
Nevada System of Higher Education

Single Audit Report

For the Year Ended June 30, 2020



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**

**FOR THE YEAR ENDED JUNE 30, 2020
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**NEVADA SYSTEM OF HIGHER EDUCATION
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2019**

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, 2020 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, 2020

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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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 Nevada System of Higher Education (the "System") as of and for the year ended June 30, 2020, 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 ("U.S. GAAP"); 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: University of Nevada, Reno Foundation; Athletic Association University of Nevada; 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; College of Southern Nevada Foundation; and Nevada State College Foundation, which statements collectively reflect total assets constituting 95% of the aggregate discretely presented component units' total assets as of June 30, 2020 and total operating revenues of 56% of the aggregate discretely presented component units' total operating revenues for the year then ended as described in Note 23 "System Related Organizations." Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it related to the amounts included for these organizations, is based solely on the report of the other auditors.

We conducted our audit in accordance with U.S. GAAP 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 Truckee Meadows Community College Foundation; Western Nevada College Foundation; Great Basin College Foundation; Rebel Golf Foundation; University of Nevada, Las Vegas Alumni Association; and Nevada State College Foundation were not audited in accordance with *Government Auditing Standards* for the year ended June 30, 2020.

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, based on our audit and the reports of other auditors, 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, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with U.S. GAAP.

Other matters

Required supplementary information

U.S. GAAP require that the management's discussion and analysis, the schedule of proportionate share of the net pension liability, the schedule of System's contributions for the total net pension liability, the schedule of proportionate share of the net OPEB liability, the schedule of System's contributions for the net OPEB liability, and the notes to the required schedules for the net OPEB liability be presented to supplement the basic financial statements. Such information, 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 and the other auditors have applied certain limited procedures to the required supplementary information in accordance with U.S. GAAP. These limited procedures consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the System's basic financial statements. The combining schedule of net position and the combining schedule of revenues, expenses and changes in net position, and the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform*

Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures. These additional procedures included comparing and reconciling 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 U.S. GAAP. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other reporting required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report, dated November 23, 2020, 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 System's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the System's internal control over financial reporting and compliance.



San Jose, California
November 23, 2020

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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, 2020. 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, 2020 with comparative information as of June 30, 2019.

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

SYSTEM AND SYSTEM RELATED ORGANIZATIONS

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

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

This annual financial report and statements include the above institutions of the System as well as certain other organizations, also called component units, 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., and UNLV Medicine, to facilitate patient care activities. The System component units are as follows:

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University of Nevada, Reno Foundation
Athletic Association University of Nevada
University of Nevada School of Medicine Practice Plans (Integrated Clinical Services, Inc.)
Desert Research Institute Foundation
Desert Research Institute Research Parks LTD
Truckee Meadows Community College Foundation
Western Nevada College Foundation
Great Basin College Foundation
University of Nevada, Las Vegas Foundation
University of Nevada, Las Vegas Research Foundation
University of Nevada, Las Vegas School of Medicine (SOM)
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 2019 TO 2020 (in \$1,000's)

- Total net position increased by less than 4.5% from \$1,792,709 to \$1,873,007;
- Capital assets increased by 4.3% from \$2,401,582 to \$2,505,136;
- Operating revenues increased by 3.4% from \$982,426 to \$1,016,138;
- Nonoperating revenues increased by 3.9% from \$860,346 to \$893,570; and
- Operating expenses increased by 6.7% from \$1,881,243 to \$2,007,652.

USING THIS REPORT

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

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

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The Combined Statements of Net Position include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources. It is prepared under the accrual basis of accounting whereby revenues and assets are recognized when the service is provided and expenses and liabilities are recognized when a third party provides the services, regardless of when cash is exchanged.

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

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

CONDENSED FINANCIAL INFORMATION

ASSETS AND LIABILITIES

The Combined Statements of Net Position is a point-in-time financial statement presenting the financial position of the System as of June 30, 2020, with a comparison made to June 30, 2019. 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>2020</u>	<u>2019</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
Assets				
Current assets	\$ 944,768	\$ 915,866	\$ 28,902	3.2%
Capital assets, net	2,505,136	2,401,582	103,554	4.3%
Other assets	487,373	458,203	29,170	6.4%
Total Assets	<u>3,937,277</u>	<u>3,775,651</u>	<u>161,626</u>	<u>4.3%</u>
Deferred Outflows of Resources	<u>123,112</u>	<u>99,780</u>	<u>23,332</u>	<u>23.4%</u>
Liabilities				
Current liabilities	337,572	317,840	19,732	6.2%
Noncurrent liabilities	1,781,326	1,706,897	74,429	4.4%
Total Liabilities	<u>2,118,898</u>	<u>2,024,737</u>	<u>94,161</u>	<u>4.7%</u>
Deferred Inflows of Resources	<u>68,484</u>	<u>57,985</u>	<u>10,499</u>	<u>18.1%</u>
Net Position				
Net investment in capital assets	1,753,177	1,651,202	101,975	6.2%
Restricted - Nonexpendable	90,897	90,694	203	0.2%
Restricted - Expendable	392,097	376,679	15,418	4.1%
Unrestricted	(363,164)	(325,866)	(37,298)	11.4%
Total Net Position	<u>\$ 1,873,007</u>	<u>\$ 1,792,709</u>	<u>\$ 80,298</u>	<u>4.5%</u>

Assets

Total assets of the System are currently showing an increase of \$161.6 million, or 4.3%. The increase that occurred in current assets, capital assets and other assets was primarily driven by an increase in receivables of \$15 million and deposits and prepaid expenditures of \$9 million, an increase in capital assets of \$104 million and an increase in noncurrent receivable from the State of Nevada of \$72 million. The increase in capital assets is reflective of the purchase and construction of capital assets less normal depreciation for the year. There were decreases of \$32 million in cash held by State Treasurer and \$15 million in Endowment investments.

Liabilities

Total liabilities for the year increased by \$94.1 million: a \$19.7 million increase in current liabilities and \$74.4 million increase in non-current liabilities. The increase in current liabilities was due to a decrease in accounts payable of \$24 million and an increase due to system-related organizations of \$18 million and an increase in the current portion of long-term debt of \$25 million. The increase in non-current liabilities was primarily driven by an increase in long-term debt of \$7 million, net pension liability of \$15 million and Other Post-Employment Benefits (OPEB) liability of \$51 million. The current portion of long-term debt increased \$25 million from the 2010A defeased debt as explained in note 10.

Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a future consumption of net position, increased by \$23.3 million. This increase relates to the pension-related deferred outflows of resources. Similarly, deferred inflows of resources, a future acquisition of net position, increased by \$10.5 million. This increase relates to the pension-related deferred inflows of resources.

Net Position

Net position is divided into three major categories. The first category, net investment in capital assets, provides the equity in property, plant, and equipment owned by the System. The next category is restricted net position, which is presented as two subcategories: nonexpendable and expendable. The corpus of nonexpendable restricted resources is only available for investment purposes. Expendable restricted net position is available for expenditure by the System but must be spent for purposes as determined by donors and/or external entities that have placed time or purpose restrictions on the use of the assets. The final category is unrestricted net position (deficit) which represents net assets available to the System for any lawful purpose. Under generally accepted accounting principles, net position that is not subject to externally imposed restrictions governing their use must be classified as unrestricted for financial reporting purposes. Unrestricted net position is negative due primarily to obligations for pension and retiree health benefits exceeding the System's assets available to pay such obligations. Although unrestricted net position is not subject to externally imposed restrictions, substantially all of the System's reserves are allocated for academic and research initiatives or programs, for capital projects or for other purposes.

Net Investment in Capital Assets

The net investment in capital assets represents the System's capital assets net of accumulated depreciation and outstanding principal balances of debt attributed to the acquisition, construction, or improvement of those assets. The \$102 million increase reflects the System's expenditures for

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development and renewal of its capital assets, offset by depreciation expense on capital assets and increased debt associated with capital assets.

Restricted, Nonexpendable/Expendable

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

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

Unrestricted Net Position (deficit)

Unrestricted net position (deficit) increased by \$37.3 million in 2020 primarily driven by operating losses. 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>2020</u>	<u>2019</u>	<u>Increase (Decrease)</u>	<u>Percent Change</u>
Assets				
Current assets	\$ 415,735	\$ 388,908	\$ 26,827	6.9%
Capital assets, net	7,541	8,686	(1,145)	-13.2%
Other assets	401,929	405,046	(3,117)	-0.8%
Total Assets	<u>825,205</u>	<u>802,640</u>	<u>22,565</u>	<u>2.8%</u>
Deferred Outflows of Resources	<u>185</u>	<u>274</u>	<u>(89)</u>	<u>-32.5%</u>
Liabilities				
Current liabilities	39,236	21,285	17,951	84.3%
Noncurrent liabilities	21,774	22,348	(574)	-2.6%
Total Liabilities	<u>61,010</u>	<u>43,633</u>	<u>17,377</u>	<u>39.8%</u>
Deferred Inflows of Resources	<u>8,991</u>	<u>9,482</u>	<u>(491)</u>	<u>-5.2%</u>
Net Position				
Net investment in capital assets	6,917	8,015	(1,098)	-13.7%
Restricted - Nonexpendable	354,280	340,443	13,837	4.1%
Restricted - Expendable	355,909	367,646	(11,737)	-3.2%
Unrestricted	38,283	33,695	4,588	13.6%
Total Net Position	<u>\$ 755,389</u>	<u>\$ 749,799</u>	<u>\$ 5,590</u>	<u>0.7%</u>

The eighteen campuses, athletic foundations, and medical practice plans, as System Related Organizations, continue to support the campuses in their long-range plans and provide support for

Unaudited

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

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

The total Change in Net Position for fiscal year ended June 30, 2020 was an increase of \$80.3 million compared with a decrease of \$6.4 million for fiscal year ended June 30, 2019, an increase of \$86.7 million.

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

	<u>2020</u>	<u>2019</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
<i>Operating Revenues</i>				
Student tuition and fees	\$ 475,552	\$ 445,472	\$ 30,080	6.8%
Federal grants and contracts	182,354	179,475	2,879	1.6%
Grants and contracts, other	92,125	87,892	4,233	4.8%
Sales and services	239,975	257,656	(17,681)	-6.9%
Other	18,360	11,931	6,429	53.9%
Total Operating Revenues	<u>1,008,366</u>	<u>982,426</u>	<u>25,940</u>	<u>2.6%</u>
<i>Operating Expenses</i>				
Employee compensation and benefits	(1,350,549)	(1,250,890)	99,659	8.0%
Utilities	(27,993)	(28,621)	(628)	-2.2%
Supplies and services	(372,594)	(392,947)	(20,353)	-5.2%
Scholarships and fellowships	(131,527)	(100,356)	31,171	31.1%
Program expenses, System Related Organizations	(2,228)	-	2,228	100.0%
Depreciation	(114,989)	(108,429)	6,560	6.1%
Total Operating Expenses	<u>(1,999,880)</u>	<u>(1,881,243)</u>	<u>118,637</u>	<u>6.3%</u>
Operating Income (Loss)	<u>(991,514)</u>	<u>(898,817)</u>	<u>92,697</u>	<u>10.3%</u>
<i>Nonoperating Revenues (Expenses)</i>				
State appropriations	668,289	645,649	22,640	3.5%
Gifts	51,915	58,965	(7,050)	-12.0%
Investment income (loss), net	22,240	50,825	(28,585)	-56.2%
Gain (loss) on disposal of capital assets	18,651	7,594	11,057	145.6%
Interest expense	(29,155)	(29,581)	426	-1.4%
Payments to System campuses and divisions	(1,537)	-	(1,537)	100.0%
Other nonoperating revenues	(1,292)	899	(2,191)	-243.7%
Federal grants and contracts	164,459	125,995	38,464	30.5%
Total Nonoperating Revenues	<u>893,570</u>	<u>860,346</u>	<u>33,224</u>	<u>3.9%</u>
Total Other Revenues	<u>178,242</u>	<u>32,035</u>	<u>146,207</u>	<u>456.4%</u>
Increase (Decrease) in Net Position	<u>80,298</u>	<u>(6,436)</u>	<u>86,734</u>	<u>1347.7%</u>
Net position - beginning of year	1,792,709	1,799,145	(6,436)	-0.4%
Net position - end of year	<u>\$ 1,873,007</u>	<u>\$ 1,792,709</u>	<u>\$ 80,298</u>	<u>4.5%</u>

Unaudited

Operating Revenue - Student Tuition and Fees increased to \$475.5 million, or 7%, primarily from a small increase in enrollment combined with a 4% increase in tuition and fees rates. Federal grants and contracts increase to \$182.3 million, or 2%, while state, local and other grants and contracts increased to \$92.1 million, or 5%.

The increase in operating expenses was driven by an increase in employee compensation and benefits and scholarships and fellowships.

Nonoperating net revenues increased by \$33 million, or 4%. This was led by increases in Federal Grants and Contracts of \$38.5 million.

Other Revenue increased \$146 million primarily from an increase in state appropriations restricted for capital purposes by \$107.5 million and from a gain on impairment of an asset (Argenta and Nye Halls at UNR) of \$41.5 million. In addition, Capital grants and gifts increased by \$10.5 million; however, there was a return of capital gifts of \$15 million resulting in a net decrease of \$4.5 million.

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

Component entities' ending net position increased from 2019 to 2020, as shown in the following schedule.

	<u>2020</u>	<u>2019</u>	<u>Increase (decrease)</u>	<u>Percent Change</u>
<i>Operating Revenues</i>				
Patient revenue	\$ 45,957	\$ 40,976	\$ 4,981	12.2%
Contract revenue	20,913	23,443	(2,530)	-10.8%
Contributions	79,234	58,646	20,588	35.1%
Campus Support	9,523	7,695	1,828	23.8%
Special events and fundraising	10,494	3,264	7,230	221.5%
Other operating revenues	15,910	12,052	3,858	32.0%
Total Operating Revenues	<u>182,031</u>	<u>146,076</u>	<u>35,955</u>	<u>24.6%</u>
<i>Operating Expenses</i>				
Employee compensation and benefits	(37,983)	(35,033)	2,950	8.4%
Supplies and services	(9,076)	(8,309)	767	9.2%
Program expenses, System Related Organizations	(40,260)	(18,575)	21,685	116.7%
Depreciation	(1,709)	(1,729)	(20)	-1.2%
Other operating expenses	(1,224)	(1,660)	(436)	-26.3%
Total Operating Expenses	<u>(90,252)</u>	<u>(65,306)</u>	<u>24,946</u>	<u>38.2%</u>
Operating Income (Loss)	<u>91,779</u>	<u>80,770</u>	<u>11,009</u>	<u>13.6%</u>

Unaudited

Nonoperating Revenues (Expenses)

Investment income (loss), net	18,658	33,255	(14,597)	-43.9%
Payments to System campuses and divisions	(121,039)	(126,941)	5,902	-4.6%
Other nonoperating revenues (expenses)	2,732	4,910	(2,178)	-44.4%
Total Nonoperating Revenues (Expenses)	<u>(99,649)</u>	<u>(88,776)</u>	<u>(10,873)</u>	<u>12.2%</u>

Income (Loss) before other revenue (expenses)	<u>(7,870)</u>	<u>(8,006)</u>	<u>136</u>	<u>-1.7%</u>
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Other Revenues (Expenses)

Additions to permanent endowments	13,510	20,660	(7,150)	-34.6%
Other Foundation expenses	(50)	41	(91)	-222.0%
Total Other Revenues (Expenses)	<u>13,460</u>	<u>20,701</u>	<u>(7,241)</u>	<u>-35.0%</u>

Increase (Decrease) in Net Position	<u>5,590</u>	<u>12,695</u>	<u>(7,105)</u>	<u>-56.0%</u>
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NET POSITION

Net position - beginning of year	749,799	733,218	16,581	2.3%
Change in Accounting Policy	-	3,886	(3,886)	-100.0%
Net position - end of year	<u>\$ 755,389</u>	<u>\$ 749,799</u>	<u>\$ 5,590</u>	<u>0.7%</u>

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

Net cash flows decreased when compared to 2019 as discussed further below. Net operating cash flows (amount of cash from operating activities) decreased 10%.

	<u>2020</u>	<u>2019</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
Operating activities	\$ (819,639)	\$ (746,378)	\$ (73,261)	10%
Noncapital financing	902,783	843,060	59,723	7%
Capital financing activities	(136,647)	(257,984)	121,337	-47%
Investing activities	<u>(31,485)</u>	<u>65,166</u>	<u>(96,651)</u>	<u>-148%</u>
Net increase (decrease) in cash	(84,988)	(96,136)	11,148	-12%
Cash – beginning of year	317,459	413,595	(96,136)	-23%
Cash – end of year	<u>\$ 232,471</u>	<u>\$ 317,459</u>	<u>\$ (84,988)</u>	<u>-27%</u>

Cash flows from operating activities decreased by \$73.3 million. The largest increases in expenditures were payments to employees for compensation and benefits of \$63 million, payments to suppliers of \$47.5 million and scholarships and fellowships of \$31.6 million. Expenditures were offset by increased revenues from tuition and fees of \$24.3 million and gain on impairment of an asset of \$45 million. The gain was from insurance recoveries resulting from the temporary closing of Argenta and Nye Halls at UNR.

Cash flows from noncapital financing increased by \$59.7 million. This increase was primarily related to the increase in cash received from State appropriations of \$53.3 million, Federal grants and contracts of \$32 million, and decrease in gifts and grants for other than capital purposes of \$22 million.

Cash flows from capital and related financing activities increased by \$121.3 million, due to increases in proceeds from capital debt of \$19.3 million, state appropriations of \$19.4 million, bond proceeds of \$58.5 million, proceeds from sale of property and equipment of \$10.8, and insurance recoveries for capital assets of \$14.8 million.

Unaudited

Cash flows from investing activities decreased by \$96.6 million as the result of investment activity.

CAPITAL ASSET AND DEBT ADMINISTRATION

As of June 30, 2020, the System had invested \$2,505.1 million in a broad range of capital assets, including 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 \$103.5 million over June 30, 2019.

During fiscal year 2020, the System issued \$76 million of long-term bonds, capital leases, and obligations to finance capital projects. As of June 30, 2020, the coverage on the University Revenue Bonds (pledged revenues to maximum annual debt service) was 7.19 times, above minimum required coverage of 1.50. For statutory purposes, the coverage was 1.63 times, above minimum required coverage of 1.10. As of June 30, 2020, the coverage on the Community College Revenue Bonds (pledged revenues to maximum annual debt service) was 20.28 times, above the minimum required coverage of 1.50. For statutory purposes, the coverage was 2.52 times, above the minimum required coverage of 1.10. Coverage for the System's Revenue Bonds is based upon two formulas. The statutory coverage ratio is based upon pledged revenues described in Nevada Revised Statutes authorizing the issuance of revenue bonds. A second, comprehensive coverage ratio, is based upon all revenues pledged to the bonds (including the statutory revenues) in the bond resolutions adopted by the Board of Regents. The statutory and comprehensive coverage ratios feature different minimum coverage thresholds that govern the issuance of additional revenue bond debt.

FUTURE FINANCIAL EFFECTS

In recent years the demand for higher education services in Nevada has generally remained flat. In fiscal year 2020, the System realized a net gain of student full time equivalent (FTE) enrollment of 1.6% or 1,129 average annual FTE students system-wide compared to fiscal year 2019. Student FTE enrollments increased slightly at one university and all the community colleges. Student FTE enrollments decreased slightly at the other university. 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 2020 will exceed enrollments in fiscal year 2020 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 \$956 million for fiscal year 2021. This compares to the fiscal year 2020 Operating Budget of \$1,063.5 million and represents a 10% decrease. General Fund revenues of \$576 million in fiscal year 2021 decreased when compared to the General Fund revenues of \$701 million in fiscal year 2020 by \$125 million or by 17.8% due mainly to legislative actions reducing funding state wide in response to the pandemic that has led to reductions in state tax revenue. The System is not aware of further reductions in state funding and expects to draw all the General Funds appropriated without further reduction or offsets.

Other authorized revenue sources, consisting mainly of student fee revenues, total \$370 million in fiscal year 2021, approximately \$11.6 million more than in fiscal year 2020, due mostly to an increase in enrollments and student registration fees. Student fees remain stable at 35% of the State Supported Operating Budget and are expected to do so for the foreseeable future.

Unaudited

Student enrollment system-wide is anticipated to exceed projected and budgeted enrollment in fiscal year 2022, as it did in 2021, and therefore pursuant to Senate Bill 553 of the 2019 legislative session, the System may budget and expend, in the State Supported Operating Budget, any additional collections of student fee revenues over budgeted revenues due to increased enrollments or Board of Regent authorized increases in registration or non-resident tuition fees. As before, it is expected that these funds will be expended in direct support of the increased student enrollments through instruction and related support services.

Since March 17, 2020, the spread of COVID-19 has severely impacted many state and local economies around the country. In many states, colleges and universities are being forced to cease or restructure operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to operations nationally, resulting in an economic slowdown. Global stock markets have also experienced great volatility and a significant weakening. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions. As of June 30, 2020, the date of these financial statements, the fair value of our investments have substantially returned to pre-pandemic levels; however, some non-state revenues have experienced declines this fiscal year. We anticipate state and non-state revenues will decline further during the next fiscal year. The System has determined that these events are non-adjusting subsequent events. Accordingly, the financial position and results of operations as of and for the year ended June 30, 2020 have not been adjusted to reflect their impact. The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and central bank responses, remains unclear. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position and results of the System for future periods.

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, 2020

	<u>System</u>	<u>System Related Organization</u>
<u>ASSETS</u>		
<i>Current Assets</i>		
Cash and cash equivalents	\$ 123,575	\$ 73,847
Restricted cash and cash equivalents	141	14,160
Short-term investments	632,517	266,496
Accounts receivable, net	85,599	1,770
Receivable from U.S. Government	58,657	-
Receivable from State of Nevada	7,984	-
Pledges receivable, net	-	27,691
Patient accounts receivable, net	-	8,416
Current portion of loans receivable, net	1,251	1
Due from affiliates	9,474	18,436
Inventories	5,220	295
Deposits and prepaid expenditures, current	18,782	168
Other current assets	1,568	4,455
Total Current Assets	944,768	415,735
<i>Noncurrent Assets</i>		
Due from affiliates	15,516	-
Cash held by State Treasurer	25,517	-
Restricted cash and cash equivalents	83,238	-
Receivable from State of Nevada	116,426	-
Investments	-	77,635
Restricted investments	-	14,924
Endowment investments	241,098	255,534
Deposits and prepaid expenditures	155	-
Loans receivable, net	5,423	27
Capital assets, net	2,505,136	7,541
Pledges receivable, net	-	33,227
Other noncurrent assets	-	20,582
Total Noncurrent Assets	2,992,509	409,470
TOTAL ASSETS	3,937,277	825,205
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
OPEB related	29,981	-
Loss on bond refunding	11,104	-
Pension related	82,027	-
Intra-entity sales of future revenues	-	185
TOTAL DEFERRED OUTFLOWS OF RESOURCES	123,112	185

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

LIABILITIES

Current Liabilities

Accounts payable	41,992	2,232
Accrued payroll and related liabilities	84,273	1,515
Unemployment insurance and workers' compensation	4,615	-
Due to State of Nevada	45	-
Due to affiliates	18,436	9,474
Current portion of compensated absences	42,762	-
Current portion of long-term debt	69,321	340
Current portion of obligations under capital leases	2,600	254
Accrued interest payable	15,278	-
Unearned revenue	54,399	130
Funds held in trust for others	3,110	88
Other current liabilities	741	25,203
Total Current Liabilities	<u>337,572</u>	<u>39,236</u>

Noncurrent Liabilities

Refundable advances under federal loan programs	5,370	-
Compensated absences	21,117	435
Long-term debt	721,640	1,262
Obligations under capital leases	48,809	199
Unearned revenue	462	1,202
Net pension liability	414,036	-
Net OPEB Liability	569,268	-
Due to affiliates	-	15,516
Other noncurrent liabilities	624	3,160
Total Noncurrent Liabilities	<u>1,781,326</u>	<u>21,774</u>
TOTAL LIABILITIES	<u>2,118,898</u>	<u>61,010</u>

DEFERRED INFLOWS OF RESOURCES

Service Concession Arrangements	1,265	-
OPEB Related	34,584	-
Gain on bond refunding	96	-
Pension related	32,539	-
Split-interest agreements	-	2,465
Unearned lease revenue	-	6,526
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>68,484</u>	<u>8,991</u>

NET POSITION

Net investment in capital assets	1,753,177	6,917
Restricted - Nonexpendable	90,897	354,280
Restricted - Expendable - Scholarships, research and instruction	168,016	343,211
Restricted - Expendable - Loans	6,564	-
Restricted - Expendable - Capital projects	185,338	6,821
Restricted - Expendable - Debt service	32,179	-
Restricted - Expendable - Other	-	5,877
Unrestricted	(363,164)	38,283
TOTAL NET POSITION	<u>\$ 1,873,007</u>	<u>\$ 755,389</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)
 AS OF JUNE 30, 2020

	<u>System</u>	<u>System Related Organization</u>
Operating Revenues		
Student tuition and fees (net of scholarship allowance of \$193,121)	\$ 475,552	\$ -
Federal grants and contracts	182,354	-
State grants and contracts	55,274	-
Local grants and contracts	4,312	-
Other grants and contracts	32,539	-
Campus support	-	9,523
Sales and services of educational departments (including \$41,544 from System Related Organizations)	155,539	-
Sales and services of auxiliary enterprises (net of scholarship allowance of \$6,222)	84,436	-
Contributions	-	79,234
Patient revenue	-	45,957
Contract revenue	-	20,913
Special events and fundraising	-	10,494
Interest earned on loans receivable	179	-
Other operating revenues	18,181	15,910
Total Operating Revenues	<u>1,008,366</u>	<u>182,031</u>
Operating Expenses		
Employee compensation and benefits	(1,350,549)	(37,983)
Utilities	(27,993)	-
Supplies and services	(372,594)	(9,076)
Scholarships and fellowships	(131,527)	-
Program expenses, System Related Organizations	(2,228)	(40,260)
Depreciation	(114,989)	(1,709)
Other operating expenses	-	(1,224)
Total Operating Expenses	<u>(1,999,880)</u>	<u>(90,252)</u>
Operating Income (Loss)	<u>(991,514)</u>	<u>91,779</u>
Nonoperating Revenues (Expenses)		
State appropriations	668,289	-
Gifts (including \$47,870 from System Related Organizations)	51,915	-
Investment income (loss), net	22,240	18,658
Gain (loss) on disposal of capital assets	18,651	-
Interest expense	(29,155)	(32)
Payments to System campuses and divisions	(1,537)	(121,039)
Other nonoperating revenues	(1,292)	2,764
Federal grants and contracts	164,459	-
Total Nonoperating Revenues	<u>893,570</u>	<u>(99,649)</u>
Loss Before Other Revenue (Expenses)	<u>(97,944)</u>	<u>(7,870)</u>
Other Revenues (Expenses)		
State appropriations restricted for capital purposes	107,508	-
Capital grants and gifts (including \$40,802 from System Related Organizations)	42,353	-
Return of Capital Gifts	(15,000)	-
Additions (Deductions) to permanent endowments (including \$93 to System Related Organizations)	87	13,510
Other Foundation revenues (expenses)	-	(50)
Extraordinary Item - Insurance Recoveries	1,744	-
Extraordinary Item - Gain on Impairment of Capital Assets	41,550	-
Total Other Revenues	<u>178,242</u>	<u>13,460</u>
Increase (Decrease) in Net Position	<u>80,298</u>	<u>5,590</u>
NET POSITION		
Net position - beginning of year	1,792,709	749,799
Net position - end of year	<u>\$ 1,873,007</u>	<u>\$ 755,389</u>

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

NEVADA SYSTEM OF HIGHER EDUCATION
 COMBINED STATEMENT OF CASH FLOWS (in \$1,000's)
 AS OF JUNE 30, 2020

	<u>System</u>
<i>Cash flows from operating activities</i>	
Tuition and fees	\$ 475,285
Grants and contracts	287,538
Payments to suppliers	(440,732)
Payments for utilities	(28,128)
Payments for compensation and benefits	(1,285,648)
Payments for scholarships and fellowships	(131,659)
Loans issued to students and employees	(1,450)
Collection of loans to students and employees	2,791
Sales and services of educational departments	154,170
Sales and services of auxiliary enterprises	83,904
Insurance recoveries	44,997
Other receipts	19,293
<i>Cash flows from operating activities</i>	<u>(819,639)</u>
<i>Cash flows from noncapital financing activities</i>	
State appropriations	688,149
Transfers from System Administration	(902)
Gifts and grants for other than capital purposes	52,324
Gift for endowment purposes	87
Receipts under federal student loan programs	155,631
Disbursements under federal student loan programs	(145,424)
Other	(124)
Insurance recoveries	1,744
Principal paid on noncapital debt	(2,800)
Interest paid on capital debt	(365)
Agency transactions	(3,368)
Federal grants and contracts	157,831
<i>Cash flows from noncapital financing activities</i>	<u>902,783</u>
<i>Cash flows from capital and related financing activities</i>	
Proceeds from capital debt	20,452
Other	249
Capital appropriations	29,175
Capital grants and gifts received	35,624
Bond issuance and refunding	58,517
Purchases of capital assets	(241,440)
Proceeds from sale of property and equipment	20,361
Principal paid on capital debt and leases	(44,977)
Interest paid on capital debt and leases	(29,418)
Insurance recoveries for capital assets	14,759
Deposits for the acquisition of property and equipment	51
<i>Cash flows from capital and related financing activities</i>	<u>(136,647)</u>
<i>Cash flows from investing activities</i>	
Proceeds from sales and maturities of investments	59,840
Purchase of investments	(109,963)
Interest and dividends received on investments	16,877
Net decrease in cash equivalents	1,379
Net decrease in noncurrent investments	382
<i>Cash flows from investing activities</i>	<u>(31,485)</u>
<i>Net decrease in cash</i>	<u>(84,988)</u>
<i>Cash and cash equivalents, beginning of year</i>	317,459
<i>Cash and cash equivalents, end of year</i>	<u>\$ 232,471</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, 2020

NEVADA SYSTEM OF HIGHER EDUCATION
 COMBINED STATEMENT OF CASH FLOWS (in \$1,000's)
 (CONTINUED)
 AS OF JUNE 30, 2020

	System
Reconciliation of operating loss to cash flows from operating activities	
Operating loss	\$ (991,514)
Adjustments to reconcile operating loss to cash used in operating activities:	
Supplies expense related to noncash gifts	153
Depreciation and amortization expense	117,215
Change in pension related deferred outflows of resources	(9,912)
Change in pension related deferred inflows of resources	11,504
Change in OPEB related deferred outflows of resources	(12,338)
Change in OPEB related deferred inflows of resources	(163)
Change in service concession arrangements deferred inflows of resources	(1,380)
Changes in assets and liabilities:	
Accounts receivable, net	(6,663)
Receivable from U.S. Government	9,123
Receivable from State of Nevada	5,981
Loans receivable, net	1,043
Inventories	1,801
Due from other institutions	(4,450)
Due from system related organizations	(503)
Deposits and prepaid expenditures	(8,972)
Other assets	1,135
Accounts payable	(9,818)
Accrued payroll and related liabilities	5,759
Due to other institutions	4,326
Due to System Related Organizations	1,537
Unemployment and workers' compensation insurance liability	244
Unearned revenue	(5,540)
Refundable advances under federal loan program	(363)
Compensated absences	8,665
Other liabilities	153
Net pension liability	14,374
Net OPEB liability	48,860
Other	104
Cash flows from operating activities	<u>\$ (819,639)</u>
Supplemental noncash activities information:	
Loss on disposal of capital assets	<u>\$ (18,792)</u>
Capital assets acquired by gifts	<u>\$ 3,342</u>
Capital assets acquired by incurring capital lease obligations and accounts payable	<u>\$ 10,514</u>
Unrealized loss on investments	<u>\$ (7,663)</u>
Intercompany debt forgiveness	<u>\$ (1,633)</u>
Capital assets transferred from other campuses	<u>\$ 635</u>
WICHE Student loans receivables moved to state, included in state appropriation	

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, 2020**

NOTE 1 – Organization:

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

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

The System is an entity of the State of Nevada (the State) and receives significant support from, and has significant assets held by the State as set forth in the accompanying combined financial statements. The System is a component unit of the State of Nevada in accordance with the provisions of the Governmental Accounting Standards Board (GASB) Statement No. 61, *The Financial Reporting Entity: Omnibus-an amendment of GASB Statements No. 14 and No. 34*. The System Related Organizations' columns in these combined financial statements are comprised of data from the System's discretely presented campus and athletic foundations and medical school practice plans, which include: University of Nevada, Reno Foundation, 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, 2020, the foundations distributed \$121,039 to the System for both restricted and unrestricted purposes. Complete financial statements for the foundations can be obtained from Rhett Vertrees, Assistant Chief Financial Officer at NSHE, 2601 Enterprise Rd., Reno, NV 89512.

The System Related Organizations also include three legally separate non-profit organizations, together known as Integrated Clinical Services, Inc. (ICS). ICS includes the Campus Pharmacy, Inc., 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, 2020, ICS distributed \$9,998 to the System for restricted purposes for salaries and Dean's support. Complete financial statements for ICS can be obtained from Rhett Vertrees, Assistant Chief Financial Officer at NSHE, 2601 Enterprise Rd., Reno, NV 89512.

During the year ended June 30, 2020, UNLV Med distributed \$29,556 to the System for restricted purposes for salaries and Dean's support. Complete financial statements for UNLV Med can be obtained from Rhett Vertrees, Assistant Chief Financial Officer at NSHE, 2601 Enterprise Rd., Reno, NV 89512.

**NEVADA SYSTEM OF HIGHER EDUCATION
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2020**

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.

BASIS OF ACCOUNTING

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

CASH AND CASH EQUIVALENTS

All highly liquid investments with an original maturity of three months or less are considered to be cash equivalents. Cash held by State Treasurer represents the funds from certain state appropriations, which were enacted to provide the System with the funds necessary for the construction of major assets. Such amounts are controlled by the Nevada Public Works Board. Restricted cash and cash equivalents represents the unexpended bond proceeds held for construction of major assets and the net proceeds deposited into a restricted trust with an escrow agent to provide funds for current interest payments on the 2017A bonds until such time as the 2010A bonds can be defeased in fiscal 2021. These amounts are included in cash and cash equivalents in the Statements of Cash Flows.

INVESTMENTS

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

INVENTORIES

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

PLEDGES

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

**NEVADA SYSTEM OF HIGHER EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
 FOR THE YEAR ENDED JUNE 30, 2020**

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

CAPITAL ASSETS

Capital assets are defined as assets with an initial unit cost of \$5 in the Fiscal year and an estimated useful life in excess of one year. Such assets are stated at cost at the date of acquisition or fair market value at date of donation in the case of gifts. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Capital assets acquired through federal grants and contracts where the federal government retains a reversionary interest are capitalized and depreciated. Interest in the amount of \$339 was capitalized during the year ended June 30, 2020. Depreciation is computed on a straight-line basis over the following estimated useful lives:

<u>Assets</u>	<u>Year</u>
Buildings and improvements	40
Land improvements	10 to 15
Machinery and equipment	3 to 11
Library books	5
Leasehold improvements	shorter of useful life or lease term
Intangible assets	10

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

UNEARNED REVENUE

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

COMPENSATED ABSENCES

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

FEDERAL REFUNDABLE LOANS

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

PENSIONS

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

OTHER POST-EMPLOYMENT BENEFITS (OPEB)

For purposes of measuring the net OPEB liability, deferred outflow of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of NSHE's OPEB plan and additions to/deductions from the OPEB plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Plan assets are measured at fair value.

**NEVADA SYSTEM OF HIGHER EDUCATION
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2020**

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

DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the Statements of Net Position includes a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to future periods and will not be recognized as an outflow of resources until then. The System has pension related, other post-employment benefits related and loss on bond refunding balances of \$82,027, \$29,981 and \$11,104, respectively, at June 30, 2020. Pension related deferred outflows of resources are discussed in depth in Note 17 and other post-employment benefits related deferred outflows of resources are discussed in depth in Note 18. A loss on bond refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. System Related Organizations have Intra-equity sales of future revenues of \$185 at June 30, 2020.

In addition to liabilities, the Statements of Net Position includes a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources until that time. The System has pension related, other post-employment benefits related, service concession related and gain on bond refunding balances of \$32,539, \$34,584, \$1,265 and \$96, respectively, at June 30, 2020, while the System Related Organizations have split-interest agreements and unearned lease revenue of \$2,465 and \$6,526, respectively, at June 30, 2020.

Pension related deferred inflows of resources are discussed in depth in Note 17. Other post-employment benefits and related deferred inflows of resources are discussed in Note 18. A gain on bond refunding results from the difference in the reacquisition price and the carrying value of refunded debt. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. Endowment pledge donations, net, consist of future commitments to donate funds to support an endowment. Unearned lease revenue represents lease revenue that will be recognized in future periods.

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

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

Unrestricted net position: Unrestricted net position represents resources that are not subject to externally imposed restrictions. These resources are used for transactions relating to educational and general operations and may be used to meet current expenses for any purpose. Under generally accepted accounting principles, net position that is not subject to externally imposed restrictions governing their use must be classified as unrestricted for financial reporting purposes. Unrestricted net position is negative due primarily to obligations for pension and retiree health benefits exceeding the System's assets available to pay such obligations. Although unrestricted net position is not subject to externally imposed restrictions, substantially all the System's reserves are allocated for academic and research initiatives or programs, for capital projects or for other purposes.

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

FAIR VALUE

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

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

**NEVADA SYSTEM OF HIGHER EDUCATION
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2020**

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

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 and excluded from the three defined levels above.

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

OPERATING AND NONOPERATING REVENUES AND EXPENSES

SYSTEM

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

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

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

INTEGRATED CLINICAL SERVICES, INC. AND UNLV MEDICINE, INC.

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

**NEVADA SYSTEM OF HIGHER EDUCATION
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2020**

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

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, 2020 were \$13,208.

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 January 2017, the GASB issued Statement No. 84, *Fiduciary Activities (GASB 84)*, which improves guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The Statement establishes criteria for identifying fiduciary activities of all state and local governments. GASB 84 was postponed June 2020 and will now be effective for fiscal years beginning after December 15, 2019. The anticipated impact of this pronouncement is uncertain at this time.

In June 2017, the GASB issued Statement No. 87, *Leases (GASB 87)*, which addresses information needs of financial statement users by improving accounting and financial reporting for leases by governments. GASB 87 was postponed August 2019 and will now be effective for fiscal years beginning after June 15, 2021. The anticipated impact of this pronouncement is uncertain at this time.

In May 2019, the GASB issued Statement No. 91, *Conduit Debt Obligations (GASB 91)*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021. The anticipated impact of this pronouncement is uncertain at this time.

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

In March 2020, the GASB issued Statement No. 93, *Replacement of Interbank Offered Rates (GASB 93)*. Some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR)—most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate. The removal of LIBOR as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2021. All other requirements of this Statement are effective for reporting periods beginning after June 15, 2020. The anticipated impact of this pronouncement is uncertain at this time.

**NEVADA SYSTEM OF HIGHER EDUCATION
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2020**

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

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

In May 2020, the GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance (GASB 95)*. The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

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

In June 2020, the GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32 (GASB 97)*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. For purposes of determining whether a primary government is financially accountable for a potential component unit, the requirements of this Statement that provide that for all other arrangements, the absence of a governing board be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform, are effective for reporting periods beginning after June 15, 2021. 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, 2020, the System's deposits in money market funds totaled \$92,252 and cash in bank was \$47,200. 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 and the net proceeds deposited into a restricted trust with an escrow agent to provide funds for current interest payments on the new 2017A bonds until such time as the 2010A bonds can be defeased in fiscal 2021.

**NEVADA SYSTEM OF HIGHER EDUCATION
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2020**

NOTE 4 – Disclosures About Fair Value of Financial Instruments:

Investments at Fair Value

The System's investment holdings as of June 30, 2020 categorized in accordance with the fair value hierarchy are summarized in the following table:

	Level 1 fair value	Level 2 fair value	Level 3 fair value	NAV	Total
Cash and cash equivalents	\$ 140,752	\$ -	\$ -	\$ -	\$ 140,752
Charitable trusts	4,033	-	-	-	4,033
Domestic equity	227,301	-	-	20,319	247,620
Emerging market equity	361	-	-	9,740	10,101
Fixed income	170,632	563	-	109,046	280,241
International equity	138,664	-	-	24,716	163,380
Marketable alternatives	-	-	-	32,596	32,596
Multi-strategy	19,850	-	-	69,711	89,561
Private growth	-	-	-	38,642	38,642
Real assets	2,960	-	-	10,285	13,245
	<u>704,553</u>	<u>563</u>	<u>-</u>	<u>315,055</u>	<u>1,020,171</u>
Less: GBC Foundation Endowments	(7,601)	-	-	-	(7,601)
	<u>\$ 696,952</u>	<u>\$ 563</u>	<u>\$ -</u>	<u>\$ 315,055</u>	<u>\$ 1,012,570</u>

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

- *Private Growth* – Strategies consist of private equity, private venture capital and private natural resources. Assets in this category are either illiquid or have significant redemption restrictions. Unfunded commitments of \$21,464 to private equity/venture capital funds are outstanding as of June 30, 2020.
- *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.

**NEVADA SYSTEM OF HIGHER EDUCATION
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2020**

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

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

SUMMARY OF REDEMPTION RESTRICTIONS FOR INVESTMENTS VALUED AT NAV

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

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

Investments are stated at fair value. The historical cost and market value (fair value) of System investments at June 30, 2020 is as follows:

	<u>Cost</u>	<u>Market Value</u>
Mutual funds publicly traded	\$463,835	\$556,444
Partnerships	47,950	60,786
Cash and cash equivalents	140,752	140,752
Trusts	3,434	4,033
Private commingled funds	<u>242,469</u>	<u>258,156</u>
	898,440	1,020,171
Less: GBC Foundation Endowments	<u>(7,601)</u>	<u>(7,601)</u>
	<u>\$ 890,839</u>	<u>\$1,012,570</u>

As of June 30, 2020, the System had entered into various investment agreements with private equity partnerships and private commingled funds. Under the terms of certain of these investment agreements, the System is obligated to make additional investments as requested by these partnerships. Generally, partnership investments do not have a ready market and ownership interests in some of these investment vehicles may not be traded without the approval of the general partner or fund management. These investments are subject to the risks generally associated with equities with additional risks due to leverage and the lack of a ready market for acquisition or disposition of ownership interests.

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

Credit risk and interest rate risk

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

**NEVADA SYSTEM OF HIGHER EDUCATION
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2020**

NOTE 5 – System Investments (continued):

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, 2020 is as follows:

	<u>Fair Value</u>	<u>Not Rated</u>
Mutual funds publicly traded	\$556,444	\$556,444
Partnerships	60,786	60,786
Cash and cash equivalents	140,752	140,752
Trusts	4,033	4,033
Private commingled funds	<u>258,156</u>	<u>258,156</u>
	1,020,171	1,020,171
Less: GBC Foundation Endowments	<u>(7,601)</u>	<u>(7,601)</u>
	<u>\$ 1,012,570</u>	<u>\$1,012,570</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, 2020 is as follows:

Less than 1 year	\$100,237
1 to 5 year	68,375
5 to 10 year	<u>203,881</u>
	<u>\$372,493</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, 2020, 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 \$170,480 in mutual funds and commingled funds in both the operating and endowment pools that are primarily invested in international equities at June 30, 2020.

NEVADA SYSTEM OF HIGHER EDUCATION
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FOR THE YEAR ENDED JUNE 30, 2020

NOTE 6 – System Endowment Pool:

At June 30, 2020, \$244,666 of endowment fund investments were pooled on a unit market value basis. As of June 30, 2020, the endowment pool was comprised of investments in cash and cash equivalents (0.7%), mutual funds (8.5%), partnerships (23.9%), and private commingled (66.9%). Each individual endowment fund acquires or disposes of units based on the market value per unit on the preceding quarterly valuation date. The unit market value at June 30, 2020 was \$847.14. 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, 2020, the endowment spending policy, as approved by the Board of Regents, authorized a distribution maximum of 4.5% of the average unit market value for the previous twenty (20) calendar quarters. Under the provisions of these spending rules, during 2020, \$25.89 was distributed to each time-weighted eligible unit for a total spending rule distribution of \$9,744. The 2020 distributions were made from investment income of \$1,000 and from cumulative gains of pooled investments of \$10,744.

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 \$155,609 at June 30, 2020 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, 2020, 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.

Accounts receivable:	
Student tuition and fees	\$68,043
Sales and services	67,619
Local and private grants and contracts	8,100
Other	<u>233</u>
	143,995
Less: Allowance for doubtful accounts	<u>(58,396)</u>
Net accounts receivable	<u>\$85,599</u>

NOTE 8 – System Loans Receivable:

Loans receivable from students bear interest primarily between 3% and 15% per annum and are generally repayable in installments to the various campuses over a five to ten-year period commencing nine months from the date of separation from the institution. Student loans made through the Federal Perkins Loan Program comprise substantially all of the loan receivables at June 30, 2020. A provision for possible uncollectible amounts is recorded on the basis of the various institution's estimated future losses for such items. The loans receivable and corresponding allowance for uncollectible loan balances as of June 30, 2020 are as follows:

Loans receivable	\$7,803
Less: Allowance for doubtful loans	<u>(1,129)</u>
Net loans receivable	6,674
Less current portion	<u>(1,251)</u>
Noncurrent loans receivable	<u>\$ 5,423</u>

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NOTE 9 – System Capital Assets:

System capital asset activity for the year ended June 30, 2020 is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Construction in progress	\$ 199,188	\$ 141,630	\$ (157,913)	\$ 182,905
Land	165,906	1,710	(191)	167,425
Land improvements	288	-	(61)	227
Intangibles	642	61	-	703
Collections	11,981	122	(45)	12,058
Total	<u>378,005</u>	<u>143,523</u>	<u>(158,210)</u>	<u>363,318</u>
Capital assets being depreciated:				
Buildings	2,951,584	213,343	(3,019)	3,161,908
Land improvements	164,173	10,231	(179)	174,225
Machinery and equipment	404,002	32,509	(17,045)	419,466
Intangibles	47,522	1,797	(18)	49,301
Library books and media	123,698	1,870	(1,629)	123,939
Total	<u>3,690,979</u>	<u>259,750</u>	<u>(21,890)</u>	<u>3,928,839</u>
Less accumulated depreciation for:				
Buildings	(1,082,663)	(78,415)	(17,545)	(1,178,623)
Land improvements	(118,909)	(5,288)	115	(124,082)
Machinery and equipment	(307,548)	(27,099)	14,121	(320,526)
Intangibles	(38,909)	(5,019)	-	(43,928)
Library books and media	(119,373)	(2,115)	1,626	(119,862)
Total	<u>(1,667,402)</u>	<u>(117,936)</u>	<u>(1,683)</u>	<u>(1,787,021)</u>
Total assets being depreciated, net	<u>2,023,577</u>	<u>141,814</u>	<u>(23,573)</u>	<u>2,141,818</u>
Capital assets, net	<u>\$2,401,582</u>	<u>\$285,337</u>	<u>(\$181,783)</u>	<u>\$2,505,136</u>

In 2020, the total amount recognized as a loss on disposal of assets was immaterial.

On July 5, 2019, two explosions occurred on the UNR campus that damaged Argenta and Nye Halls, two of UNR's residence halls, as well as the primary residence hall dining facility located in Argenta Hall. The net book value of Argenta and Nye Halls was \$23,197 at June 30, 2019. The explosions originated in the boiler room of Argenta Hall.

UNR is covered by both casualty and business interruption insurance. Based on assurances from UNR's insurers with respect to casualty and business interruption coverages, the System does not expect the July 5th incident to have materially adverse consequences to UNR's overall financial position or operations. However, while the System would characterize the current status of negotiations with UNR's insurers as generally positive and the payments of claims as timely, it is not possible for the System to predict with certainty at this time whether issues might arise in the future that could negatively impact UNR's liquidity of financial resources.

NEVADA SYSTEM OF HIGHER EDUCATION
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FOR THE YEAR ENDED JUNE 30, 2020

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, long-term debt is issued to fund projects that would not be funded through State appropriations, such as dormitories, dining halls and parking garages.

In November 2017, the University of Nevada, Reno issued Series 2017A University revenue refunding bonds with a face value of \$25.9 million, with the proceeds used to defease the 2010A bonds which has an outstanding balance of \$26.6 at the time of the issuance of the 2017A bonds. The 2010A bonds will not be called until fiscal 2021 (the 10-year call date). Therefore, the net proceeds have been deposited into a restricted trust with an escrow agent to provide funds for current interest payments on the 2017A bonds until such time as the 2010A bonds can be called. Since the 2017A bonds are considered a crossover advance refunding, the University of Nevada, Reno still reports a long-term obligation for the 2010A bonds, and also reports cash with an escrow agent in restricted cash made up of unspent net proceeds of the 2017A bonds.

System long-term debt activity for the year ended June 30, 2020 is as follows:

	Annual Interest Rate	Fiscal Year Final Payment Date	Original Amount	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Universities Revenue Bonds, Series 2008A	4.00% to 5.00%	2020	\$ 60,135	\$ 1,475	\$ -	\$ (1,475)	\$ -	\$ -
Universities Revenue Bonds, Series 2009A	3.00% to 5.25%	2021	18,140	1,430	-	(700)	730	730
Universities Revenue Bonds, Series 2010A	2.00% to 7.90%	2021	29,455	1,550	-	(760)	790	790
Universities Revenue Bonds, Series 2010A	2.00% to 7.90%	2021	26,575	26,575	-	-	26,575	26,575
Universities Revenue Bonds, Series 2011A	2.25% to 5.00%	2025	50,470	15,995	-	(5,960)	10,035	4,865
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	1,565	-	(615)	950	630
Universities Revenue Bonds, Series 2013A	2.00% to 5.00%	2034	40,035	31,440	-	(1,365)	30,075	1,435
Universities Revenue Bonds, Series 2013B	3.00% to 5.00%	2036	105,300	93,745	-	(5,640)	88,105	5,875
Universities Revenue Bonds, Series 2014A	4.00% to 5.00%	2044	49,995	45,180	-	(1,460)	43,720	1,535
Universities Revenue Bonds, Series 2015A	3.00% to 5.00%	2036	61,455	61,455	-	(170)	61,285	1,045
Universities Revenue Bonds, Series 2015B	2.00% to 3.00%	2027	7,480	6,105	-	(710)	5,395	720
Universities Revenue Bonds, Series 2016A	2.00% to 5.00%	2039	57,750	57,550	-	(100)	57,450	1,630
Universities Revenue Bonds, Series 2016B	2.50% to 5.00%	2037	13,580	13,100	-	(505)	12,595	530
Universities Revenue Bonds, Series 2017A	3.25% to 5.00%	2041	25,905	25,905	-	-	25,905	-
Universities Revenue Bonds, Series 2019A	3.00% to 5.00%	2050	18,640	-	18,640	-	18,640	-
C. College Revenue Bonds, Series 2017A	3.00% to 5.00%	2048	70,915	68,715	-	(1,235)	67,480	1,300
Certificates of Participation, Series 2014A	2.00% to 5.00%	2045	34,220	31,375	-	(735)	30,640	775
Certificates of Participation, Series 2016A	2.00% to 5.00%	2047	63,095	59,020	-	(2,620)	56,400	2,755
Certificates of Participation, Series 2016B	1.65% to 4.72%	2047	50,405	48,405	-	(1,025)	47,380	1,045
Certificates of Participation, Series 2017A	3.00% to 5.00%	2048	28,890	28,030	-	(505)	27,525	530
Certificates of Participation, Series 2018A	3.00% to 5.00%	2049	12,475	12,475	-	(110)	12,365	230
Certificates of Participation, Series 2020A	3.00% to 5.00%	2051	52,620	-	52,620	-	52,620	-
SNSC Phase II Lease Revenue Bonds	7.58%	2023	\$ 8,460	2,824	-	(629)	2,195	680
Discounts				(4)	-	2	(2)	(1)
Premiums				41,362	4,889	(3,497)	42,754	3,342
Total Bonds Payable				701,237	76,149	(29,814)	747,572	57,016
Notes Payable				57,683	3,200	(17,494)	43,389	12,305
Total				\$ 758,920	\$ 79,349	\$ (47,308)	\$ 790,961	\$ 69,321

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

System notes payable activity for the year ended June 30, 2020 is as follows:

	Interest Rate	Date Issued	Final Payment Date	Original Amount	Outstanding Balance
Bank of America, CSN Promissory Note	1.88%	1/3/2013	6/1/2023	\$10,000	\$3,199
Wells Fargo Bank, UNLV Hotel College Academic Bldg	Variable***	12/15/2015	1/3/2023	Maximum 19,900	3,972
Wells Fargo Bank, UNR MEBD Refunding	1.80%	4/21/2016	1/2/2026	7,570	5,129
Wells Fargo Bank, UNR Scoreboard	2.01%	5/5/2016	3/1/2021	3,305	116
Key Government Finance, Inc., UNR Fine Arts Bldg	2.02%	4/20/2017	7/1/2022	11,326	6,914
US Bank, UNLV SOM funding	Variable****	6/28/2017	6/28/2024	Maximum 19,000	10,533
ZionsBankcorp, UNLV Football facility	1.98%	11/9/2017	7/1/2023	\$15,297	9,653
ZionsBankcorp, UNR Football facility	2.25%	1/9/2020	7/1/2029	\$3,200	3,200
Other notes payable	1.74% - 5.16%	Various	Various	Various	673
					<u>\$43,389</u>

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

**** The variable interest rate is equal to the one-month LIBOR rate plus a spread of 0.54%. The rate is reset monthly, and interest only accrues based on the outstanding principal.

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

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

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 65,980	\$ 25,566	\$ 91,546
2022	39,464	23,417	62,881
2023	37,444	22,108	59,552
2024	33,053	20,788	53,841
2025	30,340	19,471	49,811
2026-2030	144,138	79,390	223,528
2031-2035	154,225	50,831	205,056
2036-2040	105,900	27,675	133,575
2041-2045	85,610	13,093	98,703
2046-2050	48,750	2,664	51,414
2051-2055	3,305	50	3,355
Thereafter	-	-	-
	<u>748,209</u>	<u>285,053</u>	<u>1,033,262</u>
Discounts	(2)	-	(2)
Premiums	42,754	-	42,754
	<u>\$ 790,961</u>	<u>\$ 285,053</u>	<u>\$ 1,076,014</u>

**NEVADA SYSTEM OF HIGHER EDUCATION
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NOTE 10 – System Long-Term Debt (continued):

Various outstanding notes from direct borrowings and direct placements of the System in the combined amount of \$3,163 contain provisions that in an event of default, the outstanding amounts become immediately due. An outstanding note from direct borrowings and direct placements of the System in the amount of \$914 is secured by an office building as collateral. Various outstanding notes from direct borrowings and direct placements of the System in the combined amount of \$2,787 are secured by computers and network equipment as collateral. An outstanding note from direct borrowings and direct placements of the System in the amount of \$1,353 is secured by instructional equipment as collateral. Various outstanding notes from direct borrowings and direct placements of the System in the combined amount of \$33,026 contain provisions that in an event of default, the respective interest rates are reset to a higher default rate.

Obligation	Maturity	Outstanding (\$)	Unused Line of Credit (\$)	Pledged Assets?	Finance-Related EOD Consequences?		Finance-Related Termination Events?	Subjective Acceleration Clause(s)?
					Interest Rate/Other	Acceleration		
DRI – Dell PowerVault Lease	11/01/20	32	n/a	Yes-Note IX	No	No	No	No
UNR – Scoreboard Note	03/01/21	116	n/a	No	Yes-Note II	No	No	No
DRI – Dell Supercomputer Lease	05/01/21	58	n/a	Yes-Note IX	No	No	No	No
DRI – Citrix Lease	08/01/21	126	n/a	Yes-Note IX	No	No	No	No
GBC – Apartment Complex Note	11/01/21	245	n/a	No	Yes-Note VIII	Yes-Note VIII	No	No
DRI – Southern Nevada Science Park Note	12/01/21	232	n/a	No	Yes-Note VIII	Yes-Note VIII	No	No
UNR – Fine Arts Bldg. Note	07/01/22	6,914	n/a	No	Yes-Note III	No	No	No
UNLV – HAB Note	07/01/22	3,972	n/a	No	Yes-Note IV	No	No	No
DRI – CRVB	07/01/22	196	n/a	No	Yes-Note VIII	Yes-Note VIII	No	No
CSN – Cisco Equipment Lease	10/14/22	2,490	n/a	Yes-Note VII	Yes-Note VII	Yes-Note VII	No	No
CSN – Las Vegas “A” & “B” Note	06/01/23	3,199	n/a	No	Yes-Note VI	No	No	No
UNLV – UNLV Medicine Note	07/01/23	10,533	n/a	No	Yes-Note V	No	No	No
UNLV – Football Complex Note	07/01/23	9,653	n/a	No	No	No	No	No
DRI – Dell Equipment Lease	01/31/24	81	n/a	Yes-Note X	Yes-Note X	No	No	No
NSC – Laerdal Equipment Lease	02/01/25	1,353	n/a	Yes-Note XI	Yes-Note XI	No	No	No
UNR – MEB Refunding Note	01/02/26	5,129	n/a	No	Yes-Note II	No	No	No
UNR – 450 Sinclair Lease	01/01/27	914	n/a	Yes-Note I	No	No	No	No
UNR – Athletics Note	07/01/29	3,200	n/a	No	No	No	No	No

- I. Property located at 450 Sinclair Street represents additional security for the lease.
- II. Upon the occurrence and continuance of an Event of Default, the Note will bear interest at the Default Rate, which consists of the summation of the following: (A) three percent (3.0%), and (B) the greatest of (i) the Prime Rate (as defined in Exhibit A of the Note) plus one percent (1.0%), (ii) the Federal Funds Rate (as defined in Exhibit A of the Note) plus two percent (2.0%), and (iii) seven percent (7.0%).
- III. Upon the occurrence and continuance of an Event of Default, the Note will bear interest at a rate of 6.02%.
- IV. Upon the occurrence and continuance of an Event of Default, the Note will bear interest at the Default Rate, which is defined Continuing Covenant Agreement as the summation of the following: (A) three percent (3.0%), and (B) the greatest of (i) the Prime Rate (as defined in the Continuing Covenant Agreement) plus one percent (1.0%), (ii) the Federal Funds Rate (as defined in the Continuing Covenant Agreement) plus two percent (2.0%), and (iii) seven percent (7.0%).
- V. Upon the occurrence of an Event of Default, the interest rate shall increase to the Default Rate, which is the summation of the following: (A) four hundred basis point (4.0%), and (B) the greatest of (i) the Prime Rate (as defined in the Credit Agreement) plus two percent (2.0%), the Monthly Reset LIBOR Rate (as defined in the Credit Agreement) plus two percent (2.0%), and (iii) five percent (5.0%).
- VI. Upon occurrence of an Event of Default, the interest rate on the Note may be increased by three hundred basis points (3.0%) per annum.
- VII. Assets pledged include equipment purchased with proceeds of the lease, as described in Exhibit A to the lease agreement. Upon Event of Default, payments due in the current fiscal year are accelerated and immediately due. Interest rate increases to lesser of 12% or maximum allowed by law.
- VIII. If an Event of Default shall have occurred, the owner may declare the unpaid principal balance of the Note, together with interest thereon, to be then fully due and payable.
- IX. Assets pledged include equipment purchased with proceeds of the lease, as described in Exhibit A to the lease agreement.
- X. Assets pledged include equipment purchased with proceeds of the lease. Upon an event of default, the Lessor may declare immediately due and payable as a pre-estimate of liquidated damages for loss of bargain and not as a penalty, the Stipulated Loss Value of the Products in lieu of any further Rent.
- XI. Assets pledged include equipment purchased with proceeds of the lease. Upon an event of default, the Lessor may by notice in writing to Lessee, as liquidated damages for the loss of bargain and not as a penalty, accelerate and declare to be immediately due and payable the Stipulated Loss Value.

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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 2021 to 2043.

System obligations under capital leases were as follows for the year ended June 30, 2020:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Current</u>
Capital lease obligations	<u>\$52,104</u>	<u>\$1,588</u>	<u>\$(2,283)</u>	<u>\$51,409</u>	<u>\$2,600</u>

The following System property included in the accompanying combined financial statements was leased under capital leases as of June 30, 2020:

Construction in progress	\$1,483
Buildings and improvements	51,796
Machinery and equipment	<u>5,252</u>
Total	58,531
Less accumulated depreciation	<u>(5,543)</u>
Total	<u>\$52,988</u>

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

2021	\$ 5,057
2022	4,827
2023	3,806
2024	3,863
2025	3,704
2026-2030	17,184
Thereafter	<u>46,135</u>
Total minimum lease payments	<u>84,576</u>
Less amount representing interest	<u>(33,167)</u>
Obligations under capital leases	<u>\$51,409</u>

Total interest expense under the System capital leases and included in the accompanying combined financial statements was \$2,445 during the year ended June 30, 2020. 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. NSC has entered into a ground lease and a lease purchase agreement for certain facilities, and in the event of a default on the lease purchase agreement all leasehold improvements will become property of the leaseholder. Upon termination of the ground lease, which will occur no later than November 2048, the encumbrance upon the leasehold improvements is extinguished and the leasehold improvements revert to the ownership of NSC.

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 \$8,803 for year ended June 30, 2020.

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

2021	\$ 13,099
2022	8,431
2023	7,431
2024	4,654
2025	2,964
2026-2030	10,450
2031-2035	<u>2,442</u>
Total future minimum obligation	<u>\$ 49,471</u>

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NOTE 13 – Unemployment Insurance and Workers Compensation:

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

Changes in unemployment and workers compensation for the year ended June 30, 2020 are as follows:

	Beginning <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	Ending <u>Balance</u>
Unemployment insurance	\$1,284	\$1,010	\$(1,062)	\$1,232
Workers compensation	<u>3,057</u>	<u>3,383</u>	<u>(3,057)</u>	<u>3,383</u>
Total	<u>\$4,341</u>	<u>\$4,393</u>	<u>\$(4,119)</u>	<u>\$4,615</u>

NOTE 14 – System Other Noncurrent Liability Activity:

The activity with respect to System other noncurrent liabilities for the year ended June 30, 2020 is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Current
Refundable advances under federal loan program	\$ 7,303	\$ 261	\$ (2,194)	\$ 5,370	\$ -
Compensated Absences	55,048	41,571	(32,740)	63,879	42,762
Unearned Revenue	60,498	48,300	(53,937)	54,861	54,399
Other noncurrent liabilities	624	-	-	624	-
Total	<u>\$ 123,473</u>	<u>\$ 90,132</u>	<u>\$ (88,871)</u>	<u>\$ 124,734</u>	<u>\$ 97,161</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, 2020, \$1,195 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, 2020.

NOTE 16 – Irrevocable Letter of Credit:

In connection with its workers' compensation liability coverage, the System is required to maintain a \$120 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, 2020 was \$1,800. 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, 2020.

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.

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NOTE 17 – System Pension Plans (continued):

The System's contribution to all retirement plans for the year ended June 30, 2020 was \$128,832, equal to the required contribution for the year.

General Information about the PERS Cost Sharing Pension Plan

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

Benefits Provided

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

Monthly benefit allowances for members are computed as 2.50% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this factor is 2.67% of average compensation. For members entering the System on or after January 1, 2010, there is a 2.50% service time factor and for regular members entering the System on or after July 1, 2015, there is a 2.25% factor. The System offers several alternatives to the unmodified service retirement allowance which, in general, allow the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death.

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

Vesting

Members are eligible for retirement at age 65 with five years of service, at age 60 with 10 years of service, or at any age with thirty years of service. Members entering PERS on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, or age 62 with 10 years of service, or any age with thirty years of service. Regular members who entered the System on or after July 1, 2015, are eligible for retirement at age 65 with 5 years of service, or at age 62 with 10 years of service or at age 55 with 30 years of service or any age with 33 1/3 years of service.

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

Contributions

The authority for establishing and amending the obligation to make contributions and member contribution rates is set by statute. New hires, in agencies which did not elect the Employer-Pay Contribution (EPC) plan prior to July 1, 1983, have the option of selecting one of two contribution plans. 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, 2020 the Statutory Employer/employee matching rate was 14.5%. The Employer-pay contribution (EPC) rate was 28%.

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

At June 30, 2020 the System reported a liability of \$414,036 for its proportionate share of the net pension liability. The System's proportion of the net pension liability is based on their combined employer and member contributions relative to the total combined employer and member contributions for all employers for the period ended June 30, 2020. The System's proportionate share is 3.04%.

**NEVADA SYSTEM OF HIGHER EDUCATION
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NOTE 17 – System Pension Plans (continued):

For the year ended June 30, 2020 the System recognized pension expense of \$16,420. At June 30, 2020 the System reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 15,526	\$ 11,675
Net difference between projected and actual investment earnings on pension plan investments	-	20,136
Changes in assumptions	16,850	-
Changes in proportion and differences between actual contributions and proportionate share of contributions	19,088	728
System contributions subsequent to the measurement date	30,564	-
	<u>\$ 82,028</u>	<u>\$ 32,539</u>

In 2020 \$30,564 reported as deferred outflows of resources related to pensions resulting from System contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability. Other amounts reported as deferred inflows and outflows of resources will be recognized in pension expense as follows for the years ended June 30:

2021	\$134,780
2022	(908,084)
2023	249,473
2024	309,038
2025	175,630
2026	20,238
Thereafter	-
	<u>(\$18,925)</u>

Actuarial Assumptions

The PERS net pension liability was measured as of June 30, 2019 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate	2.75%
Investment Rate of Return	7.50%
Productivity pay increase	0.50%
Projected salary increases	4.25% to 9.15%, depending on service Rates include inflation and productivity increases
Consumer Price Index	2.75%
Other assumptions	Same as those used in the June 30, 2019 funding Actuarial valuation

Mortality rates for healthy participants were based on the Headcount-Weighted RP-2014 Healthy Annuitant Table projected to 2020 with Scale MP-2016, set forward one year for spouses and beneficiaries. For disabled participants, mortality rates were based on the Headcount – Weighted RP-2014 Disabled Retiree Table, set forward four years.

Actuarial assumptions used in the June 30, 2019 valuation were based on the results of the experience review completed in 2019.

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)
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NOTE 17 – System Pension Plans (continued):

The following was the PERS Board adopted policy target asset allocation as of June 30, 2019:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Geometric Expected Real Rate of Return*</u>
Domestic Equity	42%	5.50%
International Equity	18%	5.50%
Domestic Fixed Income	28%	0.75%
Private Markets	12%	6.65%

*As of June 30, 2019, PERS' long-term inflation assumption was 2.75%

Discount Rate

The discount rate used to measure the total pension liability was 7.50% as of June 30, 2019. 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, 2019, 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, 2019.

Pension Liability Discount Rate Sensitivity

The following represents the System's proportionate share of the net pension liability calculated using the discount rate of 7.50%, as well as what the System's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50%) or 1-percentage-point higher (8.50%) than the current rate:

	<u>1% Decrease (6.50%)</u>	<u>Discount Rate (7.50%)</u>	<u>1% Increase (8.50%)</u>
NSHE's proportional share of the net pension liability	\$641,086	\$414,036	\$225,301

Pension plan fiduciary net position

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

NOTE 18 – System Postemployment Benefits Other than Pensions:

Officers and employees of NSHE are provided with OPEB through the Nevada Public Employees' Benefits Program (PEBP) - a cost-sharing multiple-employer defined benefit OPEB plan. The program is administered by the PEBP Board, whose ten members are appointed by the governor. NRS 287.023 provides officers and employees eligible to be covered by any group insurance, plan of benefits or medical and hospital service established pursuant to NRS 287 the option upon retirement to cancel or continue any such coverage. The cost to administer the program is financed through the contributions and investment earnings of the plan. The PEBP Board is granted the authority to establish and amend the benefit terms of the program. (NRS 287.043) PEBP issues a publicly available financial report that includes financial statements and the required supplementary information for the plan. That report may be obtained from Public Employees' Benefits Program, 901 South Stewart Street, Suite 1001, Carson City, NV 89701.

On December 20, 2019, there was a change in law, which repealed the excise "Cadillac" tax. The PEBP valuation has not taken this into account; this may have an impact on future OPEB obligations.

Benefits provided

Benefits other than pensions are provided to eligible retirees and their dependents through the payment of subsidies by the PEBP. Benefits include health, prescription drug, dental, and life insurance coverage. The "base" subsidy rates are set by PEBP and approved by the Legislature and vary depending on the number of dependents and the medical plan selected. These subsidy rates are subtracted from the premium to arrive at the "participant premium". The "years of service" subsidy rates are then used to adjust the "participant premium" based on years of service. The current subsidy rates can be found at pebp.state.nv.us. As required by statute, benefits are determined by the number of years of service at the time of retirement and the individual's initial date of hire. Officers and employees hired after December 31, 2011 are not eligible to receive subsidies to reduce premiums.

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NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
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NOTE 18 – System Postemployment Benefits Other than Pensions (continued):

The following individuals and their dependents are eligible to receive benefits from the Retirees' Fund:

Any PEBP covered retiree with state service whose last employer was the state or a participating local government entity and who:

- Was initially hired by the state prior to January 1, 2010 and has at least five years of public service, or
- Was initially hired by the state on or after January 1, 2010, but before January 1, 2012 and has at least fifteen years of public service, or
- Was initially hired by the state on or after January 1, 2010, but before January 1, 2012 and has at least five years of public service and has a disability, or
- Any PEBP covered retiree with state service whose last employer was not the state or a participating local government entity and who has been continuously covered under PEBP as a retiree since November 30, 2008.

State service is defined as employment with any Nevada State agency, the Nevada System of Higher Education and any State Board or Commission. Participating local government agency is defined as a county, school district, municipal corporation, political subdivision, public corporation or other local governmental agency that has an agreement in effect with PEBP to obtain group insurance.

Contributions

The State Retirees' Health and Welfare Benefits Fund (Retirees' Fund) was established in 2007 by the Nevada Legislature as an irrevocable trust fund to account for the financial assets designated to offset the portion of current and future costs of health and welfare benefits paid on behalf of state retirees (NRS 287.0436). The money in the Retirees' Fund belongs to the officers, employees and retirees of the State of Nevada in aggregate; neither the State nor the governing body of any county, school district, municipal corporation, political subdivision, public corporation or other local governmental agency of the State, nor any single officer, employee or retiree of any such entity has any right to the money in the Retirees' Fund.

The authority for establishing an assessment to pay for a portion of the cost of premiums or contributions for the program is in statute. The Office of Finance shall establish an assessment that is to be used to pay for a portion of the cost of premiums or contributions for the Program for persons who were initially hired before January 1, 2012 and have retired with state service. The money assessed must be deposited into the Retirees' Fund and must be based upon a base amount approved by the Legislature each session to pay for a portion of the current and future health and welfare benefits for persons who retired before January 1, 1994, or for persons who retire on or after January 1, 1994, as adjusted by the years of service subsidy rates. (NRS 287.046) The required contribution rate for employers (the retired employees group insurance rate), as a percentage of covered payroll, for the fiscal year ended June 30, 2020 was 2.35%. NSHE contributions recognized as part of OPEB expense for the current fiscal year ended June 30, 2020 were \$17,715.

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

At June 30, 2020, NSHE reported a liability of \$569,268 for its proportionate share of the collective net OPEB liability. The collective net OPEB liability was measured as of July 1, 2019, and the total OPEB liability used to calculate the collective net OPEB liability was determined by an actuarial valuation as of January 1, 2018. NSHE's proportion of the collective net OPEB liability was based on the NSHE's share of contributions in the OPEB plan relative to the total contributions of all participating OPEB employers and members. At June 30, 2020, the NSHE's proportion was 40.8493%.

For the year ended June 30, 2020, NSHE recognized OPEB expense of \$37,523. At June 30, 2020, NSHE reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Liability Experience	\$ -	\$ 10,171
Changes in assumption	12,266	24,316
Net difference between projected and actual earnings in OPEB plan investments	-	97
System contributions subsequent to the measurement date	17,715	-
Total	<u>\$ 29,981</u>	<u>\$ 34,584</u>

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NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
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NOTE 18 – System Postemployment Benefits Other than Pensions (continued):

Of the total amount reported as deferred outflows of resources related to OPEB, \$17,715 results from NSHE contributions subsequent to the measurement date and before the end of the fiscal year which are included as a reduction of the collective net OPEB liability in the year at June 30, 2020. This deferred outflow will be recognized as expense in fiscal 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:		
2021	\$	(11,369)
2022		(9,446)
2023		(1,923)
2024		420
Thereafter		-
Total	\$	<u>(22,318)</u>

Actuarial assumptions

The total OPEB liability was determined by an actuarial valuation as of January 1, 2018, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation (CPI)	2.50%
Salary increases	Dependent upon pension system ranging from 1.00% to 10.65%, including inflation
Investment rate of return	3.87%, based on a 20-Year Municipal Bond Index
Health Care Trend Rates	For medical and prescription drug benefits, this amount initially is at 7.0% and decreases to a 4.75% long-term trend rate after six years. For dental benefits and Part B Premiums, the trend rate is 4.00% and 4.50%, respectively.

Regular mortality rates were based on the RP-2000 Combined Healthy Mortality projected to 2014 with Scale AA, set back one year for females. Police/Fire mortality rates were based on the RP-2000 Combined Healthy Mortality projected to 2014 with Scale AA, set forward one year. Disabled mortality rates were based on the RP-2000 Disabled Retiree Mortality projected to 2014 with Scale AA, set forward three years.

The actuarial assumptions used in the January 1, 2018 valuation were based upon certain demographic and other actuarial assumptions as recommended by Aon, in conjunction with the State and guidance from the GASB statement.

The Nevada Legislature established the Retirement Benefits Investment Fund (RBIF), effective July 1, 2007 with the purpose to invest contributions made by participating public entities, as defined by NRS 355.220 to enable such entities to support financing of OPEB at some time in the future. NRS 355.220(2) requires that any money in the RBIF must be invested in the same manner as money in the Public Employees' Retirement System of Nevada Investment Fund is invested. See Note 17 for a description of the PERS Board Investment policy. As of June 30, 2020, the balance of the investments held by the Fund was \$1,844 and the net position restricted for other postemployment benefits was \$(5,652).

Discount rate

The discount rate used to measure the total OPEB liability was 3.51%, which is consistent with a 20-Year Municipal Bond Index. The Bond Buyer General Obligation 20-Bond Municipal Bond Index is used for the determination of the discount rate. The assets in the trust as of June 30, 2019 are less than the expected benefit payments in the first year; therefore, the crossover period is assumed to be in the first year, which provides additional support for using the discount rate at the 20-Year Municipal Bond Index rate. The Retiree Plan's fiduciary net position as of June 30, 2020, was projected to be available to make all projected future benefit payments of current active and inactive employees. The OPEB plan is funded on a pay-as-you-go basis, and therefore the discounted rate is equal to the Bond Buyer General Obligation 20-Bond Municipal Bond Index rate of 3.51%.

**NEVADA SYSTEM OF HIGHER EDUCATION
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
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NOTE 18 – System Postemployment Benefits Other than Pensions (continued):

Sensitivity of the NSHE's proportionate share of the collective net OPEB liability to changes in the discount rate

The following presents the NSHE's proportionate share of the collective net OPEB liability, as well as what the NSHE's proportionate share of the collective net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower 2.51% or 1-percentage-point higher 4.51% than the current discount rate:

	<u>1% Decrease 2.51%</u>	<u>Discount Rate 3.51%</u>	<u>1% Increase 4.51%</u>
NSHE's proportionate share of the collective net OPEB liability	\$627,664	\$569,268	\$518,604

Sensitivity of NSHE's proportionate share of the collective net OPEB liability to changes in the healthcare cost trend rates

The following presents NSHE's proportionate share of the collective net OPEB liability, as well as what NSHE's proportionate share of the collective net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Trend Rates</u>	<u>1% Increase</u>
NSHE's proportionate share of the collective net OPEB liability	\$528,158	\$569,268	\$618,103

OPEB plan fiduciary net position

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued PEBP financial report.

Payables to the OPEB plan

At June 30, 2020, NSHE reported payables to the defined benefit OPEB plan of \$1,608 for statutorily required employer contributions which had been assessed on employee salaries but not yet remitted to the Retirees' Fund.

NOTE 19 – System Commitments and Contingent Liabilities:

The System is a defendant or co-defendant in legal actions. Based on present knowledge and advice of legal counsel, System management believes that, except as provided below, any liability in those legal actions, in excess of insurance coverage, will not materially adversely affect the System's net financial position, changes in net position or cash flows of the System. The System and the State of Nevada are defendants in various lawsuits, collectively referred to as the Little Valley Fire Cases. The cases relate to a prescribed burn conducted by the Nevada Division of Forestry in October 2017 on land partially owned by UNR. Embers from the fire escaped and burned 23 structures. The System and the State of Nevada share an excess liability policy. At this point it is difficult to estimate the likelihood of an unfavorable outcome and the likely exposure, but the excess liability carrier has been placed on notice of these cases.

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

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, 2020 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, 2020 is \$73,815. These costs will be financed by State appropriations, private donations, available resources and/or long-term borrowings.

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NOTE 20 – Risk Management:

The System is an entity created by the Constitution of the State of Nevada. The System transfers its tort liabilities to the Tort Claims Fund of the State. The State purchases an excess liability policy in the amount of \$10,000 excess of a \$3,000 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.
- Cyber Liability with limits of \$20,000 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 System is charged an assessment to cover its portion of the State’s cost of the Tort Claims fund.

NOTE 21 – Subsequent Events:

The System evaluated subsequent events through November 23, 2020, the date of issuance, and has determined the following subsequent events to report.

Since March 17, 2020, the spread of COVID-19 has severely impacted our state economy and resulted in reductions in state appropriations and revenues generated from operations. Measures taken to contain the spread of the virus included placing capital projects on hold, furloughs, travel bans, quarantines, social distancing, and closures of non-essential services. The U.S. Government has responded with monetary and fiscal interventions to stabilize the economic conditions. In Fiscal 2020 the universities and colleges have received direct awards for Fiscal 2020 with student financial aid and essential services. Those funds are reported in the financial statements as of June 30, 2020. The U.S. Government also provided direct awards to the State of Nevada. The State requested all state agencies submit invoices that met the criteria for reimbursement established by the U.S. Government. The universities and colleges submitted \$11,100 in invoices. As of June 30, 2020, the date of these financial statements, the authority to receive that reimbursement had not been established by the State and is not included in these statements. The reimbursement was approved by the State in August of 2020 (Fiscal 2021) and will be include in next year financial statements. The System has determined that these events are non-adjusting subsequent events. Accordingly, the financial position and results of operations as of and for the year ended June 30, 2020 have not been adjusted to reflect their impact.

NOTE 22– Functional Classification of System Expenses:

The following is the functional classifications of expenses as reported on the Statement of Combined Revenues, Expenses and Changes in Net Position for the year ended June 30, 2020.

Instruction	\$ 711,136
Research	143,912
Public service	80,363
Academic support	193,179
Institutional support	204,201
Student services	179,737
Operation and maintenance of plant	148,058
Scholarships and fellowships	134,304
Auxiliary enterprises	87,772
Depreciation	117,218
Total	<u><u>\$ 1,999,880</u></u>

**NEVADA SYSTEM OF HIGHER EDUCATION
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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, UNLV Medicine 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, 2020

NOTE 23 - System Related Organizations

NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS
NET POSITION AS OF JUNE 30, 2020

	CSN	DRI	DRI	GBC	NSC	TMCC	UNLV	UNLV	Rebel
	Foundation	Foundation	Research	Foundation	Foundation	Foundation	Foundation	Research	Golf
	Foundation	Foundation	Park	Foundation	Foundation	Foundation	Foundation	Foundation	Foundation
ASSETS									
Current Assets									
Cash and cash equivalents	\$ 234	\$ 319	\$ 1	\$ 136	\$ 119	\$ 274	\$ 7,263	\$ 282	\$ 190
Restricted cash and cash equivalents	3,549	-	-	2,476	733	1,940	-	-	-
Short-term investments	2,519	-	-	739	985	265	44,345	2,069	5,692
Accounts receivable, net	-	14	-	-	-	28	-	-	-
Pledges receivable, net	682	-	-	2,408	1,122	66	19,079	-	-
Patient accounts receivable, net	-	-	-	-	-	-	-	-	-
Current portion of loans receivable, net	1	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-
Deposits and prepaid expenditures, current	38	-	-	-	4	-	22	3	-
Due from affiliates (SROs)	-	-	-	-	-	-	17,318	-	-
Other current assets	-	-	-	68	-	88	617	148	-
Total Current Assets	7,023	333	1	5,827	2,963	2,661	88,644	2,502	5,882
Noncurrent Assets									
Investments	-	1,000	-	694	-	-	75,941	-	-
Restricted investments	2,631	-	-	6,960	1,315	-	-	-	-
Endowment investments	-	-	-	-	-	606	209,275	-	-
Loans receivable, net	27	-	-	-	-	-	-	-	-
Capital assets, net	-	486	-	-	-	-	366	3,873	-
Pledges receivable, net	122	-	-	3,034	3,036	20	24,543	-	-
Other noncurrent assets	-	-	-	-	-	-	11,937	2,728	-
Total Noncurrent Assets	2,780	1,486	-	10,688	4,351	626	322,062	6,601	-
TOTAL ASSETS	9,803	1,819	1	16,515	7,314	3,287	410,706	9,103	5,882
DEFERRED OUTFLOWS OF RESOURCES									
Intra-entity sales of future revenues	-	-	-	-	-	-	-	-	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	-	-	-	-	-	-	-	-	-
LIABILITIES									
Current Liabilities									
Accounts payable	-	-	-	4	-	1	545	-	-
Accrued payroll and related liabilities	-	-	-	39	-	-	-	-	-
Current portion of long-term debt	-	-	-	-	-	-	-	-	-
Current portion of obligations under capital leases	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	3	-	13	-	-	114	-
Funds held in trust for others	-	-	-	-	-	88	-	-	-
Due to affiliates (SROs)	-	-	-	-	-	-	-	-	330
Other current liabilities	-	-	-	6	-	-	15,740	1	-
Total Current Liabilities	-	-	3	49	13	89	16,285	115	330
Noncurrent Liabilities									
Compensated absences	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	98	-	-	-	-	-	-
Long-term debt	-	-	-	-	-	-	-	-	-
Obligations under capital leases	-	-	-	-	-	-	-	-	-
Due to affiliates (SROs)	-	-	-	-	-	-	-	-	-
Other noncurrent liabilities	-	-	-	-	-	-	655	-	-
Total Noncurrent Liabilities	-	-	98	-	-	-	655	-	-
TOTAL LIABILITIES	-	-	101	49	13	89	16,940	115	330
DEFERRED INFLOWS OF RESOURCES									
Split-interest agreements	-	-	-	-	-	-	857	-	-
Unearned lease revenue	-	-	-	-	-	-	-	6,526	-
TOTAL DEFERRED INFLOW OF RESOURCES	-	-	-	-	-	-	857	6,526	-
NET POSITION									
Net investment in capital assets	-	486	-	-	-	-	366	3,873	-
Restricted - Nonexpendable	2,658	107	-	4,736	1,315	2,632	165,885	-	-
Restricted - Expendable - Scholarships, research	5,753	-	-	3,693	-	-	218,005	-	-
Restricted - Expendable - Capital projects	-	-	-	6,821	-	-	-	-	-
Restricted - Expendable - Other	-	-	-	-	5,877	-	-	-	-
Unrestricted	1,392	1,226	(100)	1,216	109	566	8,653	(1,411)	5,552
TOTAL NET ASSETS	\$ 9,803	\$ 1,819	\$ (100)	\$ 16,466	\$ 7,301	\$ 3,198	\$ 392,909	\$ 2,462	\$ 5,552

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, 2020

NOTE 23 - System Related Organizations (continued):

NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS
NET POSITION AS OF JUNE 30, 2020

	UNLV Alumni Association	UNLV Rebel Football Foundation	UNLV Rebel Soccer Foundation	UNLV Singapore Limited	UNLV UNLV MED	UNR Foundation	UNR AAUN	Integrated Clinical Services, Inc.	WNC Foundation	Total System Related Organizations
ASSETS										
Current Assets										
Cash and cash equivalents	\$ 489	\$ 137	\$ 299	\$ 360	\$ 2,337	\$ 54,521	\$ 85	\$ 6,579	\$ 222	\$ 73,847
Restricted cash and cash equivalents	-	-	-	-	5,163	-	-	-	299	\$ 14,160
Short-term investments	1,814	1,503	237	5,379	-	191,271	8,117	1,561	-	\$ 266,496
Accounts receivable, net	73	-	-	-	1,655	-	-	-	-	\$ 1,770
Pledges receivable, net	-	-	-	-	-	4,230	98	-	6	\$ 27,691
Patient accounts receivable, net	-	-	-	-	6,991	-	-	1,425	-	\$ 8,416
Current portion of loans receivable, net	-	-	-	-	-	-	-	-	-	\$ 1
Inventories	-	-	-	-	295	-	-	-	-	\$ 295
Deposits and prepaid expenditures, current	10	-	-	2	89	-	-	-	-	\$ 168
Due from affiliates (SROs)	-	-	-	-	80	901	137	-	-	\$ 18,436
Other current assets	-	-	-	58	-	2,882	-	594	-	\$ 4,455
Total Current Assets	2,386	1,640	536	5,799	16,610	253,805	8,437	10,159	527	\$ 415,735
Noncurrent Assets										
Investments	-	-	-	-	-	-	-	-	-	\$ 77,635
Restricted investments	-	-	-	-	-	-	-	-	4,018	\$ 14,924
Endowment investments	-	-	812	-	-	44,841	-	-	-	\$ 255,534
Loans receivable, net	-	-	-	-	-	-	-	-	-	\$ 27
Capital assets, net	29	-	-	-	2,245	3	44	495	-	\$ 7,541
Pledges receivable, net	-	-	-	-	-	2,472	-	-	-	\$ 33,227
Other noncurrent assets	63	-	-	-	-	5,854	-	-	-	\$ 20,582
Total Noncurrent Assets	92	-	812	-	2,245	53,170	44	495	4,018	\$ 409,470
TOTAL ASSETS	2,478	1,640	1,348	5,799	18,855	306,975	8,481	10,654	4,545	\$ 825,205
DEFERRED OUTFLOWS OF RESOURCES										
Intra-entity sales of future revenues	-	-	-	-	185	-	-	-	-	\$ 185
TOTAL DEFERRED OUTFLOWS OF RESOURCES	-	-	-	-	185	-	-	-	-	\$ 185
LIABILITIES										
Current Liabilities										
Accounts payable	4	-	-	-	1,373	63	-	242	-	\$ 2,232
Accrued payroll and related liabilities	-	-	-	-	1,253	-	-	223	-	\$ 1,515
Current portion of long-term debt	-	-	-	-	-	-	-	340	-	\$ 340
Current portion of obligations under capital leases	-	-	-	-	254	-	-	-	-	\$ 254
Unearned revenue	-	-	-	-	-	-	-	-	-	\$ 130
Funds held in trust for others	-	-	-	-	-	-	-	-	-	\$ 88
Due to affiliates (SROs)	-	-	-	-	5,619	341	114	3,070	-	\$ 9,474
Other current liabilities	-	-	-	5	3,864	-	3	1,267	4,317	\$ 25,203
Total Current Liabilities	4	-	-	5	12,363	404	117	5,142	4,317	\$ 39,236
Noncurrent Liabilities										
Compensated absences	-	-	-	-	-	435	-	-	-	\$ 435
Unearned revenue	-	-	-	-	-	1,104	-	-	-	\$ 1,202
Long-term debt	-	-	-	-	-	-	-	1,262	-	\$ 1,262
Obligations under capital leases	-	-	-	-	199	-	-	-	-	\$ 199
Due to affiliates (SROs)	-	-	-	-	13,067	-	-	2,449	-	\$ 15,516
Other noncurrent liabilities	-	-	-	-	2,505	-	-	-	-	\$ 3,160
Total Noncurrent Liabilities	-	-	-	-	15,771	1,539	-	3,711	-	\$ 21,774
TOTAL LIABILITIES	4	-	-	5	28,134	1,943	117	8,853	4,317	\$ 61,010
DEFERRED INFLOWS OF RESOURCES										
Split-interest agreements	-	-	-	-	-	1,608	-	-	-	\$ 2,465
Unearned lease revenue	-	-	-	-	-	-	-	-	-	\$ 6,526
TOTAL DEFERRED INFLOW OF RESOURCES	-	-	-	-	-	1,608	-	-	-	\$ 8,991
NET POSITION										
Net investment in capital assets	29	-	-	-	1,907	3	44	209	-	\$ 6,917
Restricted - Nonexpendable	-	47	732	-	-	173,428	2,740	-	-	\$ 354,280
Restricted - Expendable - Scholarships, research	2	79	80	-	10	110,897	4,692	-	-	\$ 343,211
Restricted - Expendable - Capital projects	-	-	-	-	-	-	-	-	-	\$ 6,821
Restricted - Expendable - Other	-	-	-	-	-	-	-	-	-	\$ 5,877
Unrestricted	2,443	1,514	536	5,794	(11,011)	19,096	888	1,592	228	\$ 38,283
TOTAL NET ASSETS	\$ 2,474	\$ 1,640	\$ 1,348	\$ 5,794	\$ (9,094)	\$ 303,424	\$ 8,364	\$ 1,801	\$ 228	\$ 755,389

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, 2020**

NOTE 23 - System Related Organizations (continued):

NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS
REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 20, 2020

	CSN	DRI	DRI	GBC	NSC	TMCC	UNLV	UNLV	Rebel
	Foundation	Foundation	Research Park	Foundation	Foundation	Foundation	Foundation	Research Foundation	Golf Foundation
Operating Revenues									
Patient revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract revenue	-	-	-	-	-	-	-	-	-
Contributions	7,447	631	-	446	1,938	2,070	43,729	169	243
Campus support	-	259	27	57	-	201	3,857	-	-
Special events and fundraising	-	-	-	16	-	-	-	-	3
Other operating revenues	117	9	3	59	24	117	952	641	96
Total Operating Revenues	7,564	899	30	578	1,962	2,388	48,538	810	342
Operating Expenses									
Employee compensation and benefits	-	(399)	(20)	-	-	-	(3,838)	(160)	-
Supplies and services	(431)	(77)	(7)	-	-	-	(5,914)	(431)	(58)
Program expenses, System Related Organizations	-	-	-	(77)	(7,100)	(3,760)	(9,990)	-	(35)
Depreciation	-	-	-	-	-	-	(75)	(126)	-
Other operating expenses	-	(81)	-	(239)	(512)	(301)	-	-	-
Total Operating Expenses	(431)	(557)	(27)	(316)	(7,612)	(4,061)	(19,817)	(717)	(93)
Operating Income (Loss)	7,133	342	3	262	(5,650)	(1,673)	28,721	93	249
Nonoperating Revenues (Expenses)									
Investment Income, net	184	-	-	(74)	-	80	14,799	114	(148)
Payments to System campuses and divisions	(4,433)	(513)	-	(875)	-	-	(39,809)	-	(330)
Interest expense	-	-	-	-	-	-	-	-	-
Other nonoperating revenues (expenses)	-	1,115	-	-	6	-	(340)	-	-
Total Nonoperating Revenues (Expenses)	(4,249)	602	-	(949)	6	80	(25,350)	114	(478)
Income (Loss) Before Other Revenue (Expenses)	2,884	944	3	(687)	(5,644)	(1,593)	3,371	207	(229)
Other Revenues (Expenses)									
Additions to permanent endowments	-	-	-	95	-	-	10,274	-	-
Other Foundation revenues (expenses)	-	125	-	-	-	-	-	-	-
Total Other Revenues (Expenses)	-	125	-	95	-	-	10,274	-	-
Increase (Decrease) in Net Position	2,884	1,069	3	(592)	(5,644)	(1,593)	13,645	207	(229)
NET POSITION									
Net position - beginning of year	6,919	750	(103)	17,058	12,945	4,791	379,264	2,255	5,781
Net position - end of year	\$ 9,803	\$ 1,819	\$ (100)	\$ 16,466	\$ 7,301	\$ 3,198	\$ 392,909	\$ 2,462	\$ 5,552

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, 2020

NOTE 23 - System Related Organizations (continued):

NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS
REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 20, 2020

	UNLV Alumni Association	UNLV Rebel Football Foundation	UNLV Rebel Soccer Foundation	UNLV Singapore Unlimited	UNLV UNLV MED	UNR Foundation	UNR AAUN	Integrated Clinical Services, Inc.	WNC Foundation	Total System Related Organizations
Operating Revenues										
Patient revenue	\$ -	\$ -	\$ -	\$ -	\$ 37,904	\$ -	\$ -	\$ 8,053	\$ -	\$ 45,957
Contract revenue	-	-	-	-	16,120	-	-	4,793	-	20,913
Contributions	1,113	25	49	-	-	19,538	-	-	1,836	79,234
Campus support	-	-	-	-	-	4,923	-	-	199	9,523
Special events and fundraising	34	17	-	-	-	10,259	-	-	165	10,494
Other operating revenues	315	36	3	-	12,798	-	-	666	74	15,910
Total Operating Revenues	1,462	78	52	-	66,822	34,720	-	13,512	2,274	182,031
Operating Expenses										
Employee compensation and benefits	(1,082)	-	-	(43)	(23,393)	(5,003)	-	(3,743)	(302)	(37,983)
Supplies and services	(190)	(32)	(38)	(76)	(770)	(1,052)	-	-	-	(9,076)
Program expenses, System Related Organizations	(246)	(50)	(42)	-	(15,191)	(262)	(424)	(1,247)	(1,836)	(40,260)
Depreciation	(7)	(1)	-	-	(1,438)	(2)	(2)	(58)	-	(1,709)
Other operating expenses	-	-	-	-	-	-	(21)	-	(70)	(1,224)
Total Operating Expenses	(1,525)	(83)	(80)	(119)	(40,792)	(6,319)	(447)	(5,048)	(2,208)	(90,252)
Operating Income (Loss)	(63)	(5)	(28)	(119)	26,030	28,401	(447)	8,464	66	91,779
Nonoperating Revenues (Expenses)										
Investment Income, net	67	(10)	6	107	-	3,301	188	32	12	18,658
Payments to System campuses and divisions	-	-	-	-	(29,556)	(35,525)	-	(9,998)	-	(121,039)
Interest expense	-	-	-	-	(32)	-	-	-	-	(32)
Other nonoperating revenues (expenses)	-	-	-	-	1,633	-	-	350	-	2,764
Total Nonoperating Revenues (Expenses)	67	(10)	6	107	(27,955)	(32,224)	188	(9,616)	12	(99,649)
Income (Loss) Before Other Revenue (Expenses)	4	(15)	(22)	(12)	(1,925)	(3,823)	(259)	(1,152)	78	(7,870)
Other Revenues (Expenses)										
Additions to permanent endowments	-	-	-	-	-	3,100	41	-	-	13,510
Other Foundation revenues (expenses)	-	-	-	(175)	-	-	-	-	-	(50)
Total Other Revenues (Expenses)	-	-	-	(175)	-	3,100	41	-	-	13,460
Increase (Decrease) in Net Position	4	(15)	(22)	(187)	(1,925)	(723)	(218)	(1,152)	78	5,590
NET POSITION										
Net position - beginning of year	2,470	1,655	1,370	5,981	(7,169)	304,147	8,582	2,953	150	749,799
Net position - end of year	\$ 2,474	\$ 1,640	\$ 1,348	\$ 5,794	\$ (9,094)	\$ 303,424	\$ 8,364	\$ 1,801	\$ 228	\$ 755,389

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, 2020

NOTE 23 - System Related Organizations (continued):

UNR Foundation:

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

	2020
Cash and cash equivalents	\$ 1,223
Money market funds	53,299
	<u>\$ 54,522</u>

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

	2020
Equity investments	\$ 1,022
Commingled funds	227,614
Certificates of deposits	1,370
Corporate bonds	3,717
U.S. Government securities	2,389
	<u>\$ 236,112</u>

At June 30, 2020, the Foundation's investments had the following maturities:

	Investment Maturities (in years)			Fair Value
	Less than 1	1-5	6-21	
Certificates of deposits	\$ 957	\$ 413	\$ -	\$ 1,370
Corporate bonds	3,514	203	-	3,717
U.S. Government securities	2,379	10	-	2,389
	<u>\$ 6,850</u>	<u>\$ 626</u>	<u>\$ -</u>	<u>\$ 7,476</u>

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

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; and
- The relationship between current and projected assets of the Endowment and its spending requirements.

**NEVADA SYSTEM OF HIGHER EDUCATION
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2020**

NOTE 23 - System Related Organizations (continued):

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.

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 asset allocation targets and ranges, exclusive of amounts transferred to the Endowment's operating account:

	<u>Min Wt.</u>	<u>Target Wt.</u>	<u>Max Wt.</u>
Global Equity	17%	20%	23%
Global Low Volatility Equity	7%	9%	11%
Private Equity	5%	12%	15%
Fixed Income	22%	27%	32%
Real Estate	8%	12%	15%
Real Assets	10%	15%	20%
Diversifying Strategies	2%	5%	8%
Cash	0%	0%	5%

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

Investment Risk Factors

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

Concentration of Credit Risk

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

**NEVADA SYSTEM OF HIGHER EDUCATION
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2020**

NOTE 23 - System Related Organizations (continued):

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Fixed income securities or obligations of the U.S. Government are not considered to have credit risk.

At June 30, 2020, the Foundation's investments had the following quality ratings:

	Quality Ratings			
	Fair Value	AAA - A-	BBB+ - B-	Unrated
Corporate Bonds	\$ 3,717	\$ 2,281	\$ 1,435	\$ -

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.

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, 2020, the Foundation's bank balances totaled \$54,500. Of this balance, \$1,500 was covered by depository insurance and/or collateralized and \$34,900 is held by State Street Government Securities, \$16,000 is held by Charles Schwab in a money market account of U.S. Treasuries and both are subject to their investment policies, and the remaining \$2,100 was uninsured and uncollateralized and, as a result, was subject to custodial credit risk at June 30, 2020.

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, 2020, the Foundation has commitments to acquire approximately \$30,600 in commingled funds.

Fair Value Measurements

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

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

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

**NEVADA SYSTEM OF HIGHER EDUCATION
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2020**

NOTE 23 - System Related Organizations (continued):

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

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

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

Commingled funds – Valued at NAV or at quoted prices if traded in active markets.

Residual interest in irrevocable trust – Assets held 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, 2020 are:

	<u>Level 1</u>	<u>NAV</u>	<u>Total</u>
Investments			
Equity investments	\$ 1,022	\$ -	\$ 1,022
Commingled funds	70,139	157,491	227,630
Certificate of deposit	1,370	-	1,370
Corporate bonds	3,717	-	3,717
U.S. Government securities	2,389	-	2,389
	<u>\$ 78,637</u>	<u>\$ 157,491</u>	<u>\$ 236,128</u>
Residual interest in trusts			
Commingled funds	<u>\$ -</u>	<u>\$ 782</u>	<u>\$ 782</u>

The Foundation did not hold any investments fair valued using Level 2 or 3 inputs for the years ended June 30, 2020.

NEVADA SYSTEM OF HIGHER EDUCATION
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2020

NOTE 23 - System Related Organizations (continued):

UNLV Foundation:

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

The calculation of realized gains and losses is independent of the calculation of the net change in the fair value of investments. Realized gains and losses on investments that had been held more than one fiscal year and sold in the current year were included as a change in the fair value of investments reported in prior years. Investment expenses of \$655 for the years ended June 30, 20 were netted against interest and dividends on the accompanying Statements of Support and Revenues, Expenses and Changes in Net Position.

Investments consist of the following at June 30:	2020
Mutual funds	\$ 35,144
Certificates of deposits	2,608
Equities	16,274
Collateralized securities	40,616
U.S. government obligations	41,429
U.S. corporate bonds	36,896
Alternative investments	147,547
Non-U.S. corporate bonds	9,045
Investment in securities at fair value	\$ 329,559

Investment in securities at fair value	2020
Investment in securities - Current	\$ 44,345
Investment in securities - Non-Current	285,216
Investment in securities at fair value	\$ 329,561

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, 2020, the total balance for the UNLV Foundation's cash and money market funds was \$7,263. Of this balance, \$603 at June 30, 2020 were covered by the Federal Deposit Insurance Corporation, and \$6,660 was uninsured at June 30, 2020. Cash balances in United States banks are insured by the Federal Deposit Insurance Corporation ("FDIC") up to \$250 per bank.

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

Credit Risk

Credit risk is the risk that an issuer will not fulfill its obligations. The UNLV Foundation reduces its exposure to credit risk with policy guidelines that instruct money managers to purchase securities rated investment grade or better. However, up to 25% of the fixed-income portfolios may be allocated to below investment grade. The credit ratings of fixed income investments at June 30, 2020:

NEVADA SYSTEM OF HIGHER EDUCATION
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2020

NOTE 23 - System Related Organizations (continued):

June 30, 2020	Total	AAA	AA	AA	BBB	Below Investment Grade
Collateralized securities	\$ 40,617	\$ 38,190	\$ 2,336	\$ 91	\$ -	\$ -
U.S. corporate bonds	36,896	-	2,575	10,970	20,400	2,951
Non-U.S. corporate bonds	9,045	-	557	3,685	4,416	387
Total	\$ 86,558	\$ 38,190	\$ 5,468	\$ 14,746	\$ 24,816	\$ 3,338

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

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the Foundation's investments within any one issuer. For the fixed income portion of the endowment pool, the Foundation's policy for reducing its exposure to concentration of credit risk is to limit the investments within any one issuer to a maximum of 5% of the fixed income portfolio, provided that issues of the U.S. Government or agencies of the U.S. Government may be held without limitation and provided further that issues of agencies of the U.S. Government shall be limited to the extent set forth in the manager-specific guidelines. The Foundation does not have a specific policy with regard to the operating pool or the remainder of the endowment pool. At June 30, 2020 there were no investments over 5% within any one issuer in an amount that would constitute a concentration of credit risk to the Foundation.

Interest Rate Risk

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

For investments in donor-restricted endowment funds, the UNLV Foundation uses the Bloomberg Barclays Aggregate U.S. Bond Index average as the benchmark; maturity as of June 30, 2020 were 7.98. The fixed-income portfolio's average maturity was 9.05 years at June 30, 2020. Interest rates range from 0.99% to 2.65% for the year ended June 30, 2020.

For investments in donor-restricted expendable funds, the UNLV Foundation uses the Bloomberg Barclays Aggregate U.S. Bond Index average as the benchmark; maturity as of June 30, 2020 8.0 years. The fixed-income portfolio's average maturity was 8.4 years at June 30, 2020. Interest rates range from 0% to 9.0% at June 30, 2020.

Investments at June 30, 2020	Maturity under 1 Year	Maturity 1 -5 Years	Maturity 6 - 10 Years	Maturity over 10 Years	Total
Mutual funds	\$ 31,138	\$ 4,006	\$ -	\$ -	\$ 35,144
Certificates of deposits	483	2,125	-	-	2,608
Collateralized securities	761	9,829	2,695	27,331	40,616
U.S. Government obligations	9,468	19,043	6,247	6,670	41,428
U.S corporate bonds	1,904	15,837	7,640	11,515	36,896
Non-U.S. corporate bonds	590	3,834	2,538	2,084	9,046
Investment in Securities at Fair Value	\$ 44,344	\$ 54,674	\$ 19,120	\$ 47,600	\$ 165,738

NEVADA SYSTEM OF HIGHER EDUCATION
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2020

NOTE 23 - System Related Organizations (continued):

Foreign Currency Risk

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

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 3 – Unobservable inputs that are supported by little or no market activities and that are significant to the fair value of the assets or liabilities.

Level 3 assets and liabilities include financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant management judgment or estimation. This category generally includes private equity, real estate, assets held in charitable remainder trusts and commingled investments where independent pricing information was not able to be obtained for a significant portion of the underlying assets.

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

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

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

- *Alternative investments* – Valued at NAV.
- *Real estate* – Assets held in commingled funds are valued at NAV. Assets held in trust represents the Foundation’s beneficial interest in real estate, where fair value is estimated based on appraised value.
- *Mutual funds, U.S. corporate bonds, non-U.S. corporate bonds, equities, certificates of deposit, U.S. Government securities, and Collateralized securities* – Valued at the closing price reported on the active market on which the security is traded, if available.
- *Assets held in charitable remainder trusts* – Assets held in trust represents the Foundation’s beneficial interest in equities held in the trusts, fair value of the equities is based on closing prices reported on the active market on which the security is traded.

The Foundation’s interest in those assets is estimated based on models using various estimates from management, including date assets will be received.

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

**NEVADA SYSTEM OF HIGHER EDUCATION
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2020**

NOTE 23 - System Related Organizations (continued):

Assets measured at fair value on a recurring basis at June 30, 2020 are:

Investments at June 30, 2020	Level 1	Level 2	Level 3	NAV	Total
Alternative investment	\$ -	\$ -	\$ -	\$ 147,547	\$ 147,547
Mutual funds	35,144	-	-	-	35,144
Collateralized securities	-	40,616	-	-	40,616
U.S corporate bonds	36,896	-	-	-	36,896
Non-U.S. corporate bonds	9,045	-	-	-	9,045
Equities	16,275	-	-	-	16,275
Certificates of deposits	2,608	-	-	-	2,608
U.S. Government obligations	41,429	-	-	-	41,429
	\$ 141,397	\$ 40,616	\$ -	\$ 147,547	\$ 329,560
Investments in real estate	\$ -	\$ -	\$ 8,660	\$ -	\$ 8,660
Assets held in charitable remainder trusts					
Equities	\$ -	\$ -	\$ 1,173	\$ -	\$ 1,173

UNLV Medicine Inc.:

Patient Accounts Receivable

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

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

Operating Revenues and Expenses

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

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

**NEVADA SYSTEM OF HIGHER EDUCATION
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2020**

NOTE 23 - System Related Organizations (continued):

Net Patient Services Revenue

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

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

Net patient service revenue is reported when services are provided to patients, including capitation payment arrangements, at the estimated net realizable amounts from patients, third-party payors including Medicare and Medicaid, and others for services rendered, including estimated retroactive audit adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined. Contractual adjustments include differences between established billing rates and amounts reimbursable under various contractual agreements. Contractual adjustments are recorded as deductions from professional fee revenue to arrive at net patient service revenue. Contractual adjustments were \$40,781 during the fiscal years ended June 30, 2020. The Organization also treats patients without insurance or provides elective surgery services that are not covered by third-party payors. Bad debt expenses of \$9,762 were incurred during the fiscal years ended June 30, 2020.

Contract Revenue

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

REQUIRED SUPPLEMENTARY INFORMATION

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
System's proportion of the net pension liability	3.00%	2.92%	2.88%	2.89%	2.83%	2.81%				
System's proportionate share of the net pension liability	\$ 414,036	\$ 398,883	\$ 383,226	\$ 389,352	\$ 324,708	\$ 292,841				
System's covered-employee payroll	\$ 196,183	\$ 187,737	\$ 179,694	\$ 171,007	\$ 165,653	\$ 162,250				
System's proportionate share of the net pension liability as a percentage of its covered-employee payroll	211.05%	212.47%	213.27%	227.68%	196.02%	180.49%				
PERS fiduciary net position as a percentage of the total net pension liability	324.76%	303.80%	290.88%	260.10%	302.03%	322.16%				

(Historical information prior to the implementation of GASB 67/68 is not required)

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

The accompanying notes are an integral part of these financial statements

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Contractual required contribution	\$ 30,564	\$ 28,549	\$ 27,030	\$ 34,456	\$ 33,124	\$ 29,901				
Contributions in relation to contractually required contribution	(30,564)	(28,549)	(27,030)	(43,152)	(35,756)	(29,901)				
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ (8,696)	\$ (2,632)	\$ -				
System's covered-employee payroll	\$ 200,838	\$ 196,183	\$ 187,737	\$ 179,694	\$ 171,007	\$ 165,653				
Contributions as a percentage of covered-employee payroll	15.22%	14.55%	14.40%	19.17%	19.37%	18.05%				

(Historical information prior to the implementation of GASB 67/68 is not required)

The accompanying notes are an integral part of these financial statements

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
System's proportion of the net OPEB liability	40.85%	39.13%	37.59%	(Historical information prior to the implementation of GASB 74/75 is not required)						
System's proportionate share of the net OPEB liability	569,268	518,254	489,754							
System's covered-employee payroll	757,182	711,803	625,454							
System's proportion share of the net OPEB liability as a percentage of its covered-employee payroll	75.18%	72.81%	78.30%							
State of Nevada Retirees' Health and Welfare Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%							

The accompanying notes are an integral part of these financial statements

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Contractual required contributions	\$ 17,794	\$ 16,727	\$ 15,689	(Historical information prior to the implementation of GASB 74/75 is not required)						
Contributions in relation to the contractual required contribution	(17,716)	(16,656)	(15,702)							
Contribution deficiency(excess)	<u>\$ 78</u>	<u>\$ 71</u>	<u>\$ (13)</u>							
System's covered-employee payroll	\$ 757,182	\$ 711,803	\$ 667,622							
Contributions as a percentage of covered-employee payroll	2.35%	2.35%	2.35%							

The accompanying notes are an integral part of these financial statements

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

Valuation date	January 1, 2018
Methods used to determine contribution rates:	
Actuarial Cost Method	Entry Age Normal Level % of Pay
Asset Valuation Method	Market Value of Assets
Retirement Age**	63
Mortality	Pre-Retirement: Headcount-weighted RP-2014 table projected to 2020 with Scale MP-2016. Post-Retirement: Headcount-weighted RP-2014 Healthy Annuitant table projected to 2020 with Scale MP-2016, set forward one year for spouses and beneficiaries

** Weighted average retirement age based on January 1, 2018 census data and retirement rates provided in the "Actuarial Assumptions and Methods" section of the report

The accompanying notes are an integral part of these financial statements

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SUPPLEMENTAL INFORMATION

NEVADA SYSTEM OF HIGHER EDUCATION
 COMBINING STATEMENTS OF NET POSITION (in \$1,000's)
 AS OF JUNE 30, 2020

	<u>CSN</u>	<u>DRI</u>	<u>GBC</u>	<u>NSC</u>	<u>SA</u>	<u>TMCC</u>
ASSETS						
Current Assets						
Cash and cash equivalents	\$ 5,467	\$ 1,319	\$ 610	\$ 1,864	\$ 80,427	\$ 2,028
Restricted cash and cash equivalents	-	141	-	-	-	-
Short-term investments	59,193	27,802	5,580	10,499	28,413	25,508
Accounts receivable, net	6,219	1,778	1,219	723	153	1,598
Receivable from U.S. Government	4,195	2,462	140	456	405	1,095
Receivable from State of Nevada	482	106	252	(31)	123	1,277
Receivable from other institutions	-	28	38	(89)	260	8
Current portion of loans receivable, net	-	-	-	-	-	-
Due from System Related Organizations	-	-	-	-	-	-
Inventories	558	-	-	-	-	40
Deposits and prepaid expenditures, current	1,149	70	6	(2)	4,148	20
Other current assets	-	-	-	-	-	72
Total Current Assets	<u>77,263</u>	<u>33,706</u>	<u>7,845</u>	<u>13,420</u>	<u>113,929</u>	<u>31,646</u>
Noncurrent Assets						
Due from System Related Organizations	-	-	-	-	-	-
Cash held by State Treasurer	1,727	-	316	1,984	162	860
Restricted cash and cash equivalents	518	-	-	-	-	-
Receivable from State of Nevada	63,431	-	75	43,560	38	-
Endowment investments	5,999	32,762	708	-	9,101	10,592
Deposits and prepaid expenditures	14	39	-	-	-	-
Loans receivable, net	-	-	-	-	-	-
Capital assets, net	264,563	52,863	34,673	83,830	10,107	79,231
Total Noncurrent Assets	<u>336,252</u>	<u>85,664</u>	<u>35,772</u>	<u>129,374</u>	<u>19,408</u>	<u>90,683</u>
TOTAL ASSETS	<u>413,515</u>	<u>119,370</u>	<u>43,617</u>	<u>142,794</u>	<u>133,337</u>	<u>122,329</u>
DEFERRED OUTFLOWS OF RESOURCES						
OPEB related	3,191	881	501	541	748	1,243
Loss on bond refunding	-	-	-	-	-	-
Pension related	11,710	2,437	1,725	1,328	2,316	3,924
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>14,901</u>	<u>3,318</u>	<u>2,226</u>	<u>1,869</u>	<u>3,064</u>	<u>5,167</u>
LIABILITIES						
Current Liabilities						
Accounts payable	4,196	548	315	1,933	2,197	510
Accrued payroll and related liabilities	8,922	2,287	1,190	2,065	2,073	3,199
Unemployment insurance and workers' compensation	414	86	151	43	20	188
Due to State of Nevada	-	45	-	-	-	-
Due to other institutions	2,375	595	356	515	(20,969)	803
Due to System Related Organizations	-	-	-	-	-	-
Current portion of compensated absences	3,782	3,326	481	282	1,152	1,810
Current portion of long-term debt	2,494	962	163	-	-	462
Current portion of obligations under capital leases	798	169	-	1,432	-	-
Accrued interest payable	1,325	24	-	116	-	329
Unearned revenue	6,000	3,056	375	2,068	82	931
Funds held in trust for others	263	-	63	18	-	98
Other current liabilities	-	-	-	-	-	-
Total Current Liabilities	<u>30,569</u>	<u>11,098</u>	<u>3,094</u>	<u>8,472</u>	<u>(15,445)</u>	<u>8,330</u>
Noncurrent Liabilities						
Refundable advances under federal loan programs	-	-	-	-	-	-
Compensated absences	1,349	849	240	1,209	739	479
Long-term debt	72,219	1,661	82	-	-	16,306
Obligations under capital leases	1,692	127	-	46,277	-	-
Unearned revenue	-	-	-	-	-	-
Net pension liability	56,265	13,191	8,937	6,378	11,547	20,175
Net OPEB Liability	60,595	16,717	9,504	10,272	14,212	23,613
Other noncurrent liabilities	-	-	-	624	-	-
Total Noncurrent Liabilities	<u>192,120</u>	<u>32,545</u>	<u>18,763</u>	<u>64,760</u>	<u>26,498</u>	<u>60,573</u>
TOTAL LIABILITIES	<u>222,689</u>	<u>43,643</u>	<u>21,857</u>	<u>73,232</u>	<u>11,053</u>	<u>68,903</u>
DEFERRED INFLOWS OF RESOURCES						
Service Concession Arrangements	-	-	-	-	-	-
OPEB Related	3,681	1,016	577	624	863	1,435
Gain on bond refunding	-	-	-	-	-	-
Pension related	3,832	1,134	777	448	1,066	1,824
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>7,513</u>	<u>2,150</u>	<u>1,354</u>	<u>1,072</u>	<u>1,929</u>	<u>3,259</u>
NET POSITION						
Net investment in capital assets	187,360	50,161	36,035	31,712	10,107	62,463
Restricted - Nonexpendable	2,395	23,511	708	-	7,151	5,304
Restricted - Expendable - Scholarships, research and instruction	7,780	16,101	(535)	1,187	3,301	6,154
Restricted - Expendable - Loans	-	-	11	(107)	28	53
Restricted - Expendable - Capital projects	65,214	686	1,199	37,948	206	997
Restricted - Expendable - Debt service	1,036	-	471	5,540	-	410
Unrestricted	(65,571)	(13,564)	(15,257)	(5,921)	102,626	(20,047)
TOTAL NET POSITION	<u>\$ 198,214</u>	<u>\$ 76,895</u>	<u>\$ 22,632</u>	<u>\$ 70,359</u>	<u>\$ 123,419</u>	<u>\$ 55,334</u>

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

NEVADA SYSTEM OF HIGHER EDUCATION
COMBINING STATEMENTS OF NET POSITION (in \$1,000's)
(CONTINUED)
AS OF JUNE 30, 2020

	UNLV	UNR	WNC	Eliminations	TOTAL
ASSETS					
Current Assets					
Cash and cash equivalents	\$ 5,767	\$ 24,777	\$ 1,316	\$ -	\$ 123,575
Restricted cash and cash equivalents	-	-	-	-	141
Short-term investments	347,086	123,392	5,044	-	632,517
Accounts receivable, net	14,028	59,320	561	-	85,599
Receivable from U.S. Government	20,493	29,368	43	-	58,657
Receivable from State of Nevada	2,735	2,616	424	-	7,984
Receivable from other institutions	-	-	6	(251)	-
Current portion of loans receivable, net	317	932	2	-	1,251
Due from System Related Organizations	5,949	3,260	-	265	9,474
Inventories	1,866	2,756	-	-	5,220
Deposits and prepaid expenditures, current	8,403	4,991	(3)	-	18,782
Other current assets	1,442	54	-	-	1,568
Total Current Assets	408,086	251,466	7,393	14	944,768
Noncurrent Assets					
Due from System Related Organizations	13,067	2,449	-	-	15,516
Cash held by State Treasurer	15,464	5,004	-	-	25,517
Restricted cash and cash equivalents	29,111	53,609	-	-	83,238
Receivable from State of Nevada	708	8,614	-	-	116,426
Endowment investments	52,520	129,162	254	-	241,098
Deposits and prepaid expenditures	102	-	-	-	155
Loans receivable, net	1,882	3,541	-	-	5,423
Capital assets, net	959,156	996,427	24,286	-	2,505,136
Total Noncurrent Assets	1,072,010	1,198,806	24,540	-	2,992,509
TOTAL ASSETS	1,480,096	1,450,272	31,933	14	3,937,277
DEFERRED OUTFLOWS OF RESOURCES					
OPEB related	12,410	10,051	415	-	29,981
Loss on bond refunding	3,942	7,162	-	-	11,104
Pension related	28,575	28,039	1,973	-	82,027
TOTAL DEFERRED OUTFLOWS OF RESOURCES	44,927	45,252	2,388	-	123,112
LIABILITIES					
Current Liabilities					
Accounts payable	14,133	17,846	314	-	41,992
Accrued payroll and related liabilities	35,532	27,981	1,024	-	84,273
Unemployment insurance and workers' compensation	1,899	1,688	126	-	4,615
Due to State of Nevada	-	-	-	-	45
Due to other institutions	9,120	7,175	288	(258)	-
Due to System Related Organizations	17,398	887	-	151	18,436
Current portion of compensated absences	17,901	13,418	610	-	42,762
Current portion of long-term debt	23,324	41,916	-	-	69,321
Current portion of obligations under capital leases	-	201	-	-	2,600
Accrued interest payable	4,950	8,534	-	-	15,278
Unearned revenue	22,449	18,688	750	-	54,399
Funds held in trust for others	1,538	977	153	-	3,110
Other current liabilities	153	467	-	121	741
Total Current Liabilities	148,397	139,778	3,265	14	337,572
Noncurrent Liabilities					
Refundable advances under federal loan programs	2,264	3,106	-	-	5,370
Compensated absences	9,159	6,879	214	-	21,117
Long-term debt	234,236	397,136	-	-	721,640
Obligations under capital leases	-	713	-	-	48,809
Unearned revenue	462	-	-	-	462
Net pension liability	137,610	149,711	10,222	-	414,036
Net OPEB Liability	235,634	190,836	7,885	-	569,268
Other noncurrent liabilities	-	-	-	-	624
Total Noncurrent Liabilities	619,365	748,381	18,321	-	1,781,326
TOTAL LIABILITIES	767,762	888,159	21,586	14	2,118,898
DEFERRED INFLOWS OF RESOURCES					
Service Concession Arrangements	1,265	-	-	-	1,265
OPEB Related	14,315	11,594	479	-	34,584
Gain on bond refunding	-	96	-	-	96
Pension related	9,393	13,165	900	-	32,539
TOTAL DEFERRED INFLOWS OF RESOURCES	24,973	24,855	1,379	-	68,484
NET POSITION					
Net investment in capital assets	736,087	614,809	24,443	-	1,753,177
Restricted - Nonexpendable	12,091	39,465	272	-	90,897
Restricted - Expendable - Scholarships, research and instruction	48,806	85,379	(157)	-	168,016
Restricted - Expendable - Loans	626	5,773	180	-	6,564
Restricted - Expendable - Capital projects	8,080	71,059	(51)	-	185,338
Restricted - Expendable - Debt service	12,749	11,973	-	-	32,179
Unrestricted	(86,151)	(245,948)	(13,331)	-	(363,164)
TOTAL NET POSITION	\$ 732,288	\$ 582,510	\$ 11,356	\$ -	\$ 1,873,007

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

NEVADA SYSTEM OF HIGHER EDUCATION
COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION (in \$1,000's)
AS OF JUNE 30, 2020

	<u>CSN</u>	<u>DRI</u>	<u>GBC</u>	<u>NSC</u>	<u>SA</u>	<u>TMCC</u>
Operating Revenues						
Student tuition and fees (net of scholarship allowance of \$193,121)	\$ 55,252	\$ -	\$ 7,117	\$ 14,286	\$ -	\$ 17,997
Federal grants and contracts	6,304	19,952	840	2,302	715	4,756
State grants and contracts	4,856	1,676	1,811	1,320	261	2,183
Local grants and contracts	-	-	-	-	-	-
Other grants and contracts	76	8,403	642	-	117	42
Sales and services of educational departments (including \$41,544 from System Related Organizations)	1,606	270	152	7	2,383	426
Sales and services of auxiliary enterprises (net of scholarship allowance of \$6,222)	1,105	-	399	77	-	1,510
Interest earned on loans receivable	-	-	-	-	-	-
Other operating revenues	1,507	1,386	152	197	9,849	272
Total Operating Revenues	<u>70,706</u>	<u>31,687</u>	<u>11,113</u>	<u>18,189</u>	<u>13,325</u>	<u>27,186</u>
Operating Expenses						
Employee compensation and benefits	(144,884)	(34,640)	(21,865)	(32,175)	(22,650)	(56,667)
Utilities	(3,235)	(839)	(691)	(487)	(33)	(878)
Supplies and services	(40,901)	(7,885)	(4,414)	(10,202)	(7,624)	(11,870)
Scholarships and fellowships	(37,187)	-	(3,629)	(5,820)	(353)	(9,519)
Program expenses, System Related Organizations	-	-	-	-	-	-
Depreciation	(14,980)	(4,415)	(2,155)	(2,788)	(3,752)	(4,259)
Total Operating Expenses	<u>(241,187)</u>	<u>(47,779)</u>	<u>(32,754)</u>	<u>(51,472)</u>	<u>(34,412)</u>	<u>(83,193)</u>
Operating Income (Loss)	<u>(170,481)</u>	<u>(16,092)</u>	<u>(21,641)</u>	<u>(33,283)</u>	<u>(21,087)</u>	<u>(56,007)</u>
Nonoperating Revenues (Expenses)						
State appropriations	107,788	7,996	14,018	22,060	23,337	37,874
Gifts (including \$47,870 from System Related Organizations)	380	379	235	1,066	-	1,253
Investment income (loss), net	1,914	569	351	486	1,154	753
Gain (loss) on disposal of capital assets	16	1	-	(22)	(647)	6
Interest expense	(2,680)	(243)	(4)	(2,395)	-	(264)
Payments to System campuses and divisions	165	(869)	19	(4)	5,794	(77)
Other nonoperating revenues	-	-	1,020	-	68	-
Federal grants and contracts	50,932	-	2,775	8,692	-	8,824
Total Nonoperating Revenues	<u>158,515</u>	<u>7,833</u>	<u>18,414</u>	<u>29,883</u>	<u>29,706</u>	<u>48,369</u>
Loss Before Other Revenue (Expenses)	<u>(11,966)</u>	<u>(8,259)</u>	<u>(3,227)</u>	<u>(3,400)</u>	<u>8,619</u>	<u>(7,638)</u>
Other Revenues (Expenses)						
State appropriations restricted for capital purposes	72,354	417	391	49,650	99	796
Capital grants and gifts (including \$40,802 from System Related Organizations)	4,073	-	82	6,110	-	1,623
Return of Capital Gifts	-	-	-	-	-	-
Additions (Deductions) to permanent endowments (including \$93 to System Related Organizations)	(99)	67	-	-	7	88
Extraordinary Item - Insurance Recoveries	-	-	-	-	-	-
Extraordinary Item - Gain on Impairment of Capital Assets	-	-	-	-	-	-
Total Other Revenues	<u>76,328</u>	<u>484</u>	<u>473</u>	<u>55,760</u>	<u>106</u>	<u>2,507</u>
Increase (Decrease) in Net Position	<u>64,362</u>	<u>(7,775)</u>	<u>(2,754)</u>	<u>52,360</u>	<u>8,725</u>	<u>(5,131)</u>
NET POSITION						
Net position - beginning of year	133,852	84,670	25,386	17,999	114,694	60,465
Net position - end of year	<u>\$ 198,214</u>	<u>\$ 76,895</u>	<u>\$ 22,632</u>	<u>\$ 70,359</u>	<u>\$ 123,419</u>	<u>\$ 55,334</u>

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

NEVADA SYSTEM OF HIGHER EDUCATION
COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION (in \$1,000's)
(CONTINUED)
AS OF JUNE 30, 2020

	<u>UNLV</u>	<u>UNR</u>	<u>WNC</u>	<u>Eliminations</u>	<u>TOTAL</u>
Operating Revenues					
Student tuition and fees (net of scholarship allowance of \$193,121)	\$ 222,463	\$ 153,142	\$ 5,282	\$ 13	\$ 475,552
Federal grants and contracts	44,705	107,378	1,583	(6,181)	182,354
State grants and contracts	23,859	20,072	596	(1,360)	55,274
Local grants and contracts	471	3,841	-	-	4,312
Other grants and contracts	3,365	20,167	2	(275)	32,539
Sales and services of educational departments (including \$41,544 from System Related Organizations)	88,228	66,651	98	(4,282)	155,539
Sales and services of auxiliary enterprises (net of scholarship allowance of \$6,222)	43,894	36,695	774	(18)	84,436
Interest earned on loans receivable	46	133	-	-	179
Other operating revenues	7,615	4,217	282	(7,296)	18,181
Total Operating Revenues	<u>434,646</u>	<u>412,296</u>	<u>8,617</u>	<u>(19,399)</u>	<u>1,008,366</u>
Operating Expenses					
Employee compensation and benefits	(562,810)	(453,956)	(20,904)	2	(1,350,549)
Utilities	(12,455)	(8,889)	(493)	7	(27,993)
Supplies and services	(149,038)	(153,583)	(6,855)	19,778	(372,594)
Scholarships and fellowships	(43,813)	(27,663)	(3,699)	156	(131,527)
Program expenses, System Related Organizations	-	-	(2,228)	-	(2,228)
Depreciation	(42,989)	(39,651)	-	-	(114,989)
Total Operating Expenses	<u>(811,105)</u>	<u>(683,742)</u>	<u>(34,179)</u>	<u>19,943</u>	<u>(1,999,880)</u>
Operating Income (Loss)	<u>(376,459)</u>	<u>(271,446)</u>	<u>(25,562)</u>	<u>544</u>	<u>(991,514)</u>
Nonoperating Revenues (Expenses)					
State appropriations	246,268	193,376	15,424	148	668,289
Gifts (including \$47,870 from System Related Organizations)	24,419	22,119	2,064	-	51,915
Investment income (loss), net	13,417	3,085	511	-	22,240
Gain (loss) on disposal of capital assets	(476)	19,774	(1)	-	18,651
Interest expense	(8,193)	(15,376)	-	-	(29,155)
Payments to System campuses and divisions	(2,685)	(4,000)	120	-	(1,537)
Other nonoperating revenues	(2,729)	1,003	38	(692)	(1,292)
Federal grants and contracts	60,492	28,635	4,109	-	164,459
Total Nonoperating Revenues	<u>330,513</u>	<u>248,616</u>	<u>22,265</u>	<u>(544)</u>	<u>893,570</u>
Loss Before Other Revenue (Expenses)	<u>(45,946)</u>	<u>(22,830)</u>	<u>(3,297)</u>	<u>-</u>	<u>(97,944)</u>
Other Revenues (Expenses)					
State appropriations restricted for capital purposes	(22,014)	5,364	451	-	107,508
Capital grants and gifts (including \$40,802 from System Related Organizations)	15,890	14,575	-	-	42,353
Return of Capital Gifts	(15,000)	-	-	-	(15,000)
Additions (Deductions) to permanent endowments (including \$93 to System Related Organizations)	-	24	-	-	87
Extraordinary Item - Insurance Recoveries	-	1,744	-	-	1,744
Extraordinary Item - Gain on Impairment of Capital Assets	-	41,550	-	-	41,550
Total Other Revenues	<u>(21,124)</u>	<u>63,257</u>	<u>451</u>	<u>-</u>	<u>178,242</u>
Increase (Decrease) in Net Position	<u>(67,070)</u>	<u>40,427</u>	<u>(2,846)</u>	<u>-</u>	<u>80,298</u>
NET POSITION					
Net position - beginning of year	799,358	542,083	14,202	-	1,792,709
Net position - end of year	<u>\$ 732,288</u>	<u>\$ 582,510</u>	<u>\$ 11,356</u>	<u>\$ -</u>	<u>\$ 1,873,007</u>

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

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Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
 Final Fiscal Year 20 through June 30, 2020



	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Aging Cluster												
United States Department of Health and Human Services (HHS)												
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers												
Pass Through - Administration for Community Living Reference#: 18-015-32-BX-19	93.044	-	-	-	-	-	-	-	(0)	-	(0)	-
Pass Through - Administration for Community Living Reference#: 16-007-27-BX-19	93.044	-	-	-	-	-	-	-	45	-	45	-
Pass Through - Administration for Community Living Reference#: 16-007-33-BX-19	93.044	-	-	-	-	-	-	-	(0)	-	(0)	-
Pass Through - Administration for Community Living Reference#: 16-007-33-BX-20	93.044	-	-	-	-	-	-	-	27,000	-	27,000	-
Pass Through - Administration for Community Living Reference#: 18-015-32-BX-20	93.044	-	-	-	-	-	-	-	45,016	-	45,016	-
Pass Through - Administration for Community Living Reference#: 16-007-27-BX-20	93.044	-	-	-	-	-	-	-	30,000	-	30,000	-
Pass Through - Administration for Community Living Reference#: 18-058-52-EB-20	93.044	-	-	-	-	-	-	-	46,804	-	46,804	-
93.044 Total		-	-	-	-	-	-	-	148,866	-	148,866	-
Special Programs for the Aging Title III, Part C Nutrition Services												
Pass Through - Administration for Community Living Reference#: SP-1800884	93.045	-	-	-	-	-	-	-	18,530	-	18,530	-
Pass Through - COVID-19 Administration for Community Living Reference#: 18-058-27-2c2x-20	93.045	-	-	-	-	-	-	-	12,225	-	12,225	-
Pass Through - Administration for Community Living Reference#: 18-015-33-2C2X-20	93.045	-	-	-	-	-	-	-	37,735	-	37,735	-
93.045 Total		-	-	-	-	-	-	-	68,491	-	68,491	-
Department of Health and Human Services (HHS) Total		-	-	-	-	-	-	-	217,356	-	217,356	-
Aging Cluster Total		-	-	-	-	-	-	-	217,356	-	217,356	-

Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
 Final Fiscal Year 20 through June 30, 2020



	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
477 Cluster												
United States Department of Health and Human Services (HHS)												
COVID-19 Temporary Assistance for Needy Families												
Pass Through - COVID-19 US Department of Health and Human Services Reference#: 1901031	93.558	-	-	-	-	-	-	-	162,467	-	162,467	-
93.558 Total		-	-	-	-	-	-	-	162,467	-	162,467	-
United States Department of Health and Human Services (HHS) Total												
		-	-	-	-	-	-	-	162,467	-	162,467	-
477 Cluster Total												
		-	-	-	-	-	-	-	162,467	-	162,467	-
CCDF Cluster												
United States Department of Health and Human Services (HHS)												
Child Care and Development Block Grant												
Pass Through - Nevada Division Of Aging and Disability Services Reference#: 3208-40-8795	93.575	-	-	14,400	-	-	-	-	-	-	14,400	-
Pass Through - Administration for Children and Families Reference#: 16914 MOD 1	93.575	-	-	-	-	-	-	-	115,834	-	115,834	-
Pass Through - Administration for Children and Families Reference#: 17945	93.575	-	-	-	-	-	-	-	271,204	-	271,204	-
Pass Through - Administration for Children and Families Reference#: SP2000066	93.575	-	-	-	-	-	-	-	69,090	-	69,090	-
Pass Through - US Department of Education Reference#: SP2000059	93.575	-	-	-	-	-	-	-	77,887	-	77,887	-
Pass Through - Nevada Department of Health and Human Services Reference#: 9357519 and 9357520	93.575	-	-	-	-	-	-	-	-	12,480	12,480	-
93.575 Total		-	-	14,400	-	-	-	-	534,013	12,480	560,893	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund												
Pass Through - US Department of Health and Human Services Reference#: 1901182	93.596	-	-	-	-	-	-	-	345,270	-	345,270	-
93.596 Total		-	-	-	-	-	-	-	345,270	-	345,270	-
United States Department of Health and Human Services (HHS) Total												
		-	-	14,400	-	-	-	-	879,284	12,480	906,164	-
CCDF Cluster Total												
		-	-	14,400	-	-	-	-	879,284	12,480	906,164	-

Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
 Final Fiscal Year 20 through June 30, 2020



	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Child Nutrition Cluster												
United States Department of Agriculture (USDA)												
Special Milk Program for Children												
Pass Through - Nevada Department of Agriculture Reference#: M-102150-10	10.556	-	-	-	-	-	1,462	-	-	-	1,462	-
Pass Through - Nevada Department of Agriculture Reference#: M-102200-10	10.556	-	-	-	-	-	-	3,065	-	-	3,065	-
Pass Through - Nevada Department of Agriculture Reference#: M102200-10	10.556	-	-	-	-	-	-	2,230	-	-	2,230	-
Pass Through - Nevada Department of Agriculture Reference#: M-102300-10	10.556	-	-	-	-	-	-	-	-	1,778	1,778	-
10.556 Total		-	-	-	-	-	1,462	5,294	-	1,778	8,535	-
Summer Food Service Program for Children												
Pass Through - Nevada Department of Agriculture Reference#: 197NVAG3N1099	10.559	-	-	-	227	-	-	-	-	-	227	-
Pass Through - Nevada Department of Agriculture Reference#: N/A	10.559	-	-	-	-	-	-	45,701	-	-	45,701	-
Pass Through - US Department of Agriculture Reference#: S0135 A	10.559	-	-	-	-	-	-	-	30,696	-	30,696	-
Pass Through - US Department of Agriculture Reference#: SP1900912	10.559	-	-	-	-	-	-	-	2,989	-	2,989	-
10.559 Total		-	-	-	227	-	-	45,701	33,685	-	79,613	-
United States Department of Agriculture (USDA) Total		-	-	-	227	-	1,462	50,995	33,685	1,778	88,148	-
Child Nutrition Cluster Total		-	-	-	227	-	1,462	50,995	33,685	1,778	88,148	-

Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
 Final Fiscal Year 19 through June 30, 2019



	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Fish and Wildlife Cluster												
United States Department of the Interior (DOI)												
Wildlife Restoration and Basic Hunter Education												
Pass Through - Fish and Wildlife Service Reference#: SWG-001	15.611	-	-	-	-	-	-	-	67,522	-	67,522	-
Pass Through - Fish and Wildlife Service Reference#: WRG-003	15.611	-	-	-	-	-	-	-	33,640	-	33,640	-
Pass Through - Fish and Wildlife Service Reference#: WR002	15.611	-	-	-	-	-	-	-	73,080	-	73,080	-
Pass Through - Fish and Wildlife Service Reference#: OSP-1600275	15.611	-	-	-	-	-	-	-	(503)	-	(503)	-
Pass Through - Fish and Wildlife Service Reference#: ODFW#165-13	15.611	-	-	-	-	-	-	-	(627)	-	(627)	-
Pass Through - Fish and Wildlife Service Reference#: 17-56	15.611	-	-	-	-	-	-	-	24,820	-	24,820	-
Pass Through - Fish and Wildlife Service Reference#: 226-17	15.611	-	-	-	-	-	-	-	88,016	-	88,016	-
Pass Through - Fish and Wildlife Service Reference#: UNR-001	15.611	-	-	-	-	-	-	-	50,475	-	50,475	-
Pass Through - Fish and Wildlife Service Reference#: 18-73	15.611	-	-	-	-	-	-	-	28,320	-	28,320	-
Pass Through - Fish and Wildlife Service Reference#: SG20-01	15.611	-	-	-	-	-	-	-	70,179	-	70,179	-
Pass Through - Fish and Wildlife Service Reference#: SG20-10	15.611	-	-	-	-	-	-	-	19,562	-	19,562	-
Pass Through - US Department of Interior Reference#: SG19-15	15.611	-	-	-	-	-	-	-	49,968	-	49,968	-
Pass Through - US Department of Interior Reference#: SG19-12	15.611	-	-	-	-	-	-	-	9,987	-	9,987	-
15.611 Total		-	-	-	-	-	-	-	514,439	-	514,439	-
United States Department of the Interior (DOI) Total		-	-	-	-	-	-	-	514,439	-	514,439	-
Fish and Wildlife Cluster Total		-	-	-	-	-	-	-	514,439	-	514,439	-

Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
 Final Fiscal Year 20 through June 30, 2020



	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Head Start Cluster												
United States Department of Health and Human Services (HHS)												
Head Start												
Direct - Head Start	93.600	-	-	-	-	-	-	-	2,416,745	-	2,416,745	193,687
Direct - Head Start	93.600	-	-	-	-	-	-	-	314,833	-	314,833	42,608
93.558 Total		-	-	-	-	-	-	-	2,731,578	-	2,731,578	236,296
United States Department of Health and Human Services (HHS) Total		-	-	-	-	-	-	-	2,731,578	-	2,731,578	236,296
Head Start Cluster Total		-	-	-	-	-	-	-	2,731,578	-	2,731,578	236,296

Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
 Final Fiscal Year 20 through June 30, 2020



	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Highway Planning & Construction Cluster												
United States Department of Transportation (DOT)												
Highway Planning and Construction												
Direct - Highway Planning and Construction	20.205						70,791				70,791	-
Pass Through - Federal Highway Administration Reference#: 65A0589	20.205								160,602		160,602	-
Pass Through - Federal Highway Administration Reference#: 65A0607	20.205								101,865		101,865	-
Pass Through - Federal Highway Administration Reference#: P607-17-803	20.205								117,863		117,863	13,530
Pass Through - Federal Highway Administration Reference#: T2701-01	20.205								46,140		46,140	-
Pass Through - Federal Highway Administration Reference#: P608-17-803	20.205								63,418		63,418	-
Pass Through - Federal Highway Administration Reference#: P593-18-803	20.205								99,088		99,088	-
Pass Through - Federal Highway Administration Reference#: P422-17-816 Task Order 2	20.205								6,545		6,545	-
Pass Through - Federal Highway Administration Reference#: P422-17-816 Task Order 3	20.205								21,930		21,930	-
Pass Through - Federal Highway Administration Reference#: P744-18-803	20.205								162,034		162,034	-
Pass Through - Federal Highway Administration Reference#: 25203005	20.205								10,960		10,960	-
Pass Through - Federal Highway Administration Reference#: P422-17-816 Task Order 4	20.205								11,107		11,107	-
20.205 Total		-	-	-	-	-	70,791	-	801,551	-	872,342	13,530
United States Department of Transportation (DOT) Total		-	-	-	-	-	70,791	-	801,551	-	872,342	13,530
Highway Planning & Construction Cluster Total		-	-	-	-	-	70,791	-	801,551	-	872,342	13,530

Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
 Final Fiscal Year 20 through June 30, 2020



	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Highway Safety Center Cluster												
United States Department of Transportation (DOT)												
State and Community Highway Safety												
Pass Through - Nevada Office of Traffic Safety Reference#: TS-2019-UNLV-00149	20.600	-	-	-	-	-	-	34,325	-	-	34,325	-
Pass Through - US Department of Transportation Reference#: JF-2019-UNR-00012	20.600	-	-	-	-	-	-	-	1,589	-	1,589	-
Pass Through - US Department of Transportation Reference#: JF-2020-UNR-00040	20.600	-	-	-	-	-	-	-	4,033	-	4,033	-
Pass Through - US Department of Transportation Reference#: TS-2020-UNR-00012	20.600	-	-	-	-	-	-	-	4,680	-	4,680	-
Pass Through - US Department of Transportation Reference#: SP-2000085	20.600	-	-	-	-	-	-	-	41,595	-	41,595	-
Pass Through - US Department of Transportation Reference#: TS-2020-UNR-00199	20.600	-	-	-	-	-	-	-	3,967	-	3,967	-
20.600 Total		-	-	-	-	-	-	34,325	55,863	-	90,187	-
National Priority Safety Programs												
Pass Through - Nevada Department of Public Safety Reference#: TS-2020-UNLV-00065	20.616	-	-	-	-	-	-	2,149	-	-	2,149	-
Pass Through - Nevada Department of Public Safety Reference#: TS-2019-UNLV-00066	20.616	-	-	-	-	-	-	36,788	-	-	36,788	-
Pass Through - Nevada Office of Traffic Safety Reference#: TS-2020-UNLV-00005	20.616	-	-	-	-	-	-	22,565	-	-	22,565	-
Pass Through - US Department of Transportation Reference#: JF-2019-UNR-00012	20.616	-	-	-	-	-	-	-	905	-	905	-
Pass Through - US Department of Transportation Reference#: JF-2020-UNR-00040	20.616	-	-	-	-	-	-	-	2,471	-	2,471	-
20.616 Total		-	-	-	-	-	-	61,502	3,376	-	64,878	-
United States Department of Transportation (DOT) Total		-	-	-	-	-	-	95,827	59,239	-	155,066	-
Highway Safety Center Cluster Total		-	-	-	-	-	-	95,827	59,239	-	155,066	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Medicaid Cluster												
United States Department of Health and Human Services (HHS)												
Medical Assistance Program												
	Pass Through - Centers for Medicare and Medicaid Services Reference#: WO 20003	93.778	-	-	-	-	-	-	50,593	-	50,593	-
	93.788 Total	-	-	-	-	-	-	-	50,593	-	50,593	-
	United States Department of Health and Human Services (HHS) Total	-	-	-	-	-	-	-	50,593	-	50,593	-
	Medicaid Cluster Total	-	-	-	-	-	-	-	50,593	-	50,593	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Other Federal Assistance Cluster												
United States Department of Agriculture (USDA)												
Agricultural Research - Basic and Applied Research												
Direct - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	52,983	-	52,983	-
Direct - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	11,171	-	11,171	-
Direct - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	8,874	-	8,874	-
10.001 Total		-	-	-	-	-	-	-	73,028	-	73,028	-
Specialty Crop Block Grant Program - Farm Bill												
Pass Through - Nevada Department of Agriculture Reference#: 3208-40-8795	10.170	-	-	7,106	-	-	-	-	-	-	7,106	-
Pass Through - Nevada Department of Agriculture Reference#: SCB 1810-04	10.170	-	-	-	-	-	-	-	-	11,709	11,709	-
Pass Through - Nevada Department of Agriculture Reference#: SCB 1909-04	10.170	-	-	-	-	-	-	-	-	3,821	3,821	-
10.170 Total		-	-	7,106	-	-	-	-	-	15,531	22,636	-
Sustainable Agriculture Research and Education												
Pass Through - National Institute of Food and Agriculture Reference#: 201207-508	10.215	-	-	-	-	-	-	-	13,247	-	13,247	-
Pass Through - National Institute of Food and Agriculture Reference#: 200592-381	10.215	-	-	-	-	-	-	-	8,750	-	8,750	-
Pass Through - National Institute of Food and Agriculture Reference#: G160-19-W7506	10.215	-	-	-	-	-	-	-	2,407	-	2,407	-
Pass Through - National Institute of Food and Agriculture Reference#: G237-20-W7506	10.215	-	-	-	-	-	-	-	2,006	-	2,006	-
10.215 Total		-	-	-	-	-	-	-	26,410	-	26,410	-
Agriculture and Food Research Initiative (AFRI)												
Pass Through - National Institute of Food and Agriculture Reference#: 25-6226-0546-006	10.310	-	-	-	-	-	-	-	7,063	-	7,063	-
10.310 Total		-	-	-	-	-	-	-	7,063	-	7,063	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Crop Protection and Pest Management Competitive Grants Program												
Direct - Crop Protection and Pest Management Competitive Grants Program	10.329	-	-	-	-	-	-	-	195,245	-	195,245	-
Pass Through - US Department of Agriculture Reference#: SA18-4060-15	10.329	-	-	-	-	-	-	-	4,103	-	4,103	-
10.329 Total		-	-	-	-	-	-	-	199,348	-	199,348	-
Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers												
Direct - Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10.443	-	-	-	-	-	-	-	31,958	-	31,958	16,187
10.443 Total		-	-	-	-	-	-	-	31,958	-	31,958	16,187
Crop Insurance Education in Targeted States												
Direct - Crop Insurance Education in Targeted States	10.458	-	-	-	-	-	-	-	134,263	-	134,263	-
10.458 Total		-	-	-	-	-	-	-	134,263	-	134,263	-
Cooperative Extension Service												
Direct - Cooperative Extension Service	10.500	-	-	-	-	-	-	-	1,272,543	-	1,272,543	-
Direct - Cooperative Extension Service	10.500	-	-	-	-	-	-	-	128,039	-	128,039	-
Direct - Cooperative Extension Service	10.500	-	-	-	-	-	-	-	127,407	-	127,407	-
Direct - Cooperative Extension Service	10.500	-	-	-	-	-	-	-	94,676	-	94,676	-
Direct - Cooperative Extension Service	10.500	-	-	-	-	-	-	-	84,001	-	84,001	-
Direct - Cooperative Extension Service	10.500	-	-	-	-	-	-	-	82,418	-	82,418	-
Pass Through - National Institute of Food and Agriculture Reference#: SA19-4575-01	10.500	-	-	-	-	-	-	-	25,906	-	25,906	-
Pass Through - National Institute of Food and Agriculture Reference#: S19106	10.500	-	-	-	-	-	-	-	3,567	-	3,567	-
Pass Through - Washington State University Reference#: 2015-49200-24227 G003873	10.500	-	-	-	-	-	-	-	-	8,936	8,936	-
Direct - Cooperative Extension Service	10.500	-	-	-	-	-	-	-	(1,493)	-	(1,493)	-
10.500 Total		-	-	-	-	-	-	-	1,817,064	8,936	1,826,000	-
Expanded Food and Nutrition Education Program												
Direct - Expanded Food and Nutrition Education Program	10.514	-	-	-	-	-	-	-	150,344	-	150,344	-
10.514 Total		-	-	-	-	-	-	-	150,344	-	150,344	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Renewable Resources Extension Act and National Focus Fund Projects												
Direct - Renewable Resources Extension Act and National Focus Fund Projects	10.515	-	-	-	-	-	-	-	12,920	-	12,920	-
10.515 Total		-	-	-	-	-	-	-	12,920	-	12,920	-
Special Supplemental Nutrition Program for Women, Infants, and Children												
Direct - Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	-	-	-	-	-	-	-	229,329	-	229,329	-
10.557 Total		-	-	-	-	-	-	-	229,329	-	229,329	-
Child and Adult Care Food Program												
Pass Through - US Department of Agriculture Reference#: SP-2000364	10.558	-	-	-	-	-	-	-	44,233	-	44,233	-
Pass Through - Food and Nutrition Service Reference#: SP-1900391	10.558	-	-	-	-	-	-	-	23,598	-	23,598	-
Pass Through - Food and Nutrition Service Reference#: 1259	10.558	-	-	-	-	-	-	-	6,698	-	6,698	-
Pass Through - Food and Nutrition Service Reference#: C1259_2017_00	10.558	-	-	-	-	-	-	-	(6,698)	-	(6,698)	-
10.558 Total		-	-	-	-	-	-	-	67,830	-	67,830	-
Team Nutrition Grants												
Pass Through - Food and Nutrition Service Reference#: FND 17-01-01	10.574	-	-	-	-	-	-	-	24,264	-	24,264	-
Pass Through - Food and Nutrition Service Reference#: FND 17-01-02	10.574	-	-	-	-	-	-	-	9,793	-	9,793	-
10.574 Total		-	-	-	-	-	-	-	34,057	-	34,057	-
Forestry Research												
Direct - Forestry Research	10.652	-	-	-	-	-	-	-	95,963	-	95,963	32,172
Direct - Forestry Research	10.652	-	-	-	-	-	-	-	25,047	-	25,047	-
10.652 Total		-	-	-	-	-	-	-	121,010	-	121,010	32,172
Cooperative Forestry Assistance												
Pass Through - Nevada Division of Forestry Reference#: USDA/UF/19/02	10.664	-	-	-	-	-	-	9,520	-	-	9,520	-
Pass Through - Forest Service Reference#: USDA/UF/20/01	10.664	-	-	-	-	-	-	-	3,751	-	3,751	-
Pass Through - Forest Service Reference#: USFS/SFA/2001	10.664	-	-	-	-	-	-	-	1,922	-	1,922	-
Pass Through - Forest Service Reference#: USDA/SFA/17/03	10.664	-	-	-	-	-	-	-	99	-	99	-
10.664 Total		-	-	-	-	-	-	9,520	5,772	-	15,292	-
Rural Energy for America Program												
Direct - Rural Energy for America Program	10.868	-	-	-	-	-	-	-	27,008	-	27,008	-



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Direct - Rural Energy for America Program	10.868	-	-	-	-	-	-	-	18,485	-	18,485	-
10.868 Total		-	-	-	-	-	-	-	45,494	-	45,494	-
United States Department of Agriculture (USDA) Total		-	-	7,106	-	-	-	9,520	2,955,888	24,466	2,996,981	48,359
United States Department of Commerce (DOC)												
Manufacturing Extension Partnership												
Direct - Manufacturing Extension Partnership	11.611	-	-	-	-	-	-	-	808,474	-	808,474	-
Direct - Manufacturing Extension Partnership	11.611	-	-	-	-	-	-	-	347,183	-	347,183	195,600
Direct - Manufacturing Extension Partnership	11.611	-	-	-	-	-	-	-	106,657	-	106,657	-
Direct - Manufacturing Extension Partnership	11.611	-	-	-	-	-	-	-	75	-	75	-
11.611 Total		-	-	-	-	-	-	-	1,262,389	-	1,262,389	195,600
United States Department of Commerce (DOC) Total		-	-	-	-	-	-	-	1,262,389	-	1,262,389	195,600
United States Department of Defense (DOD)												
Language Grant Program												
Direct - Language Grant Program	12.900	-	-	-	-	-	-	-	10,100	-	10,100	-
12.900 Total		-	-	-	-	-	-	-	10,100	-	10,100	-
United States Department of Defense (DOD) Total		-	-	-	-	-	-	-	10,100	-	10,100	-
United States Department of Housing and Urban Development (HUD)												
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii												
Pass Through - US Department of Housing and Urban Development Reference#: CDBG/17/01	14.228	-	-	-	-	-	-	-	40,203	-	40,203	-
14.228 Total		-	-	-	-	-	-	-	40,203	-	40,203	-
United States Department of Housing and Urban Development (HUD) Total		-	-	-	-	-	-	-	40,203	-	40,203	-
United States Department of the Interior (DOI)												
National Fire Plan - Wildland Urban Interface Community Fire Assistance												
Direct - National Fire Plan - Wildland Urban Interface Community Fire Assistance	15.228	-	-	-	-	-	-	-	184,448	-	184,448	-
Direct - National Fire Plan - Wildland Urban Interface Community Fire Assistance	15.228	-	-	-	-	-	-	-	79,332	-	79,332	-
15.228 Total		-	-	-	-	-	-	-	263,780	-	263,780	-
Southern Nevada Public Land Management												
Pass Through - Forest Service Reference#: 1800089	15.235	-	-	-	-	-	-	-	20,040	-	20,040	-
15.235 Total		-	-	-	-	-	-	-	20,040	-	20,040	-
United States Department of the Interior (DOI) Total		-	-	-	-	-	-	-	283,820	-	283,820	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
United States Department of Justice (DOJ)												
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus												
Direct - Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525	-	-	-	-	-	-	-	80,979	-	80,979	-
16.525 Total		-	-	-	-	-	-	-	80,979	-	80,979	-
Crime Victim Assistance												
Pass Through - Nevada Division Of Child and Family Services Reference#: 16575-18-051	16.575	-	-	-	-	-	-	30,013	-	-	30,013	-
Pass Through - Nevada Department of Health and Human Services Reference#: 16575-18-063	16.575	-	-	-	-	-	-	9,833	-	-	9,833	-
Pass Through - Office for Victims of Crime Reference#: 16575-18-053	16.575	-	-	-	-	-	-	-	269,659	-	269,659	-
Pass Through - Office for Victims of Crime Reference#: 16575-18-052	16.575	-	-	-	-	-	-	-	174,475	-	174,475	-
16.575 Total		-	-	-	-	-	-	39,847	444,134	-	483,981	-
Crime Victim Assistance/Discretionary Grants												
Direct - Crime Victim Assistance/Discretionary Grants	16.582	-	-	-	-	-	-	-	76,926	-	76,926	-
16.582 Total		-	-	-	-	-	-	-	76,926	-	76,926	-
Violence Against Women Formula Grants												
Pass Through - Office On Violence Against Women Reference#: 2019-VAWA-43	16.588	-	-	-	-	-	-	-	39,480	-	39,480	-
16.588 Total		-	-	-	-	-	-	-	39,480	-	39,480	-
Bulletproof Vest Partnership Program												
Pass Through - US Department of Justice Reference#: 18-BVP-02	16.607	-	-	-	-	-	-	-	1,490	-	1,490	-
16.607 Total		-	-	-	-	-	-	-	1,490	-	1,490	-
Edward Byrne Memorial Justice Assistance Grant Program												
Pass Through - US Department of Justice Reference#: 18-JAG-29	16.738	-	-	-	-	-	-	-	31,518	-	31,518	-
Pass Through - US Department of Justice Reference#: 17-JAG-50	16.738	-	-	-	-	-	-	-	4,928	-	4,928	-
16.738 Total		-	-	-	-	-	-	-	36,446	-	36,446	-
Harold Rogers Prescription Drug Monitoring Program												
Pass Through - US Department of Justice Reference#: 7283-DOJ-BJA-COAP TTA CASAT-01	16.754	-	-	-	-	-	-	-	11,098	-	11,098	-
16.754 Total		-	-	-	-	-	-	-	11,098	-	11,098	-
Second Chance Act Prisoner Reentry Initiative												
Pass Through - Nevada Department of Corrections Reference#: 19371	16.812	-	-	-	-	-	-	55,997	-	-	55,997	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - The SoulFisher Ministries Reference#: UNLV001-0001	16.812	-	-	-	-	-	-	12,807	-	-	12,807	-
16.812 Total		-	-	-	-	-	-	68,804	-	-	68,804	-
Byrne Criminal Justice Innovation Program												
Pass Through - International Association of Chiefs of Police Reference#: 2018-BJ-BX-K035	16.817	-	-	-	-	-	-	79,225	-	-	79,225	-
16.817 Total		-	-	-	-	-	-	79,225	-	-	79,225	-
STOP School Violence												
Pass Through - US Department of Justice Reference#: 19-756-40000	16.839	-	-	-	-	-	-	-	35,419	-	35,419	-
16.839 Total		-	-	-	-	-	-	-	35,419	-	35,419	-
Apprenticeship USA Grants												
Pass Through - American Association of Community Colleges Reference#: AP-33025-19-75-A-11	17.285	24,430	-	-	-	-	-	-	-	-	24,430	-
Pass Through - Governor's Office on Workforce Innovation Reference#: 21500	17.285	-	-	-	-	87,450	-	-	-	-	87,450	-
Pass Through - American Association of Community Colleges Reference#: AP-33025-19-75-A-11	17.285	-	-	-	-	-	19,949	-	-	-	19,949	-
17.285 Total		24,430	-	-	-	87,450	19,949	-	-	-	131,829	-
United States Department of Labor (DOL) Total		24,430	-	-	-	87,450	19,949	187,876	725,972	-	1,045,677	-
United States Department of State (DOS)												
Public Diplomacy Programs												
Pass Through - US Department of State Reference#: 100K-274PE-5 SPE5001GR032	19.040	-	-	-	-	-	1,807	-	-	-	1,807	-
19.040 Total		-	-	-	-	-	1,807	-	-	-	1,807	-
Academic Exchange Programs - Teachers												
Pass Through - Bureau of Educational and Cultural Affairs Reference#: FY19-FTEA-UNR-01	19.408	-	-	-	-	-	-	-	198,844	-	198,844	61,892
19.408 Total		-	-	-	-	-	-	-	198,844	-	198,844	61,892
Bureau of Western Hemisphere Affairs (WHA) Grant Programs (including Energy and Climate Partnership for the Americas)												
Pass Through - US Department of State Reference#: 3025	19.750	-	-	-	-	-	-	-	39,843	-	39,843	28,432
19.750 Total		-	-	-	-	-	-	-	39,843	-	39,843	28,432
United States Department of State (DOS) Total		-	-	-	-	-	1,807	-	238,687	-	240,494	90,324

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
United States Department of the Treasury (TREAS)												
Contract - Dept of the Treasury												
Pass Through - US Department of the Treasury Reference#: SP-1701043	21.000	-	-	-	-	-	-	-	116,249	-	116,249	116,249
21.000 Total		-	-	-	-	-	-	-	116,249	-	116,249	116,249
United States Department of the Treasury (TREAS) Total												
		-	-	-	-	-	-	-	116,249	-	116,249	116,249
National Aeronautics and Space Administration												
Science												
Direct - Science	43.001	-	-	-	-	-	-	-	1,589	-	1,589	-
43.001 Total		-	-	-	-	-	-	-	1,589	-	1,589	-
Education												
Pass Through - National Aeronautics and Space Administration Reference#: NSHE 20-21	43.008	-	-	-	-	-	-	-	88,092	-	88,092	-
Pass Through - National Aeronautics and Space Administration Reference#: NSHE 20-25	43.008	-	-	-	-	-	-	-	82,685	-	82,685	-
Pass Through - National Aeronautics and Space Administration Reference#: NSHE-16-41	43.008	-	-	-	-	-	-	-	54,000	-	54,000	-
Pass Through - National Aeronautics and Space Administration Reference#: NSHE 18-52	43.008	-	-	-	-	-	-	-	29,937	-	29,937	-
Pass Through - National Aeronautics and Space Administration Reference#: NSHE 20-14	43.008	-	-	-	-	-	-	-	22,991	-	22,991	-
Pass Through - National Aeronautics and Space Administration Reference#: NSHE 20-16	43.008	-	-	-	-	-	-	-	22,974	-	22,974	-
Pass Through - National Aeronautics and Space Administration Reference#: NSHE 19-27	43.008	-	-	-	-	-	-	-	18,028	-	18,028	-
Pass Through - National Aeronautics and Space Administration Reference#: NSHE 20-17	43.008	-	-	-	-	-	-	-	18,999	-	18,999	-

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Pass Through - National Aeronautics and Space Administration Reference#: NSHE 19-19	43.008	-	-	-	-	-	-	-	12,178	-	12,178	-
Pass Through - National Aeronautics and Space Administration Reference#: NSHE-19-26	43.008	-	-	-	-	-	-	-	13,343	-	13,343	-
Pass Through - National Aeronautics and Space Administration Reference#: NSHE 19-22	43.008	-	-	-	-	-	-	-	8,812	-	8,812	-
Pass Through - National Aeronautics and Space Administration Reference#: NSHE-20-22	43.008	-	-	-	-	-	-	-	7,821	-	7,821	-
Pass Through - National Aeronautics and Space Administration Reference#: NSHE-19-28	43.008	-	-	-	-	-	-	-	1,542	-	1,542	-
Pass Through - National Aeronautics and Space Administration Reference#: NSHE-18-65	43.008	-	-	-	-	-	-	-	4,060	-	4,060	-
Pass Through - National Aeronautics and Space Administration Reference#: NSHE-16-33	43.008	-	-	-	-	-	-	-	2,145	-	2,145	-
Pass Through - National Aeronautics and Space Administration Reference#: NSHE-19-23	43.008	-	-	-	-	-	-	-	1,329	-	1,329	-
Pass Through - National Aeronautics and Space Administration Reference#: NSHE 19-18	43.008	-	-	-	-	-	-	-	(617)	-	(617)	-
Pass Through - National Aeronautics and Space Administration Reference#: NSHE-15-49	43.008	-	-	-	-	-	-	-	(760)	-	(760)	-
Pass Through - National Aeronautics and Space Administration Reference#: 06-00000360-01	43.008	-	-	-	-	-	-	-	(1,401)	-	(1,401)	-
43.008 Total		-	-	-	-	-	-	-	386,157	-	386,157	-
National Aeronautics and Space Administration Total		-	-	-	-	-	-	-	387,746	-	387,746	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
National Endowment for the Humanities (NEH)												
Promotion of the Arts_Partnership Agreements												
Pass Through - Nevada Arts Council Reference#: PGO20.1.07	45.025	-	-	-	-	-	-	1,360	-	-	1,360	-
Pass Through - National Endowment for the Arts Reference#: TW20190007	45.025	-	-	-	-	-	-	-	2,125	-	2,125	-
Pass Through - National Endowment for the Arts Reference#: PGO20.1.39	45.025	-	-	-	-	-	-	-	1,700	-	1,700	-
Pass Through - National Endowment for the Arts Reference#: PGO20.1.38	45.025	-	-	-	-	-	-	-	1,530	-	1,530	-
45.025 Total		-	-	-	-	-	-	1,360	5,355	-	6,715	-
Promotion of the Humanities_Federal/State Partnership												
Pass Through - Nevada Humanities Reference#: 2018-37	45.129	-	-	-	-	-	-	556	-	-	556	-
Pass Through - National Endowment for the Humanities Reference#: SP-1900945	45.129	-	-	-	-	-	-	-	343,326	-	343,326	-
Pass Through - National Endowment for the Humanities Reference#: 2019-38	45.129	-	-	-	-	-	-	-	4,500	-	4,500	-
Pass Through - National Endowment for the Humanities Reference#: 2019-39	45.129	-	-	-	-	-	-	-	1,790	-	1,790	-
Pass Through - National Endowment for the Humanities Reference#: OSP- 1400971	45.129	-	-	-	-	-	-	-	162	-	162	-
45.129 Total		-	-	-	-	-	-	556	349,778	-	350,334	-
Promotion of the Humanities_Challenge Grants												
Direct - Promotion of the Humanities_Challenge Grants	45.130	-	-	-	-	-	-	48,205	-	-	48,205	-
45.130 Total		-	-	-	-	-	-	48,205	-	-	48,205	-
Promotion of the Humanities_Fellowships and Stipends												
Direct - Promotion of the Humanities_Fellowships and Stipends	45.160	-	-	-	-	-	-	-	56,398	-	56,398	-
45.160 Total		-	-	-	-	-	-	-	56,398	-	56,398	-
Promotion of the Humanities_Office of Digital Humanities												
Direct - Promotion of the Humanities_Office of Digital Humanities	45.169	-	-	-	-	-	-	-	41,967	-	41,967	-
45.169 Total		-	-	-	-	-	-	-	41,967	-	41,967	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Grants to States												
Pass Through - Institute of Museum and Library Services Reference#: 2018-14	45.310	-	-	-	-	-	-	-	43,867	-	43,867	-
Pass Through - Nevada State Library and Archives Reference#: 2019-32	45.310	-	-	-	-	-	-	-	-	9,598	9,598	-
Pass Through - Nevada State Library And Archives Reference#: 2016-12	45.310	-	-	-	-	-	-	(1)	-	-	(1)	-
45.310 Total		-	-	-	-	-	-	(1)	43,867	9,598	53,464	-
National Endowment for the Humanities (NEH) Total		-	-	-	-	-	-	50,120	497,365	9,598	557,083	-
National Science Foundation												
Geosciences												
Pass Through - National Science Foundation Reference#: 85(GG009393)	47.050	-	-	-	-	-	-	-	2,534	-	2,534	-
47.050 Total		-	-	-	-	-	-	-	2,534	-	2,534	-
Education and Human Resources												
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	-	448,415	-	448,415	-
47.076 Total		-	-	-	-	-	-	-	448,415	-	448,415	-
Office of Integrative Activities												
Pass Through - National Science Foundation Reference#: P0525023	47.083	-	-	-	-	-	-	-	5,834	-	5,834	-
47.083 Total		-	-	-	-	-	-	-	5,834	-	5,834	-
National Science Foundation Total		-	-	-	-	-	-	-	456,783	-	456,783	-
Small Business Administration												
Small Business Development Centers												
Pass Through - University Of Nevada, Reno Reference#: UNR-19-59	59.037	-	-	-	-	-	-	179,824	-	-	179,824	-
Pass Through - COVID-19 University Of Nevada, Reno Reference#: UNR-20-106	59.037	-	-	-	-	-	-	5,667	-	-	5,667	-
Direct - Small Business Development Centers	59.037	-	-	-	-	-	-	-	450,277	-	450,277	7,828
Direct - Small Business Development Centers	59.037	-	-	-	-	-	-	-	372,160	-	372,160	-
Direct - COVID-19 Small Business Development Centers	59.037	-	-	-	-	-	-	-	209,652	-	209,652	-
Direct - Small Business Development Centers	59.037	-	-	-	-	-	-	-	30,172	-	30,172	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Small Business Development Centers	59.037	-	-	-	-	-	-	-	(360)	-	(360)	-
59.037 Total		-	-	-	-	-	-	185,491	1,061,901	-	1,247,392	7,828
Federal and State Technology Partnership Program												
Direct - Federal and State Technology Partnership Program	59.058	-	-	-	-	-	-	-	79,699	-	79,699	73,903
59.058 Total		-	-	-	-	-	-	-	79,699	-	79,699	73,903
Small Business Administration Total		-	-	-	-	-	-	185,491	1,141,600	-	1,327,091	81,731
United States Environmental Protection Agency (EPA)												
Contract - Environmental Protection Agency												
Pass Through - Office of Air and Radiation Reference#: DEP18-002	66.000	-	-	-	-	-	-	-	5,210	-	5,210	-
66.000 Total		-	-	-	-	-	-	-	5,210	-	5,210	-
State Indoor Radon Grants												
Pass Through - Environmental Protection Agency Reference#: HD17149	66.032	-	-	-	-	-	-	-	259,991	-	259,991	-
66.032 Total		-	-	-	-	-	-	-	259,991	-	259,991	-
Water Pollution Control State, Interstate, and Tribal Program Support												
Pass Through - Office of Water Reference#: DEP 16-003/16687	66.419	-	-	-	-	-	-	-	16,195	-	16,195	-
66.419 Total		-	-	-	-	-	-	-	16,195	-	16,195	-
Environmental Information Exchange Network Grant Program and Related Assistance												
Direct - Environmental Information Exchange Network Grant Program and Related Assistance	66.608	-	-	-	-	-	-	-	(575)	-	(575)	(575)
66.608 Total		-	-	-	-	-	-	-	(575)	-	(575)	(575)
Pollution Prevention Grants Program												
Direct - Pollution Prevention Grants Program	66.708	-	-	-	-	-	-	-	29,096	-	29,096	-
Direct - Pollution Prevention Grants Program	66.708	-	-	-	-	-	-	-	2,708	-	2,708	-
66.708 Total		-	-	-	-	-	-	-	31,804	-	31,804	-
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies												
Pass Through - Environmental Protection Agency Reference#: SA-2019-15	66.716	-	-	-	-	-	-	-	12,297	-	12,297	-
Pass Through - Environmental Protection Agency Reference#: SA-2020-27	66.716	-	-	-	-	-	-	-	7,422	-	7,422	-
66.716 Total		-	-	-	-	-	-	-	19,718	-	19,718	-
United States Environmental Protection Agency (EPA) Total		-	-	-	-	-	-	-	332,343	-	332,343	(575)

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Nuclear Regulatory Commission												
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program												
Direct - U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	-	-	-	-	-	-	56,285	-	-	56,285	-
Direct - U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	-	-	-	-	-	-	-	93,817	-	93,817	-
Direct - U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	-	-	-	-	-	-	-	64,658	-	64,658	-
77.008 Total		-	-	-	-	-	-	56,285	158,474	-	214,759	-
Nuclear Regulatory Commission Total		-	-	-	-	-	-	56,285	158,474	-	214,759	-
United States Department of Energy (DOE)												
Contract - Department of Energy												
Pass Through - US Department of Energy Reference#: 7451297	81.000	-	-	-	-	-	-	-	13,175	-	13,175	-
81.000 Total		-	-	-	-	-	-	-	13,175	-	13,175	-
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program												
Pass Through - National Nuclear Security Administration Reference#: 2000078	81.123	-	-	-	-	-	-	-	41,830	-	41,830	-
81.123 Total		-	-	-	-	-	-	-	41,830	-	41,830	-
United States Department of Energy (DOE) Total		-	-	-	-	-	-	-	55,005	-	55,005	-
United States Department of Education (ED)												
Adult Education - Basic Grants to States												
Pass Through - Nevada Department of Education Reference#: 20-608-42000	84.002	1,681,852	-	-	-	-	-	-	-	-	1,681,852	-
Pass Through - Nevada Department of Education Reference#: 19-608-42000	84.002	5,543	-	-	-	-	-	-	-	-	5,543	-
Pass Through - Nevada Department of Education Reference#: 20-608-105000	84.002	-	-	317,191	-	-	-	-	-	-	317,191	-
Pass Through - US Department of Education Reference#: 20-608-119000	84.002	-	-	-	-	-	1,114,131	-	-	-	1,114,131	-
Pass Through - US Department of Education Reference#: 20-608-119000	84.002	-	-	-	-	-	219,884	-	-	-	219,884	-
Pass Through - Nevada Department of Education Reference#: 20-608-120000	84.002	-	-	-	-	-	-	-	-	467,752	467,752	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada Department of Education Reference#: 20-607-120000	84.002	-	-	-	-	-	-	-	-	222,606	222,606	-
84.002 Total		1,687,396	-	317,191	-	-	1,334,015	-	-	690,358	4,028,959	-
Title I Grants to Local Educational Agencies												
Pass Through - US Department of Education Reference#: PO792632	84.010	-	-	-	-	-	-	-	40,277	-	40,277	-
Pass Through - US Department of Education Reference#: PO842543	84.010	-	-	-	-	-	-	-	6,910	-	6,910	-
84.010 Total		-	-	-	-	-	-	-	47,187	-	47,187	-
Career and Technical Education -- Basic Grants to States												
Pass Through - Nevada Department of Education Reference#: 20-631-42000	84.048	1,744,888	-	-	-	-	-	-	-	-	1,744,888	-
Pass Through - Nevada Department of Education Reference#: 20-636-42000	84.048	178,420	-	-	-	-	-	-	-	-	178,420	-
Pass Through - Nevada Department of Education Reference#: 19-631-42000	84.048	107,310	-	-	-	-	-	-	-	-	107,310	-
Pass Through - Nevada Department of Education Reference#: 19-636-42000	84.048	18	-	-	-	-	-	-	-	-	18	-
Pass Through - Nevada Department of Education Reference#: 20-631-105000	84.048	-	-	191,994	-	-	-	-	-	-	191,994	-
Pass Through - Nevada Department of Education Reference#: 20-636-105000	84.048	-	-	86,445	-	-	-	-	-	-	86,445	-
Pass Through - US Department of Education Reference#: 20-636-119000	84.048	-	-	-	-	-	558,901	-	-	-	558,901	-
Pass Through - US Department of Education Reference#: 20-636-119000	84.048	-	-	-	-	-	129,870	-	-	-	129,870	-
Pass Through - US Department of Education Reference#: 19-631-119000	84.048	-	-	-	-	-	118,504	-	-	-	118,504	-
Pass Through - Nevada Department of Education Reference#: 20-631-120000	84.048	-	-	-	-	-	-	-	-	178,367	178,367	-
Pass Through - Nevada Department of Education Reference#: 20-636-120000	84.048	-	-	-	-	-	-	-	-	91,157	91,157	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada Department of Education Reference#: 20-634-120000	84.048	-	-	-	-	-	-	-	-	43,513	43,513	-
84.048 Total		2,030,636	-	278,439	-	-	807,275	-	-	313,037	3,429,387	-
Rehabilitation Services_Vocational Rehabilitation Grants to States												
Pass Through - US Department of Education Reference#: 3302-21-REHAB	84.126	-	-	-	-	-	221,997	-	-	-	221,997	-
Pass Through - US Department of Education Reference#: 3021-20-REHAB DETR	84.126	-	-	-	-	-	1,004	-	-	-	1,004	-
Pass Through - US Department of Education Reference#: 3314-21-REHAB	84.126	-	-	-	-	-	-	-	4,142	-	4,142	-
84.126 Total		-	-	-	-	-	223,001	-	4,142	-	227,143	-
Safe and Drug-Free Schools and Communities_National Programs												
Pass Through - US Department of Education Reference#: 20-782-40000	84.184	-	-	-	-	-	-	-	499,702	-	499,702	-
Pass Through - US Department of Education Reference#: 19-782-40000	84.184	-	-	-	-	-	-	-	131,573	-	131,573	-
Pass Through - US Department of Education Reference#: 20-682-40000	84.184	-	-	-	-	-	-	-	120,596	-	120,596	-
Pass Through - US Department of Education Reference#: 19-682-40000	84.184	-	-	-	-	-	-	-	68,141	-	68,141	-
Pass Through - Office of Elementary and Secondary Education Reference#: 17-682-40000	84.184	-	-	-	-	-	-	-	(4,840)	-	(4,840)	-
84.184 Total		-	-	-	-	-	-	-	815,171	-	815,171	-
Graduate Assistance in Areas of National Need												
Direct - Graduate Assistance in Areas of National Need	84.200	-	-	-	-	-	-	-	20,959	-	20,959	-
84.200 Total		-	-	-	-	-	-	-	20,959	-	20,959	-
Twenty-First Century Community Learning Centers												
Pass Through - US Department of Education Reference#: PO791875	84.287	-	-	-	-	-	-	-	564	-	564	-
84.287 Total		-	-	-	-	-	-	-	564	-	564	-
Special Education - State Personnel Development												
Pass Through - Office of Special Education and Rehabilitative Services Reference#: 763-71000	84.323	-	-	-	-	-	-	-	224,653	-	224,653	-
84.323 Total		-	-	-	-	-	-	-	224,653	-	224,653	-
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities												
Direct - Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	-	-	-	-	-	-	-	218,925	-	218,925	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	-	-	-	-	-	-	-	71,006	-	71,006	-
Direct - Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	-	-	-	-	-	-	-	14,087	-	14,087	-
Pass Through - Office of Elementary and Secondary Education Reference#: 17-22-KX-02	84.325	-	-	-	-	-	-	-	13,547	-	13,547	-
84.325 Total		-	-	-	-	-	-	-	317,565	-	317,565	-
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities												
Direct - Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326	-	-	-	-	-	-	-	90,474	-	90,474	-
Direct - Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326	-	-	-	-	-	-	-	4,812	-	4,812	-
84.326 Total		-	-	-	-	-	-	-	95,285	-	95,285	-
Gaining Early Awareness and Readiness for Undergraduate Programs												
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE # 20-02	84.334	58,253	-	-	-	-	-	-	-	-	58,253	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE # 19-06	84.334	3,831	-	-	-	-	-	-	-	-	3,831	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: P3345120028	84.334	-	-	130,838	-	-	-	-	-	-	130,838	-
Pass Through - Board of Regents, obo Nevada System of Higher Education Reference#: 20-610-71000	84.334	-	-	-	38,303	-	-	-	-	-	38,303	-
Pass Through - Board of Regents, obo Nevada System of Higher Education Reference#: NSHE - 19-05	84.334	-	-	-	4,383	-	-	-	-	-	4,383	-
Pass Through - Nevada Department of Education Reference#: 20-610-71000	84.334	-	-	-	-	123,980	-	-	-	-	123,980	-
Pass Through - Nevada Department of Education Reference#: 19-610-71000	84.334	-	-	-	-	11,817	-	-	-	-	11,817	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada Department of Education Reference#: 20-620-71000	84.334	-	-	-	-	14,005	-	-	-	-	14,005	-
Direct - Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	-	-	-	-	-	79,049	-	-	-	79,049	-
Direct - Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	-	-	-	-	-	8,899	-	-	-	8,899	-
Direct - Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	-	-	-	-	-	588	-	-	-	588	-
Direct - Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	-	-	-	-	-	-	2,190,139	-	-	2,190,139	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 20-07	84.334	-	-	-	-	-	-	81,818	-	-	81,818	-
Direct - Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	-	-	-	-	-	-	79,195	-	-	79,195	-
Direct - Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	-	-	-	-	-	-	30,021	-	-	30,021	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 19-04	84.334	-	-	-	-	-	-	3,315	-	-	3,315	-
Pass Through - US Department of Education Reference#: NSHE 20-08	84.334	-	-	-	-	-	-	-	75,764	-	75,764	-
Pass Through - US Department of Education Reference#: NSHE 20-09	84.334	-	-	-	-	-	-	-	60,105	-	60,105	-
Pass Through - US Department of Education Reference#: 20-28	84.334	-	-	-	-	-	-	-	47,536	-	47,536	-
Pass Through - Office of Postsecondary Education Reference#: NSHE 19-02	84.334	-	-	-	-	-	-	-	9,688	-	9,688	-
Pass Through - US Department of Education Reference#: NSHE 19-03	84.334	-	-	-	-	-	-	-	3,619	-	3,619	-
Pass Through - US Department of Education Reference#: NSHE-19-01	84.334	-	-	-	-	-	-	-	3,410	-	3,410	-
Pass Through - US Department of Education Reference#: NSHE-19-10	84.334	-	-	-	-	-	-	-	2,571	-	2,571	-
Pass Through - Nevada System of Higher Education (System Office) Reference#: GR09430 SCON-04-00000235	84.334	-	-	-	-	-	-	-	-	69,103	69,103	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	-	-	-	-	-	-	(146,489)	-	-	(146,489)	-
Pass Through - Nevada System of Higher Education (System Office) Reference#: 19-09 GR07758 SCON-04-00000174	84.334	-	-	-	-	-	-	-	-	3,910	3,910	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: P3345120028	84.334	-	-	(63)	-	-	-	-	-	-	(63)	-
84.334 Total		62,083	-	130,776	42,686	149,802	88,536	2,237,998	202,693	73,013	2,987,586	-
Improving Teacher Quality State Grants												
Pass Through - National Writing Project Reference#: 92NV02SEED2017CRWPAI	84.367	-	-	-	-	-	-	(300)	-	-	(300)	-
84.367 Total		-	-	-	-	-	-	(300)	-	-	(300)	-
Strengthening Minority-Serving Institutions												
Direct - Strengthening Minority-Serving Institutions	84.382	-	-	-	-	-	-	405,171	-	-	405,171	-
84.382 Total		-	-	-	-	-	-	405,171	-	-	405,171	-
Preschool Development Grants												
Pass Through - US Department of Education Reference#: 19-795-105000	84.419	-	-	120	-	-	-	-	-	-	120	-
84.419 Total		-	-	120	-	-	-	-	-	-	120	-
COVID-19 Education Stabilization Fund												
Direct - COVID-19 Education Stabilization Fund	84.425E	7,039,204	-	-	-	-	-	-	-	-	7,039,204	-
Direct - COVID-19 Education Stabilization Fund	84.425E	-	-	221,000	-	-	-	-	-	-	221,000	-
Direct - COVID-19 Education Stabilization Fund	84.425E	-	-	-	1,135,000	-	-	-	-	-	1,135,000	-
Direct - COVID-19 Education Stabilization Fund	84.425E	-	-	-	-	-	756,275	-	-	-	756,275	-
Direct - COVID-19 Education Stabilization Fund	84.425F	-	-	-	-	-	142,597	-	-	-	142,597	-
Direct - COVID-19 Education Stabilization Fund	84.425E	-	-	-	-	-	-	10,149,000	-	-	10,149,000	-
Direct - COVID-19 Education Stabilization Fund	84.425F	-	-	-	-	-	-	4,390,492	-	-	4,390,492	-
Direct - COVID-19 Education Stabilization Fund	84.425F	-	-	-	-	-	-	-	6,218,490	-	6,218,490	-
Direct - COVID-19 Education Stabilization Fund	84.425E	-	-	-	-	-	-	-	7,087,950	-	7,087,950	-
Direct - COVID-19 Education Stabilization Fund	84.425E	-	-	-	-	-	-	-	-	565,000	565,000	-

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Direct - COVID-19 Education Stabilization Fund	84.425F	-	-	-	-	-	-	-	-	63,076	63,076	-
84.425 Total		7,039,204	-	221,000	1,135,000	-	898,872	14,539,492	13,306,440	628,076	37,768,084	-
United States Department of Education (ED) Total		10,819,320	-	947,525	1,177,686	149,802	3,351,699	17,182,361	15,034,659	1,704,483	50,367,535	-
United States Department of Health and Human Services (HHS)												
Contract - Health and Human Services												
Pass Through - Clark County Department Of Family Services Reference#: CBE 603586-15	93.000	-	-	-	-	-	-	75,199	-	-	75,199	-
Pass Through - Nevada Division of Health Care Financing and Policy Reference#: 18132	93.000	-	-	-	-	-	-	(62)	-	-	(62)	-
93.000 Total		-	-	-	-	-	-	75,137	-	-	75,137	-
Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services												
Pass Through - Administration for Community Living Reference#: 18-015-36-DX-20	93.043	-	-	-	-	-	-	-	32,155	-	32,155	-
Pass Through - Administration for Community Living Reference#: 18-015-39-DX-20	93.043	-	-	-	-	-	-	-	20,257	-	20,257	-
Pass Through - Administration for Community Living Reference#: 18-015-36-DX-18	93.043	-	-	-	-	-	-	-	(1)	-	(1)	-
Pass Through - Administration on Aging Reference#: 18-015-36-DX-17	93.043	-	-	-	-	-	-	-	(13)	-	(13)	-
Pass Through - Administration for Community Living Reference#: 18-015-39-DX-19	93.043	-	-	-	-	-	-	-	(115)	-	(115)	-
Pass Through - Administration for Community Living Reference#: 18-015-36-DX-19	93.043	-	-	-	-	-	-	-	(310)	-	(310)	-
93.043 Total		-	-	-	-	-	-	-	51,972	-	51,972	-
National Family Caregiver Support, Title III, Part E												
Pass Through - Administration for Community Living Reference#: 16-007-45-EX-19	93.052	-	-	-	-	-	-	-	29,112	-	29,112	14,641
Pass Through - National Family Caregiver Support, Title III, Part E Reference#: 18-058-52-EB-20	93.052	-	-	-	-	-	-	-	47,409	-	47,409	-
93.052 Total		-	-	-	-	-	-	-	76,521	-	76,521	14,641
Training in General, Pediatric, and Public Health Dentistry												
Pass Through - The University of Texas Health Science Center at San Antonio Reference#: 163758/163756	93.059	-	-	-	-	-	-	327,050	-	-	327,050	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Training in General, Pediatric, and Public Health Dentistry	93.059	-	-	-	-	-	-	23,163	-	-	23,163	-
93.059 Total		-	-	-	-	-	-	350,213	-	-	350,213	-
Public Health Emergency Preparedness												
Pass Through - Centers for Disease Control and Prevention Reference#: RISK	93.069	-	-	-	-	-	-	-	358,949	-	358,949	-
Pass Through - Centers for Disease Control and Prevention Reference#: 16590	93.069	-	-	-	-	-	-	-	9,245	-	9,245	-
93.069 Total		-	-	-	-	-	-	-	368,194	-	368,194	-
Birth Defects and Developmental Disabilities - Prevention and Surveillance												
Direct - Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073	-	-	-	-	-	-	-	242,219	-	242,219	29,030
Direct - Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073	-	-	-	-	-	-	-	90,672	-	90,672	13,000
93.073 Total		-	-	-	-	-	-	-	332,891	-	332,891	42,030
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements												
Pass Through - Centers for Disease Control and Prevention Reference#: HD 15549	93.074	-	-	-	-	-	-	-	(294)	-	(294)	-
93.074 Total		-	-	-	-	-	-	-	(294)	-	(294)	-
Family Smoking Prevention and Tobacco Control Act Regulatory Research												
Pass Through - National Cancer Institute Reference#: 0815	93.077	-	-	-	-	-	-	-	27,996	-	27,996	-
93.077 Total		-	-	-	-	-	-	-	27,996	-	27,996	-
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance												
Direct - Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079	-	-	-	-	-	-	-	79,594	-	79,594	-
93.079 Total		-	-	-	-	-	-	-	79,594	-	79,594	-
Food and Drug Administration_Research												
Direct - Food and Drug Administration_Research	93.103	-	-	-	-	-	-	-	254,114	-	254,114	-
Pass Through - Food and Drug Administration Reference#: FSMA0719-01	93.103	-	-	-	-	-	-	-	136,155	-	136,155	-
Pass Through - Food and Drug Administration Reference#: 1910-01	93.103	-	-	-	-	-	-	-	(35)	-	(35)	-
93.103 Total		-	-	-	-	-	-	-	390,234	-	390,234	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)												
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: 1365-70068 / Task Order OO	93.104	-	-	-	-	-	-	-	75,999	-	75,999	-
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: SOC-3646-FY19-07	93.104	-	-	-	-	-	-	-	90,333	-	90,333	-
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: 21169	93.104	-	-	-	-	-	-	-	37,688	-	37,688	-
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: SOC-3646-FY19-12	93.104	-	-	-	-	-	-	-	26,026	-	26,026	-
Direct - Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	-	-	-	-	-	-	-	337	-	337	-
93.104 Total		-	-	-	-	-	-	-	230,383	-	230,383	-
Area Health Education Centers Point of Service Maintenance and Enhancement Awards												
Direct - Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	-	-	-	-	-	-	-	291,157	-	291,157	137,084
Direct - Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	-	-	-	-	-	-	-	124,073	-	124,073	74,178
93.107 Total		-	-	-	-	-	-	-	415,230	-	415,230	211,263
Maternal and Child Health Federal Consolidated Programs												
Pass Through - Nevada Division Of Child and Family Services Reference#: CETS #22212	93.110	-	-	-	-	-	-	51,704	-	-	51,704	-
Pass Through - Nevada Division Of Child and Family Services Reference#: DCFS2007	93.110	-	-	-	-	-	-	17,106	-	-	17,106	-
Direct - Maternal and Child Health Federal Consolidated Programs	93.110	-	-	-	-	-	-	-	563,546	-	563,546	-
93.110 Total		-	-	-	-	-	-	68,810	563,546	-	632,356	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs												
Pass Through - Centers for Disease Control and Prevention Reference#: HD 16938	93.116	-	-	-	-	-	-	-	41,918	-	41,918	-
93.116 Total		-	-	-	-	-	-	-	41,918	-	41,918	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Acquired Immunodeficiency Syndrome (AIDS) Activity												
Pass Through - University Of Nevada, Reno Reference#: UNR-20-61	93.118	-	-	-	-	-	-	30,483	-	-	30,483	-
Pass Through - Centers for Disease Control and Prevention Reference#: HD 17331	93.118	-	-	-	-	-	-	-	83,018	-	83,018	-
93.118 Total		-	-	-	-	-	-	30,483	83,018	-	113,501	-
Injury Prevention and Control Research and State and Community Based Programs												
Pass Through - Southern Nevada Health District Reference#: C2000061	93.136	-	-	-	-	-	-	49,814	-	-	49,814	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: HD 17536	93.136	-	-	-	-	-	-	19,963	-	-	19,963	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: HD-16954/9313619	93.136	-	-	-	-	-	-	15,360	-	-	15,360	-
Pass Through - Centers for Disease Control and Prevention Reference#: WO 5223	93.136	-	-	-	-	-	-	-	132,812	-	132,812	-
Pass Through - Centers for Disease Control and Prevention Reference#: WO 5172	93.136	-	-	-	-	-	-	-	61,265	-	61,265	-
Pass Through - Injury Prevention and Control Research and State and Community Based Programs Reference#: HD 17498	93.136	-	-	-	-	-	-	-	39,255	-	39,255	-
Direct - Injury Prevention and Control Research and State and Community Based Programs	93.136	-	-	-	-	-	-	-	2,668	-	2,668	-
Pass Through - Centers for Disease Control and Prevention Reference#: WO 5052	93.136	-	-	-	-	-	-	-	8,214	-	8,214	-
93.136 Total		-	-	-	-	-	-	85,138	244,215	-	329,353	-
AIDS Education and Training Centers												
Pass Through - Health Resources and Services Administration Reference#: 11466sc	93.145	-	-	-	-	-	-	-	164,034	-	164,034	-
Pass Through - Health Resources and Services Administration Reference#: 9055sc Amendment No. 2	93.145	-	-	-	-	-	-	-	(76)	-	(76)	-
93.145 Total		-	-	-	-	-	-	-	163,958	-	163,958	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Grants to States for Loan Repayment Program												
Direct - Grants to States for Loan Repayment Program	93.165	-	-	-	-	-	-	-	670,000	-	670,000	-
93.165 Total		-	-	-	-	-	-	-	670,000	-	670,000	-
Traumatic Brain Injury State Demonstration Grant Program												
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: TO #5 / 1365-70068	93.234	-	-	-	-	-	-	-	6,474	-	6,474	-
93.234 Total		-	-	-	-	-	-	-	6,474	-	6,474	-
Affordable Care Act (ACA) Abstinence Education Program												
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: HD 16894	93.235	-	-	-	-	-	-	-	4,829	-	4,829	-
Pass Through - Centers for Disease Control and Prevention Reference#: HD 17498	93.235	-	-	-	-	-	-	-	4,220	-	4,220	-
93.235 Total		-	-	-	-	-	-	-	9,049	-	9,049	-
State Rural Hospital Flexibility Program												
Direct - State Rural Hospital Flexibility Program	93.241	-	-	-	-	-	-	-	298,143	-	298,143	140,926
Direct - State Rural Hospital Flexibility Program	93.241	-	-	-	-	-	-	-	246,112	-	246,112	114,772
93.241 Total		-	-	-	-	-	-	-	544,255	-	544,255	255,698
Substance Abuse and Mental Health Services Projects of Regional and National Significance												
Direct - Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	14,467	-	-	-	-	-	-	-	-	14,467	-
Direct - Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	-	-	-	-	-	-	-	612,717	-	612,717	-
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: UND0024153	93.243	-	-	-	-	-	-	-	441,947	-	441,947	-
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: UWSC10737	93.243	-	-	-	-	-	-	-	308,360	-	308,360	-
Pass Through - Substance Abuse and Mental Health Services Projects of Regional and National Significance Reference#: HD 16894	93.243	-	-	-	-	-	-	-	81,944	-	81,944	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: 2000 G VD569	93.243	-	-	-	-	-	-	-	72,117	-	72,117	-
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: DCFS20008	93.243	-	-	-	-	-	-	-	62,765	-	62,765	-
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: UND0024139-S1	93.243	-	-	-	-	-	-	-	52,844	-	52,844	-
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: DCFS2005	93.243	-	-	-	-	-	-	-	34,042	-	34,042	-
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: #17233/AMD #2	93.243	-	-	-	-	-	-	-	33,710	-	33,710	-
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: SP-1901089	93.243	-	-	-	-	-	-	-	24,559	-	24,559	-
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: 22813	93.243	-	-	-	-	-	-	-	24,122	-	24,122	-
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: 2020 2162	93.243	-	-	-	-	-	-	-	22,204	-	22,204	-
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: SP-1801130-3	93.243	-	-	-	-	-	-	-	13,603	-	13,603	-
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: S01317-01	93.243	-	-	-	-	-	-	-	13,434	-	13,434	-
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: 2019_3334	93.243	-	-	-	-	-	-	-	11,765	-	11,765	-
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: 0079526/00058085	93.243	-	-	-	-	-	-	-	8,949	-	8,949	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: S01404-01	93.243	-	-	-	-	-	-	-	8,042	-	8,042	-
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: DCFS2004	93.243	-	-	-	-	-	-	-	5,923	-	5,923	-
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: 1801130-01	93.243	-	-	-	-	-	-	-	5,314	-	5,314	-
Direct - Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	-	-	-	-	-	-	-	(2,668)	-	(2,668)	-
Pass Through - Centers for Disease Control and Prevention Reference#: WO 5024	93.243	-	-	-	-	-	-	-	(0)	-	(0)	-
Pass Through - Centers for Disease Control and Prevention Reference#: WO 4332	93.243	-	-	-	-	-	-	-	(823)	-	(823)	-
93.243 Total		14,467	-	-	-	-	-	-	1,834,868	-	1,849,335	-
Advanced Nursing Education Grant Program												
Pass Through - Health Resources and Services Administration Reference#: 52891	93.247	-	-	-	-	-	-	-	53,833	-	53,833	-
93.247 Total		-	-	-	-	-	-	-	53,833	-	53,833	-
Universal Newborn Hearing Screening												
Pass Through - Universal Newborn Hearing Screening Reference#: WO 5000	93.251	-	-	-	-	-	-	-	2,156	-	2,156	-
93.251 Total		-	-	-	-	-	-	-	2,156	-	2,156	-
Substance Abuse and Mental Health Services Administration												
Pass Through - Adult Viral Hepatitis Prevention and Control Reference#: HD 16894	93.270	-	-	-	-	-	-	-	(7,500)	-	(7,500)	-
93.270 Total		-	-	-	-	-	-	-	(7,500)	-	(7,500)	-
Small Rural Hospital Improvement Grant Program												
Direct - COVID-19 Reference#: Small Rural Hospital Improvement Grant Program	93.301	-	-	-	-	-	-	-	1,012,092	-	1,012,092	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Reference#: Small Rural Hospital Improvement Grant Program	93.301	-	-	-	-	-	-	-	154,257	-	154,257	149,650
Direct - Small Rural Hospital Improvement Grant Program	93.301	-	-	-	-	-	-	-	384	-	384	-
93.301 Total		-	-	-	-	-	-	-	1,166,734	-	1,166,734	149,650
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program												
Pass Through - US Department of Health and Human Services Reference#: WO 5000	93.314	-	-	-	-	-	-	-	2,961	-	2,961	-
93.314 Total		-	-	-	-	-	-	-	2,961	-	2,961	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)												
Pass Through - Centers for Disease Control and Prevention Reference#: WO 5276	93.323	-	-	-	-	-	-	-	8,100	-	8,100	-
Pass Through - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Reference#: HD 17616	93.323	-	-	-	-	-	-	-	9,163	-	9,163	-
Pass Through - Centers for Disease Control and Prevention Reference#: 16630	93.323	-	-	-	-	-	-	-	(3,696)	-	(3,696)	-
93.323 Total		-	-	-	-	-	-	-	13,567	-	13,567	-
Behavioral Risk Factor Surveillance System												
Pass Through - Behavioral Risk Factor Surveillance System Reference#: WO 5137	93.336	-	-	-	-	-	-	-	172,800	-	172,800	-
93.336 Total		-	-	-	-	-	-	-	172,800	-	172,800	-
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response												
Pass Through - COVID-19 Centers for Disease Control and Prevention Reference#: HD 17629	93.354	-	-	-	-	-	-	-	99,019	-	99,019	-
Pass Through - Centers for Disease Control and Prevention Reference#: WO 5021	93.354	-	-	-	-	-	-	-	95,089	-	95,089	-
93.354 Total		-	-	-	-	-	-	-	194,107	-	194,107	-
Diabetes and Heart Disease & Stroke Prevent Programs-Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke												
Pass Through - Centers for Disease Control and Prevention Reference#: WO 5137	93.426	-	-	-	-	-	-	-	4,277	-	4,277	-
Pass Through - Centers for Disease Control and Prevention Reference#: WO 5222	93.426	-	-	-	-	-	-	-	140,783	-	140,783	-
Pass Through - Centers for Disease Control and Prevention Reference#: HD 16809/ HD17143	93.426	-	-	-	-	-	-	-	113,911	-	113,911	-

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Pass Through - Centers for Disease Control and Prevention Reference#: HD 17616	93.426	-	-	-	-	-	-	-	80,666	-	80,666	-
Pass Through - Diabetes and Heart Disease & Stroke Prevent Programs- Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke Reference#: 16590	93.426	-	-	-	-	-	-	-	74,241	-	74,241	-
Pass Through - Centers for Disease Control and Prevention Reference#: RISK ACCOUNT	93.426	-	-	-	-	-	-	-	(2,579)	-	(2,579)	-
93.426 Total		-	-	-	-	-	-	-	411,299	-	411,299	-
Diabetes and Heart Disease & Stroke Prevent Programs-Innovative State and Local Public Health Strategies to Prevent and Manage Diabetes and Heart Disease and Stroke												
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 5059	93.435	-	-	-	-	-	-	7,676	-	-	7,676	-
Pass Through - Centers for Disease Control and Prevention Reference#: WO 5046	93.435	-	-	-	-	-	-	-	10,558	-	10,558	-
93.435 Total		-	-	-	-	-	-	7,676	10,558	-	18,235	-
ACL Assistive Technology												
Pass Through - Administration for Community Living Reference#: 19-001-85-9X-20	93.464	-	-	-	-	-	-	-	68,548	-	68,548	-
Pass Through - Administration for Community Living Reference#: 19-001-85-9X-19	93.464	-	-	-	-	-	-	-	50,979	-	50,979	-
Pass Through - Administration for Community Living Reference#: 19-036-85-9X-20	93.464	-	-	-	-	-	-	-	33,543	-	33,543	-
93.464 Total		-	-	-	-	-	-	-	153,070	-	153,070	-
Affordable Care Act (ACA) Public Health Training Centers Program												
Direct - Affordable Care Act (ACA) Public Health Training Centers Program	93.516	-	-	-	-	-	-	-	75,070	-	75,070	-
93.516 Total		-	-	-	-	-	-	-	75,070	-	75,070	-
Community-Based Child Abuse Prevention Grants												
Pass Through - Nevada Department of Health and Human Services Reference#: 6107	93.590	-	-	-	-	-	-	2,081	-	-	2,081	-
Pass Through - Nevada Department of Health and Human Services Reference#: Sub #6107	93.590	-	-	-	-	-	-	(210)	-	-	(210)	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Administration for Children and Families Reference#: 93590-19-003	93.590	-	-	-	-	-	-	-	69,246	-	69,246	-
Pass Through - Administration for Children and Families Reference#: 6108	93.590	-	-	-	-	-	-	-	(1,113)	-	(1,113)	-
93.590 Total		-	-	-	-	-	-	1,871	68,133	-	70,004	-
University Centers for Excellence in Developmental Disabilities Education, Research, and Service												
Pass Through - University Of Nevada, Reno Reference#: UNR 19-82	93.632	-	-	-	-	-	-	21,422	-	-	21,422	-
Direct - University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632	-	-	-	-	-	-	-	531,777	-	531,777	-
Direct - University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632	-	-	-	-	-	-	-	(79)	-	(79)	-
Direct - University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632	-	-	-	-	-	-	-	805	-	805	-
93.632 Total		-	-	-	-	-	-	21,422	532,504	-	553,926	-
Foster Care Title IV-E												
Pass Through - Administration for Children and Families Reference#: OSP-1700392	93.658	-	-	-	-	-	-	-	792,030	-	792,030	-
93.658 Total		-	-	-	-	-	-	-	792,030	-	792,030	-
Social Services Block Grant												
Pass Through - Administration for Children and Families Reference#: Work Order 100	93.667	-	-	-	-	-	-	-	55,735	-	55,735	-
Pass Through - US Department of Health and Human Services Reference#: DO#1045	93.667	-	-	-	-	-	-	-	30,203	-	30,203	-
93.667 Total		-	-	-	-	-	-	-	85,938	-	85,938	-
Mental and Behavioral Health Education and Training Grants												
Pass Through - Health Resources and Services Administration Reference#: OSP-1701282	93.732	-	-	-	-	-	-	-	37,854	-	37,854	-
93.732 Total		-	-	-	-	-	-	-	37,854	-	37,854	-
PPHF: Racial and Ethnic Approaches to Community Health Program financed solely by Public Prevention and Health Funds												
Pass Through - Southern Nevada Health District Reference#: C1900078	93.738	-	-	-	-	-	-	115,424	-	-	115,424	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Southern Nevada Health District Reference#: C1900081	93.738	-	-	-	-	-	-	69,745	-	-	69,745	-
Pass Through - Southern Nevada Health District Reference#: C20000118	93.738	-	-	-	-	-	-	8,444	-	-	8,444	-
93.738 Total		-	-	-	-	-	-	193,612	-	-	193,612	-
Alzheimer's Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru Prevention and Public Health Funds												
Pass Through - Administration for Community Living Reference#: 16-007-93-A2X-17	93.763	-	-	-	-	-	-	-	17,166	-	17,166	-
Pass Through - US Department of Health and Human Services Reference#: 18-058-93-A2X-18	93.763	-	-	-	-	-	-	-	32	-	32	-
93.763 Total		-	-	-	-	-	-	-	17,198	-	17,198	-
Opioid STR												
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: HD 17459	93.788	-	-	-	-	-	-	-	2,970,627	-	2,970,627	1,862,021
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: HD 17055	93.788	-	-	-	-	-	-	-	737,532	-	737,532	401,862
Pass Through - Opioid STR Reference#: 1365-70068 / Task Order KK	93.788	-	-	-	-	-	-	-	107,744	-	107,744	-
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: 1365-70068 / Task Order NN	93.788	-	-	-	-	-	-	-	29,703	-	29,703	-
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: 1365-70068 / Task Order PP	93.788	-	-	-	-	-	-	-	30,996	-	30,996	-
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: 1365-70068 / TO #2	93.788	-	-	-	-	-	-	-	24,132	-	24,132	-
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: 161382	93.788	-	-	-	-	-	-	-	6,764	-	6,764	-
Direct - Opioid STR	93.788	-	-	-	-	-	-	-	4,867	-	4,867	-
93.788 Total		-	-	-	-	-	-	-	3,912,365	-	3,912,365	2,263,883

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Vision Research												
Direct - Vision Research	93.867	-	-	-	-	-	-	-	401,196	-	401,196	-
93.867 Total		-	-	-	-	-	-	-	401,196	-	401,196	-
Maternal, Infant and Early Childhood Home Visiting Grant Program												
Pass Through - Health Resources and Services Administration Reference#: HD 17281	93.870	-	-	-	-	-	-	-	153,580	-	153,580	-
Pass Through - Health Resources and Services Administration Reference#: HD 16738	93.870	-	-	-	-	-	-	-	54,966	-	54,966	-
93.870 Total		-	-	-	-	-	-	-	208,546	-	208,546	-
Medical Library Assistance												
Pass Through - National Institutes of Health Reference#: PO 5415 P WA251	93.879	-	-	-	-	-	-	-	10,724	-	10,724	-
93.879 Total		-	-	-	-	-	-	-	10,724	-	10,724	-
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations												
Pass Through - Centers for Disease Control and Prevention Reference#: WO 5137	93.898	-	-	-	-	-	-	-	10,208	-	10,208	-
93.898 Total		-	-	-	-	-	-	-	10,208	-	10,208	-
Grants to States for Operation of Offices of Rural Health												
Direct - Grants to States for Operation of Offices of Rural Health	93.913	-	-	-	-	-	-	-	162,681	-	162,681	-
93.913 Total		-	-	-	-	-	-	-	162,681	-	162,681	-
HIV Care Formula Grants												
Pass Through - Health Resources and Services Administration Reference#: WO 5113	93.917	-	-	-	-	-	-	-	63,383	-	63,383	-
Pass Through - Health Resources and Services Administration Reference#: WO 4499	93.917	-	-	-	-	-	-	-	19	-	19	-
93.917 Total		-	-	-	-	-	-	-	63,403	-	63,403	-
Healthy Start Initiative												
Pass Through - Southern Nevada Health District Reference#: SNHD-1-6HSI-15-037	93.926	-	-	-	-	-	-	7,177	-	-	7,177	-
93.926 Total		-	-	-	-	-	-	7,177	-	-	7,177	-
HIV Prevention Activities_Health Department Based												
Pass Through - HIV Prevention Activities_Health Department Based Reference#: HD 16894	93.940	-	-	-	-	-	-	-	50	-	50	-
93.940 Total		-	-	-	-	-	-	-	50	-	50	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs												
Pass Through - Centers for Disease Control and Prevention Reference#: HD 17610	93.946	-	-	-	-	-	-	-	18,362	-	18,362	-
Pass Through - Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs Reference#: HD 17079	93.946	-	-	-	-	-	-	-	117,424	-	117,424	-
	93.946 Total	-	-	-	-	-	-	-	135,786	-	135,786	-
Block Grants for Community Mental Health Services												
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: WO 5181	93.958	-	-	-	-	-	-	-	113,553	-	113,553	-
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: Work Order 5002	93.958	-	-	-	-	-	-	-	178,017	-	178,017	-
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: 1365-70068 / TO LL	93.958	-	-	-	-	-	-	-	115,019	-	115,019	-
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: WO 5015	93.958	-	-	-	-	-	-	-	74,294	-	74,294	-
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: 1365-70068-03-QQ	93.958	-	-	-	-	-	-	-	63,349	-	63,349	-
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: 1365-70068 / Task Order JJ	93.958	-	-	-	-	-	-	-	62,576	-	62,576	-
Pass Through - Block Grants for Community Mental Health Services Reference#: 1365-70068 / Task Order OO	93.958	-	-	-	-	-	-	-	48,310	-	48,310	-
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: 3281SFY20-F	93.958	-	-	-	-	-	-	-	37,955	-	37,955	-
Pass Through - Block Grants for Community Mental Health Services Reference#: TO #5 / 1365-70068	93.958	-	-	-	-	-	-	-	33,347	-	33,347	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: WO 5220	93.958	-	-	-	-	-	-	-	15,974	-	15,974	-
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: WO 5005	93.958	-	-	-	-	-	-	-	5,248	-	5,248	-
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: 1365-70068 Task Order 4	93.958	-	-	-	-	-	-	-	4,718	-	4,718	-
93.958 Total		-	-	-	-	-	-	-	752,360	-	752,360	-
Block Grants for Prevention and Treatment of Substance Abuse												
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: WO 5030	93.959	-	-	-	-	-	-	-	643,328	-	643,328	-
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: WO 5239	93.959	-	-	-	-	-	-	-	520,129	-	520,129	-
Pass Through - Block Grants for Prevention and Treatment of Substance Abuse Reference#: WO 5181	93.959	-	-	-	-	-	-	-	165,306	-	165,306	-
Pass Through - Block Grants for Prevention and Treatment of Substance Abuse Reference#: 1365-70068 / Task Order NN	93.959	-	-	-	-	-	-	-	83,160	-	83,160	-
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: 1365-70068 / Task Order KK	93.959	-	-	-	-	-	-	-	74,257	-	74,257	-
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: 156362	93.959	-	-	-	-	-	-	-	122,121	-	122,121	-
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: 1365-70068-4 / TO #3	93.959	-	-	-	-	-	-	-	66,181	-	66,181	-
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: HD 17504	93.959	-	-	-	-	-	-	-	32,454	-	32,454	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: HD 16866	93.959	-	-	-	-	-	-	-	9,930	-	9,930	-
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: 1365-70068 TO AAA	93.959	-	-	-	-	-	-	-	7,755	-	7,755	-
Pass Through - Block Grants for Prevention and Treatment of Substance Abuse Reference#: HD 17498	93.959	-	-	-	-	-	-	-	2,046	-	2,046	-
Pass Through - Block Grants for Prevention and Treatment of Substance Abuse Reference#: Work Order # 4636	93.959	-	-	-	-	-	-	-	3,126	-	3,126	-
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: 1365-70068 / Task Order MM	93.959	-	-	-	-	-	-	-	3,096	-	3,096	-
93.959 Total		-	-	-	-	-	-	-	1,732,888	-	1,732,888	-
PPHF Geriatric Education Centers												
Direct - PPHF Geriatric Education Centers	93.969	-	-	-	-	-	-	577,045	-	-	577,045	84,984
Direct - PPHF Geriatric Education Centers	93.969	-	-	-	-	-	-	-	670,163	-	670,163	89,000
93.969 Total		-	-	-	-	-	-	577,045	670,163	-	1,247,208	173,984
Preventive Health & Health Services Block Grant												
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: HD 17447	93.991	-	-	-	-	-	-	10,343	-	-	10,343	-
Pass Through - Preventive Health and Health Services Block Grant Reference#: HD 16894	93.991	-	-	-	-	-	-	-	(2,500)	-	(2,500)	-
93.991 Total		-	-	-	-	-	-	10,343	(2,500)	-	7,843	-
Maternal and Child Health Services Block Grant to the States												
Pass Through - Centers for Disease Control and Prevention Reference#: HD 17079	93.994	-	-	-	-	-	-	-	1,027	-	1,027	-
Pass Through - Health Resources and Services Administration Reference#: HD 17268	93.994	-	-	-	-	-	-	-	8,240	-	8,240	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Health Resources and Services Administration Reference#: HD 17267	93.994	-	-	-	-	-	-	-	6,852	-	6,852	-
93.994 Total		-	-	-	-	-	-	-	16,119	-	16,119	-
tes Department of Health and Human Services (HHS) Total		14,467	-	-	-	-	-	1,428,928	17,990,326	-	19,433,721	3,111,149
Corporation for National and Community Service (CNCS)												
Retired and Senior Volunteer Program												
Direct - Retired and Senior Volunteer Program	94.002	-	-	-	-	-	-	-	117,351	-	117,351	-
94.002 Total		-	-	-	-	-	-	-	117,351	-	117,351	-
Volunteers in Service to America												
Direct - Volunteers in Service to America	94.013	-	-	-	-	-	-	-	13,082	-	13,082	-
94.013 Total		-	-	-	-	-	-	-	13,082	-	13,082	-
Corporation for National and Community Service (CNCS) Total		-	-	-	-	-	-	-	130,434	-	130,434	-
United States Department of Homeland Security (DHS)												
Citizenship Education and Training												
Pass Through - US Department of Homeland Security Reference#: 19CICET00118-01-00	97.010	-	-	-	-	-	7,468	-	-	-	7,468	-
97.010 Total		-	-	-	-	-	7,468	-	-	-	7,468	-
Pre-Disaster Mitigation												
Pass Through - Federal Emergency Management Agency Reference#: 1801058	97.047	-	-	-	-	-	-	-	18,815	-	18,815	-
97.047 Total		-	-	-	-	-	-	-	18,815	-	18,815	-
Homeland Security Grant Program												
Pass Through - Nevada Department of Public Safety Reference#: 97067.19-3100	97.067	-	-	-	-	-	-	194,967	-	-	194,967	-
Pass Through - US Department of Homeland Security Reference#: SP2000427	97.067	-	-	-	-	-	-	-	1,531	-	1,531	-
97.067 Total		-	-	-	-	-	-	194,967	1,531	-	196,498	-
United States Department of Homeland Security (DHS) Total		-	-	-	-	-	7,468	194,967	20,346	-	222,781	-
United States Agency for International Development (USAID)												
USAID Foreign Assistance for Programs Overseas												
Direct - USAID Foreign Assistance for Programs Overseas	98.001	-	-	-	-	-	-	-	1,041,768	-	1,041,768	137,789
Pass Through - United States Agency for International Development Reference#: 2000006789	98.001	-	-	-	-	-	-	-	55,316	-	55,316	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - United States Agency for International Development Reference#: 10035947-S3	98.001	-	-	-	-	-	-	-	24,889	-	24,889	-
98.001 Total		-	-	-	-	-	-	-	1,121,973	-	1,121,973	137,789
United States Agency for International Development (USAID) Total		-	-	-	-	-	-	-	1,121,973	-	1,121,973	137,789
Other Federal Assistance Cluster Total		10,858,217	-	954,631	1,177,686	237,252	3,380,923	19,295,549	42,960,361	1,738,547	80,603,167	3,780,626

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Research and Development Cluster												
United States Department of Agriculture (USDA)												
Contract - Dept of Agriculture												
Pass Through - University Of Nevada, Reno Reference#: UNR 17-56	10.000	-	5,656	-	-	-	-	-	-	-	5,656	-
Pass Through - Together We Can Reference#: N/A	10.000	-	-	-	-	-	-	16,800	-	-	16,800	-
Direct - Contract - Dept of Agriculture	10.000	-	86,269	-	-	-	-	-	-	-	86,269	-
Direct - Contract - Dept of Agriculture	10.000	-	55,809	-	-	-	-	-	-	-	55,809	-
Direct - Contract - Dept of Agriculture	10.000	-	42,608	-	-	-	-	-	-	-	42,608	-
Direct - Contract - Dept of Agriculture	10.000	-	40,323	-	-	-	-	-	-	-	40,323	-
Direct - Contract - Dept of Agriculture	10.000	-	40,000	-	-	-	-	-	-	-	40,000	-
Direct - Contract - Dept of Agriculture	10.000	-	32,696	-	-	-	-	-	-	-	32,696	-
Direct - Contract - Dept of Agriculture	10.000	-	32,579	-	-	-	-	-	-	-	32,579	-
Direct - Contract - Dept of Agriculture	10.000	-	29,947	-	-	-	-	-	-	-	29,947	-
Direct - Contract - Dept of Agriculture	10.000	-	26,490	-	-	-	-	-	-	-	26,490	-
Direct - Contract - Dept of Agriculture	10.000	-	19,991	-	-	-	-	-	-	-	19,991	-
Direct - Contract - Dept of Agriculture	10.000	-	19,392	-	-	-	-	-	-	-	19,392	-
Direct - Contract - Dept of Agriculture	10.000	-	14,740	-	-	-	-	-	-	-	14,740	-
Direct - Contract - Dept of Agriculture	10.000	-	13,385	-	-	-	-	-	-	-	13,385	9,525
Direct - Contract - Dept of Agriculture	10.000	-	13,108	-	-	-	-	-	-	-	13,108	-
Direct - Contract - Dept of Agriculture	10.000	-	5,308	-	-	-	-	-	-	-	5,308	-
Direct - Contract - Dept of Agriculture	10.000	-	3,879	-	-	-	-	-	-	-	3,879	-
Direct - Contract - Dept of Agriculture	10.000	-	3,252	-	-	-	-	-	-	-	3,252	-
Direct - Contract - Dept of Agriculture	10.000	-	2,695	-	-	-	-	-	-	-	2,695	-
Direct - Contract - Dept of Agriculture	10.000	-	130	-	-	-	-	-	-	-	130	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Contract - Dept of Agriculture	10.000	-	-	-	-	-	-	1,810,113	-	-	1,810,113	-
Direct - Contract - Dept of Agriculture	10.000	-	-	-	-	-	-	1,078	-	-	1,078	-
10.000 Total		-	488,256	-	-	-	-	1,827,992	-	-	2,316,248	9,525
Agricultural Research_Basic and Applied Research												
Direct - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	136,609	-	136,609	-
Direct - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	94,523	-	94,523	-
Direct - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	58,853	-	58,853	-
Direct - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	35,089	-	35,089	-
Direct - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	29,729	-	29,729	-
Direct - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	19,473	-	19,473	-
Direct - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	19,459	-	19,459	-
Direct - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	16,495	-	16,495	-
Direct - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	15,646	-	15,646	-
Direct - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	12,867	-	12,867	-
Direct - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	11,747	-	11,747	-
Direct - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	11,164	-	11,164	-
Direct - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	8,305	-	8,305	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	568	-	568	-
Direct - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	(0)	-	(0)	-
Direct - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	(0)	-	(0)	-
10.001 Total		-	-	-	-	-	-	-	470,528	-	470,528	-
Specialty Crop Block Grant Program - Farm Bill												
Pass Through - US Department of Agriculture Reference#: SCB 1912-01	10.170	-	-	-	-	-	-	-	13,158	-	13,158	-
Pass Through - US Department of Agriculture Reference#: RISK account	10.170	-	-	-	-	-	-	-	103	-	103	-
Pass Through - Agricultural Marketing Service Reference#: SCB 1810-07	10.170	-	-	-	-	-	-	-	25,603	-	25,603	-
Pass Through - Agricultural Marketing Service Reference#: SCB 1710-05	10.170	-	-	-	-	-	-	-	3,848	-	3,848	-
Pass Through - Agricultural Marketing Service Reference#: SCBG 1710-04	10.170	-	-	-	-	-	-	-	2,805	-	2,805	-
Pass Through - Agricultural Marketing Service Reference#: SCB 1710-06	10.170	-	-	-	-	-	-	-	2,196	-	2,196	-
10.170 Total		-	-	-	-	-	-	-	47,713	-	47,713	-
Cooperative Forestry Research												
Direct - Cooperative Forestry Research	10.202	-	-	-	-	-	-	-	73,332	-	73,332	-
Direct - Cooperative Forestry Research	10.202	-	-	-	-	-	-	-	61,035	-	61,035	-
10.202 Total		-	-	-	-	-	-	-	134,366	-	134,366	-
Payments to Agricultural Experiment Stations Under the Hatch Act												
Direct - Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	-	-	-	-	-	-	-	787,082	-	787,082	-
Direct - Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	-	-	-	-	-	-	-	341,518	-	341,518	-
Direct - Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	-	-	-	-	-	-	-	334,208	-	334,208	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	-	-	-	-	-	-	-	254,038	-	254,038	-
Direct - Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	-	-	-	-	-	-	-	223,749	-	223,749	-
Direct - Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	-	-	-	-	-	-	-	206,021	-	206,021	-
Direct - Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	-	-	-	-	-	-	-	(169,830)	-	(169,830)	-
Direct - Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	-	-	-	-	-	-	-	(358,265)	-	(358,265)	-
10.203 Total		-	-	-	-	-	-	-	1,618,520	-	1,618,520	-
Animal Health and Disease Research												
Direct - Animal Health and Disease Research	10.207	-	-	-	-	-	-	-	10,996	-	10,996	-
10.207 Total		-	-	-	-	-	-	-	10,996	-	10,996	-
Biotechnology Risk Assessment Research												
Pass Through - National Institute of Food and Agriculture Reference#: 25-6222-0856-003	10.219	-	-	-	-	-	-	-	87,515	-	87,515	-
10.219 Total		-	-	-	-	-	-	-	87,515	-	87,515	-
Agricultural and Food Policy Research Centers												
Pass Through - US Department of Agriculture Reference#: C00068743-2	10.291	-	-	-	-	-	-	-	86,271	-	86,271	-
Pass Through - US Department of Agriculture Reference#: C00056780-2	10.291	-	-	-	-	-	-	-	(124)	-	(124)	-
Pass Through - US Department Management Reference#: C00064741-1	10.291	-	-	-	-	-	-	-	54,143	-	54,143	-
10.291 Total		-	-	-	-	-	-	-	140,290	-	140,290	-

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Organic Agriculture Research and Extension Initiative												
Pass Through - National Institute of Food and Agriculture Reference#: 128314_G003755	10.307	-	-	-	-	-	-	-	13,304	-	13,304	-
10.307 Total		-	-	-	-	-	-	-	13,304	-	13,304	-
Agriculture and Food Research Initiative (AFRI)												
Pass Through - US Department of Agriculture Reference#: 3200002496-19-261	10.310	-	-	-	-	-	-	-	33,964	-	33,964	-
Pass Through - University Of Nevada, Reno Reference#: UNR 15-69	10.310	-	80,289	-	-	-	-	-	-	-	80,289	-
Pass Through - University Of Nevada, Reno Reference#: UNR 19-03	10.310	-	54,385	-	-	-	-	-	-	-	54,385	-
Pass Through - University of Nevada, Las Vegas Reference#: 17-22NF-01	10.310	-	20,417	-	-	-	-	-	-	-	20,417	-
Pass Through - Board of Regents, NSHE, obo University of Nevada Las Vegas Reference#: 17-22NF-02	10.310	-	-	-	16,492	-	-	-	-	-	16,492	-
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	65,052	-	-	65,052	-
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	43,091	-	-	43,091	29,827
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	27,240	-	-	27,240	-
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	794,014	-	794,014	248,398
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	455,285	-	455,285	197,429
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	278,692	-	278,692	18,018
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	193,624	-	193,624	-
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	162,682	-	162,682	-
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	144,645	-	144,645	98,742
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	128,994	-	128,994	-
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	119,189	-	119,189	35,441
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	85,637	-	85,637	-

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Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	80,504	-	80,504	-
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	54,959	-	54,959	-
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	32,206	-	32,206	-
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	14,384	-	14,384	-
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	3,634	-	3,634	-
Direct - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	2,652	-	2,652	2,652
10.310 Total		-	155,091	-	16,492	-	-	135,383	2,585,065	-	2,892,031	630,507
Forestry Research												
Direct - Forestry Research	10.652	-	-	-	-	-	-	-	37,595	-	37,595	5,404
Direct - Forestry Research	10.652	-	-	-	-	-	-	-	35,981	-	35,981	-
Direct - Forestry Research	10.652	-	-	-	-	-	-	-	32,000	-	32,000	-
Direct - Forestry Research	10.652	-	-	-	-	-	-	-	31,136	-	31,136	-
Direct - Forestry Research	10.652	-	-	-	-	-	-	-	28,977	-	28,977	-
Direct - Forestry Research	10.652	-	-	-	-	-	-	-	25,282	-	25,282	-
Direct - Forestry Research	10.652	-	-	-	-	-	-	-	23,453	-	23,453	-
Direct - Forestry Research	10.652	-	-	-	-	-	-	-	21,986	-	21,986	-
Direct - Forestry Research	10.652	-	-	-	-	-	-	-	7,753	-	7,753	-
Direct - Forestry Research	10.652	-	-	-	-	-	-	-	4,971	-	4,971	-
Direct - Forestry Research	10.652	-	-	-	-	-	-	-	4,871	-	4,871	-
Direct - Forestry Research	10.652	-	-	-	-	-	-	-	2,790	-	2,790	-
Direct - Forestry Research	10.652	-	-	-	-	-	-	-	671	-	671	-
10.652 Total		-	-	-	-	-	-	-	257,466	-	257,466	5,404
Cooperative Forestry Assistance												
Pass Through - Nevada Division of Forestry Reference#: USDA/UF/17/05	10.664	-	-	-	-	-	-	29,687	-	-	29,687	-
Pass Through - Nevada Division of Forestry Reference#: USDA/UF/18/04	10.664	-	-	-	-	-	-	915	-	-	915	-
10.664 Total		-	-	-	-	-	-	30,602	-	-	30,602	-
Wood Utilization Assistance												
Direct - Wood Utilization Assistance	10.674	-	-	-	-	-	-	-	2,939	-	2,939	-
10.674 Total		-	-	-	-	-	-	-	2,939	-	2,939	-

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Good Neighbor Authority												
Pass Through - Forest Service Reference#: UNR-003	10.691	-	-	-	-	-	-	-	31,290	-	31,290	-
10.691 Total		-	-	-	-	-	-	-	31,290	-	31,290	-
Partnership Agreements												
Direct - Partnership Agreements	10.699	-	-	-	-	-	-	-	23,555	-	23,555	-
10.699 Total		-	-	-	-	-	-	-	23,555	-	23,555	-
United States Department of Agriculture (USDA) Total		-	643,348	-	16,492	-	-	1,993,976	5,423,546	-	8,077,362	645,435
United States Department of Commerce (DOC)												
Economic Development Technical Assistance												
Direct - Economic Development Technical Assistance	11.303	-	-	-	-	-	-	-	124,132	-	124,132	-
11.303 Total		-	-	-	-	-	-	-	124,132	-	124,132	-
Climate and Atmospheric Research												
Pass Through - University of California, San Diego Reference#: 94408631	11.431	-	181,490	-	-	-	-	-	-	-	181,490	-
Direct - Climate and Atmospheric Research	11.431	-	175,782	-	-	-	-	-	-	-	175,782	-
Direct - Climate and Atmospheric Research	11.431	-	83,020	-	-	-	-	-	-	-	83,020	49,356
11.431 Total		-	440,293	-	-	-	-	-	-	-	440,293	49,356
Applied Meteorological Research												
Direct - Applied Meteorological Research	11.468	-	117,341	-	-	-	-	-	-	-	117,341	60,182
Direct - Applied Meteorological Research	11.468	-	83,380	-	-	-	-	-	-	-	83,380	-
11.468 Total		-	200,721	-	-	-	-	-	-	-	200,721	60,182
United States Department of Commerce (DOC) Total		-	641,014	-	-	-	-	-	124,132	-	765,146	109,538
United States Department of Defense (DOD)												
Contract - Dept of Defense												
Pass Through - US Department of Defense Reference#: 2019-388: Project Agreement 1	12.000	-	-	-	-	-	-	-	272,552	-	272,552	71,818
Pass Through - US Department of Defense Reference#: DTRA_AMD- 01	12.000	-	-	-	-	-	-	-	177,642	-	177,642	-
Pass Through - Universal Technology Corporation, LLC Reference#: 142411-0000003-19-02-C12	12.000	-	-	-	-	-	-	179	-	-	179	-
Pass Through - Nevada Composites Inc Reference#: 72317542	12.000	-	-	-	-	-	-	136,206	-	-	136,206	-
Pass Through - Freedom Photonics LLC Reference#: S7150-01	12.000	-	-	-	-	-	-	149,998	-	-	149,998	-

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Pass Through - Intelligent Fusion Technology, Inc. Reference#: IFT052-01	12.000	-	-	-	-	-	-	1,357	-	-	1,357	-
Pass Through - Jacobs Technology Reference#: JWSGW14102	12.000	-	1,060,069	-	-	-	-	-	-	-	1,060,069	-
Pass Through - Jacobs Technology Reference#: 1217-00-19-01 / Task 02 1217-02-19-01	12.000	-	544,522	-	-	-	-	-	-	-	544,522	-
Pass Through - Jacobs Technology Reference#: 1217-00-19-00	12.000	-	501,909	-	-	-	-	-	-	-	501,909	-
Pass Through - Attollo Engineering, LLC Reference#: 72716486	12.000	-	-	-	-	-	-	1,186	-	-	1,186	-
Direct - Contract - Dept of Defense	12.000	-	1,219,305	-	-	-	-	-	-	-	1,219,305	7,864
Direct - Contract - Dept of Defense	12.000	-	598,469	-	-	-	-	-	-	-	598,469	1,480
Direct - Contract - Dept of Defense	12.000	-	596,513	-	-	-	-	-	-	-	596,513	-
Direct - Contract - Dept of Defense	12.000	-	179,806	-	-	-	-	-	-	-	179,806	-
Direct - Contract - Dept of Defense	12.000	-	72,361	-	-	-	-	-	-	-	72,361	-
Direct - Contract - Dept of Defense	12.000	-	24,170	-	-	-	-	-	-	-	24,170	-
12.000 Total		-	4,797,124	-	-	-	-	288,927	450,193	-	5,536,245	81,163
Contract - Dept of Defense												
Direct - Contract - Dept of Defense	12.005	-	7,169	-	-	-	-	-	-	-	7,169	-
12.005 Total		-	7,169	-	-	-	-	-	-	-	7,169	-
Basic and Applied Scientific Research												
Pass Through - US Department of the Navy Reference#: MSRS1-17-S-FP-0345	12.300	-	-	-	-	-	-	-	(2,565)	-	(2,565)	-
Pass Through - University of California, San Diego Reference#: 111887494	12.300	-	53,939	-	-	-	-	-	-	-	53,939	-
Pass Through - U.S. Army Corps of Engineers Reference#: G-09814-03	12.300	-	-	-	-	-	-	-	28,349	-	28,349	-
Pass Through - U.S. Army Corps of Engineers Reference#: G-44516-03	12.300	-	-	-	-	-	-	-	577	-	577	-

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Pass Through - Office of Naval Research Reference#: 543701-78001	12.300	-	-	-	-	-	-	-	32,873	-	32,873	-
Direct - Contract - Dept of Defense	12.300	-	6,207	-	-	-	-	-	-	-	6,207	-
Direct - Basic and Applied Scientific Research	12.300	-	-	-	-	-	-	279,935	-	-	279,935	100,000
Direct - Basic and Applied Scientific Research	12.300	-	-	-	-	-	-	116,625	-	-	116,625	-
Direct - Basic and Applied Scientific Research	12.300	-	-	-	-	-	-	-	80,473	-	80,473	-
Direct - Basic and Applied Scientific Research	12.300	-	-	-	-	-	-	-	40,125	-	40,125	-
12.300 Total		-	60,146	-	-	-	-	396,560	179,833	-	636,540	100,000
Basic Scientific Research - Combating Weapons of Mass Destruction												
Direct - Basic Scientific Research - Combating Weapons of Mass Destruction	12.351	-	-	-	-	-	-	311,416	-	-	311,416	84,254
Direct - Basic Scientific Research - Combating Weapons of Mass Destruction	12.351	-	-	-	-	-	-	-	1,101,732	-	1,101,732	404,985
Direct - Basic Scientific Research - Combating Weapons of Mass Destruction	12.351	-	-	-	-	-	-	-	267,712	-	267,712	-
12.351 Total		-	-	-	-	-	-	311,416	1,369,444	-	1,680,860	489,239
Military Medical Research and Development												
Pass Through - Indiana University Reference#: IN-4388021-UNLV	12.420	-	-	-	-	-	-	22,499	-	-	22,499	-
Direct - Military Medical Research and Development	12.420	-	-	-	-	-	-	1,435,402	-	-	1,435,402	234,884
Direct - Military Medical Research and Development	12.420	-	-	-	-	-	-	10,407	-	-	10,407	-
12.420 Total		-	-	-	-	-	-	1,468,308	-	-	1,468,308	234,884
Basic Scientific Research												
Pass Through - US Department of Defense Reference#: 1004322-03	12.431	-	-	-	-	-	-	-	35,226	-	35,226	-
Pass Through - US Department of Defense Reference#: W911NF-17-1-0175	12.431	-	-	-	-	-	-	-	24,999	-	24,999	-
Pass Through - U.S. Army Research Office Reference#: 401632-5801	12.431	-	-	-	-	-	-	-	47,634	-	47,634	-
Pass Through - U.S. Army Research Office Reference#: 743751-1	12.431	-	-	-	-	-	-	-	16,092	-	16,092	-

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Pass Through - U.S. Army Corps of Engineers Reference#: 0051433-2	12.431	-	-	-	-	-	-	-	61,267	-	61,267	-
Pass Through - The Curators of the University of Missouri at Columbia, Missouri Reference#: C00064278-3	12.431	-	-	-	-	-	-	4,851	-	-	4,851	-
Direct - Basic Scientific Research	12.431	-	-	-	-	-	-	-	302,861	-	302,861	58,800
Direct - Basic Scientific Research	12.431	-	-	-	-	-	-	-	223,404	-	223,404	85,622
Direct - Basic Scientific Research	12.431	-	-	-	-	-	-	-	180,506	-	180,506	-
Direct - Basic Scientific Research	12.431	-	-	-	-	-	-	-	176,069	-	176,069	-
Direct - Basic Scientific Research	12.431	-	-	-	-	-	-	-	103,216	-	103,216	-
12.431 Total		-	-	-	-	-	-	4,851	1,171,273	-	1,176,124	144,422
Community Investment												
Pass Through - Defense Threat Reduction Agency Reference#: RISK	12.600	-	-	-	-	-	-	-	1,272	-	1,272	-
12.600 Total		-	-	-	-	-	-	-	1,272	-	1,272	-
Basic, Applied, and Advanced Research in Science and Engineering												
Pass Through - U.S. Army Research Laboratory Reference#: 226351459C	12.630	-	-	-	-	-	-	-	12,262	-	12,262	-
Pass Through - Technology Student Association Reference#: (Blank)	12.630	-	-	-	-	-	-	19,203	-	-	19,203	-
Pass Through - Office of Secretary of Defense Reference#: OSP-1701242	12.630	-	-	-	-	-	-	-	153,439	-	153,439	-
Direct - Basic, Applied, and Advanced Research in Science and Engineering	12.630	-	193,288	-	-	-	-	-	-	-	193,288	-
Direct - Basic, Applied, and Advanced Research in Science and Engineering	12.630	-	-	-	-	-	-	272,302	-	-	272,302	-
Direct - Basic, Applied, and Advanced Research in Science and Engineering	12.630	-	-	-	-	-	-	21,697	-	-	21,697	-
Direct - Basic, Applied, and Advanced Research in Science and Engineering	12.630	-	-	-	-	-	-	20,786	-	-	20,786	-
Direct - Basic, Applied, and Advanced Research in Science and Engineering	12.630	-	-	-	-	-	-	9,510	-	-	9,510	-
Direct - Basic, Applied, and Advanced Research in Science and Engineering	12.630	-	-	-	-	-	-	-	31,492	-	31,492	-

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Direct - Basic, Applied, and Advanced Research in Science and Engineering	12.630	-	-	-	-	-	-	-	7,368	-	7,368	-
12.630 Total		-	193,288	-	-	-	-	343,498	204,561	-	741,347	-
Legacy Resource Management Program												
Direct - Legacy Resource Management Program	12.632	-	91,000	-	-	-	-	-	-	-	91,000	-
Direct - Legacy Resource Management Program	12.632	-	1,165	-	-	-	-	-	-	-	1,165	-
12.632 Total		-	92,165	-	-	-	-	-	-	-	92,165	-
Air Force Defense Research Sciences Program												
Pass Through - US Department of the Air Force Reference#: 16-139-300345-010	12.800	-	-	-	-	-	-	-	198,814	-	198,814	-
Pass Through - US Department of the Air Force Reference#: 507213 - Subgrant 1	12.800	-	-	-	-	-	-	-	28,797	-	28,797	-
Pass Through - US Department of the Air Force Reference#: 1553955	12.800	-	-	-	-	-	-	-	7,985	-	7,985	-
Pass Through - US Department of the Air Force Reference#: IFT065-01	12.800	-	-	-	-	-	-	-	3,311	-	3,311	-
Direct - Air Force Defense Research Sciences Program	12.800	-	-	-	-	-	-	-	106,924	-	106,924	99,380
Direct - Air Force Defense Research Sciences Program	12.800	-	-	-	-	-	-	-	31,899	-	31,899	-
12.800 Total		-	-	-	-	-	-	-	377,730	-	377,730	99,380
Research and Technology Development												
Pass Through - Defense Advanced Research Projects Agency Reference#: 6117-UNR-DARPA-0053	12.910	-	-	-	-	-	-	-	34,676	-	34,676	-
Direct - Research and Technology Development	12.910	-	-	-	-	-	-	-	1,452,577	-	1,452,577	1,295,253
Direct - Research and Technology Development	12.910	-	-	-	-	-	-	-	91,843	-	91,843	-
12.910 Total		-	-	-	-	-	-	-	1,579,096	-	1,579,096	1,295,253
GenCyber Grant Programs												
Direct - GenCyber Grant Programs	12.903	-	-	-	-	-	-	55,844	-	-	55,844	-
12.903 Total		-	-	-	-	-	-	55,844	-	-	55,844	-
United States Department of Defense (DOD) Total		-	5,149,893	-	-	-	-	2,869,403	5,333,403	-	13,352,700	2,444,340
United States Department of the Interior (DOI)												
Contract - Dept of the Interior												
Direct - Contract - Dept of the Interior	15.000	-	263,226	-	-	-	-	-	-	-	263,226	-

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Direct - Contract - Dept of the Interior	15.000	-	12,868	-	-	-	-	-	-	-	12,868	-
Direct - Contract - Dept of the Interior	15.000	-	-	-	-	-	-	-	103,495	-	103,495	-
15.000 Total		-	276,095	-	-	-	-	-	103,495	-	379,589	-
Cultural Resource Management												
Direct - Cultural Resource Management	15.224	-	74,233	-	-	-	-	-	-	-	74,233	-
Direct - Cultural Resource Management	15.224	-	55,058	-	-	-	-	-	-	-	55,058	-
Direct - Cultural Resource Management	15.224	-	14,842	-	-	-	-	-	-	-	14,842	-
Direct - Cultural Resource Management	15.224	-	14,123	-	-	-	-	-	-	-	14,123	-
Direct - Cultural Resource Management	15.224	-	7,465	-	-	-	-	-	-	-	7,465	-
Direct - Cultural Resource Management	15.224	-	-	-	-	-	-	-	32,625	-	32,625	-
15.224 Total		-	165,720	-	-	-	-	-	32,625	-	198,345	-
Recreation Resource Management												
Direct - Recreation Resource Management	15.225	-	-	-	-	-	-	-	23,942	-	23,942	-
15.225 Total		-	-	-	-	-	-	-	23,942	-	23,942	-
National Fire Plan - Wildland Urban Interface Community Fire Assistance												
Direct - National Fire Plan - Wildland Urban Interface Community Fire Assistance	15.228	-	-	-	-	-	-	-	155,542	-	155,542	6,079
15.228 Total		-	-	-	-	-	-	-	155,542	-	155,542	6,079

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Fish, Wildlife and Plant Conservation Resource Management												
Pass Through - The Nature Conservancy Reference#: NVFO523	15.231	-	26,126	-	-	-	-	-	-	-	26,126	-
Direct - Fish, Wildlife and Plant Conservation Resource Management	15.231	-	47,978	-	-	-	-	-	-	-	47,978	-
Direct - Fish, Wildlife and Plant Conservation Resource Management	15.231	-	26,154	-	-	-	-	-	-	-	26,154	-
Direct - Fish, Wildlife and Plant Conservation Resource Management	15.231	-	17,183	-	-	-	-	-	-	-	17,183	-
Direct - Fish, Wildlife and Plant Conservation Resource Management	15.231	-	-	-	-	-	-	50,445	-	-	50,445	-
Direct - Fish, Wildlife and Plant Conservation Resource Management	15.231	-	-	-	-	-	-	10,506	-	-	10,506	-
Direct - Fish, Wildlife and Plant Conservation Resource Management	15.231	-	-	-	-	-	-	10,014	-	-	10,014	-
Direct - Fish, Wildlife and Plant Conservation Resource Management	15.231	-	-	-	-	-	-	689	-	-	689	689
Direct - Fish, Wildlife and Plant Conservation Resource Management	15.231	-	-	-	-	-	-	-	24,501	-	24,501	-
Direct - Fish, Wildlife and Plant Conservation Resource Management	15.231	-	-	-	-	-	-	-	15,909	-	15,909	-
15.231 Total		-	117,440	-	-	-	-	71,654	40,410	-	229,505	689
Wildland Fire Research and Studies Program												
Direct - Wildland Fire Research and Studies Program	15.232	-	76,267	-	-	-	-	-	-	-	76,267	-
Direct - Wildland Fire Research and Studies Program	15.232	-	-	-	-	-	-	-	232,561	-	232,561	29,813
15.232 Total		-	76,267	-	-	-	-	-	232,561	-	308,828	29,813
Southern Nevada Public Land Management												
Pass Through - Bureau of Land Management Reference#: 604699-17	15.235	-	-	-	-	-	-	-	15,710	-	15,710	-
15.235 Total		-	-	-	-	-	-	-	15,710	-	15,710	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Environmental Quality and Protection Resource Management												
Direct - Environmental Quality and Protection Resource Management	15.236	-	-	-	-	-	-	-	121,704	-	121,704	-
15.236 Total		-	-	-	-	-	-	-	121,704	-	121,704	-
Rangeland Resource Management												
Direct - Rangeland Resource Management	15.237	-	-	-	-	-	-	-	31,188	-	31,188	-
15.237 Total		-	-	-	-	-	-	-	31,188	-	31,188	-
Management Initiatives												
Direct - Management Initiatives	15.239	-	6,155	-	-	-	-	-	-	-	6,155	-
15.239 Total		-	6,155	-	-	-	-	-	-	-	6,155	-
U.S. Department of Interior												
Pass Through - Bureau of Land Management Reference#: L19AC00263	15.244	-	1,949	-	-	-	-	-	-	-	1,949	-
Direct - U.S. Department of Interior	15.244	-	23,013	-	-	-	-	-	-	-	23,013	-
15.244 Total		-	24,962	-	-	-	-	-	-	-	24,962	-
Plant Conservation and Restoration Management												
Direct - Plant Conservation and Restoration Management	15.245	-	1,719	-	-	-	-	-	-	-	1,719	-
Direct - Plant Conservation and Restoration Management	15.245	-	-	-	-	-	-	40,030	-	-	40,030	-
Direct - Plant Conservation and Restoration Management	15.245	-	-	-	-	-	-	36,683	-	-	36,683	-
Direct - Plant Conservation and Restoration Management	15.245	-	-	-	-	-	-	34,745	-	-	34,745	-
Direct - Plant Conservation and Restoration Management	15.245	-	-	-	-	-	-	16,370	-	-	16,370	-
Direct - Plant Conservation and Restoration Management	15.245	-	-	-	-	-	-	-	283,055	-	283,055	-
Direct - Plant Conservation and Restoration Management	15.245	-	-	-	-	-	-	-	125,936	-	125,936	-
Direct - Plant Conservation and Restoration Management	15.245	-	-	-	-	-	-	-	63,664	-	63,664	-
Direct - Plant Conservation and Restoration Management	15.245	-	-	-	-	-	-	-	13,270	-	13,270	-
15.245 Total		-	1,719	-	-	-	-	127,828	485,926	-	615,473	-
Threatened and Endangered Species												
Direct - Threatened and Endangered Species	15.246	-	-	-	-	-	-	-	28,885	-	28,885	-
15.246 Total		-	-	-	-	-	-	-	28,885	-	28,885	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Wildlife Resource Management												
Direct - Wildlife Resource Management	15.247	-	-	-	-	-	-	5,785	-	-	5,785	-
Direct - Wildlife Resource Management	15.247	-	-	-	-	-	-	-	655	-	655	-
15.247 Total		-	-	-	-	-	-	5,785	655	-	6,439	-
Water Desalination Research and Development Program												
Pass Through - Fish and Wildlife Cluster Reference#: 1301	15.506	-	-	-	-	-	-	-	889	-	889	-
15.506 Total		-	-	-	-	-	-	-	889	-	889	-
Fish and Wildlife Coordination Act												
Pass Through - Nevada Tahoe Conservation District Reference#: NTCD-646.7900/2017	15.517	-	963	-	-	-	-	-	-	-	963	-
15.517 Total		-	963	-	-	-	-	-	-	-	963	-
SECURE Water Act – Research Agreements												
Direct - SECURE Water Act – Research Agreements	15.560	-	56,178	-	-	-	-	-	-	-	56,178	-
Direct - SECURE Water Act – Research Agreements	15.560	-	50,108	-	-	-	-	-	-	-	50,108	-
Direct - SECURE Water Act – Research Agreements	15.560	-	28,442	-	-	-	-	-	-	-	28,442	-
Direct - SECURE Water Act – Research Agreements	15.560	-	25,325	-	-	-	-	-	-	-	25,325	-
Direct - SECURE Water Act – Research Agreements	15.560	-	-	-	-	-	-	108,595	-	-	108,595	15,707
Direct - SECURE Water Act – Research Agreements	15.560	-	-	-	-	-	-	-	3,933	-	3,933	-
15.560 Total		-	160,053	-	-	-	-	108,595	3,933	-	272,581	15,707
Fish and Wildlife Management Assistance												
Direct - Fish and Wildlife Management Assistance	15.608	-	-	-	-	-	-	-	33,387	-	33,387	-
Direct - Fish and Wildlife Management Assistance	15.608	-	-	-	-	-	-	-	20,431	-	20,431	-
Direct - Fish and Wildlife Management Assistance	15.608	-	-	-	-	-	-	-	17,120	-	17,120	-
Direct - Fish and Wildlife Management Assistance	15.608	-	-	-	-	-	-	-	16,160	-	16,160	-
15.608 Total		-	-	-	-	-	-	-	87,099	-	87,099	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
State Wildlife Grants												
Pass Through - Nevada Department Of Wildlife Reference#: SG19-17	15.634	-	-	-	-	-	-	45,179	-	-	45,179	-
	15.634 Total	-	-	-	-	-	-	45,179	-	-	45,179	-
Neotropical Migratory Bird Conservation												
Pass Through - Fish and Wildlife Service Reference#: 1800432	15.635	-	-	-	-	-	-	-	23,232	-	23,232	-
	15.635 Total	-	-	-	-	-	-	-	23,232	-	23,232	-
Research Grants (Generic)												
Direct - Research Grants (Generic)	15.650	-	-	-	-	-	-	-	1,748	-	1,748	-
	15.650 Total	-	-	-	-	-	-	-	1,748	-	1,748	-
Endangered Species Conservation – Recovery Implementation Funds												
Direct - Endangered Species Conservation – Recovery Implementation Funds	15.657	-	-	-	-	-	-	-	2,529	-	2,529	-
	15.657 Total	-	-	-	-	-	-	-	2,529	-	2,529	-
Cooperative Landscape Conservation												
Direct - Cooperative Landscape Conservation	15.669	-	-	-	-	-	-	-	77,011	-	77,011	-
Direct - Cooperative Landscape Conservation	15.669	-	-	-	-	-	-	-	72,739	-	72,739	-
	15.669 Total	-	-	-	-	-	-	-	149,750	-	149,750	-
Adaptive Science												
Direct - Adaptive Science	15.670	-	-	-	-	-	-	-	(1,371)	-	(1,371)	-
	15.670 Total	-	-	-	-	-	-	-	(1,371)	-	(1,371)	-
Fish And Wildlife Service												
Direct - Fish And Wildlife Service	15.678	-	60,196	-	-	-	-	-	-	-	60,196	-
Direct - Cooperative Ecosystem Studies	15.678	-	-	-	-	-	-	41,627	-	-	41,627	-
Direct - Cooperative Ecosystem Studies	15.678	-	-	-	-	-	-	17,884	-	-	17,884	-
Direct - Cooperative Ecosystem Studies	15.678	-	-	-	-	-	-	-	75,380	-	75,380	-
Direct - Cooperative Ecosystem Studies	15.678	-	-	-	-	-	-	-	59,724	-	59,724	36
Direct - Cooperative Ecosystem Studies	15.678	-	-	-	-	-	-	-	41,505	-	41,505	-
Direct - Cooperative Ecosystem Studies	15.678	-	-	-	-	-	-	-	36,704	-	36,704	-
Direct - Cooperative Ecosystem Studies	15.678	-	-	-	-	-	-	-	26,800	-	26,800	-
Direct - Cooperative Ecosystem Studies	15.678	-	-	-	-	-	-	-	17,852	-	17,852	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Cooperative Ecosystem Studies	15.678	-	-	-	-	-	-	-	1,245	-	1,245	-
15.678 Total		-	60,196	-	-	-	-	59,511	259,210	-	378,918	36
Assistance to State Water Resources Research Institutes												
Direct - Assistance to State Water Resources Research Institutes	15.805	-	92,475	-	-	-	-	-	-	-	92,475	-
Direct - Assistance to State Water Resources Research Institutes	15.805	-	42,054	-	-	-	-	-	-	-	42,054	-
15.805 Total		-	134,529	-	-	-	-	-	-	-	134,529	-
Earthquake Hazards Research Grants												
Direct - Earthquake Hazards Research Grants	15.807	-	-	-	-	-	-	-	645,392	-	645,392	-
Direct - Earthquake Hazards Research Grants	15.807	-	-	-	-	-	-	-	202,783	-	202,783	-
Direct - Earthquake Hazards Research Grants	15.807	-	-	-	-	-	-	-	116,917	-	116,917	-
Direct - Earthquake Hazards Research Grants	15.807	-	-	-	-	-	-	-	82,812	-	82,812	-
Direct - Earthquake Hazards Research Grants	15.807	-	-	-	-	-	-	-	57,942	-	57,942	-
Direct - Earthquake Hazards Research Grants	15.807	-	-	-	-	-	-	-	41,644	-	41,644	-
Direct - Earthquake Hazards Research Grants	15.807	-	-	-	-	-	-	-	35,247	-	35,247	-
Direct - Earthquake Hazards Research Grants	15.807	-	-	-	-	-	-	-	24,325	-	24,325	-
Direct - Earthquake Hazards Research Grants	15.807	-	-	-	-	-	-	-	7,837	-	7,837	-
Direct - Earthquake Hazards Research Grants	15.807	-	-	-	-	-	-	-	7,505	-	7,505	-
Direct - Earthquake Hazards Research Grants	15.807	-	-	-	-	-	-	-	7,419	-	7,419	-
Direct - Earthquake Hazards Research Grants	15.807	-	-	-	-	-	-	-	7,195	-	7,195	-
Direct - Earthquake Hazards Research Grants	15.807	-	-	-	-	-	-	-	6,518	-	6,518	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Earthquake Hazards Research Grants	15.807	-	-	-	-	-	-	-	79	-	79	-
Direct - Earthquake Hazards Research Grants	15.807	-	-	-	-	-	-	-	(4,772)	-	(4,772)	-
15.807 Total		-	-	-	-	-	-	-	1,238,845	-	1,238,845	-
U.S. Geological Survey_ Research and Data Collection												
Direct - U.S. Geological Survey_ Research and Data Collection	15.808	-	7,985	-	-	-	-	-	-	-	7,985	-
Direct - U.S. Geological Survey_ Research and Data Collection	15.808	-	-	-	-	-	-	65,023	-	-	65,023	-
Direct - U.S. Geological Survey_ Research and Data Collection	15.808	-	-	-	-	-	-	16,129	-	-	16,129	-
Direct - U.S. Geological Survey_ Research and Data Collection	15.808	-	-	-	-	-	-	14,489	-	-	14,489	-
Direct - U.S. Geological Survey_ Research and Data Collection	15.808	-	-	-	-	-	-	-	187,139	-	187,139	-
Direct - U.S. Geological Survey_ Research and Data Collection	15.808	-	-	-	-	-	-	-	170,917	-	170,917	-
Direct - U.S. Geological Survey_ Research and Data Collection	15.808	-	-	-	-	-	-	-	63,884	-	63,884	-
Direct - U.S. Geological Survey_ Research and Data Collection	15.808	-	-	-	-	-	-	-	63,398	-	63,398	59,718
Direct - U.S. Geological Survey_ Research and Data Collection	15.808	-	-	-	-	-	-	-	56,169	-	56,169	-
Direct - U.S. Geological Survey_ Research and Data Collection	15.808	-	-	-	-	-	-	-	32,560	-	32,560	-
Direct - U.S. Geological Survey_ Research and Data Collection	15.808	-	-	-	-	-	-	-	20,184	-	20,184	-
Direct - U.S. Geological Survey_ Research and Data Collection	15.808	-	-	-	-	-	-	-	18,090	-	18,090	-
Direct - U.S. Geological Survey_ Research and Data Collection	15.808	-	-	-	-	-	-	-	15,752	-	15,752	-
Direct - U.S. Geological Survey_ Research and Data Collection	15.808	-	-	-	-	-	-	-	9,720	-	9,720	-
15.808 Total		-	7,985	-	-	-	-	95,641	637,814	-	741,440	59,718
National Cooperative Geologic Mapping Program												
Direct - National Cooperative Geologic Mapping Program	15.810	-	-	-	-	-	-	-	81,899	-	81,899	-
Direct - National Cooperative Geologic Mapping Program	15.810	-	-	-	-	-	-	-	38,892	-	38,892	-
Direct - National Cooperative Geologic Mapping Program	15.810	-	-	-	-	-	-	-	17,499	-	17,499	-
15.810 Total		-	-	-	-	-	-	-	138,290	-	138,290	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
National Geological and Geophysical Data Preservation Program												
Direct - National Geological and Geophysical Data Preservation Program	15.814	-	-	-	-	-	-	-	41,075	-	41,075	-
Direct - National Geological and Geophysical Data Preservation Program	15.814	-	-	-	-	-	-	-	11,005	-	11,005	-
15.814 Total		-	-	-	-	-	-	-	52,079	-	52,079	-
National Climate Change and Wildlife Science Center												
Pass Through - University Of Nevada, Reno Reference#: UNR 18-31	15.820	-	2,477	-	-	-	-	-	-	-	2,477	-
Pass Through - University Of Arizona Reference#: 475419	15.820	-	124,734	-	-	-	-	-	-	-	124,734	-
Pass Through - University Of Arizona Reference#: 510069	15.820	-	21,598	-	-	-	-	-	-	-	21,598	-
Pass Through - U.S. Geological Survey Reference#: 414574	15.820	-	-	-	-	-	-	-	33,153	-	33,153	-
Pass Through - U.S. Geological Survey Reference#: UAF 18-0032	15.820	-	-	-	-	-	-	-	18,028	-	18,028	-
Pass Through - U.S. Geological Survey Reference#: 427678	15.820	-	-	-	-	-	-	-	13,260	-	13,260	-
15.820 Total		-	148,809	-	-	-	-	-	64,441	-	213,249	-
Cooperative Research and Training Programs – Resources of the National Park System												
Direct - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	74,784	-	-	-	-	-	-	-	74,784	-
Direct - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	29,231	-	-	-	-	-	-	-	29,231	-
Direct - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	27,283	-	-	-	-	-	-	-	27,283	-
Direct - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	18,864	-	-	-	-	-	-	-	18,864	-
Direct - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	5,034	-	-	-	-	-	-	-	5,034	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	-	-	-	-	37,961	-	-	37,961	-
Direct - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	-	-	-	-	15,925	-	-	15,925	-
Direct - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	-	-	-	-	14,727	-	-	14,727	-
Direct - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	-	-	-	-	-	18,762	-	18,762	-
Direct - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	-	-	-	-	-	13,021	-	13,021	-
Direct - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	-	-	-	-	-	4,953	-	4,953	-
Direct - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	-	-	-	-	-	4,271	-	4,271	-
Direct - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	-	-	-	-	-	3,005	-	3,005	-
15.945 Total		-	155,195	-	-	-	-	68,613	44,013	-	267,822	-
United States Department of the Interior (DOI) Total		-	1,336,089	-	-	-	-	582,807	3,975,145	-	5,894,041	112,042
United States Department of Justice (DOJ)												
National Institute of Justice Research, Evaluation, and Development Project Grants												
Pass Through - National Institute of Justice Reference#: 0875	16.560	-	-	-	-	-	-	-	51,636	-	51,636	-
Direct - National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	-	-	-	-	-	-	-	160,161	-	160,161	-
Direct - National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	-	-	-	-	-	-	-	149,703	-	149,703	-
Direct - National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	-	-	-	-	-	-	-	123,793	-	123,793	107,913

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	-	-	-	-	-	-	-	93,738	-	93,738	21,258
Direct - National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	-	-	-	-	-	-	-	21,282	-	21,282	-
16.560 Total		-	-	-	-	-	-	-	600,314	-	600,314	129,171
Edward Byrne Memorial Justice Assistance Grant Program												
Pass Through - Nevada Department of Public Safety Reference#: (Blank)	16.738	-	-	-	-	-	-	12,141	-	-	12,141	-
16.738 Total		-	-	-	-	-	-	12,141	-	-	12,141	-
Harold Rogers Prescription Drug Monitoring Program												
Pass Through - US Department of Justice Reference#: SP1900559	16.754	-	-	-	-	-	-	-	38,891	-	38,891	-
Pass Through - US Department of Justice Reference#: SP-1900582	16.754	-	-	-	-	-	-	-	37,596	-	37,596	-
16.754 Total		-	-	-	-	-	-	-	76,486	-	76,486	-
Second Chance Act Prisoner Reentry Initiative												
Pass Through - US Department of Justice Reference#: SP-1900197	16.812	-	-	-	-	-	-	-	59,484	-	59,484	-
Pass Through - US Department of Justice Reference#: OSP# 1700336	16.812	-	-	-	-	-	-	-	2,828	-	2,828	-
16.812 Total		-	-	-	-	-	-	-	62,312	-	62,312	-
National Sexual Assault Kit Initiative												
Pass Through - Nevada Office Of The Attorney General Reference#: 2015SAKI05	16.833	-	-	-	-	-	-	11,618	-	-	11,618	-
16.833 Total		-	-	-	-	-	-	11,618	-	-	11,618	-
United States Department of Justice (DOJ) Total		-	-	-	-	-	-	23,760	739,113	-	762,872	129,171
United States Department of Labor (DOL)												
H-1B Job Training Grants												
Pass Through - US Department of Labor Reference#: YB 301-09-17-60-A-32	17.268	-	-	-	-	-	53,695	-	-	-	53,695	-
Pass Through - US Department of Labor Reference#: Memo Understanding	17.268	-	-	-	-	-	10,495	-	-	-	10,495	-
Direct - H-1B Job Training Grants	17.268	-	-	-	-	-	626,789	-	-	-	626,789	-
17.268 Total		-	-	-	-	-	690,979	-	-	-	690,979	-
United States Department of Labor (DOL) Total		-	-	-	-	-	690,979	-	-	-	690,979	-
United States Department of State (DOS)												
Energy Governance and Reform Programs												
Direct - Energy Governance and Reform Programs	19.027	-	-	-	-	-	-	-	262,810	-	262,810	-
19.027 Total		-	-	-	-	-	-	-	262,810	-	262,810	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
General Department of State Assistance												
Pass Through - US Department of State Reference#: 830-08	19.700	-	-	-	-	-	-	-	12,829	-	12,829	-
19.700 Total		-	-	-	-	-	-	-	12,829	-	12,829	-
United States Department of State (DOS) Total												
		-	-	-	-	-	-	-	275,639	-	275,639	-
United States Department of Transportation (DOT)												
Highway Research and Development Program												
Pass Through - P743-18-803 Reference#: P743-18-803	20.000							165,507			165,507	-
Pass Through - TS-2019-UNLV-00089 Reference#: TS-2019-UNLV-00089	20.000							322,770			322,770	-
Pass Through - Nevada Department of Public Safety Reference#: TS-2019-UNLV-00101	20.000	-	-	-	-	-	-	6,322	-	-	6,322	-
20.000 Total		-	-	-	-	-	-	494,600	-	-	494,600	-
Highway Research and Development Program												
Pass Through - Nevada Department of Transportation Reference#: PR288-17-063	20.200	-	-	-	-	-	-	106,251	-	-	106,251	-
Pass Through - Federal Highway Administration Reference#: NCHRP 09-62	20.200	-	-	-	-	-	-	-	104,056	-	104,056	-
Pass Through - Federal Highway Administration Reference#: HR 10-100	20.200	-	-	-	-	-	-	-	63,208	-	63,208	35,362
Pass Through - Federal Highway Administration Reference#: HR 12-105	20.200	-	-	-	-	-	-	-	22,409	-	22,409	14,125
Pass Through - Federal Highway Administration Reference#: BE321	20.200	-	-	-	-	-	-	-	597	-	597	-
Direct - Highway Research and Development Program	20.200	-	-	-	-	-	-	-	711,734	-	711,734	293,902
Direct - Highway Research and Development Program	20.200	-	-	-	-	-	-	-	59,880	-	59,880	37,876
20.200 Total		-	-	-	-	-	-	106,251	961,885	-	1,068,136	381,265

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Highway Training and Education												
Pass Through - Nevada Department of Transportation Reference#: P272-19-052	20.215	-	-	-	-	-	-	47,905	-	-	47,905	-
20.215 Total		-	-	-	-	-	-	47,905	-	-	47,905	-
University Transportation Centers Program												
Pass Through - US Department of Transportation Reference#: 800007349-02UG	20.701	-	-	-	-	-	-	-	148,356	-	148,356	-
Pass Through - US Department of Transportation Reference#: 00055082-04A	20.701	-	-	-	-	-	-	-	66,156	-	66,156	-
Pass Through - US Department of Transportation Reference#: 00055082-04B	20.701	-	-	-	-	-	-	-	38,134	-	38,134	-
Pass Through - Nevada Office of Traffic Safety Reference#: 00055082-05A	20.701	-	-	-	-	-	-	93,387	-	-	93,387	-
Direct - University Transportation Centers Program	20.701	-	-	-	-	-	-	1,042,076	-	-	1,042,076	667,551
Direct - University Transportation Centers Program	20.701	-	-	-	-	-	-	-	55,808	-	55,808	-
20.701 Total		-	-	-	-	-	-	1,135,464	308,454	-	1,443,918	667,551
United States Department of Transportation (DOT) Total		-	-	-	-	-	-	1,784,220	1,270,339	-	3,054,559	1,048,815
United States Department of the Treasury (TREAS)												
Low Income Taxpayer Clinics												
Direct - Low Income Taxpayer Clinics	21.008	-	-	-	-	-	-	52,958	-	-	52,958	-
21.008 Total		-	-	-	-	-	-	52,958	-	-	52,958	-
United States Department of the Treasury (TREAS) Total		-	-	-	-	-	-	52,958	-	-	52,958	-
National Aeronautics and Space Administration												
Contract - National Aeronautics and Space Administration												
Pass Through - University Of Nevada, Reno Reference#: UNR 19-35	43.000	-	-	-	-	-	-	2,733	-	-	2,733	-
Pass Through - University Of Nevada, Reno Reference#: UNR 19-42	43.000	-	-	-	-	-	-	1,801	-	-	1,801	-
Pass Through - Universities Space Research Association Reference#: Subcontract No. 04555-0	43.000	-	37,615	-	-	-	-	-	-	-	37,615	-
Pass Through - Universities Space Research Association Reference#: 04555-037	43.000	-	27,465	-	-	-	-	-	-	-	27,465	-

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Pass Through - Teledyne Brown Engineering, Inc-FPT Reference#: PO # 00120729	43.000	-	-	-	-	-	-	128,348	-	-	128,348	-
Pass Through - Lockheed Martin Corporation Reference#: ORN-17-006	43.000	-	-	-	-	-	-	9,162	-	-	9,162	-
Pass Through - Lockheed Martin Corporation Reference#: 4400008144; Task Order: ORN-18-007	43.000	-	-	-	-	-	-	8,439	-	-	8,439	-
Pass Through - Lockheed Martin Corporation Reference#: PO 4104466446	43.000	-	-	-	-	-	-	5,604	-	-	5,604	-
Pass Through - Jacobs Technology Reference#: S28957	43.000	-	-	-	-	-	-	34,095	-	-	34,095	-
Pass Through - Freedom Photonics LLC Reference#: S7154-01	43.000	-	-	-	-	-	-	43,559	-	-	43,559	-
Pass Through - Freedom Photonics LLC Reference#: S7148-01	43.000	-	-	-	-	-	-	22,213	-	-	22,213	-
43.000 Total		-	65,080	-	-	-	-	255,954	-	-	321,034	-
Science												
Pass Through - University of Maryland Baltimore County Reference#: NASA0004-01	43.001	-	107,239	-	-	-	-	-	-	-	107,239	-
Pass Through - University of Georgia Reference#: SUB00001676	43.001	-	-	-	-	-	-	66,461	-	-	66,461	-
Pass Through - University of Georgia Reference#: SUB00002226	43.001	-	-	-	-	-	-	15,546	-	-	15,546	-
Pass Through - University Of Florida Reference#: UFDSP00012159	43.001	-	-	-	-	-	-	(637)	-	-	(637)	-
Pass Through - University Of California, Santa Barbara Reference#: KK2039	43.001	-	10,198	-	-	-	-	-	-	-	10,198	-
Pass Through - The Research Foundation for the State University of New York Reference#: 85795/1156336/2	43.001	-	-	-	-	-	-	63,523	-	-	63,523	-
Pass Through - Space Telescope Science Institute Reference#: STScI 51387	43.001	-	-	-	-	-	-	10,451	-	-	10,451	-

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Pass Through - Space Telescope Science Institute Reference#: HST-AR-14579.001-A	43.001	-	-	-	-	-	-	319	-	-	319	-
Pass Through - Smithsonian Astrophysical Observatory Reference#: TMO-21003X	43.001	-	-	-	-	-	-	27,500	-	-	27,500	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 19-34	43.001	-	-	-	-	-	-	69,646	-	-	69,646	-
Pass Through - National Aeronautics and Space Administration Reference#: 1555797	43.001	-	-	-	-	-	-	-	70,680	-	70,680	-
Pass Through - National Aeronautics and Space Administration Reference#: 1598531	43.001	-	-	-	-	-	-	-	61,341	-	61,341	-
Pass Through - National Aeronautics and Space Administration Reference#: GR08336	43.001	-	-	-	-	-	-	-	47,663	-	47,663	-
Pass Through - National Aeronautics and Space Administration Reference#: T687795	43.001	-	-	-	-	-	-	-	46,845	-	46,845	-
Pass Through - National Aeronautics and Space Administration Reference#: 1623719	43.001	-	-	-	-	-	-	-	44,153	-	44,153	-
Pass Through - National Aeronautics and Space Administration Reference#: GO9-20125X	43.001	-	-	-	-	-	-	-	17,236	-	17,236	-
Pass Through - National Aeronautics and Space Administration Reference#: 1651260	43.001	-	-	-	-	-	-	-	6,852	-	6,852	-
Pass Through - National Aeronautics and Space Administration Reference#: 16-0689	43.001	-	-	-	-	-	-	-	1,611	-	1,611	-
Pass Through - Jet Propulsion Laboratory Reference#: RSA 1624206	43.001	-	12,485	-	-	-	-	-	-	-	12,485	-
Pass Through - Jet Propulsion Laboratory Reference#: 1645427	43.001	-	-	-	-	-	-	18,669	-	-	18,669	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Freedom Photonics LLC Reference#: S7106-01	43.001	-	-	-	-	-	-	91,521	-	-	91,521	-
Pass Through - Blue Marble Space Reference#: BMSSA-003	43.001	-	63,621	-	-	-	-	-	-	-	63,621	-
Pass Through - Bay Area Environmental Research Institute Reference#: BAER - DRI 16602	43.001	-	88,544	-	-	-	-	-	-	-	88,544	-
Direct - Science	43.001	-	314,211	-	-	-	-	-	-	-	314,211	47,938
Direct - Science	43.001	-	159,003	-	-	-	-	-	-	-	159,003	19,138
Direct - Science	43.001	-	48,301	-	-	-	-	-	-	-	48,301	-
Direct - Science	43.001	-	76,376	-	-	-	-	-	-	-	76,376	-
Direct - Science	43.001	-	45,545	-	-	-	-	-	-	-	45,545	-
Direct - Science	43.001	-	42,071	-	-	-	-	-	-	-	42,071	-
Direct - Science	43.001	-	41,136	-	-	-	-	-	-	-	41,136	-
Direct - Science	43.001	-	18,992	-	-	-	-	-	-	-	18,992	-
Direct - Science	43.001	-	-	-	-	-	-	170,144	-	-	170,144	-
Direct - Science	43.001	-	-	-	-	-	-	113,011	-	-	113,011	77,745
Direct - Science	43.001	-	-	-	-	-	-	107,332	-	-	107,332	55,144
Direct - Science	43.001	-	-	-	-	-	-	94,325	-	-	94,325	-
Direct - Science	43.001	-	-	-	-	-	-	86,791	-	-	86,791	-
Direct - Science	43.001	-	-	-	-	-	-	60,146	-	-	60,146	-
Direct - Science	43.001	-	-	-	-	-	-	58,856	-	-	58,856	-
Direct - Science	43.001	-	-	-	-	-	-	55,128	-	-	55,128	-
Direct - Science	43.001	-	-	-	-	-	-	16,467	-	-	16,467	-
Direct - Science	43.001	-	-	-	-	-	-	15,339	-	-	15,339	-
Direct - Science	43.001	-	-	-	-	-	-	3,970	-	-	3,970	-
Direct - Science	43.001	-	-	-	-	-	-	-	313,496	-	313,496	101,671
Direct - Science	43.001	-	-	-	-	-	-	-	238,674	-	238,674	110,838
Direct - Science	43.001	-	-	-	-	-	-	-	92,383	-	92,383	-
Direct - Science	43.001	-	-	-	-	-	-	-	67,807	-	67,807	13,274
Direct - Science	43.001	-	-	-	-	-	-	-	30,998	-	30,998	-
Direct - Science	43.001	-	-	-	-	-	-	(1)	-	-	(1)	-
43.001 Total		-	1,027,723	-	-	-	-	1,144,507	1,039,739	-	3,211,969	425,747
Exploration												
Pass Through - National Aeronautics and Space Administration Reference#: OSP-1600364	43.003	-	-	-	-	-	-	-	19,439	-	19,439	-
Pass Through - National Aeronautics and Space Administration Reference#: 1534996	43.003	-	-	-	-	-	-	-	100	-	100	-
43.003 Total		-	-	-	-	-	-	-	19,539	-	19,539	-
Space Operations												
Direct - Space Operations	43.007	-	-	-	-	-	-	74,323	-	-	74,323	-

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Direct - Space Operations	43.007	-	-	-	-	-	-	25,790	-	-	25,790	-
Pass Through - National Aeronautics and Space Administration Reference#: GR07850	43.007	-	-	-	-	-	-	-	18,599	-	18,599	-
Direct - Space Operations	43.007	-	-	-	-	-	-	-	20,623	-	20,623	-
43.007 Total		-	-	-	-	-	-	100,113	39,222	-	139,336	-
Education												
Pass Through - University Of Nevada, Reno Reference#: UNR 19-32	43.008	-	2,887	-	-	-	-	-	-	-	2,887	-
Pass Through - University Of Nevada, Reno Reference#: UNR 19-37 / GR08208 UNR	43.008	-	1,204	-	-	-	-	-	-	-	1,204	-
Pass Through - Nevada System of Higher Education (System Office) Reference#: 18-66	43.008	-	-	-	-	-	-	-	-	14,180	14,180	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE # 18-72	43.008	9,000	-	-	-	-	-	-	-	-	9,000	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: GR07013 18-48 DRI / SCON-04-149	43.008	-	155,007	-	-	-	-	-	-	-	155,007	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: GR09338 20-19 / SCON-04-0239	43.008	-	43,291	-	-	-	-	-	-	-	43,291	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE - GR09628 20-24 / SCON-04-0252	43.008	-	34,617	-	-	-	-	-	-	-	34,617	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 15-97	43.008	-	33,612	-	-	-	-	-	-	-	33,612	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 20-10	43.008	-	24,993	-	-	-	-	-	-	-	24,993	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 19-32	43.008	-	23,005	-	-	-	-	-	-	-	23,005	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 20-15	43.008	-	23,000	-	-	-	-	-	-	-	23,000	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 20-12	43.008	-	12,340	-	-	-	-	-	-	-	12,340	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 20-23 GR10243 / SCON-04-0266	43.008	-	9,072	-	-	-	-	-	-	-	9,072	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE GR08161 19-20 DRI	43.008	-	6,423	-	-	-	-	-	-	-	6,423	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 20-27	43.008	-	3,309	-	-	-	-	-	-	-	3,309	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NNX15AI02H	43.008	-	-	5,000	-	-	-	-	-	-	5,000	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NNX15AI02H	43.008	-	-	3,995	-	-	-	-	-	-	3,995	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 18-50	43.008	-	-	-	-	-	-	80,789	-	-	80,789	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 20-18	43.008	-	-	-	-	-	-	69,380	-	-	69,380	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 16-42	43.008	-	-	-	-	-	-	60,000	-	-	60,000	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 20-26	43.008	-	-	-	-	-	-	30,979	-	-	30,979	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 19-31	43.008	-	-	-	-	-	-	19,255	-	-	19,255	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 19-24	43.008	-	-	-	-	-	-	15,058	-	-	15,058	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 20-11	43.008	-	-	-	-	-	-	1,341	-	-	1,341	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 19-37	43.008	-	-	-	-	-	-	669	-	-	669	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 17-31	43.008	-	-	-	-	-	-	(1)	-	-	(1)	-
Pass Through - National Aeronautics and Space Administration Reference#: 18-70 SCON-04-00000181 NSHE: GR07824	43.008	-	-	-	-	-	9,000	-	-	-	9,000	-
Direct - Education	43.008	-	-	-	-	31,017	-	-	-	-	31,017	-
Direct - Education	43.008	-	-	-	-	14,249	-	-	-	-	14,249	-
Direct - Education	43.008	-	-	-	-	10,038	-	-	-	-	10,038	-
43.008 Total		9,000	372,760	8,995	-	55,304	9,000	277,471	-	14,180	746,709	-
Cross Agency Support												
Direct - Cross Agency Support	43.009	-	-	-	-	-	-	65,991	-	-	65,991	-
43.009 Total		-	-	-	-	-	-	65,991	-	-	65,991	-
National Aeronautics and Space Administration Total		9,000	1,465,562	8,995	-	55,304	9,000	1,844,037	1,098,501	14,180	4,504,578	425,747
National Endowment for the Humanities (NEH)												
Promotion of the Arts_Grants to Organizations and Individuals												
Pass Through - Nevada Arts Council Reference#: PRJ18.0.20	45.024	-	-	-	-	-	-	(1)	-	-	(1)	-
Direct - Promotion of the Arts_Grants to Organizations and Individuals	45.024	-	-	-	-	-	-	10,000	-	-	10,000	-
45.024 Total		-	-	-	-	-	-	9,999	-	-	9,999	-

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Promotion of the Humanities_Division of Preservation and Access												
Direct - Promotion of the Humanities_Division of Preservation and Access	45.149	-	-	-	-	-	-	124,862	-	-	124,862	-
45.149 Total		-	-	-	-	-	-	124,862	-	-	124,862	-
National Leadership Grants												
Direct - National Leadership Grants	45.312	-	-	-	-	-	-	10,000	-	-	10,000	-
45.312 Total		-	-	-	-	-	-	10,000	-	-	10,000	-
National Endowment for the Humanities (NEH) Total												
		-	-	-	-	-	-	144,861	-	-	144,861	-
National Science Foundation												
Engineering Grants												
Pass Through - National Science Foundation Reference#: 2018-0809-01	47.041	-	-	-	-	-	-	-	2,546	-	2,546	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	42,834	-	-	42,834	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	39,130	-	-	39,130	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	33,576	-	-	33,576	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	18,769	-	-	18,769	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	16,851	-	-	16,851	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	3,366	-	-	3,366	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	306,158	-	306,158	108,168
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	162,665	-	162,665	69,726
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	135,674	-	135,674	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	131,821	-	131,821	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	131,345	-	131,345	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	115,932	-	115,932	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	107,282	-	107,282	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	103,343	-	103,343	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	100,194	-	100,194	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	94,469	-	94,469	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	93,360	-	93,360	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	60,308	-	60,308	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	59,271	-	59,271	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	56,787	-	56,787	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	53,533	-	53,533	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	49,652	-	49,652	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	48,835	-	48,835	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	44,826	-	44,826	37,324
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	44,157	-	44,157	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	42,915	-	42,915	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	39,280	-	39,280	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	38,967	-	38,967	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	34,277	-	34,277	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	28,680	-	28,680	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	27,246	-	27,246	-

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Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	26,781	-	26,781	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	19,337	-	19,337	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	13,005	-	13,005	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	7,383	-	7,383	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	5,312	-	5,312	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	3,261	-	3,261	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	(230)	-	(230)	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	-	(266)	-	(266)	-
Direct - Engineering Grants	47.041	-	-	-	-	-	-	(1)	-	-	(1)	-
47.041 Total		-	-	-	-	-	-	154,525	2,188,106	-	2,342,631	215,218
Mathematical and Physical Sciences												
Pass Through - National Science Foundation Reference#: GR09506	47.049	-	-	-	-	-	-	-	17,686	-	17,686	-
Pass Through - National Science Foundation Reference#: A19-0469-S001	47.049	-	-	-	-	-	-	-	14,160	-	14,160	-
Pass Through - National Science Foundation Reference#: 44137630	47.049	-	-	-	-	-	-	-	(610)	-	(610)	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	160,351	-	-	160,351	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	138,643	-	-	138,643	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	72,677	-	-	72,677	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	67,728	-	-	67,728	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	5,122	-	-	5,122	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	14,582	-	-	14,582	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	173,677	-	173,677	17,262
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	152,748	-	152,748	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	127,632	-	127,632	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	118,053	-	118,053	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	83,162	-	83,162	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	82,409	-	82,409	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	78,304	-	78,304	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	77,283	-	77,283	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	75,629	-	75,629	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	74,822	-	74,822	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	71,288	-	71,288	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	68,349	-	68,349	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	66,129	-	66,129	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	60,226	-	60,226	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	33,963	-	33,963	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	33,747	-	33,747	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	25,011	-	25,011	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	21,542	-	21,542	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	7,600	-	7,600	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	5,781	-	5,781	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	3,319	-	3,319	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	1,062	-	1,062	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	(55)	-	(55)	-
Direct - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	(1,492)	-	-	(1,492)	-
47.049 Total		-	-	-	-	-	-	457,612	1,472,918	-	1,930,529	17,262
Geosciences												
Pass Through - Geosciences Reference#: NSC # 19-02 (GR07671)	47.050	10,550									10,550	-
Pass Through - University of California, Berkeley Reference#: 00010221	47.050	-	50,000								50,000	-
Pass Through - University Of Arizona Reference#: 506415	47.050	-						81,341			81,341	-
Pass Through - Nevada State College Reference#: NSC 19-01 / GR07669	47.050	-	14,692								14,692	-
Pass Through - National Science Foundation Reference#: S1974A-C	47.050	-							104,127		104,127	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - National Science Foundation Reference#: 1557939	47.050	-	-	-	-	-	-	-	9,699	-	9,699	-
Pass Through - National Science Foundation Reference#: 91264499	47.050	-	-	-	-	-	-	-	3,713	-	3,713	-
Pass Through - National Science Foundation Reference#: 1556746	47.050	-	-	-	-	-	-	-	(1,750)	-	(1,750)	-
Direct - Geosciences	47.050	-	158,457	-	-	-	-	-	-	-	158,457	-
Direct - Geosciences	47.050	-	148,820	-	-	-	-	-	-	-	148,820	-
Direct - Geosciences	47.050	-	127,050	-	-	-	-	-	-	-	127,050	-
Direct - Geosciences	47.050	-	105,442	-	-	-	-	-	-	-	105,442	-
Direct - Geosciences	47.050	-	101,597	-	-	-	-	-	-	-	101,597	-
Direct - Geosciences	47.050	-	65,372	-	-	-	-	-	-	-	65,372	-
Direct - Geosciences	47.050	-	45,396	-	-	-	-	-	-	-	45,396	-
Direct - Geosciences	47.050	-	39,945	-	-	-	-	-	-	-	39,945	-
Direct - Geosciences	47.050	-	35,517	-	-	-	-	-	-	-	35,517	-
Direct - Geosciences	47.050	-	33,865	-	-	-	-	-	-	-	33,865	-
Direct - Geosciences	47.050	-	29,369	-	-	-	-	-	-	-	29,369	-
Direct - Geosciences	47.050	-	21,240	-	-	-	-	-	-	-	21,240	-
Direct - Geosciences	47.050	-	9,015	-	-	-	-	-	-	-	9,015	-
Direct - Geosciences	47.050	-	6,552	-	-	-	-	-	-	-	6,552	-
Direct - Geosciences	47.050	-	1,247	-	-	-	-	-	-	-	1,247	-
Direct - Geosciences	47.050	-	1,178	-	-	-	-	-	-	-	1,178	-
Direct - Geosciences	47.050	-	-	13,456	-	-	-	-	-	-	13,456	-
Direct - Geosciences	47.050	-	-	9,816	-	-	-	-	-	-	9,816	-
Direct - Geosciences	47.050	-	-	-	56,961	-	-	-	-	-	56,961	-
Direct - Geosciences	47.050	-	-	-	-	-	-	607,338	-	-	607,338	-
Direct - Geosciences	47.050	-	-	-	-	-	-	114,186	-	-	114,186	-
Direct - Geosciences	47.050	-	-	-	-	-	-	35,019	-	-	35,019	-
Direct - Geosciences	47.050	-	-	-	-	-	-	33,398	-	-	33,398	-
Direct - Geosciences	47.050	-	-	-	-	-	-	31,942	-	-	31,942	-
Direct - Geosciences	47.050	-	-	-	-	-	-	7,296	-	-	7,296	-
Direct - Geosciences	47.050	-	-	-	-	-	-	4,733	-	-	4,733	-
Direct - Geosciences	47.050	-	-	-	-	-	-	4,044	-	-	4,044	-
Direct - Geosciences	47.050	-	-	-	-	-	-	1,426	-	-	1,426	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	221,143	-	221,143	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	141,543	-	141,543	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	136,564	-	136,564	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	110,383	-	110,383	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	77,142	-	77,142	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	62,977	-	62,977	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	62,266	-	62,266	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	57,998	-	57,998	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	57,628	-	57,628	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	49,434	-	49,434	3,158
Direct - Geosciences	47.050	-	-	-	-	-	-	-	46,711	-	46,711	-

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Direct - Geosciences	47.050	-	-	-	-	-	-	-	46,650	-	46,650	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	32,780	-	32,780	32,780
Direct - Geosciences	47.050	-	-	-	-	-	-	-	28,090	-	28,090	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	27,017	-	27,017	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	18,920	-	18,920	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	15,954	-	15,954	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	15,580	-	15,580	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	7,833	-	7,833	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	7,272	-	7,272	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	3,828	-	3,828	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	(165)	-	(165)	-
Direct - Geosciences	47.050	-	-	-	-	-	-	-	(2,074)	-	(2,074)	-
Direct - Geosciences	47.050	-	-	-	-	-	-	(2,054)	-	-	(2,054)	-
47.050 Total		10,550	994,752	23,272	56,961	-	-	918,670	1,341,264	-	3,345,469	35,939
Computer and Information Science and Engineering												
Direct - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	148,576	-	-	148,576	-
Direct - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	14,479	-	-	14,479	-
Direct - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	265,516	-	265,516	-
Direct - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	199,788	-	199,788	-
Direct - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	141,377	-	141,377	-
Direct - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	112,483	-	112,483	-
Direct - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	106,349	-	106,349	-
Direct - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	103,821	-	103,821	-
Direct - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	82,830	-	82,830	-
Direct - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	71,136	-	71,136	-

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Direct - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	61,712	-	61,712	-
Direct - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	61,353	-	61,353	-
Direct - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	26,294	-	26,294	-
Direct - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	26,260	-	26,260	-
Direct - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	18,869	-	18,869	-
Direct - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	8,236	-	8,236	-
47.070 Total		-	-	-	-	-	-	163,055	1,286,023	-	1,449,078	-
Biological Sciences												
Pass Through - University of Nevada, Las Vegas Reference#: UNLV - GR10223	47.074	-	15,871	-	-	-	-	-	-	-	15,871	-
Pass Through - Northern Arizona University Reference#: 1003393-03	47.074	-	-	-	-	-	-	17,254	-	-	17,254	-
Pass Through - Northern Arizona University Reference#: 1003393-02	47.074	-	-	-	-	-	-	8,942	-	-	8,942	-
Pass Through - National Science Foundation Reference#: ASUB00000351	47.074	-	-	-	-	-	-	-	4,863	-	4,863	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	129,458	-	-	129,458	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	113,690	-	-	113,690	83,382
Direct - Biological Sciences	47.074	-	-	-	-	-	-	86,885	-	-	86,885	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	82,503	-	-	82,503	82,503
Direct - Biological Sciences	47.074	-	-	-	-	-	-	71,031	-	-	71,031	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	59,917	-	-	59,917	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	49,669	-	-	49,669	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	40,979	-	-	40,979	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	5,435	-	-	5,435	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	6,020	-	-	6,020	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	3,962	-	-	3,962	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	375,894	-	375,894	123,739
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	247,338	-	247,338	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	181,817	-	181,817	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	165,343	-	165,343	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	158,645	-	158,645	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	143,305	-	143,305	-

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Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	140,484	-	140,484	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	131,631	-	131,631	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	124,511	-	124,511	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	120,066	-	120,066	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	111,130	-	111,130	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	79,373	-	79,373	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	67,712	-	67,712	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	57,613	-	57,613	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	54,448	-	54,448	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	52,028	-	52,028	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	31,283	-	31,283	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	27,460	-	27,460	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	21,449	-	21,449	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	17,698	-	17,698	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	10,984	-	10,984	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	7,520	-	7,520	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	2,774	-	2,774	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	727	-	727	-
47.074 Total		-	15,871	-	-	-	-	675,746	2,336,095	-	3,027,712	289,624
Social, Behavioral, and Economic Sciences												
Pass Through - University Of Nevada, Reno Reference#: UNR 17-32	47.075	-	2,527	-	-	-	-	-	-	-	2,527	-
Pass Through - University Of Arizona Reference#: 517101	47.075	-	-	-	-	-	-	122,038	-	-	122,038	-
Pass Through - National Science Foundation Reference#: #44335	47.075	-	-	-	-	-	-	-	239,163	-	239,163	-
Pass Through - National Science Foundation Reference#: GTK137-SB-001	47.075	-	-	-	-	-	-	-	36,947	-	36,947	-
Pass Through - Montana State University Reference#: G119-19-W7303	47.075	-	11,250	-	-	-	-	-	-	-	11,250	-
Direct - Social, Behavioral, and Economic Sciences	47.075	-	2,813	-	-	-	-	-	-	-	2,813	-
Direct - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	180,947	-	-	180,947	-
Direct - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	117,702	-	-	117,702	-
Direct - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	90,528	-	-	90,528	-
Direct - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	-	101,929	-	101,929	-
Direct - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	-	96,633	-	96,633	25,337

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Direct - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	-	76,827	-	76,827	-
Direct - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	-	72,907	-	72,907	-
Direct - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	-	55,147	-	55,147	-
Direct - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	-	39,132	-	39,132	16,002
Direct - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	-	32,638	-	32,638	-
Direct - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	-	20,102	-	20,102	-
Direct - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	-	16,693	-	16,693	-
Direct - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	-	12,278	-	12,278	-
Direct - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	-	(216)	-	(216)	-
47.075 Total		-	16,590	-	-	-	-	511,215	800,180	-	1,327,985	41,339
Education and Human Resources												
Pass Through - West Virginia Univ Reference#: 16-177-UNLV	47.076	-	-	-	-	-	-	9,574	-	-	9,574	-
Pass Through - University Of North Carolina At Chapel Hill Reference#: 5111545	47.076	-	-	-	-	-	-	12,478	-	-	12,478	-
Pass Through - University of Nevada, Las Vegas Reference#: 19-GR08684-00	47.076	23,841	-	-	-	-	-	-	-	-	23,841	-
Pass Through - University of Nevada, Las Vegas Reference#: 19-GR06245-01	47.076	3,326	-	-	-	-	-	-	-	-	3,326	-
Pass Through - University Of Connecticut Reference#: 175944	47.076	-	-	-	-	-	-	40,439	-	-	40,439	-
Pass Through - University Of California, Santa Barbara Reference#: KK1922	47.076	-	-	-	-	-	-	6,008	-	-	6,008	-
Pass Through - North Carolina Agricultural and Technical State Univ Reference#: 260343B	47.076	-	-	-	-	-	-	4,374	-	-	4,374	-
Pass Through - National Science Foundation Reference#: UNR 18-27	47.076	-	-	-	-	-	5,707	-	-	-	5,707	-
Pass Through - Council of Graduate Schools Reference#: N/A	47.076	-	-	-	-	-	-	49,081	-	-	49,081	-
Direct - Education and Human Resources	47.076	-	-	-	69,145	-	-	-	-	-	69,145	-

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Direct - Education and Human Resources	47.076	-	-	-	-	-	93,523	-	-	-	93,523	-
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	1,021,618	-	-	1,021,618	393,043
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	303,089	-	-	303,089	-
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	132,295	-	-	132,295	34,565
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	135,802	-	-	135,802	38,069
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	111,966	-	-	111,966	-
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	94,659	-	-	94,659	-
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	80,519	-	-	80,519	-
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	79,899	-	-	79,899	-
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	69,848	-	-	69,848	-
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	15,433	-	-	15,433	-
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	15,299	-	-	15,299	483
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	6,944	-	-	6,944	-
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	3,083	-	-	3,083	-
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	-	132,923	-	132,923	-
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	-	107,861	-	107,861	-
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	-	52,219	-	52,219	-
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	-	49,092	-	49,092	-
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	-	38,872	-	38,872	-
Direct - Education and Human Resources	47.076	-	-	-	-	-	-	-	31,207	-	31,207	-
47.076 Total		27,168	-	-	69,145	-	99,230	2,192,411	412,174	-	2,800,128	466,161
International Science and Engineering (OISE)												
Direct - International Science and Engineering (OISE)	47.079	-	-	-	-	-	-	662,408	-	-	662,408	338,528
47.079 Total		-	-	-	-	-	-	662,408	-	-	662,408	338,528

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Office of Cyberinfrastructure												
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 14-02	47.080	-	-	-	-	-	-	94,443	-	-	94,443	-
Pass Through - National Science Foundation Reference#: NSHE-14-03	47.080	-	-	-	-	-	-	-	231,458	-	231,458	-
47.080 Total		-	-	-	-	-	-	94,443	231,458	-	325,901	-
Office of Integrative Activities												
Pass Through - National Science Foundation Reference#: 8220-PO126540	47.083	-	-	-	-	-	-	-	498,387	-	498,387	-
Pass Through - National Science Foundation Reference#: S19-003	47.083	-	-	-	-	-	-	-	234,468	-	234,468	-
Pass Through - National Science Foundation Reference#: R895	47.083	-	-	-	-	-	-	-	97,124	-	97,124	-
Pass Through - Board of Regents, obo Nevada System of Higher Education Reference#: NSHE 20-01	47.083	-	-	-	23,585	-	-	-	-	-	23,585	-
Pass Through - Bigelow Laboratory for Ocean Sciences Reference#: BLOS 19-02	47.083	-	91,803	-	-	-	-	-	-	-	91,803	-
Direct - Office of Integrative Activities	47.083	-	-	-	-	282,951	-	-	-	-	282,951	-
Direct - Office of Integrative Activities	47.083	-	-	-	-	9,057	-	-	-	-	9,057	-
Direct - Office of Integrative Activities	47.083	-	-	-	-	127	-	-	-	-	127	-
Direct - Office of Integrative Activities	47.083	-	-	-	-	-	-	57,366	-	-	57,366	-
Direct - Office of Integrative Activities	47.083	-	-	-	-	-	-	-	93,696	-	93,696	-
47.083 Total		-	91,803	-	23,585	292,135	-	57,366	923,675	-	1,388,564	-
National Science Foundation Total		37,718	1,119,017	23,272	149,691	292,135	99,230	5,887,451	10,991,892	-	18,600,406	1,404,070
United States Environmental Protection Agency (EPA)												
Environmental Protection Agency												
Pass Through - Nevada Division of Environmental Protection Reference#: DEP-S 17-006	66.419	-	11,618	-	-	-	-	-	-	-	11,618	-
Pass Through - Environmental Protection Agency Reference#: 1901046	66.419	-	-	-	-	-	-	-	25,133	-	25,133	-
66.419 Total		-	11,618	-	-	-	-	-	25,133	-	36,751	-
Regional Wetland Program Development Grants												
Pass Through - Nevada Natural Heritage Program Reference#: ARGIS 16886	66.461	-	37,424	-	-	-	-	-	-	-	37,424	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada Natural Heritage Program Reference#: 16296	66.461	-	35,370	-	-	-	-	-	-	-	35,370	-
66.461 Total		-	72,795	-	-	-	-	-	-	-	72,795	-
Environmental Information Exchange Network Grant Program and Related Assistance												
Direct - Environmental Information Exchange Network Grant Program and Related Assistance	66.608	-	-	-	-	-	-	-	-	170,342	170,342	-
66.608 Total		-	-	-	-	-	-	-	-	170,342	170,342	-
Source Reduction Assistance												
Direct - Source Reduction Assistance	66.717	-	-	-	-	-	-	-	-	75,323	75,323	-
66.717 Total		-	-	-	-	-	-	-	-	75,323	75,323	-
United States Environmental Protection Agency (EPA) Total		-	84,413	-	-	-	-	-	25,133	245,666	355,211	-
Nuclear Regulatory Commission												
U.S. Nuclear Regulatory Commission Minority Serving Institutions Program (MSIP)												
Direct - U.S. Nuclear Regulatory Commission Minority Serving Institutions Program (MSIP)	77.007	-	-	-	-	-	-	117,561	-	-	117,561	-
77.007 Total		-	-	-	-	-	-	117,561	-	-	117,561	-
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program												
Direct - U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	-	-	-	-	-	-	-	46,291	-	46,291	-
Direct - U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	-	-	-	-	-	-	-	34,524	-	34,524	-
Direct - U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	-	-	-	-	-	-	-	33,170	-	33,170	-
77.008 Total		-	-	-	-	-	-	-	113,985	-	113,985	-
Nuclear Regulatory Commission Total		-	-	-	-	-	-	117,561	113,985	-	231,546	-
United States Department of Energy (DOE)												
Contract - Department of Energy												
Pass Through - US Department of Energy Reference#: 7236255	81.000	-	-	-	-	-	-	-	452,962	-	452,962	-
Pass Through - US Department of Energy Reference#: 7494655	81.000	-	-	-	-	-	-	-	316,010	-	316,010	-
Pass Through - US Department of Energy Reference#: 7455098	81.000	-	-	-	-	-	-	-	204,835	-	204,835	-
Pass Through - US Department of Energy Reference#: 165819-Task Order 12	81.000	-	-	-	-	-	-	-	127,014	-	127,014	-
Pass Through - US Department of Energy Reference#: 7462066	81.000	-	-	-	-	-	-	-	97,539	-	97,539	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - US Department of Energy Reference#: Subcontract No. 165819 Task Order No. 13	81.000	-	-	-	-	-	-	-	93,769	-	93,769	-
Pass Through - US Department of Energy Reference#: 4000174380	81.000	-	-	-	-	-	-	-	66,878	-	66,878	-
Pass Through - US Department of Energy Reference#: #165819/Task Order 15	81.000	-	-	-	-	-	-	-	63,038	-	63,038	-
Pass Through - US Department of Energy Reference#: PO 1575018	81.000	-	-	-	-	-	-	-	61,267	-	61,267	-
Pass Through - US Department of Energy Reference#: 7481081	81.000	-	-	-	-	-	-	-	50,992	-	50,992	-
Pass Through - US Department of Energy Reference#: 165819/Task Order 16	81.000	-	-	-	-	-	-	-	42,658	-	42,658	-
Pass Through - US Department of Energy Reference#: 226561	81.000	-	-	-	-	-	-	-	41,811	-	41,811	-
Pass Through - US Department of Energy Reference#: PO 1854664	81.000	-	-	-	-	-	-	-	39,517	-	39,517	-
Pass Through - US Department of Energy Reference#: 8F-30105	81.000	-	-	-	-	-	-	-	34,618	-	34,618	-
Pass Through - US Department of Energy Reference#: Subcontract No. 165819 Task Order No. 14	81.000	-	-	-	-	-	-	-	26,956	-	26,956	-
Pass Through - US Department of Energy Reference#: 1795136	81.000	-	-	-	-	-	-	-	25,277	-	25,277	-
Pass Through - US Department of Energy Reference#: B638289	81.000	-	-	-	-	-	-	-	22,482	-	22,482	-
Pass Through - US Department of Energy Reference#: 7393682	81.000	-	-	-	-	-	-	-	21,071	-	21,071	-
Pass Through - US Department of Energy Reference#: PO# 1742766	81.000	-	-	-	-	-	-	-	20,477	-	20,477	-
Pass Through - US Department of Energy Reference#: 220432	81.000	-	-	-	-	-	-	-	14,714	-	14,714	-
Pass Through - US Department of Energy Reference#: 7433755	81.000	-	-	-	-	-	-	-	8,633	-	8,633	-
Pass Through - US Department of Energy Reference#: Subcontract 165819 Task Order No. 19	81.000	-	-	-	-	-	-	-	2,431	-	2,431	-
Pass Through - US Department of Energy Reference#: 6F-32122	81.000	-	-	-	-	-	-	-	1,104	-	1,104	-
Pass Through - US Department of Energy Reference#: 165819/Task Order 18	81.000	-	-	-	-	-	-	-	550	-	550	-
Pass Through - US Department of Energy Reference#: 165819 TASK ORDER 8	81.000	-	-	-	-	-	-	-	215	-	215	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - US Department of Energy Reference#: 204471	81.000	-	-	-	-	-	-	-	(4,908)	-	(4,908)	-
Pass Through - University of Chicago-Argonne National Lab Reference#: 9F-60104	81.000	-	-	-	-	-	-	48,815	-	-	48,815	-
Pass Through - University of Chicago-Argonne National Lab Reference#: 0F-60046	81.000	-	-	-	-	-	-	29,878	-	-	29,878	-
Pass Through - University of Chicago-Argonne National Lab Reference#: 9F-60101	81.000	-	-	-	-	-	-	16,175	-	-	16,175	-
Pass Through - Stanford University Reference#: 202755	81.000	-	4,119	-	-	-	-	-	-	-	4,119	-
Pass Through - Savannah River Nuclear Solutions, LLC Reference#: BOA 538 / TOA 0000403073	81.000	-	-	-	-	-	-	189,753	-	-	189,753	-
Pass Through - Savannah River Nuclear Solutions, LLC Reference#: TOA/PO No. 0000456311	81.000	-	-	-	-	-	-	119,907	-	-	119,907	-
Pass Through - Savannah River Nuclear Solutions, LLC Reference#: TOA/PO No. 0000456312	81.000	-	-	-	-	-	-	82,904	-	-	82,904	-
Pass Through - Savannah River Nuclear Solutions, LLC Reference#: 272360	81.000	-	-	-	-	-	-	2,161	-	-	2,161	-
Pass Through - Sandia National Laboratories Reference#: PO # 1663786	81.000	-	-	-	-	-	-	94,785	-	-	94,785	-
Pass Through - Sandia National Laboratories Reference#: 2158034	81.000	-	-	-	-	-	-	11,784	-	-	11,784	-
Pass Through - Natl Security Technologies Reference#: SUBCON 159313-TO 26	81.000	-	-	-	-	-	-	55,417	-	-	55,417	-
Pass Through - National Nuclear Security Administration Reference#: 165819 Task Order 8, Revision 2	81.000	-	-	-	-	-	-	-	(215)	-	(215)	-
Pass Through - Mission Support and Test Services, LLC Reference#: Subcontract No. 159313, Task Order No. 37	81.000	-	-	-	-	-	-	129,316	-	-	129,316	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Mission Support and Test Services, LLC Reference#: Subcontract No. 159313 Task Order No. 38	81.000	-	-	-	-	-	-	67,770	-	-	67,770	-
Pass Through - Mission Support and Test Services, LLC Reference#: Subcontract 159313, Task Order 39	81.000	-	-	-	-	-	-	56,334	-	-	56,334	-
Pass Through - Mission Support and Test Services, LLC Reference#: 159313-Task Order 35	81.000	-	-	-	-	-	-	32,608	-	-	32,608	-
Pass Through - Mission Support and Test Services, LLC Reference#: Subcontract 159313, Task Order 40	81.000	-	-	-	-	-	-	29,420	-	-	29,420	-
Pass Through - Mission Support and Test Services, LLC Reference#: Subcontract No. 159313 / Task Order No. 41	81.000	-	-	-	-	-	-	21,935	-	-	21,935	-
Pass Through - Mission Support and Test Services, LLC Reference#: Subcontract No. 159313 Task Order No. 36	81.000	-	-	-	-	-	-	15,070	-	-	15,070	-
Pass Through - Mission Support and Test Services, LLC Reference#: Subcontract 159313, Task Order No.32	81.000	-	-	-	-	-	-	10,444	-	-	10,444	-
Pass Through - Mission Support and Test Services, LLC Reference#: Subcontract No. 159313 / Task Order No. 33	81.000	-	-	-	-	-	-	8,898	-	-	8,898	-
Pass Through - Mission Support and Test Services, LLC Reference#: Subcontract No. 159313 / Task Order No. 34	81.000	-	-	-	-	-	-	8,645	-	-	8,645	-
Pass Through - Mission Support and Test Services, LLC Reference#: Subcontract No. 159313 / Task Order No. 42	81.000	-	-	-	-	-	-	1,344	-	-	1,344	-
Pass Through - Mission Support and Test Services, LLC Reference#: 159313	81.000	-	-	-	-	-	-	893	-	-	893	-
Pass Through - Los Alamos National Security, LLC Reference#: 375590 / 485599	81.000	-	-	-	-	-	-	7,053	-	-	7,053	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Lawrence Livermore National Security, LLC Reference#: B640638	81.000	-	2,131	-	-	-	-	-	-	-	2,131	-
Pass Through - Lawrence Livermore National Security, LLC Reference#: B633429	81.000	-	-	-	-	-	-	18,947	-	-	18,947	-
Pass Through - Lawrence Livermore National Security, LLC Reference#: B627020	81.000	-	-	-	-	-	-	(404)	-	-	(404)	-
Pass Through - Lawrence Berkeley National Laboratory Reference#: 7310839	81.000	-	49,466	-	-	-	-	-	-	-	49,466	-
Pass Through - Lawrence Berkeley National Laboratory Reference#: 7532679	81.000	-	14,799	-	-	-	-	-	-	-	14,799	-
Pass Through - InnoSense LLC Reference#: ISL(3127)-UNLV-2020-02-18	81.000	-	-	-	-	-	-	3,212	-	-	3,212	-
Direct - Department Of Energy	81.000	-	4,799,522	-	-	-	-	-	-	-	4,799,522	141,007
81.000 Total		-	4,870,038	-	-	-	-	1,063,063	1,831,694	-	7,764,795	141,007
Office of Science Financial Assistance Program												
Pass Through - US Department of Energy Reference#: 1900351	81.049	-	-	-	-	-	-	-	6,263	-	6,263	-
Pass Through - US Department of Energy Reference#: OSP# 1600913	81.049	-	-	-	-	-	-	-	2,719	-	2,719	-
Pass Through - Research Foundation of CUNY Reference#: CM00000685-00	81.049	-	-	-	-	-	-	247,009	-	-	247,009	-
Pass Through - National Nuclear Security Administration Reference#: DE-NA0003877	81.049	-	-	-	-	-	-	-	317,746	-	317,746	-
Pass Through - Boise State University Reference#: 7778 - PO126588	81.049	-	9,413	-	-	-	-	-	-	-	9,413	-
Pass Through - American Ecotech LLC Reference#: 2017-04-SBIRPH2	81.049	-	2,622	-	-	-	-	-	-	-	2,622	-
Direct - Office of Science Financial Assistance Program	81.049	-	185,720	-	-	-	-	-	-	-	185,720	-
Direct - Office of Science Financial Assistance Program	81.049	-	-	-	-	-	-	83,757	-	-	83,757	-
Direct - Office of Science Financial Assistance Program	81.049	-	-	-	-	-	-	-	442,566	-	442,566	-
Direct - Office of Science Financial Assistance Program	81.049	-	-	-	-	-	-	-	182,666	-	182,666	182,140
Direct - Office of Science Financial Assistance Program	81.049	-	-	-	-	-	-	-	180,524	-	180,524	46,182

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Office of Science Financial Assistance Program	81.049	-	-	-	-	-	-	-	140,790	-	140,790	-
Direct - Office of Science Financial Assistance Program	81.049	-	-	-	-	-	-	-	70,704	-	70,704	-
Direct - Office of Science Financial Assistance Program	81.049	-	-	-	-	-	-	-	37,867	-	37,867	30,635
81.049 Total		-	197,755	-	-	-	-	330,766	1,381,845	-	1,910,367	258,957
Renewable Energy Research and Development												
Pass Through - US Department of Energy Reference#: G0174A-C	81.087	-	-	-	-	-	-	-	19,386	-	19,386	-
Pass Through - US Department of Energy Reference#: 10025002-UNR/PO15098	81.087	-	-	-	-	-	-	-	(3,500)	-	(3,500)	-
Pass Through - University of Hawaii Reference#: MA1327	81.087	-	-	-	-	-	-	112,660	-	-	112,660	58,623
Pass Through - University Of Delaware Reference#: 53177	81.087	-	-	-	-	-	-	60,046	-	-	60,046	-
Direct - Renewable Energy Research and Development	81.087	-	-	-	-	-	-	311,498	-	-	311,498	208,380
Direct - Renewable Energy Research and Development	81.087	-	-	-	-	-	-	-	174,218	-	174,218	107,217
Direct - Renewable Energy Research and Development	81.087	-	-	-	-	-	-	-	21,061	-	21,061	-
81.087 Total		-	-	-	-	-	-	484,204	211,166	-	695,369	374,220
Fossil Energy Research and Development												
Pass Through - New Mexico Institute of Mining and Technology Reference#: NM PO# P0019564	81.089	-	38,358	-	-	-	-	-	-	-	38,358	-
81.089 Total		-	38,358	-	-	-	-	-	-	-	38,358	-
Environmental Remediation and Waste Processing and Disposal												
Pass Through - US Department of Energy Reference#: 1070223-374076	81.104	-	-	-	-	-	-	-	9,159	-	9,159	-
81.104 Total		-	-	-	-	-	-	-	9,159	-	9,159	-
Stewardship Science Grant Program												
Pass Through - US Department of Energy Reference#: 417543G/UNR FAO GR510914	81.112	-	-	-	-	-	-	-	80,985	-	80,985	-
Pass Through - National Nuclear Security Administration Reference#: UTA 18-000574	81.112	-	-	-	-	-	-	-	107,288	-	107,288	-
Direct - Stewardship Science Grant Program	81.112	-	-	-	-	-	-	134,811	-	-	134,811	-
Direct - Stewardship Science Grant Program	81.112	-	-	-	-	-	-	980	-	-	980	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Stewardship Science Grant Program	81.112	-	-	-	-	-	-	54	-	-	54	-
Direct - Stewardship Science Grant Program	81.112	-	-	-	-	-	-	-	176,781	-	176,781	-
Direct - Stewardship Science Grant Program	81.112	-	-	-	-	-	-	-	94,176	-	94,176	-
Direct - Stewardship Science Grant Program	81.112	-	-	-	-	-	-	-	65,857	-	65,857	33
Direct - Stewardship Science Grant Program	81.112	-	-	-	-	-	-	-	22,607	-	22,607	-
81.112 Total		-	-	-	-	-	-	135,845	547,694	-	683,539	33
Defense Nuclear Nonproliferation Research												
Pass Through - US Department of Energy Reference#: S4902-PO 385699	81.113	-	-	-	-	-	-	-	38,994	-	38,994	-
Pass Through - University of California, Berkeley Reference#: 9334	81.113	-	-	-	-	-	-	391,185	-	-	391,185	-
81.113 Total		-	-	-	-	-	-	391,185	38,994	-	430,180	-
Nuclear Energy Research, Development and Demonstration												
Pass Through - US Department of Energy Reference#: Subcontract No. 458185	81.121	-	-	-	-	-	-	-	95,637	-	95,637	-
Pass Through - Oregon State University Reference#: G0181A-A	81.121	-	-	-	-	-	-	78,886	-	-	78,886	-
Pass Through - National Nuclear Security Administration Reference#: Subcontract 588801	81.121	-	-	-	-	-	-	-	2,003	-	2,003	-
Direct - Nuclear Energy Research, Development and Demonstration	81.121	-	-	-	-	-	-	136,956	-	-	136,956	-
Direct - Nuclear Energy Research, Development and Demonstration	81.121	-	-	-	-	-	-	48,582	-	-	48,582	-
Direct - Nuclear Energy Research, Development and Demonstration	81.121	-	-	-	-	-	-	-	170,138	-	170,138	-
Direct - Nuclear Energy Research, Development and Demonstration	81.121	-	-	-	-	-	-	-	106,652	-	106,652	-
Direct - Nuclear Energy Research, Development and Demonstration	81.121	-	-	-	-	-	-	-	58,659	-	58,659	-
Direct - Nuclear Energy Research, Development and Demonstration	81.121	-	-	-	-	-	-	-	42,340	-	42,340	-
81.121 Total		-	-	-	-	-	-	264,424	475,430	-	739,854	-
Electricity Delivery and Energy Reliability, Research, Development and Analysis												
Direct - Electricity Delivery and Energy Reliability, Research, Development and Analysis	81.122	-	-	-	-	-	-	-	249,082	-	249,082	141,457
81.122 Total		-	-	-	-	-	-	-	249,082	-	249,082	141,457

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program												
Pass Through - The University of Texas at San Antonio Reference#: 1000003061	81.123	-	-	-	-	-	-	79,861	-	-	79,861	-
Pass Through - National Nuclear Security Administration Reference#: 474894	81.123	-	-	-	-	-	-	-	493,125	-	493,125	60,500
Pass Through - National Nuclear Security Administration Reference#: 472892	81.123	-	-	-	-	-	-	-	9,220	-	9,220	-
Pass Through - National Aeronautics and Space Administration Reference#: NSHE 20-20	81.123	-	-	-	-	-	-	-	30,469	-	30,469	-
81.123 Total		-	-	-	-	-	-	79,861	532,814	-	612,675	60,500
Advanced Research and Projects Agency – Energy Financial Assistance Program												
Pass Through - US Department of Energy Reference#: G0176A-B	81.135	-	-	-	-	-	-	-	105,302	-	105,302	-
Direct - Advanced Research and Projects Agency – Energy Financial Assistance Program	81.135	-	-	-	-	-	-	-	9,354	-	9,354	-
81.135 Total		-	-	-	-	-	-	-	114,656	-	114,656	-
Long-Term Surveillance and Maintenance												
Direct - Long-Term Surveillance and Maintenance	81.136	-	139,546	-	-	-	-	-	-	-	139,546	-
81.136 Total		-	139,546	-	-	-	-	-	-	-	139,546	-
United States Department of Energy (DOE) Total		-	5,245,697	-	-	-	-	2,749,348	5,392,535	-	13,387,579	976,174
United States Department of Education (ED)												
Higher Education Institutional Aid												
Direct - Higher Education Institutional Aid	84.031	-	-	-	543,063	-	-	-	-	-	543,063	-
Direct - Higher Education Institutional Aid	84.031	-	-	-	-	-	-	340,010	-	-	340,010	-
84.031 Total		-	-	-	543,063	-	-	340,010	-	-	883,073	-
TRIO Staff Training Program												
Direct - TRIO Staff Training Program	84.103	-	-	-	-	-	-	171,185	-	-	171,185	-
Direct - TRIO Staff Training Program	84.103	-	-	-	-	-	-	120,187	-	-	120,187	-
84.103 Total		-	-	-	-	-	-	291,372	-	-	291,372	-
Fund for the Improvement of Postsecondary Education												
Pass Through - CAMI, Research Corporation AMAC Accessibility, Georgia Tech Reference#: P116F140452	84.116	-	-	-	2,000	-	-	-	-	-	2,000	-
84.116 Total		-	-	-	2,000	-	-	-	-	-	2,000	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Fund for the Improvement of Education												
Direct - Fund for the Improvement of Education	84.215	-	-	-	-	-	-	157,803	-	-	157,803	-
84.215 Total		-	-	-	-	-	-	157,803	-	-	157,803	-
Research in Special Education												
Pass Through - University of Oregon Reference#: 224740B	84.324	-	-	-	-	-	-	71,310	-	-	71,310	-
84.324 Total		-	-	-	-	-	-	71,310	-	-	71,310	-
Special Education-Personnel Development to Improve Services and Results for Children with Disabilities												
Pass Through - Board of Regents, NSHE, obo University of Nevada Las Vegas Reference#: 17-22KX-04	84.325	-	-	-	20,166	-	-	-	-	-	20,166	-
Direct - Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	-	-	-	-	-	-	239,219	-	-	239,219	-
Direct - Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	-	-	-	-	-	-	153,314	-	-	153,314	-
Direct - Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	-	-	-	-	-	-	46,683	-	-	46,683	-
Direct - Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	-	-	-	-	-	-	11,795	-	-	11,795	-
Direct - Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	-	-	-	-	-	-	-	86,369	-	86,369	-
84.325 Total		-	-	-	20,166	-	-	451,011	86,369	-	557,547	-
Child Care Access Means Parents in School												
Direct - Child Care Access Means Parents in School	84.335	-	-	-	45,360	-	-	-	-	-	45,360	-
84.335 Total		-	-	-	45,360	-	-	-	-	-	45,360	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
English Language Acquisition State Grants												
Pass Through - University of Nebraska Lincoln Reference#: 24-1708-0112-007	84.365	-	-	-	-	-	-	39	-	-	39	-
Pass Through - Texas A&M University Reference#: 02-M1702339	84.365	-	-	-	-	-	-	14,291	-	-	14,291	-
Direct - English Language Acquisition State Grants	84.365	-	-	-	-	-	-	401,805	-	-	401,805	-
	84.365 Total	-	-	-	-	-	-	416,135	-	-	416,135	-
Investing in Innovation (i3) Fund												
Pass Through - US Department of Education Reference#: S-00016512	84.411	-	-	-	-	-	-	-	47,838	-	47,838	-
	84.411 Total	-	-	-	-	-	-	-	47,838	-	47,838	-
United States Department of Education (ED) Total					610,589	-	-	1,727,642	134,207	-	2,472,438	-
United States Department of Health and Human Services (HHS)												
Contract - Health and Human Services												
Pass Through - US Department of Health and Human Services Reference#: #Anthrax_2	93.000	-	-	-	-	-	-	-	63,402	-	63,402	-
Pass Through - University of Florida (DO NOT USE) Reference#: UFDSP00012116	93.000	-	-	-	-	-	-	28,511	-	-	28,511	-
Pass Through - The Regents of the University of California, ANR Reference#: 2019-3740	93.000	-	-	-	-	-	-	21,298	-	-	21,298	-
Pass Through - Missouri Department of Health and Senior Services Reference#: AOC19380276	93.000	-	-	-	-	-	-	39,478	-	-	39,478	-
Pass Through - Nevada Department of Education Reference#: 18444	93.000	-	-	-	-	-	-	(724)	-	-	(724)	-
Direct - Contract - Health and Human Services	93.000	-	-	-	-	-	-	-	150,187	-	150,187	-
Direct - Contract - Health and Human Services	93.000	-	-	-	-	-	-	-	105,535	-	105,535	-
Direct - Contract - Health and Human Services	93.000	-	-	-	-	-	-	-	100,277	-	100,277	-
Direct - Contract - Health and Human Services	93.000	-	-	-	-	-	-	-	63,095	-	63,095	-
Direct - Contract - Health and Human Services	93.000	-	-	-	-	-	-	-	5,761	-	5,761	-
	93.000 Total	-	-	-	-	-	-	88,563	488,258	-	576,821	-
Family Smoking Prevention and Tobacco Control Act Regulatory Research												
Pass Through - National Cancer Institute Reference#: 1155	93.077	-	-	-	-	-	-	-	20,000	-	20,000	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077	-	-	-	-	-	-	-	2,116	-	2,116	-
93.077 Total		-	-	-	-	-	-	-	22,116	-	22,116	-
Environmental Health												
Pass Through - University Of Nevada, Reno Reference#: UNR-19-63	93.113	-	250,035	-	-	-	-	-	-	-	250,035	-
Pass Through - University of Hawaii Reference#: KA1530	93.113	-	51,353	-	-	-	-	-	-	-	51,353	-
Pass Through - National Institutes of Health Reference#: A014136	93.113	-	-	-	-	-	-	-	45,378	-	45,378	-
Direct - Environmental Health	93.113	-	-	-	-	-	-	-	177,129	-	177,129	25,665
Direct - Environmental Health	93.113	-	-	-	-	-	-	-	40,143	-	40,143	-
93.113 Total		-	301,388	-	-	-	-	-	262,651	-	564,039	25,665
Oral Diseases and Disorders Research												
Direct - Oral Diseases and Disorders Research	93.121	-	-	-	-	-	-	186,149	-	-	186,149	-
93.121 Total		-	-	-	-	-	-	186,149	-	-	186,149	-
Coordinated Services and Access to Research for Women, Infants, Children, and Youth												
Direct - Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153	-	-	-	-	-	-	203,964	-	-	203,964	770
93.153 Total		-	-	-	-	-	-	203,964	-	-	203,964	770
Research Related to Deafness and Communication Disorders												
Direct - Research Related to Deafness and Communication Disorders	93.173	-	-	-	-	-	-	-	413,938	-	413,938	47,966
Direct - Research Related to Deafness and Communication Disorders	93.173	-	-	-	-	-	-	-	336,254	-	336,254	28,494
Direct - Research Related to Deafness and Communication Disorders	93.173	-	-	-	-	-	-	-	228,057	-	228,057	-
93.173 Total		-	-	-	-	-	-	-	978,249	-	978,249	76,460

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Childhood Lead Poisoning Prevention Projects_State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children												
Direct - Childhood Lead Poisoning Prevention Projects_State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	-	-	-	-	-	-	496,632	-	-	496,632	155,017
93.197 Total		-	-	-	-	-	-	496,632	-	-	496,632	155,017
National Center on Sleep Disorders Research												
Direct - National Center on Sleep Disorders Research	93.233	-	-	-	-	-	-	171,299	-	-	171,299	76,130
93.233 Total		-	-	-	-	-	-	171,299	-	-	171,299	76,130
Mental Health Research Grants												
Pass Through - National Institutes of Health Reference#: 1557GWA322	93.242	-	-	-	-	-	-	-	31,601	-	31,601	-
Pass Through - National Institutes of Health Reference#: 3004660515	93.242	-	-	-	-	-	-	-	3,686	-	3,686	-
Pass Through - National Institute of Mental Health Reference#: 3003236359	93.242	-	-	-	-	-	-	-	44,082	-	44,082	-
Direct - Mental Health Research Grants	93.242	-	-	-	-	-	-	286,073	-	-	286,073	-
Direct - Mental Health Research Grants	93.242	-	-	-	-	-	-	-	30,701	-	30,701	-
93.242 Total		-	-	-	-	-	-	286,073	110,070	-	396,143	-
Grants for Education, Prevention, and Early Detection of Radiogenic Cancers and Diseases												
Direct - Grants for Education, Prevention, and Early Detection of Radiogenic Cancers and Diseases	93.257	-	-	-	-	-	-	226,103	-	-	226,103	29,279
93.257 Total		-	-	-	-	-	-	226,103	-	-	226,103	29,279
Occupational Safety and Health Program												
Pass Through - CPWR - The Center for Construction Research and Training Reference#: 18-1-PS	93.262	-	-	-	-	-	-	(1,172)	-	-	(1,172)	-
93.262 Total		-	-	-	-	-	-	(1,172)	-	-	(1,172)	-
Drug Abuse and Addiction Research Programs												
Pass Through - National Institutes of Health Reference#: 107902581	93.279	-	-	-	-	-	-	-	38,743	-	38,743	-
Pass Through - National Institutes of Health Reference#: 18-398	93.279	-	-	-	-	-	-	-	24,931	-	24,931	-
Pass Through - National Institute of Drug Abuse Reference#: 74662958	93.279	-	-	-	-	-	-	-	163,049	-	163,049	-
Direct - Drug Abuse and Addiction Research Programs	93.279	-	-	-	-	-	-	-	209,772	-	209,772	29,486

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Drug Abuse and Addiction Research Programs	93.279	-	-	-	-	-	-	-	131,987	-	131,987	-
93.279 Total		-	-	-	-	-	-	-	568,481	-	568,481	29,486
Discovery and Applied Research for Technological Innovations to Improve Human Health												
Pass Through - National Institutes of Health Reference#: SP-1600783-02	93.286	-	-	-	-	-	-	-	75,581	-	75,581	-
Pass Through - National Institutes of Health Reference#: OSP-1600783	93.286	-	-	-	-	-	-	-	3,533	-	3,533	-
Direct - Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	-	-	-	-	-	-	98,083	-	-	98,083	-
93.286 Total		-	-	-	-	-	-	98,083	79,114	-	177,197	-
Teenage Pregnancy Prevention Program												
Pass Through - Southern Nevada Health District Reference#: SNHD-1-TPP-SA-16-074 (C1700130)	93.297	-	-	-	-	-	-	31,803	-	-	31,803	-
93.297 Total		-	-	-	-	-	-	31,803	-	-	31,803	-
National State Based Tobacco Control Programs												
Pass Through - Southern Nevada Health District Reference#: Work Order # 4636	93.305	-	-	-	-	-	-	-	534	-	534	-
93.307 Total		-	-	-	-	-	-	-	534	-	534	-
Minority Health and Health Disparities Research												
Pass Through - Montana State University Reference#: G229-19-W7735	93.307	-	-	-	-	-	-	53,617	-	-	53,617	-
Direct - Minority Health and Health Disparities Research	93.307	-	-	-	-	-	-	87,658	-	-	87,658	-
93.307 Total		-	-	-	-	-	-	141,275	-	-	141,275	-
Trans-NIH Research Support												
Pass Through - National Institutes of Health Reference#: 1553 G VC522	93.310	-	-	-	-	-	-	-	248,344	-	248,344	-
Pass Through - National Institutes of Health Reference#: 1556 G VB358	93.310	-	-	-	-	-	-	-	208,117	-	208,117	-
93.310 Total		-	-	-	-	-	-	-	456,461	-	456,461	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Behavioral Risk Factor Surveillance System												
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: Work Order # 4636	93.336	-	-	-	-	-	-	-	1,984	-	1,984	-
93.336 Total		-	-	-	-	-	-	-	1,984	-	1,984	-
Cancer Cause and Prevention Research												
Direct - Cancer Cause and Prevention Research	93.393	-	-	-	-	-	-	-	138,643	-	138,643	-
93.393 Total		-	-	-	-	-	-	-	138,643	-	138,643	-
Cancer Treatment Research												
Direct - Cancer Treatment Research	93.395	-	60,496	-	-	-	-	-	-	-	60,496	58,612
Direct - Cancer Treatment Research	93.395	-	-	-	-	-	-	407,250	-	-	407,250	179,226
93.395 Total		-	60,496	-	-	-	-	407,250	-	-	467,746	237,838
Cancer Biology Research												
Direct - Cancer Biology Research	93.396	-	-	-	-	-	-	-	115,576	-	115,576	-
93.396 Total		-	-	-	-	-	-	-	115,576	-	115,576	-
Cancer Centers Support Grants												
Pass Through - National Institutes of Health Reference#: 10035720_S8YR30_Reno	93.397	-	-	-	-	-	-	-	15,000	-	15,000	-
93.397 Total		-	-	-	-	-	-	-	15,000	-	15,000	-
State Public Health Actions to Prevent and Control Diabetes, Heart Disease, Obesity and Associate Risk Factors and Promote School Health												
Pass Through - State Public Health Actions to Prevent and Control Diabetes, Heart Disease, Obesity and Associate Risk Factors and Promote School Health Reference#: Work Order # 4636	93.757	-	-	-	-	-	-	-	(6,704)	-	(6,704)	-
93.757 Total		-	-	-	-	-	-	-	(6,704)	-	(6,704)	-
Alzheimer's Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru Prevention and Public Health Funds												
Pass Through - Administration for Community Living Reference#: 18-058-52-A2X-17	93.763	-	-	-	-	-	-	-	39,599	-	39,599	-
93.763 Total		-	-	-	-	-	-	-	39,599	-	39,599	-
Cardiovascular Diseases Research												
Pass Through - National Heart, Lung, and Blood Institute Reference#: 1R15HL143496-01A1	93.837	-	-	-	-	-	-	-	104,013	-	104,013	-
Pass Through - National Heart, Lung, and Blood Institute Reference#: 201601434-01	93.837	-	-	-	-	-	-	-	72,239	-	72,239	-
Pass Through - National Heart, Lung, and Blood Institute Reference#: 10708sc	93.837	-	-	-	-	-	-	-	37,355	-	37,355	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - National Heart, Lung, and Blood Institute Reference#: 201402147-02	93.837	-	-	-	-	-	-	-	27,584	-	27,584	-
Direct - Cardiovascular Diseases Research	93.837	-	-	-	-	-	-	9,947	-	-	9,947	-
Direct - Cardiovascular Diseases Research	93.837	-	-	-	-	-	-	-	413,494	-	413,494	-
Direct - Cardiovascular Diseases Research	93.837	-	-	-	-	-	-	-	393,606	-	393,606	-
Direct - Cardiovascular Diseases Research	93.837	-	-	-	-	-	-	-	316,183	-	316,183	-
Direct - Cardiovascular Diseases Research	93.837	-	-	-	-	-	-	-	278,050	-	278,050	-
Direct - Cardiovascular Diseases Research	93.837	-	-	-	-	-	-	-	277,802	-	277,802	-
Direct - Cardiovascular Diseases Research	93.837	-	-	-	-	-	-	-	268,943	-	268,943	62,639
Direct - Cardiovascular Diseases Research	93.837	-	-	-	-	-	-	-	174,120	-	174,120	-
93.837 Total		-	-	-	-	-	-	9,947	2,363,389	-	2,373,336	62,639
Lung Diseases Research												
Pass Through - The University of Texas Southwestern Medical Center Reference#: GMO 170801	93.838	-	-	-	-	-	-	21,776	-	-	21,776	-
Pass Through - National Heart, Lung, and Blood Institute Reference#: 095108-17388	93.838	-	-	-	-	-	-	-	88,893	-	88,893	-
Pass Through - National Heart, Lung, and Blood Institute Reference#: 474434	93.838	-	-	-	-	-	-	-	66,756	-	66,756	-
Direct - Lung Diseases Research	93.838	-	-	-	-	-	-	-	446,237	-	446,237	-
93.838 Total		-	-	-	-	-	-	21,776	601,886	-	623,663	-
Arthritis, Musculoskeletal and Skin Diseases Research												
Pass Through - National Institutes of Health Reference#: UWSC10833	93.846	-	-	-	-	-	-	-	39,655	-	39,655	-
Pass Through - National Institute of Arthritis, Musculoskeletal and Skin Diseases Reference#: SP-1800155	93.846	-	-	-	-	-	-	-	54,396	-	54,396	-
Direct - Arthritis, Musculoskeletal and Skin Diseases Research	93.846	-	-	-	-	-	-	-	536,419	-	536,419	1,247
Direct - Arthritis, Musculoskeletal and Skin Diseases Research	93.846	-	-	-	-	-	-	-	482,585	-	482,585	18,966
Direct - Arthritis, Musculoskeletal and Skin Diseases Research	93.846	-	-	-	-	-	-	-	220,448	-	220,448	27,639
Direct - Arthritis, Musculoskeletal and Skin Diseases Research	93.846	-	-	-	-	-	-	-	29,551	-	29,551	12,263

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Direct - Arthritis, Musculoskeletal and Skin Diseases Research	93.846	-	-	-	-	-	-	-	16,767	-	16,767	-
Direct - Arthritis, Musculoskeletal and Skin Diseases Research	93.846	-	-	-	-	-	-	-	4,185	-	4,185	-
93.846 Total		-	-	-	-	-	-	-	1,384,005	-	1,384,005	60,116
Diabetes, Digestive, and Kidney Diseases Extramural Research												
Pass Through - University of Wisconsin-Madison Reference#: 00000514	93.847	-	-	-	-	-	-	16,731	-	-	16,731	-
Pass Through - National Institute of Diabetes and Digestive and Kidney Diseases Reference#: 32307-51	93.847	-	-	-	-	-	-	-	5,303	-	5,303	-
Direct - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	-	-	-	-	-	93,625	-	-	93,625	-
Direct - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	-	-	-	-	-	-	516,062	-	516,062	-
Direct - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	-	-	-	-	-	-	496,528	-	496,528	-
Direct - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	-	-	-	-	-	-	416,388	-	416,388	-
Direct - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	-	-	-	-	-	-	382,834	-	382,834	-
Direct - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	-	-	-	-	-	-	380,641	-	380,641	-
Direct - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	-	-	-	-	-	-	17,089	-	17,089	-
Direct - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	-	-	-	-	-	-	13,677	-	13,677	-
Direct - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	-	-	-	-	-	-	549	-	549	-
Direct - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	-	-	-	-	-	-	(0)	-	(0)	-
93.847 Total		-	-	-	-	-	-	110,356	2,229,071	-	2,339,427	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Extramural Research Programs in the Neurosciences and Neurological Disorders												
Pass Through - National Institute of Neurological Disorders and Stroke Reference#: 1084 sc	93.853	-	-	-	-	-	-	-	284,153	-	284,153	-
Pass Through - National Institute of Neurological Disorders and Stroke Reference#: 5R21NS107922-02	93.853	-	-	-	-	-	-	-	189,509	-	189,509	-
Pass Through - National Institute of Neurological Disorders and Stroke Reference#: 576480	93.853	-	-	-	-	-	-	-	123,070	-	123,070	-
Pass Through - National Institute of Neurological Disorders and Stroke Reference#: R01NS116463	93.853	-	-	-	-	-	-	-	74,146	-	74,146	-
Direct - Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	-	-	-	-	-	-	134,765	-	-	134,765	20,481
Direct - Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	-	-	-	-	-	-	49,381	-	-	49,381	-
Direct - Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	-	-	-	-	-	-	-	342,559	-	342,559	-
Direct - Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	-	-	-	-	-	-	-	34,629	-	34,629	-
Direct - Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	-	-	-	-	-	-	-	15,097	-	15,097	-
93.853 Total		-	-	-	-	-	-	184,146	1,063,162	-	1,247,308	20,481
Allergy, Immunology and Transplantation Research												
Pass Through - University Of Nevada, Reno Reference#: UNR 19-55	93.855	-	4,828	-	-	-	-	-	-	-	4,828	-
Pass Through - National Institutes of Health Reference#: SP1900917	93.855	-	-	-	-	-	-	-	23,093	-	23,093	-
Pass Through - National Institute of Allergy and Infectious Diseases Reference#: SP-1800504	93.855	-	-	-	-	-	-	-	93,989	-	93,989	-
Pass Through - National Institute of Allergy and Infectious Diseases Reference#: OSP-1400350-01	93.855	-	-	-	-	-	-	-	36,361	-	36,361	-
Pass Through - National Institute of Allergy and Infectious Diseases Reference#: A083874	93.855	-	-	-	-	-	-	-	25,007	-	25,007	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - National Institute of Allergy and Infectious Diseases Reference#: 00009479	93.855	-	-	-	-	-	-	-	7,935	-	7,935	-
Pass Through - National Institute of Allergy and Infectious Diseases Reference#: OSP-1400380	93.855	-	-	-	-	-	-	-	1,096	-	1,096	-
Direct - Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	626,366	-	-	626,366	289,450
Direct - Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	56,262	-	-	56,262	-
Direct - Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	-	630,197	-	630,197	388,967
Direct - Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	-	394,215	-	394,215	-
Direct - Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	-	198,761	-	198,761	4,625
Direct - Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	-	180,824	-	180,824	-
Direct - Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	-	127,979	-	127,979	-
Direct - Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	-	91,852	-	91,852	-
Direct - Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	-	48,510	-	48,510	-
Direct - Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	-	41,013	-	41,013	-
Direct - Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	-	10,565	-	10,565	-
93.855 Total		-	4,828	-	-	-	-	682,628	1,911,399	-	2,598,855	683,042
Biomedical Research and Research Training												
Pass Through - University of New Mexico Reference#: 3REV9	93.859	-	-	-	-	-	-	1,707	-	-	1,707	-
Pass Through - University Of Nevada, Reno Reference#: UNR # 19-68	93.859	145,709	-	-	-	-	-	-	-	-	145,709	-
Pass Through - University Of Nevada, Reno Reference#: 5P20GM103440-17	93.859	-	-	143,624	-	-	-	-	-	-	143,624	-
Pass Through - University Of Nevada, Reno Reference#: 5P20GM103440-17	93.859	-	-	6,928	-	-	-	-	-	-	6,928	-
Pass Through - University Of Nevada, Reno Reference#: UNR-19-67	93.859	-	-	-	-	-	-	737,911	-	-	737,911	-
Pass Through - University Of Nevada, Reno Reference#: UNR-20-105	93.859	-	-	-	-	-	-	28,347	-	-	28,347	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - University of Nevada, Reno Reference#: UNR-19-69 GR08747	93.859	-	-	-	-	-	-	-	-	29,816	29,816	-
Pass Through - University Of Nevada, Reno Reference#: UNR-18-63	93.859	-	-	-	-	-	-	(750)	-	-	(750)	-
Pass Through - University Of Nevada, Reno Reference#: UNR 17-64	93.859	-	-	-	-	-	-	(822)	-	-	(822)	-
Pass Through - National Institutes of Health Reference#: UNR-20-101	93.859	-	-	-	-	-	356,346	-	-	-	356,346	-
Pass Through - National Institutes of Health Reference#: GR09464	93.859	-	-	-	-	-	-	-	241,263	-	241,263	-
Pass Through - National Institutes of Health Reference#: GR09464	93.859	-	-	-	-	-	-	-	57,095	-	57,095	-
Pass Through - National Institutes of Health Reference#: G227-20-W7965	93.859	-	-	-	-	-	-	-	24,180	-	24,180	-
Pass Through - National Institutes of Health Reference#: G156-19-W7404	93.859	-	-	-	-	-	-	-	12,911	-	12,911	-
Pass Through - National Institutes of Health Reference#: GR-07333	93.859	-	-	-	-	-	-	-	2,325	-	2,325	-
Pass Through - National Institutes of Health Reference#: 16-746Q-UNR- BS11-01	93.859	-	-	-	-	-	-	-	(83)	-	(83)	-
Pass Through - National Institute of General Medical Sciences Reference#: CU-500570	93.859	-	-	-	-	-	-	-	65,183	-	65,183	-
Pass Through - National Institute of General Medical Sciences Reference#: GR09464	93.859	-	-	-	-	-	-	-	19,474	-	19,474	-
Pass Through - National Institute of General Medical Sciences Reference#: 3REV9	93.859	-	-	-	-	-	-	-	10,087	-	10,087	-
Pass Through - National Institute of General Medical Sciences Reference#: 2016-UNR-01	93.859	-	-	-	-	-	-	-	2,341	-	2,341	-
Pass Through - Cleveland Clinic Reference#: 1237-Sub	93.859	-	-	-	-	-	-	229,352	-	-	229,352	-
Pass Through - Cleveland Clinic Reference#: 1207-SUB	93.859	-	-	-	-	-	-	148,177	-	-	148,177	-
Pass Through - Cleveland Clinic Lou Ruvo Center for Brain Health Reference#: 1208-SUB	93.859	-	-	-	-	-	-	124,786	-	-	124,786	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Cleveland Clinic Lou Ruvo Center for Brain Health Reference#: 1020-SUB	93.859	-	-	-	-	-	-	68	-	-	68	-
Pass Through - Board of Regents. Nevada System of Higher Education obo University of Nevada. Reno Reference#: UNR 19-73	93.859	-	-	-	263,563	-	-	-	-	-	263,563	-
Pass Through - Board of Regents. Nevada System of Higher Education obo University of Nevada. Reno Reference#: UNR 20-104	93.859	-	-	-	55,112	-	-	-	-	-	55,112	-
Pass Through - Arkansas Children's Research Institute Reference#: GR034974	93.859	-	-	-	-	-	-	62,440	-	-	62,440	-
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	5,074,813	-	-	5,074,813	1,646,045
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	1,100,812	-	1,100,812	75,029
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	1,666,722	-	1,666,722	-
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	1,262,191	-	1,262,191	-
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	820,044	-	820,044	-
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	333,508	-	333,508	-
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	297,552	-	297,552	-
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	232,458	-	232,458	-
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	220,111	-	220,111	-
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	203,448	-	203,448	-
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	193,258	-	193,258	-
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	99,912	-	99,912	-
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	94,683	-	94,683	-
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	67,260	-	67,260	-
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	46,990	-	46,990	-

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	25,462	-	25,462	-
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	21,929	-	21,929	-
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	7,115	-	7,115	-
Direct - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	5,831	-	5,831	-
93.859 Total		145,709	-	150,552	318,675	-	356,346	6,406,028	7,134,060	29,816	14,541,186	1,721,074
Child Health and Human Development Extramural Research												
Pass Through - National Institutes of Health Reference#: S-001197	93.865	-	-	-	-	-	-	-	20,902	-	20,902	-
Pass Through - Cleveland Clinic Lou Ruvo Center for Brain Health Reference#: 1208-SUB	93.865	-	-	-	-	-	-	471,716	-	-	471,716	-
Direct - Child Health and Human Development Extramural Research	93.865	-	-	-	-	-	-	-	657,564	-	657,564	-
Direct - Child Health and Human Development Extramural Research	93.865	-	-	-	-	-	-	-	353,005	-	353,005	134,003
Direct - Child Health and Human Development Extramural Research	93.865	-	-	-	-	-	-	-	282,522	-	282,522	-
93.865 Total		-	-	-	-	-	-	471,716	1,313,994	-	1,785,710	134,003
Aging Research												
Direct - Aging Research	93.866	-	-	-	-	-	-	397,864	-	-	397,864	-
Direct - Aging Research	93.866	-	-	-	-	-	-	-	1,270,994	-	1,270,994	628,079
Direct - Aging Research	93.866	-	-	-	-	-	-	-	367,896	-	367,896	194,589
Direct - Aging Research	93.866	-	-	-	-	-	-	-	116,941	-	116,941	-
Direct - Aging Research	93.866	-	-	-	-	-	-	-	101,686	-	101,686	-
93.866 Total		-	-	-	-	-	-	397,864	1,857,516	-	2,255,380	822,667
Vision Research												
Pass Through - National Eye Institute Reference#: FP00006532_SA001	93.867	-	-	-	-	-	-	-	4,319	-	4,319	-
Direct - Vision Research	93.867	-	-	-	-	-	-	-	304,871	-	304,871	49,157
Direct - Vision Research	93.867	-	-	-	-	-	-	-	61,946	-	61,946	-
93.867 Total		-	-	-	-	-	-	-	371,137	-	371,137	49,157
National Bioterrorism Hospital Preparedness Program												
Pass Through - University of California, San Francisco Reference#: 11611sc	93.889	-	-	-	-	-	-	19,731	-	-	19,731	-
93.889 Total		-	-	-	-	-	-	19,731	-	-	19,731	-
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program												
Pass Through - Humboldt General Hospital Reference#: 55219161	93.912	-	-	-	-	-	-	171,173	-	-	171,173	-
93.912 Total		-	-	-	-	-	-	171,173	-	-	171,173	-

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Block Grants for Community Mental Health Services												
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: HD 17506	93.958	-	-	-	-	-	-	209,347	-	-	209,347	-
93.958 Total		-	-	-	-	-	-	209,347	-	-	209,347	-
Maternal and Child Health Services Block Grant to the States												
Pass Through - US Department of Health and Human Services Reference#: HD 16759	93.994	-	-	-	-	-	-	-	4,985	-	4,985	-
Pass Through - Maternal and Child Health Services Block Grant to the States Reference#: Work Order # 4636	93.994	-	-	-	-	-	-	-	474	-	474	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 5127	93.994	-	-	-	-	-	-	15,167	-	-	15,167	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: 16010	93.994	-	-	-	-	-	-	(74)	-	-	(74)	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: HD 16533	93.994	-	-	-	-	-	-	(86)	-	-	(86)	-
93.994 Total		-	-	-	-	-	-	15,007	5,459	-	20,466	-
United States Department of Health and Human Services (HHS) Total		145,709	366,712	150,552	318,675	-	356,346	11,035,742	23,505,110	29,816	35,908,663	4,183,822
Corporation for National and Community Service (CNCS)												
National Service and Civic Engagement Research Competition												
Direct - National Service and Civic Engagement Research Competition	94.026	-	-	-	-	-	-	-	110,311	-	110,311	-
94.026 Total		-	-	-	-	-	-	-	110,311	-	110,311	-
Corporation for National and Community Service (CNCS) Total		-	-	-	-	-	-	-	110,311	-	110,311	-
United States Department of Homeland Security (DHS)												
Centers for Homeland Security												
Pass Through - Arizona State University Reference#: ASUB00000316	97.061	-	-	-	-	-	-	8,348	-	-	8,348	-
97.061 Total		-	-	-	-	-	-	8,348	-	-	8,348	-
Earthquake Consortium												
Pass Through - US Department of Homeland Security Reference#: EMF-2019-CA-00013-S01	97.082	-	-	-	-	-	-	-	27,136	-	27,136	-
97.082 Total		-	-	-	-	-	-	-	27,136	-	27,136	-

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Homeland Security Biowatch Program												
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: HD 17253	97.091	-	-	-	-	-	-	1,000,598	-	-	1,000,598	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: HD 16625	97.091	-	-	-	-	-	-	43,892	-	-	43,892	3,536
Pass Through - Nevada Department of Health and Human Services Reference#: HD 17672	97.091	-	-	-	-	-	-	196,887	-	-	196,887	-
Pass Through - Nevada Department of Health and Human Services Reference#: HD 16199	97.091	-	-	-	-	-	-	(8)	-	-	(8)	-
97.091 Total		-	-	-	-	-	-	1,241,368	-	-	1,241,368	3,536
United States Department of Homeland Security (DHS) Total		-	-	-	-	-	-	1,249,717	27,136	-	1,276,852	3,536
United States Agency for International Development (USAID)												
USAID Development Partnerships for University Cooperation and Development												
Pass Through - University of Utah Reference#: 10035947-S3	98.012	-	-	-	-	-	-	46,858	-	-	46,858	-
98.012 Total		-	-	-	-	-	-	46,858	-	-	46,858	-
United States Agency for International Development (USAID) Total		-	-	-	-	-	-	46,858	-	-	46,858	-
Research and Development Cluster Total		192,427	16,051,744	182,819	1,095,447	347,439	1,155,555	32,110,340	58,540,127	289,662	109,965,561	11,482,690

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SNAP Cluster												
United States Department of Agriculture (USDA)												
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program												
Pass Through - US Department of Agriculture Reference#: ET1903	10.561	-	-	-	-	-	10,552	-	-	-	10,552	-
Pass Through - University Of Nevada, Reno Reference#: UNR 20-10	10.561	-	-	-	-	-	-	17,471	-	-	17,471	-
Pass Through - Nevada Division of Welfare and Supportive Services Reference#: WO 314	10.561	-	-	-	-	-	-	2,229	-	-	2,229	-
Pass Through - Food and Nutrition Service Reference#: Work Order 311	10.561	-	-	-	-	-	-	-	18,107	-	18,107	-
Pass Through - Food and Nutrition Service Reference#: WO #312	10.561	-	-	-	-	-	-	-	15,351	-	15,351	-
Pass Through - Food and Nutrition Service Reference#: Ed8101	10.561	-	-	-	-	-	-	-	311	-	311	-
Pass Through - Food and Nutrition Service Reference#: Ed2002	10.561	-	-	-	-	-	-	-	1,229,091	-	1,229,091	33,611
Pass Through - Food and Nutrition Service Reference#: Ed2001	10.561	-	-	-	-	-	-	-	208,554	-	208,554	-
Pass Through - Food and Nutrition Service Reference#: Ed1902	10.561	-	-	-	-	-	-	-	495,535	-	495,535	21,639
Pass Through - Food and Nutrition Service Reference#: Ed1901	10.561	-	-	-	-	-	-	-	223,769	-	223,769	-
10.561 Total		-	-	-	-	-	10,552	19,699	2,190,717	-	2,220,968	55,250
United States Department of Agriculture (USDA) Total		-	-	-	-	-	10,552	19,699	2,190,717	-	2,220,968	55,250
SNAP Cluster Total		-	-	-	-	-	10,552	19,699	2,190,717	-	2,220,968	55,250

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	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Special Education Cluster (IDEA)												
United States Department of Education (ED)												
Special Education Grants to States												
Pass Through - Nevada Department of Education Reference#: 20-667-41000	84.027	-	-	-	-	-	-	114,534	-	-	114,534	-
Pass Through - Office of Special Education and Rehabilitative Services Reference#: 19-667-71000	84.027	-	-	-	-	-	-	-	7,120	-	7,120	-
Pass Through - Office of Special Education and Rehabilitative Services Reference#: 19-667-91000	84.027	-	-	-	-	-	-	-	1,546	-	1,546	-
Pass Through - US Department of Education Reference#: 20-667-71000	84.027	-	-	-	-	-	-	-	792,429	-	792,429	-
Pass Through - US Department of Education Reference#: 20-667-59000	84.027	-	-	-	-	-	-	-	38,648	-	38,648	-
84.027 Total		-	-	-	-	-	-	114,534	839,743	-	954,276	-
United States Department of Education (ED) Total		-	-	-	-	-	-	114,534	839,743	-	954,276	-
Special Education Cluster (IDEA) Total		-	-	-	-	-	-	114,534	839,743	-	954,276	-

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Student Financial Assistance Cluster												
United States Department of Education (ED)												
Federal Supplemental Educational Opportunity Grants												
Direct - Federal Supplemental Educational Opportunity Grants	84.007	(3,318)	-	-	-	-	-	-	-	-	(3,318)	-
Direct - Federal Supplemental Educational Opportunity Grants	84.007	1,117,098	-	-	-	-	-	-	-	-	1,117,098	-
Direct - Federal Supplemental Educational Opportunity Grants	84.007	-	-	6,392	-	-	-	-	-	-	6,392	-
Direct - Federal Supplemental Educational Opportunity Grants	84.007	-	-	70,950	-	-	-	-	-	-	70,950	-
Direct - Federal Supplemental Educational Opportunity Grants	84.007	-	-	-	179,764	-	-	-	-	-	179,764	-
Direct - Federal Supplemental Educational Opportunity Grants	84.007	-	-	-	-	-	(203)	-	-	-	(203)	-
Direct - Federal Supplemental Educational Opportunity Grants	84.007	-	-	-	-	-	273,200	-	-	-	273,200	-
Direct - Federal Supplemental Educational Opportunity Grants	84.007	-	-	-	-	-	-	38,604	-	-	38,604	-
Direct - Federal Supplemental Educational Opportunity Grants	84.007	-	-	-	-	-	-	846,118	-	-	846,118	-
Direct - Federal Supplemental Educational Opportunity Grants	84.007	-	-	-	-	-	-	-	102,333	-	102,333	-
Direct - Federal Supplemental Educational Opportunity Grants	84.007	-	-	-	-	-	-	-	513,372	-	513,372	-
Direct - Federal Supplemental Educational Opportunity Grants	84.007	-	-	-	-	-	-	-	-	107,520	107,520	-
Direct - Federal Supplemental Educational Opportunity Grants	84.007	1,113,780	-	77,343	179,764	-	272,997	884,722	615,705	107,520	3,251,831	-
84.007 Total		1,113,780	-	77,343	179,764	-	272,997	884,722	615,705	107,520	3,251,831	-
Federal Work-Study Program												
Direct - Federal Work-Study Program	84.033	785,959	-	-	-	-	-	-	-	-	785,959	-
Direct - Federal Work-Study Program	84.033	-	-	40,746	-	-	-	-	-	-	40,746	-
Direct - Federal Work-Study Program	84.033	-	-	-	105,899	-	-	-	-	-	105,899	-
Direct - Federal Work-Study Program	84.033	-	-	-	-	-	50,326	-	-	-	50,326	-
Direct - Federal Work-Study Program	84.033	-	-	-	-	-	147,194	-	-	-	147,194	-
Direct - Federal Work-Study Program	84.033	-	-	-	-	-	-	79,721	-	-	79,721	-
Direct - Federal Work-Study Program	84.033	-	-	-	-	-	-	8,444	-	-	8,444	-

**Nevada System of Higher Education
Supplementary Schedule of Expenditures of Federal Awards
Final Fiscal Year 20 through June 30, 2020**



	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Federal Work-Study Program	84.033	-	-	-	-	-	-	56,994	-	-	56,994	-
Direct - Federal Work-Study Program	84.033	-	-	-	-	-	-	2,512	-	-	2,512	-
Direct - Federal Work-Study Program	84.033	-	-	-	-	-	-	-	617,153	-	617,153	-
Direct - Federal Work-Study Program	84.033	-	-	-	-	-	-	-	646,443	-	646,443	-
Direct - Federal Work-Study Program	84.033	-	-	-	-	-	-	-	-	67,784	67,784	-
84.033 Total		785,959	-	40,746	105,899	-	197,520	147,671	1,263,596	67,784	2,609,174	-
Federal Pell Grant Program												
Direct - Federal Pell Grant Program	84.063	(37,193)	-	-	-	-	-	-	-	-	(37,193)	-
Direct - Federal Pell Grant Program	84.063	43,929,842	-	-	-	-	-	-	-	-	43,929,842	-
Direct - Federal Pell Grant Program	84.063	-	-	2,898	-	-	-	-	-	-	2,898	-
Direct - Federal Pell Grant Program	84.063	-	-	3,013,361	-	-	-	-	-	-	3,013,361	-
Direct - Federal Pell Grant Program	84.063	-	-	-	7,453,169	-	-	-	-	-	7,453,169	-
Direct - Federal Pell Grant Program	84.063	-	-	-	-	-	-	-	-	-	-	-
Direct - Federal Pell Grant Program	84.063	-	-	-	-	-	5,680	-	-	-	5,680	-
Direct - Federal Pell Grant Program	84.063	-	-	-	-	-	8,062,065	-	-	-	8,062,065	-
Direct - Federal Pell Grant Program	84.063	-	-	-	-	-	-	1,031,059	-	-	1,031,059	-
Direct - Federal Pell Grant Program	84.063	-	-	-	-	-	-	44,916,068	-	-	44,916,068	-
Direct - Federal Pell Grant Program	84.063	-	-	-	-	-	-	-	115,199	-	115,199	-
Direct - Federal Pell Grant Program	84.063	-	-	-	-	-	-	-	21,221,937	-	21,221,937	-
Direct - Federal Pell Grant Program	84.063	-	-	-	-	-	-	-	-	1,841	1,841	-
Direct - Federal Pell Grant Program	84.063	-	-	-	-	-	-	-	-	3,473,239	3,473,239	-
84.063 Total		43,892,649	-	3,016,259	7,453,169	-	8,067,745	45,947,126	21,337,136	3,475,080	133,189,164	-
Federal Direct Student Loans												
Direct - Federal Direct Student Loans	84.268	349,286	-	-	-	-	-	-	-	-	349,286	-
Direct - Federal Direct Student Loans	84.268	16,404,714	-	-	-	-	-	-	-	-	16,404,714	-
Direct - Federal Direct Student Loans	84.268	-	-	-	10,855,040	-	-	-	-	-	10,855,040	-
Direct - Federal Direct Student Loans	84.268	-	-	-	-	-	74,855	-	-	-	74,855	-
Direct - Federal Direct Student Loans	84.268	-	-	-	-	-	2,959,311	-	-	-	2,959,311	-
Direct - Federal Direct Student Loans	84.268	-	-	-	-	-	-	281,448	-	-	281,448	-
Direct - Federal Direct Student Loans	84.268	-	-	-	-	-	-	140,361,822	-	-	140,361,822	-
Direct - Federal Direct Student Loans	84.268	-	-	-	-	-	-	-	203,840	-	203,840	-
Direct - Federal Direct Student Loans	84.268	-	-	-	-	-	-	-	79,279,880	-	79,279,880	-

**Nevada System of Higher Education
Supplementary Schedule of Expenditures of Federal Awards
Final Fiscal Year 20 through June 30, 2020**



	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Federal Direct Student Loans	84.268	-	-	-	-	-	-	-	-	951,863	951,863	-
84.268 Total		16,754,000	-	-	10,855,040	-	3,034,166	140,643,270	79,483,720	951,863	251,722,059	-
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)												
Direct - Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379	-	-	-	-	-	-	938	-	-	938	-
Direct - Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379	-	-	-	-	-	-	80,664	-	-	80,664	-
Direct - Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379	-	-	-	-	-	-	-	15,946	-	15,946	-
84.379 Total		-	-	-	-	-	-	81,602	15,946	-	97,548	-
United States Department of Education (ED) Total		62,546,388	-	3,134,348	18,593,872	-	11,572,428	187,704,391	102,716,103	4,602,247	390,869,776	-
United States Department of Health and Human Services (HHS)												
Nursing Student Loans												
Direct - Nursing Student Loans	93.364	-	-	-	-	-	-	-	49,709	-	49,709	-
93.364 Total		-	-	-	-	-	-	-	49,709	-	49,709	-
United States Department of Health and Human		-	-	-	-	-	-	-	49,709	-	49,709	-
Student Financial Assistance Cluster Total		62,546,388	-	3,134,348	18,593,872	-	11,572,428	187,704,391	102,765,812	4,602,247	390,919,485	-

Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
 Final Fiscal Year 20 through June 30, 2020



	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Transit Services Programs Cluster												
United States Department of Transportation (DOT)												
Enhanced Mobility of Seniors and Individuals with Disabilities												
Pass Through - Federal Transit	20.513	-	-	-	-	-	-	-	25,416	-	25,416	-
Administration Reference#: SP-1800835												
20.513 Total		-	-	-	-	-	-	-	25,416	-	25,416	-
United States Department of Transportation (DOT) Total		-	-	-	-	-	-	-	25,416	-	25,416	-
Transit Services Programs Cluster Total		-	-	-	-	-	-	-	25,416	-	25,416	-

Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
 Final Fiscal Year 20 through June 30, 2020



	CFDA Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
TRIO Cluster												
United States Department of Education (ED)												
TRIO_Student Support Services												
Direct - TRIO_Student Support Services	84.042								408,766		408,766	-
84.042 Total		315,029	-	-	243,306	-	-	1,046,142	408,766	-	2,013,243	-
TRIO_Talent Search												
Direct - TRIO_Talent Search	84.044							308,062			308,062	-
84.044 Total		-	-	-	-	-	-	1,712,287	-	-	1,712,287	-
TRIO_Upward Bound												
Direct - TRIO_Upward Bound	84.047								301,679		301,679	-
84.047 Total		-	-	-	606,341	-	433,747	2,112,744	1,328,864	-	4,481,696	-
TRIO_Educational Opportunity Centers												
Direct - TRIO_Educational Opportunity Centers	84.066							238,490			238,490	-
84.066 Total		-	-	-	-	-	-	488,423	-	-	488,423	-
TRIO_McNair Post-Baccalaureate Achievement												
Direct - TRIO_McNair Post-Baccalaureate Achievement	84.217								258,373		258,373	-
84.217 Total		-	-	-	-	-	-	240,626	258,373	-	498,999	-
United States Department of Education (ED) Total		315,029	-	-	849,647	-	433,747	5,600,222	1,996,002	-	9,194,647	-
TRIO Cluster Total		315,029	-	-	849,647	-	433,747	5,600,222	1,996,002	-	9,194,647	-
Total Expenditures of Federal Awards		73,912,061	16,051,744	4,286,198	21,716,880	584,691	16,625,458	244,991,558	214,768,371	6,644,714	599,581,674	15,568,393

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, 2020, 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. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedule. The balances of loans outstanding under the Perkins, NSL and HPSL programs were \$3,476,692, \$1,610,488, and \$99,119, respectively as of June 30, 2020.

Note 3:

The total value of the Federal awards in the form of non-cash assistance during the fiscal year ended June 30, 2020 was zero.

Note 4:

For fiscal year 2020, NSHE institutions utilize negotiated indirect rates, and NSHE does not utilize the 10% de minimis rate provided by Uniform Guidance.

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

Board of Regents
Nevada System of Higher Education

We have audited, in accordance with auditing standards generally accepted in the United States of America (“U.S. GAAP”) and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the business-type activities and aggregate discretely presented component units of the Nevada System of Higher Education (the “System”) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the System’s basic financial statements, and have issued our report thereon dated November 23, 2020.

Our report includes a reference to other auditors who audited the financial statements of University of Nevada, Reno Foundation; Athletic Association University of Nevada; 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; 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 Truckee Meadows Community College Foundation; Western Nevada College Foundation; Great Basin College Foundation; Rebel Golf Foundation; University of Nevada, Las Vegas Alumni Association; and Nevada State College Foundation were not audited in accordance with Government Auditing Standards for the year ended June 30, 2020.

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”) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express an opinion on the effectiveness of the System’s internal control.

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

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

Compliance and other matters

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

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.



San Jose, California
November 23, 2020

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Regents
Nevada System of Higher Education

Report on compliance for each major federal program

We have audited the compliance of the Nevada System of Higher Education (the "System") with the types of compliance requirements described in the U.S. Office of Management and Budget's *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020. The System's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Our audit of, and opinion on, the System's compliance for each major federal program does not include the operations of Integrated Clinical Services Inc. or UNLV Medicine, discretely presented component units, which received federal awards for the year ended June 30, 2020 that are not included in the accompanying schedule of findings and questioned costs. Integrated Clinical Services Inc. and UNLV Medicine separately determine their need for an audit of their compliance with the types of compliance requirements described in the *OMB Compliance Supplement*.

Management's responsibility

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

Auditor's responsibility

Our responsibility is to express an opinion on compliance for each of the System's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the System's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our qualified and unmodified opinions on compliance for major federal programs. 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: Return of Title IV funds for withdrawn students (item 2020-002) and Special Tests and Provisions: Gramm-Leach Bliley Act – Student Information Security (item 2020-005). 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, 2020.

Unmodified opinion on each of the other major federal programs

In our opinion, the System complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2020.

Other matters

The results of our audit procedures disclosed instances of noncompliance which are required to be reported under Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2020-006.

The System's response to the noncompliance findings identified in our audit, which is described in the accompanying schedule of findings and questioned costs, 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.

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 items 2020-002 and 2020-005, that we consider to be material weaknesses in the System's internal control over compliance. We also identified certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2020-001, 2020-003, 2020-004, 2020-006, 2020-007, 2020-008, and 2020-009, 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 questioned costs, 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.



San Jose, California
May 10, 2021

SECTION I — SUMMARY OF INDEPENDENT ACCOUNTANTS' RESULTS

Financial Statements

Type of independent accountants' report issued: unmodified

Internal control over financial reporting:

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

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 auditor's report issued on compliance for major federal programs:

Student Financial Aid Cluster qualified for:

Special Tests and Provisions: Return of Title IV funds for withdrawn students
Special Tests and Provisions: Gramm-Leach Bliley Act – Student Information Security

TRIO Cluster unmodified

Opioid STR unmodified

Education Stabilization Fund (COVID-19) unmodified

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

Identification of major federal programs:

Student Financial Assistance Cluster (CFDA 84.007, 84.033, 84.063, 84.268, 84.379, and 93.364)
TRIO Cluster (CFDA 84.042, 84.044, 84.047, 84.066, 84.217)
Opioid STR (CFDA 93.788)
Education Stabilization Fund (COVID-19) (CFDA 84.425)

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

Auditee qualified as low-risk auditee?No

SECTION II - FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS

None reported for the year ended June 30, 2020.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

STUDENT FINANCIAL ASSISTANCE CLUSTER FINDINGS

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

Federal Programs

Departments of Education and Department of Health and Human Services
Student Financial Assistance Cluster (Various CFDA's)
Award year ended June 30, 2020
Department of Education
Education Stabilization Fund (COVID-19) (CFDA's 84.425E and 84.425F)
Award year ended June 30, 2020

Criteria

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

Condition

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

Context

During our testing of the ITGCs in the PeopleSoft application, we noted the following segregation of duties issues: (1) At UNLV and SCS, several users have both PeopleSoft Administrator rights within the Production and Development environment; (2) At UNLV, five users have both PeopleSoft PeopleTool administrator rights within the Production and Development environment which allows them to modify PS objects and perform change management duties; (3) At UNR, four users have both PeopleSoft Administrator rights within the Production and Development environment; (4) At SCS, no user access reviews were performed during the audit period for the PeopleSoft application or Oracle Database (5) At SCS, two users have both PeopleSoft PeopleTool administrator rights within the Production and Development environment which allows them to modify PS objects and perform change management duties. (6) At SCS, UNR and UNLV, activity performed by users with SOD conflicts (see 1-3, 5 above), are not formally reviewed on a periodic basis for appropriateness.

The deficiencies in security administration controls could impact compliance requirements related to determining eligibility, disbursements, return of Title IV funds and verification.

Questioned Costs

\$0

Effect

1. Security Administration (#4) and Change Management (#1-3, #5 & #6)-Student data within the PeopleSoft application may be affected by users having conflicting roles or access levels, and accountability may not be established. Student data may be affected by unauthorized, inappropriate, or untested changes to the system. This could impact eligibility, disbursements, return of Title IV funds and verification.

Cause

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

Recommendation

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

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

Views of Responsible Officials (unaudited)

Management concurs.

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

Federal Programs

Department of Education
Student Financial Assistance Cluster (Various CFDA's)
Award year ended June 30, 2020

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 34 CFR 668.22(j), and pursuant to the 34 CFR 668.22(g), an institution is required to calculate and return unearned aid in the order as required: the lesser of the total amount of unearned Title IV assistance to be returned as calculated under 34 CFR 668.22(e)(4); or an amount equal to the total institutional charges incurred by the student for the payment period or period of enrollment multiplied by the percentage of Title IV grant or loan assistance that has not been earned by the student, as described in 34 CFR 668.22(e)(3). Pursuant to the 34 CFR 690.83(b)(2) an institution shall submit, in accordance with deadline dates established by the U.S. Department of Education (Secretary), through publication in the Federal Register, other reports and information the Secretary requires and shall comply with the procedures the Secretary finds necessary to ensure that the reports are correct.

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

34 CFR 668.22(d) requires that an institution does not have to treat a leave of absence as a withdrawal if it is an approved leave of absence. A leave of absence is an approved leave of absence if - (i) The institution has a formal policy regarding leaves of absence; (ii) The student followed the institution's policy in requesting the leave of absence; (iii) The institution determines that there is a reasonable expectation that the student will return to the school; (iv) The institution approved the student's request in accordance with the institution's policy; (v) The leave of absence does not involve additional charges by the institution; (vi) The number of days in the approved leave of absence, when added to the number of days in all other

approved leaves of absence, does not exceed 180 days in any 12-month period; (vii) Except for a clock hour or nonterm credit hour program, upon the student's return from the leave of absence, the student is permitted to complete the coursework he or she began prior to the leave of absence; and (viii) If the student is a title IV, HEA program loan recipient, the institution explains to the student, prior to granting the leave of absence, the effects that the student's failure to return from a leave of absence may have on the student's loan repayment terms, including the exhaustion of some or all of the student's grace period.

Condition

During our testing at UNLV, we identified the following instances: the Institution did not complete the return of Title IV funds as calculated within the 45 day requirement as noted in the Federal Regulations; the Institution did not properly calculate the institutional charges used to determine the portion of unearned Title IV aid that the school is responsible for returning; the Institution did not complete a return of title IV calculation for students who were on academic leave of absence or who withdrew before the institutional census date; COD upload errors were not corrected within the 45 day requirement; and the Institution did not complete the return of Title IV funds as calculated funds within 30 days for a student who did not begin attendance.

During our testing at TMCC, we identified an instance where the Institution used the incorrect withdrawal date for a student who withdrew while enrolled in modular courses.

Context

For five out of the sixty students tested at UNLV, the Institution did not properly calculate institutional charges as defined in 34 CFR 668.22(g)(2) within the return of title IV calculation. Due to the incorrect institutional charges, two of the five students had an incorrect amount of title IV aid returned.

For three out of sixty students tested at UNLV, the Institution did not perform a return of title IV funds calculation as the student was on an academic leave of absence. The leave of absence was not an approved leave of absence as defined in 34 CFR 668.22(d), so the calculation should have been performed for each and amounts returned, as appropriate.

For two out of sixty students tested at UNLV, the Institution did not perform a return of title IV funds calculation for students who began attendance but withdrew before the institution's census date.

For four out of sixty students tested at UNLV, there were errors in reporting return of title IV funds to COD. The Institution corrected the errors after we had identified them, however the date the institution correct the reporting errors exceeded the required 45 day timeframe.

For one out of sixty students tested at UNLV, the Institution did not determine a Return to Title IV calculation needed to be performed within the 30-day timeframe for a student who did not begin attending.

For forty-one of sixty students tested at UNLV, the funds to be returned were not returned and reported within the 45-day timeframe. Eleven of these errors included calculation and reporting errors mentioned above.

For one out of sixty students tested at TMCC, a return of funds was made but was actually unnecessary as the student had not withdrawn.

Questioned Costs

UNLV - \$14,123

TMCC - \$772

Effect

At UNLV and TMCC, 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 or accurately.

Cause

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

At TMCC, the configuration of PeopleSoft resulted in importing an assumed withdrawal date associated with one course, however the student completed a later modular course and therefore had not withdrawn as contemplated by Department of Education guidance.

Recommendation

We recommend that TMCC enhance internal controls and the Return of Title IV funds process to ensure that it is accurately determining the withdrawal date.

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

Views of Responsible Officials (unaudited)

Management concurs.

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

Federal Programs

Department of Education
Student Financial Assistance Cluster (Various CFDA)
Award year ended June 30, 2020

Criteria

Pursuant to 34 CFR 668.164(b)(3), at the time a disbursement is made to a student for a payment period, an institution must confirm that the student is eligible for the type and amount of title IV, HEA program funds identified by that disbursement. Eligibility rules contemplate that first-time FSA borrowers have completed entrance counseling.

Pursuant 34 CFR 685.301(b)(2), a school that originates a loan must ensure that the loan is supported by a completed promissory note as proof of the borrower's indebtedness.

34 CFR 668.165(a)(1) requires that before an institution disburses title IV, HEA program funds for any award year, the institution must notify a student of the amount of funds that the student or his or her parent can expect to receive under each title IV, HEA program, and how and when those funds will be disbursed.

Condition

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

Context

For one student out of sixty selected for testing at TMCC, the Institution disbursed a Pell Grant to a student

before notifying the student of the award.

Questioned Costs
TMCC - \$0

Effect

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

Cause

For TMCC, the disbursement of student funds occurred before the award notification was sent to the student due to issue in the PeopleSoft query.

Recommendation

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

Views of Responsible Officials (unaudited)
Management concurs.

FINDING 2020-004 – Special Tests and Provisions: Enrollment Reporting (Repeat finding 2019-006, 2018-008 2016-002, 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, 2020

Criteria

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

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

Condition

We noted CSN and 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 three of sixty students tested at CSN, and three of sixty students tested at TMCC, the student’s changed enrollment status was not reported to NSLDS within the 30 day or 60 day timeframes as noted above. For the errors identified at CSN, the students’ status was not properly uploaded to NSLDS. For one of the errors identified at TMCC, the student’s graduated status was not properly uploaded to NSLDS.

Questioned Costs

CSN - \$0

TMCC - \$0

Effect

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

Cause

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

Recommendation

We recommend that CSN and TMCC establish a procedure to ensure student status changes are uploaded timely and correctly to NSLDS after being submitted to National Student Clearinghouse. Additionally, we recommend that the Institutions review the remaining population of students and as well as student classifications to ensure that all are being properly reported.

Views of Responsible Officials (unaudited)

Management concurs.

FINDING 2020-005 – Special Tests and Provisions: Gramm-Leach Bliley Act – Student Information Security (Repeat finding 2019-007)

Federal Programs

Department of Education

Student Financial Assistance Cluster (Various CFDA's)

Award year ended June 30, 2020

Criteria

16 CFR 314.1, which implements sections 501 and 505(b)(2) of the Gramm-Leach-Bliley Act, sets forth standards for developing, implementing, and maintaining reasonable administrative, technical, and physical safeguards to protect the security, confidentiality, and integrity of customer information.

Condition

We noted CSN, TMCC, and UNLV did not provide evidence of performance of a risk assessment that addresses the three required areas noted in 16 CFR 314.4(b): (1) Employee training and management; (2) Information systems, including network and software design, as well as information processing, storage, transmission and disposal; and (3) Detecting, preventing and responding to attacks, intrusions, or other systems failures or that safeguards for such risks had been put in place.

Context

CSN, TMCC, and UNLV did not provide evidence of a risk assessment or safeguards for associated risks as outlined above.

Questioned Costs

\$0

Effect

CSN, TMCC, and UNLV did not demonstrate to us compliance with the risk assessment or safeguard requirements.

Cause

Exceptions noted were due to lack of formal process in place at CSN, TMCC, and UNLV for a risk assessment to be performed and safeguards to be implemented.

Recommendation

We recommend CSN, TMCC, and UNLV to perform a risk assessment on the required areas and document the safeguards for the risks identified.

Views of Responsible Officials (unaudited)

Management concurs.

FINDING 2020-006 - Verification and Updating of Student Aid Application Information

Federal Programs

Department of Education
Student Financial Assistance Cluster (Various CFDA's)
Award year ended June 30, 2020

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. Additionally, for Pell recipients, institutions are required to report students' verification status code through Common Origination and Disbursement (COD).

Condition

UNLV, UNR, and TMCC did not properly and consistently update FAFSA information as a result of the verification process.

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

UNLV did not update COD once verification status was complete.

Context

For six of the sixty students tested at UNLV, the Institution did not properly calculate or update FAFSA information required to be verified. For the first and second instance, a correction was made incorrectly to the US tax paid. For the third and fourth instance, support was not obtained for the corrections made. For the fifth and sixth instance, the household size was incorrect.

For two of the sixty students tested at UNLV, the Institution did not update the student's verification status in COD.

For two of sixty students tested at UNR, the Institution improperly recorded the student's income and the parent's adjusted gross income. For two of the students tested at UNR, the tax return amount was incorrectly recorded.

For one out of sixty students tested at TMCC, the Institution did not verify the requirements under V5 verification category but verified under the V4 category, instead.

Questioned Costs

UNLV - \$4,813

UNR - \$800

TMCC - \$0

Effect

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

Cause

Instances noted at UNLV, UNR, and TMCC were due to oversight failures by personnel performing verification procedures.

Recommendation

We recommend that UNLV, UNR, and TMCC 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 (unaudited)

Management concurs.

FINDING 2020-007 – Borrower Data Transmission and Reconciliation

Federal Programs

Department of Education

Student Financial Assistance Cluster (Various CFDA's)

Award year ended June 30, 2020

Criteria

34 CFR 685.102(b), 685.301 and 303 requires a monthly reconciliation between the Student Account Statement (SAS) provided by ED from COD records and institution's financial records for all loan disbursements to students.

Condition

UNLV's monthly reconciliation process did not include a supervisory review by someone other than the preparer of the reconciliation.

Context

For the 4 months selected for testing at UNLV, reconciliations were reviewed to ensure that a reconciliation had occurred between institutional records and the SAS provided from the COD. We noticed reconciliations are not reviewed for completeness or accuracy by someone other than the preparer.

Questioned Costs
UNLV - \$0

Effect

UNLV has a segregation of duties issue, manifesting from improper review and oversight of the reconciliation function.

Cause

Instances noted at UNLV were due to a lack of review for completeness and accuracy in the reconciliation process.

Recommendation

We recommend that UNLV enhance internal controls to ensure a policy is established and that there is evidence documenting that the monthly reconciliation has been reviewed.

Views of Responsible Officials (unaudited)

Management concurs.

FINDING 2020-008 – Period of Performance: Costs Charged to Award before Commencement of the Period of Performance

Federal Programs

Department of Education

Education Stabilization Fund – Higher Education Emergency Relief Fund Institutional Portion (COVID-19) (CFDA 84.425F)

Award year ended June 30, 2020

Criteria

Pursuant to the Certification and Agreement for the Institutional Portion of the Higher Education Emergency Relief Fund (HEERF), allowable institutional costs must have been first incurred on or after March 13, 2020, the date of the proclamation of national pandemic emergency in order to be attributed to the federal award.

Condition

In 3 instances in the sample of 40 expenditures tested, UNLV charged costs to the award which were incurred prior to March 13, 2020.

Context

Of the 40 samples selected for testing at UNLV, 3 samples with costs totaling \$537 were incurred prior to March 13, 2020.

Questioned Costs

UNLV - \$537

Effect

UNLV has attributed expenses outside of the Period of Performance to the award.

Cause

The supervisory review of expenses coded to this award failed to detect the error in 3 out of 40 instances tested.

Recommendation

We recommend that UNLV enhance the effectiveness of supervisory review controls to ensure compliance with federal Period of Performance rules.

Views of Responsible Officials (unaudited)

Management concurs.

FINDING 2020-009 – Accuracy and Timeliness of Reporting, - of Education Stabilization Fund– Higher Education Emergency Relief Fund

Federal Programs

Department of Education

Education Stabilization Fund – Higher Education Emergency Relief Fund (HEERF) Student Aid Portion (COVID-19) (CFDA 84.425E)

Award year ended June 30, 2020

Criteria

ED requires institutions that received the Student Aid Portion of HEERF to publicly post the following information, among others, on their website no later than 30 days after award, and update that information every 45 days thereafter.

- The total amount of Emergency Financial Aid Grants distributed to students under Section 18004(a)(1) of the CARES Act as of the date of submission (i.e., as of the 30-day Report and every 45 days thereafter).
- The estimated total number of students at the institution eligible to participate in programs under Section 484 in Title IV of the Higher Education Act of 1965 and thus eligible to receive Emergency Financial Aid Grants to students under Section 18004(a)(1) of the CARES Act.
- The total number of students who have received an Emergency Financial Aid Grant to students under Section 18004(a)(1) of the CARES Act.
- The method(s) used by the institution to determine which students receive Emergency Financial Aid Grants and how much they would receive under Section 18004(a)(1) of the CARES Act.

Condition

The total amount of grants distributed to students and the total number of students who had received such grants in UNLV's 30-day report as posted on its website was not accurate. Moreover, UNLV's website was not subsequently updated for the next required reporting interval even though new student grants were made during those 45 days after the 30-day report.

Context

Based on the review of UNLV's 30-day report as posted on its website, grants distributed to students and the number of students who had received such grants did not match the underlying supporting records of grants distributed to students. Specifically, the reported amount for student grants was \$6,691,500 when UNLV's supporting records showed the amount to be \$6,495,000. The number of students who received awards was reported to be 10,185 when UNLV's supporting records showed 9,884. In addition, no updates were made to these figures for the subsequent 45-day report even though new grants had been made to students during those 45 days.

Questioned Costs

UNLV - \$0

Effect

UNLV did not comply with all of ED's public reporting requirements for student awards originating out of the CARES Act HEERF funds awarded to the institution. As a result, information shared with the public and ED was not entirely accurate and remained static for the subsequent reporting period even though student grant activity resulted in new awards during the subsequent period.

Cause

Management attributes the reporting error to a miscommunication about reporting requirements for the Student Aid Portion of the HEERF.

Recommendation

We recommend that UNLV implement controls over ensuring timely updates are made to its website. These controls should involve having an accountable official review pertinent documents supporting the information that will be posted on the website to ensure accurate information is posted.

Views of Responsible Officials (unaudited)

Management concurs.

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RESPONSES TO FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2020

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

STUDENT FINANCIAL ASSISTANCE CLUSTER FINDINGS

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

Responses

UNR –

- Detailed corrective action taken, including what will be done to avoid the identified issues in the future, and when these measures will be in place;
- (3) Due to the limited size of the Office of Information Technology staff, the PeopleSoft Administrator role will continue to be necessary for certain positions in order for them to accomplish their duties in the various environments. One consultant and three staff are currently assigned the PSA role. We recognize the risks associated with the role, and the following mitigation strategies are in place to reduce and manage the risk.
- The Office of Information Technology PeopleSoft Manager oversees the staff and consultants that are assigned the PSA role. Changes are documented in security applications and approved by the Manager.
 - An audit trigger notifies the Registrar, PeopleSoft Manager, CSO and the CIO when the PSA role is granted to users in the production, test, quality assurance or development environments.
 - The consultant is covered under the Master Services Agreement between NSHE and Sierra Cedar, Inc., signed on January 15, 2008, that includes Article 9 – Data Rights and Confidentiality. The contractor is expected to be complete with the current SSO project by December 31, 2020.
- (6) Management has considered the auditor recommendation and determined that the amount of data to be reviewed during formally documented periodic reviews of user activity would be so voluminous that the process would result in inefficient operations and could adversely impact the system affecting University's constituents and communities. The PeopleSoft Manager will explore options to address this condition, which will include assessing the change management system to determine if it has specific capabilities that would provide an additional control over changes made by the PSA's, or determining whether data tables could be developed to allow for an efficient review process.
- How compliance and performance will be measured and documented for future audit, management and performance review.

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(4) Changes to user access are documented in security applications. Audit trigger notifications for the addition of PS Admin role will provide support that management is made aware when the PS Admin role is added.

(6) Exploration of options to either develop a review process or to implement mitigating controls will be documented by the PeopleSoft Manager, and implemented as practicable.

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

The PeopleSoft Manager will be responsible for compliance with these requirements.

UNLV –

- 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.

For context 1 and 2:

UNLV understands the importance of adequate segregation of duties within the PeopleSoft environments and applications. The positions that are the subject of the finding are the PeopleSoft Administrators who are responsible for installation, configuration, upgrades and troubleshooting all the application environments and Database Administrators are responsible for installation, configuration, upgrade and troubleshooting for the services associated with the all the database environments.

The PeopleSoft and Database Administrators are not programmers/developers and their access to the environments is required to provide timely support of the application within the scope of their job duties.

UNLV will continue to review access requirements for the PeopleSoft and Database Administrators prior to the start of Fall and Spring terms. Additionally, UNLV will continue to research other control methods that will address segregation of duties while providing appropriate service and support.

For context 6:

UNLV understands the importance of activity review of all users especially those with segregation of duties conflicts. UNLV will increase our current review processes to ensure project review activities are appropriate and in line with approved activities.

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

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For context 1 and 2, UNLV will review the access needs each Fall and Spring term to determine if the current levels of access for the PeopleSoft and Database Administrators are still required. Additionally, UNLV will continue to research other control methods that will address segregation of duties while providing appropriate service and support.

For context 6, UNLV will review and compare project activities to the approved activities as documented within our change management process. The process will be initiated each Fall and Spring term and executed by the OIT Security office who have no direct involvement in change management activities.

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

For context 1 and 2, the Associate Director of Enterprise Applications will be responsible for reviewing the access needs for the PeopleSoft and Database Administrators. The Associate Director will complete periodic reviews and is also accountable if repeat or similar observations are noted.

For context 6, the Associate Director of Enterprise Applications and the Interim Chief Information Security Officer will ensure the execution of this review.

SCS –

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

(1,5) Due to the limited size of SCS's Information Technology staff, the PeopleSoft and PeopleTool Administrator roles will continue to be necessary for certain positions in order for them to accomplish their duties in the various environments. Currently, 3 users are assigned the PeopleSoft Administrator role and 2 are assigned the PeopleSoft PeopleTools Administrator role. In order to perform system admin duties for all shared-instance institutions in an efficient and effective manner, at least one backup administrator is required for each of PeopleSoft and PeopleTools. We recognize the risks associated with the role, and the following mitigation strategies are in place to reduce and manage the risk.

The Director of Information and Application Services oversees the IT staff that are assigned the Administrator roles. Key changes are communicated and approved by the Director.

Audit alerts are established that notify the PeopleSoft Administrators, Director of Information and Application Services and CISO when Administrator roles and permissions are granted in the various PeopleSoft environments.

(4) A periodic user access review process will be developed and overseen by Internal Audit and the NSHE Information Security Team. It is anticipated that this will be implemented during the next 6 months.

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(6) Change control processes are in place that support the oversight and approval of system changes, these are documented in KACE and JIRA. Unfortunately, PeopleSoft does not have activity reporting capabilities commensurate with all object changes as it relates to system admin activity. Per (1,5) above, audit alerts will notify the Director of Information and Application Services and CISO when administrator roles and permissions are granted outside of what has been pre-approved.

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

(1,5) Changes to user access is monitored and alerts have been established for Administrator roles and permissions. The users with administrator access to both production and development are established and trusted employees, and are required to engage in both PeopleSoft environments on a daily basis in order to perform their job function. Changes to the system are captured within the IT ticketing system (KACE/JIRA) and require approval from the Director of Information and Application Services.

(4) A periodic user access review process will be developed and overseen by Internal Audit and the NSHE Information Security Team. The review will include an independent analysis of improper assignment of access as well as management sign-off.

(6) During October 2020, the SCS PeopleSoft Administration team adopted JIRA as the system of record for change management. This will allow for improved transparency and documentation of system changes/updates associated with system admins.

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

(1,5,6) SCS Director of Information and Application Services

(4) SCS Director of Information and Application Services, NSHE Internal Audit, SCS Security Group

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

Responses

UNLV-

UNLV agrees with this finding. Unexpected and sudden staffing changes among staff responsible for the processing and management resulted in new staff performing the return to Title IV procedures with inadequate initial training and oversight.

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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;

These aggregated findings demonstrate that our existing training methods and supervision proved inadequate. As a result, a more comprehensive and thorough training procedure is being developed and implemented to improve these results moving forward. We have collaborated with other NSHE campuses to affirm procedural consistency throughout the return to Title IV process as a result of the aggregate problems in this process. The results from this collaboration will be added to the improved training procedures moving forward as well.

As it relates to the miscalculation errors, we recognize the finding stemmed from manual, but consistent, errors in data entry. As such, we have begun to research all return to Title IV calculations that were previously completed during this period to confirm the identified errors were not made on other records. If other errors are identified in the research, we will correct those records, including returning additional funds, if required, as well.

As it relates to the timeliness errors, the UNLV financial aid office is currently reviewing all return to Title IV cases to confirm that all COD submissions occurred properly, including those who were not included in the sample populations. Where problems are identified, new calculations and COD submissions will result to render the file complete and compliant, even if late. The additional knowledge and coordination with our NSHE colleagues has resulted in a new comprehension of the required timeline to fully comply with all cases in the future.

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

The UNLV financial aid office has worked closely over the past year to close communication gaps between financial aid staff and campus partners for the purpose of policy clarifications and the timely sharing of information. We realized our need to further develop our return to Title IV policies and procedures, and we have collaborated with our NSHE partners to ensure consistent understanding of the return to Title IV requirements moving forward. We remain in regular contact to ensure a high degree of consistency in these procedural expectations.

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

UNLV has an active recruitment for Assistant Vice President of Financial Aid & Scholarships. The AVP together with the Associate Director for Financial Aid & Scholarships will be responsible for ensuring ongoing compliance.

TMCC–

- 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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TMCC has enhanced R2T4 queries to capture modular enrollment to catch students who add and drop modular classes. These queries will be implemented this month for Spring 2021.

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

The modular queries will be worked each week throughout the term, and stored as Excel files on the department shared drive for the standard three year period as required by ED. A column will be added to each query to indicate that the student has been reviewed by the Program Director. The Financial Aid Coordinator for Compliance will double check that each student was reviewed, which will be indicated by a second review column.

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

Currently the permanent position that oversees R2T4 is vacant. The Program Director for Student Services Systems temporarily oversees R2T4 processing, and may be held accountable for future repeat or similar observations.

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

Responses

TMCC–

- 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;

The query used to generate award letters and subsequent award letters has been modified again. We were using the query that the auditors suggested to us last year and we have since determined it was missing students as well. Students also have real-time, 24 hours a day, access to their awards via their MyTMCC Student Center.

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

Award letters are being generated on a daily basis and we have reviewed subsequent awards and determined new award letters are being generated for those students as required.

- 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 oversees award letter communications.

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

Responses

CSN -

CSN concurs with the finding and recommendation. CSN's current process for monitoring and reconciling errors from the National Student Clearinghouse Enrollment Transmission upload caused incomplete data to be reported to the NSLDS. This finding is different from the prior year finding in that the 2019 finding is specific to graduates only reporting whereas the 2020 finding is related to the overall reporting to NSLDS.

- 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 create and implement a quality assurance process to ensure accurate and timely enrollment reporting to NSLDS. This will add additional steps to our current process for reviewing the Enrollment Transmission uploads to the National Student Clearinghouse as well as what is being reported to NSLDS by the National Student Clearinghouse.

In this procedure, once an Enrollment Transmission file has been sent to the National Student Clearinghouse on a monthly basis, CSN will wait for an NSLDS error report. If one is generated, CSN will work on reviewing and correcting the NSLDS error report and sending it back to be uploaded. The next step is to wait to ensure that the National Student Clearinghouse has loaded the corrections. Once the corrections have been loaded into NSLDS, CSN will log into NSLDS and export a report that we will compare against what has been provided to the National Student Clearinghouse. An analyst and administrative assistant will manually review students excluded from the NSLDS report.

CSN is currently working with NSLDS to create a resolution report that will be directly loaded into NSLDS site with corrections and omissions. This will be done within 30 days from the initial reporting to the National Student Clearinghouse. Unresolved discrepancies will be reported to the Associate Registrar and follow-up phone calls/emails will be made to the National Student Clearinghouse and NSLDS as needed.

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

The CSN staff assigned to this task will review and report, in real time, discrepancies found in the Enrollment Transmission file and the NSLDS file, to the Associate Registrar who will make adjustments accordingly. Completed reconciliation reports will be retained on the Office of the Registrar network drive.

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

The Registrar and Associate Registrar share responsibility for Enrollment Reporting.

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TMCC -

- 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;

National Student Clearinghouse (NSC) generates a report and delivers it to the "Degree Verify Coordinator". The person who had this role was not fixing the errors. We have now switched it to the individual who submits the reports and she will receive training from NSC on how to work the error report. The person responsible for NSC reporting is now monitoring these reports.

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

National Student Clearinghouse (NSC) generates a report and delivers it to the "Degree Verify Coordinator". The person who had this role was not fixing the errors. We have now switched it to the individual who submits the reports and she will receive training from NSC on how to work the error report. The person responsible for NSC reporting is now monitoring these reports.

- Who will be responsible and may be held accountable in the future if repeat or similar observations are noted.
The Assistant Director of Admissions and Records oversees the enrollment reporting process in Admissions & Records.

FINDING 2020-005 – Special Tests and Provisions: Gramm-Leach Bliley Act – Student Information Security (Repeat finding 2019-007)

Responses

CSN -

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

CSN has a thorough GLBA Risk Assessment completed at this time. Remediation efforts will be through the planning phase by December 31, 2020.

CSN has formed a task force of stakeholders who will implement the required changes to comply with 16 CFR 314, specifically including:

- Action plans developed by December 31, 2020;
 - The annual risk assessment process to be established by January 31, 2021, for completion annually by January 31;
 - Implementation of recommended controls and mitigation by March 31, 2021.
- How compliance and performance will be measured and documented for future audit, management and performance review.

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After CSN's Action Plan is developed by December 2020, CSN will establish its risk assessment process and will update its Risk Assessment Matrix, by no later than January 2021. CSN will implement all recommended controls and mitigation based on the current Risk Assessment Matrix by January 31, 2021.

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

CSN's Chief Information Officer will be responsible for ensuring compliance with the GLBA and student information security.

TMCC -

- 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;

TMCC has purchased one year of Cyber Security Training through KnowBe4. We conducted a phishing campaign and set a phishing response baseline. Employee training via videos or short presentations were offered through KnowBe4 and distributed by the IT department via their weekly IT News emails. Due to the budget crises caused by the covid-19 pandemic, funds for a continuation of the Knowbe4 subscriptions could not be approved. However, IT continues to inform employees of new events and cyber security risks through weekly IT News messages. IT also works closely with the NSHE CISO and distributes applicable information to TMCC employees. Information sharing and distribution of knowledge about cyber security threats have greatly improved since NSHE's CISO was hired.

Management of employees continues to be mainly dictated by a down-stream flow from Workday (WD). WD dictates which employees are active and which accounts are to be deactivated (termed) through an automated process. This procedure has been in place since WD's go-live. These processes fall under a yearly IT audit with Grand Thornton and did not produce any reportable findings this year.

Information Technology has deployed monitoring software such as SolarWinds to continuously monitor the network and data centers in terms of power, temperature or other failures. In early 2020, the cooling system in the main data center was renewed and a redundant system put in place. In addition, the Dandini campus and the Health Science Center (aka. Redfield campus) have generators in case of power failure.

All computers and applicable mobile devices run a computer image created by the IT department. Symantec Endpoint protection and the local firewall are installed and configured by default. IT lately also deployed Malwarebytes to further find malicious software. Due to the remote work of a majority of employees, the firewalls are being kept up meticulously and the Virtual Private Network (VPN) was upgraded to the latest versions. Software applications that used to be widely accessible were moved behind the firewall and employees have to "VPN in" to access those applications.

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TMCC uses a desktop management system that allows to push critical updates automatically to all off-site and on-site workstations. In addition, remote access through the IT Customer Service staff allows employees to receive help while working from home.

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

General procedures can be found on the TMCC IT website: <https://www.tmcc.edu/information-technology/policies-and-procedures/network-operations-and-security>. Additional information and procedures on Information Security can be found here: <https://www.tmcc.edu/information-technology/policies-and-procedures/network-operations-and-security>

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

The Chief Technology Officer is the responsible party overseeing the security of student information.

UNLV -

UNLV agrees with this finding.

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

Although UNLV did engage a consultant to conduct a comprehensive evaluation of GLBA compliance, this assessment itself was not considered by the audit team to serve as the campus's GLBA risk assessment, but rather a gap analysis. The campus continues to address gaps identified during this process and the campus will bolster our information technology and data security risk assessment using the tools developed by NSHE System Computing Services to support campus's GLBA compliance efforts to include and address the GLBA-specific requirements.

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

UNLV's stewards of the student information system, which includes the Vice Provost for Information Technology, the Associate Vice President, Financial Services, and the Associate Vice President for Enrollment & Student Services, meet regularly and have incorporated into a quarterly agenda the review and monitoring of the UNLV GLBA compliance program.

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

The Associate Vice President, Financial Services and the Vice Provost for Information Technology and Associate Vice President for Enrollment & Student Services are responsible for GLBA compliance.

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FINDING 2020-006 - Verification and Updating of Student Aid Application Information Response

UNLV -

Context 1:

UNLV agrees with this finding. For the four items involving inaccurate data entry, the attributable cause of these errors resulted from mistyping data manually. The financial aid office recognizes the importance of accuracy and data integrity, but these cases are connected to speed and carelessness. Collaboration with other NSHE campus partners has helped reaffirm the need for accuracy, and we believe this collaboration, along with additional training and management oversight controls will combine to provide improved compliance in the future.

For the two items that lacked supporting documentation, the financial aid office made corrections to student records based upon conflicting information and thorough review of available student documents that were available at the time. The root of these errors stemmed from an intentional evaluation where the outcome of the discovered inconsistency would not have been significant enough to change the student's resulting aid award. We did not seek further documentation to clarify the conflicting information because the discrepancies were small and did not impact the award package. We understand in retrospect, however, these well-intended determinations were erroneous, and we have committed to the inclusion of such documentation moving forward.

Context 2:

The financial aid office did not properly follow this compliance measure for these two students. The financial aid office recognizes the importance of properly submitting this information to COD, and the office will review the population of students who completed verification and were not part of this sample to be sure the proper COD updates have occurred.

- 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;

The financial aid office recognizes the importance of accuracy and data integrity. These cases are connected to speed and carelessness. Additional training and management oversight will reinforce the need for accuracy when records are updated as a result of the verification process and to ensure completion includes updating the status to COD.

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

The substance from this finding will be added to the improved training procedures moving forward.

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

UNLV has an active recruitment for Assistant Vice President of Financial Aid & Scholarships. The AVP together with the Associate Director for Financial Aid & Scholarships will be responsible for ensuring ongoing compliance.

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UNR -

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

Two exceptions were the result of numbers being transposed; the verification team has received additional training to review numbers more closely, and to specifically look for transposed numbers. The two exceptions that resulted in questioned costs related to complex files with special circumstances, and new training has been created and conducted to ensure that all staff verifying those files are current on the processes and respective calculations. Additionally, in the future a secondary review of files that have special circumstances will be performed.

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

Secondary reviews are documented, and changes to files and related approvals will be tracked. Compliance and performance standards are included in our Policies and Procedures manual, and the verification processes are updated annually based on new federal regulations for the awarding year.

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

The Director of Financial Aid & Scholarships provides oversight of verification processes and is accountable for compliance in this area.

TMCC -

- 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;

Moving forward, a query will be generated and reviewed to track any changes in the verification flags of students who have been verified. This process went into effect 10/1/2020.

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

The verification team will review a query bi-weekly reviewing the effective date of the institutional student information record (ISIRs) update with respect to what verification to-do list items are posted on the student's account. The Financial Aid Coordinator for Compliance will work with the verification team to ensure that the query is reviewed bi-weekly. Should student's verification flag changes, students will be contacted immediately to submit the additional required documentation for verification, and aid will be cancelled until their verification file is completed.

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

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Oversight for tracking the changes in students' verification flag will be done by the Financial Aid Coordinator for Compliance, who will ensure that procedures are followed to avoid any future repeats of this error.

FINDING 2020-007 – Borrower Data Transmission and Reconciliation

Response

UNLV -

UNLV agrees with this finding. This finding represents a training and communication gap within the department.

- 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 learned through this finding that a new employee had not been properly trained to serve as a review control in this context. That omission has been corrected, and the individual is aware of that expectation. Further, the financial aid office recognizes the need to share the importance of these systemic controls and oversights so more members of the team are made aware and can identify when these controls break down in the future.

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

The substance from this finding will be added to the improved training procedures moving forward.

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

UNLV has an active recruitment for Assistant Vice President of Financial Aid & Scholarships. The AVP together with the Associate Director for Financial Aid & Scholarships will be responsible for ensuring ongoing compliance.

FINDING 2020-008 – Period of Performance: Costs Charged to Award before Commencement of the Period of Performance

Response

UNLV -

- 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. Due to the timing of this award and the delays and evolution of federal guidance, a number of eligible expenditures were incurred before the award account was

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available in the financial system. A number of expenditures were reassigned from operating accounts to the award account, and in the process several transactions that had been incurred prior to the award start date of March 13, 2020 were inadvertently reassigned. When this was identified during this audit process, UNLV re-evaluated all transactions that were reassigned through June 30, 2020 to determine if similar errors occurred in addition to the three transactions included in the auditors sample. This review identified nine additional expenditures representing 0.4% of expenditures from this award. All transactions were reversed from the award account.

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

This was an unusual circumstance specific to this award in Spring 2020. Reviewers have been reminded to verify award start dates when reassigning expenditures from operating to award accounts.

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

For this award, the Deputy Controller is responsible for ensuring expenditures fall within the period of performance.

FINDING 2020-009 – Accuracy and Timeliness of Reporting, - of Education Stabilization Fund– Higher Education Emergency Relief Fund

Response

UNLV -

- 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. Efforts were focused on the disbursements to students and the reporting deadline was missed. Due to several changes in guidance in the short time period between the legislative authorization and June 30, 2020, UNLV had to make several adjustments to disbursement methodology. As a result of this changing guidance, UNLV had to make estimates for its initial report as adjustments to actual disbursements were anticipated. Reports have since been updated and posted to the website at the end of each month in order to maintain reporting updates within the 45 day reporting period requirement.

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

The reporting requirements are now well understood and a standard reporting template has been developed that is being used for ongoing updates. Staff will continue to monitor the guidance for reporting requirements and will modify the reporting template if needed.

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

The Executive Director for Financial Aid and Scholarships is responsible for ensuring compliance with the HEERF student financial assistance reporting requirements.

FINDING 2019-001 - Accounting for certain debt activities

Criteria

Internal control environments which are operating optimally, provide for a timely and complete year-end close, including review of material transactions during fiscal year. Accounting for defeasance of debt as outlined in GASB 7.

Condition:

In fiscal 2018, the Nevada System of Higher Education (“System”), System management misinterpreted a bond refinancing, and concluded a 2011 bond was defeased, and recorded it as such. Upon further review, it was determined the bond will not be technically defeased until July 1, 2020.

Context

The 2011 remaining bond obligation was \$26.5 million.

Cause

There was a misinterpretation of the bond closing document.

Effect

To correct and present the obligation for the 2011 bond liability and the associated cash held to satisfy that obligation, a journal entry was recorded to add each back to the statement of net position.

Recommendation

Management should review, and consult with bond counsel to ensure management’s understanding of accurate such that the appropriate accounting for the transaction can be employed.

Views of Responsible Officials (unaudited)

Management concurs.

Current Status

Implemented.

STUDENT FINANCIAL ASSISTANCE CLUSTER FINDINGS

FINDING 2019-002 - Internal Control over Compliance (Repeat Finding 2018-003, 2017-002, 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, 2019

Criteria

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

Condition

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

Context

During our testing of the ITGCs in the PeopleSoft application, we noted the following segregation of duties issues: (1) At UNLV and SCS, several users have both PeopleSoft Administrator rights within the Production and Development environment; (2) At UNLV, three users have both PeopleSoft PeopleTool administrator rights within the Production and Development environment which allows them to modify PS objects and perform change management duties; (3) At UNLV, management identified a segregation of duties conflict in PeopleSoft such that employees could access and change student data that they should not have been able to (4) At UNR, four users have both PeopleSoft Administrator rights within the Production and Development environment; (5) At UNR, two terminated employees had their PeopleSoft application access removed in an untimely manner (more than 48 hours from date of termination per records from human resources). (6) At SCS, no user access reviews were performed during the audit period for the PeopleSoft application, Oracle Database or Microsoft AIX Sever. (7) At SCS, two users have both PeopleSoft PeopleTool administrator rights within the Production and Development environment which allows them to modify PS objects and perform change management duties.

The deficiencies in security administration controls could impact compliance requirements related to determining eligibility, disbursements, return of Title IV funds and verification.

Questioned Costs

UNLV - \$42,532

Effect

1. Security Administration (#4 & #5)-Student data within the PeopleSoft application may be accessed by unauthorized or inappropriate individuals. This could impact eligibility, disbursements, return of Title IV funds and verification.
2. Change Management (#1-3, #6 & #7)-Student data within the PeopleSoft application may be affected by users having conflicting roles or access levels, and accountability may not be established. Student data may be affected by unauthorized, inappropriate, or untested changes to the system. This could impact eligibility, disbursements, return of Title IV funds and verification.

Cause

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

Recommendation

1. Security Administration (#4 & #5) - #4-Management should ensure that terminated users have their application(s) access removed in a timely manner (industry standard is typically 48 hours). #5-Management should conduct user access reviews on a periodic basis to ensure appropriateness of access rights of users within key financial applications.
2. Change Management(#1-3, #6 & #7)-Management should segregate duties and remove users with access to both the Development and Production environments (limiting them to be able to access just one environment) or implement a formal review process over the activities performed by those responsible for program maintenance on a periodic basis.

Views of Responsible Officials

Management concurs.

Current Status

Partially implemented, see finding 2020-001.

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

Federal Programs

Department of Education

Student Financial Assistance Cluster Award year ended June 30, 2019

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 34 CFR 668.22(j), and pursuant to the 34 CFR 668.22(g), an institution is required to calculate and return unearned aid in the order as required: the lesser of the total amount of unearned Title IV assistance to be returned as calculated under 34 CFR 668.22(e)(4); or an amount equal to the total institutional charges incurred by the student for the payment period or period of enrollment multiplied by the percentage of Title IV grant or loan assistance that has not been earned by the student, as described in 34 CFR 668.22(e)(3). Pursuant to the 34 CFR 690.83(b)(2) an institution shall submit, in accordance with deadline dates established by the U.S. Department of Education (Secretary), through publication in the Federal Register, other reports and information the Secretary requires and shall comply with the procedures the Secretary finds necessary to ensure that the reports are correct. Pursuant to 34 CFR 668.22(j)(1), an institution must return the amount of Title IV funds for which it is responsible as soon, but no later than 45 days, after the date of the institution's determination that the student withdrew.

Condition

During our testing at Nevada State College ("NSC"), TMCC, UNLV, UNR, and Western Nevada College ("WNC"), and 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 and where the amount to return was not calculated correctly in accordance with Federal Regulations.

During our testing at UNLV, we identified instances where the Institution did not determine the withdrawal date for students who unofficially withdrew from the Institution within 30 days 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.

Context

For one out of sixty students tested at NSC, 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.

For one out of sixty students tested at TMCC, the institution did not identify an authorized change in the withdrawal date resulting in the incorrect withdrawal date used in the return of Title IV funds calculation. For two out of sixty students tested at TMCC and for two out of sixty students tested at WNC, 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 "Return of Title IV" form was incorrect.

For thirteen of sixty students tested at UNLV and for one out of sixty students tested at UNR, the funds to be returned were not returned and reported within the 45 day timeframe.

For eleven of sixty students tested at UNLV, the institution did not determine a Return to Title IV calculation needed to be performed within the 30 day timeframe. For one of sixty students tested at UNLV, the incorrect Total TIV Aid amount was used on the student "Return of Title IV" form.

Questioned Costs NSC - \$0 TMCC - \$416 UNLV - \$7,586 UNR - \$0 WNC - \$6

Effect

At NSC, TMCC, UNR, 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 TMCC, UNR, 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. For UNLV, our sample was limited to sixty students, however it is our understanding that the delay in determination date for students who require a Return to Title IV calculation is a broader issue. Of the students identified with a delayed determination date, a majority were students who withdrew or dropped out during the Fall 2018 term.

At NSC, 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.

Recommendation

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

We recommend that NSC 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.

We recommend that UNLV enhances internal controls to improve the timing of determining if a student requires a Return to Title IV calculation. We also recommend that UNLV review all Fall 2018 students to identify any students that may need a Return of Title IV calculation performed.

Views of Responsible Officials

Management concurs.

Current Status

Partially implemented, see finding 2020-002.

FINDING 2019-004 – Special Tests and Provisions and Reporting: Pell Disbursements are not Submitted Timely to the Department of Education via the Common Origination and Disbursement (“COD”) (Repeat finding 2018-006 and 2017-006)

Federal Programs

Department of Education

Student Financial Assistance Cluster Award year ended June 30, 2019

Criteria

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, NSC, UNLV and WNC, we identified instances where the Institutions did not report Pell payment data to the Department of Education via COD within 15 days.

Context

For one out of sixty students selected for testing at each school mentioned above, the Institutions did not report disbursement of Pell payment data to COD within the required timeframe.

Questioned Costs CSN - \$0 NSC - \$0 UNLV - \$0 WNC - \$0

Effect

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

Cause

For each of the Institutions, 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, NSC, UNLV and WNC enhance internal controls to improve the accuracy of reporting to the COD reporting system. Management should evaluate the existence of this issue of non-compliance in the remaining population and ensure queries within PeopleSoft are adequate to meet the federal requirements.

Views of Responsible Officials

Management concurs.

Current Status

Implemented.

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

Federal Programs

Department of Education

Student Financial Assistance Cluster Award year ended June 30, 2019

Criteria

Pursuant to 34 CFR 668.164(h)(1)and(2), a title IV, HEA credit balance occurs whenever the amount of title IV, HEA program funds credited to the student's ledger account for a payment period exceeds the amount assessed the student for allowable charges associated with that payment period as provided under paragraph (c). A title IV, HEA credit balance must be paid directly to the student or parent as soon as possible but no later than, (i) fourteen days after the balance occurred if the credit balance occurred after the first day of class of a payment period; or (ii) fourteen day s after the first day of class of a payment period if the credit balance occurred on or before the first day of class of that payment period.

Pursuant to 34 CFR 668.164(i)(2), an institution may not make an early disbursement of a Direct Loan to a first-year, first-time borrower who is subject to the 30-day delayed disbursement requirements in 34 CFR 685.303(b)(5).

Condition

During our testing at CSN and TMCC, we identified instances where the Institutions did not return a credit balance on the students' account within the 14 day requirement.

During our testing at CSN, we identified an instance where the Institution disbursed a Direct Loan to a first-year, first-time borrower prior to the 30-day delayed disbursement requirement.

Context

For one student out of sixty selected for testing at TMCC and CSN each, the Institutions did not return a credit balance to the student within the 14 day requirement.

For one student out of sixty selected for testing at CSN, the Institution disbursed a Direct Loan to a first-year, first-time borrower prior to 30 days after the first day of class.

Questioned Costs TMCC - \$19 CSN - \$178

Effect

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

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

Cause

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

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

Recommendation

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

We recommend that CSN enhances controls to ensure the required monitoring, disbursement, and return of student funds occurs within the required period.

Views of Responsible Officials

Management concurs.

Current Status

Partially implemented, see finding 2020-003.

FINDING 2019-006 – Special Tests and Provisions: Enrollment Reporting (Repeat finding 2018-008 2016-002, 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, 2019

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

Questioned Costs

CSN - \$0

Effect

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

Cause

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

Recommendation

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

Views of Responsible Officials

Management concurs.

Current Status

Partially implemented, see finding 2020-004.

FINDING 2019-007 – Special Tests and Provisions: Gramm-Leach Bliley Act – Student Information Security

Federal Programs

Department of Education

Student Financial Assistance Cluster Award year ended June 30, 2019

Criteria

16 CFR 314.1, which implements sections 501 and 505(b)(2) of the Gramm-Leach-Bliley Act, sets forth standards for developing, implementing, and maintaining reasonable administrative, technical, and physical safeguards to protect the security, confidentiality, and integrity of customer information.

Condition

We noted CSN, TMCC, UNLV and WNC did not provide evidence of performance of a risk assessment that addresses the three required areas noted in 16 CFR 314.4(b): (1) Employee training and management; (2) Information systems, including network and software design, as well as information processing, storage, transmission and disposal; and (3) Detecting, preventing and responding to attacks, intrusions, or other systems failures or that safeguards for such risks had been put in place.

Context

CSN, TMCC, and UNLV did not provide evidence of a risk assessment or safeguards for associated risks as outlined above.

We obtained from WNC a “GLBA Assessment Report”, which outlined the current controls in place and documented the compliance status. The report noted WNC was not in compliance with GLBA as it did not perform a risk assessment as required by GLBA. A risk assessment was not created during the audit period.

Questioned Costs

\$0

Effect

CSN, TMCC, UNLV and WNC did not demonstrate to us compliance with the risk assessment or safeguard requirements.

Cause

Exceptions noted were due to lack of formal process in place at CSN, TMCC, UNLV and WNC for a risk assessment to be performed and safeguards to be implemented.

Recommendation

We recommend CSN, TMCC, and UNLV to perform a risk assessment on the required areas and document the safeguards for the risks identified. We recommend WNC use the third-party gap assessment report as a baseline and perform a risk assessment on the required areas and document safeguards on the risks identified.

Views of Responsible Officials

Management concurs.

Current Status

Partially implemented, see finding 2020-005.

FINDING 2019-008 – Eligibility

Federal Programs

Department of Education

Student Financial Assistance Cluster Award year ended June 30, 2019

Criteria

A school is required to determine whether a student is eligible for federal aid under the eligibility rules described in 34 CFR 668.32. A student is eligible to receive Title IV, HEA program assistance if the student either meets all of the requirements in paragraphs (a) through (m) of 34 CFR 668.32 or meets the requirement in paragraph (n) of 34 CFR 668.32. Pursuant 34 CFR 668.32(f), a student must maintain satisfactory academic progress in his or her course of study according to the institution's published standards of satisfactory academic progress that meet the requirements of 34 CFR 668.34. Pursuant 34 CFR 668.32 (g), a student is eligible if he/she has not obtained loan amounts that exceed annual or aggregate loan limits made under any title IV, HEA loan program.

Additionally, each year, based on the maximum Pell Grant established by Congress, ED provides to institutions Payment and Disbursement Schedules for determining Pell awards. The Payment or Disbursement Schedule provides the maximum annual amount a student would receive for a full academic year for a given enrollment status, EFC and COA. The Payment Schedule is used to determine the annual award for a full-time student. There are separate Disbursement Schedules for three-quarter time, half-time, and less-than-half-time students.

Condition

We noted at UNLV instances where student were awarded aid who were not eligible to receive the aid disbursed or were not awarded and disbursed they were entitled to.

Context

For one out of sixty students tested at UNLV, a student was awarded aid for Summer 2019 when satisfactory academic progress requirements were not met for the previous term.

For three out of seventy-five students tested at UNLV, Pell was calculated using the incorrect Disbursement Schedule.

For one out of sixty students tested at UNLV, a student was awarded and disbursed a Subsidized Direct Loan which exceeded the aggregate limit of \$23,000.

Questioned Costs

UNLV - \$6,516

Effect

UNLV did not comply with the specific requirements of Federal Regulations with respect to student eligibility and awarded aid over and above in which students were entitled.

Cause

Exceptions noted at UNLV were due to oversight and an improper review function by personnel packaging aid for students.

Recommendation

We recommend that UNLV enhance controls to ensure aid is packaged and disbursed to eligible students, with a timely review process by a director.

Views of Responsible Officials

Management concurs.

Current Status

Implemented.

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FINANCIAL STATEMENT FINDINGS

FINDING 2019-001 - Accounting for certain debt activities

System Admin Current Status

This matter has been resolved. The procedures put in place to more thoroughly review debt issuance was completed in Fiscal 2020 and no crossover advance refunding was identified.

STUDENT FINANCIAL ASSISTANCE CLUSTER FINDINGS

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

UNLV Current Status

UNLV continues to review access requirements for the PeopleSoft and Database Administrators prior to term start for Fall and Spring terms. UNLV has evaluated segregation of duties concerns and has implemented mitigating controls where possible. UNLV continues to research control methods that will adequately address segregation of duties limitations within the central support structure while still providing appropriate service and support.

UNR Current Status

The corrective action items listed in the prior year response to the 2019-001 finding were implemented. Due to the limited size of the Office of Information Technology staff, the PeopleSoft Administrator role will continue to be necessary for certain positions in order for them to accomplish their duties in the various environments. UNR has evaluated controls over segregation of duties and has implemented mitigating controls. The mitigating control activities are performed by the Security Application Coordinator, and include notifications to the Deputy CIO, CISO, and the PeopleSoft Manager when the PeopleSoft Administrator role is added for an individual user. Additional monitoring is accomplished via a periodic audit that is performed against the role, which is submitted to the PeopleSoft Manager, Deputy CIO and the University Registrar for review and approval.

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SCS Current Status

Due to the limited size of SCS's Information Technology staff the dual Administrator roles will continue to be necessary for certain positions in order for them to efficiently and effectively accomplish their duties within the various environments. The PeopleSoft Administrator role has been reduced from 4 to 3 users, only 2 of these users also have access to the PeopleSoft PeopleTools Administrator role. Mitigating control activities to support this risk continue to include audit alerts notifying the Director of Information and Application services and CISO when new administrator access is granted. Furthermore, change control processes support the oversight and approval of system changes. Since 2020 these changes/updates are being documented in JIRA, which should support more robust and transparent tracking. A formal periodic PeopleSoft user access review will be implemented during 2021.

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

NSC Current Status

Because the issue was identified and corrected through its quality control process, NSC has continued to conduct peer reviews of R2T4 calculations. When possible, these reviews take place to allow for corrections to be made within the required 45-day timeframe for reporting. Returns of funding related to R2T4 are documented in PeopleSoft. The results and timing of quality control activities are documented on spreadsheets. The Director of Financial Aid has the responsibility for ensuring reporting deadlines are met and will be held accountable in the future for any issues which may arise.

TMCC Current Status

Since June 2019, TMCC has adjusted our procedures for processing R2T4 calculations. A staff member sits on the Exception to the Refund Committee and the Appeals Committee to monitor any changes for students who receive financial aid. Queries are used to determine potential R2T4 students, and follow up emails are sent to students to confirm if they will be attending the future classes they are enrolled in. Oversight of the R2T4 process has been temporarily moved to the Program Director for Student Services System. There have been no reoccurrences of these issues.

UNLV Current Status

Although UNLV proceeded as indicated in our response to the 2019 finding, as noted in our response to finding 2020-002, unexpected and sudden staffing changes during FY20 following the completion of the FY19 audit, resulted in new staff performing the return to Title IV procedures with inadequate initial training and oversight. As a result, UNLV realized our need to further develop our return to Title IV policies and procedures, and we

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have collaborated with our NSHE partners to ensure consistent understanding of the return to Title IV requirements moving forward. The results from this collaboration will be added to the improved training procedures moving forward as well.

UNR Current Status

The condition is fully corrected. The UNR staff implemented the action plan as described in the response to the 2019-002 finding, which included an additional procedure to allow for the proper prioritization of files by staff to ensure compliance with the 45 day return of funds requirement.

WNC Current Status

Western Nevada College Financial Assistance took appropriate steps to correct the R2T4 calculations. Staff has implemented an additional step to review the PeopleSoft calculation of the percentage of aid earned. WNC continues a second check process and has been training an additional staff member to cross check R2T4 calculations to ensure all data entry is correct. WNC continues to send staff to trainings related R2T4 calculations.

FINDING 2019-004 – Special Tests and Provisions and Reporting: Pell Disbursements are not Submitted Timely to the Department of Education via the Common Origination and Disbursement (“COD”) (Repeat finding 2018-006 and 2017-006)

CSN Current Status

Corrective action was implemented. Weekly reports are requested from COD and reconciled against PeopleSoft on a weekly basis. Manual adjustments are made in COD as needed to correct errors. In addition, a Senior Specialist was added to help perform review and reconciliation responsibilities to meet compliance requirements.

NSC Current Status

Because this is related to a chronic failure of PeopleSoft to export for reporting records of students who have dropped enrollment, NSC financial aid continues its process of flagging these records for manual processing and performing bi-weekly reconciliations of COD disbursement records. The results of COD disbursement record audits are stored on spreadsheets. The Director of Financial Aid has the responsibility for ensuring reporting deadlines are met and will be held accountable in the future for any issues which may arise.

UNLV Current Status

The UNLV Financial Aid and Scholarship Office implemented the additional procedure as described in the response to this finding. This procedure will continue to be followed and monitored to ensure compliance.

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WNC Current Status

Western Nevada College Financial Assistance Office continues to transmit files to COD on a weekly basis and more frequently during peak disbursement periods. The Financial Aid Advisor continues to review Pell Reject query results and Loan Disbursement Record reports on a regularly basis to measure, monitor and assure compliance. The office has now also implemented an additional check through the review of Financial Aid Holds.

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

TMCC Current Status

Accounting services updated their process 10/1/2019. There have been no other reoccurrences of these issues since then.

CSN Current Status

Corrective action was implemented. The Cashier's Office is running a report to identify students and disburse funds to students within 14 days. In addition, a query was also developed to prevent the disbursement of funds prior to the 30 days delay for first year, first time borrows.

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

CSN Current Status

Corrective action was implemented starting June 2019. Through collaboration with the Clearinghouse, it was recommended that a "graduates only" file be created. This solution was not successful in solving the reporting issue. Therefore, every two weeks, CSN must manually update any enrollment and graduate errors reported by the Clearinghouse. This alternative solution solves the enrollment reporting issue. CSN continues to research more efficient ways for enrollment reporting. The 2019 finding is specific to graduates only reporting whereas the 2020 finding is related to the overall reporting to NSLDS.

FINDING 2019-007 – Special Tests and Provisions: Gramm-Leach Bliley Act – Student Information Security

CSN Current Status

CSN formed a committee to look at the results of the Gap Assessment & Remediation Report and created a Risk Assessment Matrix. The committee is completing its Action Plan by December 31, 2020, and will have an annual risk assessment process established no

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later than January 31, 2021. That risk assessment process will update the Risk Assessment Matrix annually on or before January 31 of that year. The recommended controls and mitigation based on the assessment each year will be completed on or before March 31 of that year. CSN will implement all recommended controls and mitigation based on our current Risk Assessment Matrix by March 31, 2021 to begin the cadence of this cycle.

TMCC Current Status

TMCC has purchased one year of Cyber Security Training through KnowBe4. We conducted a phishing campaign and set a phishing response baseline. Employee training via videos or short presentations were offered through KnowBe4 and distributed by the IT department via their weekly IT News emails. Due to the budget crises caused by the covid-19 pandemic, funds for a continuation of the Knowbe4 subscriptions could not be approved. However, IT continues to inform employees of new events and cyber security risks through weekly IT News messages. IT also works closely with the NSHE CISO and distributes applicable information to TMCC employees. Information sharing and distribution of knowledge about cyber security threats have greatly improved since NSHE's CISO was hired.

Management of employees continues to be mainly dictated by a down-stream flow from Workday (WD). WD dictates which employees are active and which accounts are to be deactivated (termed) through an automated process. This procedure has been in place since WD's go-live. These processes fall under a yearly IT audit with Grand Thornton and did not produce any reportable findings this year.

Information Technology has deployed monitoring software such as SolarWinds to continuously monitor the network and data centers in terms of power, temperature or other failures. In early 2020, the cooling system in the main data center was renewed and a redundant system put in place. In addition, the Dandini campus and the Health Science Center (aka. Redfield campus) have generators in case of power failure.

All computers and applicable mobile devices run a computer image created by the IT department. Symantec Endpoint protection and the local firewall are installed and configured by default. IT lately also deployed Malwarebytes to further find malicious software. Due to the remote work of a majority of employees, the firewalls are being kept up meticulously and the Virtual Private Network (VPN) was upgraded to the latest versions. Software applications that used to be widely accessible were moved behind the firewall and employees have to "VPN in" to access those applications.

TMCC uses a desktop management system that allows to push critical updates automatically to all off-site and on-site workstations. In addition, remote access through the IT Customer Service staff allows employees to receive help while working from home.

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These processes all fall under the yearly Grant Thornton audit and no reportable findings were produced this year. General procedures can be found on the TMCC IT website: <https://www.tmcc.edu/information-technology/policies-and-procedures/network-operations-and-security>. Additional information and procedures on Information Security can be found here: <https://www.tmcc.edu/information-technology/policies-and-procedures/network-operations-and-security>

UNLV Current Status

UNLV engaged a third party to complete a risk assessment as indicated in our response to this finding. As noted in response to finding 2020-005, although UNLV did engage a consultant to conduct a comprehensive evaluation of GLBA compliance, this assessment itself was not considered by the audit team to serve as the campus's GLBA risk assessment, but rather a gap analysis. The campus continues to address gaps identified during this process and the campus will bolster our information technology and data security risk assessment using the tools developed by NSHE System Computing Services to support campus's GLBA compliance efforts to include and address the GLBA-specific requirements.

WNC Current Status

This risk assessment requirement has been documented in a departmental policy. The Director of Computing Services will maintain physical copies of the risk assessments, along with digital copies housed in a departmental share drive.

FINDING 2019-008 – Eligibility

UNLV Current Status

The UNLV Financial Aid and Scholarship Office implemented the additional procedure as described in the response to this finding. This procedure will continue to be followed and monitored to ensure compliance.