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# **Nevada System of Higher Education Single Audit Report For the Year Ended June 30, 2017**



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

# NEVADA SYSTEM OF HIGHER EDUCATION

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

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**NEVADA SYSTEM OF HIGHER EDUCATION  
SINGLE AUDIT REPORT  
FOR THE YEAR ENDED JUNE 30, 2017**

**INTRODUCTION**

**BACKGROUND**

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

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

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

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

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

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

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

Research activities are conducted primarily at UNR, UNLV and DRI. NSHE has been awarded research grants by various Federal agencies. The primary agencies from which these funds were received during the year ended June 30, 2017 were:

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

Department of Housing and Urban Development

Department of Interior

Department of Justice

National Aeronautics and Space Administration

National Endowment for the Humanities

National Science Foundation

Department of State

Department of Transportation

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

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# **Nevada System of Higher Education Financial Statements**



## **June 30, 2017 and 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

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P. Mark Ghan, JD. .... Acting President  
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University of Nevada, Reno  
Bart Patterson, JD. .... President  
Nevada State College  
Michael Richards, Ph.D. .... President  
College of Southern Nevada

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

**Nevada System of Higher Education  
 Financial Statements and Report of Independent Certified  
 Public Accountants  
 As of and for the Years Ended June 30, 2017 and 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 years ended June 30, 2017 and 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, Great Basin College Foundation, University of Nevada, Las Vegas Research Foundation, University of Nevada, Las Vegas Rebel Football Foundation, University of Nevada, Las Vegas Rebel Soccer Foundation, College of Southern Nevada Foundation and Nevada State College Foundation, which statements collectively reflect total assets constituting 5.1% of the aggregate discretely presented component units total assets as of June 30, 2017 and total operating revenues of 5.8% of the aggregate discretely presented component units total operating revenues for the year then ended as described in note 23 “System Related Organizations.” 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, Great Basin College Foundation, University of Nevada, Las Vegas Research Foundation, University of Nevada, Las Vegas Rebel Football Foundation, University of Nevada, Las Vegas Rebel Soccer Foundation, College of Southern Nevada Foundation and Nevada State College Foundation were not audited in accordance with *Government Auditing Standards* for the year ended June 30, 2017. 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 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, 2017 and 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 13, the schedule of proportionate share of the net pension liability on page 59 and the schedule of system contributions on page 60 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 schedules of net position, the combining schedules 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 October 31, 2017, on our consideration of the System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Entity's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the System's internal control over financial reporting and compliance.

*Grant Thornton LLP*

Reno, Nevada  
October 31, 2017

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# Nevada System of Higher Education

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Unaudited

## MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the Nevada System of Higher Education's (the System) annual financial information presents management's discussion and analysis of the financial standing as of June 30, 2017. 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, 2017 with comparative information as of June 30, 2016 and 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 (the System or NSHE) entity:

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

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

## Unaudited

University of Nevada, Reno Foundation  
Athletic Association University of Nevada  
University of Nevada School of Medicine Practice Plans (Integrated Clinical Services, Inc.)  
Desert Research Institute Foundation  
Desert Research Institute Research Parks LTD  
Truckee Meadows Community College Foundation  
Western Nevada College Foundation  
Great Basin College Foundation  
University of Nevada, Las Vegas Foundation  
University of Nevada, Las Vegas Research Foundation  
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 2016 TO 2017 (in \$1,000's)**

- Total net position increased 2.7% from \$2,117,472 to \$2,173,878;
- Capital assets increased 3.4% from \$2,137,601 to \$2,210,842;
- Operating revenues increased 4.7% from \$885,699 to \$927,287;
- Nonoperating revenues increased 16.1% from \$689,407 to \$800,676; and
- Operating expenses increased 4.5% from \$1,618,617 to \$1,691,724.

### **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,

## Unaudited

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

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

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

### CONDENSED FINANCIAL INFORMATION

#### ASSETS AND LIABILITIES

The Combined Statement of Net Position is a point-in-time financial statement presenting the financial position of the System as of June 30, 2017, with a comparison made to June 30, 2016. This Statement presents end-of-year data for Assets (current and non-current), Deferred Outflows of Resources, Liabilities (current and non-current), Deferred Inflows of Resources, and Net Position (assets plus deferred outflows of resources minus liabilities plus deferred inflows of resources).

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

	<u>2017</u>	<u>2016</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>	<u>2015</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
<b>Assets</b>							
Current Assets	\$ 934,171	\$ 863,712	\$70,459	8 %	\$ 878,226	\$(14,514)	(2)%
Capital Assets	2,210,842	2,137,601	73,241	3 %	2,018,603	118,998	6 %
Other Assets	<u>344,388</u>	<u>398,426</u>	<u>(54,038)</u>	(14)%	<u>399,317</u>	<u>(891)</u>	0 %
Total Assets	<u>3,489,401</u>	<u>3,399,739</u>	<u>89,662</u>	3 %	<u>3,296,146</u>	<u>103,593</u>	3 %
<b>Deferred Outflows of Resources</b>	<u>93,132</u>	<u>50,459</u>	<u>42,673</u>	85 %	<u>40,608</u>	<u>9,851</u>	24 %
<b>Liabilities</b>							
Current Liabilities	266,676	259,879	6,797	3 %	261,322	(1,443)	(1)%
Noncurrent Liabilities	<u>1,092,017</u>	<u>1,014,142</u>	<u>77,875</u>	8 %	<u>896,224</u>	<u>117,918</u>	13 %
Total Liabilities	<u>1,358,693</u>	<u>1,274,021</u>	<u>84,672</u>	7 %	<u>1,157,546</u>	<u>116,475</u>	10 %
<b>Deferred Inflows of Resources</b>	<u>49,962</u>	<u>58,705</u>	<u>(8,743)</u>	(15)%	<u>84,282</u>	<u>(25,577)</u>	(30)%
<b>Net Position</b>							
Net investment in capital assets	1,566,621	1,567,163	(542)	0 %	1,507,908	59,255	4 %
Restricted, nonexpendable	87,453	85,853	1,600	2 %	87,351	(1,498)	(2)%
Restricted, expendable	267,647	256,681	10,966	4 %	286,173	(29,492)	(10)%
Unrestricted	<u>252,157</u>	<u>207,775</u>	<u>44,382</u>	21 %	<u>213,494</u>	<u>(5,719)</u>	(3)%
Total Net Position	<u>\$2,173,878</u>	<u>\$2,117,472</u>	<u>\$56,406</u>	3 %	<u>\$2,094,926</u>	<u>\$22,546</u>	1 %

### **Assets**

Total assets of the System are currently showing an increase of \$89.7 million, or 3%. The increase that occurred in current assets and capital assets was offset by a decrease in other assets. The decrease in other assets is primarily due to a decrease in the restricted cash 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 \$84.7 million; a \$6.8 million increase in current liabilities and \$77.9 million increase in non-current liabilities. The increase in current liabilities was primarily due to an increase in the current portion of long-term debt. 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 \$42.7 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 \$8.7 million.

### **Net Position**

Net position is divided into three major categories. The first category, net investment in capital assets, provides the equity in property, plant, and equipment owned by the System. The next category is restricted net position, which is presented as two subcategories: nonexpendable and expendable. The corpus of nonexpendable restricted resources is only available for investment purposes. Expendable restricted net position 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 to the acquisition, construction, or improvement of those assets. The \$1 million decrease 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.

Unaudited

Unrestricted Net Position

Unrestricted net position increased by \$44.4 million in 2017. Although unrestricted net position is not subject to externally imposed stipulations, substantially all of the System's unrestricted net position has been designated for various academic and research programs and initiatives, as well as capital projects. Funds functioning as an endowment consist of unrestricted funds that have been allocated by the System for long-term investment purposes, although amounts are not subject to donor restrictions requiring the System to preserve the principal in perpetuity. Programs supported by the endowment include scholarships, fellowships, professorships, research efforts and other important programs and activities.

**System Related Organizations**

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

	<u>2017</u>	<u>2016</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>	<u>2015</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
<b>Assets</b>							
Current Assets	\$421,302	\$350,292	\$71,010	20 %	\$339,552	\$10,740	3 %
Capital Assets	7,558	6,320	1,238	20 %	7,039	(719)	(10)%
Other Assets	<u>344,565</u>	<u>332,354</u>	<u>12,211</u>	4 %	<u>319,356</u>	<u>12,998</u>	4 %
Total Assets	<u>773,425</u>	<u>688,966</u>	<u>84,459</u>	12 %	<u>665,947</u>	<u>23,019</u>	3 %
<b>Liabilities</b>							
Current Liabilities	34,174	31,754	2,420	8 %	31,724	30	0 %
Noncurrent Liabilities	<u>3,140</u>	<u>3,159</u>	<u>(19)</u>	(1)%	<u>5,896</u>	<u>(2,737)</u>	(46)%
Total Liabilities	<u>37,314</u>	<u>34,913</u>	<u>2,401</u>	7 %	<u>37,620</u>	<u>(2,707)</u>	(7)%
Deferred Inflows of Resources	<u>13,218</u>	<u>15,100</u>	<u>(1,882)</u>	(12)%	<u>15,788</u>	<u>(688)</u>	(4)%
<b>Net Position</b>							
Net investment in capital assets	7,080	5,392	1,688	31 %	5,884	(492)	(8)%
Restricted, nonexpendable	345,399	296,141	49,258	17 %	291,435	4,706	2 %
Restricted, expendable	332,723	298,158	34,565	12 %	267,761	30,397	11 %
Unrestricted	<u>37,691</u>	<u>39,262</u>	<u>(1,571)</u>	(4)%	<u>47,459</u>	<u>(8,197)</u>	(17)%
Total Net Position	<u>\$722,893</u>	<u>\$638,953</u>	<u>\$ 83,940</u>	13 %	<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.

Unaudited

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

The 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 \$56.4 million as discussed below.

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

	<u>2017</u>	<u>2016</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>	<u>2015</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
<b>Operating Revenues</b>							
Student tuition and fees, net	\$ 417,671	\$ 394,682	\$ 22,989	6 %	\$ 370,886	\$ 23,796	6 %
Grants and contracts, Federal	175,952	165,696	10,256	6 %	161,866	3,830	2 %
Grants and contracts, other	110,982	101,947	9,035	9 %	83,305	18,642	22 %
Sales and services	192,877	192,164	713	0 %	186,893	5,271	3 %
Other	<u>29,805</u>	<u>31,210</u>	<u>(1,405)</u>	-5 %	<u>27,427</u>	<u>3,783</u>	14 %
<b>Total Operating Revenues</b>	<u>927,287</u>	<u>885,699</u>	<u>41,588</u>	5 %	<u>830,377</u>	<u>55,322</u>	7 %
<b>Operating Expenses</b>							
Employee comp/benefits	(1,107,051)	(1,036,212)	(70,839)	7 %	(975,051)	(61,161)	6 %
Utilities	(29,297)	(32,042)	2,745	(9)%	(34,081)	2,039	(6)%
Supplies and services	(368,686)	(363,800)	(4,886)	1 %	(342,721)	(21,079)	6 %
Scholarships and fellowships	(83,503)	(87,596)	4,093	(5)%	(90,015)	2,419	(3)%
Other	(167)	(298)	131	(44)%	(113)	(185)	164 %
Depreciation	<u>(103,020)</u>	<u>(98,669)</u>	<u>(4,351)</u>	4 %	<u>(94,910)</u>	<u>(3,759)</u>	4 %
<b>Total Operating Expenses</b>	<u>(1,691,724)</u>	<u>(1,618,617)</u>	<u>(73,107)</u>	5 %	<u>(1,536,891)</u>	<u>(81,726)</u>	5 %
<b>Nonoperating Revenues (Expenses)</b>							
State appropriations	568,163	539,968	28,195	5 %	486,928	53,040	11 %
Federal grants	115,028	123,160	(8,132)	(7)%	130,181	(7,021)	(5)%
Gifts	58,468	52,591	5,877	11 %	52,029	562	1 %
Investment income (loss), net	79,808	(2,582)	82,390	3,191 %	3,286	(5,868)	(179)%
Disposal of capital assets	1,319	(4,323)	5,642	(131)%	(1,328)	(2,995)	226 %
Interest expense	(25,790)	(24,520)	(1,270)	5 %	(24,427)	(93)	0 %
Other nonoperating revenues	<u>3,680</u>	<u>5,113</u>	<u>(1,433)</u>	(28)%	<u>6,316</u>	<u>(1,203)</u>	(19)%
<b>Total Nonoperating Revenues</b>	<u>800,676</u>	<u>689,407</u>	<u>111,269</u>	16 %	<u>652,985</u>	<u>36,422</u>	6 %
<b>Other Revenues</b>	<u>20,167</u>	<u>66,057</u>	<u>(45,890)</u>	(70)%	<u>86,736</u>	<u>(20,679)</u>	(24)%
<b>Net Position</b>							
Increase in Net Position	<u>56,406</u>	<u>22,546</u>	<u>33,860</u>	150 %	<u>33,207</u>	<u>(10,661)</u>	(32)%
Net position, beginning of year, as previously reported	2,117,472	2,094,926	22,546	1 %	2,402,016	(307,090)	(13)%
Change in accounting principle, GASB 68 adjustments	<u>-</u>	<u>-</u>	<u>-</u>	0 %	<u>(340,297)</u>	<u>340,297</u>	(100)%
Net position, beginning of year, as restated	<u>2,117,472</u>	<u>2,094,926</u>	<u>22,546</u>	1 %	<u>2,061,719</u>	<u>33,207</u>	2 %
<b>Net position, end of year</b>	<u>\$2,173,878</u>	<u>\$2,117,472</u>	<u>\$ 56,406</u>	3 %	<u>\$2,094,926</u>	<u>\$ 22,546</u>	1 %

Operating revenues increased by \$41.6 million (5%) and operating expenses increased by \$73.1 million (5%), resulting in an increase in the operating loss of \$31.5 million (4%).

Unaudited

Operating Revenue - Student Tuition and Fees increased 6% to \$417.7 million primarily as a result of a 4% increase in tuition. Federal grants and contracts experienced an increase of 6% to \$176.0 million while State, local and other grants and contracts increased 9% to \$111.0 million.

The increase in operating expenses was driven by an increase in Employee Compensation and Benefits. This increase primarily relates to an increase in the number of employees and a 2% cost of living adjustment for all System employees.

Nonoperating net revenues increased by \$111.3 million. This was led by significant increases in State appropriations of \$28.2 million and investment income of \$82.4 million, offset by a decrease in federal grants for financial aid of \$8.1 million.

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

Component entities' ending net position increased from 2016 to 2017, as shown in the following schedule.

	<u>2017</u>	<u>2016</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>	<u>2015</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
Operating Revenues							
Patient revenue	\$ 49,420	\$ 52,135	\$(2,715)	(5)%	\$ 51,797	\$ 338	1 %
Contract revenue	9,495	9,718	(223)	(2)%	8,686	1,032	12 %
Contributions	111,272	90,768	20,504	23 %	72,803	17,965	25 %
Campus support	7,522	7,542	(20)	0 %	6,884	658	10 %
Other	<u>10,998</u>	<u>9,155</u>	<u>1,843</u>	20 %	<u>13,362</u>	<u>(4,207)</u>	(31)%
Total Operating Revenues	<u>188,707</u>	<u>169,318</u>	<u>19,389</u>	11 %	<u>153,532</u>	<u>15,786</u>	10 %
Operating Expenses							
Program expenses	(58,807)	(62,714)	3,907	(6)%	(47,854)	(14,860)	31 %
Other operating expenses	(47,601)	(40,667)	(6,934)	17 %	(42,463)	1,796	(4)%
Depreciation	(342)	(486)	144	(30)%	(665)	179	(27)%
Total Operating Expenses	<u>(106,750)</u>	<u>(103,867)</u>	<u>(2,883)</u>	3 %	<u>(90,982)</u>	<u>(12,885)</u>	14 %
Nonoperating Revenues (Expenses)							
Investment income, net	24,279	6,431	17,848	278 %	7,531	(1,100)	(15)%
Payments to the System	(60,809)	(57,285)	(3,524)	6 %	(51,878)	(5,407)	10 %
Other nonoperating revenues (expenses)	<u>27,911</u>	<u>582</u>	<u>27,329</u>	4,696 %	<u>(1,486)</u>	<u>2,068</u>	(139)%
Total Nonoperating Revenues (Expenses)	<u>(8,619)</u>	<u>(50,272)</u>	<u>41,653</u>	(83)%	<u>(45,833)</u>	<u>(4,439)</u>	10 %
Other Revenues (Expenses)	<u>10,602</u>	<u>11,235</u>	<u>(633)</u>	(6)%	<u>29,309</u>	<u>(18,074)</u>	(62)%
Net Position							
Increase (Decrease) in Net Position	<u>83,940</u>	<u>26,414</u>	<u>57,526</u>	218 %	<u>46,026</u>	<u>(19,612)</u>	(43)%
Net position, beginning of year, as previously reported	638,953	612,539	26,414	4 %	566,180	46,359	8 %
Change in accounting principle, Contributions receivable	-	-	-	0 %	333	(333)	(100)%
Net position, beginning of year, as restated	<u>638,953</u>	<u>612,539</u>	<u>26,414</u>	4 %	<u>566,513</u>	<u>46,026</u>	8 %
Net position, end of year	<u>\$722,893</u>	<u>\$638,953</u>	<u>\$83,940</u>	13 %	<u>\$612,539</u>	<u>\$26,414</u>	4 %

## Unaudited

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

Net cash flows decreased slightly when compared to 2017 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) decreased 4%.

	<u>2017</u>	<u>2016</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>	<u>2015</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
Operating activities	\$(666,919)	\$(640,430)	\$(26,489)	4 %	\$(606,630)	\$(33,800)	6 %
Noncapital financing	750,788	717,362	33,426	5 %	684,710	32,652	5 %
Capital financing activities	(160,220)	(116,534)	(43,686)	37 %	(53,170)	(63,364)	119 %
Investing activities	<u>14,434</u>	<u>16,546</u>	<u>(2,112)</u>	(13)%	<u>44,181</u>	<u>(27,635)</u>	(63)%
Net increase (decrease) in cash	(61,917)	(23,056)	(38,861)		69,091	(92,147)	
Cash – beginning of year	<u>329,880</u>	<u>352,936</u>	<u>(23,056)</u>		<u>283,845</u>	<u>69,091</u>	
Cash – end of year	<u>\$ 267,963</u>	<u>\$ 329,880</u>	<u>\$(61,917)</u>		<u>\$ 352,936</u>	<u>\$(23,056)</u>	

Cash flows from noncapital financing activities increased \$33.4 million. This increase was primarily related to the increase in cash received from State appropriations. Cash flows from capital financing activities decreased \$43.7 million, due to decreases in proceeds from capital debt offset by decreases in purchases of capital assets and principal payments. Cash flows from investing activities decreased by \$2.1 million as a result of investment activity.

### CAPITAL ASSET AND DEBT ADMINISTRATION

As of June 30, 2017, the System had invested \$2,210.8 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 \$73.2 million over June 30, 2016.

During fiscal year 2017, the System issued \$13.6 million of long-term bonds and obligations to finance projects at UNLV and \$34.0 million of notes payable to finance projects at UNR and UNLV. As of June 30, 2017, the coverage on the University Revenue Bonds (pledged revenues to maximum annual debt service) was 6.42 times, above minimum required coverage of 1.50. For statutory purposes, the coverage was 1.64 times, above minimum required coverage of 1.10. Coverage for the System's University Revenue Bonds is based upon two formulas. The statutory coverage ratio is based upon pledged revenues described in Nevada Revised Statutes authorizing the issuance of revenue bonds. The second, comprehensive coverage ratio, is based upon all revenues pledged to the bonds (including the statutory revenues) in the bond resolutions adopted by the Board of Regents. The statutory and comprehensive coverage ratios feature different minimum coverage thresholds that govern the issuance of additional revenue bond debt.

### FUTURE FINANCIAL EFFECTS

In recent years the demand for higher education services in Nevada has generally remained flat. In fiscal year 2017, the System realized a net gain of student full time equivalent (FTE) enrollment of 0.2% or 144 FTE students system-wide compared to fiscal year 2016. Student FTE enrollments increased slightly at one university and two community colleges. Student FTE



## Unaudited

enrollments decreased slightly at the other university and two community colleges. The State College had increased enrollments. These trends are generally consistent with those seen in other public higher education institutions nationally, and the System anticipates enrollments system-wide in fiscal year 2018 will exceed enrollments in fiscal year 2017 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 \$951.8 million for fiscal year 2018. This compares to the fiscal year 2017 Operating Budget of \$881.3 million and represents an 8.0% increase. General fund revenues of \$662.0 million in fiscal year 2018 will exceed general fund revenues of \$571.0 million in fiscal year 2017 by \$51.1 million or by 8.95% due mainly to legislative actions funding an increase in career technical education student credit hour weights, an increase in caseload based on completed credit hours, continued growth for the new medical school at the University of Nevada, Las Vegas, and a 3% cost of living adjustment. The fiscal year 2018 general fund appropriation includes \$17.0 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 \$329.8 million in fiscal year 2018, approximately \$19.5 million more than in fiscal year 2017, 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 2018, as it did in 2017, and therefore pursuant to Senate Bill 545 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.

**NEVADA SYSTEM OF HIGHER EDUCATION  
 COMBINED STATEMENTS OF NET POSITION (in \$1,000's)  
 AS OF JUNE 30, 2017 and 2016**

	<u>System</u>		<u>System Related Organizations</u>	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
<b><u>ASSETS</u></b>				
<i>Current Assets</i>				
Cash and cash equivalents	\$ 203,120	\$ 195,873	\$ 80,449	\$ 53,379
Restricted cash and cash equivalents	134	136	4,181	2,484
Short-term investments	594,387	547,672	286,494	234,312
Accounts receivable, net	69,772	57,014	360	1,074
Receivable from U.S. Government	39,480	38,961	-	-
Receivable from State of Nevada	5,727	5,839	-	-
Pledges receivable, net	-	293	30,250	31,409
Patient accounts receivable, net	-	-	8,618	10,662
Current portion of loans receivable, net	1,813	1,841	9	21
Inventories	7,953	6,743	473	519
Deposits and prepaid expenditures, current	11,785	9,286	589	417
Other current assets	-	54	9,879	16,015
<b>Total Current Assets</b>	<b>934,171</b>	<b>863,712</b>	<b>421,302</b>	<b>350,292</b>
<i>Noncurrent Assets</i>				
Cash held by State Treasurer	2,659	8,664	-	-
Restricted cash and cash equivalents	62,050	125,207	-	-
Receivable from State of Nevada	15,820	24,362	-	-
Restricted investments	-	-	10,063	63,979
Endowment investments	244,616	225,436	245,190	188,227
Deposits and prepaid expenditures	824	387	-	-
Loans receivable, net	8,239	8,809	20,976	30
Capital assets, net	2,210,842	2,137,601	7,558	6,320
Pledges receivable, net	3,413	5,406	47,289	57,303
Other noncurrent assets	6,767	155	21,047	22,815
<b>Total Noncurrent Assets</b>	<b>2,555,230</b>	<b>2,536,027</b>	<b>352,123</b>	<b>338,674</b>
<b>TOTAL ASSETS</b>	<b>3,489,401</b>	<b>3,399,739</b>	<b>773,425</b>	<b>688,966</b>
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>				
Pension related	79,346	35,756	-	-
Loss on bond refunding	13,786	14,703	-	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 93,132</b>	<b>\$ 50,459</b>	<b>\$ -</b>	<b>\$ -</b>

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

**NEVADA SYSTEM OF HIGHER EDUCATION**  
**COMBINED STATEMENTS OF NET POSITION (in \$1,000's) (CONTINUED)**  
**AS OF JUNE 30, 2017 and 2016**

	<u>System</u>		<u>System Related Organizations</u>	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
<b><u>LIABILITIES</u></b>				
<i><b>Current Liabilities</b></i>				
Accounts payable	\$ 48,115	\$ 56,732	\$ 4,756	\$ 5,684
Accrued payroll and related liabilities	83,817	78,226	1,027	1,717
Unemployment insurance and workers compensation	5,997	5,163	-	-
Due to State of Nevada	202	3,484	-	-
Current portion of compensated absences	34,945	33,283	-	-
Current portion of long-term debt	33,668	22,393	-	63
Current portion of obligations under capital leases	1,234	3,583	-	-
Accrued interest payable	12,685	11,205	1	2
Unearned revenue	40,855	40,950	2,049	4,758
Funds held in trust for others	5,043	4,840	10	20
Due to affiliates	100	-	19,794	15,474
Other current liabilities	15	20	6,537	4,036
<b>Total Current Liabilities</b>	<u>266,676</u>	<u>259,879</u>	<u>34,174</u>	<u>31,754</u>
<i><b>Noncurrent Liabilities</b></i>				
Refundable advances under federal loan programs	7,714	8,256	-	-
Compensated absences	14,892	16,522	263	212
Unearned revenue	900	1,150	1,715	1,852
Long-term debt	628,347	614,129	-	136
Obligations under capital leases	49,990	48,358	-	-
Net pension liability	389,352	324,708	-	-
Other noncurrent liabilities	822	1,019	1,162	959
<b>Total Noncurrent Liabilities</b>	<u>1,092,017</u>	<u>1,014,142</u>	<u>3,140</u>	<u>3,159</u>
<b>TOTAL LIABILITIES</b>	<u>1,358,693</u>	<u>1,274,021</u>	<u>37,314</u>	<u>34,913</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>				
Pension related	49,627	58,290	-	-
Gain on bond refunding	335	415	-	-
Endowment pledge donations, net	-	-	9,183	11,023
Deferred lease revenue	-	-	4,035	4,077
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>49,962</u>	<u>58,705</u>	<u>13,218</u>	<u>15,100</u>
<b><u>NET POSITION</u></b>				
Net investment in capital assets	1,566,621	1,567,163	7,080	5,392
Restricted - Nonexpendable	87,453	85,853	345,399	296,141
Restricted - Expendable - Scholarships, research and instruction	168,569	148,910	328,963	287,371
Restricted - Expendable - Loans	6,340	6,172	-	-
Restricted - Expendable - Capital projects	65,154	80,397	138	138
Restricted - Expendable - Debt service	27,584	21,202	-	-
Restricted - Expendable - Other	-	-	3,622	10,649
Unrestricted	252,157	207,775	37,691	39,262
<b>TOTAL NET POSITION</b>	<u>\$2,173,878</u>	<u>\$2,117,472</u>	<u>\$ 722,893</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 YEARS ENDED JUNE 30, 2017 and 2016**

	<u>System</u>		<u>System Related Organizations</u>	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
<b>Operating Revenues</b>				
Student tuition and fees (net of scholarship allowance of \$144,156 and \$138,976)	\$ 417,671	\$ 394,682	\$ -	\$ 1,133
Federal grants and contracts	175,952	165,696	-	-
State grants and contracts	49,535	47,001	-	-
Local grants and contracts	28,757	29,681	-	-
Other grants and contracts	32,690	25,265	-	-
Campus support	8	8	7,522	7,542
Sales and services of educational departments (including \$28,438 and \$25,875 from System Related Organizations)	101,280	93,098	-	-
Sales and services of auxiliary enterprises (net of scholarship allowance of \$6,973 and \$5,614)	91,597	99,066	-	-
Contributions	-	-	111,272	90,768
Patient revenue	-	-	49,420	52,135
Contract revenue	-	-	9,495	9,718
Special events and fundraising	-	-	1,498	3,511
Interest earned on loans receivable	220	217	-	-
Other operating revenues	29,577	30,985	9,500	4,511
<b>Total Operating Revenues</b>	<u>927,287</u>	<u>885,699</u>	<u>188,707</u>	<u>169,318</u>
<b>Operating Expenses</b>				
Employee compensation and benefits	(1,107,051)	(1,036,212)	(25,541)	(28,719)
Utilities	(29,297)	(32,042)	-	-
Supplies and services	(368,686)	(363,800)	(553)	(6,636)
Scholarships and fellowships	(83,503)	(87,596)	(8,103)	-
Program expenses, System Related Organizations	-	-	(58,807)	(62,714)
Depreciation	(103,020)	(98,669)	(342)	(486)
Other operating expenses	(167)	(298)	(13,404)	(5,312)
<b>Total Operating Expenses</b>	<u>(1,691,724)</u>	<u>(1,618,617)</u>	<u>(106,750)</u>	<u>(103,867)</u>
<b>Operating Income (Loss)</b>	<u>(764,437)</u>	<u>(732,918)</u>	<u>81,957</u>	<u>65,451</u>
<b>Nonoperating Revenues (Expenses)</b>				
State appropriations	568,163	539,968	-	-
Gifts (including \$54,527 and \$47,819 from System Related Organizations)	58,468	52,591	-	-
Investment income (loss), net	79,808	(2,582)	24,279	6,431
Gain/(Loss) on disposal of capital assets	1,319	(4,323)	(57)	186
Interest expense	(25,790)	(24,520)	(13)	(41)
Payments to System campuses and divisions	-	-	(60,809)	(57,285)
Other nonoperating revenues	3,680	5,113	27,981	437
Federal grants and contracts	115,028	123,160	-	-
<b>Total Nonoperating Revenues (Expenses)</b>	<u>800,676</u>	<u>689,407</u>	<u>(8,619)</u>	<u>(50,272)</u>
<b>Income (Loss) Before Other Revenue (Expenses)</b>	<u>36,239</u>	<u>(43,511)</u>	<u>73,338</u>	<u>15,179</u>
<b>Other Revenues</b>				
State appropriations restricted for capital purposes	1	39,061	-	-
Capital grants and gifts (including \$18,902 and \$21,695 from System Related Organizations)	19,383	26,673	-	-
Additions to permanent endowments (including \$715 and \$100 from System Related Organizations)	783	323	10,719	11,244
Other Foundation expenses	-	-	(117)	(9)
<b>Total Other Revenues</b>	<u>20,167</u>	<u>66,057</u>	<u>10,602</u>	<u>11,235</u>
<b>Increase in Net Position</b>	<u>56,406</u>	<u>22,546</u>	<u>83,940</u>	<u>26,414</u>
<b>NET POSITION</b>				
<b>Net position - beginning of year</b>	<u>2,117,472</u>	<u>2,094,926</u>	<u>638,953</u>	<u>612,539</u>
<b>Net position - end of year</b>	<u>\$ 2,173,878</u>	<u>\$ 2,117,472</u>	<u>\$ 722,893</u>	<u>\$ 638,953</u>

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

**NEVADA SYSTEM OF HIGHER EDUCATION  
COMBINED STATEMENTS OF CASH FLOWS (in \$1000's)  
FOR THE YEARS ENDED JUNE 30, 2017 and 2016**

	<u>System</u>	
	<u>2017</u>	<u>2016</u>
<b><i>Cash flows from operating activities</i></b>		
Tuition and fees	\$ 419,763	\$ 396,828
Grants and contracts	283,814	273,284
Payments to suppliers	(384,244)	(373,842)
Payments for utilities	(29,410)	(32,556)
Payments for compensation and benefits	(1,088,168)	(1,032,466)
Payments for scholarships and fellowships	(83,486)	(87,596)
Loans issued to students and employees	(2,472)	(5,783)
Collection of loans to students and employees	2,794	6,086
Sales and services of auxiliary enterprises	92,231	113,621
Sales and services of educational departments	92,618	72,376
Other receipts	29,641	29,618
<b><i>Cash flows from operating activities</i></b>	<u>(666,919)</u>	<u>(640,430)</u>
<b><i>Cash flows from noncapital financing activities</i></b>		
State appropriations	569,857	539,810
Gifts and grants for other than capital purposes	60,667	50,250
Gift for endowment purposes	638	942
Receipts under federal student loan programs	171,379	176,213
Disbursements under federal student loan programs	(170,369)	(177,123)
Other	3,569	6,394
Agency transactions	231	(2,083)
Federal grants and contracts	114,816	122,959
<b><i>Cash flows from noncapital financing activities</i></b>	<u>750,788</u>	<u>717,362</u>
<b><i>Cash flows from capital and related financing activities</i></b>		
Proceeds from capital debt	48,561	253,371
Other	(9)	109
Payments for debt issuance costs	(960)	(1,270)
Capital appropriations	8,913	13,856
Capital grants and gifts received	12,193	23,183
Purchases of capital assets	(159,996)	(215,771)
Proceeds from sale of property and equipment	1,609	645
Principal paid on capital debt and leases, including defeasance	(40,375)	(165,764)
Interest paid on capital debt and leases	(24,716)	(24,891)
Deposits for the acquisition of property and equipment	(5,440)	(2)
<b><i>Cash flows from capital and related financing activities</i></b>	<u>(160,220)</u>	<u>(116,534)</u>
<b><i>Cash flows from investing activities</i></b>		
Proceeds from sales and maturities of investments	220,954	141,638
Purchase of investments	(220,977)	(144,376)
Interest and dividends received on investments	15,644	16,506
Net decrease in cash equivalents, noncurrent investments	(1,187)	2,778
<b><i>Cash flows from investing activities</i></b>	<u>14,434</u>	<u>16,546</u>
<b><i>Net decrease in cash</i></b>	(61,917)	(23,056)
<b><i>Cash and cash equivalents, beginning of year</i></b>	329,880	352,936
<b><i>Cash and cash equivalents, end of year</i></b>	<u>\$ 267,963</u>	<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, 2017 and 2016**

	2017	System 2016
<b>Reconciliation of operating loss to cash flows from operating activities</b>		
Operating loss	\$ (764,437)	\$ (732,918)
Adjustments to reconcile operating loss to cash used in operating activities:		
Supplies expense related to noncash gifts	373	1,017
Depreciation and amortization expense	103,020	98,669
Change in pension related deferred outflows of resources	(43,588)	(5,855)
Change in pension related deferred inflows of resources	(8,663)	(25,862)
Changes in assets and liabilities:		
Accounts receivable, net	(16,424)	(7,324)
Receivable from U.S. Government	(1,710)	4,592
Receivable from State of Nevada	88	(1,943)
Loans receivable, net	537	522
Inventories	(1,210)	(7)
Due to/from related entities	178	-
Deposits and prepaid expenditures	(2,954)	(1,982)
Accounts payable	(1,991)	(4,618)
Accrued payroll and related liabilities	5,591	2,943
Unemployment and workers' compensation insurance liability	834	664
Unearned revenue	(283)	(204)
Refundable advances under federal loan program	(569)	51
Compensated absences	32	(310)
Net pension liability	64,644	31,867
Other	(387)	268
Cash flows from operating activities	<u>\$ (666,919)</u>	<u>\$ (640,430)</u>
<b>Supplemental noncash activities information</b>		
Gain(loss) on disposal of capital assets	<u>\$ 1,319</u>	<u>\$ (4,323)</u>
Capital assets acquired by gifts	<u>\$ 4,216</u>	<u>\$ 2,971</u>
Capital assets acquired by incurring capital lease obligations and accounts payable	<u>\$ 13,507</u>	<u>\$ 32,611</u>
Capital lease for a parking garage	<u>\$ 18,113</u>	<u>\$ -</u>
Unrealized gain (loss) on investments	<u>\$ 36,289</u>	<u>\$ (19,688)</u>
Debt forgiven on capital and non-capital leases	<u>\$ -</u>	<u>\$ 945</u>
Capital assets transferred from other campuses	<u>\$ -</u>	<u>\$ 261</u>
WICHE Student loans receivables moved to state included in state appropriation	<u>\$ 61</u>	<u>\$ 1,531</u>

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

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2017 and 2016

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### NOTE 1 – Organization:

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

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

The System is an entity of the State of Nevada (the State) and receives significant support from, and has significant assets held by the State as set forth in the accompanying combined financial statements. The System is a component unit of the State of Nevada in accordance with the provisions of the Governmental Accounting Standards Board (GASB) Statement No. 61, *The Financial Reporting Entity: Omnibus-an amendment of GASB Statements No. 14 and No. 34*. The System Related Organizations' columns in these combined financial statements are comprised of data from the System's discretely presented campus, 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, 2017 and 2016, the foundations distributed \$34,828 and \$31,304 to the System for both restricted and unrestricted purposes. Complete financial statements for the foundations can be obtained from Chester Burton, Chief Financial Officer 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, 2017 and 2016, ICS distributed \$25,981 each year to the System for restricted purposes for salaries and Dean's support. Complete financial statements for ICS can be obtained from Chester Burton, Chief Financial Officer at NSHE, 2601 Enterprise Rd., Reno, NV 89512.

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

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

### BASIS OF PRESENTATION

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

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

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2017 and 2016

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

#### BASIS OF ACCOUNTING

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

#### CASH AND CASH EQUIVALENTS

All highly liquid investments with an original maturity of three months or less are considered to be cash equivalents. Cash held by State Treasurer represents the funds from certain state appropriations, which were enacted to provide the System with the funds necessary for the construction of major assets. Such amounts are controlled by the Nevada Public Works Board. 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, 2017 and 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 \$3,065 and \$4,274 was capitalized during the year ended June 30, 2017 and 2016, respectively. 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

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



# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2017 and 2016

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

#### 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 includes a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to future periods and will not be recognized as an outflow of resources until then. The System has pension related and loss on bond refunding balances of \$79,346 and \$13,786, respectively, at June 30, 2017 and \$35,756 and \$14,703, respectively, at June 30, 2016 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 includes a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources until that time. The System has pension related and gain on bond refunding balances of \$49,627 and \$335, respectively, at June 30, 2017 and \$58,290 and \$415, respectively, at June 30, 2016 while the System Related Organizations have endowment pledge donations, net, and unearned lease revenue of \$9,183 and \$4,035, respectively, at June 30, 2017 and \$11,023 and \$4,077, respectively, at June 30, 2016 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.

*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

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2017 and 2016

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

inviolate and in perpetuity, and invested for the purposes of producing present and future income, which may either be expended or added to principal.

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

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

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

### FAIR VALUE

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

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, 2017 and 2016

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### 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, 2017 and 2016 were \$10,027 and \$9,658, respectively.

#### **TAX EXEMPTION**

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

#### **USE OF ESTIMATES**

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

#### **NEW ACCOUNTING PRONOUNCEMENTS**

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

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 pronouncement did not impact the financial statements.

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*

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2017 and 2016

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

*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.

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

In March 2017, the GASB issued Statement No. 85, *Omnibus 2017*, which addresses practice issues that have been identified during implementation and application of certain GASB Statements. GASB 85 is effective for fiscal years beginning after June 15, 2017. The anticipated impact of this pronouncement is uncertain at this time.

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

In June 2017, the GASB issued Statement No. 87, *Leases*, which addresses information needs of financial statement users by improving accounting and financial reporting for leases by governments. GASB 87 is effective for fiscal years beginning after December 15, 2019. The anticipated impact of this pronouncement is uncertain at this time.

### 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, 2017 and 2016, the System's deposits in money market funds totaled \$220,439 and \$206,200, respectively, and cash in bank was \$6,279 and \$8,848, respectively. Of these balances, \$250 each year are covered by the Federal Depository Insurance Corporation (FDIC), the remaining deposits are uncollateralized and uninsured. Restricted cash represents the unexpended bond proceeds held for construction of major assets.

### NOTE 4 – Disclosures About Fair Value of Financial Instruments:

#### Investments at Fair Value

The System's investment holdings as of June 30, 2017 categorized in accordance with the fair value hierarchy are summarized in the following table:

	Level 1 <u>fair value</u>	Level 2 <u>fair value</u>	Level 3 <u>fair value</u>	NAV	Total
Cash and cash equivalents	\$228,246	\$ -	\$ -	\$ -	\$ 228,246
Charitable trusts	4,264	-	-	-	4,264
Domestic equity	201,528	-	-	20,117	221,645
Emerging market equity	1,748	-	-	6,262	8,010
Fixed income	122,221	-	-	126,531	248,752
International equity	162,859	-	-	18,656	181,515
Marketable alternatives	-	-	-	36,809	36,809
Multi-strategy	26,541	-	-	74,313	100,854
Private growth	-	-	-	27,105	27,105
Real assets	7,085	-	-	8,028	15,113
	<u>754,492</u>	<u>-</u>	<u>-</u>	<u>317,821</u>	<u>1,072,313</u>
Less: GBC Foundation Endowments	(1,089)	-	-	(5,503)	(6,592)
	<u>\$753,403</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$312,318</u>	<u>\$1,065,721</u>

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2017 and 2016

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

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 <u>fair value</u>	Level 2 <u>fair value</u>	Level 3 <u>fair value</u>	<u>NAV</u>	<u>Total</u>
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 Operating and Endowment Fund and are classified as either private partnerships or marketable alternatives. Investment strategies within these classifications can be broken down into eight major investment categories:

- *Private Growth* – Strategies consist of private equity, private venture capital and private natural resources. Assets in this category are either illiquid or have significant redemption restrictions. Unfunded commitments of \$22,613 to private equity/venture capital funds are outstanding as of June 30, 2017.
- *Marketable Alternatives* – Assets in the marketable alternative category have a broad mandate and/or incorporate hedging strategies and have significant redemptions restrictions.
- *Real Assets* – The System's holding in the real assets valued at NAV consists of funds which primarily invests in securities of publicly traded C-corporations, Master Limited Partnerships and certain private placement transactions.
- *Fixed Income* – The System's fixed income holdings valued at NAV consist of private and commingled funds with core fixed and short duration strategies.
- *Domestic Equity* – The System's holdings valued at NAV within the domestic equity category consists of one commingled fund with a broad mandate which seeks to outperform the S&P 500 index.
- *Multi-Strategy* – Assets in the multi-strategy valued at NAV consist of one fund which seeks to provide long-term capital growth by investing in domestic and foreign stocks, real assets, and bonds.
- *International Equity* – The System's holdings at NAV within the International equity category consist of private commingled funds primarily focused on value.
- *Emerging Market Equity* – The System's holdings at NAV within Emerging Market category consist of private commingled funds which look to achieve long-term capital appreciation while investing in equity securities or equity-linked instruments of companies located in emerging market countries.

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# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2017 and 2016

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

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

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

### NOTE 5 – System Investments:

Board of Regents policies include the Statement of Investment Objectives and Policies for the Endowment and Operating Funds of the System. This policy governs the investment management of both funds. The Board of Regents is responsible for establishing the investment policies; accordingly, the Board of Regents has promulgated these guidelines in which they have established permitted asset classes and ranges. There was a significant change of policy and the System implemented outsourced chief investment officers this year. The System sold most of the assets in the endowment fund and purchased different assets. The asset allocation categories may change from year to year.

Investments are stated at fair value. The historical cost and market value (fair value) of System investments at June 30, 2017 and 2016 is as follows:

	<u>2017</u>		<u>2016</u>	
	<u>Cost</u>	<u>Market Value</u>	<u>Cost</u>	<u>Market Value</u>
Mutual funds publicly traded	\$413,909	\$520,193	\$458,971	\$527,735
Partnerships	33,478	47,932	67,758	95,524
Endowment cash and cash equivalents	1,528	1,528	130	130
Trusts	3,318	4,247	3,285	4,063
Private commingled funds	<u>262,688</u>	<u>271,695</u>	<u>148,052</u>	<u>145,656</u>
	714,921	845,595	678,196	773,108
Less: GBC Foundation Endowments	<u>(6,592)</u>	<u>(6,592)</u>	-	-
	<u>\$708,329</u>	<u>\$839,003</u>	<u>\$678,196</u>	<u>\$773,108</u>

As of June 30, 2017, the System had entered into various investment agreements with private equity partnerships and private commingled funds. Under the terms of certain of these investment agreements, the System is obligated to make additional investments as requested by these partnerships. Generally, partnership investments do not have a ready market and ownership interests in some of these investment vehicles may not be traded without the approval of the general partner or fund management. These investments are subject to the risks generally associated with equities with additional risks due to leverage and the lack of a ready market for acquisition or disposition of ownership interests.

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

#### *Credit risk and interest rate risk*

Certain securities with fixed income are subject to credit risk which is the risk that an issuer of an investment will not fulfill its obligations. Other securities, including obligations of the U.S. government or those explicitly guaranteed by the U.S. government, are not considered to have credit risk. Credit quality is an assessment of the issuer's ability to pay interest on the investment, and ultimately, to pay the principal. Credit quality is evaluated by one of the independent rating agencies, for example Moody's Investors Service or Standard and Poor's. For the types of investments that are subject to rating, the System's policy for reducing its exposure to credit risk is to maintain a weighted average credit rating of AA or better, and never below A, for investments with credit risk within both the endowment and operating

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2017 and 2016

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

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, 2017 and 2016 is as follows:

	2017		2016	
	Fair Value	Not Rated	Fair Value	Not Rated
Mutual funds publicly traded	\$520,193	\$520,193	\$527,735	\$527,735
Partnerships	47,932	47,932	95,524	95,524
Endowment cash and cash equivalents	1,528	1,528	130	130
Trusts	4,247	4,247	4,063	4,063
Private commingled funds	<u>271,695</u>	<u>271,695</u>	<u>145,656</u>	<u>145,656</u>
	845,595	845,595	773,108	773,108
Less: GBC Foundation Endowments	<u>(6,592)</u>	<u>(6,592)</u>	<u>-</u>	<u>-</u>
	<u>\$839,003</u>	<u>\$839,003</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, 2017 and 2016 is as follows:

	2017	2016
Less than 1 year	\$227,707	\$206,331
1 to 5 year	116,048	135,424
5 to 10 year	<u>150,748</u>	<u>159,292</u>
	<u>\$494,503</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, 2017 and 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 \$189,524 and \$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, 2017 and 2016, respectively.

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2017 and 2016

### NOTE 6 – System Endowment Pool:

At June 30, 2017 and 2016, respectively, \$246,959 and \$221,372 of endowment fund investments were pooled on a unit market value basis. As of June 30, 2017, the endowment pool was comprised of investments in mutual funds (16%), partnerships (17%), private commingled (66%), 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, 2017 and 2016 was \$772.97 and \$687.55, respectively. The System follows the requirements of the Uniform Prudent Management of Institutional Funds Act (UPMIFA) with respect to prudent investing and spending of donor-restricted endowments.

The System utilizes a spending rule for its pooled endowments, which determines the endowment income to be distributed currently for spending. For the year ended June 30, 2017 and 2016, respectively, the endowment spending policy, as approved by the Board of Regents, authorized a distribution maximum of 4.75% and 4.5% of the average unit market value for the previous twenty (20) calendar quarters. Under the provisions of these spending rules, during 2017 and 2016, respectively, \$22.90 and \$26.77 was distributed to each time-weighted eligible unit for a total spending rule distribution of \$9,412. The 2017 and 2016 distributions were made from investment income of \$1,515 and \$3,844, respectively, and from cumulative gains of pooled investments of \$7,897 and \$6,814, respectively.

The System's policy is to retain the endowments' realized and unrealized appreciation with the endowment after the annual income distribution has been made. Such realized and unrealized appreciation retained in endowment investments was \$163,836 and \$145,202 at June 30, 2017 and 2016, respectively, 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, 2017, 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 \$42,563 and \$40,070 as of June 30, 2017 and 2016, respectively.

Accounts receivable:	<u>2017</u>	<u>2016</u>
Student tuition and fees	\$52,485	\$51,250
Sales and services	19,270	11,692
Local and private grants and contracts	37,257	27,141
Other	<u>3,323</u>	<u>7,001</u>
	112,335	97,084
Less: Allowance for doubtful accounts	<u>(42,563)</u>	<u>(40,070)</u>
Net accounts receivable	<u>\$69,772</u>	<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, 2017. 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, 2017 and 2016 are as follows:

Loans receivable	<u>2017</u>	<u>2016</u>
	\$11,932	\$12,299
Less: Allowance for doubtful loans	<u>(1,880)</u>	<u>(1,649)</u>
Net loans receivable	10,052	10,650
Less current portion	<u>(1,813)</u>	<u>(1,841)</u>
Noncurrent loans receivable	<u>\$ 8,239</u>	<u>\$ 8,809</u>



# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2017 and 2016

### NOTE 9 – System Capital Assets:

System capital asset activity for the year ended June 30, 2017 and 2016 is as follows:

	2017			Ending Balance
	Beginning Balance	Increases	Decreases	
Capital assets not being depreciated:				
Construction in progress	\$ 139,735	\$121,224	\$(167,224)	\$ 93,735
Land	151,230	1,355	-	152,585
Land improvements	1,835	-	(1,547)	288
Intangibles	-	642	-	642
Collections	11,502	283	(10)	11,775
Total capital assets not being depreciated	<u>304,302</u>	<u>123,504</u>	<u>(168,781)</u>	<u>259,025</u>
Capital assets being depreciated:				
Buildings	2,551,539	181,362	(171)	2,732,730
Land improvements	141,143	15,897	(964)	156,076
Machinery and equipment	364,450	21,033	(11,741)	373,742
Intangibles	42,959	1,721	-	44,680
Library books and media	120,804	2,266	(853)	122,217
Total	<u>3,220,895</u>	<u>222,279</u>	<u>(13,729)</u>	<u>3,429,445</u>
Less accumulated depreciation for:				
Buildings	(877,705)	(65,243)	1,657	(941,291)
Land improvements	(100,438)	(6,191)	(684)	(107,313)
Machinery and equipment	(268,752)	(24,593)	11,151	(282,194)
Intangibles	(25,453)	(4,472)	-	(29,925)
Library books and media	(115,248)	(2,521)	864	(116,905)
Total accumulated depreciation	<u>(1,387,596)</u>	<u>(103,020)</u>	<u>12,988</u>	<u>(1,477,628)</u>
Total capital assets being depreciated, net	<u>1,833,299</u>	<u>119,259</u>	<u>(741)</u>	<u>1,951,817</u>
Capital assets, net	<u>\$2,137,601</u>	<u>\$242,763</u>	<u>\$(169,522)</u>	<u>\$2,210,842</u>
	2016			Ending Balance
	Beginning Balance	Increases	Decreases	
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>

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2017 and 2016

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### **NOTE 9 – System Capital Assets:**

In 2016, 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, 2017 and 2016**

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

System long-term debt activity for the year ended June 30, 2017 and 2016 is as follows:

	Annual Interest Rate	Fiscal Year Final	2017		Beginning Balance	Additions	Reductions	Ending Balance	Current
			Payment Date	Original Amount					
Universities Revenue Bonds, Series 2008A	3.00% to 5.00%	2039	\$60,135	\$	\$ 5,545	\$ -	\$ 4,245	\$ 1,355	
Universities Revenue Bonds, Series 2009A	2.00% to 5.25%	2039	18,140	-	3,410	-	2,770	660	
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	-	1,385	-	705	705	
Universities Revenue Bonds, Series 2011A	3.00% to 5.00%	2025	50,470	-	32,880	-	27,135	5,455	
Universities Revenue Bonds, Series 2012A	2.00% to 5.00%	2033	27,375	-	25,965	-	25,965	-	
Universities Revenue Bonds, Series 2012B	2.00% to 2.75%	2023	5,010	-	3,340	-	2,760	590	
Universities Revenue Bonds, Series 2013A	2.00% to 5.00%	2033	40,035	-	35,065	-	33,415	650	
Universities Revenue Bonds, Series 2013B	3.00% to 5.00%	2035	105,300	-	105,300	-	104,340	5,215	
Universities Revenue Bonds, Series 2014A	4.00% to 5.00%	2044	49,995	-	49,170	-	47,895	1,325	
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	680	
Universities Revenue Bonds, Series 2016A	3.125% to 5.00%	2039	57,750	-	57,750	-	57,750	100	
Universities Revenue Bonds, Series 2016b	2.50% to 5.00%	2036	13,580	-	-	13,580	13,580	-	
Certificates of Participation, Series 2006A	4.00% to 5.00%	2026	11,015	-	690	-	-	-	
Certificates of Participation, Series 2014A	2.00% to 5.00%	2045	34,220	-	33,425	-	32,755	680	
Certificates of Participation, Series 2016A	2.00% to 5.00%	2047	63,095	-	63,095	-	63,095	1,535	
Certificates of Participation, Series 2016B	1.65% to 4.72%	2047	50,405	-	50,405	-	50,405	990	
SNSC Phase II Lease Revenue Bonds	7.58%	2023	8,460	-	4,460	-	3,955	545	
Discounts			(1)		(8)		(8)	(2)	
Premiums			41,227		41,227		39,308	2,991	
Total Bonds Payable			610,906		610,906		607,865	23,474	
Notes Payable			25,616		33,976		54,150	10,194	
Total			\$636,522		\$636,522		\$662,015	\$33,668	

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEAR ENDED JUNE 30, 2017 and 2016

	Annual Interest Rate	Fiscal Year Final	2016		Beginning Balance	Additions	Reductions	Ending Balance	Current
			Original Amount	Payment Date					
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)	1,300	
Universities Revenue Bonds, Series 2009A	2.00% to 5.25%	2039	18,140		15,245	-	(11,835)	640	
Universities Revenue Bonds, Series 2010A	2.00% to 7.90%	2041	29,455		28,860	-	-	-	
Universities Revenue Bonds, Series 2010B	4.00%	2018	3,275		2,040	-	(655)	680	
Universities Revenue Bonds, Series 2011A	3.00% to 5.00%	2025	50,470		37,170	-	(4,290)	5,745	
Universities Revenue Bonds, Series 2012A	2.00% to 5.00%	2033	27,375		27,375	-	(1,410)	-	
Universities Revenue Bonds, Series 2012B	2.00% to 2.75%	2023	5,010		3,905	-	(565)	580	
Universities Revenue Bonds, Series 2013A	2.00% to 5.00%	2033	40,035		37,410	-	(2,345)	1,650	
Universities Revenue Bonds, Series 2013B	3.00% to 5.00%	2035	105,300		105,300	-	-	960	
Universities Revenue Bonds, Series 2014A	4.00% to 5.00%	2044	49,995		49,995	-	(825)	1,275	
Universities Revenue Bonds, Series 2015A	3.00% to 5.00%	2036	61,455		61,455	-	-	-	
Universities Revenue Bonds, Series 2015B	2.00% to 3.00%	2027	7,480		7,480	-	-	-	
Universities Revenue Bonds, Series 2016A	3.125% to 5.00%	2039	57,750		-	57,750	-	-	
Universities Revenue Bonds, 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	
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	
Discounts			(32)				31	(1)	
Premiums			35,737			9,183	(3,693)	41,227	
Total Bonds Payable			532,285		532,285	180,433	(101,812)	610,906	
Notes Payable			23,065		23,065	63,396	(60,845)	25,616	
Total			\$555,350		\$555,350	\$243,829	\$ (162,657)	\$636,522	

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEAR ENDED JUNE 30, 2017 and 2016

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

System notes payable activity for the year ended June 30, 2017 and 2016 is as follows:

	<u>2017</u>				<u>2016</u>					
	Interest Rate	Date Issued	Final Payment Date	Original Amount	Outstanding Balance	Interest Rate	Date Issued	Final Payment Date	Original Amount	Outstanding Balance
Bank of America, CSN Promissory Note	1.88%	01/03/13	06/01/23	10,000	\$ 6,223	1.74%	08/07/13	06/01/17	\$ 6,250	\$ 1,603
JP Morgan Chase, UNR Achievement Center	Variable*	02/26/14	07/01/19	Maximum 12,000	1,950	1.88%	01/03/13	06/01/23	10,000	7,194
JP Morgan Chase, UNR Fitness Center	Variable**	08/14/14	01/01/20	Maximum 16,000	7,200	Variable*	02/26/14	07/01/19	Maximum 2,700	2,700
Wells Fargo Bank, UNLV Hotel College Academic Bldg	Variable***	12/15/15	01/03/23	Maximum 19,900	15,561	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	7,486	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	2.01%	05/05/16	03/01/21	3,305	3,305
Key Government Finance, Inc., UNR Fine Arts Building	2.02%	04/20/17	07/01/22	11,326	11,326	1.60% - 6.30%	Various	Various	Various	3,144
Other notes payable	1.74% - 5.16%	Various	Various	Various	1,099					<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.

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

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# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2017 and 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>
2018	\$ 33,668	\$ 26,031	\$ 59,699
2019	37,169	24,929	62,098
2020	36,362	23,647	60,009
2021	34,130	22,367	56,497
2022	34,479	21,086	55,565
2023-2027	145,493	86,011	231,504
2028-2032	130,891	57,709	188,600
2033-2037	116,635	30,833	147,468
2038-2042	56,643	13,076	69,719
2043-2047	<u>36,545</u>	<u>2,991</u>	<u>39,536</u>
Total	<u>\$662,015</u>	<u>\$308,680</u>	<u>\$970,695</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 2018 to 2056.

System obligations under capital leases were as follows for the year ended June 30, 2017 and 2016:

	<u>2017</u>				
	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Current</u>
Capital lease obligations	<u>\$51,941</u>	<u>\$18,627</u>	<u>\$(19,344)</u>	<u>\$51,224</u>	<u>\$1,234</u>

  

	<u>2016</u>				
	<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, 2017 and 2016:

	<u>2017</u>	<u>2016</u>
Buildings and improvements	\$47,252	\$47,425
Machinery and equipment	<u>3,672</u>	<u>5,455</u>
Total	50,924	52,880
Less accumulated depreciation	<u>(2,195)</u>	<u>(3,526)</u>
Total	<u>\$48,729</u>	<u>\$49,354</u>

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2017 and 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:

2018	\$ 3,710
2019	3,712
2020	3,704
2021	3,577
2022	3,517
2023-2027	17,589
Thereafter	<u>54,121</u>
Total minimum lease payments	89,930
Less amount representing interest	<u>(38,706)</u>
Obligations under capital leases	<u>\$51,224</u>

Total interest expense under the System capital leases and included in the accompanying combined financial statements was \$2,600 and \$2,497 during the year ended June 30, 2017 and 2016, respectively. 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 \$6,183 and \$6,362 for year ended June 30, 2017 and 2016, respectively.

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

2018	\$ 5,256
2019	4,045
2020	2,516
2021	2,419
2022	2,127
2023-2027	<u>2,042</u>
Total future minimum obligation	<u>\$18,405</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, 2017 and 2016 are as follows:

	<u>2017</u>			
	Beginning <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	Ending <u>Balance</u>
Unemployment insurance	\$2,163	\$1,834	\$(1,000)	\$2,997
Workers compensation	<u>3,000</u>	<u>3,000</u>	<u>(3,000)</u>	<u>3,000</u>
Total	<u>\$5,163</u>	<u>\$4,834</u>	<u>\$(4,000)</u>	<u>\$5,997</u>

  

	<u>2016</u>			
	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, 2017 and 2016

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

The activity with respect to System other noncurrent liabilities for the year ended June 30, 2017 and 2016 was as follows:

	Beginning Balance	2017		Ending Balance	Current
		Additions	Reductions		
Refundable advances under federal loans program	\$ 8,256	\$ 344	\$ (886)	\$ 7,714	\$ -
Compensated absences	49,805	33,732	(33,700)	49,837	34,945
Unearned revenue	42,100	41,654	(41,999)	41,755	40,855
Other noncurrent liabilities	<u>1,019</u>	<u>-</u>	<u>(197)</u>	<u>822</u>	<u>-</u>
Total	<u>\$101,180</u>	<u>\$ 75,730</u>	<u>\$(76,782)</u>	<u>\$100,128</u>	<u>\$75,800</u>

  

	Beginning Balance	2016		Ending Balance	Current
		Additions	Reductions		
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	<u>729</u>	<u>669</u>	<u>(379)</u>	<u>1,019</u>	<u>-</u>
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, 2017 and 2016, \$59,935 and \$60,220, respectively, of bonds outstanding were considered defeased.

In prior years, the System refinanced or defeased existing bonds for net cash flow savings or economic gain (present value of cash flow savings). There were no new refinancing activities for the year ended June 30, 2017.

### 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, 2017 and 2016 was \$1,995 and \$1,798, respectively. 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, 2017 and 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, 2017 and 2016, respectively, was approximately \$103,762 and \$101,014, equal to the required contribution for the year.



# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2017 and 2016

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

#### *General Information about the PERS Cost Sharing Pension Plan*

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

#### *Benefits Provided*

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

Monthly benefit allowances for members are computed as 2.5% 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, 2017 and 2016, respectively, the Statutory Employer/employee matching rate was 14.5% and 13.25%. The Employer-pay contribution (EPC) rate was 28% and 25.75%.

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

At June 30, 2017 and 2016, the System reported a liability of \$389,352 and \$324,708, respectively, for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016 and 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, 2016 and 2015. The System's proportionate share is approximately 2.83%.

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2017 and 2016

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

For the year ended June 30, 2017 and 2016, the System recognized pension expense of \$46,791 and \$33,266, respectively. At June 30, 2017 and 2016 the System reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>2017</u>		<u>2016</u>	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$26,072	\$ -	\$24,423
Net difference between projected and actual earnings on investments	36,195	-	-	17,588
Changes in proportion and differences between actual contributions and proportionate share of contributions	8,696	23,555	2,632	16,279
System contributions subsequent to the measurement date	<u>34,455</u>	<u>-</u>	<u>33,124</u>	<u>-</u>
	<u>\$79,346</u>	<u>\$49,627</u>	<u>\$35,756</u>	<u>\$58,290</u>

In 2017 and 2016, \$34,455 and \$33,124, respectively, 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:

2018	\$(1,404)
2019	(1,404)
2020	6,005
2021	2,905
2022	(1,118)
Thereafter	<u>(248)</u>
	<u>\$ 4,736</u>

### Actuarial Assumptions

The PERS net pension liability was measured as of June 30, 2017 and 2016, 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, 2016 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.

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2017 and 2016

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

The following was the PERS Board adopted policy target asset allocation as of June 30, 2016:

<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, 2016, 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, 2016. 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, 2016, 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, 2016

#### *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	\$570,715	\$389,352	\$238,461

#### *Pension plan fiduciary net position*

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

### NOTE 18 – System Postemployment Benefits Other than Pensions:

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.

The State Retirees' Health and Welfare Benefits Fund was created in 2007 by the Nevada Legislature to account for the financial assets designated to offset the portion of current and future costs of health and welfare benefits paid on behalf of state retirees. The Retirees' Fund is a multiple employer cost sharing defined postemployment benefit plan run by the State of Nevada Public Employees' Benefits Program (PEBP) Board. The Retirees' Fund provides benefits other than pensions to eligible retirees and their dependents through the payment of subsidies to PEBP which administers a group health and life insurance program.

Pursuant to NRS 287.023 and NRS 287.046, 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.

Contributions to the fund are paid by the State of Nevada through an assessment of actual payroll paid by each State entity. The assessment is set by the Department of Administration based on an amount provided by the Legislature each biennium in session law. The assessment was 2.350%, 2.126% and 2.663% of actual payroll for the years ending June 30, 2017, 2016 and 2015, respectively. Benefits are paid to the PEBP Self Insurance Trust Fund as necessary to offset retiree premiums pursuant to NRS 287.046.

The unfunded actuarial accrued liability for the trust, as of the most recent valuation on July 1, 2015, is \$1,445. 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 of Nevada State Retirees' Health & Welfare Benefits Fund can be obtained from the Accounting Department at the Public Employees' Benefit Program, 901 S. Stewart St., Carson City, NV 89701.

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2017 and 2016

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

The System's contribution for the retired employee group insurance assessment for the year ended June 30, 2017 and 2016 was \$11,021 and \$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 that, except as provided below, any liability in those legal actions, in excess of insurance coverage, will not materially adversely affect the System's net financial position, changes in net position or cash flows of the System. The System and the State of Nevada are defendants in various lawsuits, collectively referred to as the Little Valley Fire Cases. The cases relate to a prescribed burn conducted by the Nevada Division of Forestry in October 2016 on land partially owned by UNR. Embers from the fire escaped and burned 23 structures. The System and the State of Nevada share an excess liability policy. At this point it is difficult to estimate the likelihood of an unfavorable outcome and the likely exposure, but the excess liability carrier has been placed on notice of these cases.

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

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, 2017 but no significant reduction in force or staffing cuts are anticipated.

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

The estimated cost to complete property authorized or under construction at June 30, 2017 and 2016 is \$94,936 and \$122,494, respectively. These costs will be financed by State appropriations, private donations, available resources and/or long-term borrowings.

### NOTE 20 – Risk Management:

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

The System purchases the following commercial insurance:

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

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

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

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

### NOTE 21 – Subsequent Events:

The Board of Regents, at its September 8, 2017 meeting, approved a resolution authorizing the issuance of up to \$29,000 of universities revenue bonds to refinance existing bonds for interest savings. The Board of Regents also approved a resolution authorizing the issuance of up to \$30,000 of Certificates of Participation to finance construction of an engineering building and a university fine arts center at UNR. The Board of Regents also approved a resolution authorizing issuance up to \$75,000 of community colleges revenue bonds to fund construction of 3 student unions at CSN. The Board of Regents also approved a resolution authorizing the issuance of a promissory note of up to \$15,950 to fund the construction of a football complex at UNLV.

The University of Nevada, Las Vegas School of Medicine has formed a Practice Plan, UNLV School of Medicine Faculty Practice Plan (UNLV MED). The not-for-profit organization will commence operations during the year ending June 30, 2018.

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2017 and 2016

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### NOTE 22– Functional Classification of System Expenses:

The following is the functional classifications of expenses as reported on the Statement of Revenues, Expenses and Changes in Net Position for the year ended June 30, 2017 and 2016.

	<u>2017</u>	<u>2016</u>
Instruction	\$ 619,598	\$ 574,121
Research	132,332	113,307
Public service	73,458	60,401
Academic support	153,790	149,450
Institutional support	146,777	175,920
Student services	162,178	142,799
Operation and maintenance of plant	123,058	123,610
Scholarships and fellowships	87,808	91,220
Auxiliary enterprises	89,704	89,120
Depreciation	<u>103,021</u>	<u>98,669</u>
Total	<u>\$1,691,724</u>	<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:

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NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEAR ENDED JUNE 30, 2017 and 2016

NOTE 23 - System Related Organizations (continued):

NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS  
NET POSITION AS OF JUNE 30, 2017

	UNR Foundation	UNR AAUN	Integrated Clinical Services, Inc.	DRI Foundation	DRI Research Park	TMCC Foundation	WNC Foundation	GBC Foundation
<b>ASSETS</b>								
<i>Current Assets</i>								
Cash and cash equivalents	\$ 27,686	\$ 423	\$ 6,591	\$ 386	\$ 1	\$ 2,238	\$ 2,970	\$ 1,028
Short-term investments	214,323	7,281	3,595	-	-	-	-	180
Other current assets	18,794	443	12,072	66	-	130	13	164
<b>Total Current Assets</b>	<b>260,803</b>	<b>8,147</b>	<b>22,258</b>	<b>452</b>	<b>1</b>	<b>2,368</b>	<b>2,983</b>	<b>1,372</b>
<i>Noncurrent Assets</i>								
Restricted investments	-	-	-	-	-	-	1,618	7,313
Endowment investments	14,919	-	-	-	-	506	-	-
Capital assets, net	36	50	633	486	-	-	-	-
Other noncurrent assets	26,175	277	-	-	-	-	1	418
<b>Total Noncurrent Assets</b>	<b>41,130</b>	<b>327</b>	<b>633</b>	<b>486</b>	<b>-</b>	<b>506</b>	<b>1,619</b>	<b>7,731</b>
<b>TOTAL ASSETS</b>	<b>301,933</b>	<b>8,474</b>	<b>22,891</b>	<b>938</b>	<b>1</b>	<b>2,874</b>	<b>4,602</b>	<b>9,103</b>
<b>LIABILITIES</b>								
<i>Current Liabilities</i>								
Due to affiliates	4,144	283	15,659	104	-	-	-	43
Current portion of long-term debt	-	-	-	-	-	-	-	-
Other current liabilities	2,411	-	6,903	114	3	1,956	-	-
<b>Total Current Liabilities</b>	<b>6,555</b>	<b>283</b>	<b>22,562</b>	<b>218</b>	<b>3</b>	<b>1,956</b>	<b>-</b>	<b>43</b>
<i>Noncurrent Liabilities</i>								
Long-term debt	-	-	-	-	-	-	-	-
Other noncurrent liabilities	1,978	-	-	-	108	-	-	-
<b>Total Noncurrent Liabilities</b>	<b>1,978</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>108</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>	<b>8,533</b>	<b>283</b>	<b>22,562</b>	<b>218</b>	<b>111</b>	<b>1,956</b>	<b>-</b>	<b>43</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Endowment pledge donations, net	1,075	-	-	-	-	-	-	-
Deferred lease revenue	-	-	-	-	-	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>1,075</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>								
Net investment in capital assets	36	50	633	486	-	-	-	-
Restricted - Nonexpendable	153,893	2,438	-	-	-	510	-	4,383
Restricted - Expendable	125,161	4,857	-	103	-	-	4,547	3,540
Unrestricted	13,235	846	(304)	131	(110)	408	55	1,137
<b>TOTAL NET POSITION</b>	<b>\$ 292,325</b>	<b>\$ 8,191</b>	<b>\$ 329</b>	<b>\$ 720</b>	<b>\$ (110)</b>	<b>\$ 918</b>	<b>\$ 4,602</b>	<b>\$ 9,060</b>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEAR ENDED JUNE 30, 2017 and 2016

NOTE 23 - System Related Organizations (continued):

NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS  
NET POSITION AS OF JUNE 30, 2017 (continued)

	UNLV Foundation	UNLV Research Foundation	Rebel Golf Foundation	UNLV Alumni Association	UNLV Football Foundation	UNLV Rebel Soccer Foundation	UNLV Singapore Unlimited	CSN Foundation	NSC Foundation	Total System Related Organizations
<b>ASSETS</b>										
<i>Current Assets</i>										
Cash and cash equivalents	\$ 35,001	\$ 611	\$ 21	\$ 277	\$ 135	\$ 508	\$ 5,930	\$ 454	\$ 370	\$ 84,630
Short-term investments	43,478	2,046	5,680	2,077	1,233	-	-	3,169	3,432	286,494
Other current assets	17,223	126	-	99	5	-	6	86	951	50,178
<b>Total Current Assets</b>	<b>95,702</b>	<b>2,783</b>	<b>5,701</b>	<b>2,453</b>	<b>1,373</b>	<b>508</b>	<b>5,936</b>	<b>3,709</b>	<b>4,753</b>	<b>421,302</b>
<i>Noncurrent Assets</i>										
Restricted investments	-	-	-	-	-	-	-	-	1,132	10,063
Endowment investments	227,146	-	-	-	-	-	-	2,619	-	245,190
Capital assets, net	338	4,251	-	82	1,682	-	-	-	-	7,558
Other noncurrent assets	58,949	-	-	58	-	-	-	44	3,390	89,312
<b>Total Noncurrent Assets</b>	<b>286,433</b>	<b>4,251</b>	<b>-</b>	<b>140</b>	<b>1,682</b>	<b>-</b>	<b>-</b>	<b>2,663</b>	<b>4,522</b>	<b>352,123</b>
<b>TOTAL ASSETS</b>	<b>382,135</b>	<b>7,034</b>	<b>5,701</b>	<b>2,593</b>	<b>3,055</b>	<b>508</b>	<b>5,936</b>	<b>6,372</b>	<b>9,275</b>	<b>773,425</b>
<b>LIABILITIES</b>										
<i>Current Liabilities</i>										
Due to affiliates	(439)	-	-	-	-	-	-	-	-	19,794
Current portion of long-term debt	-	-	-	-	-	-	-	-	-	-
Other current liabilities	2,556	353	-	4	1	-	9	70	-	14,380
<b>Total Current Liabilities</b>	<b>2,117</b>	<b>353</b>	<b>-</b>	<b>4</b>	<b>1</b>	<b>-</b>	<b>9</b>	<b>70</b>	<b>-</b>	<b>34,174</b>
<i>Noncurrent Liabilities</i>										
Long-term debt	-	-	-	-	-	-	-	-	-	-
Other noncurrent liabilities	892	162	-	-	-	-	-	-	-	3,140
<b>Total Noncurrent Liabilities</b>	<b>892</b>	<b>162</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,140</b>
<b>TOTAL LIABILITIES</b>	<b>3,009</b>	<b>515</b>	<b>-</b>	<b>4</b>	<b>1</b>	<b>-</b>	<b>9</b>	<b>70</b>	<b>-</b>	<b>37,314</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>										
Endowment pledge donations, net	8,108	-	-	-	-	-	-	-	-	9,183
Deferred lease revenue	-	4,035	-	-	-	-	-	-	-	4,035
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>8,108</b>	<b>4,035</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,218</b>
<b>NET POSITION</b>										
Net investment in capital assets	184	3,927	-	82	1,682	-	-	-	-	7,080
Restricted - Nonexpendable	180,279	-	-	14	66	-	-	2,648	1,168	345,399
Restricted - Expendable	184,828	-	-	1,040	47	-	-	2,533	6,067	332,723
Unrestricted	5,727	(1,443)	5,701	1,453	1,259	508	5,927	1,121	2,040	37,691
<b>TOTAL NET POSITION</b>	<b>\$ 371,018</b>	<b>\$ 2,484</b>	<b>\$ 5,701</b>	<b>\$ 2,589</b>	<b>\$ 3,054</b>	<b>\$ 508</b>	<b>\$ 5,927</b>	<b>\$ 6,302</b>	<b>\$ 9,275</b>	<b>\$ 722,893</b>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEAR ENDED JUNE 30, 2017 and 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
<b>ASSETS</b>								
<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
<b>Total Current Assets</b>	<b>223,770</b>	<b>7,709</b>	<b>20,221</b>	<b>420</b>	<b>1</b>	<b>4,990</b>	<b>668</b>	<b>2,065</b>
<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
<b>Total Noncurrent Assets</b>	<b>46,809</b>	<b>52</b>	<b>806</b>	<b>486</b>	<b>-</b>	<b>407</b>	<b>2,248</b>	<b>6,352</b>
<b>TOTAL ASSETS</b>	<b>270,579</b>	<b>7,761</b>	<b>21,027</b>	<b>906</b>	<b>1</b>	<b>5,397</b>	<b>2,916</b>	<b>8,417</b>
<b>LIABILITIES</b>								
<i>Current Liabilities</i>								
Due to affiliates	2,838	550	11,950	-	-	-	-	8
Current portion of long-term debt	-	-	63	-	-	-	-	-
Other current liabilities	2,520	5	6,082	2	3	4,663	-	30
<b>Total Current Liabilities</b>	<b>5,358</b>	<b>555</b>	<b>18,095</b>	<b>2</b>	<b>3</b>	<b>4,663</b>	<b>-</b>	<b>38</b>
<i>Noncurrent Liabilities</i>								
Long-term debt	-	-	136	-	-	-	-	-
Other noncurrent liabilities	1,953	-	-	-	111	-	-	-
<b>Total Noncurrent Liabilities</b>	<b>1,953</b>	<b>-</b>	<b>136</b>	<b>-</b>	<b>111</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>	<b>7,311</b>	<b>555</b>	<b>18,231</b>	<b>2</b>	<b>114</b>	<b>4,663</b>	<b>-</b>	<b>38</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Endowment pledge donations, net	6,968	-	-	-	-	-	-	-
Deferred lease revenue	-	-	-	-	-	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>6,968</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>								
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
<b>TOTAL NET POSITION</b>	<b>\$ 256,300</b>	<b>\$ 7,206</b>	<b>\$ 2,796</b>	<b>\$ 904</b>	<b>\$ (113)</b>	<b>\$ 734</b>	<b>\$ 2,916</b>	<b>\$ 8,379</b>



NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEAR ENDED JUNE 30, 2017 and 2016

NOTE 23 - System Related Organizations (continued):

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

	UNLV Foundation	UNLV Research Foundation	UNLV Rebel Golf Foundation	UNLV Alumni Association	UNLV Rebel Football Foundation	UNLV Rebel Soccer Foundation	UNLV Singapore Unlimited	CSN Foundation	NSC Foundation	Total System Related Organizations
<b>ASSETS</b>										
<i>Current Assets</i>										
Cash and cash equivalents	\$ 10,255	\$ 209	\$ 471	\$ 340	\$ 18	\$ 131	\$ 6,274	\$ 313	\$ 820	\$ 55,863
Short-term investments	36,009	2,042	4,813	1,897	1,023	-	-	2,960	634	234,312
Other current assets	19,885	921	122	74	-	-	57	90	1,090	60,117
<b>Total Current Assets</b>	<b>66,149</b>	<b>3,172</b>	<b>5,406</b>	<b>2,311</b>	<b>1,041</b>	<b>131</b>	<b>6,331</b>	<b>3,363</b>	<b>2,544</b>	<b>350,292</b>
<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
<b>Total Noncurrent Assets</b>	<b>267,099</b>	<b>4,377</b>	<b>-</b>	<b>245</b>	<b>105</b>	<b>-</b>	<b>-</b>	<b>2,652</b>	<b>7,036</b>	<b>338,674</b>
<b>TOTAL ASSETS</b>	<b>333,248</b>	<b>7,549</b>	<b>5,406</b>	<b>2,556</b>	<b>1,146</b>	<b>131</b>	<b>6,331</b>	<b>6,015</b>	<b>9,580</b>	<b>688,966</b>
<b>LIABILITIES</b>										
<i>Current Liabilities</i>										
Due to affiliates	106	-	-	-	-	-	-	22	-	15,474
Current portion of long-term debt	-	-	-	-	-	-	-	-	-	63
Other current liabilities	2,464	299	49	2	-	-	21	60	17	16,217
<b>Total Current Liabilities</b>	<b>2,570</b>	<b>299</b>	<b>49</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>21</b>	<b>82</b>	<b>17</b>	<b>31,754</b>
<i>Noncurrent Liabilities</i>										
Long-term debt	-	-	-	-	-	-	-	-	-	136
Other noncurrent liabilities	622	323	14	-	-	-	-	-	-	3,023
<b>Total Noncurrent Liabilities</b>	<b>622</b>	<b>323</b>	<b>14</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,159</b>
<b>TOTAL LIABILITIES</b>	<b>3,192</b>	<b>622</b>	<b>63</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>21</b>	<b>82</b>	<b>17</b>	<b>34,913</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>										
Endowment pledge donations, net	4,055	-	-	-	-	-	-	-	-	11,023
Deferred lease revenue	-	4,077	-	-	-	-	-	-	-	4,077
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>4,055</b>	<b>4,077</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,100</b>
<b>NET POSITION</b>										
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	-	-	21	58	-	-	2,120	8,166	298,158
Unrestricted	4,252	(1,041)	5,343	2,434	1,041	131	6,310	1,170	351	39,262
<b>TOTAL NET POSITION</b>	<b>\$ 326,001</b>	<b>\$ 2,850</b>	<b>\$ 5,343</b>	<b>\$ 2,554</b>	<b>\$ 1,146</b>	<b>\$ 131</b>	<b>\$ 6,310</b>	<b>\$ 5,933</b>	<b>\$ 9,563</b>	<b>\$ 638,953</b>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000s)  
FOR THE YEAR ENDED JUNE 30, 2017 and 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, 2017

	UNR		UNR		Integrated		DRI		TMCC		WNC		GBC	
	Foundation	AAUN	UNR	UNR	Clinical	Services, Inc.	DRI	Research	Foundation	Foundation	Foundation	Foundation	Foundation	Foundation
<b>Operating Revenues</b>														
Patient revenue	\$ -	\$ -	-	-	49,420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract revenue	-	-	-	-	9,495	-	-	-	-	-	-	-	-	-
Contributions	39,461	500	500	-	-	846	-	-	4,811	-	1,842	-	350	-
Campus support	3,836	-	-	-	-	168	14	14	253	-	168	-	55	-
Other operating revenues	1,230	-	-	-	5,083	16	3	3	142	-	82	-	10	-
<b>Total Operating Revenues</b>	<b>44,527</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>63,998</b>	<b>1,030</b>	<b>17</b>	<b>17</b>	<b>5,206</b>	<b>5,206</b>	<b>2,092</b>	<b>2,092</b>	<b>415</b>	<b>415</b>
<b>Operating Expenses</b>														
Program expenses, System Related Organizations	(284)	(422)	(422)	-	(20,752)	-	-	-	(4,799)	-	(365)	-	(51)	-
Depreciation	(36)	(2)	(2)	-	(178)	-	-	-	-	-	-	-	-	-
Other operating expenses	(4,601)	(22)	(22)	-	(20,891)	(246)	(14)	(14)	(335)	-	(221)	-	(197)	-
<b>Total Operating Expenses</b>	<b>(4,921)</b>	<b>(446)</b>	<b>(446)</b>	<b>(446)</b>	<b>(41,821)</b>	<b>(246)</b>	<b>(14)</b>	<b>(14)</b>	<b>(5,134)</b>	<b>(5,134)</b>	<b>(586)</b>	<b>(586)</b>	<b>(248)</b>	<b>(248)</b>
<b>Operating Income (Loss)</b>	<b>39,606</b>	<b>54</b>	<b>54</b>	<b>54</b>	<b>22,177</b>	<b>784</b>	<b>3</b>	<b>3</b>	<b>72</b>	<b>72</b>	<b>1,506</b>	<b>1,506</b>	<b>167</b>	<b>167</b>
<b>Nonoperating Revenues (Expenses)</b>														
Payments to System campuses and divisions	(32,744)	-	-	-	(25,981)	(969)	-	-	-	-	-	-	(682)	-
Other nonoperating revenues (expenses)	18,848	823	823	-	1,337	-	-	-	112	-	180	-	1,027	-
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(13,896)</b>	<b>823</b>	<b>823</b>	<b>823</b>	<b>(24,644)</b>	<b>(969)</b>	<b>-</b>	<b>-</b>	<b>112</b>	<b>112</b>	<b>180</b>	<b>180</b>	<b>345</b>	<b>345</b>
<b>Income (Loss) before other revenue (expenses)</b>	<b>25,710</b>	<b>877</b>	<b>877</b>	<b>877</b>	<b>(2,467)</b>	<b>(185)</b>	<b>3</b>	<b>3</b>	<b>184</b>	<b>184</b>	<b>1,686</b>	<b>1,686</b>	<b>512</b>	<b>512</b>
<b>Other Revenues (Expenses)</b>														
Additions to permanent endowments	10,315	108	108	-	-	-	-	-	-	-	-	-	169	-
Other Foundation expenses	-	-	-	-	-	1	-	-	-	-	-	-	-	-
<b>Total Other Revenues (Expenses)</b>	<b>10,315</b>	<b>108</b>	<b>108</b>	<b>108</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>169</b>	<b>169</b>
<b>Increase (Decrease) in Net Position</b>	<b>36,025</b>	<b>985</b>	<b>985</b>	<b>985</b>	<b>(2,467)</b>	<b>(184)</b>	<b>3</b>	<b>3</b>	<b>184</b>	<b>184</b>	<b>1,686</b>	<b>1,686</b>	<b>681</b>	<b>681</b>
<b>NET POSITION</b>														
Net position - beginning of year	256,300	7,206	7,206	7,206	2,796	904	(113)	(113)	734	734	2,916	2,916	8,379	8,379
<b>Net position - end of year</b>	<b>\$ 292,325</b>	<b>\$ 8,191</b>	<b>\$ 8,191</b>	<b>\$ 8,191</b>	<b>\$ 329</b>	<b>\$ 720</b>	<b>\$ (110)</b>	<b>\$ (110)</b>	<b>\$ 918</b>	<b>\$ 918</b>	<b>\$ 4,602</b>	<b>\$ 4,602</b>	<b>\$ 9,060</b>	<b>\$ 9,060</b>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000s)  
FOR THE YEAR ENDED JUNE 30, 2017 and 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, 2017

	UNLV Foundation	UNLV Research Foundation	Rebel Golf Foundation	UNLV Alumni Association	UNLV Rebel Football Foundation	UNLV Rebel Soccer Foundation	UNLV Singapore Unlimited	CSN Foundation	NSC Foundation	Total System Related Organizations
<b>Operating Revenues</b>										
Patient revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,420
Contract revenue	-	-	-	-	-	-	-	-	-	9,495
Contributions	61,034	187	211	137	-	429	-	750	714	111,272
Campus support	3,028	-	-	-	-	-	-	-	-	7,522
Other operating revenues	941	72	125	1,104	1,876	-	46	113	155	10,998
<b>Total Operating Revenues</b>	<b>65,003</b>	<b>259</b>	<b>336</b>	<b>1,241</b>	<b>1,876</b>	<b>429</b>	<b>46</b>	<b>863</b>	<b>869</b>	<b>188,707</b>
<b>Operating Expenses</b>										
Program expenses, System Related Organizations	(29,924)	-	(403)	(882)	(54)	(50)	-	-	(821)	(58,807)
Depreciation	-	(126)	-	-	-	-	-	-	-	(342)
Other operating expenses	(18,462)	(481)	(139)	(599)	(64)	(2)	(302)	(567)	(458)	(47,601)
<b>Total Operating Expenses</b>	<b>(48,386)</b>	<b>(607)</b>	<b>(542)</b>	<b>(1,481)</b>	<b>(118)</b>	<b>(52)</b>	<b>(302)</b>	<b>(567)</b>	<b>(1,279)</b>	<b>(106,750)</b>
<b>Operating Income (Loss)</b>	<b>16,617</b>	<b>(348)</b>	<b>(206)</b>	<b>(240)</b>	<b>1,758</b>	<b>377</b>	<b>(256)</b>	<b>296</b>	<b>(410)</b>	<b>81,957</b>
<b>Nonoperating Revenues (Expenses)</b>										
Payments to System campuses and divisions	-	-	-	-	-	-	-	(433)	-	(60,809)
Other nonoperating revenues (expenses)	28,400	(18)	564	275	141	-	-	501	-	52,190
<b>Total Nonoperating Revenues (Expenses)</b>	<b>28,400</b>	<b>(18)</b>	<b>564</b>	<b>275</b>	<b>141</b>	<b>-</b>	<b>-</b>	<b>68</b>	<b>-</b>	<b>(8,619)</b>
<b>Income (Loss) before other revenue (expenses)</b>	<b>45,017</b>	<b>(366)</b>	<b>358</b>	<b>35</b>	<b>1,899</b>	<b>377</b>	<b>(256)</b>	<b>364</b>	<b>(410)</b>	<b>73,338</b>
<b>Other Revenues (Expenses)</b>										
Additions to permanent endowments	-	-	-	-	-	-	-	5	122	10,719
Other Foundation expenses	-	-	-	-	9	-	(127)	-	-	(117)
<b>Total Other Revenues (Expenses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9</b>	<b>-</b>	<b>(127)</b>	<b>5</b>	<b>122</b>	<b>10,602</b>
<b>Increase (Decrease) in Net Position</b>	<b>45,017</b>	<b>(366)</b>	<b>358</b>	<b>35</b>	<b>1,908</b>	<b>377</b>	<b>(383)</b>	<b>369</b>	<b>(288)</b>	<b>83,940</b>
<b>NET POSITION</b>										
Net position - beginning of year	326,001	2,850	5,343	2,554	1,146	131	6,310	5,933	9,563	638,953
<b>Net position - end of year</b>	<b>\$ 371,018</b>	<b>\$ 2,484</b>	<b>\$ 5,701</b>	<b>\$ 2,589</b>	<b>\$ 3,054</b>	<b>\$ 508</b>	<b>\$ 5,927</b>	<b>\$ 6,302</b>	<b>\$ 9,275</b>	<b>\$ 722,893</b>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000s)  
FOR THE YEAR ENDED JUNE 30, 2017 and 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	UNR	Integrated	DRI	DRI	TMCC	WNC	GBC
	Foundation	AAUN	Clinical Services, Inc.	DRI Foundation	Research Park	Foundation	Foundation	Foundation
<b>Operating Revenues</b>								
Patient revenue	\$ -	\$ -	\$ 52,135	\$ -	\$ -	\$ -	\$ -	\$ -
Contract revenue	-	-	9,718	-	-	-	-	-
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
<b>Total Operating Revenues</b>	<b>41,472</b>	<b>-</b>	<b>64,761</b>	<b>1,454</b>	<b>56</b>	<b>5,018</b>	<b>529</b>	<b>453</b>
<b>Operating Expenses</b>								
Program expenses, System Related Organizations	(38,715)	(419)	(21,766)	-	-	-	(462)	(129)
Depreciation	-	(28)	(234)	-	-	-	-	-
Other operating expenses	(4,619)	-	(22,561)	(468)	(53)	(345)	(217)	(184)
<b>Total Operating Expenses</b>	<b>(43,334)</b>	<b>(447)</b>	<b>(44,561)</b>	<b>(468)</b>	<b>(53)</b>	<b>(345)</b>	<b>(679)</b>	<b>(313)</b>
<b>Operating Income (Loss)</b>	<b>(1,862)</b>	<b>(447)</b>	<b>20,200</b>	<b>986</b>	<b>3</b>	<b>4,673</b>	<b>(150)</b>	<b>140</b>
<b>Nonoperating Revenues (Expenses)</b>								
Payments to System campuses and divisions	-	-	(25,981)	(936)	-	(4,724)	-	(540)
Other nonoperating revenues (expenses)	5,003	(1)	148	(2)	-	(91)	46	44
<b>Total Nonoperating Revenues (Expenses)</b>	<b>5,003</b>	<b>(1)</b>	<b>(25,833)</b>	<b>(938)</b>	<b>-</b>	<b>(4,815)</b>	<b>46</b>	<b>(496)</b>
<b>Income (Loss) before other revenue (expenses)</b>	<b>3,141</b>	<b>(448)</b>	<b>(5,633)</b>	<b>48</b>	<b>3</b>	<b>(142)</b>	<b>(104)</b>	<b>(356)</b>
<b>Other Revenues (Expenses)</b>								
Additions to permanent endowments	5,938	-	-	-	-	-	-	114
Other Foundation expenses	-	-	-	-	-	-	-	-
<b>Total Other Revenues (Expenses)</b>	<b>5,938</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>114</b>
<b>Increase (Decrease) in Net Position</b>	<b>9,079</b>	<b>(448)</b>	<b>(5,633)</b>	<b>48</b>	<b>3</b>	<b>(142)</b>	<b>(104)</b>	<b>(242)</b>
<b>NET POSITION</b>								
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, 2017 and 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	UNLV Rebel Golf Foundation	UNLV Alumni Association	UNLV Rebel Football Foundation	UNLV Rebel Soccer Foundation	UNLV Singapore Unlimited	UNLV CSN Foundation	NSC Foundation	Total System Related Organizations
<b>Operating Revenues</b>										
Patient revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,135
Contract revenue	-	-	-	-	-	-	-	-	-	9,718
Contributions	40,181	169	30	1,126	1	133	-	899	7,214	90,768
Campus support	3,139	-	-	-	-	-	-	-	-	7,542
Other operating revenues	885	42	181	171	108	-	1,187	94	15	9,155
<b>Total Operating Revenues</b>	<b>44,205</b>	<b>211</b>	<b>211</b>	<b>1,297</b>	<b>109</b>	<b>133</b>	<b>1,187</b>	<b>993</b>	<b>7,229</b>	<b>169,318</b>
<b>Operating Expenses</b>										
Program expenses, System Related Organizations	-	-	(298)	(774)	(151)	-	-	-	-	(62,714)
Depreciation	(56)	(126)	-	(42)	-	-	-	-	-	(486)
Other operating expenses	(9,202)	(703)	(112)	(557)	(16)	(2)	(704)	(535)	(389)	(40,667)
<b>Total Operating Expenses</b>	<b>(9,258)</b>	<b>(829)</b>	<b>(410)</b>	<b>(1,373)</b>	<b>(167)</b>	<b>(2)</b>	<b>(704)</b>	<b>(535)</b>	<b>(389)</b>	<b>(103,867)</b>
<b>Operating Income (Loss)</b>	<b>34,947</b>	<b>(618)</b>	<b>(199)</b>	<b>(76)</b>	<b>(58)</b>	<b>131</b>	<b>483</b>	<b>458</b>	<b>6,840</b>	<b>65,451</b>
<b>Nonoperating Revenues (Expenses)</b>										
Payments to System campuses and divisions	(23,846)	-	-	-	-	-	-	(723)	(535)	(57,285)
Other nonoperating revenues (expenses)	2,179	24	(170)	(14)	(21)	-	-	(132)	-	7,013
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(21,667)</b>	<b>24</b>	<b>(170)</b>	<b>(14)</b>	<b>(21)</b>	<b>-</b>	<b>-</b>	<b>(855)</b>	<b>(535)</b>	<b>(50,272)</b>
<b>Income (Loss) before other revenue (expenses)</b>	<b>13,280</b>	<b>(594)</b>	<b>(369)</b>	<b>(90)</b>	<b>(79)</b>	<b>131</b>	<b>483</b>	<b>(397)</b>	<b>6,305</b>	<b>15,179</b>
<b>Other Revenues (Expenses)</b>										
Additions to permanent endowments	5,147	-	-	-	-	-	-	27	18	11,244
Other Foundation expenses	-	-	-	-	-	-	(9)	-	-	(9)
<b>Total Other Revenues (Expenses)</b>	<b>5,147</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(9)</b>	<b>27</b>	<b>18</b>	<b>11,235</b>
<b>Increase (Decrease) in Net Position</b>	<b>18,427</b>	<b>(594)</b>	<b>(369)</b>	<b>(90)</b>	<b>(79)</b>	<b>131</b>	<b>474</b>	<b>(370)</b>	<b>6,323</b>	<b>26,414</b>
<b>NET POSITION</b>										
Net position - beginning of year	307,574	3,444	5,712	2,644	1,225	-	5,836	6,303	3,240	612,539
<b>Net position - end of year</b>	<b>\$ 326,001</b>	<b>\$ 2,850</b>	<b>\$ 5,343</b>	<b>\$ 2,554</b>	<b>\$ 1,146</b>	<b>\$ 131</b>	<b>\$ 6,310</b>	<b>\$ 5,933</b>	<b>\$ 9,563</b>	<b>\$ 638,953</b>

**NEVADA SYSTEM OF HIGHER EDUCATION**

**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEAR ENDED JUNE 30, 2017 and 2016**

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

**UNR Foundation:**

Cash and cash equivalents at June 30, 2017 and 2016, consists of:

	<u>2017</u>	<u>2016</u>
Cash	\$ 3,085	\$ 2,133
Treasury bill	1,600	-
Money market funds	<u>23,001</u>	<u>23,775</u>
	<u>\$27,686</u>	<u>\$25,908</u>

The fair value of investments at June 30, 2017 and 2016, are as follows:

	<u>2017</u>	<u>2016</u>
Equity Investments	\$ 1,006	\$ 779
Commingled funds	192,053	175,479
Certificates of deposit	13,738	12,064
Corporate bonds	6,488	-
U.S. Government Securities	<u>15,957</u>	<u>15,497</u>
	<u>\$229,242</u>	<u>\$203,819</u>

At June 30, 2017 and 2016, the Foundation investments had the following maturities:

	<u>2017</u>			
	Investment Maturities (in Year)			
	Fair Value	Less than 1	1 - 5	6 - 10
Equity investments	\$ 1,006	\$ 1,006	\$ -	\$ -
Commingled funds	192,053	192,053	-	-
Certificates of deposit	13,738	5,710	8,028	-
Corporate bonds	6,488	-	6,488	-
U.S. Government securities	<u>15,957</u>	<u>15,554</u>	<u>403</u>	-
	<u>\$229,242</u>	<u>\$214,323</u>	<u>\$14,919</u>	<u>\$ -</u>

  

	<u>2016</u>			
	Investment Maturities (in Year)			
	Fair Value	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>\$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.

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2017 and 2016

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

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

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

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

#### *Investment Program Strategy*

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

#### *Asset Allocation Targets and Ranges*

	<i>Min Wt.</i>	<i>Target Wt.</i>	<i>Max Wt.</i>
<i>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.

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2017 and 2016

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

#### *Interest Rate Risk*

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

#### *Foreign Currency Risk*

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

#### *Custodial Credit Risk – Deposits*

In the case of deposits, this is the risk that in the event of a bank failure, the Foundation's deposits exceed FDIC limits and as a result may not be insured and returned to the Foundation. All cash deposits are primarily on deposit with two financial institutions and several investment companies. The Foundation does not have a deposit policy for custodial credit risk. As of June 30, 2017, the Foundation's bank balances totaled \$25,513. Of this balance, \$1,250 was covered by depository insurance and/or collateralized and \$18,122 is held by State Street Government Securities and subject to their investment policies. The remaining \$6,141 was uninsured and uncollateralized and, as a result, was subject to custodial credit risk at June 30, 2017.

#### *Custodial Credit Risk – Investments*

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

#### *Redemption Notice*

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

#### *Commitments*

As of June 30, 2017 and 2016, the Foundation has committed to acquire approximately \$14.7 million and \$11.9 million in commingled funds.

#### *Fair Value Measurements*

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

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

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

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

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



# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2017 and 2016

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

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

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

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

Assets measured at fair value on a recurring basis at June 30, 2017 and 2016 are:

	2017			
	Level 1	Level 3	NAV	Total
<u>Investments</u>				
Commingled funds	\$61,395	\$ -	\$130,658	\$192,053
Equity Securities	1,006	-	-	1,006
Certificates of deposit	13,738	-	-	13,738
Corporate bonds	6,488	-	-	6,488
U.S. Government Securities	15,957	-	-	15,957
	<u>\$98,584</u>	<u>\$ -</u>	<u>\$130,658</u>	<u>\$229,242</u>
<u>Residual interest in trusts</u>				
Commingled funds	\$ -	\$ -	\$ 775	\$ 775
Real estate	-	-	1,397	1,397
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,172</u>	<u>\$ 2,172</u>
	2016			
	Level 1	Level 3	NAV	Total
<u>Investments</u>				
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>
<u>Residual interest in trusts</u>				
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*.

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 \$716 and \$661 for the years ended June 30, 2017 and 2016, respectively, were netted against interest and dividends on the accompanying Statements of Support and Revenues, Expenses and Changes in Net Position. Investments are recorded on the date of the trade.

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEAR ENDED JUNE 30, 2017 and 2016

NOTE 23 - System Related Organizations (continued):

Investments include the following at June 30,:

	2017	2016
Mutual funds	\$ 30,793	\$ 28,036
Certificates of deposit	2,477	2,037
Equities	12,890	11,288
Collateralized securities	20,672	21,942
U.S. government obligations	40,211	35,097
U.S. corporate bonds	30,341	28,153
Alternative investments	125,747	114,405
Non-U.S. corporate bonds	7,494	6,005
Total marketable securities at fair value	<u>\$270,625</u>	<u>\$246,963</u>

As of June 30, 2017, 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.

*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, 2017, the total balance for the UNLV Foundations cash and money market funds was \$35,001. Of this balance, \$821 was covered by the Federal Deposit Insurance Corporation, and \$34,180 was uninsured. At June 30, 2016, the total balance for the UNLV Foundation's cash and money market funds was \$10,255. Of this balance, \$816 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, 2017 and 2016 follow:

	2017					Below Investment Grade
	Total	AAA	AA	A	BBB	\$ -
Collateralized securities	\$20,672	\$18,305	\$2,049	\$ 318	\$ -	\$ -
U.S. corporate bonds	30,341	333	1,160	4,884	20,336	3,627
Non-U.S. corporate bonds	7,494	497	584	2,561	2,973	880
	<u>\$58,507</u>	<u>\$19,135</u>	<u>\$3,793</u>	<u>\$7,763</u>	<u>\$23,309</u>	<u>\$4,507</u>
	2016					Below Investment Grade
	Total	AAA	AA	A	BBB	\$ -
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
	<u>\$56,100</u>	<u>\$18,087</u>	<u>\$5,523</u>	<u>\$6,522</u>	<u>\$19,870</u>	<u>\$6,098</u>

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

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

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2017 and 2016

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

#### Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. 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, 2017, was 7.86 years. The fixed-income portfolio's average maturity was 7.93 years. Interest rates range from 2.10% 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, 2017, was 8.2 years. The fixed income-portfolio's average maturity was 7.9 years. Interest rates range from 0.00% to 9.80%.

	Maturity <u>Under 1 Year</u>	Maturity <u>1 – 5 Years</u>	Maturity <u>5 – 10 Years</u>	Maturity <u>Over 10 Years</u>	<u>Total</u>
Mutual funds	\$26,901	\$ 3,892	\$ -	\$ -	\$ 30,793
Certificates of deposit	800	1,677	-	-	2,477
Collateralized securities	548	5,033	147	14,944	20,672
U.S. government obligations	11,656	17,095	6,524	4,936	40,211
U.S. corporate bonds	3,073	16,960	5,869	4,439	30,341
Non-U.S. corporate bonds	<u>500</u>	<u>4,600</u>	<u>1,298</u>	<u>1,096</u>	<u>7,494</u>
Investment in securities at fair value	<u>\$43,478</u>	<u>\$49,257</u>	<u>\$13,838</u>	<u>\$25,415</u>	<u>\$131,988</u>

#### Foreign Currency Risk

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

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

#### Fair Value Measurements

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

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

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

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

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

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

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2017 and 2016

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

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

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

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

Assets measured at fair value on a recurring basis at June 30, 2017 are:

	Level 1	Level 2	Level 3	NAV	Total
<u>Investments</u>					
Alternative investment	\$ -	\$ -	\$ -	\$125,747	\$125,747
Mutual funds	30,794	-	-	-	30,794
Collateralized securities	-	20,672	-	-	20,672
U.S. corporate bonds	30,341	-	-	-	30,341
Non-U.S. corporate bonds	7,494	-	-	-	7,494
Equities	12,890	-	-	-	12,890
Certificate of deposit	2,477	-	-	-	2,477
U.S. Government obligations	40,210	-	-	-	40,210
	<u>\$124,206</u>	<u>\$20,672</u>	<u>\$ -</u>	<u>\$125,747</u>	<u>\$270,625</u>
<u>Investment in real estate</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$7,600</u>	<u>\$ -</u>	<u>\$ 7,600</u>
<u>Assets held in charitable remainder trusts</u>					
Equities	<u>\$ -</u>	<u>\$ -</u>	<u>\$6,132</u>	<u>\$ -</u>	<u>\$ 6,132</u>

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

	Level 1	Level 2	Level 3	NAV	Total
<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	35,097	-	-	-	35,097
	<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>

## REQUIRED SUPPLEMENTARY INFORMATION

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

	<u>2017</u>	<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>
System's proportion of the net pension liability	2.89%	2.83%	2.81%	(Historical information prior to the implementation of GASB 67/68 is not required)						
System's proportionate share of the net pension liability	\$389,352	\$324,708	\$292,841							
System's covered-employee payroll	\$171,007	\$165,653	\$162,250							
System's proportionate share of the net pension liability as a percentage of its covered-employee payroll	227.68%	196.02%	180.49%							
PERS fiduciary net position as a percentage of the total pension liability	260.10%	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>2017</u>	<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>
Contractually required contribution	\$ 34,456	\$ 33,124	\$ 29,901	(Historical information prior to the implementation of GASB 67/68 is not required)						
Contributions in relation to the contractually required contribution	(43,152)	(35,756)	(29,901)							
Contribution deficiency (excess)	<u>\$ (8,696)</u>	<u>\$ (2,632)</u>	<u>\$ -</u>							
System's covered-employee payroll	\$ 179,694	\$ 171,007	\$ 165,653							
Contributions as a percentage of covered-employee payroll	19.17%	19.37%	18.05%							



## SUPPLEMENTAL INFORMATION

NEVADA SYSTEM OF HIGHER EDUCATION  
 COMBINING SCHEDULE OF NET POSITION (in \$1,000's)  
 AS OF JUNE 30, 2017

	<u>UNR</u>	<u>System Admin</u>	<u>DRI</u>	<u>TMCC</u>
<b>ASSETS</b>				
<i>Current Assets</i>				
Cash and cash equivalents	\$ 17,824	\$ 97,559	\$ 5,209	\$ 4,363
Restricted cash and cash equivalents	-	-	134	-
Short-term investments	114,445	29,183	24,129	24,613
Accounts receivable, net	52,555	692	3,570	1,711
Receivable from U.S. Government	18,798	1,211	3,611	1,858
Receivable from State of Nevada	2,121	-	524	397
Pledges receivable, net	-	-	-	-
Current portion of loans receivable, net	1,479	-	-	10
Due from related institutions	-	2,712	78	-
Inventories	5,501	-	-	14
Deposits and prepaid expenditures, current	825	332	67	74
Other current assets	-	-	-	-
<b>Total Current Assets</b>	<u>213,548</u>	<u>131,689</u>	<u>37,322</u>	<u>33,040</u>
<i>Noncurrent Assets</i>				
Cash held by State Treasurer	-	300	-	843
Restricted cash and cash equivalents	54,608	-	-	-
Due from related institutions	420	-	(420)	-
Receivable from State of Nevada	-	-	-	-
Endowment investments	130,882	11,806	30,796	10,573
Deposits and prepaid expenditures	-	-	-	-
Loans receivable, net	5,805	-	-	-
Capital assets, net	828,668	18,755	62,687	66,207
Pledges receivable, net	3,413	-	-	-
Other noncurrent assets	-	117	-	-
<b>Total Noncurrent Assets</b>	<u>1,023,796</u>	<u>30,978</u>	<u>93,063</u>	<u>77,623</u>
<b>TOTAL ASSETS</b>	<u>1,237,344</u>	<u>162,667</u>	<u>130,385</u>	<u>110,663</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension related	28,630	2,550	2,459	4,171
Loss on bond refunding	8,614	-	-	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>37,244</u>	<u>2,550</u>	<u>2,459</u>	<u>4,171</u>
<b>LIABILITIES</b>				
<i>Current Liabilities</i>				
Accounts payable	26,617	1,789	769	893
Accrued payroll and related liabilities	29,492	1,775	2,303	3,093
Unemployment insurance and workers' compensation	2,359	57	113	343
Due to State of Nevada	2	-	200	-
Due to related entities	2,295	3,181	182	245
Current portion of compensated absences	13,847	1,293	3,277	1,158
Current portion of long-term debt	16,669	-	854	191
Current portion of obligations under capital leases	91	-	193	-
Accrued interest payable	7,404	-	48	98
Unearned revenue	11,596	14	2,178	864
Funds held in trust for others	2,465	-	373	54
Other current liabilities	15	-	-	-
<b>Total Current Liabilities</b>	<u>112,852</u>	<u>8,109</u>	<u>10,490</u>	<u>6,939</u>
<i>Noncurrent Liabilities</i>				
Refundable advances under federal loan programs	4,940	-	-	-
Compensated absences	5,215	265	568	321
Long-term debt	359,578	-	4,396	4,454
Obligations under capital leases	1,009	-	436	-
Due to State of Nevada	-	-	-	-
Unearned revenue	-	-	-	-
Net pension liability	142,437	11,747	12,378	19,729
Other noncurrent liabilities	-	-	-	-
<b>Total Noncurrent Liabilities</b>	<u>513,179</u>	<u>12,012</u>	<u>17,778</u>	<u>24,504</u>
<b>TOTAL LIABILITIES</b>	<u>626,031</u>	<u>20,121</u>	<u>28,268</u>	<u>31,443</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension related	16,884	1,392	1,467	2,338
Gain on bond refunding	335	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>17,219</u>	<u>1,392</u>	<u>1,467</u>	<u>2,338</u>
<b>NET POSITION</b>				
Net investment in capital assets	513,140	15,577	55,740	61,562
Restricted - Nonexpendable	38,810	7,297	20,916	5,067
Restricted - Expendable - Scholarships, research and instruction	81,737	5,625	15,008	6,197
Restricted - Expendable - Loans	5,514	-	-	53
Restricted - Expendable - Capital projects	38,844	307	168	2,827
Restricted - Expendable - Debt service	12,371	-	-	155
Unrestricted	(59,078)	114,898	11,277	5,192
<b>TOTAL NET POSITION</b>	<u>\$ 631,338</u>	<u>\$ 143,704</u>	<u>\$ 103,109</u>	<u>\$ 81,053</u>

<u>WNC</u>	<u>GBC</u>	<u>UNLV</u>	<u>CSN</u>	<u>NSC</u>	<u>Eliminations</u>	<u>TOTAL</u>
\$ 2,348	\$ 1,674	\$ 64,470	\$ 7,156	\$ 2,517	\$ -	\$ 203,120
-	-	-	-	-	-	134
6,133	7,148	329,226	48,686	10,824	-	594,387
896	543	3,956	5,476	400	(27)	69,772
819	807	10,137	1,916	323	-	39,480
130	97	2,105	332	21	-	5,727
-	-	-	-	-	-	-
7	3	314	-	-	-	1,813
-	-	-	-	-	(2,790)	-
-	-	2,045	393	-	-	7,953
-	8	9,304	1,128	47	-	11,785
-	-	-	-	-	-	-
<u>10,333</u>	<u>10,280</u>	<u>421,557</u>	<u>65,087</u>	<u>14,132</u>	<u>(2,817)</u>	<u>934,171</u>
86	-	1,403	27	-	-	2,659
-	-	5,476	1,966	-	-	62,050
-	-	15,820	-	-	-	15,820
256	608	53,531	6,164	-	-	244,616
-	-	632	192	-	-	824
3	-	2,431	-	-	-	8,239
30,247	36,165	912,887	187,053	68,173	-	2,210,842
-	-	-	-	-	-	3,413
-	-	9,831	-	-	(3,181)	6,767
<u>30,592</u>	<u>36,773</u>	<u>1,002,011</u>	<u>195,402</u>	<u>68,173</u>	<u>(3,181)</u>	<u>2,555,230</u>
<u>40,925</u>	<u>47,053</u>	<u>1,423,568</u>	<u>260,489</u>	<u>82,305</u>	<u>(5,998)</u>	<u>3,489,401</u>
2,170	1,907	25,050	11,317	1,092	-	79,346
-	-	5,172	-	-	-	13,786
<u>2,170</u>	<u>1,907</u>	<u>30,222</u>	<u>11,317</u>	<u>1,092</u>	<u>-</u>	<u>93,132</u>
879	443	13,495	2,767	472	(9)	48,115
1,132	1,077	33,801	9,257	1,887	-	83,817
104	172	2,145	611	93	-	5,997
-	-	-	-	-	-	202
96	90	-	-	-	(5,989)	100
559	206	11,134	2,822	649	-	34,945
-	120	14,845	989	-	-	33,668
-	-	-	-	950	-	1,234
-	1	5,124	10	-	-	12,685
-	425	20,479	4,097	1,202	-	40,855
157	33	1,727	205	29	-	5,043
-	-	-	-	-	-	15
<u>2,927</u>	<u>2,567</u>	<u>102,750</u>	<u>20,758</u>	<u>5,282</u>	<u>(5,998)</u>	<u>266,676</u>
-	-	2,774	-	-	-	7,714
175	393	6,084	1,389	482	-	14,892
-	599	254,086	5,234	-	-	628,347
-	-	-	-	48,545	-	49,990
-	-	-	-	-	-	-
-	-	900	-	-	-	900
10,327	9,071	123,625	54,529	5,509	-	389,352
-	-	175	-	647	-	822
<u>10,502</u>	<u>10,063</u>	<u>387,644</u>	<u>61,152</u>	<u>55,183</u>	<u>-</u>	<u>1,092,017</u>
<u>13,429</u>	<u>12,630</u>	<u>490,394</u>	<u>81,910</u>	<u>60,465</u>	<u>(5,998)</u>	<u>1,358,693</u>
1,224	1,075	16,994	7,496	757	-	49,627
-	-	-	-	-	-	335
<u>1,224</u>	<u>1,075</u>	<u>16,994</u>	<u>7,496</u>	<u>757</u>	<u>-</u>	<u>49,962</u>
30,247	35,446	649,178	187,053	18,678	-	1,566,621
256	608	12,051	2,448	-	-	87,453
(14)	509	51,483	7,482	542	-	168,569
-	13	760	-	-	-	6,340
86	1,623	19,306	1,993	-	-	65,154
-	(4)	9,985	-	5,077	-	27,584
(2,133)	(2,940)	203,639	(16,576)	(2,122)	-	252,157
<u>\$ 28,442</u>	<u>\$ 35,255</u>	<u>\$ 946,402</u>	<u>\$ 182,400</u>	<u>\$ 22,175</u>	<u>-</u>	<u>\$ 2,173,878</u>

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

	<u>UNR</u>	<u>System Admin</u>	<u>DRI</u>	<u>TMCC</u>
<b>ASSETS</b>				
<i>Current Assets</i>				
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
<b>Total Current Assets</b>	<u>189,023</u>	<u>111,653</u>	<u>36,410</u>	<u>35,682</u>
<i>Noncurrent Assets</i>				
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	-	-
<b>Total Noncurrent Assets</b>	<u>1,017,571</u>	<u>32,350</u>	<u>93,698</u>	<u>73,025</u>
<b>TOTAL ASSETS</b>	<u>1,206,594</u>	<u>144,003</u>	<u>130,108</u>	<u>108,707</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension related	12,460	1,369	1,097	2,232
Loss on bond refunding	9,099	-	-	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>21,559</u>	<u>1,369</u>	<u>1,097</u>	<u>2,232</u>
<b>LIABILITIES</b>				
<i>Current Liabilities</i>				
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	-	-	-
<b>Total Current Liabilities</b>	<u>106,316</u>	<u>10,307</u>	<u>10,284</u>	<u>7,133</u>
<i>Noncurrent Liabilities</i>				
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	-	-	-	-
<b>Total Noncurrent Liabilities</b>	<u>486,267</u>	<u>11,003</u>	<u>16,706</u>	<u>23,315</u>
<b>TOTAL LIABILITIES</b>	<u>592,583</u>	<u>21,310</u>	<u>26,990</u>	<u>30,448</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension related	19,829	1,843	1,830	3,154
Gain on bond refunding	415	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>20,244</u>	<u>1,843</u>	<u>1,830</u>	<u>3,154</u>
<b>NET POSITION</b>				
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
<b>TOTAL NET POSITION</b>	<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
<u>(3,221)</u>	<u>(2,708)</u>	<u>190,423</u>	<u>(19,680)</u>	<u>(1,120)</u>	<u>-</u>	<u>207,775</u>
<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, 2017**

	<u>UNR</u>	<u>System Admin</u>	<u>DRI</u>	<u>TMCC</u>
<b>Operating Revenues</b>				
Student tuition and fees (net of scholarship allowance of \$144,156)	\$ 135,936	\$ -	\$ -	\$ 16,836
Federal grants and contracts	91,823	1,014	25,965	5,739
State grants and contracts	20,723	53	3,409	1,928
Local grants and contracts	27,582	-	619	28
Other grants and contracts	23,282	183	5,854	-
Campus support	-	-	-	-
Sales and services of educational departments (including \$28,438 from System Related Organizations)	65,981	2,492	-	892
Sales and services of auxiliary enterprises (net of scholarship allowance of \$6,973)	40,107	-	-	1,288
Interest earned on loans receivable	152	-	-	-
Other operating revenues	6,994	8,162	1,397	277
<b>Total Operating Revenues</b>	<u>412,580</u>	<u>11,904</u>	<u>37,244</u>	<u>26,988</u>
<b>Operating Expenses</b>				
Employee compensation and benefits	(422,891)	(16,133)	(31,885)	(45,405)
Utilities	(10,623)	(1,175)	(736)	(815)
Supplies and services	(151,957)	(23,824)	(10,959)	(10,031)
Scholarships and fellowships	(11,543)	(177)	-	(8,084)
Depreciation	(34,611)	(3,648)	(4,660)	(3,542)
Other operating expenses	-	-	-	-
<b>Total Operating Expenses</b>	<u>(631,625)</u>	<u>(44,957)</u>	<u>(48,240)</u>	<u>(67,877)</u>
<b>Operating Income (Loss)</b>	<u>(219,045)</u>	<u>(33,053)</u>	<u>(10,996)</u>	<u>(40,889)</u>
<b>Nonoperating Revenues (Expenses)</b>				
State appropriations	172,436	23,345	7,461	30,441
Transfers to/from System Administration	(3,444)	25,088	(1,911)	(1,202)
Gifts (including \$54,527 from System Related Organizations)	27,864	-	682	770
Investment income (loss), net	22,122	6,314	5,615	3,169
Gain (loss) on disposal of capital assets	1,675	100	126	(14)
Interest expense	(14,157)	(119)	(374)	(159)
Other nonoperating revenues	1,417	-	-	77
Federal grants and contracts	20,356	-	-	8,463
<b>Total Nonoperating Revenues</b>	<u>228,269</u>	<u>54,728</u>	<u>11,599</u>	<u>41,545</u>
<b>Income (Loss) Before Other Revenue (Expenses)</b>	<u>9,224</u>	<u>21,675</u>	<u>603</u>	<u>656</u>
<b>Other Revenues (Expenses)</b>				
State appropriations restricted for capital purposes	-	(197)	-	-
Capital grants and gifts (including \$18,902 from System Related Organizations)	6,755	-	-	2,645
Additions to permanent endowments (including \$715 from System Related Organizations)	33	7	121	415
<b>Total Other Revenues</b>	<u>6,788</u>	<u>(190)</u>	<u>121</u>	<u>3,060</u>
<b>Increase (Decrease) in Net Position</b>	<u>16,012</u>	<u>21,485</u>	<u>724</u>	<u>3,716</u>
<b>NET POSITION</b>				
Net position - beginning of year	615,326	122,219	102,385	77,337
Net position - end of year	<u>\$ 631,338</u>	<u>\$ 143,704</u>	<u>\$ 103,109</u>	<u>\$ 81,053</u>

<u>WNC</u>	<u>GBC</u>	<u>UNLV</u>	<u>CSN</u>	<u>NSC</u>	<u>Eliminations</u>	<u>TOTAL</u>
\$ 4,667	\$ 5,283	\$ 194,288	\$ 49,688	\$ 10,973	\$ -	\$ 417,671
3,506	2,333	47,697	4,633	1,899	(8,657)	175,952
1,349	452	18,821	3,054	741	(995)	49,535
10	-	497	-	21	-	28,757
-	1,010	2,305	-	56	-	32,690
8	-	-	-	-	-	8
277	394	28,889	2,336	19	-	101,280
893	387	47,054	1,762	106	-	91,597
-	-	68	-	-	-	220
366	97	11,131	731	422	-	29,577
<u>11,076</u>	<u>9,956</u>	<u>350,750</u>	<u>62,204</u>	<u>14,237</u>	<u>(9,652)</u>	<u>927,287</u>
(20,084)	(18,469)	(407,026)	(123,081)	(22,077)	-	(1,107,051)
(488)	(658)	(11,423)	(2,940)	(439)	-	(29,297)
(5,951)	(3,292)	(125,873)	(38,537)	(7,914)	9,652	(368,686)
(2,696)	(2,259)	(29,755)	(26,014)	(2,975)	-	(83,503)
(1,438)	(1,980)	(38,503)	(11,705)	(2,933)	-	(103,020)
(321)	-	-	-	154	-	(167)
<u>(30,978)</u>	<u>(26,658)</u>	<u>(612,580)</u>	<u>(202,277)</u>	<u>(36,184)</u>	<u>9,652</u>	<u>(1,691,724)</u>
<u>(19,902)</u>	<u>(16,702)</u>	<u>(261,830)</u>	<u>(140,073)</u>	<u>(21,947)</u>	<u>-</u>	<u>(764,437)</u>
13,079	12,451	201,282	92,668	15,000	-	568,163
(164)	(247)	(15,690)	(2,078)	(352)	-	-
341	495	27,049	446	821	-	58,468
605	648	35,528	4,924	883	-	79,808
(1)	-	(568)	1	-	-	1,319
-	(10)	(8,432)	(129)	(2,410)	-	(25,790)
2,057	49	(82)	-	162	-	3,680
3,852	2,227	37,404	37,589	5,137	-	115,028
<u>19,769</u>	<u>15,613</u>	<u>276,491</u>	<u>133,421</u>	<u>19,241</u>	<u>-</u>	<u>800,676</u>
<u>(133)</u>	<u>(1,089)</u>	<u>14,661</u>	<u>(6,652)</u>	<u>(2,706)</u>	<u>-</u>	<u>36,239</u>
-	-	-	169	29	-	1
-	-	9,968	15	-	-	19,383
-	146	-	61	-	-	783
-	146	9,968	245	29	-	20,167
<u>(133)</u>	<u>(943)</u>	<u>24,629</u>	<u>(6,407)</u>	<u>(2,677)</u>	<u>-</u>	<u>56,406</u>
28,575	36,198	921,773	188,807	24,852	-	2,117,472
<u>\$ 28,442</u>	<u>\$ 35,255</u>	<u>\$ 946,402</u>	<u>\$ 182,400</u>	<u>\$ 22,175</u>	<u>\$ -</u>	<u>\$ 2,173,878</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>
<b>Operating Revenues</b>				
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
<b>Total Operating Revenues</b>	<u>392,352</u>	<u>11,223</u>	<u>35,150</u>	<u>26,058</u>
<b>Operating Expenses</b>				
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	-	-	-	-
<b>Total Operating Expenses</b>	<u>(596,428)</u>	<u>(46,883)</u>	<u>(47,097)</u>	<u>(71,817)</u>
<b>Operating Income (Loss)</b>	<u>(204,076)</u>	<u>(35,660)</u>	<u>(11,947)</u>	<u>(45,759)</u>
<b>Nonoperating Revenues (Expenses)</b>				
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
<b>Total Nonoperating Revenues</b>	<u>208,212</u>	<u>9,866</u>	<u>7,445</u>	<u>41,770</u>
<b>Income (Loss) Before Other Revenue (Expenses)</b>	<u>4,136</u>	<u>(25,794)</u>	<u>(4,502)</u>	<u>(3,989)</u>
<b>Other Revenues (Expenses)</b>				
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
<b>Total Other Revenues</b>	<u>20,542</u>	<u>300</u>	<u>552</u>	<u>7,241</u>
<b>Increase (Decrease) in Net Position</b>	<u>24,678</u>	<u>(25,494)</u>	<u>(3,950)</u>	<u>3,252</u>
<b>NET POSITION</b>				
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>
(1,996)	(366)	3,645	(10,976)	(3,669)	-	(43,511)
485	295	29,318	2,271	178	-	39,061
-	-	4,413	236	34	-	26,673
-	-	5	187	-	-	323
485	295	33,736	2,694	212	-	66,057
<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>

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Nevada System of Higher Education  
 Supplementary Schedule of Expenditures of Federal Awards  
 Final Fiscal Year 16 through June 30, 2017



	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Aging Cluster</b>												
<b>Department Of Health And Human Services</b>												
Administration For Community Living												
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Special Programs for the Aging, Title III, Part C, Nutrition Services - Contract No.: OSP-1600839	93.045	25,040	-	-	-	-	-	-	-	-	25,040	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Special Programs for the Aging, Title III, Part C, Nutrition Services - Contract No.: OSP-1600840	93.045	15,367	-	-	-	-	-	-	-	-	15,367	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Special Programs for the Aging, Title III, Part C, Nutrition Services - Contract No.: OSP-1600844	93.045	27,360	-	-	-	-	-	-	-	-	27,360	-
<b>88</b> Total for 93.045		<b>67,767</b>	-	-	-	-	-	-	-	-	<b>67,767</b>	-
Total for Administration For Community Living		67,767	-	-	-	-	-	-	-	-	67,767	-
<b>Total for Department Of Health And Human Services</b>		<b>67,767</b>	-	-	-	-	-	-	-	-	<b>67,767</b>	-
<b>Aging Cluster</b>		<b>67,767</b>	-	-	-	-	-	-	-	-	<b>67,767</b>	-

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>CCDF CLUSTER</b>											
<b>Department Of Health And Human Services</b>											
<b>Administration For Children And Families</b>											
93.575	-	8,713	-	-	-	-	-	-	-	8,713	-
Pass Through NV DEPT OF ED-EARLY LEARNING -Child Care and Development Block Grant - Contract No.: 15021											
93.575	164,783	-	-	-	-	-	-	-	-	164,783	-
Pass Through NV-DEPT OF EDUCATION - Child Care and Development Block Grant - Contract No.: 15700											
93.575	179,572	-	-	-	-	-	-	-	-	179,572	-
Pass Through NV-DEPT OF EDUCATION - Child Care and Development Block Grant - Contract No.: OSP-17945											
93.575	-	-	-	-	-	24,277	-	-	-	24,277	-
Pass Through Passed Through Department of HHS -Child Care and Development Block Grant - Contract No.: 3208-40-7071											
<b>Total for 93.575</b>											
	<b>344,355</b>	<b>8,713</b>	-	-	-	<b>24,277</b>	-	-	-	<b>377,345</b>	-
<b>Pass Through CHILDRENS CABINET -Child Care Mandatory and Matching Funds of the Child Care and Development Fund - Contract No.: OSP-1501008</b>											
93.596	379,967	-	-	-	-	-	-	-	-	379,967	-
<b>Total for 93.596</b>											
	<b>379,967</b>	-	-	-	-	-	-	-	-	<b>379,967</b>	-
<b>Total for Administration For Children And Families</b>											
	<b>724,322</b>	<b>8,713</b>	-	-	-	<b>24,277</b>	-	-	-	<b>757,312</b>	-
<b>Total for Department Of Health And Human Services</b>											
	<b>724,322</b>	<b>8,713</b>	-	-	-	<b>24,277</b>	-	-	-	<b>757,312</b>	-
<b>CCDF CLUSTER</b>											
	<b>724,322</b>	<b>8,713</b>	-	-	-	<b>24,277</b>	-	-	-	<b>757,312</b>	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>CDBG - Entitlement Grants Center</b>												
<b>Department Of Housing And Urban Development</b>												
<b>Office Of Community Planning And Development</b>												
Pass Through CITY OF LAS VEGAS-NV - Community Development Block Grants/Entitlement Grants - Contract No.: PO #367725	14.218	28,681	-	-	-	-	-	-	-	-	28,681	-
<b>Total for 14.218</b>		<b>28,681</b>	-	-	-	-	-	-	-	-	<b>28,681</b>	-
<b>Total for Office Of Community Planning And Development</b>		<b>28,681</b>	-	-	-	-	-	-	-	-	<b>28,681</b>	-
<b>Total for Department Of Housing And Urban Development</b>		<b>28,681</b>	-	-	-	-	-	-	-	-	<b>28,681</b>	-
<b>CDBG - Entitlement Grants Center</b>		<b>28,681</b>	-	-	-	-	-	-	-	-	<b>28,681</b>	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Child Nutrition Cluster</b>												
<b>Department Of Agriculture</b>												
<b>Food And Nutrition Service</b>												
	10.556	-	-	-	-	-	-	701	-	-	701	-
Pass Through NEV DEPT OF EDUCATION - Special Milk Program for Children - Contract No.: M-102150-10												
	10.556	-	2,853	-	-	-	-	-	-	-	2,853	-
Pass Through NV DEP AGRICULTURE - Special Milk Program for Children - Contract No.: M-102200-10												
<b>Total for 10.556</b>			<b>2,853</b>					<b>701</b>			<b>3,554</b>	
	10.559	-	-	-	6,623	-	-	-	-	-	6,623	-
Pass Through Nevada Department of Agriculture-Summer Food Service Program for Children - Contract No.: S0265												
	10.559	-	52,442	-	-	-	-	-	-	-	52,442	-
Pass Through NV DEPT OF EDUCATION - Summer Food Service Program for Children - Contract No.: N/A												
	10.559	23,397	-	-	-	-	-	-	-	-	23,397	-
Pass Through NV-DEPT OF AGRICULTURE - Summer Food Service Program for Children - Contract No.: OSP-1600914												
<b>Total for 10.559</b>		<b>23,397</b>	<b>52,442</b>		<b>6,623</b>						<b>82,462</b>	
<b>Total for Food And Nutrition Service</b>		<b>23,397</b>	<b>55,295</b>		<b>6,623</b>			<b>701</b>			<b>86,016</b>	
<b>Total for Department Of Agriculture</b>		<b>23,397</b>	<b>55,295</b>		<b>6,623</b>			<b>701</b>			<b>86,016</b>	
<b>Child Nutrition Cluster</b>												
<b>Economic Development Cluster</b>												
<b>Department Of Commerce</b>												
<b>Economic Development Administration</b>												
	11.307	-	-	-	-	-	-	-	-	18,203	18,203	-
Direct -Economic Adjustment Assistance												
<b>Total for 11.307</b>										<b>18,203</b>	<b>18,203</b>	
<b>Total for Economic Development Administration</b>										<b>18,203</b>	<b>18,203</b>	
<b>Total for Department Of Commerce</b>										<b>18,203</b>	<b>18,203</b>	
<b>Economic Development Cluster</b>												

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient	
<b>Fish and Wildlife Cluster</b>												
<b>Department Of The Interior</b>												
<b>Fish And Wildlife Service</b>												
15.611	2,915	-	-	-	-	-	-	-	-	2,915	-	
Pass Through NV-DEPT OF WILDLIFE - Wildlife Restoration and Basic Hunter Education - Contract No.: 14947												
15.611	72,245	-	-	-	-	-	-	-	-	72,245	-	
Pass Through NV-DEPT OF WILDLIFE - Wildlife Restoration and Basic Hunter Education - Contract No.: WRG-002												
15.611	9,962	-	-	-	-	-	-	-	-	9,962	-	
Pass Through NV-DEPT OF WILDLIFE - Wildlife Restoration and Basic Hunter Education - Contract No.: WR002												
15.611	18,926	-	-	-	-	-	-	-	-	18,926	-	
Pass Through NV-DEPT OF WILDLIFE - Wildlife Restoration and Basic Hunter Education - Contract No.: WR0001												
15.611	31,309	-	-	-	-	-	-	-	-	31,309	-	
Pass Through NV-DEPT OF WILDLIFE - Wildlife Restoration and Basic Hunter Education - Contract No.: SWG-001												
15.611	32,376	-	-	-	-	-	-	-	-	32,376	-	
Pass Through NV-DEPT OF WILDLIFE - Wildlife Restoration and Basic Hunter Education - Contract No.: OSP-1600451												
15.611	2,326	-	-	-	-	-	-	-	-	2,326	-	
Pass Through NV-DEPT OF WILDLIFE - Wildlife Restoration and Basic Hunter Education - Contract No.: 1700404												
15.611	64,889	-	-	-	-	-	-	-	-	64,889	-	
Pass Through NV-DEPT OF WILDLIFE - Wildlife Restoration and Basic Hunter Education - Contract No.: WRG-003												
15.611	24,632	-	-	-	-	-	-	-	-	24,632	-	
Pass Through NV-DEPT OF WILDLIFE - Wildlife Restoration and Basic Hunter Education - Contract No.: OSP-1600275												
15.611	2,056	-	-	-	-	-	-	-	-	2,056	-	
Pass Through NV-DEPT OF WILDLIFE - Wildlife Restoration and Basic Hunter Education - Contract No.: WRG-001												
15.611	53,142	-	-	-	-	-	-	-	-	53,142	-	
Pass Through OREGON DEP FISH & WILD - Wildlife Restoration and Basic Hunter Education - Contract No.: ODFW#165-13;AMD#3												
15.611	5,781	-	-	-	-	-	-	-	-	5,781	-	
Pass Through OREGON DEP FISH & WILD - Wildlife Restoration and Basic Hunter Education - Contract No.: ODFW#165-13												
<b>Total for 15.611</b>											<b>320,559</b>	-
<b>Total for Fish And Wildlife Service</b>											<b>320,559</b>	-
<b>Total for Department Of The Interior</b>											<b>320,559</b>	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Fish and Wildlife Cluster		320,559	-	-	-	-	-	-	-	-	320,559	-



	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Highway Planning &amp; Construction Cluster</b>												
<b>Department Of Transportation</b>												
<b>Federal Highway Administration (fhwa)</b>												
Pass Through DEPT OF TRANS-CA -Highway Planning and Construction - Contract No.: 65A0545	20.205	138,534	-	-	-	-	-	-	-	-	138,534	-
Pass Through DEPT OF TRANS-CA -Highway Planning and Construction - Contract No.: 65A0589	20.205	109,455	-	-	-	-	-	-	-	-	109,455	-
Pass Through DEPT OF TRANS-CA -Highway Planning and Construction - Contract No.: 65A0531	20.205	152,963	-	-	-	-	-	-	-	-	152,963	-
Pass Through NDOT -Highway Planning and Construction - Contract No.: P232-16-076	20.205	-	59,884	-	-	-	-	-	-	-	59,884	-
Pass Through NEV DEPT OF TRANSPORTATION -Highway Planning and Construction - Contract No.: P542-15-803	20.205	-	-	-	-	-	-	262,970	-	-	262,970	-
Pass Through NV-DEPT OF PUBLIC SAFETY - Highway Planning and Construction - Contract No.: TS2016UNR UNSOM00067	20.205	71,916	-	-	-	-	-	-	-	-	71,916	-
Pass Through NV-DEPT OF PUBLIC SAFETY - Highway Planning and Construction - Contract No.: TS2017UNR UNSOM00053	20.205	75,568	-	-	-	-	-	-	-	-	75,568	-
Pass Through NV-DEPT OF PUBLIC SAFETY - Highway Planning and Construction - Contract No.: TS2015-UNR-00021	20.205	(85)	-	-	-	-	-	-	-	-	(85)	-
Pass Through NV-DEPT OF TRANSPORTATION -Highway Planning and Construction - Contract No.: P364-16-803	20.205	25,419	-	-	-	-	-	-	-	-	25,419	-
Pass Through NV-DEPT OF TRANSPORTATION -Highway Planning and Construction - Contract No.: P046-13-816/TO#4	20.205	34,362	-	-	-	-	-	-	-	-	34,362	-
Pass Through NV-DEPT OF TRANSPORTATION -Highway Planning and Construction - Contract No.: P046-13-816/TO#6	20.205	2,884	-	-	-	-	-	-	-	-	2,884	-
Pass Through NV-DEPT OF TRANSPORTATION -Highway Planning and Construction - Contract No.: P361-16-803	20.205	71,545	-	-	-	-	-	-	-	-	71,545	-
Pass Through NV-DEPT OF TRANSPORTATION -Highway Planning and Construction - Contract No.: P515-13-803	20.205	8,925	-	-	-	-	-	-	-	-	8,925	-
Pass Through NV-DEPT OF TRANSPORTATION -Highway Planning and Construction - Contract No.: P524-12-016	20.205	88,898	-	-	-	-	-	-	-	-	88,898	-

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
20.205	35,768	-	-	-	-	-	-	-	-	35,768	-
Pass Through NV-DEPT OF TRANSPORTATION -Highway Planning and Construction - Contract No.: P554-14-803											
20.205	100,646	-	-	-	-	-	-	-	-	100,646	-
Pass Through NV-DEPT OF TRANSPORTATION -Highway Planning and Construction - Contract No.: P555-14-803											
20.205	97,264	-	-	-	-	-	-	-	-	97,264	-
Pass Through NV-DEPT OF TRANSPORTATION -Highway Planning and Construction - Contract No.: P556-14-803											
20.205	81,384	-	-	-	-	-	-	-	-	81,384	-
Pass Through NV-DEPT OF TRANSPORTATION -Highway Planning and Construction - Contract No.: P557-14-803											
20.205	31,479	-	-	-	-	-	-	-	-	31,479	-
Pass Through NV-DEPT OF TRANSPORTATION -Highway Planning and Construction - Contract No.: P609-13-803											
20.205	102,685	-	-	-	-	-	-	-	-	102,685	-
Pass Through NV-DEPT OF TRANSPORTATION -Highway Planning and Construction - Contract No.: P715-15-050											
20.205	83,693	-	-	-	-	-	-	-	-	83,693	-
Pass Through NV-DEPT OF TRANSPORTATION -Highway Planning and Construction - Contract No.: P528-14-803											
20.205	4,526	-	-	-	-	-	-	-	-	4,526	-
Pass Through NV-DEPT OF TRANSPORTATION -Highway Planning and Construction - Contract No.: P281-12-803											
20.205	118,197	-	-	-	-	-	-	-	-	118,197	-
Pass Through TEXAS A&M UNIV -Highway Planning and Construction - Contract No.: 12-S141240											
20.205	-	526,342	-	-	-	-	-	-	-	526,342	-
Pass Through UNIV OF NEBRASKA -Highway Planning and Construction - Contract No.: 26-1120-0073-002											
20.205	-	-	-	-	-	-	-	-	-	-	189,239
Direct -Highway Planning and Construction											
<b>Total for 20.205</b>	<b>1,436,026</b>	<b>586,226</b>	-	-	-	-	<b>262,970</b>	-	-	<b>2,285,222</b>	<b>189,239</b>
<b>Total for Federal Highway Administration (fhwa)</b>	<b>1,436,026</b>	<b>586,226</b>	-	-	-	-	<b>262,970</b>	-	-	<b>2,285,222</b>	<b>189,239</b>
<b>Total for Department Of Transportation</b>	<b>1,436,026</b>	<b>586,226</b>	-	-	-	-	<b>262,970</b>	-	-	<b>2,285,222</b>	<b>189,239</b>
<b>Highway Planning &amp; Construction Cluster</b>	<b>1,436,026</b>	<b>586,226</b>	-	-	-	-	<b>262,970</b>	-	-	<b>2,285,222</b>	<b>189,239</b>

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Highway Safety Cluster</b>											
<b>Department Of Transportation</b>											
National Highway Traffic Safety Administration (nhtsa)											
Pass Through NV OFC OF TRAFFIC SAFETY - State and Community Highway Safety - Contract No.: TS-2015-UNLV-00030	20.600	60,648	-	-	-	-	-	-	-	60,648	-
Pass Through NV-DEPT OF PUBLIC SAFETY - State and Community Highway Safety - Contract No.: TS-2016-UNR-00040	20.600	24,468	-	-	-	-	-	-	-	24,468	-
Pass Through NV-DEPT OF PUBLIC SAFETY - State and Community Highway Safety - Contract No.: JF-2017-UNR-00035/M3	20.600	5,691	-	-	-	-	-	-	-	5,691	-
Pass Through NV-DEPT OF PUBLIC SAFETY - State and Community Highway Safety - Contract No.: TS-2017-UNR-00024/M2	20.600	17,422	-	-	-	-	-	-	-	17,422	-
Pass Through NV-DEPT OF PUBLIC SAFETY - State and Community Highway Safety - Contract No.: JF-2016-UNR-00022	20.600	2,362	-	-	-	-	-	-	-	2,362	-
<b>Total for 20.600</b>	<b>49,943</b>	<b>60,648</b>	-	-	-	-	-	-	-	<b>110,591</b>	-
Pass Through NDOT -National Priority Safety Programs - Contract No.: TS-2017-UNLV-00065	20.616	108,907	-	-	-	-	-	-	-	108,907	-
Pass Through NV-DEPT OF PUBLIC SAFETY - National Priority Safety Programs - Contract No.: TS-2016-UNR-00043	20.616	10,354	-	-	-	-	-	-	-	10,354	-
Pass Through NV-DEPT OF PUBLIC SAFETY - National Priority Safety Programs - Contract No.: JF-2017-UNR-00035	20.616	556	-	-	-	-	-	-	-	556	-
Pass Through NV-DEPT OF PUBLIC SAFETY - National Priority Safety Programs - Contract No.: JF-2016-UNR-00022	20.616	385	-	-	-	-	-	-	-	385	-
Pass Through NV-DEPT OF PUBLIC SAFETY - National Priority Safety Programs - Contract No.: TS-2016-UNR-00035	20.616	8,075	-	-	-	-	-	-	-	8,075	-
Pass Through NV-DEPT OF PUBLIC SAFETY - National Priority Safety Programs - Contract No.: TS-2016-UNR-00044	20.616	35,878	-	-	-	-	-	-	-	35,878	-
<b>Total for 20.616</b>	<b>55,248</b>	<b>108,907</b>	-	-	-	-	-	-	-	<b>164,155</b>	-
<b>Total for National Highway Traffic Safety Administration (nhtsa)</b>	<b>105,191</b>	<b>169,555</b>	-	-	-	-	-	-	-	<b>274,746</b>	-
<b>Total for Department Of Transportation</b>	<b>105,191</b>	<b>169,555</b>	-	-	-	-	-	-	-	<b>274,746</b>	-
<b>Highway Safety Cluster</b>	<b>105,191</b>	<b>169,555</b>	-	-	-	-	-	-	-	<b>274,746</b>	-

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Other Federal Assistance</b>											
<b>Department Of Agriculture</b>											
<b>Agricultural Marketing Service</b>											
Pass Through NV-DEPT OF AGRICULTURE - Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCG-1510-11	10.170	1,815	-	-	-	-	-	-	-	1,815	-
Pass Through NV-DEPT OF AGRICULTURE - Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCB-1510-11	10.170	8,474	-	-	-	-	-	-	-	8,474	-
Pass Through State of Nevada Dept of Agriculture -Specialty Crop Block Grant Program - Farm Bill - Contract No.: 12-2501-0-1-352	10.170	-	-	-	-	-	-	10,120	-	10,120	-
<b>Total for 10.170</b>		<b>10,289</b>	-	-	-	-	-	<b>10,120</b>	-	<b>20,409</b>	-
<b>Total for Agricultural Marketing Service</b>		<b>10,289</b>	-	-	-	-	-	<b>10,120</b>	-	<b>20,409</b>	-
<b>Agricultural Research Service</b>											
Direct -Agricultural Research_Basic and Applied Research	10.001	95,223	-	-	-	-	-	-	-	95,223	-
Direct -Agricultural Research_Basic and Applied Research	10.001	11,982	-	-	-	-	-	-	-	11,982	-
Direct -Agricultural Research_Basic and Applied Research	10.001	8,003	-	-	-	-	-	-	-	8,003	-
<b>Total for 10.001</b>		<b>115,208</b>	-	-	-	-	-	-	-	<b>115,208</b>	-
<b>Total for Agricultural Research Service</b>		<b>115,208</b>	-	-	-	-	-	-	-	<b>115,208</b>	-
<b>Departmental Management</b>											
Direct -Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	10.443	38,431	-	-	-	-	-	-	-	38,431	-
<b>Total for 10.443</b>		<b>38,431</b>	-	-	-	-	-	-	-	<b>38,431</b>	-
<b>Total for Departmental Management</b>		<b>38,431</b>	-	-	-	-	-	-	-	<b>38,431</b>	-
<b>Food And Nutrition Service</b>											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Special Supplemental Nutrition Program for Women, Infants, and Children - Contract No.: HD 15280	10.557	11,873	-	-	-	-	-	-	-	11,873	-
<b>Total for 10.557</b>		<b>11,873</b>	-	-	-	-	-	-	-	<b>11,873</b>	-
Pass Through NV-DEPT OF AGRICULTURE - Child and Adult Care Food Program - Contract No.: C1259_2017_00	10.558	72,780	-	-	-	-	-	-	-	72,780	-
<b>Total for 10.558</b>		<b>72,780</b>	-	-	-	-	-	-	-	<b>72,780</b>	-

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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	38,198	-	-	-	-	-	-	-	-	38,198	-
Pass Through NV-DEPT OF EDUCATION - Child and Adult Care Food Program - Contract No.: OSP-1131160	35,454	-	-	-	-	-	-	-	-	35,454	-
<b>Total for 10.558</b>	<b>146,432</b>	-	-	-	-	-	-	-	-	<b>146,432</b>	-
Pass Through NV-DEPT OF AGRICULTURE - Team Nutrition Grants - Contract No.: FND 17-01-02	4,911	-	-	-	-	-	-	-	-	4,911	-
Pass Through NV-DEPT OF AGRICULTURE - Team Nutrition Grants - Contract No.: FND 17-01-01	3,271	-	-	-	-	-	-	-	-	3,271	-
<b>Total for 10.574</b>	<b>8,182</b>	-	-	-	-	-	-	-	-	<b>8,182</b>	-
<b>Total for Food And Nutrition Service</b>	<b>166,487</b>	-	-	-	-	-	-	-	-	<b>166,487</b>	-
<b>Forest Service</b>											
Pass Through NEVADA DIVISION OF FORESTRY - Cooperative Forestry Assistance - Contract No.: UF/15/01	-	-	43,325	-	-	-	-	-	-	43,325	-
Pass Through NV-DEPT OF CONSERVATION & NATURAL RESOURCES - Cooperative Forestry Assistance - Contract No.: USDA/SFA/15/08/MOD 2	106,096	-	-	-	-	-	-	-	-	106,096	-
Pass Through NV-DEPT OF CONSERVATION & NATURAL RESOURCES - Cooperative Forestry Assistance - Contract No.: USDA/SFA/16/05	55,451	-	-	-	-	-	-	-	-	55,451	-
Pass Through NV-DEPT OF CONSERVATION & NATURAL RESOURCES - Cooperative Forestry Assistance - Contract No.: USDA/UF/13/07	-	-	-	-	-	-	-	-	-	-	-
<b>Total for 10.664</b>	<b>161,547</b>	-	<b>43,325</b>	-	-	-	-	-	-	<b>204,872</b>	-
<b>Total for Forest Service</b>	<b>161,547</b>	-	<b>43,325</b>	-	-	-	-	-	-	<b>204,872</b>	-
<b>National Institute Of Food And Agriculture</b>											
Pass Through UTAH STATE UNIV - Sustainable Agriculture Research and Education - Contract No.: 200592-00001-312	2,318	-	-	-	-	-	-	-	-	2,318	-
Pass Through UTAH STATE UNIV - Sustainable Agriculture Research and Education - Contract No.: 140867055-144	21,253	-	-	-	-	-	-	-	-	21,253	-
<b>Total for 10.215</b>	<b>23,571</b>	-	-	-	-	-	-	-	-	<b>23,571</b>	-
Direct - Agriculture and Food Research Initiative (AFRI)	28,635	-	-	-	-	-	-	-	-	28,635	-

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	-	-	-	19,691
<b>Total for 10.310</b>		<b>28,635</b>									<b>28,635</b>	<b>19,691</b>
Direct -Crop Protection and Pest Management Competitive Grants Program	10.329	110,214	-	-	-	-	-	-	-	-	110,214	-
<b>Total for 10.329</b>		<b>110,214</b>									<b>110,214</b>	
Direct -Food Insecurity Nutrition Incentive Grants Program	10.331	237,624	-	-	-	-	-	-	-	-	237,624	-
<b>Total for 10.331</b>		<b>237,624</b>									<b>237,624</b>	
Direct -Cooperative Extension Service	10.500	104,292	-	-	-	-	-	-	-	-	104,292	-
Direct -Cooperative Extension Service	10.500	151,827	-	-	-	-	-	-	-	-	151,827	-
Direct -Cooperative Extension Service	10.500	1,704,507	-	-	-	-	-	-	-	-	1,704,507	-
Pass Through KANSAS STATE UNIV - Cooperative Extension Service - Contract No.: S16048	10.500	2,281	-	-	-	-	-	-	-	-	2,281	-
Pass Through KANSAS STATE UNIV - Cooperative Extension Service - Contract No.: S17097	10.500	25,114	-	-	-	-	-	-	-	-	25,114	-
<b>Total for 10.500</b>		<b>1,988,021</b>									<b>1,988,021</b>	
<b>Total for National Institute Of Food And Agriculture</b>		<b>2,388,065</b>									<b>2,388,065</b>	<b>19,691</b>
<b>Natural Resources Conservation Service</b>												
Direct -Soil and Water Conservation	10.902	5,939	-	-	-	-	-	-	-	-	5,939	-
<b>Total for 10.902</b>		<b>5,939</b>									<b>5,939</b>	
<b>Total for Natural Resources Conservation Service</b>		<b>5,939</b>									<b>5,939</b>	
<b>Risk Management Agency</b>												
Direct -Crop Insurance Education in Targeted States	10.458	95,379	-	-	-	-	-	-	-	-	95,379	-
Direct -Crop Insurance Education in Targeted States	10.458	112	-	-	-	-	-	-	-	-	112	-
Direct -Crop Insurance Education in Targeted States	10.458	108,898	-	-	-	-	-	-	-	-	108,898	-
<b>Total for 10.458</b>		<b>204,389</b>									<b>204,389</b>	
<b>Total for Risk Management Agency</b>		<b>204,389</b>									<b>204,389</b>	
<b>Rural Utilities Service</b>												
Direct -Distance Learning and Telemedicine Loans and Grants	10.855	-	-	-	-	-	-	-	-	455,501	455,501	-

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 10.855												
Total for Rural Utilities Service												
Total for Department Of Agriculture												
<b>Department Of Commerce</b>												
<b>Economic Development Administration</b>												
	11.303	28,935	-	-	-	-	-	-	-	-	28,935	-
	11.303	101,376	-	-	-	-	-	-	-	-	101,376	-
Total for 11.303												
Total for Economic Development Administration												
<b>National Institute Of Standards And Technology (nist)</b>												
	11.611	1,313,714	-	-	-	-	-	-	-	-	1,313,714	-
	11.611	213,245	-	-	-	-	-	-	-	-	213,245	-
Total for 11.611												
Total for National Institute Of Standards And Technology (nist)												
Total for Department Of Commerce												
<b>Department Of Defense</b>												
<b>CONTRACT - DEPT OF DEFENSE</b>												
	12.000	-	40,043	-	-	-	-	-	-	-	40,043	-
Total for 12.000												
Total for CONTRACT - DEPT OF DEFENSE												
<b>National Security Agency</b>												
	12.900	8,974	-	-	-	-	-	-	-	-	8,974	-
Total for 12.900												
Total for National Security Agency												
Total for Department Of Defense												
<b>Department Of Housing And Urban Development</b>												
<b>Office Of Healthy Homes And Lead Hazard Control</b>												
		8,974	40,043	-	-	-	-	-	-	-	49,017	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through CITY OF HENDERSON -Lead-Based Paint Hazard Control in Privately-Owned Housing - Contract No.: 51413326	14.900	-	43,175	-	-	-	-	-	-	-	43,175	-
<b>Total for 14.900</b>		-	43,175	-	-	-	-	-	-	-	43,175	-
Direct -Healthy Homes Technical Studies Grants	14.906	-	86,557	-	-	-	-	-	-	-	86,557	-
<b>Total for 14.906</b>		-	86,557	-	-	-	-	-	-	-	86,557	-
<b>Total for Office Of Healthy Homes And Lead Hazard Control</b>		-	129,732	-	-	-	-	-	-	-	129,732	-
<b>Total for Department Of Housing And Urban Development</b>		-	129,732	-	-	-	-	-	-	-	129,732	-
<b>Department Of The Interior</b>												
<b>Bureau Of Land Management</b>												
Direct -National Fire Plan - Wildland Urban Interface Community Fire Assistance	15.228	1,653	-	-	-	-	-	-	-	-	1,653	-
Direct -National Fire Plan - Wildland Urban Interface Community Fire Assistance	15.228	205,536	-	-	-	-	-	-	-	-	205,536	-
Direct -National Fire Plan - Wildland Urban Interface Community Fire Assistance	15.228	51,669	-	-	-	-	-	-	-	-	51,669	-
<b>Total for 15.228</b>		258,858	-	-	-	-	-	-	-	-	258,858	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	4,249	-	-	-	-	-	-	-	-	4,249	-
<b>Total for 15.231</b>		4,249	-	-	-	-	-	-	-	-	4,249	-
<b>Total for Bureau Of Land Management</b>		263,107	-	-	-	-	-	-	-	-	263,107	-
<b>Total for Department Of The Interior</b>		263,107	-	-	-	-	-	-	-	-	263,107	-
<b>Department Of Justice</b>												
<b>Bureau Of Justice Assistance</b>												
Pass Through BOYS TOWN NEVADA INC - Second Chance Act Prisoner Reentry Initiative - Contract No.: N/A	16.812	-	37,810	-	-	-	-	-	-	-	37,810	-
Pass Through NV-DEPT OF CORRECTIONS - Second Chance Act Prisoner Reentry Initiative - Contract No.: OSP-1600488	16.812	43,666	-	-	-	-	-	-	-	-	43,666	-
<b>Total for 16.812</b>		43,666	37,810	-	-	-	-	-	-	-	81,476	-
<b>Total for Bureau Of Justice Assistance</b>		43,666	37,810	-	-	-	-	-	-	-	81,476	-
<b>Office Of Juvenile Justice And Delinquency Prevention</b>												
Pass Through NATL 4H COUNCIL -Juvenile Mentoring Program - Contract No.: OSP1700128	16.726	12,808	-	-	-	-	-	-	-	-	12,808	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through NATL 4H COUNCIL -Juvenile Mentoring Program - Contract No.: 2015-JU-FX-0015	16.726	39,858	-	-	-	-	-	-	-	-	39,858	-
Pass Through NATL 4H COUNCIL -Juvenile Mentoring Program - Contract No.: 2014-JU-FX-0025	16.726	227	-	-	-	-	-	-	-	-	227	-
<b>Total for 16.726</b>		<b>52,893</b>	-	-	-	-	-	-	-	-	<b>52,893</b>	-
<b>Total for Office Of Juvenile Justice And Delinquency Prevention</b>		<b>52,893</b>	-	-	-	-	-	-	-	-	<b>52,893</b>	-
<b>Office Of Victims Of Crime</b>												
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Crime Victim Assistance - Contract No.: 16-VOCA-TR-17-001	16.575	6,690	-	-	-	-	-	-	-	-	6,690	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Crime Victim Assistance - Contract No.: 16-VOCA-17-003	16.575	167,446	-	-	-	-	-	-	-	-	167,446	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Crime Victim Assistance - Contract No.: 15-VOCA-16-003	16.575	26,694	-	-	-	-	-	-	-	-	26,694	-
<b>Total for 16.575</b>		<b>200,830</b>	-	-	-	-	-	-	-	-	<b>200,830</b>	-
<b>Total for Office Of Victims Of Crime</b>		<b>200,830</b>	-	-	-	-	-	-	-	-	<b>200,830</b>	-
<b>Violence Against Women Office</b>												
Pass Through NV-ATTORNEY GENERAL - Sexual Assault Services Formula Program - Contract No.: 2015-VAWA-47	16.017	1,030	-	-	-	-	-	-	-	-	1,030	-
Pass Through NV-ATTORNEY GENERAL - Sexual Assault Services Formula Program - Contract No.: 2015-VAWAWC-64	16.017	1,756	-	-	-	-	-	-	-	-	1,756	-
<b>Total for 16.017</b>		<b>2,786</b>	-	-	-	-	-	-	-	-	<b>2,786</b>	-
Direct -Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525	101,360	-	-	-	-	-	-	-	-	101,360	-
Direct -Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525	-	51,978	-	-	-	-	-	-	-	51,978	-
<b>Total for 16.525</b>		<b>101,360</b>	<b>51,978</b>	-	-	-	-	-	-	-	<b>153,338</b>	-
Pass Through NV-ATTORNEY GENERAL - Violence Against Women Formula Grants - Contract No.: 2016-VAWA-47	16.588	47,131	-	-	-	-	-	-	-	-	47,131	-
Pass Through NV-ATTORNEY GENERAL - Violence Against Women Formula Grants - Contract No.: 2015-VAWA-47	16.588	5,604	-	-	-	-	-	-	-	-	5,604	-

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Total for 16,588</b>											
	52,735	-	-	-	-	-	-	-	-	52,735	-
<b>Total for Violence Against Women Office</b>											
	156,881	51,978	-	-	-	-	-	-	-	208,859	-
<b>Total for Department Of Justice</b>											
	454,270	89,788	-	-	-	-	-	-	-	544,058	-
<b>Department Of Labor</b>											
<b>Employment Training Administration</b>											
17.277	4,387	-	-	-	-	-	-	-	-	4,387	-
Pass Through NEVADA WORKS -Workforce Investment Act (WIA) National Emergency Grants - Contract No.: DW-14-UNR-CASAT											
<b>Total for 17,277</b>											
	4,387	-	-	-	-	-	-	-	-	4,387	-
17.282	-	-	-	-	532,284	-	-	-	-	532,284	-
Direct -Trade Adjustment Assistance Community College and Career Training (TAAACCT) Grants											
17.282	-	-	-	-	-	-	-	2,847,607	-	2,847,607	-
Direct -Trade Adjustment Assistance Community College and Career Training (TAAACCT) Grants											
17.282	-	-	-	43,846	-	-	-	-	-	43,846	-
Direct -Trade Adjustment Assistance Community College and Career Training (TAAACCT) Grants											
17.282	-	-	-	-	-	518,596	-	-	-	518,596	-
Direct -Trade Adjustment Assistance Community College and Career Training (TAAACCT) Grants											
17.282	-	-	-	-	-	891,693	-	-	-	891,693	-
Direct -Trade Adjustment Assistance Community College and Career Training (TAAACCT) Grants											
17.282	-	-	-	-	750,858	-	-	-	-	750,858	-
Pass Through Passed Through Western Nevada College -Trade Adjustment Assistance Community College and Career Training (TAAACCT) Grants - Contract No.: TC-26461-14-60-A-32											
17.282	-	-	-	-	-	-	-	-	-	-	1,584,548
Direct -Trade Adjustment Assistance Community College and Career Training (TAAACCT) Grants											
<b>Total for 17,282</b>											
	-	-	-	-	43,846	1,283,142	1,410,289	2,847,607	-	5,584,884	1,584,548
<b>Total for Employment Training Administration</b>											
	4,387	-	-	-	43,846	1,283,142	1,410,289	2,847,607	-	5,589,271	1,584,548
<b>Total for Department Of Labor</b>											
	4,387	-	-	-	43,846	1,283,142	1,410,289	2,847,607	-	5,589,271	1,584,548
<b>Department Of State</b>											
<b>Bureau Of Educational And Cultural Affairs</b>											
19.009	41,897	-	-	-	-	-	-	-	-	41,897	-
Pass Through INTL RESEARCH & EXCHANGES BOARD -Academic Exchange Programs - Undergraduate Programs - Contract No.: FY17-YALI-BE-UNR-03											
19.009	86,995	-	-	-	-	-	-	-	-	86,995	-
Pass Through INTL RESEARCH & EXCHANGES BOARD -Academic Exchange Programs - Undergraduate Programs - Contract No.: FY16-YALI-BE-UNR-02											

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Academic Exchange Programs - Undergraduate Programs	19,009	-	-	-	-	-	-	-	-	-	88,646
<b>Total for 19,009</b>	<b>128,892</b>	-	-	-	-	-	-	-	-	<b>128,892</b>	<b>88,646</b>
Pass Through INTL RESEARCH & EXCHANGES BOARD -Academic Exchange Programs - Teachers - Contract No.: FY16-TEA-UNR-01	19,408	178,564	-	-	-	-	-	-	-	<b>178,564</b>	-
<b>Total for 19,408</b>	<b>178,564</b>	-	-	-	-	-	-	-	-	<b>178,564</b>	-
<b>Total for Bureau Of Educational And Cultural Affairs</b>	<b>307,456</b>	-	-	-	-	-	-	-	-	<b>307,456</b>	<b>88,646</b>
<b>Total for Department Of State</b>	<b>307,456</b>	-	-	-	-	-	-	-	-	<b>307,456</b>	<b>88,646</b>
<b>Department Of The Treasury</b>											
<b>CONTRACT - DEPT OF THE TREASURY</b>											
Pass Through NV-GOVERNORS OFFICE - Contract - Dept of the Treasury - Contract No.: SP-1701043	21,000	13,756	-	-	-	-	-	-	-	<b>13,756</b>	-
Pass Through NV-GOVERNORS OFFICE - Contract - Dept of the Treasury - Contract No.: 14278	21,000	89,082	-	-	-	-	-	-	-	<b>89,082</b>	-
<b>Total for 21,000</b>	<b>102,838</b>	-	-	-	-	-	-	-	-	<b>102,838</b>	-
<b>Total for CONTRACT - DEPT OF THE TREASURY</b>	<b>102,838</b>	-	-	-	-	-	-	-	-	<b>102,838</b>	-
<b>Total for Department Of The Treasury</b>	<b>102,838</b>	-	-	-	-	-	-	-	-	<b>102,838</b>	-
<b>National Aeronautics And Space Administration</b>											
<b>National Aeronautics And Space Administration</b>											
Direct -Science	43,001	23,504	-	-	-	-	-	-	-	<b>23,504</b>	-
Direct -Science	43,001	18,555	-	-	-	-	-	-	-	<b>18,555</b>	-
<b>Total for 43,001</b>	<b>42,059</b>	-	-	-	-	-	-	-	-	<b>42,059</b>	-
Direct -Education	43,008	-	-	-	-	-	-	-	377,965	<b>377,965</b>	-
Direct -Education	43,008	-	-	-	-	-	-	-	10,528	<b>10,528</b>	-
Direct -Education	43,008	-	-	-	-	-	-	-	191,901	<b>191,901</b>	-
Pass Through NEVADA SYSTEM OF HIGHER EDUC-CHANCELLOR'S OFC -Education - Contract No.: NSHE-16-70	43,008	14,230	-	-	-	-	-	-	-	<b>14,230</b>	-
Pass Through NEVADA SYSTEM OF HIGHER EDUC-CHANCELLOR'S OFC -Education - Contract No.: NSHE-17-29	43,008	43,831	-	-	-	-	-	-	-	<b>43,831</b>	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through NEVADA SYSTEM OF HIGHER EDUC-CHANCELLOR'S OFC -Education - Contract No.: NSHE-16-71	43.008	990	-	-	-	-	-	-	-	-	990	-
Pass Through NEVADA SYSTEM OF HIGHER EDUC-CHANCELLOR'S OFC -Education - Contract No.: NSHE-16-41	43.008	47,000	-	-	-	-	-	-	-	-	47,000	-
Pass Through NEVADA SYSTEM OF HIGHER EDUC-CHANCELLOR'S OFC -Education - Contract No.: NSHE-15-103	43.008	11,709	-	-	-	-	-	-	-	-	11,709	-
Pass Through NSHE -Education - Contract No.: NSHE 16-64	43.008	-	5,665	-	-	-	-	-	-	-	5,665	-
<b>Total for 43.008</b>		<b>117,760</b>	<b>5,665</b>							<b>580,394</b>	<b>703,819</b>	
<b>Total for National Aeronautics And Space Administration</b>		<b>159,819</b>	<b>5,665</b>							<b>580,394</b>	<b>745,878</b>	
<b>Total for National Aeronautics And Space Administration</b>		<b>159,819</b>	<b>5,665</b>							<b>580,394</b>	<b>745,878</b>	

<b>National Endowment For The Arts</b>												
<b>National Endowment For The Arts</b>												
Pass Through NV-DEPT OF CULTURAL AFFAIRS -Promotion of the Arts_Partnership Agreements - Contract No.: PRJ17.0.16	45.025	3,349	-	-	-	-	-	-	-	-	3,349	-
Pass Through NV-DEPT OF CULTURAL AFFAIRS -Promotion of the Arts_Partnership Agreements - Contract No.: CPD17.1.21	45.025	650	-	-	-	-	-	-	-	-	650	-
Pass Through NV-DEPT OF CULTURAL AFFAIRS -Promotion of the Arts_Partnership Agreements - Contract No.: PRJ17.0.14	45.025	5,778	-	-	-	-	-	-	-	-	5,778	-
Pass Through NV-DEPT OF CULTURAL AFFAIRS -Promotion of the Arts_Partnership Agreements - Contract No.: PRJ17.0.15	45.025	5,585	-	-	-	-	-	-	-	-	5,585	-
<b>Total for 45.025</b>		<b>15,362</b>									<b>15,362</b>	
<b>Total for National Endowment For The Arts</b>		<b>15,362</b>									<b>15,362</b>	
<b>Total for National Endowment For The Arts</b>		<b>15,362</b>									<b>15,362</b>	

<b>National Endowment For The Humanities</b>												
<b>National Endowment For The Humanities</b>												
Pass Through NEVADA HUMANITIES - Promotion of the Humanities_Federal/State Partnership - Contract No.: OSP-1400971	45.129	391,130	-	-	-	-	-	-	-	-	391,130	-
Pass Through NEVADA HUMANITIES - Promotion of the Humanities_Federal/State Partnership - Contract No.: 2015-36	45.129	3,000	-	-	-	-	-	-	-	-	3,000	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through NEVADA HUMANITIES - Promotion of the Humanities_Federal/State Partnership - Contract No.: 2015-38	45.129	310	-	-	-	-	-	-	-	-	310	-
Pass Through NEVADA HUMANITIES - Promotion of the Humanities_Federal/State Partnership - Contract No.: 2016-39	45.129	1,634	-	-	-	-	-	-	-	-	1,634	-
Pass Through NEVADA HUMANITIES - Promotion of the Humanities_Federal/State Partnership - Contract No.: 2016-41	45.129	1,944	-	-	-	-	-	-	-	-	1,944	-
Pass Through NEVADA HUMANITIES - Promotion of the Humanities_Federal/State Partnership - Contract No.: 2016-48M	45.129	966	-	-	-	-	-	-	-	-	966	-
<b>Total for 45.129</b>		<b>398,984</b>	-	-	-	-	-	-	-	-	<b>398,984</b>	-
Direct -Promotion of the Humanities_Division of Preservation and Access	45.149	9,660	-	-	-	-	-	-	-	-	9,660	-
Direct -Promotion of the Humanities_Division of Preservation and Access	45.149	-	-	-	-	-	-	-	-	-	-	4,684
<b>Total for 45.149</b>		<b>9,660</b>	-	-	-	-	-	-	-	-	<b>9,660</b>	<b>4,684</b>
<b>Total for National Endowment For The Humanities</b>		<b>408,644</b>	-	-	-	-	-	-	-	-	<b>408,644</b>	<b>4,684</b>
<b>Total for National Endowment For The Humanities</b>		<b>408,644</b>	-	-	-	-	-	-	-	-	<b>408,644</b>	<b>4,684</b>
<b>Institute Of Museum And Library Services</b>												
Institute Of Museum And Library Services												
Pass Through INST OF MUSEUM & LIBRARY SRVCS -Grants to States - Contract No.: 2016-12	45.310	-	167,225	-	-	-	-	-	-	-	167,225	-
Pass Through NV-DEPT OF CULTURAL AFFAIRS -Grants to States - Contract No.: 2016-14	45.310	72,715	-	-	-	-	-	-	-	-	72,715	-
<b>Total for 45.310</b>		<b>72,715</b>	<b>167,225</b>	-	-	-	-	-	-	-	<b>239,940</b>	-
<b>Total for Institute Of Museum And Library Services</b>		<b>72,715</b>	<b>167,225</b>	-	-	-	-	-	-	-	<b>239,940</b>	-
<b>Total for Institute Of Museum And Library Services</b>		<b>72,715</b>	<b>167,225</b>	-	-	-	-	-	-	-	<b>239,940</b>	-
<b>Small Business Administration</b>												
Small Business Administration												
Direct -Small Business Development Centers	59.037	559,915	-	-	-	-	-	-	-	-	559,915	-
Direct -Small Business Development Centers	59.037	48,541	-	-	-	-	-	-	-	-	48,541	-
Direct -Small Business Development Centers	59.037	331,891	-	-	-	-	-	-	-	-	331,891	-

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 UNR -Small Business Development Centers - Contract No.: UNR 16-48	59.037	-	127,957	-	-	-	-	-	-	127,957	-
Direct -Small Business Development Centers	59.037	-	-	-	-	-	-	-	-	-	14,181
<b>Total for 59.037</b>	<b>940,347</b>	<b>127,957</b>								<b>1,068,304</b>	<b>14,181</b>
<b>Total for Small Business Administration</b>	<b>940,347</b>	<b>127,957</b>								<b>1,068,304</b>	<b>14,181</b>
<b>Environmental Protection Agency</b>											
Environmental Protection Agency											
Pass Through NV-DEPT OF CONSERVATION & NATURAL RESOURCES -Multipurpose Grants to States and Tribes - Contract No.: DEP 14010-14805 MOD3	66.204	9,000	-	-	-	-	-	-	-	9,000	-
<b>Total for 66.204</b>	<b>9,000</b>									<b>9,000</b>	
<b>Total for Environmental Protection Agency</b>	<b>9,000</b>									<b>9,000</b>	
<b>Office Of Air And Radiation</b>											
Office Of Air And Radiation											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Indoor Radon Grants - Contract No.: HD 14929	66.032	9,254	-	-	-	-	-	-	-	9,254	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Indoor Radon Grants - Contract No.: HD 15518	66.032	181,862	-	-	-	-	-	-	-	181,862	-
<b>Total for 66.032</b>	<b>191,116</b>									<b>191,116</b>	
<b>Total for Office Of Air And Radiation</b>	<b>191,116</b>									<b>191,116</b>	
<b>Office Of Chemical Safety And Pollution Prevention</b>											
Office Of Chemical Safety And Pollution Prevention											
Direct -Pollution Prevention Grants Program	66.708	22,115	-	-	-	-	-	-	-	22,115	-
Direct -Pollution Prevention Grants Program	66.708	19,472	-	-	-	-	-	-	-	19,472	-
Direct -Pollution Prevention Grants Program	66.708	26,006	-	-	-	-	-	-	-	26,006	-
Direct -Pollution Prevention Grants Program	66.708	15,026	-	-	-	-	-	-	-	15,026	-
Direct -Pollution Prevention Grants Program	66.708	56,206	-	-	-	-	-	-	-	56,206	-
<b>Total for 66.708</b>	<b>138,825</b>									<b>138,825</b>	
<b>Total for Office Of Chemical Safety And Pollution Prevention</b>	<b>138,825</b>									<b>138,825</b>	
<b>Office Of Enforcement And Compliance Assurance</b>											
Office Of Enforcement And Compliance Assurance											
Pass Through NV-DEPT OF AGRICULTURE - Consolidated Pesticide Enforcement Cooperative Agreements - Contract No.: 17394	66.700	3,019	-	-	-	-	-	-	-	3,019	-

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 AGRICULTURE - Consolidated Pesticide Enforcement Cooperative Agreements - Contract No.: EPA 1510-01	-	-	-	-	-	-	-	-	-	-	-
<b>Total for 66.700</b>	<b>3,019</b>	-	-	-	-	-	-	-	-	<b>3,019</b>	-
<b>Total for Office Of Enforcement And Compliance Assurance</b>	<b>3,019</b>	-	-	-	-	-	-	-	-	<b>3,019</b>	-
<b>Office Of Environmental Information</b>											
Direct -Environmental Information Exchange Network Grant Program and Related Assistance	303,705	-	-	-	-	-	-	-	-	<b>303,705</b>	-
Direct -Environmental Information Exchange Network Grant Program and Related Assistance	-	-	-	-	-	-	-	-	-	-	231,249
<b>Total for 66.608</b>	<b>303,705</b>	-	-	-	-	-	-	-	-	<b>303,705</b>	<b>231,249</b>
<b>Total for Office Of Environmental Information</b>	<b>303,705</b>	-	-	-	-	-	-	-	-	<b>303,705</b>	<b>231,249</b>
<b>Office Of The Administrator</b>											
Pass Through NV-DEPT OF AGRICULTURE - Performance Partnership Grants - Contract No.: 17394	6,662	-	-	-	-	-	-	-	-	<b>6,662</b>	-
Pass Through NV-DEPT OF CONSERVATION & NATURAL RESOURCES -Performance Partnership Grants - Contract No.: 0	(165,950)	-	-	-	-	-	-	-	-	<b>(165,950)</b>	-
<b>Total for 66.605</b>	<b>(159,288)</b>	-	-	-	-	-	-	-	-	<b>(159,288)</b>	-
<b>Total for Office Of The Administrator</b>	<b>(159,288)</b>	-	-	-	-	-	-	-	-	<b>(159,288)</b>	-
<b>Office Of Water</b>											
Pass Through NV-DEPT OF CONSERVATION & NATURAL RESOURCES -Water Pollution Control State, Interstate, and Tribal Program Support - Contract No.: DEP 16-003/16687	139,183	-	-	-	-	-	-	-	-	<b>139,183</b>	-
<b>Total for 66.419</b>	<b>139,183</b>	-	-	-	-	-	-	-	-	<b>139,183</b>	-
Pass Through FLORIDA DEPT. OF ENVIRONMENTAL PROTECTION -Nonpoint Source Implementation Grants - Contract No.: G0436	-	-	44,032	-	-	-	-	-	-	<b>44,032</b>	-
<b>Total for 66.460</b>	-	-	<b>44,032</b>	-	-	-	-	-	-	<b>44,032</b>	-
<b>Total for Office Of Water</b>	<b>139,183</b>	-	<b>44,032</b>	-	-	-	-	-	-	<b>183,215</b>	-
<b>Total for Environmental Protection Agency</b>	<b>625,560</b>	-	<b>44,032</b>	-	-	-	-	-	-	<b>669,592</b>	<b>231,249</b>

**Nuclear Regulatory Commission**  
Nuclear Regulatory Commission

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	82,350	-	-	-	-	-	-	-	82,350	-
Direct -U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	52,500	-	-	-	-	-	-	-	52,500	-
Direct -U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	30,069	-	-	-	-	-	-	-	30,069	-
<b>Total for 77.008</b>	<b>164,919</b>	-	-	-	-	-	-	-	-	<b>164,919</b>	-
<b>Total for Nuclear Regulatory Commission</b>	<b>164,919</b>	-	-	-	-	-	-	-	-	<b>164,919</b>	-
<b>Total for Nuclear Regulatory Commission</b>	<b>164,919</b>	-	-	-	-	-	-	-	-	<b>164,919</b>	-
<b>Department Of Energy</b>											
Pass Through UNIV OF CHICAGO-ARGONNE NATL LAB -Contract - Department of Energy - Contract No.: 4F-30081	81.000	1,228	-	-	-	-	-	-	-	1,228	-
<b>Total for 81.000</b>	<b>1,228</b>	-	-	-	-	-	-	-	-	<b>1,228</b>	-
Pass Through QUEENS COLLEGE CUNY - Office of Science Financial Assistance Program - Contract No.: 47811-N AMENDMENT #9	81.049	63,021	-	-	-	-	-	-	-	63,021	-
Pass Through QUEENS COLLEGE CUNY - Office of Science Financial Assistance Program - Contract No.: 47811-N	81.049	195,077	-	-	-	-	-	-	-	195,077	-
Direct -Office of Science Financial Assistance Program	81.049	-	-	-	-	-	-	-	-	-	229,206
<b>Total for 81.049</b>	<b>258,098</b>	-	-	-	-	-	-	-	-	<b>258,098</b>	<b>229,206</b>
<b>Total for Department Of Energy</b>	<b>259,326</b>	-	-	-	-	-	-	-	-	<b>259,326</b>	<b>229,206</b>
<b>Total for Department Of Energy</b>	<b>259,326</b>	-	-	-	-	-	-	-	-	<b>259,326</b>	<b>229,206</b>
<b>Department Of Education</b>											
Pass Through WASHOE CNTY SCH-NV -Title I Grants to Local Educational Agencies - Contract No.: PO 219085	84.010	1,899	-	-	-	-	-	-	-	1,899	-
Pass Through WASHOE CNTY SCH-NV -Title I Grants to Local Educational Agencies - Contract No.: PO-PO127628	84.010	6,979	-	-	-	-	-	-	-	6,979	-
<b>Total for 84.010</b>	<b>8,878</b>	-	-	-	-	-	-	-	-	<b>8,878</b>	-



	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through NV-DEPT OF EDUCATION - Safe and Drug-Free Schools and Communities_National Programs - Contract No.: S184F140007-15	84.184	137,452	-	-	-	-	-	-	-	-	137,452	-
Pass Through NV-DEPT OF EDUCATION - Safe and Drug-Free Schools and Communities_National Programs - Contract No.: 17-682-40000	84.184	330,865	-	-	-	-	-	-	-	-	330,865	-
<b>Total for 84.184</b>		<b>468,317</b>	-	-	-	-	-	-	-	-	<b>468,317</b>	-
Direct -English Language Acquisition State Grants	84.365	255,151	-	-	-	-	-	-	-	-	255,151	-
Direct -English Language Acquisition State Grants	84.365	94,140	-	-	-	-	-	-	-	-	94,140	-
Direct -English Language Acquisition State Grants	84.365	-	-	-	-	-	-	-	-	-	-	-
Direct -English Language Acquisition State Grants	84.365	-	-	-	-	-	-	-	-	-	-	18,751
<b>Total for 84.365</b>		<b>349,291</b>	-	-	-	-	-	-	-	-	<b>349,291</b>	<b>18,751</b>
Direct -Improving Teacher Quality State Grants	84.367	-	-	-	-	-	-	-	-	115,505	115,505	-
Direct -Improving Teacher Quality State Grants	84.367	-	-	-	-	-	-	-	-	130,340	130,340	-
Direct -Improving Teacher Quality State Grants	84.367	-	-	-	-	-	-	-	345	345	345	-
Pass Through NATIONAL WRITING PROJECT -Improving Teacher Quality State Grants - Contract No.: 92-NV01-SEED2017-ILI	84.367	10	-	-	-	-	-	-	-	-	10	-
Pass Through UNIV OF CA BERKELEY - Improving Teacher Quality State Grants - Contract No.: 92-NV01-SEED2016	84.367	13,301	-	-	-	-	-	-	-	-	13,301	-
Pass Through UNIV OF CA BERKELEY - Improving Teacher Quality State Grants - Contract No.: #2A/92-NV01-SEED2012	84.367	8,065	-	-	-	-	-	-	-	-	8,065	-
Pass Through WASHOE CNTY SCH-NV - Improving Teacher Quality State Grants - Contract No.: PO126779	84.367	10,673	-	-	-	-	-	-	-	-	10,673	-
<b>Total for 84.367</b>		<b>32,049</b>	-	-	-	-	-	-	-	<b>246,190</b>	<b>278,239</b>	-
Pass Through CLARK CNTY SCH DIST - Striving Readers - Contract No.: PO6000001695	84.371	9,836	-	-	-	-	-	-	-	-	9,836	-
<b>Total for 84.371</b>		<b>9,836</b>	-	-	-	-	-	-	-	-	<b>9,836</b>	-
<b>Total for Office Of Elementary And Secondary Education</b>		<b>868,371</b>	-	-	-	-	-	-	-	<b>246,190</b>	<b>1,114,561</b>	<b>18,751</b>

**Office Of Innovation And Improvement**

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 OHIO STATE UNIV -Transition to Teaching - Contract No.: 60031733	84.350	-	25,771	-	-	-	-	-	-	25,771	-
<b>Total for 84.350</b>	-	25,771	-	-	-	-	-	-	-	25,771	-
<b>Total for Office Of Innovation And Improvement</b>	-	25,771	-	-	-	-	-	-	-	25,771	-
<b>Office Of Postsecondary Education</b>											
Direct -Higher Education_ Institutional Aid	84.031	-	312,011	-	-	-	-	-	-	312,011	-
<b>Total for 84.031</b>	-	312,011	-	-	-	-	-	-	-	312,011	-
Direct -TRIO Staff Training Program	84.103	-	44,198	-	-	-	-	-	-	44,198	-
Direct -TRIO Staff Training Program	84.103	-	112,075	-	-	-	-	-	-	112,075	-
<b>Total for 84.103</b>	-	156,273	-	-	-	-	-	-	-	156,273	-
Direct -Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	-	2,715,584	-	-	-	-	-	-	2,715,584	-
Direct -Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	-	1,743,125	-	-	-	-	-	-	1,743,125	-
Direct -Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	-	2,029,837	-	-	-	-	-	-	2,029,837	-
Pass Through NEVADA SYSTEM OF HIGHER EDUC-CHANCELLOR'S OFC -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE-17-19	84.334	54,562	-	-	-	-	-	-	-	54,562	-
Pass Through NEVADA SYSTEM OF HIGHER EDUC-CHANCELLOR'S OFC -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE-16-12	84.334	1,738	-	-	-	-	-	-	-	1,738	-
Pass Through NEVADA SYSTEM OF HIGHER EDUC-CHANCELLOR'S OFC -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE-16-19	84.334	9,777	-	-	-	-	-	-	-	9,777	-
Pass Through NEVADA SYSTEM OF HIGHER EDUC-CHANCELLOR'S OFC -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE-16-20	84.334	21,557	-	-	-	-	-	-	-	21,557	-
Pass Through NEVADA SYSTEM OF HIGHER EDUC-CHANCELLOR'S OFC -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE-16-21	84.334	30,572	-	-	-	-	-	-	-	30,572	-
Pass Through NEVADA SYSTEM OF HIGHER EDUC-CHANCELLOR'S OFC -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE-16-24	84.334	15,935	-	-	-	-	-	-	-	15,935	-

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
84.334 Pass Through NEVADA SYSTEM OF HIGHER EDUC-CHANCELLOR'S OFC -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE-16-05	(625)	-	-	-	-	-	-	-	-	(625)	-
84.334 Pass Through NEVADA SYSTEM OF HIGHER EDUC-CHANCELLOR'S OFC -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE-17-01	112,395	-	-	-	-	-	-	-	-	112,395	-
84.334 Pass Through NEVADA SYSTEM OF HIGHER EDUC-CHANCELLOR'S OFC -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE-17-17	34,463	-	-	-	-	-	-	-	-	34,463	-
84.334 Pass Through NEVADA SYSTEM OF HIGHER EDUC-CHANCELLOR'S OFC -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE-17-20	58,071	-	-	-	-	-	-	-	-	58,071	-
84.334 Pass Through NEVADA SYSTEM OF HIGHER EDUC-CHANCELLOR'S OFC -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE-17-27	58,530	-	-	-	-	-	-	-	-	58,530	-
84.334 Pass Through NEVADA SYSTEM OF HIGHER EDUC-CHANCELLOR'S OFC -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE-17-08	27,000	-	-	-	-	-	-	-	-	27,000	-
84.334 Pass Through NSHE -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 17-09	-	21,340	-	-	-	-	-	-	-	21,340	-
84.334 Pass Through NSHE -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 17-610-40000	-	-	-	-	-	35,541	-	-	-	35,541	-
84.334 Pass Through NSHE -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 16-610-40000	-	-	-	-	-	10,126	-	-	-	10,126	-
84.334 Pass Through NSHE -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 17-610-40001	-	-	-	-	-	6,000	-	-	-	6,000	-
84.334 Pass Through NSHE -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 17-610-40002	-	-	-	-	-	1,123	-	-	-	1,123	-
84.334 Pass Through NSHE -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 16-13	-	256,185	-	-	-	-	-	-	-	256,185	-
84.334 Pass Through NSHE -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 16-25	-	182,723	-	-	-	-	-	-	-	182,723	-
84.334 Pass Through NSHE -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE NO 16-28	-	-	-	-	-	-	9,536	-	-	9,536	-

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
84.334	-	-	-	-	-	-	9,750	-	-	9,750	-
Pass Through NSHE -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE NO 17-05											
84.334	-	-	-	-	-	-	10,986	-	-	10,986	-
Pass Through NSHE -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE NO 17-12											
84.334	-	-	-	-	-	-	51,202	-	-	51,202	-
Pass Through NSHE -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE NO 17-24											
84.334	-	-	-	-	-	-	-	20,977	-	20,977	-
Pass Through NSHE - Sponsored Projects office - Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 17-26											
84.334	-	-	-	-	-	-	-	1,128	-	1,128	-
Pass Through NSHE - Sponsored Projects office - Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 17-14											
84.334	-	-	-	-	-	-	-	3,750	-	3,750	-
Pass Through NSHE - Sponsored Projects office - Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 17-07											
84.334	-	-	-	-	-	-	-	4,798	-	4,798	-
Pass Through NSHE - Sponsored Projects office - Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 16-30											
84.334	-	-	-	16,113	-	-	-	-	-	16,113	-
Pass Through NV Department of Education/Nevada System of Higher Education - Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 16-26											
84.334	-	-	-	6,241	-	-	-	-	-	6,241	-
Pass Through NV Department of Education/Nevada System of Higher Education - Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 17-11											
84.334	-	-	-	33,250	-	-	-	-	-	33,250	-
Pass Through NV Department of Education/Nevada System of Higher Education - Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 17-04											
84.334	-	-	-	44,041	-	-	-	-	-	44,041	-
Pass Through NV Department of Education/Nevada System of Higher Education - Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 17-22											
84.334	-	-	-	-	43,688	-	-	-	-	43,688	-
Pass Through NV SYSTEM OF HIGHER EDUCATION -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 17-03											
84.334	-	-	-	-	10,603	-	-	-	-	10,603	-
Pass Through NV SYSTEM OF HIGHER EDUCATION -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 16-27											

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
84.334	-	-	-	-	25,131	-	-	-	-	25,131	-
Pass Through NV SYSTEM OF HIGHER EDUCATION -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 17-10											
84.334	-	-	-	-	50,696	-	-	-	-	50,696	-
Pass Through NV SYSTEM OF HIGHER EDUCATION -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 17-23											
84.334	-	-	-	-	-	-	-	-	539,414	539,414	-
Pass Through NV-DEPT OF EDUCATION - Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 17-610-71000											
84.334	-	-	-	-	-	-	-	-	76,896	76,896	-
Pass Through NV-DEPT OF EDUCATION - Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 17-610-40002											
84.334	-	-	-	-	-	-	-	-	446,011	446,011	-
Pass Through NV-DEPT OF EDUCATION - Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 17-610-40001											
84.334	-	-	-	-	-	-	-	-	24,483	24,483	-
Pass Through NV-DEPT OF EDUCATION - Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 16-610-40002											
84.334	-	-	-	-	-	-	-	-	406,307	406,307	-
Pass Through NV-DEPT OF EDUCATION - Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 16-610-40000											
84.334	-	-	-	-	-	-	-	-	41,375	41,375	-
Pass Through NV-DEPT OF EDUCATION - Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 16-610-40001											
84.334	-	-	-	-	-	-	-	-	-	-	-
Pass Through Passed through NSHE -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 16-610-40001											
84.334	-	-	-	-	-	-	-	-	-	-	48,583
Direct -Gaining Early Awareness and Readiness for Undergraduate Programs											
Total for 84.334											48,583
											423,975
											6,948,794
											99,645
											130,118
											52,790
											81,474
											30,653
											1,534,486
											9,301,935
											48,583
84.382	-	102,041	-	-	-	-	-	-	-	102,041	-
Direct -Strengthening Minority-Serving Institutions											
Total for 84.382											102,041
Total for Office Of Postsecondary Education											48,583
											423,975
											7,519,119
											99,645
											130,118
											52,790
											81,474
											30,653
											1,534,486
											9,872,260
											48,583
<b>Office Of Special Education And Rehabilitative Services</b>											
84.126	-	103,627	-	-	-	-	-	-	-	103,627	-
Direct -Rehabilitation Services_Vocational Rehabilitation Grants to States											

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through DEPT OF EMPLOYMNT, TRNG & REHAB -Rehabilitation Services_Vocational Rehabilitation Grants to States - Contract No.: 2033-19-REHAB	84.126	-	-	-	70,542	-	-	-	-	70,542	-
Pass Through NEV DEPT OF TRAINING & REHABILITATION -Rehabilitation Services_Vocational Rehabilitation Grants to States - Contract No.: 1937-17-REHB	84.126	-	-	-	-	-	264,244	-	-	264,244	-
Pass Through NEV DEPT OF TRAINING & REHABILITATION -Rehabilitation Services_Vocational Rehabilitation Grants to States - Contract No.: 2065-17-REHB	84.126	-	-	-	-	-	13,084	-	-	13,084	-
<b>Total for 84.126</b>	-	<b>103,627</b>	-	-	<b>70,542</b>	-	<b>277,328</b>	-	-	<b>451,497</b>	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Special Education-Grants for Infants and Families - Contract No.: OSP 1700111	84.181	55,973	-	-	-	-	-	-	-	55,973	-
<b>Total for 84.181</b>	<b>55,973</b>	-	-	-	-	-	-	-	-	<b>55,973</b>	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Assistive Technology - Contract No.: 19-001-85-9X-16	84.224	64,811	-	-	-	-	-	-	-	64,811	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Assistive Technology - Contract No.: 19-001-85-9X-17	84.224	67,664	-	-	-	-	-	-	-	67,664	-
<b>Total for 84.224</b>	<b>132,475</b>	-	-	-	-	-	-	-	-	<b>132,475</b>	-
Pass Through NV-DEPT OF EDUCATION - Special Education - State Personnel Development - Contract No.: OSP-1600908	84.323	338,597	-	-	-	-	-	-	-	338,597	-
<b>Total for 84.323</b>	<b>338,597</b>	-	-	-	-	-	-	-	-	<b>338,597</b>	-
Direct -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	257,902	-	-	-	-	-	-	-	257,902	-
Direct -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	198,772	-	-	-	-	-	-	-	198,772	-
Direct -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	218,357	-	-	-	-	-	-	-	218,357	-
Pass Through NEVADA SYSTEM OF HIGHER EDUC-UNIVERSITY OF NV LAS VEGAS - Special Education - Personnel Development to Improve Services and Results for Children with Disabilities - Contract No.: 17-22-KX-02	84.325	1,154	-	-	-	-	-	-	-	1,154	-
<b>Total for 84.325</b>	<b>676,185</b>	-	-	-	-	-	-	-	-	<b>676,185</b>	-

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
84.326	113,455	-	-	-	-	-	-	-	-	113,455	-
Direct -Special Education_ Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities											
<b>Total for 84.326</b>											
	<b>113,455</b>	-	-	-	-	-	-	-	-	<b>113,455</b>	-
<b>Total for Office Of Special Education And Rehabilitative Services</b>											
	<b>1,316,685</b>	<b>103,627</b>	-	-	<b>70,542</b>	-	<b>277,328</b>	-	-	<b>1,768,182</b>	-
<b>Office Of Vocational And Adult Education</b>											
84.002	-	-	-	-	-	-	1,087,575	-	-	1,087,575	-
Pass Through NEV DEPT OF EDUCATION - Adult Education - Basic Grants to States - Contract No.: 17-608-44000											
84.002	-	-	-	-	-	-	(9,000)	-	-	(9,000)	-
Pass Through NEV DEPT OF EDUCATION - Adult Education - Basic Grants to States - Contract No.: 16-608-44000											
84.002	-	-	-	-	-	-	-	-	-	-	-
Pass Through NEV DEPT OF EDUCATION - Adult Education - Basic Grants to States - Contract No.: 16-607-44000											
84.002	-	-	-	-	-	-	129,522	-	-	129,522	-
Pass Through NEV DEPT OF EDUCATION - Adult Education - Basic Grants to States - Contract No.: 17-607-44000											
84.002	-	-	-	-	105,072	-	-	-	-	105,072	-
Pass Through NV DEPARTMENT OF EDUCATION -Adult Education - Basic Grants to States - Contract No.: 16-607-42000											
84.002	-	-	-	-	1,361,378	-	-	-	-	1,361,378	-
Pass Through NV DEPARTMENT OF EDUCATION -Adult Education - Basic Grants to States - Contract No.: 16-608-42000											
84.002	-	-	-	-	-	31,183	-	-	-	31,183	-
Pass Through Passed Through Nevada Dept of Education -Adult Education - Basic Grants to States - Contract No.: 17-607-43000											
84.002	-	-	-	-	-	327,197	-	-	-	327,197	-
Pass Through Passed Through Nevada Dept of Education -Adult Education - Basic Grants to States - Contract No.: 17-608-43000											
84.002	-	-	-	-	-	14,519	-	-	-	14,519	-
Pass Through Passed Through Nevada Dept of Education -Adult Education - Basic Grants to States - Contract No.: 16-608-43000											
84.002	-	-	-	-	-	178	-	-	-	178	-
Pass Through Passed Through Nevada Dept of Education -Adult Education - Basic Grants to States - Contract No.: 16-607-43000											
84.002	-	-	-	-	-	-	-	410,848	-	410,848	-
Pass Through State of Nevada Dept of Education -Adult Education - Basic Grants to States - Contract No.: 17-908-45000											
<b>Total for 84.002</b>											
	-	-	-	-	<b>1,466,450</b>	<b>373,077</b>	<b>1,208,097</b>	<b>410,848</b>	-	<b>3,458,472</b>	-
84.048	-	-	-	-	-	-	721,932	-	-	721,932	-
Pass Through NEV DEPT OF EDUCATION - Career and Technical Education -- Basic Grants to States - Contract No.: P.L. 109-270											

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
84.048	-	-	-	-	172,568	-	-	-	-	172,568	-
Pass Through NV DEPARTMENT OF EDUCATION -Career and Technical Education -- Basic Grants to States - Contract No.: 17-636-42000											
84.048	-	-	-	-	1,428	-	-	-	-	1,428	-
Pass Through NV DEPARTMENT OF EDUCATION -Career and Technical Education -- Basic Grants to States - Contract No.: 16-631-42000											
84.048	-	-	-	-	399	-	-	-	-	399	-
Pass Through NV DEPARTMENT OF EDUCATION -Career and Technical Education -- Basic Grants to States - Contract No.: 16-636-42000											
84.048	-	-	-	-	1,349,933	-	-	-	-	1,349,933	-
Pass Through NV DEPARTMENT OF EDUCATION -Career and Technical Education -- Basic Grants to States - Contract No.: 17-631-42000											
84.048	-	-	-	-	-	19,386	-	-	-	19,386	-
Pass Through Passed Through Nevada Dept of Education -Career and Technical Education -- Basic Grants to States - Contract No.: 16-634-43000											
84.048	-	-	-	-	-	95,065	-	-	-	95,065	-
Pass Through Passed Through Nevada Dept of Education -Career and Technical Education -- Basic Grants to States - Contract No.: 17-636-43000											
84.048	-	-	-	-	-	11,248	-	-	-	11,248	-
Pass Through Passed Through Nevada Dept of Education -Career and Technical Education -- Basic Grants to States - Contract No.: 16-631-43000											
84.048	-	-	-	-	-	6,806	-	-	-	6,806	-
Pass Through Passed Through Nevada Dept of Education -Career and Technical Education -- Basic Grants to States - Contract No.: 16-636-43000											
84.048	-	-	-	-	-	175,075	-	-	-	175,075	-
Pass Through Passed Through Nevada Dept of Education -Career and Technical Education -- Basic Grants to States - Contract No.: 17-631-43000											
84.048	-	-	-	-	-	-	-	117,399	-	117,399	-
Pass Through State of Nevada Dept of Education -Career and Technical Education -- Basic Grants to States - Contract No.: 17-634-45000											
84.048	-	-	-	-	-	-	-	219,096	-	219,096	-
Pass Through State of Nevada Dept of Education -Career and Technical Education -- Basic Grants to States - Contract No.: 17-631-45000											
84.048	-	-	-	-	-	-	-	93,262	-	93,262	-
Pass Through State of Nevada Dept of Education -Career and Technical Education -- Basic Grants to States - Contract No.: 17-636-45000											
<b>Total for 84.048</b>	-	-	-	-	<b>1,524,328</b>	<b>307,580</b>	<b>721,932</b>	<b>429,757</b>	-	<b>2,983,597</b>	-

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Total for Office Of Vocational And Adult Education											
	-	-	-	-	2,990,778	680,657	1,930,029	840,605	-	6,442,069	-
Total for Department Of Education											
	2,609,031	7,648,517	-	99,645	3,191,438	733,447	2,288,831	871,258	1,780,676	19,222,843	67,334
<b>United States Institute Of Peace</b>											
United States Institute Of Peace											
91.002	85,639	-	-	-	-	-	-	-	-	85,639	-
Total for 91.002											
	85,639	-	-	-	-	-	-	-	-	85,639	-
Total for United States Institute Of Peace											
	85,639	-	-	-	-	-	-	-	-	85,639	-
Total for United States Institute Of Peace											
	85,639	-	-	-	-	-	-	-	-	85,639	-
<b>Department Of Health And Human Services</b>											
Administration For Children And Families											
93.092	4,306	-	-	-	-	-	-	-	-	4,306	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Affordable Care Act (ACA) Personal Responsibility Education Program - Contract No.: WO 4332											
Total for 93.092											
	4,306	-	-	-	-	-	-	-	-	4,306	-
93.235	381	-	-	-	-	-	-	-	-	381	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES - Affordable Care Act (ACA) Abstinence Education Program - Contract No.: WO 4332											
Total for 93.235											
	381	-	-	-	-	-	-	-	-	381	-
93.508	7,000	-	-	-	-	-	-	-	-	7,000	-
Pass Through YERINGTON PAIUTE TRIBE - Affordable Care Act (ACA) Tribal Maternal, Infant, and Early Childhood Home Visiting Program - Contract No.: AGREEMENT NO. 7											
93.508	25,366	-	-	-	-	-	-	-	-	25,366	-
Pass Through YERINGTON PAIUTE TRIBE - Affordable Care Act (ACA) Tribal Maternal, Infant, and Early Childhood Home Visiting Program - Contract No.: AGREEMENT NO. 6											
Total for 93.508											
	32,366	-	-	-	-	-	-	-	-	32,366	-
93.556	1,604	-	-	-	-	-	-	-	-	1,604	-
Pass Through WASHOE CNTY SCH-NV - Promoting Safe and Stable Families - Contract No.: PO128423											
93.556	500	-	-	-	-	-	-	-	-	500	-
Pass Through WASHOE CNTY SCH-NV - Promoting Safe and Stable Families - Contract No.: PO 221286											
Total for 93.556											
	2,104	-	-	-	-	-	-	-	-	2,104	-
93.590	-	93,046	-	-	-	-	-	-	-	93,046	-
Pass Through NV DHHS -Community-Based Child Abuse Prevention Grants - Contract No.: 1205.03											

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Total for 93.590</b>												
		-	93,046	-	-	-	-	-	-	-	93,046	-
Direct -Head Start	93.600	2,241,286	-	-	-	-	-	-	-	-	2,241,286	-
Direct -Head Start	93.600	397,090	-	-	-	-	-	-	-	-	397,090	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Head Start - Contract No.: 15773/1400767	93.600	176,890	-	-	-	-	-	-	-	-	176,890	-
Direct -Head Start	93.600	-	-	-	-	-	-	-	-	-	-	246,440
<b>Total for 93.600</b>												
		<b>2,815,266</b>	-	-	-	-	-	-	-	-	<b>2,815,266</b>	<b>246,440</b>
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Children's Justice Grants to States - Contract No.: 15-CJA-17-001	93.643	15,745	-	-	-	-	-	-	-	-	15,745	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Children's Justice Grants to States - Contract No.: 14-CJA-16-002	93.643	-	-	-	-	-	-	-	-	-	-	-
<b>Total for 93.643</b>												
		<b>15,745</b>	-	-	-	-	-	-	-	-	<b>15,745</b>	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Stephanie Tubbs Jones Child Welfare Services Program - Contract No.: 13196	93.645	285,467	-	-	-	-	-	-	-	-	285,467	-
<b>Total for 93.645</b>												
		<b>285,467</b>	-	-	-	-	-	-	-	-	<b>285,467</b>	-
Pass Through NV DHHS -Child Welfare Research Training or Demonstration - Contract No.: 13198	93.648	-	387,979	-	-	-	-	-	-	-	387,979	-
<b>Total for 93.648</b>												
		-	<b>387,979</b>	-	-	-	-	-	-	-	<b>387,979</b>	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Foster Care Title IV-E - Contract No.: OSP-1700392	93.658	173,610	-	-	-	-	-	-	-	-	173,610	-
<b>Total for 93.658</b>												
		<b>173,610</b>	-	-	-	-	-	-	-	-	<b>173,610</b>	-
Pass Through WASHOE CNTY SCH-NV - Social Services Block Grant - Contract No.: PO 221286	93.667	500	-	-	-	-	-	-	-	-	500	-
<b>Total for 93.667</b>												
		<b>500</b>	-	-	-	-	-	-	-	-	<b>500</b>	-
<b>Total for Administration For Children And Families</b>												
		<b>3,329,745</b>	<b>481,025</b>	-	-	-	-	-	-	-	<b>3,810,770</b>	<b>246,440</b>
<b>Administration For Community Living</b>												
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services - Contract No.: 18-015-36-DX-16	93.043	2,010	-	-	-	-	-	-	-	-	2,010	-

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
93.043 Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Special Programs for the Aging Title III, Part D_Disease Prevention and Health Promotion Services - Contract No.: 18-015-32-DX-15	-	-	-	-	-	-	-	-	-	-	-
93.043 Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Special Programs for the Aging Title III, Part D_Disease Prevention and Health Promotion Services - Contract No.: 18-015-36-DX-17	24,443	-	-	-	-	-	-	-	-	24,443	-
93.043 Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Special Programs for the Aging Title III, Part D_Disease Prevention and Health Promotion Services - Contract No.: 18-015-39-DX-17	15,529	-	-	-	-	-	-	-	-	15,529	-
<b>Total for 93.043</b>	<b>41,982</b>	-	-	-	-	-	-	-	-	<b>41,982</b>	-
93.630 Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Developmental Disabilities Basic Support and Advocacy Grants - Contract No.: 20160202	13,167	-	-	-	-	-	-	-	-	13,167	-
<b>Total for 93.630</b>	<b>13,167</b>	-	-	-	-	-	-	-	-	<b>13,167</b>	-
93.632 Direct -University Centers for Excellence in Developmental Disabilities Education, Research, and Service	69,328	-	-	-	-	-	-	-	-	69,328	-
93.632 Direct -University Centers for Excellence in Developmental Disabilities Education, Research, and Service	501,620	-	-	-	-	-	-	-	-	501,620	-
93.632 Direct -University Centers for Excellence in Developmental Disabilities Education, Research, and Service	238	-	-	-	-	-	-	-	-	238	-
93.632 Direct -University Centers for Excellence in Developmental Disabilities Education, Research, and Service	2,746	-	-	-	-	-	-	-	-	2,746	-
93.632 Pass Through UNR -University Centers for Excellence in Developmental Disabilities Education, Research, and Service - Contract No.: UNR-17-01	-	22,501	-	-	-	-	-	-	-	22,501	-
<b>Total for 93.632</b>	<b>573,932</b>	<b>22,501</b>	-	-	-	-	-	-	-	<b>596,433</b>	-
<b>Total for Administration For Community Living</b>	<b>629,081</b>	<b>22,501</b>	-	-	-	-	-	-	-	<b>651,582</b>	-
<b>Centers For Disease Control And Prevention</b>											
93.065 Direct -Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory Infrastructure	16,054	-	-	-	-	-	-	-	-	16,054	-
<b>Total for 93.065</b>	<b>16,054</b>	-	-	-	-	-	-	-	-	<b>16,054</b>	-

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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 -Public Health Emergency Preparedness - Contract No.: HD 14993	93.069	8,394	-	-	-	-	-	-	-	-	8,394	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Public Health Emergency Preparedness - Contract No.: HD 15926	93.069	12,884	-	-	-	-	-	-	-	-	12,884	-
<b>Total for 93.069</b>		<b>21,278</b>	-	-	-	-	-	-	-	-	<b>21,278</b>	-
Direct -Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073	138,204	-	-	-	-	-	-	-	-	138,204	-
Direct -Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073	250,067	-	-	-	-	-	-	-	-	250,067	-
Direct -Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073	-	-	-	-	-	-	-	-	-	-	52,075
<b>Total for 93.073</b>		<b>388,271</b>	-	-	-	-	-	-	-	-	<b>388,271</b>	<b>52,075</b>
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	327,397	-	-	-	-	-	-	-	-	327,397	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements - Contract No.: 15549	93.074	594,233	-	-	-	-	-	-	-	-	594,233	-
<b>Total for 93.074</b>		<b>921,630</b>	-	-	-	-	-	-	-	-	<b>921,630</b>	-
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	81,578	-	-	-	-	-	-	-	-	81,578	-
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.: WO 4332	93.079	61,702	-	-	-	-	-	-	-	-	61,702	-
<b>Total for 93.079</b>		<b>143,280</b>	-	-	-	-	-	-	-	-	<b>143,280</b>	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Project Grants and Cooperative Agreements for Tuberculosis Control Programs - Contract No.: HD# 15335	93.116	42,535	-	-	-	-	-	-	-	-	42,535	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Project Grants and Cooperative Agreements for Tuberculosis Control Programs - Contract No.: HD#15802,,JOB#9311617	93.116	33,648	-	-	-	-	-	-	-	-	33,648	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Total for 93.116</b>												
		76,183	-	-	-	-	-	-	-	-	76,183	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES - Injury Prevention and Control Research and State and Community Based Programs - Contract No.: WO# 4410	93.136	14,648	-	-	-	-	-	-	-	-	14,648	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES - Injury Prevention and Control Research and State and Community Based Programs - Contract No.: WO 4332	93.136	5,845	-	-	-	-	-	-	-	-	5,845	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES - Injury Prevention and Control Research and State and Community Based Programs - Contract No.: HD 15544	93.136	14,950	-	-	-	-	-	-	-	-	14,950	-
<b>Total for 93.136</b>												
		35,443	-	-	-	-	-	-	-	-	35,443	-
Pass Through ASSN OF MATERNAL & CHILD HEALTH PROGRAMS -Centers for Disease Control and Prevention, Investigations and Technical Assistance - Contract No.: 2013-05-0521-02	93.283	(397)	-	-	-	-	-	-	-	-	(397)	-
<b>Total for 93.283</b>												
		(397)	-	-	-	-	-	-	-	-	(397)	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Contract No.: HD 15107	93.323	64,633	-	-	-	-	-	-	-	-	64,633	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Contract No.: HD 14682	93.323	(4)	-	-	-	-	-	-	-	-	(4)	-
<b>Total for 93.323</b>												
		64,629	-	-	-	-	-	-	-	-	64,629	-
Pass Through SNHD -Partnerships to Improve Community Health (2014) - Contract No.: SNHD6-PICH-SA-15-023	93.331	-	206,602	-	-	-	-	-	-	-	206,602	-
<b>Total for 93.331</b>												
		-	206,602	-	-	-	-	-	-	-	206,602	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Behavioral Risk Factor Surveillance System - Contract No.: WO 4456	93.336	24,907	-	-	-	-	-	-	-	-	24,907	-
<b>Total for 93.336</b>												
		24,907	-	-	-	-	-	-	-	-	24,907	-
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	42,045	-	-	-	-	-	-	-	-	42,045	-

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 -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	23,915	-	-	-	-	-	-	-	-	23,915	-
<b>Total for 93.521</b>		<b>65,960</b>									<b>65,960</b>	
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF) - Contract No.: WO 4332	93.758	5,953	-	-	-	-	-	-	-	-	5,953	-
<b>Total for 93.758</b>		<b>5,953</b>									<b>5,953</b>	
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Contract No.: HD 14908	93.815	38,151	-	-	-	-	-	-	-	-	38,151	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Contract No.: HD 14907	93.815	31,678	-	-	-	-	-	-	-	-	31,678	-
<b>Total for 93.815</b>		<b>69,829</b>									<b>69,829</b>	
<b>Total for Centers For Disease Control And Prevention</b>		<b>1,833,020</b>	<b>206,602</b>								<b>2,039,622</b>	<b>52,075</b>
<b>Department of Health and Human Services Centers for Disease Control and Prevention</b>												
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance - Contract No.: WO 4270	93.314	1,134	-	-	-	-	-	-	-	-	1,134	-
<b>Total for 93.314</b>		<b>1,134</b>									<b>1,134</b>	
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations financed in part by Prevention and Public Health Funds - Contract No.: WO 4456	93.752	1,244	-	-	-	-	-	-	-	-	1,244	-
<b>Total for 93.752</b>		<b>1,244</b>									<b>1,244</b>	
<b>Total for Department of Health and Human Services Centers for Disease Control and Prevention</b>		<b>2,378</b>									<b>2,378</b>	
<b>Department of Health and Human Services Substance Abuse and Mental Health Services Administration</b>												
Pass Through STATE OF WASHINGTON - Opioid STR - Contract No.: 1365-70068/TO# Z-02	93.788	21,914	-	-	-	-	-	-	-	-	21,914	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Total for 93.788</b>												
		21,914	-	-	-	-	-	-	-	-	21,914	-
<b>Total for Department of Health and Human Services Substance Abuse and Mental Health Services Administration</b>												
		21,914	-	-	-	-	-	-	-	-	21,914	-
<b>Food And Drug Administration</b>												
Direct -Food and Drug Administration_ Research	93.103	150,316	-	-	-	-	-	-	-	-	150,316	-
Direct -Food and Drug Administration_ Research	93.103	22,498	-	-	-	-	-	-	-	-	22,498	-
Pass Through NV-DEPT OF AGRICULTURE - Food and Drug Administration_ Research - Contract No.: FSMA 161012	93.103	53,987	-	-	-	-	-	-	-	-	53,987	-
<b>Total for 93.103</b>												
		226,801	-	-	-	-	-	-	-	-	226,801	-
<b>Total for Food And Drug Administration</b>												
		226,801	-	-	-	-	-	-	-	-	226,801	-
<b>Health Resources And Services Administration</b>												
Direct -Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	-	-	-	-	-	-	-	-	-	-	-
Direct -Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	250,122	-	-	-	-	-	-	-	-	250,122	-
Direct -Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	88,190	-	-	-	-	-	-	-	-	88,190	-
Direct -Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	-	-	-	-	-	-	-	-	-	-	169,812
<b>Total for 93.107</b>												
		338,312	-	-	-	-	-	-	-	-	338,312	169,812
Direct -Maternal and Child Health Federal Consolidated Programs	93.110	33,450	-	-	-	-	-	-	-	-	33,450	-
Direct -Maternal and Child Health Federal Consolidated Programs	93.110	503,227	-	-	-	-	-	-	-	-	503,227	-
Pass Through POSITIVELY KIDS -Maternal and Child Health Federal Consolidated Programs - Contract No.: UNLV 51117336	93.110	-	19,877	-	-	-	-	-	-	-	19,877	-
<b>Total for 93.110</b>												
		536,677	19,877	-	-	-	-	-	-	-	556,554	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Emergency Medical Services for Children - Contract No.: WO 4415	93.127	5,000	-	-	-	-	-	-	-	-	5,000	-
<b>Total for 93.127</b>												
		5,000	-	-	-	-	-	-	-	-	5,000	-
Pass Through UNIV OF CA SAN FRANCISCO - AIDS Education and Training Centers - Contract No.: 9055SC	93.145	162,502	-	-	-	-	-	-	-	-	162,502	-
<b>Total for 93.145</b>												
		162,502	-	-	-	-	-	-	-	-	162,502	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153	-	185,935	-	-	-	-	-	-	-	185,935	-
<b>Total for 93.153</b>		-	185,935	-	-	-	-	-	-	-	185,935	-
Pass Through DESERT VIEW HOSPITAL - Rural Health Research Centers - Contract No.: OSP-1600845	93.155	34,900	-	-	-	-	-	-	-	-	34,900	-
<b>Total for 93.155</b>		34,900	-	-	-	-	-	-	-	-	34,900	-
Direct -Grants to States for Loan Repayment Program	93.165	173,200	-	-	-	-	-	-	-	-	173,200	-
Direct -Grants to States for Loan Repayment Program	93.165	101,800	-	-	-	-	-	-	-	-	101,800	-
<b>Total for 93.165</b>		275,000	-	-	-	-	-	-	-	-	275,000	-
Direct -State Rural Hospital Flexibility Program	93.241	167,707	-	-	-	-	-	-	-	-	167,707	-
Direct -State Rural Hospital Flexibility Program	93.241	-	-	-	-	-	-	-	-	-	-	131,377
<b>Total for 93.241</b>		167,707	-	-	-	-	-	-	-	-	167,707	131,377
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES - Universal Newborn Hearing Screening - Contract No.: WO 4270	93.251	2,169	-	-	-	-	-	-	-	-	2,169	-
<b>Total for 93.251</b>		2,169	-	-	-	-	-	-	-	-	2,169	-
Direct -Grants for Education, Prevention, and Early Detection of Radiogenic Cancers and Diseases	93.257	160,998	-	-	-	-	-	-	-	-	160,998	-
Direct -Grants for Education, Prevention, and Early Detection of Radiogenic Cancers and Diseases	93.257	69,790	-	-	-	-	-	-	-	-	69,790	-
Direct -Grants for Education, Prevention, and Early Detection of Radiogenic Cancers and Diseases	93.257	-	-	-	-	-	-	-	-	-	-	122,752
<b>Total for 93.257</b>		230,788	-	-	-	-	-	-	-	-	230,788	122,752
Direct -Small Rural Hospital Improvement Grant Program	93.301	124,385	-	-	-	-	-	-	-	-	124,385	-
Direct -Small Rural Hospital Improvement Grant Program	93.301	-	-	-	-	-	-	-	-	-	-	106,759
<b>Total for 93.301</b>		124,385	-	-	-	-	-	-	-	-	124,385	106,759
Pass Through FAMILY TIES OF NV - Affordable Care Act (ACA) – Family to Family Health Information Centers - Contract No.: OSP-1500448	93.504	3,939	-	-	-	-	-	-	-	-	3,939	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Total for 93.504</b>												
Direct -Affordable Care Act (ACA) Primary Care Residency Expansion Program	93.510	99,173	-	-	-	-	-	-	-	-	99,173	-
<b>Total for 93.510</b>												
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	124,285	-	-	-	-	-	-	-	-	124,285	-
<b>Total for 93.516</b>												
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Section 223 Demonstration Programs to Improve Community Mental Health Services - Contract No.: WO#4479	93.829	9,213	-	-	-	-	-	-	-	-	9,213	-
<b>Total for 93.829</b>												
Direct -Grants for Primary Care Training and Enhancement	93.884	385,855	-	-	-	-	-	-	-	-	385,855	-
Direct -Grants for Primary Care Training and Enhancement	93.884	-	-	-	-	-	-	-	-	-	-	285,657
<b>Total for 93.884</b>												
Direct -Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program	93.912	292,904	-	-	-	-	-	-	-	-	292,904	-
Direct -Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program	93.912	-	-	-	-	-	-	-	-	-	-	111,467
<b>Total for 93.912</b>												
Direct -Grants to States for Operation of Offices of Rural Health	93.913	163,012	-	-	-	-	-	-	-	-	163,012	-
Direct -Grants to States for Operation of Offices of Rural Health	93.913	6,824	-	-	-	-	-	-	-	-	6,824	-
<b>Total for 93.913</b>												
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -HIV Care Formula Grants - Contract No.: WO 4499	93.917	4,316	-	-	-	-	-	-	-	-	4,316	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -HIV Care Formula Grants - Contract No.: HD 15501	93.917	2,985	-	-	-	-	-	-	-	-	2,985	-

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Total for 93.917</b>	<b>7,301</b>	-	-	-	-	-	-	-	-	<b>7,301</b>	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Maternal and Child Health Services Block Grant to the States - Contract No.: HD 15669	93.994	10,168	-	-	-	-	-	-	-	<b>10,168</b>	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Maternal and Child Health Services Block Grant to the States - Contract No.: WO 4456	93.994	7,467	-	-	-	-	-	-	-	<b>7,467</b>	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Maternal and Child Health Services Block Grant to the States - Contract No.: JOB #9399416	93.994	12,090	-	-	-	-	-	-	-	<b>12,090</b>	-
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	274	-	-	-	-	-	-	-	<b>274</b>	-
<b>Total for 93.994</b>	<b>29,999</b>	-	-	-	-	-	-	-	-	<b>29,999</b>	-
<b>Total for Health Resources And Services Administration</b>	<b>2,999,945</b>	<b>205,812</b>	-	-	-	-	-	-	-	<b>3,205,757</b>	<b>927,824</b>
<b>National Institutes Of Health</b>											
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	153,161	-	-	-	-	-	-	<b>153,161</b>	-
<b>Total for 93.847</b>	<b>-</b>	<b>153,161</b>	-	-	-	-	-	-	-	<b>153,161</b>	-
<b>Total for National Institutes Of Health</b>	<b>-</b>	<b>153,161</b>	-	-	-	-	-	-	-	<b>153,161</b>	-
<b>Office Of Population Affairs</b>											
Pass Through SNHD -Family Planning Services - Contract No.: SNHD-1-TPPB-SA-16074	93.217	-	30,400	-	-	-	-	-	-	<b>30,400</b>	-
<b>Total for 93.217</b>	<b>-</b>	<b>30,400</b>	-	-	-	-	-	-	-	<b>30,400</b>	-
<b>Total for Office Of Population Affairs</b>	<b>-</b>	<b>30,400</b>	-	-	-	-	-	-	-	<b>30,400</b>	-
<b>Substance Abuse And Mental Health Services Administration</b>											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) - Contract No.: SOC-3646-FY 17-KR11	93.104	61,160	-	-	-	-	-	-	-	<b>61,160</b>	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) - Contract No.: BA #3646	93.104	49,179	-	-	-	-	-	-	-	<b>49,179</b>	-

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Total for 93.104											
	110,339	-	-	-	-	-	-	-	-	110,339	-
93.243	109,870	-	-	-	-	-	-	-	-	109,870	-
93.243	-	-	-	-	-	-	105,909	-	-	105,909	-
93.243	207,412	-	-	-	-	-	-	-	-	207,412	-
93.243	369,934	-	-	-	-	-	-	-	-	369,934	-
93.243	270,613	-	-	-	-	-	-	-	-	270,613	-
93.243	216,987	-	-	-	-	-	-	-	-	216,987	-
93.243	317,191	-	-	-	-	-	-	-	-	317,191	-
93.243	-	426,885	-	-	-	-	-	-	-	426,885	-
93.243	-	418,834	-	-	-	-	-	-	-	418,834	-
93.243	1,063,186	-	-	-	-	-	-	-	-	1,063,186	-
93.243	1,658	-	-	-	-	-	-	-	-	1,658	-
93.243	-	10,000	-	-	-	-	-	-	-	10,000	-
93.243	102,023	-	-	-	-	-	-	-	-	102,023	-
93.243	43,943	-	-	-	-	-	-	-	-	43,943	-

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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 -Substance Abuse and Mental Health Services_ Projects of Regional and National Significance - Contract No.: WO 4332	93.243	56,132	-	-	-	-	-	-	-	56,132	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Substance Abuse and Mental Health Services_ Projects of Regional and National Significance - Contract No.: WO 4402	93.243	16,792	-	-	-	-	-	-	-	16,792	-
Pass Through OREGON HEALTH&SCI - Substance Abuse and Mental Health Services_ Projects of Regional and National Significance - Contract No.: 1002661_UNV-RENO	93.243	3,394	-	-	-	-	-	-	-	3,394	-
Pass Through STATE OF WASHINGTON - Substance Abuse and Mental Health Services_ Projects of Regional and National Significance - Contract No.: 1365-70068/TO Z	93.243	22,220	-	-	-	-	-	-	-	22,220	-
Pass Through UNIV OF CA LOS ANGELES - Substance Abuse and Mental Health Services_ Projects of Regional and National Significance - Contract No.: 2000 G QF265 AMD#5	93.243	43,597	-	-	-	-	-	-	-	43,597	-
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	29,154	-	-	-	-	-	-	-	29,154	-
Pass Through UNIV OF UTAH -Substance Abuse and Mental Health Services_ Projects of Regional and National Significance - Contract No.: 2000 G No.: 10029147-01	93.243	160,755	-	-	-	-	-	-	-	160,755	-
Pass Through UNIVERSITY OF NEVADA LAS VEGAS -Substance Abuse and Mental Health Services_ Projects of Regional and National Significance - Contract No.: UNLV 16-916X-00	93.243	-	-	-	6,722	-	-	-	-	6,722	-
Pass Through University of Nevada, Las Vegas - Substance Abuse and Mental Health Services_ Projects of Regional and National Significance - Contract No.: 17-22AW-00	93.243	-	-	3,588	-	-	-	-	-	3,588	-
Direct -Substance Abuse and Mental Health Services_ Projects of Regional and National Significance	93.243	-	-	-	-	-	-	-	-	-	11,301
<b>Total for 93.243</b>	<b>3,034,861</b>	<b>855,719</b>	<b>-</b>	<b>3,588</b>	<b>6,722</b>	<b>-</b>	<b>105,909</b>	<b>-</b>	<b>-</b>	<b>4,006,799</b>	<b>11,301</b>
Pass Through STATE OF WASHINGTON - Block Grants for Community Mental Health Services - Contract No.: 1365-70068/TASK U	93.958	3,336	-	-	-	-	-	-	-	3,336	-
Pass Through STATE OF WASHINGTON - Block Grants for Community Mental Health Services - Contract No.: 1365-70068/TASK V	93.958	250,742	-	-	-	-	-	-	-	250,742	-

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
93.958	80,062	-	-	-	-	-	-	-	-	80,062	-
Pass Through STATE OF WASHINGTON - Block Grants for Community Mental Health Services - Contract No.: 136570068/TO #Y											
93.958	1,783	-	-	-	-	-	-	-	-	1,783	-
Pass Through STATE OF WASHINGTON - Block Grants for Community Mental Health Services - Contract No.: 1365-70068											
<b>Total for 93.958</b>	<b>335,923</b>	-	-	-	-	-	-	-	-	<b>335,923</b>	-
93.959	2,742	-	-	-	-	-	-	-	-	2,742	-
Pass Through FRONTIER COMM COAL - Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: OSP-1501037											
93.959	377	-	-	-	-	-	-	-	-	377	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: WO 4513											
93.959	247,549	-	-	-	-	-	-	-	-	247,549	-
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	72,273	-	-	-	-	-	-	-	-	72,273	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: WO 4292											
93.959	632,136	-	-	-	-	-	-	-	-	632,136	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: WO# 4442											
93.959	902	-	-	-	-	-	-	-	-	902	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: WO 4456											
93.959	(549)	-	-	-	-	-	-	-	-	(549)	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 14643 / 15186AD											
93.959	137,320	-	-	-	-	-	-	-	-	137,320	-
Pass Through STATE OF UTAH -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 156362											
93.959	-	-	-	-	-	-	-	-	-	-	-
Pass Through STATE OF WASHINGTON - Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 1365-70068/TASK S											
93.959	24,883	-	-	-	-	-	-	-	-	24,883	-
Pass Through STATE OF WASHINGTON - Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 1365-70068/TASK T											

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through STATE OF WASHINGTON - Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 1365-70068/TASK W	93.959	223,342	-	-	-	-	-	-	-	-	223,342	-
Pass Through STATE OF WASHINGTON - Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 1365-70068/TO Z	93.959	62,678	-	-	-	-	-	-	-	-	62,678	-
Pass Through STATE OF WASHINGTON - Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 1365-70068	93.959	9,999	-	-	-	-	-	-	-	-	9,999	-
<b>Total for 93.959</b>		<b>1,413,652</b>									<b>1,413,652</b>	
<b>Total for Substance Abuse And Mental Health Services Administration</b>		<b>4,894,775</b>	<b>855,719</b>	<b>-</b>	<b>3,588</b>	<b>6,722</b>	<b>-</b>	<b>105,909</b>	<b>-</b>	<b>-</b>	<b>5,866,713</b>	<b>11,301</b>
<b>Total for Department Of Health And Human Services</b>		<b>13,937,659</b>	<b>1,955,220</b>	<b>-</b>	<b>3,588</b>	<b>6,722</b>	<b>-</b>	<b>105,909</b>	<b>-</b>	<b>-</b>	<b>16,009,098</b>	<b>1,237,640</b>
<b>Corporation For National And Community Service</b>												
Corporation For National And Community Service Direct -Retired and Senior Volunteer Program	94.002	16,675	-	-	-	-	-	-	-	-	16,675	-
<b>Total for 94.002</b>		<b>16,675</b>									<b>16,675</b>	
<b>Total for Corporation For National And Community Service</b>		<b>16,675</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,675</b>	<b>-</b>
<b>Total for Corporation For National And Community Service</b>		<b>16,675</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,675</b>	<b>-</b>
<b>Department Of Homeland Security</b>												
Department Of Homeland Security Direct -Department of Homeland Security	97.000	-	20,000	-	-	-	-	-	-	-	20,000	-
<b>Total for 97.000</b>		<b>-</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>-</b>
Pass Through NV-DEPT OF PUBLIC SAFETY - Emergency Management Performance Grants - Contract No.: 9704709-2000	97.042	2,320	-	-	-	-	-	-	-	-	2,320	-
Pass Through NV-DEPT OF PUBLIC SAFETY - Emergency Management Performance Grants - Contract No.: 9704216	97.042	(1,461)	-	-	-	-	-	-	-	-	(1,461)	-
<b>Total for 97.042</b>		<b>859</b>									<b>859</b>	
Pass Through NV-DEPT OF PUBLIC SAFETY - Pre-Disaster Mitigation - Contract No.: 9704710-2400	97.047	8,988	-	-	-	-	-	-	-	-	8,988	-

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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 - Pre-Disaster Mitigation - Contract No.: 9704715-2503	97.047	11,497	-	-	-	-	-	-	-	-	11,497	-
Pass Through NV-DEPT OF PUBLIC SAFETY - Pre-Disaster Mitigation - Contract No.: 9704714-2400	97.047	-	-	-	-	-	-	-	-	-	-	-
<b>Total for 97.047</b>		<b>20,485</b>	-	-	-	-	-	-	-	-	<b>20,485</b>	-
Pass Through GEORGIA STATE UNIVERSITY -Homeland Security Advanced Research Projects Agency - Contract No.: SP00012590-02	97.065	65,855	-	-	-	-	-	-	-	-	65,855	-
Direct -Homeland Security Advanced Research Projects Agency	97.065	-	-	-	-	-	-	-	-	-	-	24,050
<b>Total for 97.065</b>		<b>65,855</b>	-	-	-	-	-	-	-	-	<b>65,855</b>	<b>24,050</b>
<b>Total for Department Of Homeland Security</b>		<b>87,199</b>	<b>20,000</b>	-	-	-	-	-	-	-	<b>107,199</b>	<b>24,050</b>
<b>Total for Department Of Homeland Security</b>		<b>87,199</b>	<b>20,000</b>	-	-	-	-	-	-	-	<b>107,199</b>	<b>24,050</b>
<b>Other Federal Assistance</b>		<b>25,271,552</b>	<b>10,184,147</b>	<b>87,357</b>	<b>103,233</b>	<b>3,242,006</b>	<b>2,016,589</b>	<b>3,805,029</b>	<b>3,728,985</b>	<b>2,816,571</b>	<b>51,255,469</b>	<b>3,501,229</b>

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Research And Development Cluster</b>											
<b>Department Of Agriculture</b>											
<b>Agricultural Marketing Service</b>											
Pass Through NV-DEPT OF AGRICULTURE - Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCB-1410-12	10.170	20,969	-	-	-	-	-	-	-	20,969	-
Pass Through NV-DEPT OF AGRICULTURE - Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCB 1710-06	10.170	5,476	-	-	-	-	-	-	-	5,476	-
Pass Through NV-DEPT OF AGRICULTURE - Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCB 1410-06	10.170	344	-	-	-	-	-	-	-	344	-
Pass Through NV-DEPT OF AGRICULTURE - Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCB 1710-05	10.170	2,708	-	-	-	-	-	-	-	2,708	-
Pass Through NV-DEPT OF AGRICULTURE - Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCBG 1710-04	10.170	837	-	-	-	-	-	-	-	837	-
Pass Through NV-DEPT OF AGRICULTURE - Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCB-1510-13	10.170	1,407	-	-	-	-	-	-	-	1,407	-
<b>Total for 10.170</b>		<b>31,741</b>	-	-	-	-	-	-	-	<b>31,741</b>	-
<b>Total for Agricultural Marketing Service</b>		<b>31,741</b>	-	-	-	-	-	-	-	<b>31,741</b>	-
<b>Agricultural Research Service</b>											
Direct -Agricultural Research_Basic and Applied Research	10.001	11,347	-	-	-	-	-	-	-	11,347	-
Direct -Agricultural Research_Basic and Applied Research	10.001	37,181	-	-	-	-	-	-	-	37,181	-
Direct -Agricultural Research_Basic and Applied Research	10.001	143,276	-	-	-	-	-	-	-	143,276	-
Direct -Agricultural Research_Basic and Applied Research	10.001	3,374	-	-	-	-	-	-	-	3,374	-
Direct -Agricultural Research_Basic and Applied Research	10.001	14,770	-	-	-	-	-	-	-	14,770	-
Direct -Agricultural Research_Basic and Applied Research	10.001	21,180	-	-	-	-	-	-	-	21,180	-
Direct -Agricultural Research_Basic and Applied Research	10.001	120,773	-	-	-	-	-	-	-	120,773	-
Direct -Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	-	81,020	-
Direct -Agricultural Research_Basic and Applied Research	10.001	7,226	-	-	-	-	-	-	-	7,226	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Agricultural Research_Basic and Applied Research	10.001	96,176	-	-	-	-	-	-	-	-	96,176	-
Direct -Agricultural Research_Basic and Applied Research	10.001	46,750	-	-	-	-	-	-	-	-	46,750	-
Direct -Agricultural Research_Basic and Applied Research	10.001	21,995	-	-	-	-	-	-	-	-	21,995	-
Direct -Agricultural Research_Basic and Applied Research	10.001	58,396	-	-	-	-	-	-	-	-	58,396	-
Direct -Agricultural Research_Basic and Applied Research	10.001	87,114	-	-	-	-	-	-	-	-	87,114	-
<b>Total for 10.001</b>		<b>669,558</b>	-	<b>81,020</b>	-	-	-	-	-	-	<b>750,578</b>	-
<b>Total for Agricultural Research Service</b>		<b>669,558</b>	-	<b>81,020</b>	-	-	-	-	-	-	<b>750,578</b>	-
<b>CONTRACT - DEPT OF AGRICULTURE</b>												
Direct-Contract - Dept of Agriculture	10.000	-	11,128	-	-	-	-	-	-	-	11,128	-
Direct-Contract - Dept of Agriculture	10.000	11	-	-	-	-	-	-	-	-	11	-
Direct-Contract - Dept of Agriculture	10.000	-	1,628	-	-	-	-	-	-	-	1,628	-
Direct-Contract - Dept of Agriculture	10.000	-	1,358,549	-	-	-	-	-	-	-	1,358,549	-
Direct-Contract - Dept of Agriculture	10.000	-	33,006	-	-	-	-	-	-	-	33,006	-
Pass Through CA-TAHOE RESOURCE CONSERVATION DISTRICT -Contract - Dept of Agriculture - Contract No.: TRCD/646-3620/IMP	10.000	-	-	2,968	-	-	-	-	-	-	2,968	-
Pass Through CONSERVATION SCIENCE PARTNERS -Contract - Dept of Agriculture - Contract No.: 09072016.647.7830	10.000	-	-	14,178	-	-	-	-	-	-	14,178	-
Pass Through NSHE - UNIVERSITY OF NEVADA RENO -Contract - Dept of Agriculture - Contract No.: UNR-17-56	10.000	-	-	502	-	-	-	-	-	-	502	-
<b>Total for 10.000</b>		<b>11</b>	<b>1,404,311</b>	<b>581,035</b>	-	-	-	-	-	-	<b>1,985,357</b>	-
<b>Total for CONTRACT - DEPT OF AGRICULTURE</b>		<b>11</b>	<b>1,404,311</b>	<b>581,035</b>	-	-	-	-	-	-	<b>1,985,357</b>	-
<b>Food And Nutrition Service</b>												
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Special Supplemental Nutrition Program for Women, Infants, and Children - Contract No.: S14279	10.557	(151)	-	-	-	-	-	-	-	-	(151)	-
<b>Total for 10.557</b>		<b>(151)</b>	-	-	-	-	-	-	-	-	<b>(151)</b>	-
<b>Total for Food And Nutrition Service</b>		<b>(151)</b>	-	-	-	-	-	-	-	-	<b>(151)</b>	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Forest Service</b>												
Direct -Forestry Research	10.652	21,642	-	-	-	-	-	-	-	-	21,642	-
Direct -Forestry Research	10.652	74,589	-	-	-	-	-	-	-	-	74,589	-
Direct -Forestry Research	10.652	17,555	-	-	-	-	-	-	-	-	17,555	-
<b>Total for 10.652</b>		<b>113,786</b>	-	-	-	-	-	-	-	-	<b>113,786</b>	-
Direct -Cooperative Forestry Assistance	10.664	2,090	-	-	-	-	-	-	-	-	2,090	-
<b>Total for 10.664</b>		<b>2,090</b>	-	-	-	-	-	-	-	-	<b>2,090</b>	-
Pass Through EASTERN NV LANDSCAPE COALITION -Forest Products Lab: Technology Marketing Unit (TMU) - Contract No.: 1700113	10.674	3,652	-	-	-	-	-	-	-	-	3,652	-
<b>Total for 10.674</b>		<b>3,652</b>	-	-	-	-	-	-	-	-	<b>3,652</b>	-
Pass Through UNIV OF CALIFORNIA - Recovery Act of 2009: Wildland Fire Management - Contract No.: 8972	10.688	-	32,382	-	-	-	-	-	-	-	32,382	-
<b>Total for 10.688</b>		-	<b>32,382</b>	-	-	-	-	-	-	-	<b>32,382</b>	-
<b>Total for Forest Service</b>		<b>119,528</b>	<b>32,382</b>	-	-	-	-	-	-	-	<b>151,910</b>	-
<b>National Institute Of Food And Agriculture</b>												
Direct -Grants for Agricultural Research, Special Research Grants	10.200	30,377	-	-	-	-	-	-	-	-	30,377	-
<b>Total for 10.200</b>		<b>30,377</b>	-	-	-	-	-	-	-	-	<b>30,377</b>	-
Direct -Cooperative Forestry Research	10.202	107,824	-	-	-	-	-	-	-	-	107,824	-
<b>Total for 10.202</b>		<b>107,824</b>	-	-	-	-	-	-	-	-	<b>107,824</b>	-
Direct -Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	1,589,288	-	-	-	-	-	-	-	-	1,589,288	-
<b>Total for 10.203</b>		<b>1,589,288</b>	-	-	-	-	-	-	-	-	<b>1,589,288</b>	-
Direct -Animal Health and Disease Research	10.207	13,148	-	-	-	-	-	-	-	-	13,148	-
<b>Total for 10.207</b>		<b>13,148</b>	-	-	-	-	-	-	-	-	<b>13,148</b>	-
Pass Through IOWA STATE UNIV -Specialty Crop Research Initiative - Contract No.: 416-40-17B	10.309	40,368	-	-	-	-	-	-	-	-	40,368	-
<b>Total for 10.309</b>		<b>40,368</b>	-	-	-	-	-	-	-	-	<b>40,368</b>	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	3,159	-	-	-	-	-	-	-	-	3,159	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	3,258	-	-	-	-	-	-	-	-	3,258	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	9,361	-	-	-	-	-	-	-	-	9,361	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	764,288	-	-	-	-	-	-	-	-	764,288	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	137,635	-	-	-	-	-	-	-	-	137,635	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	-	82	-	-	-	-	-	-	-	82	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	15,399	-	-	-	-	-	-	-	-	15,399	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	43,554	-	-	-	-	-	-	-	-	43,554	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	-	-	563,501	-	-	-	-	-	-	563,501	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	210,321	-	-	-	-	-	-	-	-	210,321	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	39,125	-	-	-	-	-	-	-	-	39,125	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	23,111	-	-	-	-	-	-	-	-	23,111	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	138,991	-	-	-	-	-	-	-	-	138,991	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	122,829	-	-	-	-	-	-	-	-	122,829	-
Pass Through NSHE - UNIVERSITY OF NEVADA RENO -Agriculture and Food Research Initiative (AFRI) - Contract No.: UNR 15-69	10.310	-	-	197,446	-	-	-	-	-	-	197,446	-
Pass Through PENNSYLVANIA STATE UNIVERSITY -Agriculture and Food Research Initiative (AFRI) - Contract No.: 4700-DRI-USDA-9973	10.310	-	-	33,752	-	-	-	-	-	-	33,752	-
Pass Through VIRGINIA POLYTECH - Agriculture and Food Research Initiative (AFRI) - Contract No.: 422515-19695	10.310	12,163	-	-	-	-	-	-	-	-	12,163	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	-	-	-	868,830
<b>Total for 10.310</b>		<b>1,523,194</b>	<b>82</b>	<b>794,699</b>	-	-	-	-	-	-	<b>2,317,975</b>	<b>868,830</b>
Pass Through NSHE - UNIVERSITY OF NEVADA RENO -Sun Grant Program - Contract No.: UNR 16-60	10.320	-	-	10,125	-	-	-	-	-	-	10,125	-
Pass Through OREGON STATE UNIV -Sun Grant Program - Contract No.: C0473G-A	10.320	97,287	-	-	-	-	-	-	-	-	97,287	-
Direct -Sun Grant Program	10.320	-	-	-	-	-	-	-	-	-	-	12,663

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Total for 10.320	97,287	-	10,125	-	-	-	-	-	-	107,412	12,663
Total for National Institute Of Food And Agriculture	3,401,486	82	804,824	-	-	-	-	-	-	4,206,392	881,493
<b>Natural Resources Conservation Service</b>											
Direct -Soil Survey	10.903	-	6,788	-	-	-	-	-	-	6,788	-
Total for 10.903	-	-	6,788	-	-	-	-	-	-	6,788	-
Total for Natural Resources Conservation Service	-	-	6,788	-	-	-	-	-	-	6,788	-
<b>Rural Business-cooperative Service</b>											
Pass Through NEVADA GOVERNOR'S OFFICE OF ENERGY -Rural Energy for America Program - Contract No.: 18416	10.868	-	5,542	-	-	-	-	-	-	5,542	-
Total for 10.868	-	-	5,542	-	-	-	-	-	-	5,542	-
Total for Rural Business-cooperative Service	-	-	5,542	-	-	-	-	-	-	5,542	-
<b>The Office Of The Chief Economist</b>											
Pass Through UNIV OF MISSOURI -DOA-OCE - Contract No.: C00052286 2	10.291	84,966	-	-	-	-	-	-	-	84,966	-
Pass Through UNIV OF MISSOURI -DOA-OCE - Contract No.: C00056780-2	10.291	69,336	-	-	-	-	-	-	-	69,336	-
Total for 10.291	154,302	-	-	-	-	-	-	-	-	154,302	-
Total for The Office Of The Chief Economist	154,302	-	-	-	-	-	-	-	-	154,302	-
<b>Total for Department Of Agriculture</b>	4,376,475	1,436,775	1,479,209	-	-	-	-	-	-	7,292,459	881,493
<b>Department Of Commerce</b>											
<b>CONTRACT - DEPT OF COMMERCE</b>											
Direct -Contract - Dept of Commerce	11.000	-	8,461	-	-	-	-	-	-	8,461	-
Total for 11.000	-	-	8,461	-	-	-	-	-	-	8,461	-
Total for CONTRACT - DEPT OF COMMERCE	-	-	8,461	-	-	-	-	-	-	8,461	-
<b>Economic Development Administration</b>											
Direct -Economic Development_Technical Assistance	11.303	2,268	-	-	-	-	-	-	-	2,268	-
Total for 11.303	2,268	-	-	-	-	-	-	-	-	2,268	-
Total for Economic Development Administration	2,268	-	-	-	-	-	-	-	-	2,268	-
<b>National Institute Of Standards And Technology (nist)</b>											

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through SMITHSONIAN ASTROPHYSICAL OBSERVATORY - Measurement and Engineering Research and Standards - Contract No.: SV-87012	11.609	65,301	-	-	-	-	-	-	-	65,301	-
<b>Total for 11.609</b>	-	65,301	-	-	-	-	-	-	-	65,301	-
<b>Total for National Institute Of Standards And Technology (nist)</b>	-	65,301	-	-	-	-	-	-	-	65,301	-
<b>National Oceanic And Atmospheric Administration (noaa)</b>											
Direct -Climate and Atmospheric Research	11.431	-	57,603	-	-	-	-	-	-	57,603	-
Pass Through UNIVERSITY OF CALIFORNIA-SAN DIEGO -Climate and Atmospheric Research - Contract No.: PO 10321519-SUB	11.431	-	241,698	-	-	-	-	-	-	241,698	-
Direct -Climate and Atmospheric Research	11.431	-	-	-	-	-	-	-	-	-	8,518
<b>Total for 11.431</b>	-	-	299,301	-	-	-	-	-	-	299,301	8,518
Pass Through UNIV OF CA SANTA CRUZ - National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes - Contract No.: A160309S001-P-570058	11.432	21,813	-	-	-	-	-	-	-	21,813	-
<b>Total for 11.432</b>	21,813	-	-	-	-	-	-	-	-	21,813	-
Pass Through UNIV OF NOTRE DAME -Center for Sponsored Coastal Ocean Research Coastal Ocean Program - Contract No.: OSP-1500570	11.478	8,035	-	-	-	-	-	-	-	8,035	-
<b>Total for 11.478</b>	8,035	-	-	-	-	-	-	-	-	8,035	-
<b>Total for National Oceanic And Atmospheric Administration (noaa)</b>	29,848	-	299,301	-	-	-	-	-	-	329,149	8,518
<b>Total for Department Of Commerce</b>	32,116	65,301	307,762	-	-	-	-	-	-	405,179	8,518
<b>Department Of Defense</b>											
Advanced Research Projects Agency	12.910	1,596	-	-	-	-	-	-	-	1,596	-
Direct -Research and Technology Development	12.910	1,596	-	-	-	-	-	-	-	1,596	-
<b>Total for 12.910</b>	1,596	-	-	-	-	-	-	-	-	1,596	-
<b>Total for Advanced Research Projects Agency</b>	1,596	-	-	-	-	-	-	-	-	1,596	-
<b>CONTRACT - DEPT OF DEFENSE</b>											
Direct -Contract - Dept of Defense	12.000	-	19,476	-	-	-	-	-	-	19,476	-
Direct -Contract - Dept of Defense	12.000	-	851	-	-	-	-	-	-	851	-
Direct -Contract - Dept of Defense	12.000	-	3,703	-	-	-	-	-	-	3,703	-
Direct -Contract - Dept of Defense	12.000	-	-	-	-	-	-	-	-	-	1,318,178
<b>Total for 12.000</b>	-	-	1,318,178	-	-	-	-	-	-	1,318,178	-

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Pass Through JACOBS TECH -Contract - Dept of Defense - Contract No.: JWSGW14102	12.000	-	1,497,329	-	-	-	-	-	-	1,497,329	-
Pass Through LEIDOS -Contract - Dept of Defense - Contract No.: PO 10181578	12.000	-	11,998	-	-	-	-	-	-	11,998	-
Pass Through PRIMUS,INC -Contract - Dept of Defense - Contract No.: PR1728	12.000	-	85,923	-	-	-	-	-	-	85,923	-
Pass Through UNIV OF ARIZONA -Contract - Dept of Defense - Contract No.: MEMO	12.000	10,760	-	-	-	-	-	-	-	10,760	-
Pass Through UNIV OF ARIZONA -Contract - Dept of Defense - Contract No.: PO 321033	12.000	242,873	-	-	-	-	-	-	-	242,873	-
Pass Through UNIV OF SOUTHERN CA - Contract - Dept of Defense - Contract No.: 59842728/PO#10296841	12.000	148,197	-	-	-	-	-	-	-	148,197	-
Direct -Contract - Dept of Defense	12.000	-	-	-	-	-	-	-	-	-	14,490
<b>Total for 12.000</b>	<b>401,830</b>	<b>109,953</b>	<b>2,827,505</b>	-	-	-	-	-	-	<b>3,339,288</b>	<b>14,490</b>
<b>Total for CONTRACT - DEPT OF DEFENSE</b>	<b>401,830</b>	<b>109,953</b>	<b>2,827,505</b>	-	-	-	-	-	-	<b>3,339,288</b>	<b>14,490</b>
<b>Department Of The Air Force</b>											
Direct - Air Force Defense Research Sciences Program	12.800	158,860	-	-	-	-	-	-	-	158,860	-
Pass Through OLD DOMINION UNIV RSRCH - Air Force Defense Research Sciences Program - Contract No.: 16-139-300345-010	12.800	163,546	-	-	-	-	-	-	-	163,546	-
Pass Through UNIV OF COLORADO BOULDER - Air Force Defense Research Sciences Program - Contract No.: 1553955	12.800	110,990	-	-	-	-	-	-	-	110,990	-
<b>Total for 12.800</b>	<b>433,396</b>	-	-	-	-	-	-	-	-	<b>433,396</b>	-
<b>Total for Department Of The Air Force</b>	<b>433,396</b>	-	-	-	-	-	-	-	-	<b>433,396</b>	-
<b>Department Of The Navy</b>											
Direct -Basic and Applied Scientific Research	12.300	-	104,956	-	-	-	-	-	-	104,956	-
Direct -Basic and Applied Scientific Research	12.300	-	193,325	-	-	-	-	-	-	193,325	-
Direct -Basic and Applied Scientific Research	12.300	-	180,951	-	-	-	-	-	-	180,951	-
Direct -Basic and Applied Scientific Research	12.300	-	82,442	-	-	-	-	-	-	82,442	-
Direct -Basic and Applied Scientific Research	12.300	172,511	-	-	-	-	-	-	-	172,511	-
Direct -Basic and Applied Scientific Research	12.300	122,297	-	-	-	-	-	-	-	122,297	-
Direct -Basic and Applied Scientific Research	12.300	-	8,725	-	-	-	-	-	-	8,725	-
Direct -Basic and Applied Scientific Research	12.300	127,503	-	-	-	-	-	-	-	127,503	-
Direct -Basic and Applied Scientific Research	12.300	-	-	-	-	-	-	-	-	-	117,016

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Total for 12.300</b>												
		422,311	465,443	104,956	-	-	-	-	-	-	992,710	117,016
<b>Total for Department Of The Navy</b>												
		422,311	465,443	104,956	-	-	-	-	-	-	992,710	117,016
<b>National Security Agency</b>												
	Direct -Mathematical Sciences Grants Program	12.901	59,895	-	-	-	-	-	-	-	59,895	-
<b>Total for 12.901</b>												
		59,895	-	-	-	-	-	-	-	-	59,895	-
<b>Total for National Security Agency</b>												
		59,895	-	-	-	-	-	-	-	-	59,895	-
<b>Office Of The Secretary Of Defense</b>												
	Direct -Basic Scientific Research - Combating Weapons of Mass Destruction	12.351	-	84,761	-	-	-	-	-	-	84,761	-
	Direct -Basic Scientific Research - Combating Weapons of Mass Destruction	12.351	6,387	-	-	-	-	-	-	-	6,387	-
	Direct -Basic Scientific Research - Combating Weapons of Mass Destruction	12.351	-	20,230	-	-	-	-	-	-	20,230	-
	Direct -Basic Scientific Research - Combating Weapons of Mass Destruction	12.351	331,061	-	-	-	-	-	-	-	331,061	-
	Direct -Basic Scientific Research - Combating Weapons of Mass Destruction	12.351	-	-	-	-	-	-	-	-	-	77,860
<b>Total for 12.351</b>												
		337,448	104,991	-	-	-	-	-	-	-	442,439	77,860
	Direct -Basic, Applied, and Advanced Research in Science and Engineering	12.630	-	94,657	-	-	-	-	-	-	94,657	-
	Direct -Basic, Applied, and Advanced Research in Science and Engineering	12.630	-	8,746	-	-	-	-	-	-	8,746	-
	Direct -Basic, Applied, and Advanced Research in Science and Engineering	12.630	-	118,116	-	-	-	-	-	-	118,116	-
	Direct -Basic, Applied, and Advanced Research in Science and Engineering	12.630	-	144,720	-	-	-	-	-	-	144,720	-
<b>Total for 12.630</b>												
		-	366,239	-	-	-	-	-	-	-	366,239	-
<b>Total for Office Of The Secretary Of Defense</b>												
		337,448	471,230	-	-	-	-	-	-	-	808,678	77,860
<b>U.S. Army Materiel Command</b>												
	Direct -Basic Scientific Research	12.431	-	101,322	-	-	-	-	-	-	101,322	-
	Direct -Basic Scientific Research	12.431	25,888	-	-	-	-	-	-	-	25,888	-
	Direct -Basic Scientific Research	12.431	123,776	-	-	-	-	-	-	-	123,776	-
	Direct -Basic Scientific Research	12.431	-	60,479	-	-	-	-	-	-	60,479	-
	Direct -Basic Scientific Research	12.431	-	-	(3,082)	-	-	-	-	-	(3,082)	-
	Direct -Basic Scientific Research	12.431	-	18,080	-	-	-	-	-	-	18,080	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Total for 12.431		149,664	179,881	(3,082)	-	-	-	-	-	-	326,463	-
Total for U.S. Army Materiel Command		149,664	179,881	(3,082)	-	-	-	-	-	-	326,463	-
<b>U.S. Army Medical Command</b>												
Direct -Military Medical Research and Development	12.420	-	439,660	-	-	-	-	-	-	-	439,660	-
Direct -Military Medical Research and Development	12.420	-	-	-	-	-	-	-	-	-	-	6,873
Total for 12.420		-	439,660	-	-	-	-	-	-	-	439,660	6,873
Total for U.S. Army Medical Command		-	439,660	-	-	-	-	-	-	-	439,660	6,873
Total for Department Of Defense		1,806,140	1,666,167	2,929,379	-	-	-	-	-	-	6,401,686	216,239
<b>Department Of Housing And Urban Development</b>												
<b>Office Of Community Planning And Development</b>												
Pass Through CLARK COUNTY SOCIAL SERVICE -Continuum of Care Program - Contract No.: PO # 4500258897-04	14.267	-	3,435	-	-	-	-	-	-	-	3,435	-
Total for 14.267		-	3,435	-	-	-	-	-	-	-	3,435	-
Total for Office Of Community Planning And Development		-	3,435	-	-	-	-	-	-	-	3,435	-
<b>Office Of Healthy Homes And Lead Hazard Control</b>												
Direct -Healthy Homes Technical Studies Grants	14.906	-	-	-	-	-	-	-	-	-	-	2,451
Total for 14.906		-	-	-	-	-	-	-	-	-	-	2,451
Total for Office Of Healthy Homes And Lead Hazard Control		-	-	-	-	-	-	-	-	-	-	2,451
Total for Department Of Housing And Urban Development		-	3,435	-	-	-	-	-	-	-	3,435	2,451
<b>Department Of The Interior</b>												
<b>Bureau Of Land Management</b>												
Direct -Cultural Resource Management	15.224	3,319	-	-	-	-	-	-	-	-	3,319	-
Direct -Cultural Resource Management	15.224	10,026	-	-	-	-	-	-	-	-	10,026	-
Direct -Cultural Resource Management	15.224	-	-	25,662	-	-	-	-	-	-	25,662	-
Total for 15.224		13,345	-	25,662	-	-	-	-	-	-	39,007	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	53,902	-	-	-	-	-	-	-	-	53,902	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	65,262	-	-	-	-	-	-	-	-	65,262	-

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



CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	-	159,690	-	-	-	-	-	-	159,690	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	9,348	-	-	-	-	-	-	-	9,348	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	90,278	-	-	-	-	-	-	-	90,278	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	10,425	-	-	-	-	-	-	-	10,425	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	-	26,491	-	-	-	-	-	-	26,491	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	-	-	323,234	-	-	-	-	-	323,234	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	-	8,355	-	-	-	-	-	-	8,355	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	40,803	-	-	-	-	-	-	-	40,803	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	18,810	-	-	-	-	-	-	-	18,810	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	31,666	-	-	-	-	-	-	-	31,666	-
Pass Through NV-DEPT OF WILDLIFE -Fish, Wildlife and Plant Conservation Resource Management - Contract No.: MAMMALUNR-02	15.231	49,113	-	-	-	-	-	-	-	49,113	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	-	-	-	-	-	-	-	-	-	82,071
<b>Total for 15.231</b>	<b>369,607</b>	<b>194,536</b>	<b>323,234</b>	-	-	-	-	-	-	<b>887,377</b>	<b>82,071</b>
Direct -Wildland Fire Research and Studies Program	15.232	101,961	-	-	-	-	-	-	-	101,961	-
Direct -Wildland Fire Research and Studies Program	15.232	3,772	-	-	-	-	-	-	-	3,772	-
Direct -Wildland Fire Research and Studies Program	15.232	83,745	-	-	-	-	-	-	-	83,745	-
Direct -Wildland Fire Research and Studies Program	15.232	99,708	-	-	-	-	-	-	-	99,708	-
Direct -Wildland Fire Research and Studies Program	15.232	143,041	-	-	-	-	-	-	-	143,041	-
Direct -Wildland Fire Research and Studies Program	15.232	79,368	-	-	-	-	-	-	-	79,368	-
Direct -Wildland Fire Research and Studies Program	15.232	-	-	-	-	-	-	-	-	-	35,541
<b>Total for 15.232</b>	<b>511,595</b>	-	-	-	-	-	-	-	-	<b>511,595</b>	<b>35,541</b>
Direct -Environmental Quality and Protection Resource Management	15.236	-	-	9,324	-	-	-	-	-	9,324	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Environmental Quality and Protection Resource Management	15.236	33,948	-	-	-	-	-	-	-	-	33,948	-
Direct -Environmental Quality and Protection Resource Management	15.236	-	104,942	-	-	-	-	-	-	-	104,942	-
<b>Total for 15.236</b>		<b>33,948</b>	<b>104,942</b>	<b>9,324</b>	-	-	-	-	-	-	<b>148,214</b>	-
Direct -Rangeland Resource Management	15.237	57,027	-	-	-	-	-	-	-	-	57,027	-
<b>Total for 15.237</b>		<b>57,027</b>	-	-	-	-	-	-	-	-	<b>57,027</b>	-
Direct -Challenge Cost Share	15.238	-	12,892	-	-	-	-	-	-	-	12,892	-
Direct -Challenge Cost Share	15.238	22,887	-	-	-	-	-	-	-	-	22,887	-
<b>Total for 15.238</b>		<b>22,887</b>	<b>12,892</b>	-	-	-	-	-	-	-	<b>35,779</b>	-
Direct -Management Initiatives	15.239	-	-	10,900	-	-	-	-	-	-	10,900	-
<b>Total for 15.239</b>		-	-	<b>10,900</b>	-	-	-	-	-	-	<b>10,900</b>	-
<b>Total for Bureau Of Land Management</b>		<b>1,008,409</b>	<b>312,370</b>	<b>369,120</b>	-	-	-	-	-	-	<b>1,689,899</b>	<b>117,612</b>
<b>Bureau Of Reclamation</b>												
Direct -Providing Water to At-Risk Natural Desert Terminal Lakes	15.508	-	-	-	-	-	-	-	-	-	-	-
Direct -Providing Water to At-Risk Natural Desert Terminal Lakes	15.508	(7,493)	-	-	-	-	-	-	-	-	(7,493)	-
Pass Through National Fish & Wildlife Foundation -Providing Water to At-Risk Natural Desert Terminal Lakes - Contract No.: 0	15.508	-	-	-	-	-	-	-	314,791	-	314,791	-
Pass Through NATL FISH WILDLIFE FDN - Providing Water to At-Risk Natural Desert Terminal Lakes - Contract No.: 0202.10.023665	15.508	974,696	-	-	-	-	-	-	-	-	974,696	-
Pass Through NSHE - UNIVERSITY OF NEVADA RENO -Providing Water to At-Risk Natural Desert Terminal Lakes - Contract No.: UNR 11-02	15.508	-	-	321,211	-	-	-	-	-	-	321,211	-
Pass Through WALKER BASIN CONSERVANCY -Providing Water to At-Risk Natural Desert Terminal Lakes - Contract No.: 656.5811	15.508	-	-	15,353	-	-	-	-	-	-	15,353	-
Direct -Providing Water to At-Risk Natural Desert Terminal Lakes	15.508	-	-	-	-	-	-	-	-	-	-	120,007
<b>Total for 15.508</b>		<b>967,203</b>	-	<b>336,564</b>	-	-	-	-	<b>314,791</b>	-	<b>1,618,558</b>	<b>120,007</b>
Pass Through TRUCKEE MEADOWS WATER AUTHORITY -Reclamation States Emergency Drought Relief - Contract No.: OSP-1501121/PO001902	15.514	46,374	-	-	-	-	-	-	-	-	46,374	-

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Total for 15.514</b>	<b>46,374</b>	-	-	-	-	-	-	-	-	<b>46,374</b>	-
Direct -Fish and Wildlife Coordination Act	15.517	-	7,531	-	-	-	-	-	-	<b>7,531</b>	-
Pass Through NEVADA TAHOE CONSERVATION DISTRICT -Fish and Wildlife Coordination Act - Contract No.: NTCD-646.7900/2017	15.517	-	29,018	-	-	-	-	-	-	<b>29,018</b>	-
Pass Through NEVADA TAHOE CONSERVATION DISTRICT -Fish and Wildlife Coordination Act - Contract No.: DATED 11/2010	15.517	-	19,887	-	-	-	-	-	-	<b>19,887</b>	-
<b>Total for 15.517</b>	-	-	<b>56,436</b>	-	-	-	-	-	-	<b>56,436</b>	-
Direct -Lower Colorado River Multi-Species Conservation Program.	15.538	-	30,554	-	-	-	-	-	-	<b>30,554</b>	-
<b>Total for 15.538</b>	-	<b>30,554</b>	-	-	-	-	-	-	-	<b>30,554</b>	-
Direct -SECURE Water Act – Research Agreements	15.560	-	7,461	-	-	-	-	-	-	<b>7,461</b>	-
Direct -SECURE Water Act – Research Agreements	15.560	-	2,779	-	-	-	-	-	-	<b>2,779</b>	-
<b>Total for 15.560</b>	-	<b>7,461</b>	<b>2,779</b>	-	-	-	-	-	-	<b>10,240</b>	-
<b>Total for Bureau Of Reclamation</b>	<b>1,013,577</b>	<b>38,015</b>	<b>395,779</b>	-	-	-	-	<b>314,791</b>	-	<b>1,762,162</b>	<b>120,007</b>
<b>Fish And Wildlife Service</b>											
Direct -Fish and Wildlife Management Assistance	15.608	23,278	-	-	-	-	-	-	-	<b>23,278</b>	-
Direct -Fish and Wildlife Management Assistance	15.608	24,016	-	-	-	-	-	-	-	<b>24,016</b>	-
Direct -Fish and Wildlife Management Assistance	15.608	-	49,176	-	-	-	-	-	-	<b>49,176</b>	-
Direct -Fish and Wildlife Management Assistance	15.608	29,359	-	-	-	-	-	-	-	<b>29,359</b>	-
Direct -Fish and Wildlife Management Assistance	15.608	247,999	-	-	-	-	-	-	-	<b>247,999</b>	-
Direct -Fish and Wildlife Management Assistance	15.608	29,267	-	-	-	-	-	-	-	<b>29,267</b>	-
Direct -Fish and Wildlife Management Assistance	15.608	9,825	-	-	-	-	-	-	-	<b>9,825</b>	-
Direct -Fish and Wildlife Management Assistance	15.608	11,862	-	-	-	-	-	-	-	<b>11,862</b>	-
Direct -Fish and Wildlife Management Assistance	15.608	-	50,939	-	-	-	-	-	-	<b>50,939</b>	-
Direct -Fish and Wildlife Management Assistance	15.608	8,502	-	-	-	-	-	-	-	<b>8,502</b>	-
Direct -Fish and Wildlife Management Assistance	15.608	14,037	-	-	-	-	-	-	-	<b>14,037</b>	-
Direct -Fish and Wildlife Management Assistance	15.608	134,502	-	-	-	-	-	-	-	<b>134,502</b>	-
Direct -Fish and Wildlife Management Assistance	15.608	-	-	-	-	-	-	-	-	-	102,975

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Total for 15.608</b>		<b>532,647</b>	<b>50,939</b>	<b>49,176</b>	-	-	-	-	-	-	<b>632,762</b>	<b>102,975</b>
Pass Through NV -DEPT OF WILDLIFE -State Wildlife Grants - Contract No.: SWG-002	15.634	1,332	-	-	-	-	-	-	-	-	<b>1,332</b>	-
<b>Total for 15.634</b>		<b>1,332</b>	-	-	-	-	-	-	-	-	<b>1,332</b>	-
Pass Through CAL ST UNIV STANISLAUS - Central Valley Project Improvement (CVPI) Anadromous Fish Restoration Program (AFRP) - Contract No.: F13AP00564	15.648	37,429	-	-	-	-	-	-	-	-	<b>37,429</b>	-
<b>Total for 15.648</b>		<b>37,429</b>	-	-	-	-	-	-	-	-	<b>37,429</b>	-
Direct -Research Grants (Generic)	15.650	-	28,733	-	-	-	-	-	-	-	<b>28,733</b>	-
Direct -Research Grants (Generic)	15.650	-	7,661	-	-	-	-	-	-	-	<b>7,661</b>	-
Direct -Research Grants (Generic)	15.650	23,296	-	-	-	-	-	-	-	-	<b>23,296</b>	-
<b>Total for 15.650</b>		<b>23,296</b>	<b>36,394</b>	-	-	-	-	-	-	-	<b>59,690</b>	-
Direct -Migratory Bird Monitoring, Assessment and Conservation	15.655	14,513	-	-	-	-	-	-	-	-	<b>14,513</b>	-
<b>Total for 15.655</b>		<b>14,513</b>	-	-	-	-	-	-	-	-	<b>14,513</b>	-
Direct -Endangered Species Conservation - Recovery Implementation Funds	15.657	-	-	27,120	-	-	-	-	-	-	<b>27,120</b>	-
<b>Total for 15.657</b>		-	-	<b>27,120</b>	-	-	-	-	-	-	<b>27,120</b>	-
Pass Through SUMMIT LAKE PAIUTE - National Fish and Wildlife Foundation - Contract No.: OSP-1500708	15.663	202,415	-	-	-	-	-	-	-	-	<b>202,415</b>	-
<b>Total for 15.663</b>		<b>202,415</b>	-	-	-	-	-	-	-	-	<b>202,415</b>	-
Pass Through STATE OF ALASKA, ENVIRONMENTAL CONSERVATION - Coastal Impact Assistance Program - Contract No.: 663,6590	15.668	-	-	68,696	-	-	-	-	-	-	<b>68,696</b>	-
<b>Total for 15.668</b>		-	-	<b>68,696</b>	-	-	-	-	-	-	<b>68,696</b>	-
Direct -Cooperative Landscape Conservation	15.669	-	-	15,285	-	-	-	-	-	-	<b>15,285</b>	-
Direct -Cooperative Landscape Conservation	15.669	2,719	-	-	-	-	-	-	-	-	<b>2,719</b>	-
Direct -Cooperative Landscape Conservation	15.669	37,137	-	-	-	-	-	-	-	-	<b>37,137</b>	-
Direct -Cooperative Landscape Conservation	15.669	961	-	-	-	-	-	-	-	-	<b>961</b>	-
Direct -Cooperative Landscape Conservation	15.669	8,132	-	-	-	-	-	-	-	-	<b>8,132</b>	-
<b>Total for 15.669</b>		<b>48,949</b>	-	<b>15,285</b>	-	-	-	-	-	-	<b>64,234</b>	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Adaptive Science	15.670	5,998	-	-	-	-	-	-	-	-	5,998	-
Pass Through WESTERN ASSN OF FISH & WILDLIFE AGENCIES -Adaptive Science - Contract No.: SBSI-17-05	15.670	8,645	-	-	-	-	-	-	-	-	8,645	-
<b>Total for 15.670</b>		<b>14,643</b>	-	-	-	-	-	-	-	-	<b>14,643</b>	-
Direct -Cooperative Ecosystem Studies Units	15.678	20,731	-	-	-	-	-	-	-	-	20,731	-
<b>Total for 15.678</b>		<b>20,731</b>	-	-	-	-	-	-	-	-	<b>20,731</b>	-
<b>Total for Fish And Wildlife Service</b>		<b>895,955</b>	<b>87,333</b>	<b>160,277</b>	-	-	-	-	-	-	<b>1,143,565</b>	<b>102,975</b>
<b>National Park Service</b>												
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	227,735	-	-	-	-	-	-	227,735	-
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	24,135	-	-	-	-	-	-	-	-	24,135	-
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	28,337	-	-	-	-	-	-	-	28,337	-
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	3,251	-	-	-	-	-	-	-	-	3,251	-
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	50,556	-	-	-	-	-	-	-	50,556	-
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	14,932	-	-	-	-	-	-	-	-	14,932	-
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	127	-	-	-	-	-	-	-	-	127	-
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	14,135	-	-	-	-	-	-	-	-	14,135	-
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	17,807	-	-	-	-	-	-	-	17,807	-
Pass Through STEPHEN AUSTIN UNV - Cooperative Research and Training Programs – Resources of the National Park System - Contract No.: 12-058012-001	15.945	-	876	-	-	-	-	-	-	-	876	-
Pass Through UNIV OF NEW MEXICO - Cooperative Research and Training Programs – Resources of the National Park System - Contract No.: PO143399	15.945	1,541	-	-	-	-	-	-	-	-	1,541	-

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Total for 15.945</b>	<b>58,121</b>	<b>97,576</b>	<b>227,735</b>	-	-	-	-	-	-	<b>383,432</b>	-
<b>Total for National Park Service</b>	<b>58,121</b>	<b>97,576</b>	<b>227,735</b>	-	-	-	-	-	-	<b>383,432</b>	-
<b>U.S. Geological Survey</b>											
Direct -Assistance to State Water Resources Research Institutes	15.805	-	90,901	-	-	-	-	-	-	90,901	-
Pass Through DRI -Assistance to State Water Resources Research Institutes - Contract No.: USGS-647.6	15.805	10,363	-	-	-	-	-	-	-	10,363	-
Direct -Assistance to State Water Resources Research Institutes	15.805	-	-	-	-	-	-	-	-	-	10,363
<b>Total for 15.805</b>	<b>-</b>	<b>10,363</b>	<b>90,901</b>	-	-	-	-	-	-	<b>101,264</b>	<b>10,363</b>
Direct -Earthquake Hazards Reduction Program	15.807	22,417	-	-	-	-	-	-	-	22,417	-
Direct -Earthquake Hazards Reduction Program	15.807	14,746	-	-	-	-	-	-	-	14,746	-
Direct -Earthquake Hazards Reduction Program	15.807	25,270	-	-	-	-	-	-	-	25,270	-
Direct -Earthquake Hazards Reduction Program	15.807	23,903	-	-	-	-	-	-	-	23,903	-
Direct -Earthquake Hazards Reduction Program	15.807	13,519	-	-	-	-	-	-	-	13,519	-
Direct -Earthquake Hazards Reduction Program	15.807	16,636	-	-	-	-	-	-	-	16,636	-
Direct -Earthquake Hazards Reduction Program	15.807	80,486	-	-	-	-	-	-	-	80,486	-
Direct -Earthquake Hazards Reduction Program	15.807	(36)	-	-	-	-	-	-	-	(36)	-
Direct -Earthquake Hazards Reduction Program	15.807	-	19,683	-	-	-	-	-	-	19,683	-
Direct -Earthquake Hazards Reduction Program	15.807	6,382	-	-	-	-	-	-	-	6,382	-
Direct -Earthquake Hazards Reduction Program	15.807	19,636	-	-	-	-	-	-	-	19,636	-
Direct -Earthquake Hazards Reduction Program	15.807	494,147	-	-	-	-	-	-	-	494,147	-
Direct -Earthquake Hazards Reduction Program	15.807	81,746	-	-	-	-	-	-	-	81,746	-
Direct -Earthquake Hazards Reduction Program	15.807	7,377	-	-	-	-	-	-	-	7,377	-
<b>Total for 15.807</b>	<b>806,229</b>	<b>-</b>	<b>19,683</b>	-	-	-	-	-	-	<b>825,912</b>	<b>-</b>
Direct -U.S. Geological Survey_ Research and Data Collection	15.808	8,609	-	-	-	-	-	-	-	8,609	-
Direct -U.S. Geological Survey_ Research and Data Collection	15.808	72,089	-	-	-	-	-	-	-	72,089	-
Direct -U.S. Geological Survey_ Research and Data Collection	15.808	2,885	-	-	-	-	-	-	-	2,885	-
Direct -U.S. Geological Survey_ Research and Data Collection	15.808	25,216	-	-	-	-	-	-	-	25,216	-

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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	33,628	-	-	-	-	-	-	-	-	33,628	-
Direct -U.S. Geological Survey_ Research and Data Collection	15.808	45,126	-	-	-	-	-	-	-	-	45,126	-
Direct -U.S. Geological Survey_ Research and Data Collection	15.808	-	-	167,990	-	-	-	-	-	-	167,990	-
Pass Through UNIV OF ALASKA -U.S. Geological Survey_ Research and Data Collection - Contract No.: UAF 17-0067	15.808	17,589	-	-	-	-	-	-	-	-	17,589	-
Pass Through UNIV OF SOUTHERN CA -U.S. Geological Survey_ Research and Data Collection - Contract No.: Y86191/AMEND 07	15.808	101,990	-	-	-	-	-	-	-	-	101,990	-
Pass Through UNIV OF SOUTHERN CA -U.S. Geological Survey_ Research and Data Collection - Contract No.: Y86191	15.808	9,070	-	-	-	-	-	-	-	-	9,070	-
Pass Through UNIV OF SOUTHERN CA -U.S. Geological Survey_ Research and Data Collection - Contract No.: Y86191/AMEND 04	15.808	17,252	-	-	-	-	-	-	-	-	17,252	-
Pass Through UNIV OF SOUTHERN CA -U.S. Geological Survey_ Research and Data Collection - Contract No.: Y86191/PO 10011577	15.808	5,089	-	-	-	-	-	-	-	-	5,089	-
Direct -U.S. Geological Survey_ Research and Data Collection	15.808	-	-	-	-	-	-	-	-	-	-	31,179
<b>Total for 15.808</b>		<b>338,543</b>	-	<b>167,990</b>	-	-	-	-	-	-	<b>506,533</b>	<b>31,179</b>
Direct -National Cooperative Geologic Mapping Program	15.810	(1,914)	-	-	-	-	-	-	-	-	(1,914)	-
Direct -National Cooperative Geologic Mapping Program	15.810	60,623	-	-	-	-	-	-	-	-	60,623	-
Direct -National Cooperative Geologic Mapping Program	15.810	991	-	-	-	-	-	-	-	-	991	-
Direct -National Cooperative Geologic Mapping Program	15.810	124,274	-	-	-	-	-	-	-	-	124,274	-
Direct -National Cooperative Geologic Mapping Program	15.810	-	13,248	-	-	-	-	-	-	-	13,248	-
<b>Total for 15.810</b>		<b>183,974</b>	<b>13,248</b>	-	-	-	-	-	-	-	<b>197,222</b>	-
Direct -National Geological and Geophysical Data Preservation Program	15.814	13,157	-	-	-	-	-	-	-	-	13,157	-
Direct -National Geological and Geophysical Data Preservation Program	15.814	3,142	-	-	-	-	-	-	-	-	3,142	-
<b>Total for 15.814</b>		<b>16,299</b>	-	-	-	-	-	-	-	-	<b>16,299</b>	-
Pass Through UNIV OF ARIZONA -National Climate Change and Wildlife Science Center - Contract No.: 319195	15.820	5,610	-	-	-	-	-	-	-	-	5,610	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through UNIVERSITY OF ARIZONA - National Climate Change and Wildlife Science Center - Contract No.: 297016	15.820	-	-	25,306	-	-	-	-	-	-	25,306	-
Pass Through UNIVERSITY OF ARIZONA - National Climate Change and Wildlife Science Center - Contract No.: Y561947	15.820	-	-	185,619	-	-	-	-	-	-	185,619	-
Pass Through UNIVERSITY OF ARIZONA - National Climate Change and Wildlife Science Center - Contract No.: 225277	15.820	-	-	13	-	-	-	-	-	-	13	-
Pass Through UNIVERSITY OF ARIZONA - National Climate Change and Wildlife Science Center - Contract No.: 218915	15.820	-	-	77,502	-	-	-	-	-	-	77,502	-
<b>Total for 15.820</b>		<b>5,610</b>	-	<b>288,440</b>	-	-	-	-	-	-	<b>294,050</b>	-
<b>Total for U.S. Geological Survey</b>		<b>1,350,655</b>	<b>23,611</b>	<b>567,014</b>	-	-	-	-	-	-	<b>1,941,280</b>	<b>41,542</b>
<b>Total for Department Of The Interior</b>		<b>4,326,717</b>	<b>558,905</b>	<b>1,719,925</b>	-	-	-	-	<b>314,791</b>	-	<b>6,920,338</b>	<b>382,136</b>
<b>Department Of Justice</b>												
<b>Bureau Of Justice Assistance</b>												
Pass Through NV DEPT OF PUBLIC SFTY - Edward Byrne Memorial Justice Assistance Grant Program - Contract No.: 14-JAG-31	16.738	-	499	-	-	-	-	-	-	-	499	-
<b>Total for 16.738</b>		-	<b>499</b>	-	-	-	-	-	-	-	<b>499</b>	-
Pass Through CITY OF HENDERSON -Edward Byrne Memorial Competitive Grant Program - Contract No.: CMTS#17931	16.751	-	52,063	-	-	-	-	-	-	-	52,063	-
<b>Total for 16.751</b>		-	<b>52,063</b>	-	-	-	-	-	-	-	<b>52,063</b>	-
Pass Through CITY OF RENO PD-NV -Harold Rogers Prescription Drug Monitoring Program - Contract No.: OSP-1600498	16.754	70,520	-	-	-	-	-	-	-	-	70,520	-
<b>Total for 16.754</b>		<b>70,520</b>	-	-	-	-	-	-	-	-	<b>70,520</b>	-
Pass Through NV DEPT CORRECTIONS - Second Chance Act Prisoner Reentry Initiative - Contract No.: N/A	16.812	-	24,781	-	-	-	-	-	-	-	24,781	-
Pass Through NV-DEPT OF CORRECTIONS - Second Chance Act Prisoner Reentry Initiative - Contract No.: OSP-1700336	16.812	99,073	-	-	-	-	-	-	-	-	99,073	-
<b>Total for 16.812</b>		<b>99,073</b>	<b>24,781</b>	-	-	-	-	-	-	-	<b>123,854</b>	-
<b>Total for Bureau Of Justice Assistance</b>		<b>169,593</b>	<b>77,343</b>	-	-	-	-	-	-	-	<b>246,936</b>	-
<b>Department Of Justice</b>												

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through NV OFFICE OF ATTORNEY GEN -National Sexual Assault Kit Initiative - Contract No.: 2015SAKI05	-	32,729	-	-	-	-	-	-	-	32,729	-
<b>Total for 16.833</b>	-	32,729	-	-	-	-	-	-	-	32,729	-
<b>Total for Department Of Justice</b>	-	32,729	-	-	-	-	-	-	-	32,729	-
<b>National Institute Of Justice</b>											
Direct -National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	-	147,803	-	-	-	-	-	-	147,803	-
Pass Through CNA -National Institute of Justice Research, Evaluation, and Development Project Grants - Contract No.: 14-UNLV3-B098	16.560	-	810	-	-	-	-	-	-	810	-
Pass Through KENTUCKY STATE UNIV - National Institute of Justice Research, Evaluation, and Development Project Grants - Contract No.: OSP-1500785	16.560	64,677	-	-	-	-	-	-	-	64,677	-
Direct -National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	-	-	-	-	-	-	-	-	-	74,826
<b>Total for 16.560</b>	64,677	148,613	-	-	-	-	-	-	-	213,290	74,826
Direct -Criminal Justice Research and Development_ Graduate Research Fellowships	16.562	6,739	-	-	-	-	-	-	-	6,739	-
<b>Total for 16.562</b>	6,739	-	-	-	-	-	-	-	-	6,739	-
<b>Total for National Institute Of Justice</b>	71,416	148,613	-	-	-	-	-	-	-	220,029	74,826
<b>Office Of Victims Of Crime</b>											
Pass Through NV DEPT OF CHILD & FAMILY SERVICES -Crime Victim Assistance - Contract No.: 15-VOCA-16-025	16.575	-	(1)	-	-	-	-	-	-	(1)	-
Pass Through NV DEPT OF CHILD & FAMILY SERVICES -Crime Victim Assistance - Contract No.: 16-VOCA-17-025	16.575	-	86,872	-	-	-	-	-	-	86,872	-
<b>Total for 16.575</b>	-	86,871	-	-	-	-	-	-	-	86,871	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Crime Victim Assistance/Discretionary Grants - Contract No.: SVAA14-002	16.582	-	-	-	-	-	-	-	-	-	-
<b>Total for 16.582</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total for Office Of Victims Of Crime</b>	-	86,871	-	-	-	-	-	-	-	86,871	-
<b>Violence Against Women Office</b>											
Pass Through NV OFFICE OF ATTORNEY GEN -Violence Against Women Formula Grants - Contract No.: 2015-VAWA-46	16.588	-	567	-	-	-	-	-	-	567	-

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through NV OFFICE OF ATTORNEY GEN - Violence Against Women Formula Grants - Contract No.: 2016-VAWA-46	16.588	-	22,735	-	-	-	-	-	-	22,735	-
<b>Total for 16.588</b>	-	23,302	-	-	-	-	-	-	-	23,302	-
<b>Total for Violence Against Women Office</b>	-	23,302	-	-	-	-	-	-	-	23,302	-
<b>Total for Department Of Justice</b>	241,009	368,858	-	-	-	-	-	-	-	609,867	74,826
<b>Department Of The Interior</b>											
<b>CONTRACT - DEPT OF THE INTERIOR</b>											
Pass Through NV DEPT OF WILDLIFE - Contract - Dept of the Interior - Contract No.: NONE	15.000	-	5,108	-	-	-	-	-	-	5,108	-
Pass Through ORGANIZATION OF AMERICAN HISTORIANS -Contract - Dept of the Interior - Contract No.: OAH-656.7815	15.000	-	-	32,968	-	-	-	-	-	32,968	-
Pass Through UNIVERSITY OF IDAHO - Contract - Dept of the Interior - Contract No.: BFK593-SB-002	15.000	-	-	59,327	-	-	-	-	-	59,327	-
<b>Total for 15.000</b>	-	5,108	92,295	-	-	-	-	-	-	97,403	-
<b>Total for CONTRACT - DEPT OF THE INTERIOR</b>	-	5,108	92,295	-	-	-	-	-	-	97,403	-
<b>Total for Department Of The Interior</b>	-	5,108	92,295	-	-	-	-	-	-	97,403	-
<b>Department Of Labor</b>											
<b>Employment Training Administration</b>											
Direct -H-1B Job Training Grants	17.268	-	-	-	-	-	213,999	-	-	213,999	-
	17.268	-	-	-	-	-	4,066	-	-	4,066	-
Pass Through Truckee Meadows Community College -H-1B Job Training Grants - Contract No.: 16-0174-0-1-504	17.268	-	-	-	-	-	-	-	-	-	-
<b>Total for 17.268</b>	-	-	-	-	-	-	218,065	-	-	218,065	-
<b>Total for Employment Training Administration</b>	-	-	-	-	-	-	218,065	-	-	218,065	-
<b>Total for Department Of Labor</b>	-	-	-	-	-	-	218,065	-	-	218,065	-
<b>Department Of Transportation</b>											
<b>Federal Aviation Administration (faa)</b>											
Direct -Aviation Research Grants	20.108	62,404	-	-	-	-	-	-	-	62,404	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through CLEVELAND CLINIC FDN - Aviation Research Grants - Contract No.: 747-SUB	20.108	-	14,666	-	-	-	-	-	-	-	14,666	-
<b>Total for 20.108</b>		<b>62,404</b>	<b>14,666</b>								<b>77,070</b>	
<b>Total for Federal Aviation Administration (faa)</b>		<b>62,404</b>	<b>14,666</b>								<b>77,070</b>	
<b>Federal Highway Administration (fhwa)</b>												
Direct -Highway Research and Development Program	20.000	128,565	-	-	-	-	-	-	-	-	128,565	-
Direct -Highway Research and Development Program	20.000	120,715	-	-	-	-	-	-	-	-	120,715	-
<b>Total for 20.000</b>		<b>249,280</b>									<b>249,280</b>	
Direct -Highway Research and Development Program	20.200	552,279	-	-	-	-	-	-	-	-	552,279	-
Direct -Highway Research and Development Program	20.200	158,928	-	-	-	-	-	-	-	-	158,928	-
Pass Through NATL ACADEMY SCIENCES - Highway Research and Development Program - Contract No.: HR 12-105	20.200	32,927	-	-	-	-	-	-	-	-	32,927	-
Direct -Highway Research and Development Program	20.200	-	-	-	-	-	-	-	-	-	-	557,939
<b>Total for 20.200</b>		<b>744,134</b>									<b>744,134</b>	<b>557,939</b>
<b>Total for Federal Highway Administration (fhwa)</b>		<b>993,414</b>									<b>993,414</b>	<b>557,939</b>
<b>Research And Innovative Technology Administration</b>												
Direct -University Transportation Centers Program	20.701	1,195,438	-	-	-	-	-	-	-	-	1,195,438	-
Direct -University Transportation Centers Program	20.701	-	62,682	-	-	-	-	-	-	-	62,682	-
Pass Through FLORIDA INTL UNIV - University Transportation Centers Program - Contract No.: 800002954-02/PO#FIU0	20.701	186,643	-	-	-	-	-	-	-	-	186,643	-
Pass Through NSHE - UNIVERSITY OF NEVADA RENO -University Transportation Centers Program - Contract No.: UNR-14-59	20.701	-	-	15,740	-	-	-	-	-	-	15,740	-
Pass Through UNR -University Transportation Centers Program - Contract No.: UNR 14-58	20.701	-	154,527	-	-	-	-	-	-	-	154,527	-
Direct -University Transportation Centers Program	20.701	-	-	-	-	-	-	-	-	-	-	427,845
<b>Total for 20.701</b>		<b>1,382,081</b>	<b>217,209</b>	<b>15,740</b>							<b>1,615,030</b>	<b>427,845</b>
<b>Total for Research And Innovative Technology Administration</b>		<b>1,382,081</b>	<b>217,209</b>	<b>15,740</b>							<b>1,615,030</b>	<b>427,845</b>

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Total for Department Of Transportation</b>		2,437,899	231,875	15,740	-	-	-	-	-	-	2,685,514	985,784
<b>National Aeronautics And Space Administration</b>												
National Aeronautics And Space Administration												
Direct -Science	43.001	20,687	-	-	-	-	-	-	-	-	20,687	-
Direct -Science	43.001	-	147,484	-	-	-	-	-	-	-	147,484	-
Direct -Science	43.001	98,015	-	-	-	-	-	-	-	-	98,015	-
Direct -Science	43.001	-	21,721	-	-	-	-	-	-	-	21,721	-
Direct -Science	43.001	-	9,550	-	-	-	-	-	-	-	9,550	-
Direct -Science	43.001	-	57,934	-	-	-	-	-	-	-	57,934	-
Direct -Science	43.001	-	142,415	-	-	-	-	-	-	-	142,415	-
Direct -Science	43.001	-	96,518	-	-	-	-	-	-	-	96,518	-
Direct -Science	43.001	31,219	-	-	-	-	-	-	-	-	31,219	-
Direct -Science	43.001	-	200,297	-	-	-	-	-	-	-	200,297	-
Direct -Science	43.001	-	-	591,284	-	-	-	-	-	-	591,284	-
Direct -Science	43.001	-	27,745	-	-	-	-	-	-	-	27,745	-
Pass Through EMORY UNIV -Science - Contract No.: T687795	43.001	3,588	-	-	-	-	-	-	-	-	3,588	-
Pass Through EMORY UNIV -Science - Contract No.: T516237	43.001	14,661	-	-	-	-	-	-	-	-	14,661	-
Pass Through MALIN SPACE SCI SYS - Science - Contract No.: 16-0689	43.001	11,818	-	-	-	-	-	-	-	-	11,818	-
Pass Through MALIN SPACE SCI SYS - Science - Contract No.: 06-0150	43.001	14,271	-	-	-	-	-	-	-	-	14,271	-
Pass Through NEVADA SYSTEM OF HIGHER EDUCATION -Science - Contract No.: NSHE 15-73	43.001	-	-	-	-	-	-	-	-	-	-	-
Pass Through NEVADA SYSTEM OF HIGHER EDUCATION -Science - Contract No.: NSHE 15-72	43.001	-	-	-	-	-	-	-	-	-	-	-
Pass Through NSHE -Science - Contract No.: NSHE 15-108	43.001	-	12,068	-	-	-	-	-	-	-	12,068	-
Pass Through Passed through NSHE -Science - Contract No.: NNX10AN23H	43.001	-	-	-	-	-	1,927	-	-	-	1,927	-
Pass Through PLANETARY SCIENCE INSTITUTE -Science - Contract No.: PSI-1307	43.001	-	-	10,802	-	-	-	-	-	-	10,802	-
Pass Through SPACE TELESCOPE SCIENCE INSTITUTE -Science - Contract No.: HST-AR- 14579.001-A	43.001	-	111,283	-	-	-	-	-	-	-	111,283	-

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 UNAVCO -Science - Contract No.: S14-NNX14AJ52A-SI	43.001	34,211	-	-	-	-	-	-	-	34,211	-
Pass Through UNIV OF COLORADO BOULDER -Science - Contract No.: 1551941	43.001	80,993	-	-	-	-	-	-	-	80,993	-
Pass Through UNIV OF ILLINOIS URBANA - Science - Contract No.: #15958	43.001	137,411	-	-	-	-	-	-	-	137,411	-
Pass Through UNIVERSITY CORPORATION AT MONTEREY -Science - Contract No.: 5035504A-150514-S-A	43.001	-	22,180	-	-	-	-	-	-	22,180	-
Pass Through UNIVERSITY OF SOUTHERN CALIFORNIA -Science - Contract No.: 39109547	43.001	-	117,049	-	-	-	-	-	-	117,049	-
Direct -Science	43.001	-	-	-	-	-	-	-	-	-	186,815
<b>Total for 43.001</b>	<b>446,874</b>	<b>827,015</b>	<b>741,315</b>	-	-	<b>1,927</b>	-	-	-	<b>2,017,131</b>	<b>186,815</b>
Direct -Education	43.008	-	-	-	-	-	-	-	69,242	69,242	-
Direct -Education	43.008	-	-	-	-	-	-	-	231,830	231,830	-
Direct -Education	43.008	-	-	-	-	-	-	-	139,631	139,631	-
Direct -Education	43.008	-	-	-	-	-	-	-	142,548	142,548	-
Direct -Education	43.008	-	-	-	-	-	-	-	100,604	100,604	-
Direct -Education	43.008	-	-	-	-	-	-	-	34,401	34,401	-
Pass Through EPSCOR -Education - Contract No.: NSHE 16-37	43.008	-	-	-	-	-	13,569	-	-	13,569	-
Pass Through EPSCOR -Education - Contract No.: NSHE 15-33	43.008	-	-	-	-	-	11,350	-	-	11,350	-
Pass Through EPSCOR -Education - Contract No.: NSHE 15-57	43.008	-	-	-	-	-	19,215	-	-	19,215	-
Pass Through EPSCOR -Education - Contract No.: NSHE 14.79	43.008	-	-	-	-	-	16,700	-	-	16,700	-
Pass Through NEVADA SYSTEM OF HIGHER EDUCATION -Education - Contract No.: NSHE 15-47	43.008	-	(78,245)	-	-	-	-	-	-	(78,245)	-
Pass Through NEVADA SYSTEM OF HIGHER EDUCATION -Education - Contract No.: NSHE 15-107	43.008	-	3,716	-	-	-	-	-	-	3,716	-
Pass Through NEVADA SYSTEM OF HIGHER EDUCATION -Education - Contract No.: NSHE 15-99	43.008	-	10,038	-	-	-	-	-	-	10,038	-
Pass Through NEVADA SYSTEM OF HIGHER EDUCATION -Education - Contract No.: NSHE 16-35	43.008	-	7,989	-	-	-	-	-	-	7,989	-

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
43.008 Pass Through NEVADA SYSTEM OF HIGHER EDUCATION -Education - Contract No.: NSHE 16-43	-	-	38,119	-	-	-	-	-	-	38,119	-
43.008 Pass Through NEVADA SYSTEM OF HIGHER EDUCATION -Education - Contract No.: NSHE 15-97	-	-	22,207	-	-	-	-	-	-	22,207	-
43.008 Pass Through NEVADA SYSTEM OF HIGHER EDUCATION -Education - Contract No.: NSHE 16-69	-	-	-	-	-	-	-	-	-	-	-
43.008 Pass Through NEVADA SYSTEM OF HIGHER EDUCATION -Education - Contract No.: NSHE 17-33	-	-	17,317	-	-	-	-	-	-	17,317	-
43.008 Pass Through NEVADA SYSTEM OF HIGHER EDUCATION -Education - Contract No.: NSHE 17-34	-	-	30,027	-	-	-	-	-	-	30,027	-
43.008 Pass Through NEVADA SYSTEM OF HIGHER EDUCATION -Education - Contract No.: NSHE 17-40	-	-	33	-	-	-	-	-	-	33	-
43.008 Pass Through NEVADA SYSTEM OF HIGHER EDUCATION -Education - Contract No.: NSHE 17-49	-	-	6,694	-	-	-	-	-	-	6,694	-
43.008 Pass Through NEVADA SYSTEM OF HIGHER EDUCATION -Education - Contract No.: NSHE 16-45	-	-	33,131	-	-	-	-	-	-	33,131	-
43.008 Pass Through Nevada System of Higher Education, Sponsored Projects Office - Education - Contract No.: NSHE 15-105	-	-	-	1	-	-	-	-	-	1	-
43.008 Pass Through Nevada System of Higher Education, Sponsored Projects Office - Education - Contract No.: NSHE 17-47	-	-	-	1,118	-	-	-	-	-	1,118	-
43.008 Pass Through Nevada System of Higher Education, Sponsored Projects Office - Education - Contract No.: NSHE 16-78	-	-	-	280	-	-	-	-	-	280	-
43.008 Pass Through Nevada System of Higher Education, Sponsored Projects Office - Education - Contract No.: NSHE-16-88	-	-	-	44,262	-	-	-	-	-	44,262	-
43.008 Pass Through NEVADA SYSTEM OF HIGHER EDUC-CHANCELLOR'S OFC -Education - Contract No.: NSHE-17-32	7,916	-	-	-	-	-	-	-	-	7,916	-
43.008 Pass Through NEVADA SYSTEM OF HIGHER EDUC-CHANCELLOR'S OFC -Education - Contract No.: NSHE-17-58	6,405	-	-	-	-	-	-	-	-	6,405	-
43.008 Pass Through NEVADA SYSTEM OF HIGHER EDUC-CHANCELLOR'S OFC -Education - Contract No.: NSHE-17-36	3,795	-	-	-	-	-	-	-	-	3,795	-
43.008 Pass Through NEVADA SYSTEM OF HIGHER EDUC-CHANCELLOR'S OFC -Education - Contract No.: NSHE-17-36	10,725	-	-	-	-	-	-	-	-	10,725	-

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through NEVADA SYSTEM OF HIGHER EDUCATION - Education - Contract No.: NSHE-17-28	43.008	1,610	-	-	-	-	-	-	-	1,610	-
Pass Through NEVADA SYSTEM OF HIGHER EDUCATION - Education - Contract No.: NSHE-12-34	43.008	10,290	-	-	-	-	-	-	-	10,290	-
Pass Through NEVADA SYSTEM OF HIGHER EDUCATION - Education - Contract No.: NSHE-16-33	43.008	56,804	-	-	-	-	-	-	-	56,804	-
Pass Through NEVADA SYSTEM OF HIGHER EDUCATION - Education - Contract No.: NSHE-15-67	43.008	635	-	-	-	-	-	-	-	635	-
Pass Through NEVADA SYSTEM OF HIGHER EDUCATION - Education - Contract No.: NSHE-15-49	43.008	3,602	-	-	-	-	-	-	-	3,602	-
Pass Through NEVADA SYSTEM OF HIGHER EDUCATION - Education - Contract No.: NSHE-14-45	43.008	51,001	-	-	-	-	-	-	-	51,001	-
Pass Through NEVADA SYSTEM OF HIGHER EDUCATION - Education - Contract No.: 663.6370.01	43.008	5,213	-	-	-	-	-	-	-	5,213	-
Pass Through NEVADA SYSTEM OF HIGHER EDUCATION - Education - Contract No.: UNR 656.6000	43.008	3,102	-	-	-	-	-	-	-	3,102	-
Pass Through NSHE - Education - Contract No.: NSHE 15-51	43.008	-	345,824	-	-	-	-	-	-	345,824	-
Pass Through NSHE - Education - Contract No.: NSHE 16-42	43.008	-	38,000	-	-	-	-	-	-	38,000	-
Pass Through NSHE - NEVADA STATE COLLEGE - Education - Contract No.: NSC 16-01	43.008	-	15,465	-	-	-	-	-	-	15,465	-
Pass Through NSHE - NEVADA STATE COLLEGE - Education - Contract No.: NSC 17-01	43.008	-	6,525	-	-	-	-	-	-	6,525	-
Pass Through NSHE - Sponsored Projects office - Education - Contract No.: 15-101	43.008	-	-	-	-	-	-	2,157	-	2,157	-
Pass Through NSHE - Sponsored Projects office - Education - Contract No.: 15-58	43.008	-	-	-	-	-	-	17,695	-	17,695	-
Pass Through NV SYSTEM OF HIGHER EDUCATION - Education - Contract No.: NSHE 15-55	43.008	-	-	-	41,773	-	-	-	-	41,773	-
Pass Through NV SYSTEM OF HIGHER EDUCATION - Education - Contract No.: NSHE 17-53	43.008	-	-	-	3,521	-	-	-	-	3,521	-
Pass Through Passed through NSHE - Education - Contract No.: NNX15A102H	43.008	-	-	-	-	1,559	-	-	-	1,559	-

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Passed through NSHE -Education - Contract No.: NSHE15-56	43.008	-	-	-	-	27,828	-	-	-	27,828	-
Direct -Education	43.008	-	-	-	-	-	-	-	-	-	52,673
<b>Total for 43.008</b>	<b>161,098</b>	<b>383,824</b>	<b>113,016</b>	<b>45,661</b>	<b>45,294</b>	<b>29,387</b>	<b>60,834</b>	<b>19,852</b>	<b>718,256</b>	<b>1,577,222</b>	<b>52,673</b>
Direct -Cross Agency Support	43.009	-	40,090	-	-	-	-	-	-	40,090	-
<b>Total for 43.009</b>	<b>-</b>	<b>-</b>	<b>40,090</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,090</b>	<b>-</b>
<b>Total for National Aeronautics And Space Administration</b>	<b>607,972</b>	<b>1,210,839</b>	<b>894,421</b>	<b>45,661</b>	<b>45,294</b>	<b>31,314</b>	<b>60,834</b>	<b>19,852</b>	<b>718,256</b>	<b>3,634,443</b>	<b>239,488</b>
<b>Total for National Aeronautics And Space Administration</b>	<b>607,972</b>	<b>1,210,839</b>	<b>894,421</b>	<b>45,661</b>	<b>45,294</b>	<b>31,314</b>	<b>60,834</b>	<b>19,852</b>	<b>718,256</b>	<b>3,634,443</b>	<b>239,488</b>
<b>National Endowment For The Arts</b>											
<b>National Endowment For The Arts</b>											
Direct -Promotion of the Arts_Partnership Agreements	45.025	-	-	-	-	2,500	-	-	-	2,500	-
Direct -Promotion of the Arts_Partnership Agreements	45.025	-	-	-	-	2,125	-	-	-	2,125	-
Pass Through NV ART COUNCIL -Promotion of the Arts_Partnership Agreements - Contract No.: PRJ16-0:10	45.025	-	7,607	-	-	-	-	-	-	7,607	-
<b>Total for 45.025</b>	<b>-</b>	<b>7,607</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,625</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,232</b>	<b>-</b>
<b>Total for National Endowment For The Arts</b>	<b>-</b>	<b>7,607</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,625</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,232</b>	<b>-</b>
<b>Total for National Endowment For The Arts</b>	<b>-</b>	<b>7,607</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,625</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,232</b>	<b>-</b>
<b>National Endowment For The Humanities</b>											
<b>National Endowment For The Humanities</b>											
Pass Through Nevada Humanities -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2016-30	45.129	-	-	3,750	-	-	-	-	-	3,750	-
Pass Through NEVADA HUMANITIES - Promotion of the Humanities_Federal/State Partnership - Contract No.: 2016-40	45.129	4,000	-	-	-	-	-	-	-	4,000	-
Pass Through NV HUMANITIES -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2016-10	45.129	-	5,852	-	-	-	-	-	-	5,852	-
<b>Total for 45.129</b>	<b>4,000</b>	<b>5,852</b>	<b>-</b>	<b>3,750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,602</b>	<b>-</b>
Direct -Promotion of the Humanities_Challenge Grants	45.130	-	-	-	-	145,862	-	-	-	145,862	-
<b>Total for 45.130</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>145,862</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>145,862</b>	<b>-</b>

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
45.149	-	97,697	-	-	-	-	-	-	-	97,697	-
Pass Through NATIONAL ENDOWMENT HUMANITIES -Promotion of the Humanities_Division of Preservation and Access - Contract No.: PJ-50137-14											
<b>Total for 45.149</b>											
45.162	-	-	-	-	32,199	-	-	-	-	32,199	-
Direct -Promotion of the Humanities_Teaching and Learning Resources and Curriculum Development											
<b>Total for 45.162</b>											
45.163	-	14,749	-	-	-	-	-	-	-	14,749	-
Pass Through UNIVERSITY OF MASSACHUSETTS -Promotion of the Humanities_Professional Development - Contract No.: 20547-UNLV											
<b>Total for 45.163</b>											
<b>Total for National Endowment For The Humanities</b>											
	4,000	118,298	-	3,750	32,199	145,862	-	-	-	304,109	-
<b>Total for National Endowment For The Humanities</b>											
	4,000	118,298	-	3,750	32,199	145,862	-	-	-	304,109	-

### National Science Foundation

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
47.041	9,904	-	-	-	-	-	-	-	-	9,904	-
Direct -Engineering Grants											
47.041	-	-	-	-	-	-	-	-	-	-	-
Direct -Engineering Grants											
47.041	-	11,383	-	-	-	-	-	-	-	11,383	-
Direct -Engineering Grants											
47.041	3,204	-	-	-	-	-	-	-	-	3,204	-
Direct -Engineering Grants											
47.041	35,612	-	-	-	-	-	-	-	-	35,612	-
Direct -Engineering Grants											
47.041	-	-	-	-	-	-	-	-	-	-	-
Direct -Engineering Grants											
47.041	57,884	-	-	-	-	-	-	-	-	57,884	-
Direct -Engineering Grants											
47.041	55,176	-	-	-	-	-	-	-	-	55,176	-
Direct -Engineering Grants											
47.041	-	19,794	-	-	-	-	-	-	-	19,794	-
Direct -Engineering Grants											
47.041	17,623	-	-	-	-	-	-	-	-	17,623	-
Direct -Engineering Grants											
47.041	8,325	-	-	-	-	-	-	-	-	8,325	-
Direct -Engineering Grants											
47.041	21,876	-	-	-	-	-	-	-	-	21,876	-
Direct -Engineering Grants											
47.041	244,303	-	-	-	-	-	-	-	-	244,303	-
Direct -Engineering Grants											
47.041	39,551	-	-	-	-	-	-	-	-	39,551	-
Direct -Engineering Grants											
47.041	49,394	-	-	-	-	-	-	-	-	49,394	-
Direct -Engineering Grants											

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Engineering Grants	47.041	-	68,856	-	-	-	-	-	-	68,856	-
Direct -Engineering Grants	47.041	35,509	-	-	-	-	-	-	-	35,509	-
Direct -Engineering Grants	47.041	73,996	-	-	-	-	-	-	-	73,996	-
Direct -Engineering Grants	47.041	100,401	-	-	-	-	-	-	-	100,401	-
Direct -Engineering Grants	47.041	77,991	-	-	-	-	-	-	-	77,991	-
Direct -Engineering Grants	47.041	149,499	-	-	-	-	-	-	-	149,499	-
Direct -Engineering Grants	47.041	115,057	-	-	-	-	-	-	-	115,057	-
Pass Through CLEMSON UNIVERSITY - Engineering Grants - Contract No.: 1805-206-2010275	47.041	19,237	-	-	-	-	-	-	-	19,237	-
Pass Through UNIV OF SOUTHERN CA - Engineering Grants - Contract No.: 1600464/PO#10423397	47.041	20,000	-	-	-	-	-	-	-	20,000	-
Pass Through UNIV OF WASHINGTON - Engineering Grants - Contract No.: 747830/UWSC6913	47.041	(41)	-	-	-	-	-	-	-	(41)	-
Pass Through UNR -Engineering Grants - Contract No.: UNR 15-19	47.041	-	62,751	-	-	-	-	-	-	62,751	-
Direct -Engineering Grants	47.041	-	-	-	-	-	-	-	-	-	7,315
<b>Total for 47.041</b>	<b>1,134,501</b>	<b>162,784</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,297,285</b>	<b>7,315</b>
Direct -Mathematical and Physical Sciences	47.049	121,364	-	-	-	-	-	-	-	121,364	-
Direct -Mathematical and Physical Sciences	47.049	48,258	-	-	-	-	-	-	-	48,258	-
Direct -Mathematical and Physical Sciences	47.049	-	28,930	-	-	-	-	-	-	28,930	-
Direct -Mathematical and Physical Sciences	47.049	-	-	53,100	-	-	-	-	-	53,100	-
Direct -Mathematical and Physical Sciences	47.049	25,924	-	-	-	-	-	-	-	25,924	-
Direct -Mathematical and Physical Sciences	47.049	5,000	-	-	-	-	-	-	-	5,000	-
Direct -Mathematical and Physical Sciences	47.049	21,830	-	-	-	-	-	-	-	21,830	-
Direct -Mathematical and Physical Sciences	47.049	53,111	-	-	-	-	-	-	-	53,111	-
Direct -Mathematical and Physical Sciences	47.049	67,316	-	-	-	-	-	-	-	67,316	-
Direct -Mathematical and Physical Sciences	47.049	141,230	-	-	-	-	-	-	-	141,230	-
Direct -Mathematical and Physical Sciences	47.049	65,374	-	-	-	-	-	-	-	65,374	-
Direct -Mathematical and Physical Sciences	47.049	-	22,983	-	-	-	-	-	-	22,983	-
Direct -Mathematical and Physical Sciences	47.049	6,463	-	-	-	-	-	-	-	6,463	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Mathematical and Physical Sciences	47.049	17,290	-	-	-	-	-	-	-	-	17,290	-
Direct -Mathematical and Physical Sciences	47.049	-	43,481	-	-	-	-	-	-	-	43,481	-
Direct -Mathematical and Physical Sciences	47.049	-	54,331	-	-	-	-	-	-	-	54,331	-
Direct -Mathematical and Physical Sciences	47.049	38,423	-	-	-	-	-	-	-	-	38,423	-
Direct -Mathematical and Physical Sciences	47.049	-	10,372	-	-	-	-	-	-	-	10,372	-
Direct -Mathematical and Physical Sciences	47.049	2,836	-	-	-	-	-	-	-	-	2,836	-
Direct -Mathematical and Physical Sciences	47.049	55,077	-	-	-	-	-	-	-	-	55,077	-
Direct -Mathematical and Physical Sciences	47.049	54,474	-	-	-	-	-	-	-	-	54,474	-
Direct -Mathematical and Physical Sciences	47.049	21,705	-	-	-	-	-	-	-	-	21,705	-
Direct -Mathematical and Physical Sciences	47.049	50,367	-	-	-	-	-	-	-	-	50,367	-
Direct -Mathematical and Physical Sciences	47.049	54,064	-	-	-	-	-	-	-	-	54,064	-
Direct -Mathematical and Physical Sciences	47.049	1,672	-	-	-	-	-	-	-	-	1,672	-
Direct -Mathematical and Physical Sciences	47.049	186,704	-	-	-	-	-	-	-	-	186,704	-
Direct -Mathematical and Physical Sciences	47.049	111,904	-	-	-	-	-	-	-	-	111,904	-
Pass Through UNIV OF CA SAN DIEGO - Mathematical and Physical Sciences - Contract No.: 44137630	47.049	41,347	-	-	-	-	-	-	-	-	41,347	-
Direct -Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	-	-	-	11,430
<b>Total for 47.049</b>		<b>1,191,733</b>	<b>160,097</b>	<b>53,100</b>	-	-	-	-	-	-	<b>1,404,930</b>	<b>11,430</b>
Direct -Geosciences	47.050	63,860	-	-	-	-	-	-	-	-	63,860	-
Direct -Geosciences	47.050	9,996	-	-	-	-	-	-	-	-	9,996	-
Direct -Geosciences	47.050	-	25,144	-	-	-	-	-	-	-	25,144	-
Direct -Geosciences	47.050	-	68,831	-	-	-	-	-	-	-	68,831	-
Direct -Geosciences	47.050	-	49,865	-	-	-	-	-	-	-	49,865	-
Direct -Geosciences	47.050	29,169	-	-	-	-	-	-	-	-	29,169	-
Direct -Geosciences	47.050	9,278	-	-	-	-	-	-	-	-	9,278	-
Direct -Geosciences	47.050	84,095	-	-	-	-	-	-	-	-	84,095	-
Direct -Geosciences	47.050	29,131	-	-	-	-	-	-	-	-	29,131	-
Direct -Geosciences	47.050	7,745	-	-	-	-	-	-	-	-	7,745	-
Direct -Geosciences	47.050	-	115,430	-	-	-	-	-	-	-	115,430	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Geosciences	47.050	30,462	-	-	-	-	-	-	-	-	30,462	-
Direct -Geosciences	47.050	5,240	-	-	-	-	-	-	-	-	5,240	-
Direct -Geosciences	47.050	37,310	-	-	-	-	-	-	-	-	37,310	-
Direct -Geosciences	47.050	12,029	-	-	-	-	-	-	-	-	12,029	-
Direct -Geosciences	47.050	48,085	-	-	-	-	-	-	-	-	48,085	-
Direct -Geosciences	47.050	7,458	-	-	-	-	-	-	-	-	7,458	-
Direct -Geosciences	47.050	-	2,855	-	-	-	-	-	-	-	2,855	-
Direct -Geosciences	47.050	6,819	-	-	-	-	-	-	-	-	6,819	-
Direct -Geosciences	47.050	20,870	-	-	-	-	-	-	-	-	20,870	-
Direct -Geosciences	47.050	7,170	-	-	-	-	-	-	-	-	7,170	-
Direct -Geosciences	47.050	89,883	-	-	-	-	-	-	-	-	89,883	-
Direct -Geosciences	47.050	5,658	-	-	-	-	-	-	-	-	5,658	-
Direct -Geosciences	47.050	-	-	863,921	-	-	-	-	-	-	863,921	-
Direct -Geosciences	47.050	-	37,553	-	-	-	-	-	-	-	37,553	-
Direct -Geosciences	47.050	-	87,143	-	-	-	-	-	-	-	87,143	-
Direct -Geosciences	47.050	-	99,505	-	-	-	-	-	-	-	99,505	-
Direct -Geosciences	47.050	-	57,773	-	-	-	-	-	-	-	57,773	-
Direct -Geosciences	47.050	182,143	-	-	-	-	-	-	-	-	182,143	-
Direct -Geosciences	47.050	50,308	-	-	-	-	-	-	-	-	50,308	-
Direct -Geosciences	47.050	-	29,705	-	-	-	-	-	-	-	29,705	-
Direct -Geosciences	47.050	43,683	-	-	-	-	-	-	-	-	43,683	-
Direct -Geosciences	47.050	254,966	-	-	-	-	-	-	-	-	254,966	-
Direct -Geosciences	47.050	421,223	-	-	-	-	-	-	-	-	421,223	-
Pass Through MICHIGAN TECHNOLOGY UNIVERSITY -Geosciences - Contract No.: 1211086Z2	47.050	-	-	(12)	-	-	-	-	-	-	(12)	-
Pass Through UNIV OF MINNESOTA - Geosciences - Contract No.: A003176713/MOD 1	47.050	58,705	-	-	-	-	-	-	-	-	58,705	-
Pass Through UNIV OF SOUTHERN CA - Geosciences - Contract No.: Y86193/PO10013932	47.050	2,738	-	-	-	-	-	-	-	-	2,738	-

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL -Geosciences - Contract No.: 5-37143	47.050	-	-	6,680	-	-	-	-	-	-	6,680	-
Direct -Geosciences	47.050	-	-	-	-	-	-	-	-	-	-	115,152
<b>Total for 47.050</b>		<b>1,518,024</b>	<b>573,804</b>	<b>870,589</b>	-	-	-	-	-	-	<b>2,962,417</b>	<b>115,152</b>
Direct -Computer and Information Science and Engineering	47.070	-	52,379	-	-	-	-	-	-	-	52,379	-
Direct -Computer and Information Science and Engineering	47.070	128,479	-	-	-	-	-	-	-	-	128,479	-
Direct -Computer and Information Science and Engineering	47.070	6,934	-	-	-	-	-	-	-	-	6,934	-
Direct -Computer and Information Science and Engineering	47.070	-	(6,385)	-	-	-	-	-	-	-	(6,385)	-
Direct -Computer and Information Science and Engineering	47.070	81,572	-	-	-	-	-	-	-	-	81,572	-
Direct -Computer and Information Science and Engineering	47.070	6,513	-	-	-	-	-	-	-	-	6,513	-
Direct -Computer and Information Science and Engineering	47.070	17,994	-	-	-	-	-	-	-	-	17,994	-
Direct -Computer and Information Science and Engineering	47.070	97,489	-	-	-	-	-	-	-	-	97,489	-
Direct -Computer and Information Science and Engineering	47.070	172,321	-	-	-	-	-	-	-	-	172,321	-
Direct -Computer and Information Science and Engineering	47.070	-	37,122	-	-	-	-	-	-	-	37,122	-
Direct -Computer and Information Science and Engineering	47.070	21,346	-	-	-	-	-	-	-	-	21,346	-
Direct -Computer and Information Science and Engineering	47.070	92,706	-	-	-	-	-	-	-	-	92,706	-
Direct -Computer and Information Science and Engineering	47.070	7,338	-	-	-	-	-	-	-	-	7,338	-
Direct -Computer and Information Science and Engineering	47.070	-	149,912	-	-	-	-	-	-	-	149,912	-
Direct -Computer and Information Science and Engineering	47.070	13,705	-	-	-	-	-	-	-	-	13,705	-
Pass Through RUTGERS THE ST UNIV OF NJ - Computer and Information Science and Engineering - Contract No.: 5620/PO#2268443	47.070	14,836	-	-	-	-	-	-	-	-	14,836	-
Pass Through UNIVERSITY OF PENNSYLVANIA -Computer and Information Science and Engineering - Contract No.: 566188	47.070	-	-	168,403	-	-	-	-	-	-	168,403	-
Direct -Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	-	-	-	118,389

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 47.070											
	661,233	233,028	168,403	-	-	-	-	-	-	1,062,664	118,389
Direct -Biological Sciences	47.074	-	84,897	-	-	-	-	-	-	84,897	-
Direct -Biological Sciences	47.074	(18)	-	-	-	-	-	-	-	(18)	-
Direct -Biological Sciences	47.074	39,848	-	-	-	-	-	-	-	39,848	-
Direct -Biological Sciences	47.074	108,103	-	-	-	-	-	-	-	108,103	-
Direct -Biological Sciences	47.074	129,009	-	-	-	-	-	-	-	129,009	-
Direct -Biological Sciences	47.074	106,450	-	-	-	-	-	-	-	106,450	-
Direct -Biological Sciences	47.074	-	99,819	-	-	-	-	-	-	99,819	-
Direct -Biological Sciences	47.074	95,209	-	-	-	-	-	-	-	95,209	-
Direct -Biological Sciences	47.074	157,326	-	-	-	-	-	-	-	157,326	-
Direct -Biological Sciences	47.074	97,448	-	-	-	-	-	-	-	97,448	-
Direct -Biological Sciences	47.074	106,121	-	-	-	-	-	-	-	106,121	-
Direct -Biological Sciences	47.074	20,531	-	-	-	-	-	-	-	20,531	-
Direct -Biological Sciences	47.074	-	6,271	-	-	-	-	-	-	6,271	-
Direct -Biological Sciences	47.074	939	-	-	-	-	-	-	-	939	-
Direct -Biological Sciences	47.074	141,856	-	-	-	-	-	-	-	141,856	-
Direct -Biological Sciences	47.074	353,077	-	-	-	-	-	-	-	353,077	-
Direct -Biological Sciences	47.074	8,638	-	-	-	-	-	-	-	8,638	-
Direct -Biological Sciences	47.074	22,120	-	-	-	-	-	-	-	22,120	-
Direct -Biological Sciences	47.074	-	-	86,103	-	-	-	-	-	86,103	-
Direct -Biological Sciences	47.074	551	-	-	-	-	-	-	-	551	-
Direct -Biological Sciences	47.074	93,341	-	-	-	-	-	-	-	93,341	-
Direct -Biological Sciences	47.074	103,226	-	-	-	-	-	-	-	103,226	-
Direct -Biological Sciences	47.074	57,668	-	-	-	-	-	-	-	57,668	-
Direct -Biological Sciences	47.074	3,475	-	-	-	-	-	-	-	3,475	-
Direct -Biological Sciences	47.074	94,202	-	-	-	-	-	-	-	94,202	-
Direct -Biological Sciences	47.074	-	-	-	-	-	-	-	-	-	-
Direct -Biological Sciences	47.074	23,599	-	-	-	-	-	-	-	23,599	-
Direct -Biological Sciences	47.074	-	20,176	-	-	-	-	-	-	20,176	-

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Biological Sciences	47.074	-	4,578	-	-	-	-	-	-	-	4,578	-
Direct -Biological Sciences	47.074	7,875	-	-	-	-	-	-	-	-	7,875	-
Direct -Biological Sciences	47.074	-	56,735	-	-	-	-	-	-	-	56,735	-
Direct -Biological Sciences	47.074	-	116,963	-	-	-	-	-	-	-	116,963	-
Pass Through NORTHERN ARIZONA UNIV - Biological Sciences - Contract No.: 1003017-08	47.074	1,410	-	-	-	-	-	-	-	-	1,410	-
Pass Through UNIVERSITY OF CALIFORNIA-SANTA BARBARA -Biological Sciences - Contract No.: KK1208	47.074	-	-	8,689	-	-	-	-	-	-	8,689	-
Direct -Biological Sciences	47.074	-	-	-	-	-	-	-	-	-	-	156,202
<b>Total for 47.074</b>		<b>1,772,004</b>	<b>389,439</b>	<b>94,792</b>	-	-	-	-	-	-	<b>2,256,235</b>	<b>156,202</b>
Direct -Social, Behavioral, and Economic Sciences	47.075	-	44,155	-	-	-	-	-	-	-	44,155	-
Direct -Social, Behavioral, and Economic Sciences	47.075	14,509	-	-	-	-	-	-	-	-	14,509	-
Direct -Social, Behavioral, and Economic Sciences	47.075	-	-	1,677	-	-	-	-	-	-	1,677	-
Direct -Social, Behavioral, and Economic Sciences	47.075	2,325	-	-	-	-	-	-	-	-	2,325	-
Direct -Social, Behavioral, and Economic Sciences	47.075	-	60,461	-	-	-	-	-	-	-	60,461	-
Direct -Social, Behavioral, and Economic Sciences	47.075	104,792	-	-	-	-	-	-	-	-	104,792	-
Direct -Social, Behavioral, and Economic Sciences	47.075	55,650	-	-	-	-	-	-	-	-	55,650	-
Direct -Social, Behavioral, and Economic Sciences	47.075	2,569	-	-	-	-	-	-	-	-	2,569	-
Direct -Social, Behavioral, and Economic Sciences	47.075	1,524	-	-	-	-	-	-	-	-	1,524	-
Direct -Social, Behavioral, and Economic Sciences	47.075	44,618	-	-	-	-	-	-	-	-	44,618	-
Direct -Social, Behavioral, and Economic Sciences	47.075	-	6,548	-	-	-	-	-	-	-	6,548	-
Direct -Social, Behavioral, and Economic Sciences	47.075	70,324	-	-	-	-	-	-	-	-	70,324	-
Direct -Social, Behavioral, and Economic Sciences	47.075	-	67,881	-	-	-	-	-	-	-	67,881	-
Direct -Social, Behavioral, and Economic Sciences	47.075	-	6,005	-	-	-	-	-	-	-	6,005	-
Direct -Social, Behavioral, and Economic Sciences	47.075	52,364	-	-	-	-	-	-	-	-	52,364	-

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
Direct -Social, Behavioral, and Economic Sciences	47.075	63,933	-	-	-	-	-	-	-	63,933	-
Direct -Social, Behavioral, and Economic Sciences	47.075	-	85,621	-	-	-	-	-	-	85,621	-
Pass Through NSHE - UNIVERSITY OF NEVADA RENO -Social, Behavioral, and Economic Sciences - Contract No.: UNR-17-32	47.075	-	1,677	-	-	-	-	-	-	1,677	-
Pass Through THE HOWARD UNIVERSITY - Social, Behavioral, and Economic Sciences - Contract No.: 0008337-1000057072	47.075	-	16,548	-	-	-	-	-	-	16,548	-
Pass Through UNIV OF IDAHO -Social, Behavioral, and Economic Sciences - Contract No.: GTK137-SB-001	47.075	2,837	-	-	-	-	-	-	-	2,837	-
Pass Through UNIVERSITY OF DELAWARE - Social, Behavioral, and Economic Sciences - Contract No.: #44335	47.075	248,148	-	-	-	-	-	-	-	248,148	-
Direct -Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	-	-	-	2,276
<b>Total for 47.075</b>	<b>663,593</b>	<b>287,219</b>	<b>3,354</b>	-	-	-	-	-	-	<b>954,166</b>	<b>2,276</b>
Direct -Education and Human Resources	47.076	-	23,878	-	-	-	-	-	-	23,878	-
Direct -Education and Human Resources	47.076	438,586	-	-	-	-	-	-	-	438,586	-
Direct -Education and Human Resources	47.076	-	149,353	-	-	-	-	-	-	149,353	-
Direct -Education and Human Resources	47.076	133,306	-	-	-	-	-	-	-	133,306	-
Direct -Education and Human Resources	47.076	62,334	-	-	-	-	-	-	-	62,334	-
Direct -Education and Human Resources	47.076	-	17,641	-	-	-	-	-	-	17,641	-
Direct -Education and Human Resources	47.076	-	37,285	-	-	-	-	-	-	37,285	-
Direct -Education and Human Resources	47.076	-	132,494	-	-	-	-	-	-	132,494	-
Direct -Education and Human Resources	47.076	-	-	-	-	-	15,615	-	-	15,615	-
Direct -Education and Human Resources	47.076	56,368	-	-	-	-	-	-	-	56,368	-
Pass Through HUNTER COLLEGE -Education and Human Resources - Contract No.: 40A70-A	47.076	-	120,840	-	-	-	-	-	-	120,840	-
Direct -Education and Human Resources	47.076	-	-	-	-	-	-	-	-	-	308,265
<b>Total for 47.076</b>	<b>690,594</b>	<b>481,491</b>	-	-	-	-	<b>15,615</b>	-	-	<b>1,187,700</b>	<b>308,265</b>
Direct -Polar Programs	47.078	-	20,084	-	-	-	-	-	-	20,084	-
Direct -Polar Programs	47.078	-	-	98,332	-	-	-	-	-	98,332	-
<b>Total for 47.078</b>	-	<b>20,084</b>	<b>98,332</b>	-	-	-	-	-	-	<b>118,416</b>	-

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 Science and Engineering (OISE)	47.079	-	10,261	-	-	-	-	-	-	10,261	-
Direct-International Science and Engineering (OISE)	47.079	-	469,376	-	-	-	-	-	-	469,376	-
Direct-International Science and Engineering (OISE)	47.079	-	-	-	-	-	-	-	194,856	194,856	-
Direct-International Science and Engineering (OISE)	47.079	-	82,197	-	-	-	-	-	-	82,197	-
Direct-International Science and Engineering (OISE)	47.079	-	164,181	-	-	-	-	-	-	164,181	-
Direct-International Science and Engineering (OISE)	47.079	-	-	-	-	-	-	-	487,249	487,249	-
Pass Through NEVADA SYSTEM OF HIGHER EDUCATION -International Science and Engineering (OISE) - Contract No.: NSHE 14-42	47.079	-	-	13,633	-	-	-	-	-	13,633	-
Pass Through NEVADA SYSTEM OF HIGHER EDUCATION -International Science and Engineering (OISE) - Contract No.: NSHE 14-17	47.079	-	-	61,271	-	-	-	-	-	61,271	-
Pass Through NEVADA SYSTEM OF HIGHER EDUC-CHANCELLOR'S OFC -International Science and Engineering (OISE) - Contract No.: NSHE-14-43	47.079	80,699	-	-	-	-	-	-	-	80,699	-
Pass Through NEVADA SYSTEM OF HIGHER EDUC-CHANCELLOR'S OFC -International Science and Engineering (OISE) - Contract No.: NSHE-14-15	47.079	240,753	-	-	-	-	-	-	-	240,753	-
Pass Through NEVADA SYSTEM OF HIGHER EDUC-CHANCELLOR'S OFC -International Science and Engineering (OISE) - Contract No.: NSHE-16-40	47.079	129	-	-	-	-	-	-	-	129	-
Pass Through NSHE -International Science and Engineering (OISE) - Contract No.: NSHE 16-39	47.079	-	161,615	-	-	-	-	-	-	161,615	-
Pass Through OREGON STATE UNIVERSITY - International Science and Engineering (OISE) - Contract No.: SI315A-A/OISE-968391	47.079	-	-	79,111	-	-	-	-	-	79,111	-
Direct-International Science and Engineering (OISE)	47.079	-	-	-	-	-	-	-	-	-	333,343
<b>Total for 47.079</b>		<b>321,581</b>	<b>887,630</b>	<b>154,015</b>	-	-	-	-	<b>682,105</b>	<b>2,045,331</b>	<b>333,343</b>
Direct -Office of Cyberinfrastructure	47.080	-	-	-	-	-	-	-	4,146,797	4,146,797	-
Pass Through NEVADA SYSTEM OF HIGHER EDUCATION -Office of Cyberinfrastructure - Contract No.: NSHE 14-01	47.080	-	-	867,225	-	-	-	-	-	867,225	-
Pass Through NEVADA SYSTEM OF HIGHER EDUC-CHANCELLOR'S OFC -Office of Cyberinfrastructure - Contract No.: NSHE-14-03	47.080	1,336,262	-	-	-	-	-	-	-	1,336,262	-

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 NEVADA SYSTEM OF HIGHER EDUC-CHANCELLORS OFC -Office of Cyberinfrastructure - Contract No.: NSHE-14-43	47.080	7,735	-	-	-	-	-	-	-	7,735	-
Pass Through NSHE -Office of Cyberinfrastructure - Contract No.: NSHE 14-02	47.080	1,346,722	-	-	-	-	-	-	-	1,346,722	-
<b>Total for 47.080</b>	<b>1,343,997</b>	<b>1,346,722</b>	<b>867,225</b>	-	-	-	-	-	<b>4,146,797</b>	<b>7,704,741</b>	-
Pass Through DARTMOUTH COLLEGE - Office of Integrative Activities - Contract No.: R895	47.083	77,864	-	-	-	-	-	-	-	77,864	-
<b>Total for 47.083</b>	<b>77,864</b>	-	-	-	-	-	-	-	-	<b>77,864</b>	-
<b>Total for National Science Foundation</b>	<b>9,375,124</b>	<b>4,542,298</b>	<b>2,309,810</b>	-	-	-	<b>15,615</b>	-	<b>4,828,902</b>	<b>21,071,749</b>	<b>1,052,372</b>
<b>Total for National Science Foundation</b>	<b>9,375,124</b>	<b>4,542,298</b>	<b>2,309,810</b>	-	-	-	<b>15,615</b>	-	<b>4,828,902</b>	<b>21,071,749</b>	<b>1,052,372</b>

**National Aeronautics and Space Administration**

CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>CONTRACT - NATIONAL AERONAUTICS AND SPACE ADMIN.</b>											
Pass Through AERO INSTITUTE -Contract - National Aeronautics and Space Administration - Contract No.: PO-AERO 693	43.000	-	29,721	-	-	-	-	-	-	29,721	-
Pass Through JET PROPULSION LAB/CALIFORNIA INSTITUTE OF TECHNOLOGY -Contract - National Aeronautics and Space Administration - Contract No.: RSA-1532103	43.000	-	6,063	-	-	-	-	-	-	6,063	-
Pass Through JET PROPULSION LAB/CALIFORNIA INSTITUTE OF TECHNOLOGY -Contract - National Aeronautics and Space Administration - Contract No.: RSA-1556617	43.000	-	2,423	-	-	-	-	-	-	2,423	-
Pass Through NSHE -Contract - National Aeronautics and Space Administration - Contract No.: NSHE 16-87	43.000	170,494	-	-	-	-	-	-	-	170,494	-
<b>Total for 43.000</b>	-	<b>170,494</b>	<b>38,207</b>	-	-	-	-	-	-	<b>208,701</b>	-
<b>Total for CONTRACT - NATIONAL AERONAUTICS AND SPACE ADMIN.</b>	-	<b>170,494</b>	<b>38,207</b>	-	-	-	-	-	-	<b>208,701</b>	-
<b>Total for National Aeronautics And Space Administration</b>	-	<b>170,494</b>	<b>38,207</b>	-	-	-	-	-	-	<b>208,701</b>	-

**Environmental Protection Agency**

<b>Office Of International And Tribal Affairs</b>											
Direct -International Financial Assistance Projects Sponsored by the Office of International and Tribal Affairs	66.931	-	92,258	-	-	-	-	-	-	92,258	-

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	-	-	-	-	-	-	-	-	-	59,337
<b>Total for 66.931</b>	-	-	92,258	-	-	-	-	-	-	92,258	59,337
<b>Total for Office Of International And Tribal Affairs</b>	-	-	92,258	-	-	-	-	-	-	92,258	59,337
<b>Office Of Research And Development (ord)</b>											
Direct -Science To Achieve Results (STAR) Research Program	66.509	-	118,999	-	-	-	-	-	-	118,999	-
Direct -Science To Achieve Results (STAR) Research Program	66.509	-	101,699	-	-	-	-	-	-	101,699	-
Pass Through EMORY UNIV -Science To Achieve Results (STAR) Research Program - Contract No.: T629172	66.509	5,553	-	-	-	-	-	-	-	5,553	-
Pass Through EMORY UNIV -Science To Achieve Results (STAR) Research Program - Contract No.: T517769	66.509	42,939	-	-	-	-	-	-	-	42,939	-
Pass Through UNIV OF SOUTHERN CA - Science To Achieve Results (STAR) Research Program - Contract No.: 52314117/PO#10219584	66.509	51,672	-	-	-	-	-	-	-	51,672	-
Direct -Science To Achieve Results (STAR) Research Program	66.509	-	-	-	-	-	-	-	-	-	108,720
<b>Total for 66.509</b>	100,164	118,999	101,699	-	-	-	-	-	-	320,862	108,720
Pass Through HEALTHEFFECTS INSTITUTE - Office of Research and Development Consolidated Research/Training/Fellowships - Contract No.: 4947-RFPA14-1/15-1-2	66.511	-	102,286	-	-	-	-	-	-	102,286	-
Direct -Office of Research and Development Consolidated Research/Training/Fellowships	66.511	-	-	-	-	-	-	-	-	-	3,477
<b>Total for 66.511</b>	-	-	102,286	-	-	-	-	-	-	102,286	3,477
Direct -Science To Achieve Results (STAR) Fellowship Program	66.514	7,689	-	-	-	-	-	-	-	7,689	-
<b>Total for 66.514</b>	7,689	-	-	-	-	-	-	-	-	7,689	-
<b>Total for Office Of Research And Development (ord)</b>	107,853	118,999	203,985	-	-	-	-	-	-	430,837	112,197
<b>Office Of Water</b>											
Pass Through NEVADA DIVISION OF ENVIRONMENTAL PROTECTION -Water Pollution Control State, Interstate, and Tribal Program Support - Contract No.: DEP-S 17-006	66.419	-	14,067	-	-	-	-	-	-	14,067	-
<b>Total for 66.419</b>	-	-	14,067	-	-	-	-	-	-	14,067	-
<b>Total for Office Of Water</b>	-	-	14,067	-	-	-	-	-	-	14,067	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Total for Environmental Protection Agency</b>		107,853	118,999	310,310	-	-	-	-	-	-	537,162	171,534
<b>Nuclear Regulatory Commission</b>												
<b>Nuclear Regulatory Commission</b>												
Direct -U.S. Nuclear Regulatory Commission Minority Serving Institutions Program (MSIP)	77.007	-	90,000	-	-	-	-	-	-	-	90,000	-
<b>Total for 77.007</b>		-	90,000	-	-	-	-	-	-	-	90,000	-
Direct -U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	-	95,000	-	-	-	-	-	-	-	95,000	-
Direct -U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	18,655	-	-	-	-	-	-	-	-	18,655	-
Direct -U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	29,601	-	-	-	-	-	-	-	-	29,601	-
<b>Total for 77.008</b>		48,256	95,000	-	-	-	-	-	-	-	143,256	-
<b>Total for Nuclear Regulatory Commission</b>		48,256	185,000	-	-	-	-	-	-	-	233,256	-
<b>Total for Nuclear Regulatory Commission</b>		48,256	185,000	-	-	-	-	-	-	-	233,256	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Department Of Energy</b>												
<b>Department Of Energy</b>												
Direct -Contract - Department of Energy	81.000	-	-	7,907,812	-	-	-	-	-	-	7,907,812	-
Pass Through LAWRENCE BERKELEY LAB - Contract - Department of Energy - Contract No.: #7342811	81.000	1,350	-	-	-	-	-	-	-	-	1,350	-
Pass Through LAWRENCE BERKELEY NATIONAL LAB -Contract - Department of Energy - Contract No.: 7310839	81.000	-	-	29,192	-	-	-	-	-	-	29,192	-
Pass Through NATL SECURITY TECHNOLOGIES -Contract - Department of Energy - Contract No.: 165819/TO#05	81.000	27,966	-	-	-	-	-	-	-	-	27,966	-
Pass Through NATL SECURITY TECHNOLOGIES -Contract - Department of Energy - Contract No.: 165819/TO#04	81.000	264,941	-	-	-	-	-	-	-	-	264,941	-
Pass Through NATL SECURITY TECHNOLOGIES -Contract - Department of Energy - Contract No.: 165819/TO#6	81.000	24,487	-	-	-	-	-	-	-	-	24,487	-
Pass Through NATL SECURITY TECHNOLOGIES -Contract - Department of Energy - Contract No.: 165819/TO#7	81.000	212,002	-	-	-	-	-	-	-	-	212,002	-
Pass Through NATL SECURITY TECHNOLOGIES -Contract - Department of Energy - Contract No.: 165819 TASK ORDER 8	81.000	447,205	-	-	-	-	-	-	-	-	447,205	-

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through NATL SECURITY TECHNOLOGIES -Contract - Department of Energy - Contract No.: TASK ORDER 9	81.000	38,792	-	-	-	-	-	-	-	38,792	-
Pass Through NATL TECHNOLOGY & ENGINEERING SOLUTIONS OF SANDIA LLC -Contract - Department of Energy - Contract No.: PO 1575018	81.000	48,433	-	-	-	-	-	-	-	48,433	-
Pass Through NATL TECHNOLOGY & ENGINEERING SOLUTIONS OF SANDIA LLC -Contract - Department of Energy - Contract No.: PO# 1742766	81.000	25,084	-	-	-	-	-	-	-	25,084	-
Pass Through NATL TECHNOLOGY & ENGINEERING SOLUTIONS OF SANDIA LLC -Contract - Department of Energy - Contract No.: PO 1597923	81.000	38,249	-	-	-	-	-	-	-	38,249	-
Pass Through NAVARRO RESEARCH AND ENGINEERING -Contract - Department of Energy - Contract No.: PO LMCP5212	81.000	-	29,951	-	-	-	-	-	-	29,951	-
Pass Through NSHE - UNIVERSITY OF NEVADA LAS VEGAS -Contract - Department of Energy - Contract No.: UNLV-71116657	81.000	-	17,704	-	-	-	-	-	-	17,704	-
Pass Through NSTEC -Contract - Department of Energy - Contract No.: 159313	81.000	-	2,306,616	-	-	-	-	-	-	2,306,616	-
Pass Through NSTEC -Contract - Department of Energy - Contract No.: 164040	81.000	-	(1,520)	-	-	-	-	-	-	(1,520)	-
Pass Through UNIV OF CHICAGO-ARGONNE NATL LAB -Contract - Department of Energy - Contract No.: 6F-32122	81.000	6,703	-	-	-	-	-	-	-	6,703	-
Pass Through UNIVERSITY OF CALIFORNIA/LAWRENCE BERKELEY NATIONAL LABORATORY -Contract - Department of Energy - Contract No.: 7103561	81.000	-	20,575	-	-	-	-	-	-	20,575	-
Direct -Contract - Department of Energy	81.000	-	-	-	-	-	-	-	-	-	1,963,385
<b>Total for 81.000</b>	<b>1,135,212</b>	<b>2,305,096</b>	<b>8,005,234</b>	-	-	-	-	-	-	<b>11,445,542</b>	<b>1,963,385</b>
Pass Through BATTELLE ENERGY ALLIANCE -State Energy Program - Contract No.: 251101	81.041	-	24,424	-	-	-	-	-	-	24,424	-
<b>Total for 81.041</b>	<b>-</b>	<b>24,424</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,424</b>	<b>-</b>
Direct -Office of Science Financial Assistance Program	81.049	108,510	-	-	-	-	-	-	-	108,510	-
Direct -Office of Science Financial Assistance Program	81.049	-	356	-	-	-	-	-	-	356	-
Direct -Office of Science Financial Assistance Program	81.049	9,524	-	-	-	-	-	-	-	9,524	-

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Office of Science Financial Assistance Program	81.049	7,000	-	-	-	-	-	-	-	7,000	-
Direct -Office of Science Financial Assistance Program	81.049	-	71,514	-	-	-	-	-	-	71,514	-
Direct -Office of Science Financial Assistance Program	81.049	43,972	-	-	-	-	-	-	-	43,972	-
Direct -Office of Science Financial Assistance Program	81.049	223,891	-	-	-	-	-	-	-	223,891	-
Direct -Office of Science Financial Assistance Program	81.049	66,767	-	-	-	-	-	-	-	66,767	-
Direct -Office of Science Financial Assistance Program	81.049	269,102	-	-	-	-	-	-	-	269,102	-
Direct -Office of Science Financial Assistance Program	81.049	1,409,406	-	-	-	-	-	-	-	1,409,406	-
Direct -Office of Science Financial Assistance Program	81.049	-	207,922	-	-	-	-	-	-	207,922	-
Pass Through AMERICAN ECOTECH, LLC - Office of Science Financial Assistance Program - Contract No.: 2016-02-SBIRPHI	81.049	-	68,185	-	-	-	-	-	-	68,185	-
Pass Through LAWRENCE BERKELEY LAB - Office of Science Financial Assistance Program - Contract No.: 7313726	81.049	76,730	-	-	-	-	-	-	-	76,730	-
Pass Through MASSACHUSETTES INSTITUTE OF TECHNOLOGY - Office of Science Financial Assistance Program - Contract No.: PO 4501961493	81.049	-	4,934	-	-	-	-	-	-	4,934	-
Pass Through NSHE - UNIVERSITY OF NEVADA RENO -Office of Science Financial Assistance Program - Contract No.: UNR 16-03	81.049	-	5,279	-	-	-	-	-	-	5,279	-
Pass Through RADIATION MONITORING DEVICE, INC. -Office of Science Financial Assistance Program - Contract No.: C16-21	81.049	-	6,911	-	-	-	-	-	-	6,911	-
Pass Through SENTIENT CORP -Office of Science Financial Assistance Program - Contract No.: OSP# 1600913	81.049	34,431	-	-	-	-	-	-	-	34,431	-
Pass Through SENTIENT CORP -Office of Science Financial Assistance Program - Contract No.: OSP-1600907	81.049	7,761	-	-	-	-	-	-	-	7,761	-
Direct -Office of Science Financial Assistance Program	81.049	-	-	-	-	-	-	-	-	-	627,689
<b>Total for 81.049</b>		<b>2,257,094</b>	<b>71,870</b>	<b>293,231</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,622,195</b>	<b>627,689</b>
Direct -Renewable Energy Research and Development	81.087	818	-	-	-	-	-	-	-	818	-
Direct -Renewable Energy Research and Development	81.087	625,599	-	-	-	-	-	-	-	625,599	-

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Renewable Energy Research and Development	81.087	-	1,201	-	-	-	-	-	-	1,201	-
Direct -Renewable Energy Research and Development	81.087	130,753	-	-	-	-	-	-	-	130,753	-
Pass Through UNIV HAWAII -Renewable Energy Research and Development - Contract No.: MA1114	81.087	-	148,237	-	-	-	-	-	-	148,237	-
Pass Through UNIV OF HAWAII -Renewable Energy Research and Development - Contract No.: MA140051	81.087	11,896	-	-	-	-	-	-	-	11,896	-
Pass Through UNIV OF UTAH -Renewable Energy Research and Development - Contract No.: 10025002-UNR/PO15098	81.087	39,297	-	-	-	-	-	-	-	39,297	-
Pass Through UNIV OF WISCONSIN-MADISON -Renewable Energy Research and Development - Contract No.: 582K094	81.087	16,888	-	-	-	-	-	-	-	16,888	-
Direct -Renewable Energy Research and Development	81.087	-	-	-	-	-	-	-	-	-	253,736
<b>Total for 81.087</b>	<b>825,251</b>	<b>149,438</b>								<b>974,689</b>	<b>253,736</b>
Pass Through CARNEGIE MELLON UNIVERSITY -Office of Environmental Waste Processing - Contract No.: 1070223-374076	81.104	8,612	-	-	-	-	-	-	-	8,612	-
<b>Total for 81.104</b>	<b>8,612</b>									<b>8,612</b>	
Direct -Stewardship Science Grant Program	81.112	3,404	-	-	-	-	-	-	-	3,404	-
Direct -Stewardship Science Grant Program	81.112	6,875	-	-	-	-	-	-	-	6,875	-
Direct -Stewardship Science Grant Program	81.112	226,935	-	-	-	-	-	-	-	226,935	-
Direct -Stewardship Science Grant Program	81.112	-	3,653,799	-	-	-	-	-	-	3,653,799	-
Direct -Stewardship Science Grant Program	81.112	104,177	-	-	-	-	-	-	-	104,177	-
Direct -Stewardship Science Grant Program	81.112	438,299	-	-	-	-	-	-	-	438,299	-
Direct -Stewardship Science Grant Program	81.112	-	159,428	-	-	-	-	-	-	159,428	-
Direct -Stewardship Science Grant Program	81.112	419,599	-	-	-	-	-	-	-	419,599	-
Direct -Stewardship Science Grant Program	81.112	49,343	-	-	-	-	-	-	-	49,343	-
Pass Through LAWRENCE LIVERMORE NTL SECURITY -Stewardship Science Grant Program - Contract No.: B618440	81.112	-	5,280	-	-	-	-	-	-	5,280	-
Pass Through UNIV OF ROCHESTER - Stewardship Science Grant Program - Contract No.: 416232-G	81.112	78,984	-	-	-	-	-	-	-	78,984	-
Direct -Stewardship Science Grant Program	81.112	-	-	-	-	-	-	-	-	-	(8,608)

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Total for 81.112</b>	<b>1,327,616</b>	<b>3,818,507</b>	-	-	-	-	-	-	-	<b>5,146,123</b>	<b>(8,608)</b>
Pass Through UC BERKELEY -Defense Nuclear Nonproliferation Research - Contract No.: 00007635	81.113	370,441	-	-	-	-	-	-	-	370,441	-
<b>Total for 81.113</b>	<b>-</b>	<b>370,441</b>	-	-	-	-	-	-	-	<b>370,441</b>	-
Direct -Dept of Energy -Sandia App. Physics	81.115	(26,705)	-	-	-	-	-	-	-	(26,705)	-
<b>Total for 81.115</b>	<b>-</b>	<b>(26,705)</b>	-	-	-	-	-	-	-	<b>(26,705)</b>	-
Direct -Nuclear Energy Research, Development and Demonstration	81.121	168,710	-	-	-	-	-	-	-	168,710	-
Direct -Nuclear Energy Research, Development and Demonstration	81.121	150,041	-	-	-	-	-	-	-	150,041	-
Direct -Nuclear Energy Research, Development and Demonstration	81.121	49,080	-	-	-	-	-	-	-	49,080	-
Direct -Nuclear Energy Research, Development and Demonstration	81.121	21,895	-	-	-	-	-	-	-	21,895	-
Direct -Nuclear Energy Research, Development and Demonstration	81.121	228,776	-	-	-	-	-	-	-	228,776	-
Pass Through BATTLE ENERGY ALLIANCE -Nuclear Energy Research, Development and Demonstration - Contract No.: 8829169	81.121	(9,549)	-	-	-	-	-	-	-	(9,549)	-
<b>Total for 81.121</b>	<b>190,605</b>	<b>418,348</b>	-	-	-	-	-	-	-	<b>608,953</b>	-
Pass Through SAVANNAH RIVER NUCLEAR SOL -National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program - Contract No.: 00002174001	81.123	242,883	-	-	-	-	-	-	-	242,883	-
Direct -National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123	-	-	-	-	-	-	-	-	-	17,704
<b>Total for 81.123</b>	<b>-</b>	<b>242,883</b>	-	-	-	-	-	-	-	<b>242,883</b>	<b>17,704</b>
Pass Through MAGNETO-INERTIAL FUSION - Advanced Research and Projects Agency - Energy Financial Assistance Program - Contract No.: DE-AR0000569-UNR	81.135	164,065	-	-	-	-	-	-	-	164,065	-
<b>Total for 81.135</b>	<b>164,065</b>	<b>-</b>	-	-	-	-	-	-	-	<b>164,065</b>	-
Direct -Long-Term Surveillance and Maintenance	81.136	-	88,486	-	-	-	-	-	-	88,486	-
<b>Total for 81.136</b>	<b>-</b>	<b>-</b>	<b>88,486</b>	-	-	-	-	-	-	<b>88,486</b>	-
<b>Total for Department Of Energy</b>	<b>5,908,455</b>	<b>7,374,302</b>	<b>8,386,951</b>	-	-	-	-	-	-	<b>21,669,708</b>	<b>2,853,906</b>

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Total for Department Of Energy</b>												
		5,908,455	7,374,302	8,386,951	-	-	-	-	-	-	21,669,708	2,853,906
<b>Department Of Education</b>												
<b>Institute Of Education Sciences</b>												
	84.324	192,312	-	-	-	-	-	-	-	-	192,312	-
	84.324	-	66,604	-	-	-	-	-	-	-	66,604	-
	84.324	-	-	-	-	-	-	-	-	-	-	88,935
<b>Total for 84.324</b>												
		192,312	66,604	-	-	-	-	-	-	-	258,916	88,935
<b>Total for Institute Of Education Sciences</b>												
		192,312	66,604	-	-	-	-	-	-	-	258,916	88,935
<b>Office Of Elementary And Secondary Education</b>												
	84.365	-	138,833	-	-	-	-	-	-	-	138,833	-
	84.365	-	-	-	-	-	-	-	-	-	-	40,110
<b>Total for 84.365</b>												
		-	138,833	-	-	-	-	-	-	-	138,833	40,110
<b>Pass Through NEVADA SYSTEM OF HIGHER EDUCATION - UNIVERSITY OF NV LAS VEGAS - Mathematics and Science Partnerships - Contract No.: 16-930J-02</b>												
	84.366	75,852	-	-	-	-	-	-	-	-	75,852	-
<b>Pass Through NV DEPT OF EDUCATION - Mathematics and Science Partnerships - Contract No.: 16-706-41000</b>												
	84.366	-	264,259	-	-	-	-	-	-	-	264,259	-
<b>Pass Through NV-DEPT OF EDUCATION - Mathematics and Science Partnerships - Contract No.: 15-706-40000</b>												
	84.366	13,425	-	-	-	-	-	-	-	-	13,425	-
<b>Pass Through NV-DEPT OF EDUCATION - Mathematics and Science Partnerships - Contract No.: 17-706-40000</b>												
	84.366	212,671	-	-	-	-	-	-	-	-	212,671	-
<b>Pass Through NV-DEPT OF EDUCATION - Mathematics and Science Partnerships - Contract No.: 17-706-40000</b>												
	84.366	24,363	-	-	-	-	-	-	-	-	24,363	-
<b>Pass Through UNR - Mathematics and Science Partnerships - Contract No.: UNR 15-66</b>												
	84.366	-	9,867	-	-	-	-	-	-	-	9,867	-
<b>Direct -Mathematics and Science Partnerships</b>												
	84.366	-	-	-	-	-	-	-	-	-	-	117,365
<b>Total for 84.366</b>												
		326,311	274,126	-	-	-	-	-	-	-	600,437	117,365
<b>Direct -Improving Teacher Quality State Grants</b>												
	84.367	-	-	-	-	-	2,143	-	-	-	2,143	-
<b>Pass Through NATIONAL WRITING PROJ - Improving Teacher Quality State Grants - Contract No.: 92NV02SEED2017CRWPAI</b>												
	84.367	-	3,169	-	-	-	-	-	-	-	3,169	-

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
84.367	-	67,907	-	-	-	-	-	-	-	67,907	-
Pass Through NATIONAL WRITING PROJECT -Improving Teacher Quality State Grants - Contract No.: 92-NV02-SEED2016-ILI											
84.367	-	170,101	-	-	-	-	-	-	-	170,101	-
Pass Through NSHE -Improving Teacher Quality State Grants - Contract No.: NSHE 15-70											
84.367	4,520	-	-	-	-	-	-	-	-	4,520	-
Pass Through WASHOE CNTY SCH-NV - Improving Teacher Quality State Grants - Contract No.: R315242											
84.367	23,538	-	-	-	-	-	-	-	-	23,538	-
Pass Through WASHOE CNTY SCH-NV - Improving Teacher Quality State Grants - Contract No.: PO 218016											
84.367	-	-	-	-	-	-	-	-	-	-	99,124
Direct -Improving Teacher Quality State Grants											
<b>Total for 84.367</b>	<b>28,058</b>	<b>241,177</b>	-	-	-	<b>2,143</b>	-	-	-	<b>271,378</b>	<b>99,124</b>
<b>Total for Office Of Elementary And Secondary Education</b>											
	<b>354,369</b>	<b>654,136</b>	-	-	-	<b>2,143</b>	-	-	-	<b>1,010,648</b>	<b>256,599</b>
<b>Office Of Postsecondary Education</b>											
84.016	-	30,954	-	-	-	-	-	-	-	30,954	-
Direct -Undergraduate International Studies and Foreign Language Programs											
<b>Total for 84.016</b>	-	<b>30,954</b>	-	-	-	-	-	-	-	<b>30,954</b>	-
84.021	-	65,753	-	-	-	-	-	-	-	65,753	-
Direct -Overseas Programs - Group Projects Abroad											
<b>Total for 84.021</b>	-	<b>65,753</b>	-	-	-	-	-	-	-	<b>65,753</b>	-
<b>Total for Office Of Postsecondary Education</b>											
	-	<b>96,707</b>	-	-	-	-	-	-	-	<b>96,707</b>	-
<b>Office Of Special Education And Rehabilitative Services</b>											
84.126	13,072	-	-	-	-	-	-	-	-	13,072	-
Pass Through NV-DEPT OF EMPLOYMENT, TRAINING AND REHABILITATION - Rehabilitation Services_Vocational Rehabilitation Grants to States - Contract No.: 1597-15-REHAB											
<b>Total for 84.126</b>	<b>13,072</b>	-	-	-	-	-	-	-	-	<b>13,072</b>	-
84.325	-	289,003	-	-	-	-	-	-	-	289,003	-
Direct -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities											
84.325	-	164,622	-	-	-	-	-	-	-	164,622	-
Direct -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities											
84.325	-	217,150	-	-	-	-	-	-	-	217,150	-
Direct -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities											

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
84.325	-	-	-	-	-	25,065	-	-	-	25,065	-
Pass Through Passed Through UNLV -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities - Contract No.: 17-22KX-01											
84.325	-	672	-	-	-	-	-	-	-	672	-
Pass Through UNIV OF FLORIDA -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities - Contract No.: 25322KX											
<b>Total for 84.325</b>											
	-	671,447	-	-	-	25,065	-	-	-	696,512	-
<b>Total for Office Of Special Education And Rehabilitative Services</b>											
	13,072	671,447	-	-	-	25,065	-	-	-	709,584	-
<b>Total for Department Of Education</b>											
	559,753	1,488,894	-	-	-	27,208	-	-	-	2,075,855	345,534
<b>National Archives And Records Administration</b>											
<b>National Archives And Records Administration</b>											
89.003	-	113,220	-	-	-	-	-	-	-	113,220	-
Pass Through NATIONAL HISTORICAL PUB. COMM. -National Historical Publications and Records Grants - Contract No.: NAR16-RH-50190-16											
<b>Total for 89.003</b>											
	-	113,220	-	-	-	-	-	-	-	113,220	-
<b>Total for National Archives And Records Administration</b>											
	-	113,220	-	-	-	-	-	-	-	113,220	-
<b>Total for National Archives And Records Administration</b>											
	-	113,220	-	-	-	-	-	-	-	113,220	-
<b>Environmental Protection Agency</b>											
<b>CONTRACT - ENVIRONMENTAL PROTECTION AGENCY</b>											
66.000	-	-	14,721	-	-	-	-	-	-	14,721	-
Pass Through NORTH CAROLINA STATE UNIVERSITY -Contract - Environmental Protection Agency - Contract No.: 2016-0720-02											
66.000	-	-	51,248	-	-	-	-	-	-	51,248	-
Pass Through TETRA TECH, INC. -Contract - Environmental Protection Agency - Contract No.: 1125830											
<b>Total for 66.000</b>											
	-	-	65,969	-	-	-	-	-	-	65,969	-
<b>Total for CONTRACT - ENVIRONMENTAL PROTECTION AGENCY</b>											
	-	-	65,969	-	-	-	-	-	-	65,969	-
<b>Total for Environmental Protection Agency</b>											
	-	-	65,969	-	-	-	-	-	-	65,969	-
<b>Department Of Health And Human Services</b>											
<b>Administration For Children And Families</b>											

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through OKLAHOMA INSTITUTE FOR CHILD ADVOCACY -Affordable Care Act (ACA) Personal Responsibility Education Program - Contract No.: OSP-1600569	93.092	116,121	-	-	-	-	-	-	-	116,121	-
<b>Total for 93.092</b>	<b>116,121</b>									<b>116,121</b>	
Pass Through MANPOWER DEMONSTRATION RESEARCH CORP - Affordable Care Act (ACA) Research and Evaluation of the Maternal, Infant and Early Childhood Home Visiting Program - Contract No.: OSP-1312082	93.320	16,970	-	-	-	-	-	-	-	16,970	-
<b>Total for 93.320</b>	<b>16,970</b>									<b>16,970</b>	
Pass Through CLARK COUNTY DEPT OF FAMILY SVCS -Promoting Safe and Stable Families - Contract No.: CBE 602467-11	93.556	-	210,004	-	-	-	-	-	-	210,004	-
<b>Total for 93.556</b>	<b>-</b>	<b>210,004</b>								<b>210,004</b>	
Pass Through NV DEPT OF CHILD & FAMILY SERVICES -Children's Justice Grants to States - Contract No.: CDR-17-003	93.643	-	13,460	-	-	-	-	-	-	13,460	-
Pass Through NV DHHS -Children's Justice Grants to States - Contract No.: CDR-17-004	93.643	-	9,562	-	-	-	-	-	-	9,562	-
<b>Total for 93.643</b>	<b>-</b>	<b>23,022</b>								<b>23,022</b>	
<b>Total for Administration For Children And Families</b>	<b>133,091</b>	<b>233,026</b>								<b>366,117</b>	
<b>Administration For Community Living</b>											
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	41,979	-	-	-	-	-	-	-	41,979	-
<b>Total for 93.051</b>	<b>41,979</b>									<b>41,979</b>	
<b>Total for Administration For Community Living</b>	<b>41,979</b>									<b>41,979</b>	
<b>Agency For Healthcare Research And Quality</b>											
Pass Through NV DIV OF HEALTH CARE POLICY -Research on Healthcare Costs, Quality and Outcomes - Contract No.: NONE	93.226	-	189,778	-	-	-	-	-	-	189,778	-
<b>Total for 93.226</b>	<b>-</b>	<b>189,778</b>								<b>189,778</b>	
<b>Total for Agency For Healthcare Research And Quality</b>	<b>-</b>	<b>189,778</b>								<b>189,778</b>	
<b>Centers For Disease Control And Prevention</b>											

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through NV DHHS - Injury Prevention and Control Research and State and Community Based Programs - Contract No.: 15402	93.136	-	42,880	-	-	-	-	-	-	-	42,880	-
Pass Through STATE OF MISSOURI DEPT OF HLTH AND SENIORS SERVICES - Injury Prevention and Control Research and State and Community Based Programs - Contract No.: A0C17380049	93.136	-	35,797	-	-	-	-	-	-	-	35,797	-
<b>Total for 93.136</b>		-	<b>78,677</b>	-	-	-	-	-	-	-	<b>78,677</b>	-
Direct -Occupational Safety and Health Program	93.262	218,477	-	-	-	-	-	-	-	-	218,477	-
Direct -Occupational Safety and Health Program	93.262	398,460	-	-	-	-	-	-	-	-	398,460	-
<b>Total for 93.262</b>		<b>616,937</b>	-	-	-	-	-	-	-	-	<b>616,937</b>	-
Pass Through NV DHHS - Centers for Disease Control and Prevention_ Investigations and Technical Assistance - Contract No.: WORK ORDER 4457	93.283	-	1,250	-	-	-	-	-	-	-	1,250	-
<b>Total for 93.283</b>		-	<b>1,250</b>	-	-	-	-	-	-	-	<b>1,250</b>	-
Pass Through NV DHHS - Behavioral Risk Factor Surveillance System - Contract No.: WORK ORDER 4274	93.336	-	71,512	-	-	-	-	-	-	-	71,512	-
Pass Through NV -DEPT OF HEALTH AND HUMAN SERVICES - Behavioral Risk Factor Surveillance System - Contract No.: WO 4273	93.336	54,757	-	-	-	-	-	-	-	-	54,757	-
<b>Total for 93.336</b>		<b>54,757</b>	<b>71,512</b>	-	-	-	-	-	-	-	<b>126,269</b>	-
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	21,324	-	-	-	-	-	-	-	-	21,324	-
<b>Total for 93.745</b>		<b>21,324</b>	-	-	-	-	-	-	-	-	<b>21,324</b>	-
Pass Through NV DEPT OF PUBLIC & BEHAVIORAL HEALTH -State Public Health Actions to Prevent and Control Diabetes, Heart Disease, Obesity and Associate Risk Factors and Promote School Health - Contract No.: WO 4457 (93.757)	93.757	-	14,999	-	-	-	-	-	-	-	14,999	-
Pass Through NV -DEPT OF HEALTH AND HUMAN SERVICES - State Public Health Actions to Prevent and Control Diabetes, Heart Disease, Obesity and Associate Risk Factors and Promote School Health - Contract No.: WO 4273	93.757	2,723	-	-	-	-	-	-	-	-	2,723	-
<b>Total for 93.757</b>		<b>2,723</b>	<b>14,999</b>	-	-	-	-	-	-	-	<b>17,722</b>	-

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through NV DHHS -Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF) - Contract No.: WO#4285	-	12,500	-	-	-	-	-	-	-	12,500	-
<b>Total for 93.758</b>	-	12,500	-	-	-	-	-	-	-	12,500	-
Pass Through NV DHHS -HIV Prevention Activities_Health Department Based - Contract No.: WORK ORDER 4274	-	1	-	-	-	-	-	-	-	1	-
<b>Total for 93.940</b>	-	1	-	-	-	-	-	-	-	1	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs - Contract No.: HD #15580	94,103	-	-	-	-	-	-	-	-	94,103	-
<b>Total for 93.946</b>	94,103	-	-	-	-	-	-	-	-	94,103	-
<b>Total for Centers For Disease Control And Prevention</b>	789,844	178,939	-	-	-	-	-	-	-	968,783	-
<b>Centers For Medicare And Medicaid Services</b>											
Pass Through SILVER ST INS EXCHANGE - State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges - Contract No.: 18013	-	21,448	-	-	-	-	-	-	-	21,448	-
<b>Total for 93.525</b>	-	21,448	-	-	-	-	-	-	-	21,448	-
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	(15)	-	-	-	-	-	-	-	-	(15)	-
<b>Total for 93.536</b>	(15)	-	-	-	-	-	-	-	-	(15)	-
<b>Total for Centers For Medicare And Medicaid Services</b>	(15)	21,448	-	-	-	-	-	-	-	21,433	-
<b>CONTRACT - HEALTH AND HUMAN SERVICES</b>											
Pass Through NV DEPT OF EDUCATION - Contract - Health and Human Services - Contract No.: 17685	-	17,665	-	-	-	-	-	-	-	17,665	-
Pass Through NV DHHS -Contract - Health and Human Services - Contract No.: UNLV 51117360	-	128,852	-	-	-	-	-	-	-	128,852	-
<b>Total for 93.000</b>	-	146,517	-	-	-	-	-	-	-	146,517	-
<b>Total for CONTRACT - HEALTH AND HUMAN SERVICES</b>	-	146,517	-	-	-	-	-	-	-	146,517	-
<b>Department of Health and Human Services</b>											

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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 -Alzheimer's Disease Initiative: Specialized Supportive Services Project (ADJ-SSS) thru Prevention and Public Health Funds (PPHF) - Contract No.: 18-058-52-A2X-17	20,804	-	-	-	-	-	-	-	-	20,804	-
<b>Total for 93.763</b>	<b>20,804</b>	-	-	-	-	-	-	-	-	<b>20,804</b>	-
<b>Total for Department of Health and Human Services</b>	<b>20,804</b>	-	-	-	-	-	-	-	-	<b>20,804</b>	-
<b>Health Resources And Services Administration</b>											
Direct -Coordinated Services and Access to Research for Women, Infants, Children, and Youth	-	-	-	-	-	-	-	-	-	-	10,844
<b>Total for 93.153</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,844</b>
Direct -Graduate Psychology Education Program and Patient Navigator and Chronic Disease Prevention Program	12,317	-	-	-	-	-	-	-	-	12,317	-
<b>Total for 93.191</b>	<b>12,317</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,317</b>	<b>-</b>
Pass Through SNHD -Healthy Start Initiative - Contract No.: SNDH-1-6HSH-15-037	-	53,660	-	-	-	-	-	-	-	53,660	-
<b>Total for 93.926</b>	<b>-</b>	<b>53,660</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,660</b>	<b>-</b>
Pass Through Nevada Division of Public and Behavioral Health -Maternal and Child Health Services Block Grant to the States - Contract No.: HD#: 15417	-	-	-	1,530	-	-	-	-	-	1,530	-
Pass Through NV DHHS -Maternal and Child Health Services Block Grant to the States - Contract No.: WORK ORDER 4274	-	14,799	-	-	-	-	-	-	-	14,799	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Maternal and Child Health Services Block Grant to the States - Contract No.: HD #15449	67,527	-	-	-	-	-	-	-	-	67,527	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Maternal and Child Health Services Block Grant to the States - Contract No.: HD 14327	10,426	-	-	-	-	-	-	-	-	10,426	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Maternal and Child Health Services Block Grant to the States - Contract No.: WO 4273	12,329	-	-	-	-	-	-	-	-	12,329	-
<b>Total for 93.994</b>	<b>90,282</b>	<b>14,799</b>	<b>-</b>	<b>1,530</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>106,611</b>	<b>-</b>
<b>Total for Health Resources And Services Administration</b>	<b>102,599</b>	<b>68,459</b>	<b>-</b>	<b>1,530</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>172,588</b>	<b>10,844</b>

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Indian Health Service</b>												
Pass Through NATL CONGRESS OF AMERICAN INDIANS -Demonstration Projects for Indian Health - Contract No.: OSP-1600055	93.933	108,105	-	-	-	-	-	-	-	-	108,105	-
<b>Total for 93.933</b>		<b>108,105</b>	-	-	-	-	-	-	-	-	<b>108,105</b>	-
<b>Total for Indian Health Service</b>												
		<b>108,105</b>	-	-	-	-	-	-	-	-	<b>108,105</b>	-
<b>National Institutes Of Health</b>												
Pass Through UNIV OF CA IRVINE - Environmental Health - Contract No.: 2016-3346	93.113	41,202	-	-	-	-	-	-	-	-	41,202	-
<b>Total for 93.113</b>		<b>41,202</b>	-	-	-	-	-	-	-	-	<b>41,202</b>	-
Direct -Research Related to Deafness and Communication Disorders	93.173	153,564	-	-	-	-	-	-	-	-	153,564	-
Direct -Research Related to Deafness and Communication Disorders	93.173	100,831	-	-	-	-	-	-	-	-	100,831	-
Direct -Research Related to Deafness and Communication Disorders	93.173	62,280	-	-	-	-	-	-	-	-	62,280	-
Direct -Research Related to Deafness and Communication Disorders	93.173	71,702	-	-	-	-	-	-	-	-	71,702	-
Direct -Research Related to Deafness and Communication Disorders	93.173	282,164	-	-	-	-	-	-	-	-	282,164	-
Direct -Research Related to Deafness and Communication Disorders	93.173	-	-	-	-	-	-	-	-	-	-	25,635
<b>Total for 93.173</b>		<b>670,541</b>	-	-	-	-	-	-	-	-	<b>670,541</b>	<b>25,635</b>
Direct -Mental Health Research Grants	93.242	115,333	-	-	-	-	-	-	-	-	115,333	-
Direct -Mental Health Research Grants	93.242	-	87,715	-	-	-	-	-	-	-	87,715	-
Pass Through UNIV OF MICHIGAN -Mental Health Research Grants - Contract No.: 3003236359	93.242	65,711	-	-	-	-	-	-	-	-	65,711	-
Direct -Mental Health Research Grants	93.242	-	-	-	-	-	-	-	-	-	-	8,208
<b>Total for 93.242</b>		<b>181,044</b>	<b>87,715</b>	-	-	-	-	-	-	-	<b>268,759</b>	<b>8,208</b>
Direct -Drug Abuse and Addiction Research Programs	93.279	-	405,739	-	-	-	-	-	-	-	405,739	-
Direct -Drug Abuse and Addiction Research Programs	93.279	359,217	-	-	-	-	-	-	-	-	359,217	-
Direct -Drug Abuse and Addiction Research Programs	93.279	106,400	-	-	-	-	-	-	-	-	106,400	-
Pass Through UNIV OF CA SAN DIEGO -Drug Abuse and Addiction Research Programs - Contract No.: 74662958	93.279	47,340	-	-	-	-	-	-	-	-	47,340	-

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through VIRGINIA COMMONWEALTH UNIV - Drug Abuse and Addiction Research Programs - Contract No.: PD302427-SC-107175	93.279	-	49,999	-	-	-	-	-	-	49,999	-
Direct -Drug Abuse and Addiction Research Programs	93.279	-	-	-	-	-	-	-	-	-	87,575
<b>Total for 93.279</b>	<b>512,957</b>	<b>455,738</b>								<b>968,695</b>	<b>87,575</b>
Pass Through DXDISCOVERY INC -Discovery and Applied Research for Technological Innovations to Improve Human Health - Contract No.: OSP-1600783	93.286	35,947	-	-	-	-	-	-	-	35,947	-
<b>Total for 93.286</b>	<b>35,947</b>									<b>35,947</b>	
Pass Through NV DHHS -National State Based Tobacco Control Programs - Contract No.: WORK ORDER 4457	93.305	-	2,500	-	-	-	-	-	-	2,500	-
Pass Through NV -DEPT OF HEALTH AND HUMAN SERVICES - National State Based Tobacco Control Programs - Contract No.: WO 4456	93.305	2,489	-	-	-	-	-	-	-	2,489	-
<b>Total for 93.305</b>	<b>2,489</b>	<b>2,500</b>								<b>4,989</b>	
Direct -Minority Health and Health Disparities Research	93.307	98,237	-	-	-	-	-	-	-	98,237	-
Pass Through MONTANA STATE UNIV - Minority Health and Health Disparities Research - Contract No.: G255-16-W6059	93.307	-	39,650	-	-	-	-	-	-	39,650	-
Pass Through UNIV OF TENN HEALTH SCI - Minority Health and Health Disparities Research - Contract No.: 0008663AT	93.307	8,760	-	-	-	-	-	-	-	8,760	-
Direct -Minority Health and Health Disparities Research	93.307	-	-	-	-	-	-	-	-	-	12,935
<b>Total for 93.307</b>	<b>106,997</b>	<b>39,650</b>								<b>146,647</b>	<b>12,935</b>
Direct -Research Infrastructure Programs	93.351	2,956	-	-	-	-	-	-	-	2,956	-
<b>Total for 93.351</b>	<b>2,956</b>									<b>2,956</b>	
Direct -Cancer Cause and Prevention Research	93.393	233,051	-	-	-	-	-	-	-	233,051	-
<b>Total for 93.393</b>	<b>233,051</b>									<b>233,051</b>	
Pass Through LAWRENCE BERKELEY LAB - Cancer Detection and Diagnosis Research - Contract No.: 7255002/MOD 1	93.394	360	-	-	-	-	-	-	-	360	-
Pass Through LAWRENCE BERKELEY LAB - Cancer Detection and Diagnosis Research - Contract No.: 7255002	93.394	2,192	-	-	-	-	-	-	-	2,192	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Total for 93.394</b>												
		2,552	-	-	-	-	-	-	-	-	2,552	-
Direct -Cancer Treatment Research	93.395	-	237,220	-	-	-	-	-	-	-	237,220	-
Direct -Cancer Treatment Research	93.395	-	-	-	-	-	-	-	-	-	-	72,098
<b>Total for 93.395</b>												
		-	237,220	-	-	-	-	-	-	-	237,220	72,098
Direct -Cardiovascular Diseases Research	93.837	305,555	-	-	-	-	-	-	-	-	305,555	-
Direct -Cardiovascular Diseases Research	93.837	16,321	-	-	-	-	-	-	-	-	16,321	-
Direct -Cardiovascular Diseases Research	93.837	345,626	-	-	-	-	-	-	-	-	345,626	-
Direct -Cardiovascular Diseases Research	93.837	265,238	-	-	-	-	-	-	-	-	265,238	-
Direct -Cardiovascular Diseases Research	93.837	275,893	-	-	-	-	-	-	-	-	275,893	-
Direct -Cardiovascular Diseases Research	93.837	(186)	-	-	-	-	-	-	-	-	(186)	-
Pass Through BRIGHAM & WOMEN - Cardiovascular Diseases Research - Contract No.: PS# 107223	93.837	4,679	-	-	-	-	-	-	-	-	4,679	-
Pass Through UNIV OF CA DAVIS - Cardiovascular Diseases Research - Contract No.: 201402147-02	93.837	128,541	-	-	-	-	-	-	-	-	128,541	-
Pass Through UNIV OF CA DAVIS - Cardiovascular Diseases Research - Contract No.: 201601434-01	93.837	66,595	-	-	-	-	-	-	-	-	66,595	-
Direct -Cardiovascular Diseases Research	93.837	-	-	-	-	-	-	-	-	-	-	9,050
<b>Total for 93.837</b>												
		1,408,262	-	-	-	-	-	-	-	-	1,408,262	9,050
Pass Through STANFORD UNIV -Lung Diseases Research - Contract No.: 61063142-112029	93.838	1,538	-	-	-	-	-	-	-	-	1,538	-
<b>Total for 93.838</b>												
		1,538	-	-	-	-	-	-	-	-	1,538	-
Direct -Arthritis, Musculoskeletal and Skin Diseases Research	93.846	329,187	-	-	-	-	-	-	-	-	329,187	-
Direct -Arthritis, Musculoskeletal and Skin Diseases Research	93.846	64,879	-	-	-	-	-	-	-	-	64,879	-
Direct -Arthritis, Musculoskeletal and Skin Diseases Research	93.846	242,804	-	-	-	-	-	-	-	-	242,804	-
Direct -Arthritis, Musculoskeletal and Skin Diseases Research	93.846	113,888	-	-	-	-	-	-	-	-	113,888	-
Pass Through STRYKAGEN INC -Arthritis, Musculoskeletal and Skin Diseases Research - Contract No.: OSP-1400383	93.846	24,989	-	-	-	-	-	-	-	-	24,989	-

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through STRYKAGEN INC -Arthritis, Musculoskeletal and Skin Diseases Research - Contract No.: OSP-1400387	93.846	13,670	-	-	-	-	-	-	-	-	13,670	-
Pass Through UNIV OF MASS WORCESTER - Arthritis, Musculoskeletal and Skin Diseases Research - Contract No.: OSP2017007	93.846	14,543	-	-	-	-	-	-	-	-	14,543	-
Direct -Arthritis, Musculoskeletal and Skin Diseases Research	93.846	-	-	-	-	-	-	-	-	-	-	112,441
<b>Total for 93.846</b>		<b>803,960</b>	-	-	-	-	-	-	-	-	<b>803,960</b>	<b>112,441</b>
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	288,006	-	-	-	-	-	-	-	-	288,006	-
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1,416,759	-	-	-	-	-	-	-	-	1,416,759	-
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	232,030	-	-	-	-	-	-	-	-	232,030	-
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	350,953	-	-	-	-	-	-	-	-	350,953	-
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	360,292	-	-	-	-	-	-	-	-	360,292	-
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	628,281	-	-	-	-	-	-	-	-	628,281	-
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	47,640	-	-	-	-	-	-	-	-	47,640	-
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	293,007	-	-	-	-	-	-	-	-	293,007	-
Pass Through AUGUSTA UNIVERSITY - Diabetes, Digestive, and Kidney Diseases Extramural Research - Contract No.: 30835/25732-62	93.847	9,104	-	-	-	-	-	-	-	-	9,104	-
Pass Through UNIV OF SOUTH FLORIDA - Diabetes, Digestive, and Kidney Diseases Extramural Research - Contract No.: CT:FN-01/SITE# 3451	93.847	1,470	-	-	-	-	-	-	-	-	1,470	-
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	-	-	-	-	-	-	-	-	-	18,877
<b>Total for 93.847</b>		<b>3,627,542</b>	-	-	-	-	-	-	-	-	<b>3,627,542</b>	<b>18,877</b>
Direct -Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	58,087	-	-	-	-	-	-	-	-	58,087	-
Direct -Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	-	77,997	-	-	-	-	-	-	-	77,997	-
Pass Through MASSACHUSETTS GENERAL HOSPITAL - Extramural Research Programs in the Neurosciences and Neurological Disorders - Contract No.: 2CARE-01.00	93.853	8,407	-	-	-	-	-	-	-	-	8,407	-

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
93.853	47,936	-	-	-	-	-	-	-	-	47,936	-
Pass Through NORTHWESTERN UNIVERSITY -Extramural Research Programs in the Neurosciences and Neurological Disorders - Contract No.: 60036745 UNV											
93.853	-	-	-	-	-	-	-	-	-	-	28,284
Direct -Extramural Research Programs in the Neurosciences and Neurological Disorders											
<b>Total for 93.853</b>	<b>114,430</b>	<b>77,997</b>								<b>192,427</b>	<b>28,284</b>
93.855	-	97,322	-	-	-	-	-	-	-	97,322	-
Direct -Allergy, Immunology and Transplantation Research											
93.855	-	125,458	-	-	-	-	-	-	-	125,458	-
Direct -Allergy, Immunology and Transplantation Research											
93.855	-	89,626	-	-	-	-	-	-	-	89,626	-
Direct -Allergy, Immunology and Transplantation Research											
93.855	-	233,723	-	-	-	-	-	-	-	233,723	-
Direct -Allergy, Immunology and Transplantation Research											
93.855	33,303	-	-	-	-	-	-	-	-	33,303	-
Direct -Allergy, Immunology and Transplantation Research											
93.855	89,833	-	-	-	-	-	-	-	-	89,833	-
Direct -Allergy, Immunology and Transplantation Research											
93.855	116,394	-	-	-	-	-	-	-	-	116,394	-
Direct -Allergy, Immunology and Transplantation Research											
93.855	-	595,648	-	-	-	-	-	-	-	595,648	-
Direct -Allergy, Immunology and Transplantation Research											
93.855	129,692	-	-	-	-	-	-	-	-	129,692	-
Direct -Allergy, Immunology and Transplantation Research											
93.855	193,274	-	-	-	-	-	-	-	-	193,274	-
Direct -Allergy, Immunology and Transplantation Research											
93.855	185,026	-	-	-	-	-	-	-	-	185,026	-
Direct -Allergy, Immunology and Transplantation Research											
93.855	175,467	-	-	-	-	-	-	-	-	175,467	-
Direct -Allergy, Immunology and Transplantation Research											
93.855	314,912	-	-	-	-	-	-	-	-	314,912	-
Direct -Allergy, Immunology and Transplantation Research											
93.855	-	99,435	-	-	-	-	-	-	-	99,435	-
Direct -Allergy, Immunology and Transplantation Research											
93.855	80,139	-	-	-	-	-	-	-	-	80,139	-
Direct -Allergy, Immunology and Transplantation Research											
93.855	-	-	-	-	-	-	-	-	-	-	-
Direct -Allergy, Immunology and Transplantation Research											
93.855	57,197	-	-	-	-	-	-	-	-	57,197	-
Pass Through DXDISCOVERY INC -Allergy, Immunology and Transplantation Research - Contract No.: 1400350-01											
93.855	(357)	-	-	-	-	-	-	-	-	(357)	-
Pass Through DXDISCOVERY INC -Allergy, Immunology and Transplantation Research - Contract No.: OSP-1400396											

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through DXDISCOVERY INC -Allergy, Immunology and Transplantation Research - Contract No.: OSP-1400350	93.855	1,281	-	-	-	-	-	-	-	-	1,281	-
Pass Through IMMUNO MYCOLOGICS INC - Allergy, Immunology and Transplantation Research - Contract No.: OSP-1212054	93.855	(2,576)	-	-	-	-	-	-	-	-	(2,576)	-
Pass Through INBIOS INTL INC -Allergy, Immunology and Transplantation Research - Contract No.: OSP-1400380	93.855	132,857	-	-	-	-	-	-	-	-	132,857	-
Direct -Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	-	-	-	-	395,936
<b>Total for 93.855</b>		<b>1,506,442</b>	<b>1,241,212</b>								<b>2,747,654</b>	<b>395,936</b>
Direct -Biomedical Research and Research Training	93.859	-	115,663	-	-	-	-	-	-	-	115,663	-
Direct -Biomedical Research and Research Training	93.859	205,070	-	-	-	-	-	-	-	-	205,070	-
Direct -Biomedical Research and Research Training	93.859	(559)	-	-	-	-	-	-	-	-	(559)	-
Direct -Biomedical Research and Research Training	93.859	27,149	-	-	-	-	-	-	-	-	27,149	-
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	-
Direct -Biomedical Research and Research Training	93.859	173,290	-	-	-	-	-	-	-	-	173,290	-
Direct -Biomedical Research and Research Training	93.859	581,769	-	-	-	-	-	-	-	-	581,769	-
Direct -Biomedical Research and Research Training	93.859	5,028	-	-	-	-	-	-	-	-	5,028	-
Direct -Biomedical Research and Research Training	93.859	(564)	-	-	-	-	-	-	-	-	(564)	-
Direct -Biomedical Research and Research Training	93.859	605,682	-	-	-	-	-	-	-	-	605,682	-
Direct -Biomedical Research and Research Training	93.859	(1,031)	-	-	-	-	-	-	-	-	(1,031)	-
Direct -Biomedical Research and Research Training	93.859	(46)	-	-	-	-	-	-	-	-	(46)	-
Direct -Biomedical Research and Research Training	93.859	(230)	-	-	-	-	-	-	-	-	(230)	-
Direct -Biomedical Research and Research Training	93.859	153,329	-	-	-	-	-	-	-	-	153,329	-
Direct -Biomedical Research and Research Training	93.859	-	136,892	-	-	-	-	-	-	-	136,892	-
Direct -Biomedical Research and Research Training	93.859	268,906	-	-	-	-	-	-	-	-	268,906	-

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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	1,259,978	-	-	-	-	-	-	-	-	1,259,978	-
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	-
Direct -Biomedical Research and Research Training	93.859	-	101,478	-	-	-	-	-	-	-	101,478	-
Direct -Biomedical Research and Research Training	93.859	-	139,884	-	-	-	-	-	-	-	139,884	-
Direct -Biomedical Research and Research Training	93.859	-	90,520	-	-	-	-	-	-	-	90,520	-
Direct -Biomedical Research and Research Training	93.859	134,078	-	-	-	-	-	-	-	-	134,078	-
Direct -Biomedical Research and Research Training	93.859	67,370	-	-	-	-	-	-	-	-	67,370	-
Direct -Biomedical Research and Research Training	93.859	38,241	-	-	-	-	-	-	-	-	38,241	-
Direct -Biomedical Research and Research Training	93.859	-	3,417,933	-	-	-	-	-	-	-	3,417,933	-
Direct -Biomedical Research and Research Training	93.859	3,274,105	-	-	-	-	-	-	-	-	3,274,105	-
Direct -Biomedical Research and Research Training	93.859	351,673	-	-	-	-	-	-	-	-	351,673	-
Direct -Biomedical Research and Research Training	93.859	296,284	-	-	-	-	-	-	-	-	296,284	-
Pass Through CHAPMAN UNIVERSITY - Biomedical Research and Research Training - Contract No.: 2016-UNR-01	93.859	55,942	-	-	-	-	-	-	-	-	55,942	-
Pass Through NEVADA SYSTEM OF HIGHER EDUC-UNIVERSITY OF NV LAS VEGAS - Biomedical Research and Research Training - Contract No.: 17-746Q-UNR-PG53-00	93.859	55,558	-	-	-	-	-	-	-	-	55,558	-
Pass Through NEVADA SYSTEM OF HIGHER EDUC-UNIVERSITY OF NV LAS VEGAS - Biomedical Research and Research Training - Contract No.: 14-747X-A-06	93.859	60,808	-	-	-	-	-	-	-	-	60,808	-
Pass Through NEVADA SYSTEM OF HIGHER EDUC-UNIVERSITY OF NV LAS VEGAS - Biomedical Research and Research Training - Contract No.: 14-747X-A-02	93.859	16,473	-	-	-	-	-	-	-	-	16,473	-
Pass Through NEVADA SYSTEM OF HIGHER EDUC-UNIVERSITY OF NV LAS VEGAS - Biomedical Research and Research Training - Contract No.: 14-747X-A-04	93.859	18,075	-	-	-	-	-	-	-	-	18,075	-
Pass Through NEVADA SYSTEM OF HIGHER EDUC-UNIVERSITY OF NV LAS VEGAS - Biomedical Research and Research Training - Contract No.: 16-746Q-UNR-BS11-01	93.859	48,607	-	-	-	-	-	-	-	-	48,607	-

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through NEVADA SYSTEM OF HIGHER EDUC-UNIVERSITY OF NV LAS VEGAS - Biomedical Research and Research Training - Contract No.: 16-746Q-UNR-PG37-00	93.859	3,127	-	-	-	-	-	-	-	3,127	-
Pass Through NEVADA SYSTEM OF HIGHER EDUC-UNIVERSITY OF NV LAS VEGAS - Biomedical Research and Research Training - Contract No.: 16-746Q-UNR-MG27-00	93.859	4,176	-	-	-	-	-	-	-	4,176	-
Pass Through Passed Through UNR -Biomedical Research and Research Training - Contract No.: UNR-17-61	93.859	-	-	-	-	25,608	-	-	-	25,608	-
Pass Through Passed Through UNR -Biomedical Research and Research Training - Contract No.: UNR-16-56	93.859	-	-	-	-	220,384	-	-	-	220,384	-
Pass Through UNIV OF TENN HEALTH SCI - Biomedical Research and Research Training - Contract No.: GM107094	93.859	5,337	-	-	-	-	-	-	-	5,337	-
Pass Through UNIV OF WASHINGTON - Biomedical Research and Research Training - Contract No.: UWSC8874/BPO12687	93.859	123,820	-	-	-	-	-	-	-	123,820	-
Pass Through UNIVERSITY OF NEVADA RENO -Biomedical Research and Research Training - Contract No.: UNR 17-58	93.859	-	-	-	3,662	-	-	-	-	3,662	-
Pass Through UNIVERSITY OF NEVADA RENO -Biomedical Research and Research Training - Contract No.: UNR 16-53	93.859	-	-	-	150,398	-	-	-	-	150,398	-
Pass Through University of Nevada, Reno - Biomedical Research and Research Training - Contract No.: 16-58	93.859	-	-	-	-	-	-	51,033	-	51,033	-
Pass Through University of Nevada, Reno - Biomedical Research and Research Training - Contract No.: UNR-16-54	93.859	-	-	569,583	-	-	-	-	-	569,583	-
Pass Through University of Nevada, Reno - Biomedical Research and Research Training - Contract No.: UNR-17-63	93.859	-	-	-	-	-	-	1,645	-	1,645	-
Pass Through UNR -Biomedical Research and Research Training - Contract No.: UNR 17-64	93.859	-	-	-	-	1,699,270	-	-	-	1,699,270	-
Pass Through UNR -Biomedical Research and Research Training - Contract No.: NSHE 16-55	93.859	-	-	-	-	-	423,993	-	-	423,993	-
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	2,101,247
<b>Total for 93.859</b>	<b>7,831,445</b>	<b>5,701,640</b>	<b>-</b>	<b>569,583</b>	<b>154,060</b>	<b>245,992</b>	<b>423,993</b>	<b>52,678</b>	<b>-</b>	<b>14,979,391</b>	<b>2,101,247</b>
Direct -Child Health and Human Development Extramural Research	93.865	-	-	-	-	-	-	-	-	582,403	-
Direct -Child Health and Human Development Extramural Research	93.865	-	-	-	-	-	-	-	-	222,601	-
<b>Total</b>	<b>7,831,445</b>	<b>5,701,640</b>	<b>-</b>	<b>569,583</b>	<b>154,060</b>	<b>245,992</b>	<b>423,993</b>	<b>52,678</b>	<b>-</b>	<b>14,979,391</b>	<b>2,101,247</b>

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Child Health and Human Development Extramural Research	93.865	-	71,505	-	-	-	-	-	-	-	71,505	-
Direct -Child Health and Human Development Extramural Research	93.865	38,660	-	-	-	-	-	-	-	-	38,660	-
Direct -Child Health and Human Development Extramural Research	93.865	301,942	-	-	-	-	-	-	-	-	301,942	-
Direct -Child Health and Human Development Extramural Research	93.865	(199)	-	-	-	-	-	-	-	-	(199)	-
Direct -Child Health and Human Development Extramural Research	93.865	60,673	-	-	-	-	-	-	-	-	60,673	-
Direct -Child Health and Human Development Extramural Research	93.865	(9)	-	-	-	-	-	-	-	-	(9)	-
Pass Through TEXAS TECH UNIVERSITY - Child Health and Human Development Extramural Research - Contract No.: 21F086-02	93.865	-	245	-	-	-	-	-	-	-	245	-
Direct -Child Health and Human Development Extramural Research	93.865	-	-	-	-	-	-	-	-	-	-	593,305
<b>Total for 93.865</b>		<b>401,067</b>	<b>876,754</b>	-	-	-	-	-	-	-	<b>1,277,821</b>	<b>593,305</b>
Direct -Aging Research	93.866	757,888	-	-	-	-	-	-	-	-	757,888	-
Direct -Aging Research	93.866	56,614	-	-	-	-	-	-	-	-	56,614	-
Direct -Aging Research	93.866	65,228	-	-	-	-	-	-	-	-	65,228	-
Direct -Aging Research	93.866	-	-	-	-	-	-	-	-	-	-	299,184
<b>Total for 93.866</b>		<b>879,730</b>	-	-	-	-	-	-	-	-	<b>879,730</b>	<b>299,184</b>
Direct -Vision Research	93.867	350,168	-	-	-	-	-	-	-	-	350,168	-
Direct -Vision Research	93.867	164,294	-	-	-	-	-	-	-	-	164,294	-
Direct -Vision Research	93.867	220,103	-	-	-	-	-	-	-	-	220,103	-
Direct -Vision Research	93.867	-	12,421	-	-	-	-	-	-	-	12,421	-
Direct -Vision Research	93.867	45,444	-	-	-	-	-	-	-	-	45,444	-
Direct -Vision Research	93.867	267,635	-	-	-	-	-	-	-	-	267,635	-
Direct -Vision Research	93.867	7,016	-	-	-	-	-	-	-	-	7,016	-
Pass Through UNIV OF ARKANSAS -Vision Research - Contract No.: 230157-16	93.867	71,241	-	-	-	-	-	-	-	-	71,241	-
Direct -Vision Research	93.867	-	-	-	-	-	-	-	-	-	-	36,800
<b>Total for 93.867</b>		<b>1,125,901</b>	<b>12,421</b>	-	-	-	-	-	-	-	<b>1,138,322</b>	<b>36,800</b>
Pass Through UCLA-PACIFIC SW REGIONAL MEDICAL LIBRARY -Medical Library Assistance - Contract No.: 5415-G-UA005	93.879	39,425	-	-	-	-	-	-	-	-	39,425	-

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through UNIV OF CA LOS ANGELES - Medical Library Assistance - Contract No.: PO# 5415-P-UA094	93.879	10,117	-	-	-	-	-	-	-	10,117	-
<b>Total for 93.879</b>	<b>49,542</b>									<b>49,542</b>	
Direct -International Research and Research Training	93.989	131,618	-	-	-	-	-	-	-	131,618	-
Direct -International Research and Research Training	93.989	-	-	-	-	-	-	-	-	-	92,448
<b>Total for 93.989</b>	<b>-</b>	<b>131,618</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>131,618</b>	<b>92,448</b>
<b>Total for National Institutes Of Health</b>	<b>19,539,595</b>	<b>8,864,465</b>	<b>-</b>	<b>569,583</b>	<b>154,060</b>	<b>245,992</b>	<b>423,993</b>	<b>52,678</b>	<b>-</b>	<b>29,850,366</b>	<b>3,894,023</b>
<b>Substance Abuse And Mental Health Services Administration</b>											
Pass Through NV DHHS -Block Grants for Community Mental Health Services - Contract No.: 9395814X	93.958	60,418	-	-	-	-	-	-	-	60,418	-
<b>Total for 93.958</b>	<b>-</b>	<b>60,418</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,418</b>	<b>-</b>
Pass Through NV DEPT OF PUBLIC & BEHAVIORAL HEALTH -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: WO 4457 (93.959)	93.959	10,498	-	-	-	-	-	-	-	10,498	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: WO 4273	93.959	15,863	-	-	-	-	-	-	-	15,863	-
<b>Total for 93.959</b>	<b>15,863</b>	<b>10,498</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,361</b>	<b>-</b>
<b>Total for Substance Abuse And Mental Health Services Administration</b>	<b>15,863</b>	<b>70,916</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>86,779</b>	<b>-</b>
<b>Total for Department Of Health And Human Services</b>	<b>20,751,865</b>	<b>9,773,548</b>	<b>-</b>	<b>571,113</b>	<b>154,060</b>	<b>245,992</b>	<b>423,993</b>	<b>52,678</b>	<b>-</b>	<b>31,973,249</b>	<b>3,904,867</b>
<b>Corporation For National And Community Service</b>											
Corporation For National And Community Service	94.006	30,488	-	-	-	-	-	-	-	30,488	-
Pass Through JUSTICE AMERICORPS-NV VOL -AmeriCorps - Contract No.: 14ACHNV0010001	94.006	-	-	-	-	-	-	-	-	-	30,488
<b>Total for 94.006</b>	<b>-</b>	<b>30,488</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,488</b>	<b>-</b>
<b>Total for Corporation For National And Community Service</b>	<b>-</b>	<b>30,488</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,488</b>	<b>-</b>
<b>Total for Corporation For National And Community Service</b>	<b>-</b>	<b>30,488</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,488</b>	<b>-</b>
<b>Department Of Homeland Security</b>											

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
<b>Department Of Homeland Security</b>												
Direct -Department of Homeland Security	97.000	-	27,000	-	-	-	-	-	-	-	27,000	-
Pass Through ADELPHI -Department of Homeland Security - Contract No.: ATI2016-01	97.000	-	49,332	-	-	-	-	-	-	-	49,332	-
<b>Total for 97.000</b>		-	<b>76,332</b>	-	-	-	-	-	-	-	<b>76,332</b>	-
Pass Through NV -DEPT OF PUBLIC SAFETY - Emergency Management Performance Grants - Contract No.: 9704215	97.042	16,570	-	-	-	-	-	-	-	-	16,570	-
<b>Total for 97.042</b>		<b>16,570</b>	-	-	-	-	-	-	-	-	<b>16,570</b>	-
Pass Through CHURCHILL CO-NV -Pre-Disaster Mitigation - Contract No.: OSP-1600282	97.047	14,273	-	-	-	-	-	-	-	-	14,273	-
Pass Through NEVADA DIVISION OF EMERGENCY MGMT -Pre-Disaster Mitigation - Contract No.: 9704715-2504	97.047	-	-	13,475	-	-	-	-	-	-	13,475	-
Pass Through NEVADA DIVISION OF EMERGENCY MGMT -Pre-Disaster Mitigation - Contract No.: 9704715-2700	97.047	-	-	25,660	-	-	-	-	-	-	25,660	-
Pass Through NV -DEPT OF PUBLIC SAFETY - Pre-Disaster Mitigation - Contract No.: 9704715-2000	97.047	34,760	-	-	-	-	-	-	-	-	34,760	-
<b>Total for 97.047</b>		<b>49,033</b>	-	<b>39,135</b>	-	-	-	-	-	-	<b>88,168</b>	-
Pass Through NV DHHS -Homeland Security Biowatch Program - Contract No.: HD-15554	97.091	-	1,148,706	-	-	-	-	-	-	-	1,148,706	-
Direct -Homeland Security Biowatch Program	97.091	-	-	-	-	-	-	-	-	-	-	16,500
<b>Total for 97.091</b>		-	<b>1,148,706</b>	-	-	-	-	-	-	-	<b>1,148,706</b>	<b>16,500</b>
<b>Total for Department Of Homeland Security</b>		<b>65,603</b>	<b>1,225,038</b>	<b>39,135</b>	-	-	-	-	-	-	<b>1,329,776</b>	<b>16,500</b>
<b>Total for Department Of Homeland Security</b>		<b>65,603</b>	<b>1,225,038</b>	<b>39,135</b>	-	-	-	-	-	-	<b>1,329,776</b>	<b>16,500</b>

**Agency For International Development**

<b>Agency For International Development</b>												
Pass Through UNIVERSITY OF UTAH -USAID Foreign Assistance - Contract No.: 10035947-S3	98.000	-	23,141	-	-	-	-	-	-	-	23,141	-
<b>Total for 98.000</b>		-	<b>23,141</b>	-	-	-	-	-	-	-	<b>23,141</b>	-
Direct -USAID Foreign Assistance for Programs Overseas	98.001	188,777	-	-	-	-	-	-	-	-	188,777	-
Pass Through NATL ACADEMY SCIENCES - USAID Foreign Assistance for Programs Overseas - Contract No.: 2000006789	98.001	28,490	-	-	-	-	-	-	-	-	28,490	-

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 -USAID Foreign Assistance for Programs Overseas	98.001	-	-	-	-	-	-	-	-	-	-	19,316
<b>Total for 98.001</b>		<b>217,267</b>									<b>217,267</b>	<b>19,316</b>
<b>Total for Agency For International Development</b>		<b>217,267</b>	<b>23,141</b>								<b>240,408</b>	<b>19,316</b>
<b>Total for Agency For International Development</b>		<b>217,267</b>	<b>23,141</b>								<b>240,408</b>	<b>19,316</b>
<b>Research And Development Cluster</b>		<b>50,866,504</b>	<b>30,718,590</b>	<b>18,589,113</b>	<b>620,524</b>	<b>231,553</b>	<b>455,001</b>	<b>718,507</b>	<b>387,321</b>	<b>5,547,158</b>	<b>108,134,271</b>	<b>11,154,964</b>

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

**Department Of Agriculture**

<b>Food And Nutrition Service</b>											
10.561	42,246	-	-	-	-	-	-	-	-	42,246	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: FSNE16/ED1607											
10.561	4,686	-	-	-	-	-	-	-	-	4,686	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: ED# 1702											
10.561	23,049	-	-	-	-	-	-	-	-	23,049	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: WO 302											
10.561	64,128	-	-	-	-	-	-	-	-	64,128	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: WO #303											
10.561	61,499	-	-	-	-	-	-	-	-	61,499	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: FSNE16/ED1612											
10.561	8,279	-	-	-	-	-	-	-	-	8,279	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: FSNE16/ED1611											
10.561	8,707	-	-	-	-	-	-	-	-	8,707	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: FSNE16/ED1610											
10.561	56,740	-	-	-	-	-	-	-	-	56,740	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: FSNE16/ED1609											
10.561	22,564	-	-	-	-	-	-	-	-	22,564	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: FSNE16/ED1608											

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.: FSNE16/ED 1606	10.561	13,736	-	-	-	-	-	-	-	13,736	-
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	14,292	-	-	-	-	-	-	-	14,292	-
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	50,305	-	-	-	-	-	-	-	50,305	-
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	89,110	-	-	-	-	-	-	-	89,110	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: ED 1701	10.561	39,735	-	-	-	-	-	-	-	39,735	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: #ED1702	10.561	694,073	-	-	-	-	-	-	-	694,073	-
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	53,583	-	-	-	-	-	-	-	53,583	-
<b>Total for 10.561</b>		<b>1,246,732</b>	-	-	-	-	-	-	-	<b>1,246,732</b>	-
<b>Total for Food And Nutrition Service</b>		<b>1,246,732</b>	-	-	-	-	-	-	-	<b>1,246,732</b>	-
<b>Total for Department Of Agriculture</b>		<b>1,246,732</b>	-	-	-	-	-	-	-	<b>1,246,732</b>	-
<b>SNAP Cluster</b>		<b>1,246,732</b>	-	-	-	-	-	-	-	<b>1,246,732</b>	-

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
<b>Special Education Cluster (IDEA)</b>											
<b>Department Of Education</b>											
<b>Office Of Special Education And Rehabilitative Services</b>											
84.027	509,485	-	-	-	-	-	-	-	-	509,485	-
Pass Through NV-DEPT OF EDUCATION - Special Education_Grants to States - Contract No.: OSP-1700106											
84.027	16,945	-	-	-	-	-	-	-	-	16,945	-
Pass Through NV-DEPT OF EDUCATION - Special Education_Grants to States - Contract No.: OSP-1600984											
84.027	63,915	-	-	-	-	-	-	-	-	63,915	-
Pass Through NV-DEPT OF EDUCATION - Special Education_Grants to States - Contract No.: OSP-1600082											
84.027	206	-	-	-	-	-	-	-	-	206	-
Pass Through NV-DEPT OF EDUCATION - Special Education_Grants to States - Contract No.: OSP/1501126											
84.027	17,713	-	-	-	-	-	-	-	-	17,713	-
Pass Through NV-DEPT OF EDUCATION - Special Education_Grants to States - Contract No.: 1700081											
84.027	15,824	-	-	-	-	-	-	-	-	15,824	-
Pass Through NV-DEPT OF EDUCATION - Special Education_Grants to States - Contract No.: 16900271											
84.027	-	-	-	-	-	-	-	-	-	-	12,264
Direct -Special Education_Grants to States											
<b>Total for 84.027</b>											
<b>624,088</b>											
<b>Total for Office Of Special Education And Rehabilitative Services</b>											
<b>624,088</b>											
<b>Total for Department Of Education</b>											
<b>624,088</b>											
<b>Special Education Cluster (IDEA)</b>											
<b>624,088</b>											

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Student Financial Assistance Cluster</b>												
<b>Department Of Education</b>												
<b>Department Of Education</b>												
Direct - Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379	65,675	138,067	-	-	-	-	-	-	-	203,742	-
<b>Total for 84.379</b>		<b>65,675</b>	<b>138,067</b>								<b>203,742</b>	
<b>Total for Department Of Education</b>		<b>65,675</b>	<b>138,067</b>								<b>203,742</b>	
<b>Office Of Student Financial Assistance Programs</b>												
Direct -Federal Supplemental Educational Opportunity Grants	84.007	361,178	671,532	-	101,749	703,224	37,098	350,122	138,050	-	2,362,953	-
<b>Total for 84.007</b>		<b>361,178</b>	<b>671,532</b>		<b>101,749</b>	<b>703,224</b>	<b>37,098</b>	<b>350,122</b>	<b>138,050</b>		<b>2,362,953</b>	
Direct -Federal Work-Study Program	84.033	505,735	937,683	-	60,321	555,466	38,215	190,857	88,052	-	2,376,329	-
<b>Total for 84.033</b>		<b>505,735</b>	<b>937,683</b>		<b>60,321</b>	<b>555,466</b>	<b>38,215</b>	<b>190,857</b>	<b>88,052</b>		<b>2,376,329</b>	
Direct -Federal Perkins Loan Program_Federal Capital Contributions	84.038	5,427,249	2,203,785	-	-	-	-	-	-	-	7,631,034	-
<b>Total for 84.038</b>		<b>5,427,249</b>	<b>2,203,785</b>								<b>7,631,034</b>	
Direct -Federal Pell Grant Program	84.063	20,371,273	37,403,743	-	5,136,776	36,841,888	2,223,583	8,463,346	3,845,496	-	114,286,105	-
<b>Total for 84.063</b>		<b>20,371,273</b>	<b>37,403,743</b>		<b>5,136,776</b>	<b>36,841,888</b>	<b>2,223,583</b>	<b>8,463,346</b>	<b>3,845,496</b>		<b>114,286,105</b>	
Direct -Federal Direct Student Loans	84.268	77,916,795	134,875,849	-	11,194,316	23,314,426	1,774,885	4,897,593	2,260,763	-	256,234,627	-
<b>Total for 84.268</b>		<b>77,916,795</b>	<b>134,875,849</b>		<b>11,194,316</b>	<b>23,314,426</b>	<b>1,774,885</b>	<b>4,897,593</b>	<b>2,260,763</b>		<b>256,234,627</b>	
<b>Total for Office Of Student Financial Assistance Programs</b>		<b>104,582,230</b>	<b>176,092,592</b>		<b>16,493,162</b>	<b>61,415,004</b>	<b>4,073,781</b>	<b>13,901,918</b>	<b>6,332,361</b>		<b>382,891,048</b>	
<b>Total for Department Of Education</b>		<b>104,647,905</b>	<b>176,230,659</b>		<b>16,493,162</b>	<b>61,415,004</b>	<b>4,073,781</b>	<b>13,901,918</b>	<b>6,332,361</b>		<b>383,094,790</b>	
<b>Department Of Health And Human Services</b>												
<b>Health Resources And Services Administration</b>												
Direct -Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	-	192,312	-	-	-	-	-	-	-	192,312	-
<b>Total for 93.342</b>			<b>192,312</b>								<b>192,312</b>	
Direct -Nursing Student Loans	93.364	675,123	1,076,472	-	-	-	-	-	-	-	1,751,595	-
<b>Total for 93.364</b>		<b>675,123</b>	<b>1,076,472</b>								<b>1,751,595</b>	
<b>Total for Health Resources And Services Administration</b>		<b>675,123</b>	<b>1,268,784</b>								<b>1,943,907</b>	

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Total for Department Of Health And Human Services		675,123	1,268,784	-	-	-	-	-	-	-	1,943,907	-
Student Financial Assistance Cluster		105,323,028	177,499,443	-	16,493,162	61,415,004	4,073,781	13,901,918	6,332,361	-	385,038,697	-
<b>Transit Services Programs Cluster</b>												
<b>Department Of Transportation</b>												
Federal Transit Administration (fta)												
Pass Through WASHOE REG TRANS COMMISSION -Capital Assistance Program for Elderly Persons and Persons with Disabilities - Contract No.: OSP-1600934	20.513	18,357	-	-	-	-	-	-	-	-	18,357	-
Pass Through WASHOE REG TRANS COMMISSION -Capital Assistance Program for Elderly Persons and Persons with Disabilities - Contract No.: OSP-1600009	20.513	10,035	-	-	-	-	-	-	-	-	10,035	-
<b>Total for 20.513</b>		<b>28,392</b>	-	-	-	-	-	-	-	-	<b>28,392</b>	-
Total for Federal Transit Administration (fta)		28,392	-	-	-	-	-	-	-	-	28,392	-
<b>Total for Department Of Transportation</b>		<b>28,392</b>	-	-	-	-	-	-	-	-	<b>28,392</b>	-
Transit Services Programs Cluster		28,392	-	-	-	-	-	-	-	-	28,392	-



	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>TRIO Cluster</b>												
<b>Department Of Education</b>												
<b>Office Of Postsecondary Education</b>												
	84.042	339,904	-	-	-	-	-	-	-	-	339,904	-
	84.042	-	-	-	271,874	-	-	-	-	-	271,874	-
	84.042	-	-	-	-	212,468	-	-	-	-	212,468	-
	84.042	-	-	-	-	52,936	-	-	-	-	52,936	-
	84.042	-	343,779	-	-	-	-	-	-	-	343,779	-
	84.042	-	374,602	-	-	-	-	-	-	-	374,602	-
	<b>Total for 84.042</b>	<b>339,904</b>	<b>718,381</b>	<b>-</b>	<b>271,874</b>	<b>265,404</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,595,563</b>	<b>-</b>
	84.044	-	248,459	-	-	-	-	-	-	-	248,459	-
	84.044	-	180,326	-	-	-	-	-	-	-	180,326	-
	84.044	-	167,573	-	-	-	-	-	-	-	167,573	-
	84.044	-	151,045	-	-	-	-	-	-	-	151,045	-
	84.044	-	68,223	-	-	-	-	-	-	-	68,223	-
	84.044	-	87,580	-	-	-	-	-	-	-	87,580	-
	84.044	-	57,626	-	-	-	-	-	-	-	57,626	-
	84.044	-	61,483	-	-	-	-	-	-	-	61,483	-
	84.044	-	157,127	-	-	-	-	-	-	-	157,127	-
	<b>Total for 84.044</b>	<b>-</b>	<b>1,179,442</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,179,442</b>	<b>-</b>
	84.047	-	-	-	235,098	-	-	-	-	-	235,098	-
	84.047	378,785	-	-	-	-	-	-	-	-	378,785	-
	84.047	248,319	-	-	-	-	-	-	-	-	248,319	-
	84.047	-	-	-	244,787	-	-	-	-	-	244,787	-
	84.047	-	266,208	-	-	-	-	-	-	-	266,208	-
	84.047	-	250,818	-	-	-	-	-	-	-	250,818	-
	84.047	-	234,801	-	-	-	-	-	-	-	234,801	-
	84.047	-	-	-	-	-	-	368,816	-	-	368,816	-
	84.047	-	456,380	-	-	-	-	-	-	-	456,380	-

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -TRIO_ Upward Bound	84.047	-	266,267	-	-	-	-	-	-	266,267	-
Direct -TRIO_ Upward Bound	84.047	262,097	-	-	-	-	-	-	-	262,097	-
<b>Total for 84.047</b>	<b>889,201</b>	<b>1,474,474</b>	<b>-</b>	<b>479,885</b>	<b>-</b>	<b>-</b>	<b>368,816</b>	<b>-</b>	<b>-</b>	<b>3,212,376</b>	<b>-</b>
Direct -TRIO_ Educational Opportunity Centers	84.066	-	138,764	-	-	-	-	-	-	138,764	-
Direct -TRIO_ Educational Opportunity Centers	84.066	-	149,312	-	-	-	-	-	-	149,312	-
Direct -TRIO_ Educational Opportunity Centers	84.066	-	69,235	-	-	-	-	-	-	69,235	-
<b>Total for 84.066</b>	<b>-</b>	<b>357,311</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>357,311</b>	<b>-</b>
Direct -TRIO_ McNair Post-Baccalaureate Achievement	84.217	240,508	-	-	-	-	-	-	-	240,508	-
Direct -TRIO_ McNair Post-Baccalaureate Achievement	84.217	-	218,252	-	-	-	-	-	-	218,252	-
<b>Total for 84.217</b>	<b>240,508</b>	<b>218,252</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>458,760</b>	<b>-</b>
<b>Total for Office Of Postsecondary Education</b>	<b>1,469,613</b>	<b>3,947,860</b>	<b>-</b>	<b>751,759</b>	<b>265,404</b>	<b>-</b>	<b>368,816</b>	<b>-</b>	<b>-</b>	<b>6,803,452</b>	<b>-</b>
<b>Total for Department Of Education</b>	<b>1,469,613</b>	<b>3,947,860</b>	<b>-</b>	<b>751,759</b>	<b>265,404</b>	<b>-</b>	<b>368,816</b>	<b>-</b>	<b>-</b>	<b>6,803,452</b>	<b>-</b>
<b>TRIO Cluster</b>	<b>1,469,613</b>	<b>3,947,860</b>	<b>-</b>	<b>751,759</b>	<b>265,404</b>	<b>-</b>	<b>368,816</b>	<b>-</b>	<b>-</b>	<b>6,803,452</b>	<b>-</b>

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CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>WIA Program</b>											
<b>Department Of Labor</b>											
<b>Employment Training Administration</b>											
17.258	-	-	-	-	21,686	-	-	-	-	21,686	-
Pass Through DEPT OF EMPLOYMNT, TRNG & REHAB -WIA Adult Program - Contract No.: PY15-GR-CSN											
17.258	-	-	-	-	285,488	-	-	-	-	285,488	-
Pass Through DEPT OF EMPLOYMNT, TRNG & REHAB -WIA Adult Program - Contract No.: PY16-GR-CSN											
17.258	-	-	-	-	-	-	84,650	-	-	84,650	-
Pass Through NEV DEPT OF TRAINING & REHABILITATION -WIA Adult Program - Contract No.: PY16-GR-TMCC											
<b>Total for 17.258</b>											
	-	-	-	-	307,174	-	84,650	-	-	391,824	-
17.259	-	-	-	-	-	-	129,290	-	-	129,290	-
Pass Through NEV DEPT OF TRAINING & REHABILITATION -WIA Youth Activities - Contract No.: YOS-16-TMCC											
<b>Total for 17.259</b>											
	-	-	-	-	-	-	129,290	-	-	129,290	-
17.278	-	-	-	-	-	-	31,251	-	-	31,251	-
Pass Through NEV DEPT OF TRAINING & REHABILITATION -WIA Dislocated Worker Formula Grants - Contract No.: DW-14-TMCC											
17.278	119,064	-	-	-	-	-	-	-	-	119,064	-
Pass Through NEVADA WORKS -WIA Dislocated Worker Formula Grants - Contract No.: AD-14-UNR-CASAT/MOD3											
17.278	4,750	-	-	-	-	-	-	-	-	4,750	-
Pass Through NEVADA WORKS -WIA Dislocated Worker Formula Grants - Contract No.: AD-14-UNR-CASAT											
17.278	124,289	-	-	-	-	-	-	-	-	124,289	-
Pass Through NEVADA WORKS -WIA Dislocated Worker Formula Grants - Contract No.: DW-14-UNR-CASAT											
<b>Total for 17.278</b>											
	248,103	-	-	-	-	-	31,251	-	-	279,354	-
<b>Total for Employment Training Administration</b>											
	248,103	-	-	-	307,174	-	245,191	-	-	800,468	-
<b>Total for Department Of Labor</b>											
	248,103	-	-	-	307,174	-	245,191	-	-	800,468	-
<b>WIA Program</b>											
	248,103	-	-	-	307,174	-	245,191	-	-	800,468	-
<b>Total Expenditures of Federal Awards</b>											
	\$187,783,955	\$223,169,829	\$18,676,470	\$17,975,301	\$65,461,141	\$6,569,648	\$19,303,132	\$10,448,667	\$8,381,932	\$557,770,075	\$14,857,696

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, 2017

### 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, 2017, 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 \$6,776,787, \$1,431,521, and \$193,312, respectively as of June 30, 2017.



## **Nevada System of Higher Education**

### **Single Audit Report**

**For the Year Ended June 30, 2017**

#### Note 3:

The total value of the Federal awards in the form of non-cash assistance during the fiscal year ended June 30, 2017 was zero.

#### Note 4:

For fiscal year 2017, NSHE institutions utilize negotiated indirect rates, and NSHE does not utilize the 10% de minimis rate provided by Uniform Guidance.

## 5. SUBRECIPIENTS

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

FEDERAL FUNDS PROVIDED TO SUBRECIPIENTS	CFDA NUMBER	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	TOTAL
		72,021	-	-	-	-	-	-	-	-	72,021
		118,427	-	-	-	-	-	-	-	-	118,427
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

FEDERAL FUNDS PROVIDED TO SUBRECIPIENTS	CFDA NUMBER	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	TOTAL
Science	43.001	-	83,491	77,085	-	-	-	-	-	-	160,576
Education	43.008	-	-	10,107	25,126	-	-	-	-	-	35,233
Engineering Grants	47.041	87,707	-	-	-	-	-	-	-	-	87,707
Geosciences	47.050	-	11,065	27,956	-	-	-	-	-	-	39,021
Biological Sciences	47.074	78,411	-	-	-	-	-	-	-	-	78,411
Social, Behavioral, and Economic Sciences	47.075	-	13,165	-	-	-	-	-	-	-	13,165
Education and Human Resources	47.076	278,996	-	-	-	-	-	-	-	-	278,996
International Science and Engineering (OISE)	47.079	-	128,145	-	-	-	-	-	-	-	128,145
Small Business Development Centers	59.037	20,640	-	-	-	-	-	-	-	-	20,640
Science To Achieve Results (STAR) Research Program	66.509	25,084	-	38,631	-	-	-	-	-	-	63,715
Environmental Information Exchange Network Grant Program and Related Assistance	66.608	36,490	-	-	-	-	-	-	-	-	36,490
Contract - Department of Energy	81.000	-	95,460	1,439,627	-	-	-	-	-	-	1,535,087
Office of Science Financial Assistance Program	81.049	805,911	79,593	-	-	-	-	-	-	-	885,504
Renewable Energy Research and Development	81.087	177,671	-	-	-	-	-	-	-	-	177,671
Office of Environmental Waste Processing	81.104	(10,696)	-	-	-	-	-	-	-	-	(10,696)
Stewardship Science Grant Program	81.112	127,648	-	-	-	-	-	-	-	-	127,648
Nuclear Energy Research, Development and Demonstration	81.121	-	15,293	-	-	-	-	-	-	-	15,293
Advanced Research and Projects Agency – Energy Financial Assistance Program	81.135	-	208,092	-	-	-	-	-	-	-	208,092
Special Education_ Grants to States	84.027	14,113	-	-	-	-	-	-	-	-	14,113
Research in Special Education	84.324	316,463	-	-	-	-	-	-	-	-	316,463
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	43,347	-	-	-	-	-	-	-	-	43,347
Transition to Teaching	84.350	-	10,000	-	-	-	-	-	-	-	10,000
English Language Acquisition State Grants	84.365	29,140	-	-	-	-	-	-	-	-	29,140
Improving Teacher Quality State Grants	84.367	-	61,879	-	-	-	-	-	-	-	61,879
Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073	34,446	-	-	-	-	-	-	-	-	34,446

<b>FEDERAL FUNDS PROVIDED TO SUBRECIPIENTS</b>	<b>CFDA NUMBER</b>	<b>UNR</b>	<b>UNLV</b>	<b>DRI</b>	<b>NSC</b>	<b>CSN</b>	<b>GBC</b>	<b>TMCC</b>	<b>WNC</b>	<b>SYSTEM</b>	<b>TOTAL</b>
Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	156,001	-	-	-	-	-	-	-	-	156,001
State Rural Hospital Flexibility Program	93.241	204,633	-	-	-	-	-	-	-	-	204,633
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
<b>TOTAL FEDERAL FUNDS PROVIDED TO SUBRECIPIENTS</b>		<b>\$5,281,036</b>	<b>\$3,341,856</b>	<b>\$2,119,807</b>	<b>\$25,126</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$1,445,308</b>	<b>-</b>	<b>\$12,213,133</b>



**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 Nevada System of Higher Education (the “System”), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 31, 2017.

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, Great Basin College Foundation, University of Nevada, Las Vegas Research Foundation, University of Nevada, Las Vegas Rebel Football Foundation, University of Nevada, Las Vegas Rebel Soccer Foundation, College of Southern Nevada Foundation and Nevada State College Foundation, as described in our report on the System’s financial statements. This report does not include the results of the other auditors’ testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Truckee Meadows Community College Foundation, Great Basin College Foundation, University of Nevada, Las Vegas Research Foundation, University of Nevada, Las Vegas Rebel Football Foundation, University of Nevada, Las Vegas Rebel Soccer Foundation, College of Southern Nevada Foundation and Nevada State College Foundation were not audited in accordance with *Government Auditing Standards*.

Internal control over financial reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2017-001, that we consider to be significant deficiencies in the System's internal control.

#### Compliance and other matters

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

#### System's response to findings

The System's response to our findings, which is described in the accompanying schedule of responses to 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  
October 31, 2017

**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, 2017. The Entity’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Our audit of, and opinion on, the 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, 2017 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 services have obtained a compliance examination from another practitioner for the year ended June 30, 2017 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 Entity'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 – Disbursements to or on Behalf of Students (item 2017-005). 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, 2017.

**Unmodified opinion on the TRIO Cluster**

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 the TRIO Cluster for the year ended June 30, 2017.

**Other 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 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 have not been identified. However, we identified certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2017-005 that we consider to be a material weakness 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 2017-002, 2017-003, 2017-004, 2017-006, 2017-007 and 2017-008 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  
October 31, 2017

**Nevada System of Higher Education**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year ended June 30, 2017**

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

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Financial Statements

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

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? .....none reported

Federal Awards

Internal control over major programs:

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

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

Student Financial Aid Cluster ..... qualified for:  
Special Tests and Provisions – Disbursements To or on Behalf of Students

TRIO Cluster .....unmodified

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

Identification of major programs:

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

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

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

Auditee qualified as low-risk auditee? ..... No

**Nevada System of Higher Education**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED**  
**Year ended June 30, 2017**

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

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**FINDING 2017-001**

***Criteria***

Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions*, paragraph 33.b. states that “the difference between projected and actual earnings on pension plan investments should be recognized in pension expense using a systematic and rational method over a closed five-year period, beginning in the current reporting period. The amount not recognized in pension expense should be reported as deferred outflows or resources or deferred inflows of resources related to pensions. Deferred outflows of resources and deferred inflows of resources arising from differences between projected and actual pension plan investment earnings in different measurement periods should be aggregated and reported as a net deferred outflow of resources related to pensions or a net deferred inflow of resources related to pensions.”

***Condition:***

The Nevada System of Higher Education (“NSHE”) participates in the Public Employees Retirement System (“PERS”) which is a cost-sharing, multiple-employer, defined benefit public employees’ retirement plan. NSHE records their pension liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources related to pensions using the PERS audited schedules of employer allocations and pension amounts by employer, and the related notes. In the current year, the balance pertaining to the net difference between projected and actual investment earnings on pension plan investments switched from a deferred inflow of resources to a deferred outflow of resources and the balance was not recorded by NSHE.

***Context***

Deferred outflows of resources were understated by \$36.2 million.

***Cause***

In prior years, the “net difference between projected and actual investment earnings on pension plan investments” amount per the PERS audited schedules had been included in deferred inflows of resources with no amount in deferred outflows of resources. Due to this, the balance in the current year was originally not recorded by NSHE.

***Effect***

While the error was corrected in the financial statements as of June 30, 2017, the unadjusted deferred outflows of resources balance was understated by \$36.2 million.

***Recommendation***

The System should ensure that existing review controls over significant one-time transactions accounted for at the System-level are sufficient to prevent a material misstatement.

***Views of Responsible Officials***

Management concurs.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2017

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SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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STUDENT FINANCIAL ASSISTANCE CLUSTER FINDINGS

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

*Federal Programs*

Department of Education and Department of Health and Human Services  
Student Financial Assistance Cluster  
Award year ended June 30, 2017

*Criteria*

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

*Condition*

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

*Context*

During our testing of the ITGCs in the PeopleSoft application, we noted the following segregation of duties issues: (1) At UNR, one user has administrator access to both the Development and Production environments of the PeopleSoft application; (2) At UNR, two users have administrator access to both the Development and Production environments of the Oracle Database; (3) At UNR, five users have full access to AppDesigner in both the Development and Production environments; (4) At UNLV, two users have administrator access to the Oracle Database or the PeopleSoft application and conflicting IT management duties; (5) AT UNLV, six users have administrator access to both the Development and Production environments of the PeopleSoft application; (6) At UNLV, three users have administrator access to PeopleTools in both the Development and Production environments. The deficiencies in security administration controls could impact compliance requirements related to determining eligibility, disbursements, return of Title IV funds and verification.

*Questioned Costs*

\$0

*Effect*

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



**Nevada System of Higher Education**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED**  
**Year ended June 30, 2017**

**FINDING 2017-002 - Internal Control over Compliance - Continued**

*Cause*

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

*Recommendation*

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

*Views of Responsible Officials*

Management concurs.

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

*Federal Programs*

Department of Education  
Student Financial Assistance Cluster  
Award year ended June 30, 2017

*Criteria*

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

*Condition*

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

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

*Context*

For one of the ninety students tested at UNLV, UNLV did not properly calculate or update FAFSA information required to be verified. For this student, other untaxed income did not reflect the required information submitted for verification.

For one of the ninety students tested at NSC, NSC did not properly calculate or update FAFSA information required to be verified. For this student, other untaxed income did not reflect the required information submitted for verification.

For three of the one hundred twenty students tested at CSN, CSN did not properly calculate or update FAFSA information required to be verified. For one instance, documentation to support calculated income tax paid was not maintained as required. For the second instance, household size did not reflect the information submitted for verification. For the third instance, child support received did not reflect the information submitted for verification.

**Nevada System of Higher Education**

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

**Year ended June 30, 2017**

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

***Questioned Costs***

CSN - \$625

UNLV - \$0

NSC - \$0

***Effect***

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

***Cause***

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

***Recommendation***

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

***Views of Responsible Officials***

Management concurs.

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

***Federal Programs***

Department of Education

Student Financial Assistance Cluster

Award year ended June 30, 2017

***Criteria***

Pursuant to the 34 CFR 668.22(j)(2), an institution is required to determine the withdrawal date for a student who withdraws without providing notification to the institution no later than 30 days after the end of the earlier of the (1) payment period or period of enrollment, (2) academic year in which the student withdrew, or (3) educational program from which the student withdrew to allow for the timely calculation and return of Title IV funds as required. Pursuant to the 34CFR 668.22(e) an institution is required to calculate the amount of title IV assistance earned by the student once the institution has determined the withdrawal date in accordance with the 34CFR 668.22(j), and pursuant to the 34CFR 668.22(g), an institution is required to calculate and return unearned aid in the order as required: the lesser of the total amount of unearned Title IV assistance to be returned as calculated under 34CFR 668.22(e)(4); or an amount equal to the total institutional charges incurred by the student for the payment period or period of enrollment multiplied by the percentage of Title IV grant or loan assistance that has not been earned by the student, as described in 34CFR 668.22(e)(3). Pursuant to the 34 CFR 690.83(b)(2) an institution shall submit, in accordance with deadline dates established by the U.S. Department of Education (Secretary), through publication in the Federal Register, other reports and information the Secretary requires and shall comply with the procedures the Secretary finds necessary to ensure that the reports are correct. Pursuant to 34 CFR 668.22(j)(1), an institution must return the amount of Title IV funds for which it is responsible as soon, but no later than 45 days, after the date of the institution's determination that the student withdrew.

**Nevada System of Higher Education**

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

**Year ended June 30, 2017**

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

***Condition***

During our testing at CSN, NSC, UNLV, and Western Nevada College (“WNC”), we identified instances where the Institutions did not complete the return of Title IV funds as calculated within the 45 day requirement as noted in the Federal Regulations.

***Context***

We noted that for three out of one hundred twenty students at CSN, the original return calculation was incorrect and subsequently remediated by the quality control review, however, the date the Institution returned and reported the amount as calculated exceeded the required 45 day timeframe.

We noted that for three out of one hundred twenty students at NSC, the calculation for the return of Title IV funds on the student’s “Return of Title IV” form was incorrect. In one instance institutional charges used in the calculation were incorrect. In the second instance the incorrect withdrawal date was used in the calculation. In the third instance, the number of completed days was calculated incorrectly. Additionally, for one student out of one hundred twenty selected for testing at NSC, the date the Institution returned the reported amount as calculated exceeded the required 45 day timeframe.

We noted that for two out of ninety students at UNLV, the calculation of days used within the return of title four funds calculation was incorrect, and therefore the calculation for the return of title four funds on the student’s “Return of Title IV” form was incorrect. Additionally, for four out of ninety students at UNLV, the date the Institution returned the reported amount as calculated exceeded the required 45 day timeframe.

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

***Questioned Costs***

CSN - \$0  
NSC - \$1,279  
UNLV - \$1,903  
WNC - \$650

***Effect***

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

***Cause***

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

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

**Nevada System of Higher Education**

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

**Year ended June 30, 2017**

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

***Recommendation***

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

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

***Views of Responsible Officials***

Management concurs.

**FINDING 2017-005 - Special Tests and Provisions: Disbursement To or On Behalf of Students**

***Federal Programs***

Department of Education  
Student Financial Assistance Cluster  
Award year ended June 30, 2017

***Criteria***

34 CFR 668.165(a)- Notices and authorizations. (1) Before an institution disburses title IV, HEA program funds for any award year, the institution must notify a student of the amount of funds that the student or his or her parent can expect to receive under each title IV, HEA program, and how and when those funds will be disbursed. If those funds include Direct Loan program funds, the notice must indicate which funds are from subsidized loans, which are from unsubsidized loans, and which are from PLUS loans. (2) Except in the case of a post-withdrawal disbursement made in accordance with § 668.22(a)(5), if an institution credits a student's account at the institution with Direct Loan, FFEL, Federal Perkins Loan, or TEACH Grant Program funds, the institution must notify the student or parent of—(i) The anticipated date and amount of the disbursement; (ii) The student's right or parent's right to cancel all or a portion of that loan, loan disbursement TEACH Grant, or TEACH Grant disbursement and have the loan proceeds returned to the holder of that loan, the TEACH Grant proceeds returned to the Secretary. However, if the institution releases a check provided by a lender under the FFEL Program, the institution is not required to provide this information; and (iii) The procedures and time by which the student or parent must notify the institution that he or she wishes to cancel the loan, loan disbursement, TEACH Grant, or TEACH Grant disbursement. (3) The institution must provide the notice described in paragraph (a)(2) of this section in writing—(i) No earlier than 30 days before, and no later than 30 days after, crediting the student's account at the institution, if the institution obtains affirmative confirmation from the student under paragraph (a)(6)(i) of this section; or (ii) No earlier than 30 days before, and no later than seven days after, crediting the student account at the institution, if the institution does not obtain affirmative confirmation from the student under paragraph (a)(6)(i) of this section.

***Condition***

CSN, Truckee Meadows Community College (“TMCC”), and UNLV did not provide the above notifications to students as required.

**Nevada System of Higher Education**

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

**Year ended June 30, 2017**

**FINDING 2017-005 - Special Tests and Provisions: Disbursement To or On Behalf of Students**

- Continued

***Context***

For sixty out of sixty students at CSN, the notification noted above was not sent to the student as required. In sixteen instances, the amount of funds that the student or his or her parent could expect were not included in the award notification letter. In fourteen instances, notifications of loan disbursements containing the right to cancel were not sent within the thirty days of disbursement as required. In sixty instances award notification letters did not address how funds would be disbursed.

For sixteen out of sixty students at TMCC, the required notifications were not sent within the required timeframe. In fourteen instances, notifications of loan disbursements containing the right to cancel were not sent within thirty days of disbursement. In four instances award notification letters were not sent before aid had disbursed as required.

For twenty-five out of sixty students at UNLV, the required notification was not sent within thirty days of disbursement as required. For seventeen instances the loan notification letter was sent outside of the allowable time period. For fifteen instances the loan notification letter did not disclose the right or procedures to cancel a loan within thirty days of disbursement as required.

***Questioned Costs***

CSN - \$0

TMCC - \$0

UNLV - \$0

***Effect***

CSN, TMCC, and UNLV did not comply with the specific requirements of Federal Regulation with respect to sending notifications to students.

***Cause***

For CSN, TMCC, and UNLV, the PeopleSoft system's query utilized to send loan disbursement notification letters had not been run and/or updated to correctly capture all students requiring notification.

For CSN, the notification template did not include required verbiage regarding how students could expect to receive aid. In addition, at CSN the Peoplesoft system's query set up for summer aid disbursement notifications had been overwritten in error and therefore not all students were captured correctly regarding notifications.

***Recommendation***

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

***Views of Responsible Officials***

Management concurs.

## Nevada System of Higher Education

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2017

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

***Federal Programs***

Department of Education  
Student Financial Assistance Cluster  
Award year ended June 30, 2017

***Criteria***

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

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

***Condition***

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

***Context***

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

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

***Questioned Costs***

CSN - \$0

UNLV - \$0

## Nevada System of Higher Education

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2017

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

##### *Effect*

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

##### *Cause*

For both Institutions, instances noted were due to delays caused by a technological issue that occurred during regular transmissions to COD. For UNLV, one instance related to an error in the original summer upload that was intended to be completed within the required timeframe. Once the issue was remediated, the individual who performs uploads was unable to transmit the information within the required timeframe. Other instances were noted due to management oversight in timing of reporting. For CSN, all instances related to certain disbursements which were not reported within 15 days due to an error in the original upload that was intended to be completed within the required timeframe.

##### *Recommendation*

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

##### *Views of Responsible Officials*

Management concurs.

#### **TRIO CLUSTER FINDINGS**

#### **FINDING 2017-007 - Earmarking**

##### *Federal Programs*

Department of Education

TRIO Cluster

Award year ending June 30, 2017

##### *Criteria*

34 CFR 646.32(a) states that for each year of the project period, a grantee must serve at least the number of participants that the Secretary identifies in the Federal Register notice inviting applications for a competition. Through this notice, the Secretary also provides the minimum and maximum grant award amounts for the competition.

##### *Condition*

NSC did not provide service to the minimum number of participants defined by the Federal Register notice for their awarded Student Support Services (“SSS”) grant, as they only provided to service to one hundred twenty-four students, which was less than the required minimum of one hundred forty students..

##### *Context*

For the sole SSS grant awarded to NSC, NSC did not meet the earmarking requirement to serve at least the number of participants as identified in the Federal Register, which was one hundred forty students.

**Nevada System of Higher Education**

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

**Year ended June 30, 2017**

**FINDING 2017-007 - Earmarking - Continued**

*Questioned Costs*

NSC - \$0

*Effect*

NSC is not in compliance with the specific requirements of federal regulations with respect to serving the minimum number participants defined by Federal Register.

*Cause*

NSC was without an SSS director at the beginning of the grant period and was unable to adequately recruit students. NSC was aware of the issue and was unable to meet the requirement prior to year end.

*Recommendation*

We noted that NSC was able to hire a SSS director and has now met the requirements for number of students served in the current year. We recommend that NSC maintain the current level of staffing to ensure the requirement of number of participants served is met.

*Views of Responsible Officials*

Management concurs.

**FINDING 2017-008 - Allowable Costs/Cost Principles**

*Federal Programs*

Department of Education

TRIO Cluster

Award year ending June 30, 2017

*Criteria*

2 CFR 200.403 states that costs must meet the following general criteria in order to be allowable under Federal awards: (a) be necessary and reasonable for the performance of the Federal award and allocated thereto under these principles; (b) conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amounts of cost items; (c) be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity; (d) be accorded consistent treatment; (e) be determined in accordance with generally accepted accounting principles (GAAP); (f) not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period; and (g) be adequately documented.

*Condition*

NSC incorrectly recorded expenses related to payroll and had instances where the institution over-charged the grant for time worked by an employee.



**Nevada System of Higher Education**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED**  
**Year ended June 30, 2017**

**FINDING 2017-008 - Allowable Costs/Cost Principles - Continued**

***Context***

For four out of ninety payroll transactions selected for testing at NSC, the Institution incorrectly recorded payroll expense and in two of these instances over-charged the grant for time worked by an employee.

***Questioned Costs***

NSC - \$0

***Effect***

NSC does not have adequate controls in place to ensure compliance with the specific requirements of Federal Regulations with respect to recording expenses for allowable costs.

***Cause***

For the four exceptions at NSC, the issues were caused by an oversight by responsible personnel.

***Recommendation***

We recommend that NSC develop policies and procedures to ensure all employees are paid for the correct number of hours and at the correct pay rate.

***Views of Responsible Officials***

Management concurs.

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## RESPONSES TO FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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Year Ended June 30, 2017

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

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#### FINDING 2017-001

##### **System Administration Response**

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

Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions* was implemented for the year ended June 30, 2015 and review of the annual Public Employees' Retirement System of Nevada (PERS) Schedule of Employer Allocations, Schedule of Pension Amounts by Employer and Related Notes is an evolving process. Current internal controls over the process include preparation of the worksheets to allocate the various items noted in the PERS financial statements by System Administration staff with a secondary review by campus personnel familiar with the implementation of Standard No. 68.

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

System Administration staff will continue to prepare the allocation worksheets and campus personnel will continue to review the worksheets. Special attention will be given to changes in the items noted in the PERS Schedule of Employer Allocations, Schedule of Pension Amounts by Employer and Related Notes

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

The Senior Director of Finance will be responsible for ensuring the completeness and accuracy of the allocation worksheets.

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

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#### STUDENT FINANCIAL ASSISTANCE CLUSTER

#### FINDING 2017-002– Internal Control over Compliance

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## UNR Response

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

UNR PeopleSoft staff have a strong commitment to data integrity and security, and the employees noted are very experienced with the system. UNR has previously evaluated the issue and has compensating controls in place. Mitigating control activities include a trigger to notify the CIO, CISO, Security Administrator, and Database Administrator when the PeopleSoft Administrator role is added to an individual in the environments. Additionally, monitoring is accomplished via a quarterly audit that is performed against the role, which is submitted to the Chief Information Officer/Deputy CIO and the data stewards for their review and approval (or review and request for modification).

This fiscal year the Workday implementation project will be completed, and by the fall of 2018 the PeopleSoft upgrade project is expected to be completed. At that time we will coordinate with NSHE's System Computing Services (SCS) to explore options for the development of an additional audit trigger that would enhance the controls within UNR's production and non-production environments. The audit trigger parameters will be determined by December 2018. The automatic audit trigger will be designed to allow for timely notifications of Administrator activities performed (alerts of who is changing what, when and where outside of their normal environment). The alerts will go to a shared email box, and will be reviewed periodically by the Security Administrator. The CIO/Deputy CIO will be notified of instances that require follow-up.

Until the PeopleSoft upgrade is complete, the currently assigned roles will continue to be necessary; in the interim, we will increase the monitoring that is now performed quarterly to monthly, starting October 2017.

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

The Chief Information Security Officer, through the shared email box, will retain notifications and emails from audit triggers, as well as documentation of the review process of the PeopleSoft program changes and Administrator activities performed once the trigger is implemented.

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

The PeopleSoft Manager and the Security Administrator will be responsible for monitoring both granting of administrative access and maintenance of document changes. The Deputy CIO and

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CIO will be responsible for ensuring the additional notification system is developed and implemented.

## **UNLV Response**

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

UNLV agrees with the finding.

UNLV understands the importance of adequate segregation of duties and the prevention of conflicting security authority within the PeopleSoft environments and applications. The following corrective actions have been taken regarding the segregation of duties issues noted in the findings:

*Context item (4) At UNLV, two users have administrator access to the Oracle Database or the PeopleSoft application and conflicting IT management duties;*

- The UNLVUPDATE role has been removed from the Software Engineering Services Manager's account.
- The PeopleSoft Administrator role has been removed from the Director of Student Information Systems Design's account.

*Context item (5) AT UNLV, six users have administrator access to both the Development and Production environments of the PeopleSoft application;*

- Administrator access has been removed from the Director of Student Information Systems Design's account.
- Two of the users are PeopleSoft administrators. They currently have access to both the Development and the Production environments because they are responsible for installation, configuration, upgrades, and troubleshooting of all system-related issues in both environments. Beginning November 1, 2017 access to the Development environment will be removed.
- Three of the users are security administrators. They are responsible for managing security roles across both environments. Beginning November 1, 2017 access to the Development environment will be removed.

*Context item (6) At UNLV, three users have administrator access to PeopleTools in both the Development and Production environments.*

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- Beginning November 1, 2017 all users who have administrator access to PeopleTools in both the Development and Production environments will be restricted to the Production environment only.

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

*Context item (4) At UNLV, two users have administrator access to the Oracle Database or the PeopleSoft application and conflicting IT management duties;*

- A new security administration tool prevents individuals with IT management duties from having ongoing administrator access to the Oracle Database and/or the PeopleSoft application without approval. Access is approved for a limited duration, only when needed. Additionally, all such approvals are documented for future review.

*Context item (5) AT UNLV, six users have administrator access to both the Development and Production environments of the PeopleSoft application;*

*Context item (6) At UNLV, three users have administrator access to PeopleTools in both the Development and Production environments.*

- For findings 5 and 6, a new security administration tool prevents users with PeopleSoft Administration or security administration responsibilities from having administrator access to the PeopleSoft application Development or to the PeopleTools Development environments without approval. Beginning November 1, 2017, access will be approved for a limited duration when needed. Additionally, all such approvals will be documented for future review.

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

For all three findings (4, 5, and 6), the Software Engineering Services Manager is responsible for approving access and for determining the duration of the temporary access. The Manager will complete periodic reviews and is also accountable if repeat or similar observations are noted.

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

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## UNLV Response

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

UNLV agrees with this finding. UNLV has internal controls in place intended to prevent errors within the highly complex and labor intensive verification process. The Financial Aid and Scholarships Office reviewed 8,231 students for verification or approximately 19.2% of all FAFSA applications received for the 2016-2017 academic year. Existing internal controls and staffing levels allowed the office to conduct a secondary review of approximately 500 randomly sampled students. Our review and sampling procedures are designed to be focused on areas and variables that prevent over or under awards from occurring. Although the department's procedures are very effective at preventing errors, the manual nature of the verification process is such that some errors may still go undetected.

We had hoped to see a reduction in the number of verifications required beginning with the 2017-2018 academic year as the FAFSA process will use federal tax data better aligned with the application timing; however, preliminary verification requirements are not showing any reduction in the number of verifications required to be completed.

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

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

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

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

## NSC Response

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

A system of periodic peer review will be extended to assist staff in identifying any processing errors and provide opportunity for further training. All verified files will be in the potential population for review, including files selected for verification by the U.S. Department of Education, those that were institutionally selected, and files for students that self-selected to complete verification. Verification files will be peer reviewed by another financial aid administrator. Each reviewer will check files processed by someone other than themselves, and perform verification of the files using any

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documentation submitted by the applicant. Any discrepancies between the original and recalculated results will be discussed with the staff member who originally performed verification, before the reviewer transmits corrections to the U.S. Department of Education. Any adjustments to an applicant's award package based on the corrected verification results will be made prior to marking the file as completed. At least 30% of each of the verification groups will be reviewed each time a selection is made.

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

Each file that has been reviewed through the quality control process will be marked with a comment code, which will allow for querying within PeopleSoft for the purpose of auditing. Also, the spreadsheet generated each time a selection is pulled will be saved in the network, showing the files that were selected and the outcome of the review. The Director of Financial Aid will quarterly forward to the Vice President for Finance and Business Operations 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.

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

The Director of Financial Aid has the responsibility for conducting Verification appropriately and will be held accountable in the future for any issues which may arise.

## **CSN Response**

The College of Southern Nevada (CSN) concurs with the finding and recommendation. Of 120 reviewed verifications, three were found to be incorrect because of third-party processor errors. CSN continued our procedure whereby the College's financial aid personnel reviewed 25% of the verifications completed by the third-party processor. Although errors were still found, we believe the error rate would have been much higher had we not done the extended quality review at CSN. CSN has terminated the agreement with the third-party processor that performed the verification services for fiscal year 2017, and has identified a new third party verification servicer that we believe will meet our high level of standards. CSN will continue to strive to achieve 100% accuracy.

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

CSN 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, what file corrections are necessary to achieve file accuracy and what documentation is to be maintained.

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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 will continue its own quality assurance process to monitor the verifications performed by the third-party processor and to ensure appropriate documentation is maintained. The results were such that CSN recently contracted with a new third-party servicer, who provides enhanced automated services. To further the quality assurance effort, the College is hiring additional staff to perform a review of an even greater number of files. Personnel who perform verification at CSN are required to complete the National Association of Student Financial Aid Administrators (NASFAA) Verification Certification.

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

Increased financial aid staffing will provide for additional review of verification processing to ensure consistency in following policies and procedures. A systematic monitoring of results, which are detailed below, will ensure identification of errors early on in the process, and immediate remedy of any noted issues, either procedural or personnel-related.

CSN has implemented daily monitoring of quality assurance measures, 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.

The CSN Financial Aid Department takes compliance very seriously. The department maintains documentation of all audited records, including error(s) noted, and then 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.

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

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

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



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## **CSN Response**

CSN concurs with this finding and recommendation. The cause of this error was an issue with PeopleSoft, whereby the system was not reporting some records to Common Origination Disbursement (COD) within the required 45 day timeframe. CSN has identified the system issues relating to the return of funds process to COD.

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

CSN will continue with the normal processing methods for determining an R2T4 student, the percentage earned/not earned, and other eligibility issues. While we will rely on PeopleSoft to ensure that the funds are returned to COD in a timely and expeditious manner, CSN will also be proactive as well. Rather than assume funds have been returned, CSN has created a query to identify students who have had an R2T4 processed with funds to be sent back. This will be crosschecked with COD as a part of the quality control process to ensure that the funds are recorded within COD correctly and in a timely manner.

CSN will run the new COD query every Friday and check it to COD. If it is determined a student was not updated in COD, a manual revision will take place by CSN Financial Aid staff.

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

CSN has strengthened the quality assurance process to ensure that policies and procedures are appropriately applied. The process is to initially identify all students who should be processed for R2T4, and then a second review will select a random population of students to verify that R2T4 was completed accurately and timely as directed by the Federal Student Aid Handbook and other relevant regulations. Any errors that are discovered will be corrected immediately to ensure compliance.

A secondary defense will be done when Pell is reconciled every 14 days. If a student is missed during the R2T4/COD quality control process, the regular reconciliation will identify any differences between COD and PeopleSoft's accounting of Pell disbursements.

Prior to the beginning of processing R2T4's 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. 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.

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To ensure that updated information and the implementation schedule are available for future audit and/or other performance reviews, the Financial Aid system analyst will forward the single audit and student population reports to the Assistant Director of Financial Aid for review and for archival purposes.

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

The Associate Vice President of Financial Aid is responsible for all aspects of student aid eligibility processing, and for ensuring that queries are working properly and are accurate.

## **NSC Response**

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

A system of periodic peer review will be extended to assist staff in identifying any processing errors and provide opportunity for further training. All completed R2T4 calculations will be peer reviewed by another financial aid administrator. Each reviewer will check files processed by someone other than themselves, and perform R2T4 using the documentation on file. Any discrepancies between the original and recalculated results will be discussed with the staff member who originally performed R2T4, before the reviewer makes corrections in the system. Any adjustments to an applicant's award package based on the corrected results will be made prior to marking the file as completed.

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

Each file that has been reviewed through the quality control process will be marked with a comment code, which will allow for querying within PeopleSoft for the purpose of auditing. Also, the spreadsheet generated each time a selection is pulled will be saved in the network, showing the files that were selected and the outcome of the review. The Director of Financial Aid will quarterly forward to the Vice President for Finance and Business Operations a report of these activities, which will include the number of total R2T4 calculations compared to total reviews, along with the number of corrections required after review.

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

The Director of Financial Aid has the responsibility for conducting R2T4 calculations appropriately and will be held accountable in the future for any issues which may arise.

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## UNLV Response

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

UNLV agrees with this finding. The errors occurring with two students out of 90 were attributable to a staff member using the incorrect withdrawal date when processing these transactions. The four out of 90 students were attributable to a staff member not reapplying the earned portion of financial aid prior to the withdrawal date correctly, causing the 45-day time frame exception.

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

Compliance and performance is already measured through random sampling, consistent training and unit meetings, but review of return to title IV calculations will convert from sampling to 100% review to reduce the risk of calculation errors.

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

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

## WNC Response

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

Western Nevada College Financial Assistance recognizes the one error identified in the sample. The individual responsible for the incorrect date entry was informed of the error and took appropriate steps to correct the R2T4 calculation. The office currently has the staff member completing the R2T4 check their own work. Due to lack of additional staff the office has not been able to continue the usual secondary check process. Moving forward, WNC will identify an additional staff member to cross check R2T4 calculations to ensure all data entry is correct.

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

Compliance and performance will be measured and documented through the office's R2T4 secondary check process by a separate staff member.

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

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

## **FINDING 2017-005 – Special Tests and Provisions: Disbursement To or On Behalf of Students**

### **CSN Response**

CSN concurs with this finding and recommendation. Each student was not notified in writing how and when each award would be disbursed. CSN did, however, provide this information on the CSN website. In some cases, students did not receive a loan disbursement notification letter because the loan item type that was supposed to signal the letter in PeopleSoft was not appropriately identified.

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

CSN has added verbiage, as outlined under Notices and Authorization, to the award letter template sent to each student that describes the method and frequency of disbursement as required. Award letters are created nightly to ensure that students are notified prior to disbursement. Loan item types change each year in PeopleSoft, a secondary review process has been put in place to ensure that all required item types are created and updated in the new-year loan disbursement notification letter.

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

CSN has strengthened the monitoring and quality assurance process to ensure that all letters and notifications are run each night. Any errors that are identified will be corrected immediately to ensure compliance.

A nightly quality control review will take place to ensure that all letters are running as expected and will be reported to the Assistant Director. Immediate action will be taken to correct any deficiencies.

To ensure that updated information and the implementation schedule are available for future audit and/or other performance reviews, the Financial Aid System Analyst will forward the single audit and student populations reports to the Assistant Director of Financial Aid for review and for archival purposes.

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

The Associate Vice President of Financial Aid is responsible for all aspects of student aid eligibility processing, and for ensuring that loan letters are sent out as required.

## **TMCC Response**

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

Query Based Update (QBU) is a process in PeopleSoft that uses a query to select students and update their records with either requested documents, service indicators, or communications to send to them. We use the QBU process to generate the loan disclosure notifications to students. For Fall 2017, the query was not updated to capture the new award year. When it was updated for Spring 2018, it did generate notices for fall, however it was past the mandatory deadline. To mitigate this reoccurring, the QBU was updated in June 2017 to include the current and prior award years. Additionally, a new shared calendar was created with an event added to remind the Program Director for Student Services Systems and the loan staff to update the QBU each term prior to the first disbursement date. When the staff receive a calendar reminder, that is their cue to check with the Program Director to make sure the award year is updated. We are now using this shared calendar for other date sensitive system updates.

For the second issue regarding award letter notifications, in 2010 we were instructed not to run communications on a daily basis because there was a concern that System Computing Services did not have sufficient server resources to handle the load on the servers. Since then, technology has changed and we are able to run communications more frequently, however we did not update our award letter processing. Beginning in August 2017, award letters are now run on a nightly basis, ensuring students receive the required notification immediately.

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

The shared calendar will ensure that date sensitive system updates occur, with staff redundancy in receiving the reminders to hold one another accountable.

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

The Program Director for Student Services Systems is responsible for the generation of communications within PeopleSoft. He and the loan staff will be responsible for ensuring PeopleSoft is updated appropriately and on time.

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## **UNLV Response**

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

UNLV agrees with this finding. The process to notify students correctly is an automated process. If the automated system process is not running correctly, it is possible to have multiple error occurrences caused by the same error in the automated job process.

The computer job to send the loan disbursement communication was previously set up to be year specific. If the fiscal year was not updated, the computer job would not send the loan disbursement communication to a student. The computer job was modified to be independent of fiscal year and no longer required a manual yearly updated to the fiscal year. This job configuration error was identified by the office during the academic year as a result of the office's internal random sample quality control process of our communications with students. Upon discovery, the computer system communication job was corrected.

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

Compliance and performance is already measured through our internal review process, random samples, consistent training and unit meetings.

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

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

**FINDING 2017-006– Special Tests and Provisions and Reporting: Loan and Pell disbursements are not submitted timely to the Direct Loan Servicing System (“DLSS”) or the Department of Education via the Common Origination and Disbursement (“COD”)**

## **CSN Response**

CSN concurs with this finding and recommendation. The cause of this error was an issue with PeopleSoft whereby the system was not reporting some records to COD. CSN has identified the system issues relating to the return of funds process to COD.

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

CSN has created two queries to identify Pell Grant records and Direct Loan records that have not been sent to COD. This will be crosschecked with COD as a part of the quality control process to ensure that the funds are recorded within COD correctly and in a timely manner. CSN will run the queries every Friday and check them to COD. If it is determined that a student was not updated in COD, a manual revision will take place by CSN Financial Aid staff.

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

CSN has strengthened the quality assurance process to ensure that policies and procedures are appropriately applied. Any errors that are discovered will be corrected immediately to ensure compliance.

In addition to reviewing the queries weekly, a secondary defense will be done when Pell Grants and Direct Loans are reconciled every 14 days. If a student record is missed during the COD quality control process, the regular reconciliation will identify any differences between COD and PeopleSoft's accounting system for Pell Grant and Loan disbursements.

To ensure that updated information and the implementation schedule are available for future audit and/or other performance reviews, the Financial Aid System Analyst will forward the single audit and student population reports to the Assistant Director of Financial Aid for review and for archival purposes.

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

The Associate Vice President of Financial Aid is responsible for all aspects of student aid eligibility processing, and for ensuring that queries are working properly and are accurate.

## **UNLV Response**

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

UNLV agrees with this finding. The Financial Aid and Scholarships Office reviews error and exception reports within the Common Origination and Disbursement (COD) process on a weekly basis. During a weekly review, an error was identified in the COD reporting process which caused the delayed reporting error noted in this finding. With the assistance of UNLV technical support, the error was resolved, but unfortunately not in time to meet the required reporting timeframe.

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

Compliance and performance is already measured through reviewing weekly error and exception reports, random sampling, consistent training and unit meetings.

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

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

## **FINDING 2017-007– Earmarking**

### **NSC Response**

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

We agree with this finding. This finding occurred due to the SSS program not having a director at the beginning of the grant period. The project was unable to adequately recruit students. The 2015-2016 APR report to the Department of Education submitted in December of 2016, describes this finding as well. NSC has hired a director and we have met the requirement of 140 students being served in the current year.

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

The project now has a Director to ensure compliance. Compliance and performance is measured yearly by the submission of the Annual Performance Report to the Department of Education.

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

The director of the SSS grant is held accountable in the future if repeat or similar observations are noted.

## **FINDING 2017-008– Allowable Costs/Cost Principles**

### **NSC Response**

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



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We agree with this finding and will be implementing changes. The processing errors were due to duplicate timesheets being submitted in different pay periods. This issue was also compounded by having a new Personnel Technician I performing payroll processing so the duplicate timesheets were not caught. Nevada State College is implementing a new HR & Payroll system called Workday. With this new system student employees will no longer complete paper timesheets but will clock in and out using the system. They will submit their time electronically and it will route to their supervisor for approval. Once approved it will be processed by payroll with their next cycle. This new system will be implemented on October 2, 2017.

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

Compliance and performance will be measured by auditing the student worker time submitted through the new HR system. With the new system we will be able to easily see if there are duplicate hours submitted and the supervisor will be able to make corrections before this is sent to payroll.

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

Supervisors will be responsible for reviewing and approving their student worker's time entry and ensuring it is accurate. Human Resources will conduct periodic audits each payroll and look for discrepancies.

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

**FINANCIAL STATEMENT FINDINGS**

None reported.

**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

### STATUS OF PRIOR YEAR 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.

##### *Current Status*

Ongoing.

## Nevada System of Higher Education

### STATUS OF PRIOR YEAR 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**

**STATUS OF PRIOR YEAR 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.

***Current Status***

Remediated.

**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

**Nevada System of Higher Education**

**STATUS OF PRIOR YEAR 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

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 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**

**STATUS OF PRIOR YEAR 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.

***Current Status***

Ongoing.

**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

STATUS OF PRIOR YEAR 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.

*Current Status*

Remediated.

**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.



**Nevada System of Higher Education**

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

**Year ended June 30, 2016**

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

***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.

***Current Status***

Remediated.

**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

**Nevada System of Higher Education**

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

**Year ended June 30, 2016**

**FINDING 2016-006 - Procurement, Suspension and Debarment - Continued**

***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.

***Current Status***

Remediated.

# Nevada System of Higher Education

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## STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2016

### STUDENT FINANCIAL ASSISTANCE FINDINGS

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

##### **CSN Current Status**

The College of Southern Nevada (CSN) took corrective action as described in the response to the 2016-001 finding, which included adding an additional staff member in the area of verification in order to review and validate a greater percentage of files reviewed by the third party servicer. In the prior response, CSN also determined that a new verification processing company was needed and issued an RFP to identify a quality third party servicer. The process to terminate the prior contract and engage in a new RFP, as well as finalizing the contract, took longer than anticipated, thus the arrangement with the new servicer did not begin until September 11, 2017.

##### **UNLV Current Status**

As described in the response to finding 2016-001, the UNLV Financial Aid and Scholarships Office has training programs, a review process, and conducts random sampling of verifications focused on minimizing the risk of errors in the highly complex and labor intensive verification process. The office continues current existing practices: random selections of work performed by supervisors, training and stressing accuracy of work, cross checking the work of others.

##### **UNR Current Status**

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

Financial Aid staff received 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 were updated to make them easy to complete for students and parents and avoid misinterpretation of information requested.

UNR has a system in place to include a secondary review of files. In addition to this, a random sample of completed files was selected for a third review.

Full verification training was performed prior to the verification of files for 2017-18. Weekly verification meetings ensured verification procedures were being followed.

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 Current Status**

Nevada State College 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. In addition, NSC Financial Aid ensures that all non-tax filers submit information on their verification worksheet that corresponds to information provided on the FAFSA. If no corresponding data is present, Nevada State College Financial Aid will request additional documentation from the student.

### **WNC Current Status**

Western Nevada College Financial Assistance Office recognized the issue related to the two students identified in this finding and 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 requires students and parents to provide information on the standard verification forms. Prior to publishing any forms on the web, all forms must now be reviewed by the Financial Assistance Compliance Specialist and the Director of Financial Assistance. The FAO provided the US Department of Education with a full file review of all students selected for 2015-2016 Verification in April 2017. The full file review did not reveal any cost findings.

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

#### **CSN Current Status**

As described in response to the 2016-002 finding, CSN's Office of the Registrar reviewed the National Student Clearinghouse (NSC) 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 is now being reported timely.

### **UNLV Current Status**

The processes described in the response to finding 2016-002 were implemented as described and these processes continue to be followed: 1) A workgroup was implemented to the technical reporting process that generates the data for reporting to the Clearinghouse. The Workgroup reviews any Clearinghouse data transmissions errors and timely rectified any outstanding concerns. 2) The Financial Aid & Scholarships Office samples approximately 100 students every month to verify UNLV enrollment data was accurately being reported to NSLDS.

### **NSC Current Status**

The College System Analyst reviews enrollment and degree verification reports and updates Clearinghouse on a bi-weekly basis. The analyst then crosschecks between enrollment files and NSLDS information to ensure that the data are consistent. Clearinghouse updates are sent to various college departments monthly. Any discrepancies are identified and corrected at that time. The increased frequency to the bi-weekly reporting and the monthly crosschecks ensure that degrees are correct and updated in a timely manner.

### **TMCC Current Status**

TMCC is following the procedures detailed in our audit response last year. The triple check on our processes is working. In addition, the Assistant Director of Admissions and Records is working with System Computing Services (SCS) to try to fix the enrollment reporting process which has not worked correctly since the implementation of PeopleSoft. This will enable us to eliminate the laborious manual processing that has potential for human error.

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

#### **CSN Current Status**

While both 2017 and 2016 show Return of Title IV (R2T4) issues, the prior year finding related to a group of students that were missed and thus new queries were developed to address the issue, as described in the original response to the 2016-003 finding. The new queries are now accurate and ensure that the appropriate students are picked up for R2T4 calculation and reporting.

In the current year, R2T4 calculations had been done incorrectly at first and after review were corrected, however, the newly calculated amounts were not reported in the required time frame as there was an issue with the PeopleSoft upload to COD. The College has developed additional new queries related to the COD upload to ensure that records and funds are submitted to COD in a timely manner.

### **UNLV Current Status**

The technical improvements to the Return to Title IV calculations and related Pell grant award adjustments were made as described in the response to finding 2016-003. 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.

### **WNC Current Status**

Western Nevada College Financial Assistance recognized 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. For 2015-2016 the office already used 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. WNC Financial Assistance staff continues to double check their own work to look for transposed numbers or use of incorrect dates in the R2T4 process.

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

#### **NSC Current Status**

Nevada State College has partnered with a third party servicer to disburse refunds to students. They are contracted to maintain compliance with all regulations required by the Department of Education.

NSC identifies all Title IV refunds when they are sent to the third party servicer to disburse. If a Title IV refund is issued as a check or ACH transfer and returned to the third party servicer as undeliverable, the student will have 35 calendar days from the date the refund is returned to update their information and have their refund re-disbursed. Multiple attempts to re-disburse the refund may be made, however in accordance with the Regulations, each attempt must be made within 45 calendar days of the last return and no later than 210 calendar days from the date that the third party provider is unable to process a refund. After this time, the funds are returned to the institution, with notification to the Bursars and Controllers offices. Working with the Bursar and Controller, the Office of Financial Aid reverses 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 reports 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.

To assist with the audit process, the third party servicer's portal provides access to the reversal & timeouts report, returned checks report and the expiring checks report. Nevada State College reports currently show no outstanding Title IV checks at this time and all undisbursed Federal aid is returned to the Department of Education prior to 240 days from date of issue.

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

##### **CSN Current Status**

As described in response to the 2016-005 finding, CSN has approved and uses a new off-site agreement that does not expire unless either party cancels the contract within 30 days. The Associate Vice President maintains signed copies of all off-site agreements.

#### **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**

##### **TMCC Current Status**

As reflected on the Business Center North (BCN) website (<http://www.bcn-nshe.org/downloads/purchasing/procurementstandards.pdf>), updated guidelines now adhere to procurement standards in the previous OMB guidance.

##### **UNR Current Status**

Business Center North (BCN) Purchasing Guidelines were updated to reflect the decision to use the procurement standards in the previous OMB guidance. The updated documentation can be accessed on the BCN website.