFDA 93.243) AND CAREER AND TECHNICAL EDUCATION – BASIC GRANTS TO STATES (CFDA 84.048)

FINDING 2016-006 – PROCUREMENT, SUSPENSION AND DEBARMENT

Federal Programs

Department of Education and Department of Health and Human Services

Substance Abuse and Mental Health Services (CFDA 93.243) and Career and Technical Education – Basic Grants to States (CFDA 84.048)

Award year ended June 30, 2016

Criteria

Pursuant to 2 CFR 200.110(a) The standards set forth in this part which affect administration of Federal awards issued by Federal awarding agencies become effective once implemented by Federal awarding agencies or when any future amendment to this part becomes final. Federal awarding agencies must implement the policies and procedures applicable to Federal awards by promulgating a regulation to be effective by December 26, 2014 unless different provisions are required by statute or approved by OMB. For the procurement standards in 2 CFR 200.317 – 200.326, non-Federal entities may continue to comply with the procurement standards in previous OMB guidance (superseded by this part as described in 2 CFR 200.104) for two additional fiscal years after this part goes into effect. If a non-Federal entity chooses to use the previous procurement standards for an additional two fiscal years before adopting the procurement standards in this part, the non-Federal entity must document this decision in their internal procurement policies.

Condition

We noted that UNR and TMCC did not document their decision to use the procurement standards in the previous OMB guidance for an additional two fiscal years subsequent to December 26, 2014.

Context

UNR and TMCC chose to use the previous procurement standards for an additional two years before adopting the procurement standards in 2 CFR 200 and did not document this decision.

Questioned Costs

UNR - \$0

TMCC - \$0

Effect

UNR and TMCC did not comply with the specific requirements of Federal Regulations with respect to documenting their procurement policies.

Cause

For the exception at UNR and TMCC, the issue was caused by an oversight by responsible personnel.

Recommendation

We recommend that UNR and TMCC document their decision to use the procurement standards in the previous OMB guidance for an additional two fiscal years subsequent to December 26, 2014.

Nevada System of Higher Education

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RESPONSES TO FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2016

STUDENT FINANCIAL ASSISTANCE CLUSTER

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

CSN Response

The College of Southern Nevada (CSN) concurs with the finding and recommendation. Of 120 reviewed verifications, two were found to be incorrect as a result of third-party processor errors. Following last year's exception, CSN implemented a procedure whereby the College's financial aid personnel reviewed 20% of the verifications completed by the third-party processor. We believe that this contributed substantially to the reduction in the overall error rate as compared to prior years; however, CSN will continue to strive to achieve 100% accuracy.

What will be done to avoid the identified problems and issues in the future:

CSN utilizes a third-party processor for the verification function, and has written procedures in place that provide the specifics on how all aspects of federal verification are to be performed and what file corrections are necessary to achieve file accuracy. CSN's procedures are reviewed annually to ensure that federal updates, if any, are in place. CSN's procedures, which identify situations where the College has established that additional information may be necessary, are provided to our third-party processor.

CSN implemented its own quality assurance process to monitor the verifications performed by the third-party processor. The results were such that CSN is actively seeking another verification processing company. To further the quality assurance effort, the College is hiring additional staff to perform a review of an even greater number of files.

How compliance and future good management and practice will be measured, monitored and assured: As described above, staffing is being enhanced to provide for additional review of verification processing to ensure that policies and procedures are being consistently followed. A systematic monitoring of results (detailed below) will ensure that errors can be caught early on in the process and that issues, either procedural or personnel-related, can be remedied without delay.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise? The Assistant Vice President of Financial Aid is responsible for all aspects of student aid eligibility processing, including actions performed by third-party processor(s) on behalf of CSN.

Year ended June 30, 2016

FINDING 2016-001– Verification and Updating of Student Aid Application Information (Repeat finding 2015-003, 2014-010) – (continued)**CSN Response - (continued)**

When the measures will be taken and on what schedule compliance and good practice will be secured: CSN has implemented quality assurance measures that are monitored daily and the results are tracked electronically in the third-party verifier's system. During the first 60 days of the processing cycle, the quality assurance efforts will be more intensive to catch any errors early on.

How compliance and performance will be documented for future audit, management and performance review? In the Financial Aid Department, compliance is taken very seriously. The department maintains documentation of all records that are audited, the error(s) noted, and when they are forwarded to the third-party processor to correct. In addition, a component of the personnel evaluation process for all levels of management and staff addresses each employee's compliance with student financial aid procedures.

UNLV Response

UNLV agrees with the finding. The error was attributable to a manual data entry error.

What will be done to avoid the identified problems and issues in the future? The office has training programs and a review process already in place and the office will continue current existing practices: random selections of work performed by supervisors, training and stressing accuracy of work, cross checking the work of others. If there is a concern with quality of work, the Associate and Assistant Directors of the Processing Unit provide guidance, additional training or monitor work flow until desired accuracy is reached.

How compliance and future good management and practice will be measured, monitored and assured: Compliance is maintained on a consistent basis based upon available resources. Staff training is a continuous process. Staff who review verifications meet every two weeks with supervisors to discuss business processes. The work of new staff hired to review verification is reviewed (100% review) for accuracy for several months. Once the supervisor has determined the new staff are processing work accurately, random samples are selected on a quarterly basis. Although this training, review and random sampling is very effective at preventing errors, the manual nature of the verification process is such that some errors may go undetected. Our review and sampling procedures are designed to be focused on areas/variables that prevent over/under awards from occurring.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise? The Associate and Assistant Directors of Processing are held accountable.

When the measures will be taken and on what schedule compliance and good practice will be secured: There are existing practices in place already described.

How compliance and performance will be documented for future audit management and performance review: Reviewed verification documents are signed off by a supervisor or staff member who completed the review. Supervisors assess the results for an appropriate response.

Year ended June 30, 2016

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

UNR Response

UNR agrees with this audit exception and recommendation.

How compliance was achieved? The applicant's FAFSA information was corrected in accordance with our federally approved Quality Assurance program and changes were submitted to the Secretary.

What will be done to avoid the identified problems and issues in the future: Financial Aid staff is currently receiving additional training on verification procedures and the required documentation needed from students/parents for each verification group to ensure all information is requested and received in order to accurately complete verification of student files. In addition, verification forms have been updated to make them easy to complete for students and parents and avoid misinterpretation of information requested.

We continue with the additional administrative review of each file. The Verification lead will also review a portion of selected files in order to monitor the staff's work for accuracy.

How compliance and future good management and practice will be measured, monitored and assured: UNR has a system in place to include a secondary review of files. In addition to this, a random sample of completed files is being selected for a third review.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise? The Director of Financial Aid & Scholarships provides oversight of verification processes and will be held accountable in the future for any issues which may arise.

When the measures will be taken and on what schedule compliance and good practice will be secured: Full verification training will be performed prior to the verification of files for 2017-18. Weekly verification meetings will ensure verification procedures are being followed.

How compliance and performance will be documented for future audit, management and performance review: Compliance and performance standards have been included in our Policies and Procedures manual, which is updated every year. The Verification P & P manual is updated based on new federal regulations for the awarding year and based on the prior year verification findings.

NSC Response

What will be done to avoid the identified problems and issues in the future? For the two students who submitted forms for the incorrect award year, NSC Financial Aid has reinstated the practice of including the award year at the top of all forms so they are easily identifiable to processing staff.

For the one student for which NSC cannot provide documentation of income for a non-tax filer, NSC Financial Aid will ensure that all non-tax filers submit information on their worksheet that corresponds to information provided on the FAFSA, or request additional documentation from the student when that is not the case.

Year ended June 30, 2016

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

NSC Response - (continued)

How compliance and future good management and practice will be measured, monitored and assured: Processing staff will ensure that the forms submitted are for the correct year, and that all necessary information is received on the verification worksheet. This will be reviewed during the Verification QA process.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise? The Director of Financial Aid has the responsibility for conducting Verification appropriately and will be held accountable in the future for any issues which may arise.

When the measures will be taken and on what schedule compliance and good practice will be secured: Review of files for 2016/2017 will begin once all initial Verification has been completed for the fall 2016 semester. Afterwards, selections will be made and assigned every six weeks, except during semester opening periods.

How compliance and performance will be documented for future audit, management and performance review: Each file that has been reviewed through the quality control process will be marked with a comment code, which will allow for querying within PeopleSoft for the purpose of auditing. Also, the spreadsheet generated each time a selection is pulled will be saved in the network, showing the files that were selected and the outcome of the review. The Assistant Director of Financial Aid will quarterly review a report of these activities, which will include the number of total verifications compared to total reviews, along with the number of corrections required after review.

WNC Response

What will be done to avoid the identified problems and issues in the future? Western Nevada College Financial Assistance Office recognizes the issue related to the two students identified in this finding and has already resolved the issues with the six total students impacted by this error with no cost findings. To avoid the identified problem in the future, the FAO has eliminated the special convenience form for parents that was asking the incorrect question and will require students and parents to provide information on our standard verification forms. Prior to publishing any forms on the web, all forms must now be reviewed by our new Financial Assistance Compliance Specialist and the Director of Financial Assistance.

How compliance and future good management and practice will be measured, monitored and assured: Compliance and future good management and practice will be measured, monitored and assured through the Financial Assistance Compliance Specialist review of any new forms and the final sign-off by the Director of Financial Assistance.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise? The Financial Assistance Compliance Specialist and the Director of Financial Assistance will be held responsible.

Year ended June 30, 2016

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

WNC Response – (continued)

When the measures will be taken and on what schedule compliance and good practice will be secured: The College reviewed the six students impacted by this error in August 2016. The review and re-verification of these students resulted in zero cost findings. The measures for future compliance and good practice were implemented in August 2016.

How compliance and performance will be documented for future audit, management and performance review: Compliance and performance will be documented for future audit, management and performance review through accurate questions on all financial assistance forms.

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

CSN Response

The College of Southern Nevada (CSN) concurs with the finding and recommendation that student status change was not reported to NSLDS within the 30 day or 60 day requirements noted above.

What will be done to avoid the identified problems and issues in the future? The 2016 Enrollment Reporting finding determined that the graduation status of eight students was reported to the National Student Loan Data System (NSLDS) outside of the 60 days window.

The Office of the Registrar reviewed the National Student Clearinghouse degree reporting schedule and modified the timeline of when degree reports are sent to the Clearinghouse on the Office of the Registrar's production calendar. The revised dates are in closer alignment with degree posting dates on the students' records, and thus graduation status will be reported timely.

How compliance and future good management and practice will be measured, monitored and assured: Compliance will be met by reviewing the National Student Clearinghouse degree transmission report at the end of every semester to ensure accuracy. The CSN Registrar will verify the degree transmission date in the Clearinghouse and will work with CSN's graduation team to ensure that all degrees are posted and reported by the designated transmission date.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise? The CSN Registrar will be responsible and accountable for reviewing the National Student Clearinghouse degree transmission report every semester and will be responsible for maintaining timely reporting dates on the Office of the Registrar's production calendar.

When the measures will be taken and on what schedule compliance and good practice will be secured: Once the finding with regard to degree posting was identified, CSN achieved compliance by adjusting the timeline of the degree transmission report dates. A reminder has

Year ended June 30, 2016

FINDING 2016-002 – Special Tests and Provisions: Enrollment Reporting (Repeat finding 2015-006, 2014-012) – (continued)**CSN Response – (continued)**

been added to the Office of the Registrar's production calendar in order to verify dates at the end of every semester.

How compliance and performance will be documented for future audit, management and performance review: The degree transmission history is stored in the National Student Clearinghouse, which will document compliance for future review.

UNLV Response

UNLV agrees with the finding. For four students enrolled in the UNLV nursing program, the graduation status changes were not forwarded from the Clearinghouse to the NSLDS due to a conflict between the graduation date for the nursing students (4/25/16) and the standard end date for the spring term (5/14/16). This is an anomaly due to the nursing program having a different academic calendar and our automated reporting process not adequately addressing this unique calendar. For two students, the changes were accurately reported to the Clearinghouse, but were not reported on to the NSLDS. UNLV is working with National Student Clearinghouse customer support and the NSLDS customer support to determine why UNLV's information was not accurately reported within the National Student Loan Data System (NSLDS). Any changes that this further investigation indicates that need to be made will be addressed with the Student Clearinghouse and/or the NSLDS.

What will be done to avoid the identified problems and issues in the future? The Office of the Registrar is working with Enterprise Applications Services (EAS) staff to update the procedure for reporting Nursing students' graduation date to resolve this reporting issue. In addition, as a secondary safe-guard designed as a broader preventive measure, the group will work to implement a modification on the technical process that pulls the students' information that is reported to Clearinghouse for further validation of enrollment status changes that are transmitted to the Clearinghouse.

In addition to the above procedures, staff perform an ongoing procedure designed to ensure that file transmissions are processed by the Clearinghouse. While this procedure is effective in ensuring that entire file transmissions are processed, only 100% verification of each transaction in the NSLDS database would ensure all data reported to the Clearinghouse is further transmitted to the NSLDS.

How compliance and future good management and practice will be measured, monitored and assured: UNLV understands the importance of reporting the right information to NSC (Clearinghouse) and NSLDS. NSC had software conversion problems that failed in monitoring and correcting submission errors across many institutions. Some preliminary investigation has revealed that some level of error reporting in NSLDS exists and can be used to identify errors of the nature of those identified in the audit finding. UNLV will work with NSLDS customer service to use these error reporting features to identify these errors as they occur and manually correct them. We will also work with NSC and NSLDS to resolve these types of problems once we have enough information to determine the systemic causes of the problems.

Year ended June 30, 2016

FINDING 2016-002 – Special Tests and Provisions: Enrollment Reporting (Repeat finding 2015-006, 2014-012) – (continued)**UNLV Response – (continued)**

Who will be responsible and may be held accountable in the future if repeat or similar problems arise? The Executive Director of Financial Aid will be responsible for running the error reports and manually correcting as appropriate. The Executive Director of Financial Aid will work with the Executive Director of Enterprise Application Services (EAS) unit and the University Registrar to identify and resolve problems that may exist between UNLV and NSC and NSLDS.

When the measures will be taken and on what schedule compliance and good practice will be secured: The working group intends to deliver the new measures before Fall 2016 semester ends in time for fall term reporting.

How compliance and performance will be documented for future audit management and performance review: The new process will be documented and training will be provided to relevant staff. The results of the new process will be documented and compiled for review.

NSC Response

What will be done to avoid the identified problems and issues in the future? As mentioned in the audit finding, we have updated our reporting schedule of Degree Verify reports to bi-weekly. The Institutional Research team will also be meeting with the Financial Aid team to refine processes to ensure enrollment status reporting is completed in an effective and efficient manner, including Clearinghouse enrollment report is updating prior to NSLDS transmission (primary report is sent before the 5th of the month, secondary report is sent before the 16th of the month). Crosscheck between submitted enrollment files and NSLDS information will be sent on a monthly basis between the reporting periods mentioned.

How compliance and future good management and practice will be measured, monitored and assured: Compliance will be managed through monthly validations between enrollment reports submitted and NSLDS information. Mandatory check-in meetings will be kept on the schedule, along with monthly update emails to management teams will be sent.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise? The Institutional Research Analyst/Coordinator will be held responsible for primary problems, followed by personnel in the Office of Financial Aid.

When the measures will be taken and on what schedule compliance and good practice will be secured: Measures are currently active at the onset of the audit finding. Scheduling has been made for bi-weekly enrollment and degree verify reports to be submitted. Monthly email updates to management has been ongoing.

Year ended June 30, 2016

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

NSC Response – (continued)

How compliance and performance will be documented for future audit, management and performance review: Email communications, Clearinghouse enrollment and DegreeVerify submissions are stored on local folders. Error Resolution reports are also copied and saved onto local folders. Electronic copies of correspondence between administration and the IR analyst is maintained in locally saved folders.

TMCC Response

What will be done to avoid the identified problems and issues in the future? In the future, the person who works the Clearinghouse Error report will be better trained. It will be clearly stated in the training even though the student is still enrolled and attending an “Audit” class, this does not count towards enrollment for the Clearinghouse Report.

How compliance and future good management and practice will be measured, monitored and assured: With every Clearinghouse Report, a list is generated for Financial Aid stating which students have changed enrollment status. Financial Aid will then spot check this list with NSLDS to make sure the transmission from the Clearinghouse to NSLDS is correct. The students who go to “Withdrawn” status will be placed on top of this list so they can be checked first.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise? The Assistant Director of Admissions & Records is responsible to make sure proper training has occurred. The Program Officer in Admissions & Records who works the Clearinghouse error report is responsible to make sure Audits are correctly reported. The Student Loan Coordinator checking the NSLDS list is responsible for making sure the transmission from Clearinghouse to NSLDS has occurred.

When the measures will be taken and on what schedule compliance and good practice will be secured: The Clearinghouse Report is submitted every 30 to 60 days and the comparison check between PeopleSoft, Clearinghouse and NSLDS will be completed after the error report for each Clearinghouse Submission has been resolved.

How compliance and performance will be documented for future audit, management and performance review? The comparison report and emails submitted to Financial Aid will allow for tracking for students changing enrollment statuses for each enrollment report submitted to the Clearinghouse.

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

CSN Response

The College of Southern Nevada (CSN) concurs with this finding and recommendation. The cause of this error was an issue with PeopleSoft reports whereby 41 students were not identified

Year ended June 30, 2016

FINDING 2016-003– Special Tests and Provisions: Return of Title IV funds for withdrawn students (Repeat finding 2015-005, 2014-011) – (continued)**CSN Response – (continued)**

as requiring Return of Title IV (R2T4) funds. Subsequently the R2T4 calculations were completed and all funds have been returned.

What will be done to avoid the identified problems and issues in the future? CSN will develop new queries in PeopleSoft that will identify all students who need to be reviewed for an R2T4 calculation and will complete within the 30-day timeframe. The Financial Aid Information Technology work group will create a specific R2T4 report to identify all students with the following grades: F, W, I, AU, NP. The results of this report will be compared with the SINGLE AUDIT report that is provided to auditors. This comparison will identify all potential drops and withdrawals. The R2T4 team will test the accuracy of this report before moving it into production.

The ability to run both reports independently of each other and then compare the results will identify missed students, if any, within a timeframe that allows for accurate and timely R2T4 processing.

How compliance and future good management and practice will be measured, monitored and assured: CSN has strengthened the quality assurance process to ensure that policies and procedures are appropriately applied. The process will be two-fold, initially to identify all students who should be processed for R2T4, and a second review will select a random population of students to verify that R2T4 was completed accurately, timely as directed by the FSA Handbook and other relevant regulations. Any errors that are discovered will be corrected immediately to ensure compliance.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise? The Assistant Vice President of Financial Aid is responsible for all aspects of student aid eligibility processing, and for ensuring that queries are working properly/accurately.

When the measures will be taken and on what schedule compliance and good practice will be secured: Prior to the beginning of processing for each semester and award year, the Financial Aid Analyst will review the single audit report and the larger student population report to identify all students with F, W, I AU, NP grades prior to the beginning of the processing of R2T4s each semester. This is done to ensure that no information technology changes will be needed, or, if changes and/or updates are required, to ensure that they are afforded the highest priority possible to ensure compliance with R2T4 processing.

How compliance and performance will be documented for future audit, management and performance review: To ensure that updated information and implementation schedule are available for future audit and/or other performance review(s), the FA System Analyst will forward the single audit and student populations reports to the Assistant Director of Financial Aid for review and for archival purposes.

Year ended June 30, 2016

FINDING 2016-003– Special Tests and Provisions: Return of Title IV funds for withdrawn students (Repeat finding 2015-005, 2014-011) Continued**WNC Response**

What will be done to avoid the identified problems and issues in the future? Western Nevada College Financial Assistance recognizes the one error identified in the sample. The individual responsible for the incorrect date entry was informed of the error and took appropriate steps to correct the R2T4 calculation. The office already uses a second check process to identify and correct these errors, however Spring 2016 R2T4 calculations had not been through the second check process during the time of the field visit. Staff members responsible for R2T4 calculations are now required to double check their work prior to finishing the R2T4 calculation.

How compliance and future good management and practice will be measured, monitored and assured: Compliance and future good management and practice will be measured, monitored and assured through the office's R2T4 secondary check process.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise? The Director of Financial Assistance and the Financial Aid Advisor responsible for R2T4 calculations will be held accountable.

When the measures will be taken and on what schedule compliance and good practice will be secured: The identified error was immediately corrected in the R2T4 calculation. Compliance and good practice has been secured immediately by requiring staff to cross check their own R2T4 calculations and still have a secondary check completed by an additional staff member.

How compliance and performance will be documented for future audit, management and performance review: Compliance and performance will be documented for future audit, management, and performance reviews through the R2T4 secondary check process already in place.

UNLV Response

UNLV agrees with the finding. The Return of Title IV funds process was initially completed correctly and within the federal regulation time frame. Upon further review, a job within PeopleSoft called Pell validation ran and overrode the adjustments made by a staff member. The funds were returned again to the U.S. Department of Education.

What will be done to avoid the identified problems and issues in the future? The office strengthened internal controls to lock manual Pell grant award adjustments attributable to the Return of Title IV funds process. In addition, a query was developed to verify the Pell grant amount adjusted within the Return to Title IV funds PeopleSoft table matched the adjusted Pell grant amount within the award table to ensure that this was an isolated incident and there were no other cases that occurred as a result of this system issue.

Year ended June 30, 2016

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

WNC Response – (continued)

How compliance and future good management and practice will be measured, monitored and assured: The Pell validation job is run on a mass scale several times through the first week of classes. The query to verify the Pell grant adjusted within the Return of Title IV funds PeopleSoft table matched the award table would be run after the first week of classes as a quality control measure. If there are any anomalies, adjustments would be made at that time to meet regulatory requirements.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise? The Associate and Assistant Directors of Processing are held accountable.

When the measures will be taken and on what schedule compliance and good practice will be secured: The measures as described have already been implemented.

How compliance and performance will be documented for future audit management and performance review: The Associate or Assistant Director of Processing will verify the quality control query was run after the first week of classes. They will also verify if any adjustments were required to meet compliance.

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

NSC Response

What will be done to avoid the identified problems and issues in the future? The Bursar must maintain a list of checks aged 90 days or longer related to student account records and will document efforts to contact the student to reissue the checks. If unsuccessful, Bursar will notify the Senior Accountant (will copy to the Controller) and the Director of Financial Aid, at which point the Office of Controller will stop payment on the stale dated check. The Office of Controller will reconcile the Bursar's check list to bank records and resolve any check status variances in coordination with the Bursar and the bank. The Office of Financial Aid will reverse the disbursement authorization for any amount of Federal Pell Grant, Federal Direct Loan, or FSEOG credit balance payment not successfully delivered to a student before 240 days from the date of the first check and report the change to the U.S. Department of Education as appropriate, at which point the Office of Controller will return funds as needed to the Department of Education.

How compliance and future good management and practice will be measured, monitored and assured: College reports show no active checked dated beyond 90 days and all undisbursed Federal aid is returned to the Department of Education prior to 240 days from date of issue.

Year ended June 30, 2016

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

NSC Response – (continued)

Who will be responsible and may be held accountable in the future if repeat or similar problems arise? The Bursar is responsible for monitoring aged checks and for notifying the Senior Accountant (will copy to the Controller) and the Director of Financial Aid of any check status variances. The Financial Aid Director will be responsible for reversing the disbursement authorization for any amount of any Federal Pell Grant, Federal Direct Loan, or FSEOG award credit balance payment not successfully disbursed and delivered and for notifying the Controller to return the funds. The Controller is responsible for reconciling outstanding checks to bank data and for returning undisbursed Federal aid.

When the measures will be taken and on what schedule compliance and good practice will be secured: Review will be monthly and on a rolling 90 day basis.

How compliance and performance will be documented for future audit, management and performance review: The check list is filed in a shared folder available to the Vice President of Finance and Business Operations, the Bursar, the Director of Financial Aid, the Senior Accountant and the Controller

FINDING 2016-005– Special Tests and Provisions: Federal Work Study

CSN Response

The College of Southern Nevada (CSN) concurs with this finding and recommendation. One off-site agreement had expired and a new agreement was not in place. This was an oversight by a newly-assigned staff member with responsibility over Work Study and appropriate employee training has since occurred.

What will be done to avoid the identified problems and issues in the future? The College has approved a new off-site agreement that does not expire unless either party cancels the contract within 30 days. CSN General Counsel has approved the new agreement template and it is being used for all off-site locations. CSN will ensure that all off-site agreements are signed and kept for verification purposes.

How compliance and future good management and practice will be measured, monitored and assured: CSN's Assistant Director of Financial Aid oversees Work Study and will verify that all off-site agreements are current, valid and signed. This position will provide signed copies of all agreements to the Assistant Vice President of Financial Aid.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise? The Assistant Vice President of Financial Aid is responsible for all aspects of student aid eligibility processing, and record-keeping.

Year ended June 30, 2016

FINDING 2016-005– Special Tests and Provisions: Federal Work Study – (continued)

CSN Response – (continued)

When the measures will be taken and on what schedule compliance and good practice will be secured: Prior to the beginning of each award year, all off-site work agreements will be obtained by the Assistant Director of Financial Aid and verified for currency, validity, signatures, etc.

How compliance and performance will be documented for future audit, management and performance review: The Assistant Vice President of Financial Aid will review and maintain all signed copies of off-site agreements, ensure that they are current, and maintain copies for review by audit, management and or other performance review.

SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES (CFDA 93.243) AND CAREER AND TECHNICAL EDUCATION – BASIC GRANTS TO STATES (CFDA 84.048)

FINDING 2016-006– PROCUREMENT, SUSPENSION AND DEBARMENT

UNR and TMCC Response

What will be done to avoid the identified problems and issues in the future? Business Center North (BCN) Purchasing Guidelines have been updated to reflect the decision to use the procurement standards in the previous OMB guidance.

How compliance and future good management and practice will be measured, monitored and assured: New standards and/or regulations affecting the procurement function will be monitored for implementation deadlines and requirements.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise? BCN Purchasing Director

When the measures will be taken and on what schedule compliance and good practice will be secured: The decision has been documented and is available for review on the BCN website.

How compliance and performance will be documented for future audit, management and performance review: Documentation can be viewed on the BCN website.

Nevada System of Higher Education
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2016

FINANCIAL STATEMENT FINDINGS

None reported.

TRADE ADJUSTMENT ASSISTANCE COMMUNITY COLLEGE AND CAREER TRAINING FINDINGS

FINDING 2015-001 - Allowable Costs and Cost Principles, Cash Management and Reporting

Federal Programs

Department of Labor

Trade Adjustment Assistance Community College and Career Training: CFDA 17.282 (Awards TC-25015-13-60-A-32 and TC-22547-11-60-A-32)

Award year ended June 30, 2015

Criteria

31 CFR 205.12(5) states that "Reimbursable funding means that a Federal Program Agency transfers Federal funds" after the grantee has "paid out the funds for Federal assistance program purposes." 2 CFR 215.21(b)(1) requires accurate, current and complete disclosure of the financial results of each federal-sponsored project or program.

Condition

Truckee Meadows Community College (TMCC) did not consistently adhere to the applicable allowable costs, cost principles, cash management and reporting requirements.

Context

During our testing we noted that the indirect cost rate for award # TC-25015-13-60-A-32 was modified from 33.5% to 19.5% during the year ended June 30, 2015. However, after the modification, TMCC continued to use the prior indirect cost rate. TMCC noted their error during the year, and corrected the difference by drawing down less in indirect costs until cumulative total indirect costs drawn down for the year netted to 19.5% in April 2015. However, at the time these excess funds were drawn down, they were not allowable.

During our testing we noted that for award # TC-22547-11-60-A-32 TMCC, as the project lead, requested a reimbursement of expenses including \$11,245.55 in expenses from Western Nevada College (WNC). This amount included \$9,405.62 in accrued expenses which had not yet been paid, and were therefore not allowable. While this error was corrected in subsequent months, the inaccurate draw down request also caused the Quarterly Financial Report to be inaccurate.

Questioned Cost

\$ 0

Effect

Funds were drawn down for expenditures that were not allowable at the time requested, in advance of being incurred, which also caused inaccurate amounts to be reported on the Quarterly Financial Report.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS-CONTINUED

Year ended June 30, 2016

FINDING 2015-001 - Allowable Costs and Cost Principles, Cash Management and Reporting - Continued

Cause

TMCC did not timely update the indirect rate, causing the rate used for the months of July through October 2014 to be too high. When the rate was corrected, the institution reconciled the rate by drawing less in indirect costs for the months of November 2014 through April 2015. TMCC did not accurately prepare the request for reimbursement for the costs incurred at WNC, and therefore drew-down funds in advance of expenditures being incurred. In addition, TMCC prepared their Quarterly Financial Report with this inaccurate amount.

Recommendation

We recommend TMCC implement a proper review process over draw-down requests and required reports to prevent inaccurate amounts being requested for reimbursement prematurely or reported inaccurately. If errors are made, they should be corrected retroactively, instead of prospectively.

STUDENT FINANCIAL ASSISTANCE FINDINGS

FINDING 2015-002 - Internal Control over Compliance (Repeat finding 2014-008)

Federal Programs

Department of Education & Department of Health and Human Services
Student Financial Assistance Cluster
Award year ended June 30, 2015

Criteria

Office of Management and Budget (OMB) Circular A-110 (2 CFR part 215.21) requires 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

At UNR, University of Nevada, Las Vegas (UNLV) and the shared instance (covering College of Southern Nevada (CSN), TMCC, Nevada State College (NSC) and WNC), we noted deficiencies in security administration and program maintenance controls related to the automated/activity-level controls in the PeopleSoft application. Specifically, controls were lacking around restriction of access, segregation of duties and change management as it relates to the PeopleSoft application over the student financial aid program.

Context

During our testing of the automated and activity-level controls in the PeopleSoft application, we noted the following: (1) At UNR, there were segregation of duties issues noted where four users in the IT department had administrator access to the Development, Test, Quality Assurance and Production environments of the PeopleSoft Application. At UNLV, there were segregation of duties issues noted where five users have access to the Development and Production environments of the PeopleSoft Application. At the Shared Instance, there were segregation of duties issues noted where four users in the IT department had administrator access to the Development and Production environments of the PeopleSoft Application. (2) UNR could not provide support for four of the seven change samples that we selected for change management testing. Ideally duties should be segregated to mitigate the risk of errors or inappropriate actions. The deficiencies in security administration

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS-CONTINUED

Year ended June 30, 2016

FINDING 2015-002 - Internal Control over Compliance (Repeat finding 2014-008) - Continued

administration and program maintenance controls could impact compliance requirements related to determining eligibility, reporting, disbursement processing, return of title IV funds, student status changes, Perkins loan processing and verification.

Questioned Costs

\$0

Effect

Student data within the PeopleSoft application may be affected by users having conflicting roles or access levels, and accountability may not be established. At UNR, Student data may be affected by unauthorized, inappropriate, or untested changes to the system. This could impact eligibility, reporting, disbursements to students, return of title IV funds, student status changes, Perkins loan processing and verification.

Cause

The issues identified are part of the lack of proper controls at the activity level in the PeopleSoft Application.

Recommendation

Management at UNLV should logically segregate duties and remove programmer's access to the production, development and test environments.

Management at UNR should logically segregate duties and remove programmer's access to the production, development and test environments. For all changes to the production application, management should maintain documentation of the original request, approvals by management and testing by end users.

Management at CSN, TMCC, NSC and WNC (the shared instance) should logically segregate duties and remove programmer's access to the production, development and test environments.

**FINDING 2015-003 – Verification and Updating of Student Aid Application Information
(Repeat finding 2014-010)**

Federal Programs

Department of Education
Student Financial Assistance Cluster
Award year ended June 30, 2015

Criteria

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

In accordance with section 2 of UNR's Quality Assurance Program, if an applicant's FAFSA info changes as a result of verification, the applicant or the institution must submit all changes to the Secretary, regardless of the amount or dollar value.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS-CONTINUED

Year ended June 30, 2016

**FINDING 2015-003 – Verification and Updating of Student Aid Application Information
(Repeat finding 2014-010) - Continued**

Condition

CSN did not properly and consistently update FAFSA information as a result of the verification process, nor maintain documentation required to verify information.

UNR and NSC did not properly update FAFSA information as a result of the verification process and items for verification were not calculated properly.

Context

For three of the sixty students tested at CSN, CSN did not properly update FAFSA information required to be verified. For these students, household size, number in college, income, taxes, and/or child support paid were not updated to reflect the information submitted for verification.

For one of the ninety students tested at NSC, NSC did not properly calculate or update FAFSA information required to be verified. For this student, child support paid was calculated incorrectly, FAFSA information was not updated to reflect the proper information.

For three of the sixty three students tested at UNR, UNR did not properly calculate or update FAFSA information required to be verified. For these students, income earned from work/AGI, taxes paid, and untaxed income were calculated incorrectly, FAFSA information was not updated to reflect the proper information.

Questioned Costs

CSN - \$864
NSC - \$0
UNR - \$600

Effect

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

UNR did not complete the verification process for the students noted above in accordance with their Federally approved Quality Assurance Program.

Cause

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

Recommendation

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

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS-CONTINUED

Year ended June 30, 2016

**FINDING 2015-004 – Special Tests and Provisions: Return of Title IV funds for withdrawn students
(Repeat finding 2014-011)**

Federal Programs

Department of Education
Student Financial Assistance Cluster
Award year ended June 30, 2015

Criteria

Pursuant to the 34 CFR 690.83(b)(2) an institution shall submit, in accordance with deadline dates established by the U.S. Department of Education (Secretary), through publication in the Federal Register, other reports and information the Secretary requires and shall comply with the procedures the Secretary finds necessary to ensure that the reports are correct. Pursuant to 34 CFR 668.22(j)(1), an institution must return the amount of Title IV funds for which it is responsible as soon, but no later than 45 days, after the date of the institution's determination that the student withdrew.

Condition

During our testing at TMCC and NSC, we identified instances where the Institution did not complete the return of funds as calculated within the 45 day requirement as noted in the Federal Regulations.

Context

We noted that for two out of one hundred twenty students selected for testing at TMCC, the date the institution returned the reported amount as calculated exceeded the required 45 day timeframe.

We noted that for seven out of sixty students selected for testing at NSC, the date the institution returned the reported amount as calculated exceeded the required 45 day timeframe.

Questioned Costs

NSC - \$0
TMCC - \$181

Effect

At NSC and TMCC, Return of Title IV funds as calculated and applied to the individual student's account at the Institution were not reported in the COD system timely and accurately.

Cause

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

Recommendation

We recommend that NSC and TMCC enhance internal controls to improve the accuracy of reporting to the COD reporting system. Management should evaluate the existence of this issue of non-compliance in the remaining population and remediate as necessary.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS-CONTINUED

Year ended June 30, 2016

FINDING 2015-005 – Special Tests and Provisions: Loan disbursements are not submitted timely to the Direct Loan Servicing System (DLSS) via the Common Origination and Disbursement (COD)

Federal Programs

Department of Education
Student Financial Assistance Cluster
Award year ended June 30, 2015

Criteria

Institutions must report all loan disbursement and submit required records to the Direct Loan Servicing System (DLSS) via the COD within 30 days of disbursement (OMB No. 184-0021). 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.

Condition

During our testing at NSC and WNC, we identified instances where the Institution did not report distributions of funds to the Direct Loan Servicing System (DLSS) via COD within 30 days.

Context

For four out of twenty five selected for testing at NSC, the Institution did not properly report disbursement of funds to COD.

For seven of the twenty five students tested at WNC, the Institution did not properly report disbursement of funds to COD.

Questioned Costs

NSC - \$0
WNC - \$0

Effect

NSC and WNC are not in compliance with federal regulations related to submitting required records to DLSS via COD within 30 days.

Cause

For both institutions instances noted were due to a transmission issue. Records were not properly being selected in PeopleSoft and were not processed/included in the regular transmissions to COD. For WNC the records all had disbursements dates of August 18, 2014 and August 22, 2014 but were not reported to COD until 9/24/2014 and for NSC all instances related to summer reporting – which all occurred outside of 30 days.

Recommendation

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

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS-CONTINUED

Year ended June 30, 2016

FINDING 2015-006 – Special Tests and Provisions: Enrollment Reporting (Repeat finding 2014-012)

Federal Programs

Department of Education

Student Financial Assistance Cluster (CFDA 84.268)

Award year ended June 30, 2015

Criteria

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

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

Condition

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

Context

For seven of sixty students tested at UNR, the students' changed enrollment status was not reported to NSLDS within the 30 day or 60 day requirements noted above.

For four of sixty students tested at CSN, the students' changed enrollment status was not reported to NSLDS within the 30 day or 60 day requirements noted above.

Questioned Costs

UNR - \$0

CSN - \$0

Effect

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

Cause

For four of the seven exceptions at UNR, the procedures used by the institution were such that a leave of absence was reported when a student took an authorized break. If the student failed to return, their status was reported as withdrawn, without updating the prior status. For three of the seven exceptions at UNR, there was an issue at the National Student Clearinghouse leading to the delay in the reporting of the noted students. It was noted that UNR had implemented an update to Peoplesoft during the year. Once UNR had uploaded the next file to the clearinghouse it was rejected with significant errors. Multiple attempts were made to correct and upload the file but it continued to be rejected, causing UNR to have to manually correct all rejections.

For the four exceptions at CSN, there was an issue in Peoplesoft with tables reporting a student's status as less than half when the student was fully withdrawn. Once this was discovered CSN corrected the table and submitted a new list with corrections for students with those issues.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS-CONTINUED

Year ended June 30, 2016

FINDING 2015-006 – Special Tests and Provisions: Enrollment Reporting (Repeat finding 2014-012) - Continued

Recommendation

We recommend that UNR and CSN develop policies and procedures to ensure student status changes are uploaded timely and correctly to NSLDS. It was noted that for the students affected by the Peoplesoft error that UNR and CSN has corrected their respective issues. For the leave of absence error, management should evaluate the existence of this issue of non-compliance in the remaining population and remediate as necessary.

FINDING 2015-007 – Special Tests and Provisions: Disbursements To or On Behalf of Students (Repeat finding 2014-013)

Federal Programs

Department of Education
Student Financial Assistance Cluster (CFDA 84.268)
Award year ended June 30, 2015

Criteria

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

UNLV, WNC and NSC did not provide the required notifications to students as required.

Context

For twenty-seven out of sixty students selected for testing at UNLV, the required notification noted above was not sent to the student as required. In all instances loan notification letter was sent outside of the allowable time period.

For twenty-one out of sixty students selected for testing at WNC, the required notification noted above was not sent to the student as required. In all instances loan notification letter was sent outside of the allowable time period.

For forty-five out of sixty students selected for testing at NSC, the required notification was not sent to the student as required. For forty-one students a letter was sent outside of the allowable time period. For four students no letter was received at all.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS-CONTINUED

Year ended June 30, 2016

**FINDING 2015-007 – Special Tests and Provisions: Disbursements To or On Behalf of Students
(Repeat finding 2014-013) - Continued**

Questioned Costs

UNLV-\$0

WNC- \$0

NSC- \$0

Effect

The Institution did not comply with the specific requirements of Federal Regulation with respect to sending notifications to students.

Cause

For both UNLV, WNC, and NSC, the PeopleSoft system's query utilized to send loan disbursement notification letters had not been updated to correctly capture all students requiring notification.

Recommendation

We recommend that the Institutions ensure the required notifications are sent to students and all queries are operating as intended. Management should evaluate the existence of this issue of non-compliance in the remaining population.

FINDING 2015-008 – Special Tests and Provisions: Disbursements To or On Behalf of Students

Federal Programs

Department of Education

Student Financial Assistance Cluster (CFDA 84.268)

Award year ended June 30, 2015

Criteria

CFR 668.165(a) Notices (1) Before an institution disburses Title IV, HEA program funds for any award year, the institution must notify a student of the amount of funds that the student or his or her parent can expect to receive under each Title IV, HEA program, and how and when those funds will be disbursed. If those funds include Direct Loan or FFEL Program funds, the notice must indicate which funds are from subsidized loans and which are from unsubsidized loans.

Condition

NSC did not provide the required notifications to students as required.

Context

For six out of sixty students selected for testing at NSC, the required notification of how funds will be disbursed was not sent to the student prior to disbursement.

Questioned Costs

NSC- \$0

Effect

The Institution did not comply with the specific requirements of Federal Regulation with respect to sending notifications to students.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS-CONTINUED

Year ended June 30, 2016

FINDING 2015-008 – Special Tests and Provisions: Disbursements To or On Behalf of Students - Continued

Cause

For NSC, the PeopleSoft system query utilized to send notification letters sends the notification once packaged. The query operated correctly but due to the way the system operates funds can be disbursed prior to the notification being sent.

Recommendation

We recommend that the Institution enhance controls to ensure the required notifications are sent to students and all queries are operating as intended. Management should evaluate the existing queries within Peoplesoft to ensure notifications are properly sent prior to funds being disbursed.

FINDING 2015-009 – Special Tests and Provisions: Disbursements To or On Behalf of Students

Federal Programs

Department of Education
Student Financial Assistance Cluster (CFDA 84.268)
Award year ended June 30, 2015

Criteria

Per 34 CFR 668.164(h)(1) on returning funds, notwithstanding any State law (such as a law that allows funds to escheat to the State), an institution must return to the Secretary, 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

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

Context

For fifty-nine students included on the stale-dated check listing, there checks had not been cancelled and the funds had not been returned, as required.

Questioned Costs

WNC - \$19,349

Effect

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

Cause

Due to high levels of employee turnover, the processes for the monitoring and return of uncollected funds were not been completed.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS-CONTINUED

Year ended June 30, 2016

FINDING 2015-009 – Special Tests and Provisions: Disbursements To or On Behalf of Students - Continued

Recommendation

We recommend that the Institution enhance controls to ensure the required monitoring and return of student funds occurs within the required period. Management should evaluate the existence of this issue of non-compliance in the remaining population and remediate as necessary.

FINDING 2015-010 – Special Tests and Provisions: Disbursements To or On Behalf of Students

Federal Programs

Department of Education
Student Financial Assistance Cluster (CFDA 84.268)
Award year ended June 30, 2015

Criteria

34 CFR 668.301 (b)-(1) Before disbursing a loan, a school that originates loans shall determine that all information required by the loan application and promissory note has been provided by the borrower and, if applicable, the student.

Condition

University of Nevada Las Vegas has not implemented controls to ensure that a loan disbursement does not occur prior to receiving a signed master promissory note.

Context

For one student out of sixty tested at UNLV, the student's loan funds were disbursed prior to the institution receiving a signed master promissory note.

Questioned Costs

UNLV - \$0

Effect

UNLV is not in compliance with specific requirements of Federal Regulations which require Master Promissory notes to be received prior to any disbursement of funds.

Cause

The query in the PeopleSoft system had not been set to require a new signed master promissory note for each Nurse Faculty Loan subsequent to an initial borrowing.

Recommendation

We recommend that the institution enhance periodic reviews of controls to ensure that they are in compliance with Federal requirements. Management should evaluate the existence of this issue of non-compliance in the remaining population and remediate as necessary.

Nevada System of Higher Education

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STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2016

TRADE ADJUSTMENT ASSISTANCE COMMUNITY COLLEGE AND CAREER TRAINING FINDINGS

FINDING 2015-001 - Allowable Costs and Cost Principles, Cash Management and Reporting

TMCC Current Status

The procedures implemented after the 2015 audit are working well and no findings were noted this year.

STUDENT FINANCIAL ASSISTANCE FINDINGS

FINDING 2015-002 - Internal Control over Compliance (Repeat finding 2014-008)

UNLV Current Status

UNLV implemented the compensating controls as described in response to the 2015-002 finding. These controls are functioning as designed and UNLV continues to evaluate the Peoplesoft security environment to ensure continued compliance. In addition to the procedures initially contemplated in response to the 2015 finding, UNLV has also implemented a new security assignment tracking system which provides the following additional compensating controls:

1. Security assignments whether temporary or permanent, are documented and tracked by the application.
2. Comments are tracked on each security action performed on an account.
3. A chronological report of security actions will be produced monthly for review and approval via Footprints (an issue tracking system).

UNR Current Status

An email audit trigger has been implemented and is working as designed. Additional controls include implementation of an automatic electronic notification system which was slated to be completed by November 30, 2015 has not been implemented but is expected to be completed by April 30, 2017.

All other items have been completed as originally responded.

CSN, TMCC NSC and WNC (shared instance) Current Status

The compensating controls and additional monitoring put in place in 2014 continue to be in effect.

CURRENT STATUS FY 2015 FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2016

FINDING 2015-003 – Verification and Updating of Student Aid Application Information (Repeat finding 2014-010)

CSN Current Status

The College of Southern Nevada (CSN) took actions to strengthen verifications performed by the third-party processor. These measures included:

- Providing more stringent written procedures for verification;
- Implementing CSN's own quality assurance process to review 20% of all verifications performed by the outside processor to facilitate corrections when necessary;
- Performing daily monitoring of verification results; and
- Performing monthly monitoring of processor compliance and accuracy. Processors who do not adhere to CSN procedures will be removed.

NSC Current Status

The NSC Office of Financial Aid continued to focus its efforts to demonstrate compliance and accuracy in the performance of Verification of Free Application for Federal Student Aid (FAFSA) data through improving quality control with the use of peer reviews. Each file that has been reviewed through the quality control process has been marked with a comment code, which allows for querying within PeopleSoft for the purpose of auditing. Also, the spreadsheet generated each time a selection is pulled has been saved in the network, showing the files that were selected and the outcome of the review.

UNR Current Status

The process we put in place after the audit is currently the standard for verification. We have improved the procedures and nearly eliminated correction errors.

The Internal control of having a second verification reviewer is now the standard for verification. We have been meeting as a team to review questions and issues that arise with the process. Any corrective actions are determined by the team and implemented immediately. In addition, remaining files found out of compliance were reviewed and remediated.

FINDING 2015-004 – Special Tests and Provisions: Return of Title IV funds for withdrawn students (Repeat finding 2014-011)

NSC Current Status

Prior to the beginning of processing for each semester and award year, the analyst reviewed the list of all active queries used in the financial aid processes, categorized according to semester-level or award year-level criteria, and made the necessary updates, noting the date each was updated on the list.

TMCC Current Status

The solution put in place after the 2015 audit is working well and we did not have a repeat finding this year.

CURRENT STATUS FY 2015 FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2016

FINDING 2015-005 – Special Tests and Provisions: Loan disbursements are not submitted timely to the Direct Loan Servicing System (DLSS) via the Common Origination and Disbursement (COD)

NSC Current Status

The Financial Aid Coordinator/PeopleSoft Specialist logged in to the COD website and confirmed the amount of disbursements reported matched the amount of disbursements recorded in PeopleSoft. Any anomalies identified through this process were immediately rectified.

WNC Current Status

The WNC FAO has a weekly processes to ensure Pell and Direct Loan files are sent to COD on a timely basis. FAO Staff continues to monitor the Pell and Direct Loan reject lists regularly and corrects records that have not properly transmitted. Additionally, FA Staff now use a PeopleSoft paglet to monitor COD return files to ensure there have been successful transmissions.

FINDING 2015-006 – Special Tests and Provisions: Enrollment Reporting (Repeat finding2014-012)

UNR Current Status

Concerning the overall timing of reporting to NSC: The work group consisting of members of Information Technology, Admissions and Records, and Student Financial Aid and Scholarships staff implemented more frequent submissions and improved timelines for reporting to NSC, ensuring the most current information for NSLDS reporting. These reports were prepared using the Peoplesoft delivered extract and reviewed for accuracy through Microsoft Access before every submission. Samples were selected for quality assurance following them through the process from Peoplesoft to NSC to NSLDS. Documentation was created for each submission to allow for tracking of any errors and timely correction. Controls were in place for 2015-2016 award year.

Concerning the leave of absence errors: A change of reporting and business practice was in place for 2015-2016 award year. The leave of absence status was removed from reporting to NSC resulting in actual enrollment status being reporting immediately with no future correction needed.

CSN Current Status

While both the 2015 and 2016 findings are considered enrollment reporting issues, the findings in each year were caused by a different set of circumstances. The 2015 finding was due to a setup in PeopleSoft affecting reporting of less than half time students to the National Student Clearinghouse (NSC) after withdrawing from CSN. CSN took action to achieve compliance by:

- Making adjustments to the PeopleSoft (PS) table and ensuring that the status of all students was correctly reported.
- Identifying an additional staff member to verify a significant sample of students before the files were sent to NSC every two weeks.
- Assigning responsibility to additional staff for resolving all NSC enrollment errors within one to two days from the notification.

CURRENT STATUS FY 2015 FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2016

CSN Current Status (continued)

- Developing a shared working calendar to coordinate admission, records, enrollment, bursar and financial aid processes to include NSC enrollment transmission dates.

Additionally, the Registrar continues to monitor and update the enrollment transmission dates to NSC, runs bi-weekly reports to identify enrollment discrepancies from previous and current extract files before submitting to NSC, and conducts working group meetings focused on validating data accuracy between the NSC and the National Student Loan Data System (NSLDS).

FINDING 2015-007 – Special Tests and Provisions: Disbursements To or On Behalf of Students

(Repeat finding 2014-013)

UNLV Current Status

As described in response to the 2015-007 finding, UNLV implemented a separate loan disclosure at the time of disbursement meeting updated disclosure requirements in July 2015. This separate communication is sent to each student every time a federal student loan is disbursed to the account. In addition, the configuration of communications is reviewed and tested at the start of each academic year to ensure required disclosures are functioning as intended.

WNC Current Status

In April 2016, WNC's response was accepted by the Department of Education. The WNC Financial Assistance Office continues to monitor communication queries and run control jobs. The corrections to the underlying query and communication process have been in place since March 2015.

NSC Current Status

A process to audit of all scheduled communications was implemented. The audit process tracked the number of letters sent in the current week and compared those against the prior week and the same week of the prior year. Any anomalies identified through this process were immediately rectified.

FINDING 2015-008 – Special Tests and Provisions: Disbursements To or On Behalf of Students

NSC Current Status

A process to audit of all scheduled communications was implemented. The audit process tracked the number of letters sent in the current week and compared those against the prior week and the same week of the prior year. Any anomalies identified through this process were immediately rectified.

CURRENT STATUS FY 2015 FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2016

FINDING 2015-009 – Special Tests and Provisions: Disbursements To or On Behalf of Students

WNC Current Status

In April 2016, WNC's response was accepted by the Department of Education. The college worked to resolve stale dated checks from 2007-2015. The college returned a total of \$14,831.15 to the Pell Grant, Supplemental Educational Opportunity Grant, and Stafford Loan programs. The original finding indicated \$19,349 needed to be returned to the DOE. However, during the investigation, it was discovered several financial aid disbursements were double counted, as some students had multiple stale dated checks for the same financial aid disbursement. The Business Office and Financial Assistance Office have followed through on the processes described in the initial response and remain current on returning unclaimed federal financial aid funds.

FINDING 2015-010 – Special Tests and Provisions: Disbursements To or On Behalf of Students

UNLV Current Status

As described in response to the 2015-010 finding, UNLV corrected the configuration of the Nurse Faculty Loan program within the PeopleSoft system compliance with the promissory note requirement specific to this program. In addition, the configuration of this program is reviewed and tested at the start of each semester to ensure it is functioning as intended.