
Nevada System of Higher Education

Single Audit Report

For the Year Ended June 30, 2023



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

NEVADA SYSTEM OF HIGHER EDUCATION

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

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**NEVADA SYSTEM OF HIGHER EDUCATION
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2023**

INTRODUCTION

BACKGROUND

The Nevada System of Higher Education (NSHE), established by the Nevada State Constitution of 1864, is state supported, and controlled by the Board of Regents whose duties are prescribed by Law. Instruction began at the University of Nevada in 1874. NSHE teaching institutions are fully accredited by the Northwest Association of Schools and Colleges. Eight separate institutions and a system administration office comprise 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. In addition to the controllers' offices, two business centers (Business Center North (BCN) in Reno, Business Center South (BCS) in Las Vegas) and purchasing offices at UNLV and CSN provide the purchasing and property management functions for the NSHE institutions and administration.

The controllers' offices are responsible for the financial management of the institutions. The Office of Contracts and Grants or Sponsored Programs within the respective institutions 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.

The major units of UNR include the College of Agriculture, Biotechnology and Natural Resources, College of Business, College of Education and Human Development, College of Engineering, College of Liberal Arts, College of Science, Orvis School of Nursing, School of Public Health, Graduate School, Reynolds School of Journalism, School of Social Work, 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.

The major units of UNLV include the Lee Business School, College of Education, Howard R. Hughes College of Engineering, College of Fine Arts, Graduate College, Honors College, William F. Harrah College of Hospitality, School of Integrated Health Sciences, College of Liberal Arts, School of Nursing, School of Public Health, College of Sciences, Greenspun College of Urban Affairs, William S. Boyd School of Law, School of Dental Medicine, and the Kirk Kerkorian School of Medicine. UNLV offers major fields of study leading to baccalaureate and advanced degrees through academic departments in the various schools and colleges

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, 2023, 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, 2023

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Board of Regents
Nevada System of Higher Education

Report on the financial statements**Opinions**

We have audited the financial statements of the business-type activities and the aggregate discretely presented component units of Nevada System of Higher Education (the "Entity"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Entity's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the business-type activities and the aggregate discretely presented component units of the Entity as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of: University of Nevada, Reno Foundation; Wolf Pack Athletic Association (formerly Athletic Association, University of Nevada Inc.); Desert Research Institute Foundation; Desert Research Institute Research Parks LTD; Truckee Meadows Community College Foundation; Great Basin College Foundation; University of Nevada, Las Vegas Foundation; University of Nevada, Las Vegas Research Foundation; University of Nevada, Las Vegas Medicine, Inc.; University of Nevada, Las Vegas Rebel Football Foundation; University of Nevada, Las Vegas Rebel Soccer Foundation; College of Southern Nevada Foundation, and Nevada State College Foundation which statements collectively reflect total assets constituting 95% of the aggregate discretely presented component units' total assets as of June 30, 2023 and total operating revenues of 65% 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 reports of the other auditors.

Basis for opinions

We conducted our audit of the financial statements in accordance with auditing standards generally accepted in the United States of America (US GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Entity and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our

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

The financial statements of Great Basin College Foundation; University of Nevada, Las Vegas Rebel Football Foundation; and Nevada State College Foundation were not audited in accordance with *Government Auditing Standards* for the year ended June 30, 2023.

Emphasis of matter

As discussed in Note 2 to the financial statements, the Entity has adopted new accounting guidance on July 1, 2022 related to the accounting for information technology subscriptions under GASB Statement No.96, *Subscription-Based Information Technology Arrangements*. Our opinion is not modified with respect to this matter.

Responsibilities of management for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Entity's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with US GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with US GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit 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 Entity's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Entity's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required supplementary information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of proportionate share of the net pension liability, the schedule of the System's contributions for the total net pension liability, the schedule of proportionate share of the net OPEB liability, the schedule of the 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 is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with US GAAS. 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 Entity'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 such 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 US GAAS. In our opinion, the accompanying 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 May 28, 2024 on our consideration of the Entity's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Entity's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Entity's internal control over financial reporting and compliance.

Grant Thornton LLP

San Jose, California
May 28, 2024

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Nevada System of Higher Education

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MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the Nevada System of Higher Education's (the System) annual financial information presents management's discussion and analysis of the financial standing as of June 30, 2023. 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, 2023, with comparative information as of June 30, 2022.

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, which 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 UNLV Medicine, to facilitate patient care activities. The System component units are as follows:

- University of Nevada, Reno Foundation
- Wolf Pack Athletic Association (formerly Athletic Association, University of Nevada Inc.)
- Desert Research Institute Foundation
- Desert Research Institute Research Parks LTD
- Truckee Meadows Community College Foundation

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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 Medicine, Inc.
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 2022 TO 2023 (in \$1,000's)

- Total net position decreased by 2.6% from \$2,037,539 to \$1,985,065;
- Capital assets increased by 6.6% from \$2,639,908 to \$2,813,941;
- Operating revenues increased by 2.4% from \$1,107,003 to \$1,133,095;
- Nonoperating revenues decreased by 1.1% from \$938,010 to \$927,280; and
- Operating expenses increased by 5.3% from \$2,052,428 to \$2,161,470.

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.

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

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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, 2023, with a comparison made to June 30, 2022. This Statement presents end-of-year data for assets (current and noncurrent), deferred outflows of resources, liabilities (current and noncurrent), 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>2023</u>	<u>2022</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
Assets				
Current assets	\$ 964,497	\$ 1,096,457	\$ (131,960)	-12.0%
Capital assets, net	2,813,941	2,639,908	174,033	6.6%
Other assets	390,670	402,686	(12,016)	-3.0%
Total Assets	<u>4,169,108</u>	<u>4,139,051</u>	<u>30,057</u>	<u>0.7%</u>
Deferred Outflows of Resources	<u>307,126</u>	<u>215,711</u>	<u>91,415</u>	<u>42.4%</u>
Liabilities				
Current liabilities	345,498	342,241	3,257	1.0%
Noncurrent liabilities	1,861,481	1,669,197	192,284	11.5%
Total Liabilities	<u>2,206,979</u>	<u>2,011,438</u>	<u>195,541</u>	<u>9.7%</u>
Deferred Inflows of Resources	<u>284,190</u>	<u>305,785</u>	<u>(21,595)</u>	<u>-7.1%</u>
Net Position				
Net investment in capital assets	1,977,893	1,850,785	127,108	6.9%
Restricted - Nonexpendable	93,463	92,763	700	0.8%
Restricted - Expendable	294,488	331,194	(36,706)	-11.1%
Unrestricted	(380,779)	(237,203)	(143,576)	60.5%
Total Net Position	<u>\$ 1,985,065</u>	<u>\$ 2,037,539</u>	<u>\$ (52,474)</u>	<u>-2.6%</u>

Assets

Total assets of the System are currently showing an increase of \$30.1 million, or 0.7%. The increase that occurred in total assets was primarily driven by an increase in net capital assets of \$174.0 million. There were additions of buildings being capitalized at UNLV and UNR and, due to the adoption of

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GASB 96 on July 1, 2022, there was a net restatement for Right-of-Use (ROU) assets of \$56.3 million. Current assets decrease of \$132.0 million was primarily driven by decreases of short-term investments of \$204.4 million and receivables from the U.S. Government of \$24.2 million being offset by an increase in cash and cash equivalents of \$93.7 million. The decrease in short-term investments is related to the increase in cash and cash equivalents, which occurred as a result of a shift in investment allocations from short-term bonds to fixed interest securities, and from \$54.7 million in payments from the operating pool to System campuses and divisions.

Liabilities

Total liabilities for the year increased by \$195.5 million primarily driven by an increase in net pension liability of \$228.4 million, lease payable of \$15.9 million, and subscriptions payable of \$48 million being offset by decreases in long-term debt of \$47.3 million and net OPEB liability of \$36.6 million. The adoption of GASB 96 on July 1, 2022 resulted in a restatement of subscription-based information technology arrangements (SBITA) payable at the beginning of the year of 53.8 million.

Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a future consumption of net position, increased by \$91.4 million. This increase relates to the pension-related deferred outflows of resources of \$110 million, offset by the decrease in OPEB-related outflows of \$12.6 million. Similarly, deferred inflows of resources, a future acquisition of net position, decreased by \$21.6 million. This relates to increases in lease-related inflows of \$37 million and OPEB-related inflows of \$43.1 million, being offset by a decrease in other pension-related inflows of \$105.5 million.

Net Position

Net position is divided into three major categories. The first category, net investment in capital assets, provides the equity in property, plant, and equipment owned by the System. The next category is restricted net position, which is presented as two subcategories: nonexpendable and expendable. The corpus of nonexpendable restricted resources is only available for investment purposes. Expendable restricted net position 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 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 \$127.1 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.

Restricted-expendable decreased by \$36.7 million primarily driven by a decrease in net investment in restricted-expendable-capital projects of \$29.7 million and restricted-expendable-scholarships, research and instruction of \$9.7 million. The decrease in net investment in restricted-expendable-capital projects is related to the release of \$30.9 million held by the State for the UNLV engineering building.

Unrestricted Net Position (deficit)

Unrestricted net position (deficit) decreased by \$143.6 million in 2023. Although unrestricted net position is not subject to externally imposed stipulations, substantially all 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. There are several reasons for the decrease in unrestricted net position including increases in expenditures for pensions, employee compensation and benefits, and utilities but the primary reason for the decrease was UNLV's purchase of several properties increasing their net investment in capital assets and reducing unrestricted net position by \$101.3 million.

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System Related Organizations

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

	<u>2023</u>	<u>2022</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
Assets				
Current assets	\$ 463,638	\$ 415,667	\$ 47,971	11.5%
Capital assets, net	47,756	7,462	40,294	540.0%
Other assets	596,741	528,301	68,440	13.0%
Total Assets	<u>1,108,135</u>	<u>951,430</u>	<u>156,705</u>	<u>16.5%</u>
Deferred Outflows of Resources	<u>-</u>	<u>7</u>	<u>(7)</u>	<u>-100.0%</u>
Liabilities				
Current liabilities	25,186	22,646	2,540	11.2%
Noncurrent liabilities	18,703	15,716	2,987	19.0%
Total Liabilities	<u>43,889</u>	<u>38,362</u>	<u>5,527</u>	<u>14.4%</u>
Deferred Inflows of Resources	<u>19,972</u>	<u>18,844</u>	<u>1,128</u>	<u>6.0%</u>
Net Position				
Net investment in capital assets	56,870	7,121	49,749	698.6%
Restricted - Nonexpendable	411,742	392,671	19,071	4.9%
Restricted - Expendable	518,035	439,453	78,582	17.9%
Unrestricted	57,627	54,986	2,641	4.8%
Total Net Position	<u>\$1,044,274</u>	<u>\$ 894,231</u>	<u>\$ 150,043</u>	<u>16.8%</u>

The campus foundations, athletic foundations, and medical practice plan, as System Related Organizations, continue to support the campuses in their long-range plans and provide support for construction of facilities as well as scholarships and other operating costs. Changes in the above schedule primarily reflect the foundations' increase in investments and capital assets and increases in 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.

Unaudited

The total Change in Net Position for fiscal year ended June 30, 2023, was a decrease of \$52.5 million compared with an increase of \$3.2 million for fiscal year ended June 30, 2022, a decrease of \$49.3 million.

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

	<u>2023</u>	<u>2022</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
<i>Operating Revenues</i>				
Student tuition and fees	\$ 461,029	\$ 477,348	\$(16,319)	-3.4%
Federal grants and contracts	294,542	268,295	26,247	9.8%
Grants and contracts, other	100,586	95,560	5,026	5.3%
Sales and services	264,901	254,583	10,318	4.1%
Other	12,037	11,217	820	7.3%
Total Operating Revenues	<u>1,133,095</u>	<u>1,107,003</u>	<u>26,092</u>	<u>2.4%</u>
<i>Operating Expenses</i>				
Employee compensation and benefits	(1,392,160)	(1,245,173)	146,987	11.8%
Utilities	(41,922)	(30,109)	11,813	39.2%
Supplies and services	(469,557)	(448,976)	20,581	4.6%
Scholarships and fellowships	(104,145)	(195,329)	(91,184)	-46.7%
Depreciation	(153,686)	(132,841)	20,845	15.7%
Total Operating Expenses	<u>(2,161,470)</u>	<u>(2,052,428)</u>	<u>109,042</u>	<u>5.3%</u>
Operating Income (Loss)	<u>(1,028,375)</u>	<u>(945,425)</u>	<u>82,950</u>	<u>8.8%</u>
<i>Nonoperating Revenues (Expenses)</i>				
State appropriations	647,949	639,655	8,294	1.3%
Gifts	61,984	52,702	9,282	17.6%
Investment income (loss), net	84,090	(79,347)	163,437	-206.0%
Gain (loss) on disposal of capital assets	2,229	(5,189)	7,418	-143.0%
Interest expense	(26,925)	(26,577)	(348)	1.3%
Interest revenue	1,257	50	1,207	2414.0%
Payments to System campuses and divisions	(54,704)	(3,465)	(51,239)	1478.8%
Other nonoperating revenues	10,288	6,115	4,173	68.2%
Federal grants and contracts	201,112	354,066	(152,954)	-43.2%
Total Nonoperating Revenues	<u>927,280</u>	<u>938,010</u>	<u>(10,730)</u>	<u>-1.1%</u>
Total Other Revenues	<u>40,151</u>	<u>10,582</u>	<u>29,569</u>	<u>279.4%</u>
Increase (Decrease) in Net Position	<u>(60,944)</u>	<u>3,167</u>	<u>(64,111)</u>	<u>-2024.3%</u>
Net position - beginning of year - as originally reported	2,037,539	2,034,372	3,167	0.2%
Restatement for effect of change in reporting entity	8,470	-	8,470	0.0%
Net position - beginning of year - as restated	<u>2,046,009</u>	<u>2,034,372</u>	<u>11,637</u>	<u>0.6%</u>
Net position - end of year	<u>\$1,985,065</u>	<u>\$2,037,539</u>	<u>\$(52,474)</u>	<u>-2.6%</u>

Operating Revenues

Operating revenues are the funds generated from the Systems primary operations and activities. Operating revenues increased by \$26.1 million, or 2.4%. Federal grants and contracts increased by \$26.2 million, or 9.8%. Sales and services increased by \$10.3 million primarily from the increase in auxiliary and self-supporting activities that rebounded after the COVID-19 pandemic. Student tuition

Unaudited

and fees decreased by \$16.3 million, or 3.4%. A four percent increase in tuition and fee rates offset the small reductions in student enrollment.

Operating Expenses

Operating expenses refer to the funds spent or used to operate and maintain programs, services, and infrastructure. Operating expenses increased by \$109 million, or 5.3%. The increases in operating expenses were driven by the increase in employee compensation and benefits of \$147 million, supplies and services of \$20.6 million, and depreciation of \$20.8 million, offset by a decrease in scholarships and fellowships of \$91.2 million. Restoration of the State budget cuts and restoration of most campus activities, mainly as a result of the COVID-19 pandemic, contributed to the increase in operating expenditures.

Nonoperating Revenues (Expenses)

Nonoperating revenues refer to funds or income generated by the System that are not derived from its primary operational activities and nonoperating expenses are expenses not directly related to the System's primary operational activities. Nonoperating net revenues decreased by \$10.7 million, or 1.1%. This was led by an increase in investment income of \$163.4 million and was offset by a decrease in federal grants and contracts of \$153 million. In 2023, the investment markets improved helping offset decreases in federal grants and contracts related to COVID-19 funding provided in 2022.

Other revenue remained steady.

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

Component entities' ending net position increased \$150 million from 2022 to 2023, as shown in the following schedule.

	<u>2023</u>	<u>2022</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
<i>Operating Revenues</i>				
Patient revenue	\$ 37,995	\$ 40,490	\$ (2,495)	-6.2%
Contract revenue	22,073	14,725	7,348	49.9%
Contributions	108,835	64,866	43,969	67.8%
Campus Support	8,374	6,831	1,543	22.6%
Special events and fundraising	1,853	1,879	(26)	-1.4%
Other operating revenues	<u>16,033</u>	<u>14,866</u>	<u>1,167</u>	<u>7.9%</u>
Total Operating Revenues	<u>195,163</u>	<u>143,657</u>	<u>51,506</u>	<u>35.9%</u>
<i>Operating Expenses</i>				
Employee compensation and benefits	(32,078)	(29,425)	2,653	9.0%
Supplies and services	(8,735)	(6,710)	2,025	30.2%
Program expenses, System Related Organizations	(21,384)	(16,040)	5,344	33.3%
Depreciation	(4,397)	(4,533)	(136)	-3.0%
Other operating expenses	(859)	(2,656)	(1,797)	-67.7%
Total Operating Expenses	<u>(67,453)</u>	<u>(59,364)</u>	<u>8,089</u>	<u>13.6%</u>
Operating Income (Loss)	<u>127,710</u>	<u>84,293</u>	<u>43,417</u>	<u>51.5%</u>

Unaudited

Nonoperating Revenues (Expenses)

Investment income (loss), net	47,969	(39,345)	87,314	-221.9%
Payments to System campuses and divisions	(101,368)	(96,486)	(4,882)	5.1%
Other nonoperating revenues (expenses)	<u>3,215</u>	<u>1,748</u>	<u>1,467</u>	<u>83.9%</u>
Total Nonoperating Revenues (Expenses)	<u>(50,184)</u>	<u>(134,083)</u>	<u>83,899</u>	<u>-62.6%</u>

Income (Loss) before other revenue (expenses)	<u>77,526</u>	<u>(49,790)</u>	<u>127,316</u>	<u>-255.7%</u>
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Other Revenues (Expenses)

Additions to permanent endowments	72,366	32,767	39,599	120.9%
Other Foundation expenses	<u>151</u>	<u>(189)</u>	<u>340</u>	<u>-179.9%</u>
Total Other Revenues (Expenses)	<u>72,517</u>	<u>32,578</u>	<u>39,939</u>	<u>122.6%</u>

Increase (Decrease) in Net Position	<u>150,043</u>	<u>(17,212)</u>	<u>167,255</u>	<u>-971.7%</u>
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NET POSITION

Net position - beginning of year	894,231	912,917	(18,686)	-2.0%
ICS/Renown transfer	<u>-</u>	<u>(1,474)</u>	<u>1,474</u>	<u>-100.0%</u>
Net position - end of year	<u>\$ 1,044,274</u>	<u>\$ 894,231</u>	<u>\$ 150,043</u>	<u>16.8%</u>

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

Net cash flows increased when compared to 2022 as discussed further below. Net operating cash flows (amount of cash from operating activities) increased by less than 1%.

	<u>2023</u>	<u>2022</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
Operating activities	\$ (835,416)	\$ (839,839)	\$ 4,423	1%
Noncapital financing activities	876,160	1,052,137	(175,977)	-17%
Capital financing activities	(287,732)	(159,730)	(128,002)	-80%
Investing activities	<u>287,053</u>	<u>(121,153)</u>	<u>408,206</u>	<u>-337%</u>
Net increase (decrease) in cash	40,065	(68,585)	108,650	158%
Cash – beginning of year	131,161	199,746	(68,585)	-34%
Restatement for effect of change in reporting entity	3,080	-	3,080	100%
Cash – end of year	<u>\$ 174,306</u>	<u>\$ 131,161</u>	<u>\$ 43,145</u>	<u>33%</u>

Operating Activities

Cash flows used for operating activities decreased by \$4.4 million.

Noncapital Financing Activities

Cash flows from noncapital financing decreased by \$176 million, or 17%. This decrease was primarily related to the decrease in federal grants and contracts of \$133.3 million, from reductions in COVID-19 funds, and from a transfer of approximately \$50 million to the UNR Foundation.

Capital Financing Activities

Cash flows used for capital and related financing activities increased by \$128 million, or 80%. The variance in bond issuance and refunding is a decrease of \$74 million. This indicates that the institutions issued or refinanced bonds considerably less in 2023 compared to the previous year. Additionally, cashflows declined as institutions spent \$70.6 million more on purchasing capital assets in 2023 than in the previous year. The variance in the principal paid on capital debt from fiscal year 2022 is a decrease of cash used of \$23.9 million. This indicates that the institutions paid \$23.9 million less towards the principal on capital debt in 2023 than in the previous year.

Investment Activities

Cash flows from investing activities increased by \$408.2 million, or 337%, as the result of investment activity. The variance in proceeds from sales and maturities of investments from fiscal year 2022 is an increase of \$94.6 million. This increase indicates that the system received more from selling or maturing investments when compared to the previous year. The variance in the purchase of investments is a decrease of \$286.4 million. This indicates that the System spent less on purchasing investments in 2023 than in the previous year. Finally, the System received \$23.1 million more in interest and dividends from investments in 2023 than in the previous year.

CAPITAL ASSET AND DEBT ADMINISTRATION

As of June 30, 2023, the System had invested \$2,813.9 million in a broad range of capital assets, including buildings, machinery and equipment, library books and media, art and other valuable collections, intangible assets, leased assets, land and due to the adoption on July 1, 2022 of GASB 96, net capital assets include Right-of-Use (ROU) assets and a net restatement of \$56.3 million was due to the adoption of this accounting standard. This represents a net increase (including additions and deletions) of \$174 million over June 30, 2022.

During fiscal year 2023, no new long-term debt was issued for capital projects. As of June 30, 2023, the coverage on the University Revenue Bonds (pledged revenues to maximum annual debt service) was 7.74 times, above the minimum required coverage of 1.50. For statutory purposes, the coverage was 1.93 times, above the minimum required coverage of 1.10. As of June 30, 2023, the coverage on the Community College Revenue Bonds (pledged revenues to maximum annual debt service) was 18.11 times, above the minimum required coverage of 1.50. For statutory purposes, the coverage was 2.33 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 higher education services in Nevada have seen a slight decrease in demand. In fiscal year 2023, the System realized a net loss of student full time equivalent (FTE) enrollment of .3% or 205.28 average annual FTE students' system-wide compared to fiscal year 2022. Student FTE

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enrollments increased slightly at two community colleges. Student FTE enrollments decreased slightly at the universities, state college, and the other community colleges. 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 2024 will remain relatively flat.

The legislatively approved System operating budget includes state appropriations and authorized expenditures (State Supported Operating Budget). The Operating Budget totals \$1.234 billion for fiscal year 2024. This compares to the fiscal year 2023 Operating Budget of \$1.066 billion and represents a 15.7% increase. General Fund revenues of \$848.2 million are anticipated in fiscal year 2024, an increase when compared to the General Fund revenues of \$648.3 million in fiscal year 2023. This is approximately \$200 million more for fiscal year 2024 or 30.8% due mainly to legislative actions that implemented a 12% cost of living adjustment for employees, as well as \$65.9 million for multiple one-time expenditures, including \$10 million for grant programs to expand nursing programs and \$14.7 million for enrollment recovery at five institutions.

Other authorized revenue sources, consisting mainly of student fee revenues, total \$375.3 million in fiscal year 2024, approximately \$42 million less than in fiscal year 2023. The main reason for the reduction in other authorized revenue is due to the elimination of the American Reduction Plan Act (ARPA) funds which amounted to \$57.7 million in fiscal year 2023. Student fees remain stable at approximately 30% of the State Supported Operating Budget and are expected to do so for the foreseeable future.

Student enrollment system-wide is not anticipated to exceed projected and budgeted enrollment in fiscal year 2024; however individual institutions may exceed projected enrollment. Pursuant to Senate Bill 504 of the 2023 legislative session, the System may budget and expend, in the State Supported Operating Budget, any additional collections of student fee revenues over that budgeted due to increased enrollment or Board of Regent authorized increases in tuition and fees. As before, it is expected that additional 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 were 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 triggered significant disruptions to operations nationally, resulting in an economic slowdown. Global stock markets also experienced great volatility and significant weakening. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions. As of June 30, 2023, the date of these financial statements, operations have substantially returned to pre-pandemic levels. State and non-state revenues have rebounded substantially, and we anticipate they will continue to improve in fiscal year 2024. 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, 2023, have not been adjusted to reflect their impact.

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

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statements that address activities, events, or developments that the System expects or anticipates will or may occur in the future contain forward-looking information.

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

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NEVADA SYSTEM OF HIGHER EDUCATION
 COMBINED STATEMENTS OF NET POSITION (in \$1,000's)
 AS OF JUNE 30, 2023

	<u>System</u>	<u>System Related Organizations</u>
<u>ASSETS</u>		
<i>Current Assets</i>		
Cash and cash equivalents	\$ 165,180	\$ 89,338
Restricted cash and cash equivalents	-	12,641
Short-term investments	572,964	322,231
Accounts receivable, net	50,251	3,835
Receivable from U.S. Government	121,674	5,366
Receivable from State of Nevada	14,228	-
Receivables from other institutions	224	-
Pledges receivable, net	-	18,453
Patient accounts receivable, net	-	5,483
Current portion of loans receivable, net	785	30
Due from System Related Organizations	3,373	1,682
Leases receivable	7,531	-
Leases receivable Due from Related Organizations	2,888	-
Inventories	6,560	427
Deposits and prepaid expenditures, current	17,029	351
Other current assets	1,810	3,801
Total Current Assets	964,497	463,638
<i>Noncurrent Assets</i>		
Due from affiliates	7	-
Cash held by State Treasurer	515	-
Restricted cash and cash equivalents	8,611	-
Investments	-	91,830
Restricted investments	-	18,864
Endowment investments	295,904	412,744
Deposits and prepaid expenditures	203	-
Loans receivable, net	4,206	47
Leases receivable	65,712	-
Leases receivable Due from System Related Organizations	15,437	-
Capital assets, net	2,813,941	47,756
Pledges receivable, net	-	13,082
Other noncurrent assets	75	60,174
Total Noncurrent Assets	3,204,611	644,497
TOTAL ASSETS	4,169,108	1,108,135
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
OPEB related	38,129	-
Loss on bond refunding	2,728	-
Pension related	266,269	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	307,126	-

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

NEVADA SYSTEM OF HIGHER EDUCATION
 COMBINED STATEMENTS OF NET POSITION (in \$1,000's)
 (CONTINUED)
 AS OF JUNE 30, 2023

	<u>System</u>	<u>System Related Organizations</u>
<u>LIABILITIES</u>		
<i>Current Liabilities</i>		
Accounts payable	48,272	3,682
Accrued payroll and related liabilities	101,696	1,287
Unemployment insurance and workers' compensation	3,682	-
Due to other institutions	1	-
Due to System Related Organizations	1,682	3,373
Current portion of compensated absences	41,981	-
Current portion of long-term debt	36,829	-
Current portion of leases payable	8,588	81
Current portion of subscriptions payable	14,207	-
Leases payable due to System Related Organizations	-	2,888
Accrued interest payable	12,041	-
Unearned revenue	70,806	57
Funds held in trust for others	2,687	78
Other current liabilities	3,026	13,740
Total Current Liabilities	<u>345,498</u>	<u>25,186</u>
<i>Noncurrent Liabilities</i>		
Refundable advances under federal loan programs	3,394	-
Compensated absences	22,255	-
Long-term debt	670,660	-
Lease payable due to System Related Organizations	-	15,437
Leases payable	44,408	315
Subscriptions payable	33,853	-
Unearned revenue	-	1,369
Net pension liability	501,370	-
Net OPEB liability	584,918	-
Due to affiliates	-	7
Other noncurrent liabilities	623	1,575
Total Noncurrent Liabilities	<u>1,861,481</u>	<u>18,703</u>
TOTAL LIABILITIES	<u>2,206,979</u>	<u>43,889</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Service concession arrangements	1,531	-
Deferred inflows on leases	90,978	11,540
OPEB related	68,415	-
Gain on bond refunding	4,061	-
Pension related	119,205	-
Split-interest agreements	-	8,432
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>284,190</u>	<u>19,972</u>
<u>NET POSITION</u>		
Net investment in capital assets	1,977,893	56,870
Restricted - Nonexpendable	93,463	411,742
Restricted - Expendable - Scholarships, research and instruction	220,123	517,786
Restricted - Expendable - Loans	5,680	-
Restricted - Expendable - Capital projects	25,661	249
Restricted - Expendable - Debt service	43,024	-
Unrestricted	(380,779)	57,627
TOTAL NET POSITION	<u>\$ 1,985,065</u>	<u>\$ 1,044,274</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, 2023

	<u>System</u>	<u>System Related Organizations</u>
Operating Revenues		
Student tuition and fees (net of scholarship allowance of \$224,417)	\$ 461,029	\$ -
Federal grants and contracts	294,542	-
State grants and contracts	53,625	-
Local grants and contracts	3,227	-
Other grants and contracts	43,734	-
Campus support	-	8,374
Sales and services of educational departments (including \$31,679 from System Related Organizations)	173,894	-
Sales and services of auxiliary enterprises (net of scholarship allowance of \$9,756)	91,007	-
Contributions	-	108,835
Patient revenue	-	37,995
Contract revenue	-	22,073
Special events and fundraising	-	1,853
Interest earned on loans receivable	87	-
Other operating revenues	11,950	16,033
Total Operating Revenues	<u>1,133,095</u>	<u>195,163</u>
Operating Expenses		
Employee compensation and benefits	(1,392,160)	(32,078)
Utilities	(41,922)	-
Supplies and services	(469,557)	(8,735)
Scholarships and fellowships	(104,145)	-
Program expenses, System Related Organizations	-	(21,384)
Depreciation and amortization	(153,686)	(4,397)
Other operating expenses	-	(859)
Total Operating Expenses	<u>(2,161,470)</u>	<u>(67,453)</u>
Operating Income (Loss)	<u>(1,028,375)</u>	<u>127,710</u>
Nonoperating Revenues (Expenses)		
State appropriations	647,949	-
Gifts (including \$60,118 from System Related Organizations)	61,984	-
Investment income (loss), net	84,090	47,969
Gain (loss) on disposal of capital assets	2,229	-
Interest expense	(26,925)	(362)
Interest revenue	1,257	-
Payments to System campuses and divisions	(54,704)	(101,368)
Other nonoperating revenues	10,288	3,577
Federal grants and contracts	201,112	-
Total Nonoperating Revenues (Expense)	<u>927,280</u>	<u>(50,184)</u>
Income (Loss) Before Other Revenue (Expenses)	<u>(101,095)</u>	<u>77,526</u>
Other Revenues (Expenses)		
State appropriations restricted for capital purposes	19,438	-
Capital grants and gifts (including \$16,916 from System Related Organizations)	20,168	-
Return of capital gifts	(2)	-
Additions to permanent endowments (including \$424 to System Related Organizations)	547	72,366
Other System Related Organization revenue	-	151
Total Other Revenues	<u>40,151</u>	<u>72,517</u>
Increase (Decrease) in Net Position	<u>(60,944)</u>	<u>150,043</u>
NET POSITION		
Net position - beginning of year - as originally reported	2,037,539	894,231
Restatement for effect of change in reporting entity	8,470	-
Net position - beginning of year - as restated	<u>2,046,009</u>	<u>894,231</u>
Net position - end of year	<u>\$ 1,985,065</u>	<u>\$ 1,044,274</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, 2023

	System
<i>Cash flows from operating activities</i>	
Tuition and fees	\$ 458,823
Grants and contracts	391,173
Payments to suppliers	(469,857)
Payments for utilities	(41,584)
Payments for compensation and benefits	(1,361,292)
Payments for scholarships and fellowships	(104,145)
Loans issued to students and employees	(515)
Collection of loans to students and employees	713
Sales and services of educational departments	182,720
Sales and services of auxiliary enterprises	90,457
Insurance recoveries	2,000
Receipts under third party events	31,147
Disbursements under third party event	(31,565)
Receipts under federal student loan programs	120,620
Disbursements under federal student loan programs	(116,635)
Receipts under external awards and others	16,309
Disbursements under external awards and others	(16,727)
Other receipts	12,942
<i>Cash flows from operating activities</i>	<u>(835,416)</u>
<i>Cash flows from noncapital financing activities</i>	
State appropriations	642,840
Transfers from System Administration	(54,680)
Gifts and grants for other than capital purposes	61,496
Gifts for endowment purposes	597
Other	10,361
Principal paid on noncapital debt	(4,658)
Interest paid on capital debt	(57)
Federal grants and contracts	220,584
Interest paid on noncapital debt	(323)
<i>Cash flows from noncapital financing activities</i>	<u>876,160</u>
<i>Cash flows from capital and related financing activities</i>	
Proceeds from capital debt	571
Payments for debt issuance costs	(216)
Capital appropriations	19,567
Capital grants and gifts received	21,123
Bond issuance and refunding	444
Purchases of capital assets	(247,248)
Proceeds from sale of property and equipment	3,877
Principal paid on capital debt	(61,553)
Interest paid on capital debt	(24,335)
Deposits for the acquisition of property and equipment	38
<i>Cash flows from capital and related financing activities</i>	<u>(287,732)</u>
<i>Cash flows from investing activities</i>	
Proceeds from sales and maturities of investments	325,017
Purchase of investments	(72,775)
Interest and dividends received on investments	34,257
Net increase in cash equivalents, noncurrent investments	554
<i>Cash flows from investing activities</i>	<u>287,053</u>
<i>Net increase in cash</i>	<u>40,065</u>
<i>Cash and cash equivalents, beginning of year - as originally reported</i>	131,161
Restatement for effect of change in reporting entity	3,080
<i>Cash and cash equivalents, beginning of year - as restated</i>	<u>134,241</u>
<i>Cash and cash equivalents, end of year</i>	<u>\$ 174,306</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)
(CONTINUED)
AS OF JUNE 30, 2023

	<u>System</u>
Reconciliation of operating loss to cash flows from operating activities	
Operating loss	\$ (1,028,375)
Adjustments to reconcile operating loss to cash used in operating activities:	
Supplies expense related to noncash gifts	313
Depreciation and amortization expense	153,686
Change in pension related deferred outflows of resources	(105,352)
Change in pension related deferred inflows of resources	(100,972)
Change in OPEB related deferred outflows of resources	12,127
Change in OPEB related deferred inflows of resources	41,609
Change in service concession arrangements deferred inflows of resources	321
Change in lease related deferred inflows of resources	(1,143)
Changes in assets and liabilities:	
Accounts receivable, net	(607)
Receivable from U.S. Government	502
Receivable from State of Nevada	(1,254)
Loans receivable, net	717
Inventories	3,781
Due from other institutions	630
Due from System Related Organizations	1,170
Deposits and prepaid expenditures	4,457
Other assets	(494)
Accounts payable	(2,361)
Accrued payroll and related liabilities	(646)
Due to other institutions	159
Due to System Related Organizations	190
Unemployment and workers' compensation insurance liability	(371)
Unearned revenue	6,398
Refundable advances under federal loan program	(193)
Compensated absences	(379)
Other liabilities	(414)
Net pension liability	218,686
Net OPEB liability	(34,699)
Deposits held for others	(455)
Other	(2,447)
Cash flows from operating activities	<u>\$ (835,416)</u>
Supplemental noncash activities information:	
Gain on disposal of capital assets	<u>\$ 2,229</u>
Capital assets acquired by gifts	<u>\$ 2,267</u>
Capital expenditures included in accounts payable	<u>\$ 8,925</u>
Capital assets acquired by incurring lease obligations	<u>\$ 26,716</u>
University Revenue Refunding Bond Series 2023	<u>\$ 87,218</u>
Unrealized gains on investments	<u>\$ 55,218</u>
System Related Organization debt forgiveness	<u>\$ 403</u>
Right-of-use assets obtained in exchange for subscription obligations before beginning balance restated per GASB 96	<u>\$ 56,271</u>
Right-of-use assets obtained in exchange for subscription obligations before beginning balance restated per GASB 96	<u>\$ 12,664</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, 2023**

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, Wolf Pack Athletic Association, 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, University of Nevada Las Vegas Medicine Incorporated, 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, 2023, the foundations distributed \$101,368 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.

Effective July 1, 2022, the operations of Sierra Nevada University (SNU) were transferred to UNR and all real property assets of SNU were gifted to the UNR Foundation. In connection with these transactions, the board of trustees of SNU were appointed by UNR to close out business in the remaining entity. At this time, SNU became a blended component unit of the System and the prior year net position remaining in SNU of \$8,470 is reported as a restatement to the originally reported net position. Along with this restatement, opening cash was restated by \$3,080 and assets and liabilities were restated by a net amount of \$5,390.

During the year ended June 30, 2023, UNLV Med distributed \$27,740 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.

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*.

**NEVADA SYSTEM OF HIGHER EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
 FOR THE YEAR ENDED JUNE 30, 2023**

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

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 the 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 represent the unexpended bond proceeds held for construction of major assets. 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 receivables are recorded at net present value using the appropriate discount rate. An allowance for uncollectible pledges is estimated based on collection history and is netted against the gross pledges’ receivable.

CAPITAL ASSETS

Capital assets are defined as assets with an initial unit cost of \$5 in the 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. No interest was capitalized during the year ended June 30, 2023. 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

**NEVADA SYSTEM OF HIGHER EDUCATION
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2023**

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

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.

LEASE RECEIVABLE

Lease receivables are recorded by the System as the present value of lease payments expected to be received under all leases other than short term. Lease receivables are subsequently reduced over the life of the lease as cash is received in the applicable reporting period. Short term leases, those with a maximum period of 12 months, are recognized as collected.

RIGHT- OF-USE ASSETS

Right-of-Use (ROU) assets are recognized at the lease or subscription commencement date and represent the System's right to use an underlying asset for a specified term. ROU assets are measured at the initial value of the lease or subscription liability plus any payments made to the lessor before commencement and initial direct costs. ROU assets are included in net capital assets on the Combined Statement of Net Position.

LEASE LIABILITY

Lease liabilities represent the System's obligation to make lease payments arising from leases other than short term leases. Lease liabilities are recognized at the lease commencement date based on the present value of future lease payments over the remaining lease term. Present value of lease payments are discounted based on a borrowing rate determined by the System. Short term leases, those with a maximum period of 12 months, are expensed as incurred.

SUBSCRIPTION LIABILITY

Subscription-based information technology arrangements (SBITA) liabilities represent the System's obligation to make payments to the vendor, measured at the present value of subscription payments over the remaining term. SBITA liabilities are recognized at the SBITA commencement date based upon the present value of future subscription payments over the remaining SBITA term. Short term SBITA liabilities, those with a maximum period of 12 months (or less), are expensed as incurred.

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.

**NEVADA SYSTEM OF HIGHER EDUCATION
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2023**

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

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.

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 \$266,269, \$38,129 and \$2,728 respectively, at June 30, 2023. Pension related deferred outflows of resources are discussed in depth in Note 18 and other post-employment benefits related deferred outflows of resources are discussed in depth in Note 19. 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 \$0 at June 30, 2023.

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, gain on bond refunding and unrecognized revenues from other than short term lease balances of \$119,205, \$68,415, \$1,531, \$4,061 and \$90,978, respectively, at June 30, 2023, while the System Related Organizations have split-interest agreements and unearned lease revenue of \$8,432 and \$11,540, respectively, at June 30, 2023.

Pension related deferred inflows of resources are discussed in depth in Note 18. Other post-employment benefits and related deferred inflows of resources are discussed in Note 19. 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. Unearned lease revenue represents lease revenue that will be recognized in future periods. Leases are discussed in depth in Note 11 and 12.

NET POSITION

Net position is classified as follows:

Net investment in capital assets: This represents the total investment in capital assets and right-of-use assets net of outstanding debt obligations related to those capital assets and lease and subscription liabilities related to the right-of-use 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

**NEVADA SYSTEM OF HIGHER EDUCATION
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2023**

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

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:

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.

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 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.

NEVADA SYSTEM OF HIGHER EDUCATION
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2023

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

SCHOLARSHIP ALLOWANCES

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

GRANTS-IN-AID

Student tuition and fees revenue include grants-in-aid charged to scholarships and fellowships and grants-in-aid for faculty and staff benefits charged to the appropriate expenditure programs to which the applicable personnel relate. Grants-in-aid for the year ended June 30, 2023, were \$14,496.

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 discreetly 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.

GASB STATEMENTS IMPLEMENTED IN FISCAL YEAR 2023

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, effective 2023, defines a Subscription-Based Information Technology Arrangement (SBITA) as a contract that conveys control of the right to use another party's information technology (IT) software, alone or in combination with tangible capital assets (underlying IT assets), as specified in the contract for a period of time in an exchange or exchange like transaction. Under this Statement, the System recognizes a subscription asset and a corresponding subscription liability for all applicable arrangements. Exceptions are provided for short-term SBITAs, defined as lasting a maximum of twelve months at inception, including any options to extend.

Changes adopted to conform to the provisions of this Statement were applied retroactively by restating the financial statements for the earliest period presented, July 1, 2022, and related disclosures for June 30, 2023, in Notes 9 and 13.

The cumulative effect of implementing GASB Statement No. 96 on the System's financial statements for the year ended June 30, 2022 was as follows:

Statement of Net Position as of June 30, 2022			
	As Reported in Fiscal Year 2022	GASB Statement No. 96 Restatement	Restated - Fiscal Year 2022
Total Assets and Deferred Outflows			
Total Current Assets	\$ 1,096,457	\$ (2,466)	\$ 1,093,991
Total Capital Assets	2,639,908	56,271	2,696,179
Total Other Assets	402,686	-	402,686
Total Assets	4,139,051	53,805	4,192,856
Total Deferred Outflows of Resources	215,711	-	215,711
Total Assets and Deferred Outflows	4,354,762	53,805	4,408,567
Liabilities and Deferred Inflows			
Total Current Liabilities	342,241	11,238	353,479
Total Non-Current Liabilities	1,669,197	42,567	1,711,764
Total Liabilities	2,011,438	53,805	2,065,243
Deferred Inflows of Resources	305,785	-	305,785
Total Liabilities and Deferred Inflows	2,317,223	53,805	2,371,028
Net Position			
Net investment in capital assets	1,850,785	-	1,850,785
Restricted - Nonexpendable	92,763	-	92,763
Restricted - Expendable	331,194	-	331,194
Unrestricted	(237,203)	-	(237,203)
Total Net Position	\$ 2,037,539	\$ -	\$ 2,037,539

**NEVADA SYSTEM OF HIGHER EDUCATION
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2023**

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

NEW ACCOUNTING PRONOUNCEMENTS

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. There was no impact from this pronouncement as NSHE does not issue conduit debt on behalf of unaffiliated entities.

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. There was no impact from this pronouncement as NSHE is not a party in any PPPs.

GASB Statement No. 99, *Omnibus 2022 (GASB 99)*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The System is required to implement this portion of GASB Statement No. 99 in the fiscal year beginning July 1, 2023.

The practice issues addressed by this Statement are as follows: Clarification of provisions in Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, related to (a) the determination of the public-private and public-public partnership (PPP) term and (b) recognition and measurement of installment payments and the transfer of the underlying PPP asset; and clarification of provisions in Statement No. 96, Subscription-Based Information Technology Arrangements, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short-term SBITA, and recognition and measurement of a subscription liability.

Classification and reporting of derivative instruments within the scope of Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments (GASB 53)*, that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument. The Department is required to implement this portion of GASB Statement No. 99 in the fiscal year beginning July 1, 2024.

The System has not completed its assessment of the impact of the adoption of these statements and the impact is unknown at this time.

In June 2022, the GASB issued Statement No. 101, *Compensated Absences (GASB 101)*, which addresses informational needs of the financial statement users by improving the accounting and financial reporting for compensated absences, such as PTO. GASB 101 is effective for years beginning after December 31, 2023. The System has not adopted this statement and is in the process of determining the impact to its financial statements.

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, 2023, the System's deposits in money market funds totaled \$177,884 and cash in bank was \$1,466. 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.

**NEVADA SYSTEM OF HIGHER EDUCATION
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2023**

NOTE 4 – Disclosures About Fair Value of Financial Instruments:

Investments at Fair Value

The System's investment holdings as of June 30, 2023, 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	\$ 182,085	\$ -	\$ -	\$ -	\$ 182,085
Charitable trusts	4,157	-	-	-	4,157
Domestic equity	177,442	-	-	107,542	284,984
Emerging market equity	-	-	-	16,462	16,462
Fixed income	220,618	2,474	-	3,269	226,361
International equity	99,944	-	-	108,954	208,898
Marketable alternatives	1,197	-	-	47,291	48,488
Multi-strategy	-	-	-	-	-
Private growth	-	-	-	71,574	71,574
Real assets	5,833	-	-	9,592	15,425
	<u>691,276</u>	<u>2,474</u>	<u>-</u>	<u>364,684</u>	<u>1,058,434</u>
Less: GBC Foundation Endowments	(9,287)	-	-	-	(9,287)
	<u>\$ 681,989</u>	<u>\$ 2,474</u>	<u>\$ -</u>	<u>\$ 364,684</u>	<u>\$ 1,049,147</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 \$28,219 to private equity/venture capital funds are outstanding as of June 30, 2023.
- *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.

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

SUMMARY OF REDEMPTION RESTRICTIONS FOR INVESTMENTS VALUED AT NAV

	Redemption Frequency	Days' Notice (If applicable)	Remaining Life for Partnership
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

NEVADA SYSTEM OF HIGHER EDUCATION
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2023

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, 2023, is as follows:

	<u>Cost</u>	<u>Market Value</u>
Mutual funds publicly traded	\$362,869	\$441,069
Partnerships	68,100	111,666
Cash and cash equivalents	182,086	182,086
Trusts	3,545	4,157
Private commingled funds	<u>305,839</u>	<u>319,456</u>
	922,439	1,058,434
Less: GBC Foundation Endowments	<u>(9,287)</u>	<u>(9,287)</u>
	<u>\$913,152</u>	<u>\$1,049,147</u>

As of June 30, 2023, 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.

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, 2023, is as follows:

	<u>Fair Value</u>	<u>Not Rated</u>
Mutual funds publicly traded	\$441,069	\$441,069
Partnerships	111,666	111,666
Cash and cash equivalents	182,086	182,086
Trusts	4,157	4,157
Private commingled funds	<u>319,456</u>	<u>319,456</u>
	1,058,434	1,058,434
Less: GBC Foundation Endowments	<u>(9,287)</u>	<u>(9,287)</u>
	<u>\$1,049,147</u>	<u>\$1,049,147</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.

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NOTE 5 – System Investments (continued):

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, 2023, is as follows:

Less than 1 year	\$7,893
1 to 5 year	41,766
5 to 10 year	<u>181,326</u>
	<u>\$230,985</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, 2023, 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 \$227,784 in mutual funds and commingled funds in both the operating and endowment pools that are primarily invested in international equities at June 30, 2023.

NOTE 6 – System Endowment Pool:

At June 30, 2023, \$291,743 of endowment fund investments were pooled on a unit market value basis. As of June 30, 2023, the endowment pool was comprised of investments in cash and cash equivalents (0.9%), mutual funds (8.4%), partnerships (36.7%), and private commingled (54.0%). 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, 2023, was \$1,146 (not in thousands). 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, 2023, 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 2023, \$31.08 (not in thousands) was distributed to each time-weighted eligible unit for a total spending rule distribution of \$10,709. The 2023 distributions were made from investment income of \$2,261 and from cumulative gains of pooled investments of \$12,970.

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 \$172,034 at June 30, 2023, 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, 2023, there were seven accounts underwater, but the total amount is considered immaterial.

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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 grants and contracts agreements. The accounts receivable balances as of June 30, 2023, are as follows:

Accounts receivable:	
Student tuition and fees	\$ 84,717
Sales and services	25,880
Local and private grants and contracts	9,910
Other	<u>176</u>
Subtotal	<u>120,683</u>
Less: Allowance for doubtful accounts	<u>(70,432)</u>
Net accounts receivable	<u>\$ 50,251</u>

NOTE 8 – System Loans Receivable:

Loans receivable from students bear interest primarily between 3% and 15% per annum and are generally repayable in installments to the various campuses over a five to ten-year period commencing nine months from the date of separation from the institution. Student loans made through the Federal Perkins Loan Program comprise substantially all of the loans receivable at June 30, 2023. 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, 2023, are as follows:

Loans Receivable	\$ 5,650
Less: Allowance for doubtful loans	<u>(659)</u>
Net loans receivable	<u>4,991</u>
Less: Current portion	<u>(785)</u>
Total noncurrent loans receivable	<u>\$ 4,206</u>

NEVADA SYSTEM OF HIGHER EDUCATION
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FOR THE YEAR ENDED JUNE 30, 2023

NOTE 9 – System Capital Assets:

System capital asset activity for the year ended June 30, 2023, is as follows:

	Beginning Balance	GASB 96 Restatement	Increases	Decreases	Ending Balance
Capital assets not being depreciated:					
Construction in progress	\$ 183,146	\$ -	\$ 92,301	(106,834)	\$ 168,613
Land	179,180	-	13,771	-	192,951
Land improvements	288	-	-	-	288
Intangibles	-	-	1,350	-	1,350
Collections	13,270	-	331	(20)	13,581
Total	<u>375,884</u>	<u>-</u>	<u>107,753</u>	<u>(106,854)</u>	<u>376,783</u>
Capital assets being depreciated:					
Buildings	3,404,650	-	188,393	-	3,593,043
Land improvements	182,084	-	4,216	-	186,300
Machinery and equipment	450,360	-	39,653	(16,246)	473,767
Intangibles	53,759	-	1,149	-	54,908
Library books and media	126,888	-	1,195	(598)	127,485
-	-	-	-	-	-
-	-	-	-	-	-
Total	<u>4,217,741</u>	<u>-</u>	<u>234,606</u>	<u>(16,844)</u>	<u>4,435,503</u>
Less accumulated depreciation for:					
Buildings	(1,341,912)	-	(88,870)	-	(1,430,782)
Land improvements	(135,170)	-	(5,392)	-	(140,562)
Machinery and equipment	(341,484)	-	(29,998)	14,653	(356,829)
Intangibles	(48,853)	-	(1,775)	-	(50,628)
Library books and media	(122,710)	-	(1,749)	599	(123,860)
-	-	-	-	-	-
-	-	-	-	-	-
Total	<u>(1,990,129)</u>	<u>-</u>	<u>(127,784)</u>	<u>15,252</u>	<u>(2,102,661)</u>
Right-of-Use assets being amortized:					
ROU buildings/offices	41,492	-	24,579	(7,101)	58,970
ROU equipment	4,647	-	2,137	-	6,784
SBITA	-	56,271	12,664	-	68,935
Total	<u>46,139</u>	<u>56,271</u>	<u>39,380</u>	<u>(7,101)</u>	<u>134,689</u>
Less accumulated amortization for:					
ROU buildings/offices	(8,592)	-	(8,536)	5,256	(11,872)
ROU equipment	(1,135)	-	(1,422)	-	(2,557)
SBITA	-	-	(15,944)	-	(15,944)
Total	<u>(9,727)</u>	<u>-</u>	<u>(25,902)</u>	<u>5,256</u>	<u>(30,373)</u>
Total assets being depreciated/amortized, net	<u>2,264,024</u>	<u>56,271</u>	<u>120,300</u>	<u>(3,437)</u>	<u>2,437,158</u>
Capital assets, net	<u>\$ 2,639,908</u>	<u>\$ 56,271</u>	<u>\$ 228,053</u>	<u>(110,291)</u>	<u>2,813,941</u>

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (GASB 96)*, effective 2023, establishes a model for SBITA accounting based on the principle that a SBITA is a contract that conveys control of the right to use another party's IT software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. NSHE recognized intangible right-to-use SBITA assets of \$68,935 of which \$56,271 was a restatement from fiscal year 2022. The associated SBITA liabilities are discussed in Note 13.

In 2023, the total amount recognized as a gain on disposal of assets was immaterial.

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NOTE 10 – System Long-Term Debt:

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

The Board of Regents issues revenue bonds and certificates of participation 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.

The Board of Regents has entered into various long-term financed purchase obligations to acquire real estate and equipment. These purchases transfers ownership by the end of the contract, do not contain termination options, but may contain a fiscal funding or cancellation clause that is not reasonably certain to be exercised.

In June 2023, the Board of Regents entered into various agreements related to the development of a new College of Business building and related site improvements at UNR. Under the agreements, UNR is leasing the site (Ground Lease) to the developer and is subleasing the right to occupy the improvements back (Sublease). In connection with the development and construction, there were bonds issued by an independent third party and the lease payments under the Sublease secure the bonds. The Ground Lease is for 1 dollar per year for a period of 35 years or expiration of the 30-year bonds, whichever occurs first. The Sublease requires monthly payments beginning August 1, 2023, for a period of 30 years. Monthly payments under the Sublease vary and are approximately \$9,600 per year. The building, improvements and related debt will be recorded as a financed obligation once the construction is completed, which is anticipated in the fiscal year ending June 30, 2026.

System long-term debt activity for the year ended June 30, 2023, is as follows:

	Annual Interest Rate	FY Final Payment Date	Original Amount	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Universities Revenue Bonds, Series 2012B	2.00% to 2.75%	2023	\$ 5,010.00	\$ 160.00	\$ -	\$ (160.00)	\$ -	-
Universities Revenue Bonds, Series 2013A	2.00% to 5.00%	2034	40,035	27,130	-	(25,460)	1,670	1,670
Universities Revenue Bonds, Series 2013B	3.00% to 5.00%	2036	105,300	76,125	-	(69,400)	6,725	6,725
Universities Revenue Bonds, Series 2014A	4.00% to 5.00%	2044	49,995	40,575	-	(1,690)	38,885	1,780
Universities Revenue Bonds, Series 2015A	3.00% to 5.00%	2036	61,455	57,850	-	(3,190)	54,660	3,325
Universities Revenue Bonds, Series 2015B	2.00% to 3.00%	2027	7,480	3,940	-	(750)	3,190	770
Universities Revenue Bonds, Series 2016A	2.00% to 5.00%	2039	57,750	53,380	-	(2,545)	50,835	2,650
Universities Revenue Bonds, Series 2016B	2.50% to 5.00%	2037	13,580	11,510	-	(585)	10,925	615
Universities Revenue Bonds, Series 2017A	3.25% to 5.00%	2041	25,905	25,080	-	(870)	24,210	910
Universities Revenue Bonds, Series 2019A	3.00% to 5.00%	2050	18,640	18,310	-	(345)	17,965	365
Universities Revenue Bonds, Series 2021	2.38% to 5.00%	2052	35,705	35,704	-	(1,139)	34,565	1,330
Universities Revenue Bonds, Series 2022	3.00% to 5.00%	2033	21,905	21,905	-	-	21,905	1,630
Universities Revenue Bonds, Series 2023	4.00% to 5.00%	2035	77,285	-	77,285	-	77,285	-
College Revenue Bonds, Series 2017A	3.00% to 5.00%	2048	70,915	64,815	-	(1,435)	63,380	1,505
Certificates of Participation, Series 2014A	2.00% to 5.00%	2045	34,220	29,055	-	(850)	28,205	895
Certificates of Participation, Series 2016A	2.00% to 5.00%	2047	63,095	51,960	-	(1,770)	50,190	1,860
Certificates of Participation, Series 2016B	1.65% to 4.72%	2047	50,405	45,265	-	(1,100)	44,165	1,130
Certificates of Participation, Series 2017A	3.00% to 5.00%	2048	28,890	26,440	-	(585)	25,855	615
Certificates of Participation, Series 2018A	3.00% to 5.00%	2049	12,475	11,895	-	(255)	11,640	265
Certificates of Participation, Series 2020A	3.00% to 5.00%	2051	52,620	52,175	-	(465)	51,710	490
SNSC Phase II Revenue Bonds	7.58%	2023	\$ 8,460	785	-	(785)	-	-
Discounts				-	-	-	-	-
Premiums				41,134	9,933	(12,061)	39,006	3,326
Total Bonds Payable				695,193	87,218	(125,440)	656,971	31,856
Notes Payable				18,330	-	(11,281)	7,049	3,176
Financed purchase obligations				46,514	123	(3,168)	43,469	1,797
Total				\$ 760,037	\$ 87,341	\$ (139,889)	\$ 707,489	\$ 36,829

NEVADA SYSTEM OF HIGHER EDUCATION
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FOR THE YEAR ENDED JUNE 30, 2023

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

System notes payable activity for the year ended June 30, 2023, is as follows:

	Interest Rate	Date Issued	Final Payment Date	Original Amount	Ending Balance
Wells Fargo Bank, UNR MEBD Refunding	1.80%	4/21/2016	1/2/2026	\$7,570	2,636
ZionsBankcorp, UNLV Football facility	1.98%	11/9/2017	7/1/2023	\$15,297	1,990
ZionsBankcorp, UNR Football facility	2.25%	1/9/2020	7/1/2029	\$3,200	2,423
					<u>\$7,049</u>

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

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

	Principal	Interest	Total
2024	\$ 33,503	\$ 25,836	\$ 59,339
2025	31,443	24,840	56,283
2026	31,993	23,326	55,319
2027	28,377	21,954	50,331
2028	28,532	20,650	49,182
2029-2033	157,735	82,825	240,560
2034-2038	147,550	50,751	198,301
2039-2043	106,790	27,574	134,364
2044-2048	83,935	8,935	92,870
2049-2053	18,625	700	19,325
	<u>668,483</u>	<u>287,391</u>	<u>955,874</u>
Premiums	39,006	-	39,006
	<u>\$ 707,489</u>	<u>\$ 287,391</u>	<u>\$ 994,880</u>

Various outstanding notes from direct borrowings and direct placements of the System in the combined amount of \$1,125 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 \$494 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 \$133 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 \$498 is secured by instructional equipment as collateral. Various outstanding notes from direct borrowings and direct placements of the System in the combined amount of \$2,636 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 (\$)	Finance-Related EOD			Finance-Related Termination Events?	Subjective Acceleration Clause(s)?
				Pledged Assets?	Interest Rate/Other	Acceleration		
UNLV – Football Complex Note	07/01/23	\$1,990	n/a	No	No	No	No	No
DRI – Arrow Capital Lease	11/01/23	133	n/a	Yes-Note IV	No	Yes-Note IV	Yes-Note IV	No
NSC – Laerdal Equipment Lease	02/01/25	498	n/a	Yes-Note III	Yes-Note III	No	No	No
UNR – MEB Refunding Note	01/02/26	2,636	n/a	No	Yes-Note II	No	No	No
UNR – 450 Sinclair Lease	01/01/27	494	n/a	Yes-Note I	No	No	No	No
UNR – Athletics Note	07/01/29	2,423	n/a	No	No	No	No	No

- I. The 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. 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.

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

- IV. Assets pledged include equipment purchased with proceeds of the lease. Upon an event of default, the Originator may terminate the Customer's rights to use the product and require the Customer to return the product in accordance with the terms and conditions of the Agreement. An Event of Default has occurred if NSHE's Senior-most Revenue Backed rating assigned by Moody's falls below "A3". Upon an Event of Default, all payments then due and the present value of all remaining payments to become due in the future plus the anticipated purchase price, both discounted at a rate of 2% per annum, are immediately due.

NOTE 11 – Lessor Leases:

Lease Receivables

The System leases real estate and equipment to independent third parties. The income under these lease agreements was approximately \$9,142 in 2023. The System had current lease receivables and lease receivables due from related organizations of \$7,531 and \$2,888, respectively, and long-term lease receivables and long-term lease receivables due from related organizations of \$65,712 and \$15,437, respectively, as of June 30, 2023. Deferred inflows of resources of \$90,978 are associated with these leases as of June 30, 2023.

The System had a total of 21 leases of which call for payments that are partially or completely variable and were not included in lease receivables or deferred inflows of resources. These variable payments were a result of the underlying lease measured not on a fixed rate, but rather variable due to the underlying payments derived from a percentage of sales, use of a Capital Asset, or changes in an index rate. A total of \$518 was recognized as revenue from these variable payments for the year ended June 30, 2023.

	Beginning Balance	Additions	Deletions	Ending Balance	Current
System Lease Receivable Total	\$ 53,923	\$ 46,787	\$ 9,142	\$ 91,568	\$ 10,419

The principal and interest revenue for the next five years and beyond are projected below for lease receivables:

	Principal	Interest	Total
2024	\$ 10,419	\$ 2,016	\$ 12,435
2025	10,019	1,802	11,821
2026	9,638	1,596	11,234
2027	8,132	1,395	9,527
2028	7,816	1,196	9,012
2029-2033	29,705	3,297	33,002
2034-2038	4,597	1,065	5,662
2039-2043	2,899	762	3,661
2044-2048	3,306	523	3,829
2049-2053	3,175	270	3,445
2054-2058	1,862	43	1,905
Thereafter	-	-	-
Total	<u>\$ 91,568</u>	<u>\$ 13,965</u>	<u>\$ 105,533</u>

NEVADA SYSTEM OF HIGHER EDUCATION
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NOTE 12 – Lessee Leases:

The System has entered into various leases for land, building, equipment, infrastructure, facilities and improvements. Of these leases, a total of 14 agreements call for payments that are partially or completely variable and therefore were not included in lease assets or lease liabilities. These variable payments are a result of the underlying lease measured not on a fixed rate, but rather variable due to the underlying payments derived from a percentage of sales, use from a capital asset, or changes in index rates. A total of \$253 was recognized as expenses from these variable payments for the years ended June 30, 2023.

A summary of changes in the Right-of-Use Assets, displayed by the nature of underlying assets, is as follows for the year ended June 30, 2023:

	<u>Beginning</u>			<u>Ending</u>
	<u>Balance</u>	<u>Increases</u>	<u>Deletions</u>	<u>Balance</u>
Right-of-Use Assets:				
ROU Buildings/offices	\$ 41,492	\$ 24,579	\$ (7,101)	\$ 58,970
ROU equipment	4,647	2,137	-	6,784
Total	<u>46,139</u>	<u>26,716</u>	<u>(7,101)</u>	<u>65,754</u>
Less accumulated amortization for:				
ROU Buildings/offices	(8,592)	(8,536)	5,256	(11,872)
ROU equipment	(1,135)	(1,422)	-	(2,557)
Total	<u>(9,727)</u>	<u>(9,958)</u>	<u>5,256</u>	<u>(14,429)</u>
Total Carrying Value of Right-of-Use Assets	<u>\$ 36,412</u>	<u>\$ 16,758</u>	<u>\$ (1,845)</u>	<u>\$ 51,325</u>

Lease Liabilities

Long-term lease liability activity for the year ended June 30, 2023, is summarized as follows:

	<u>Beginning</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Current</u>
System long-term lease liability Total	<u>\$ 36,977</u>	<u>\$ 26,959</u>	<u>\$ (10,940)</u>	<u>\$ 52,996</u>	<u>\$ 8,588</u>

The principal and interest expense for the next five years and beyond are projected below for lease obligations:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 8,588	\$ 1,118	\$ 9,706
2025	8,328	952	9,280
2026	7,726	784	8,510
2027	7,479	608	8,087
2028	5,612	456	6,068
2029-2033	12,064	1,203	13,267
2034-2038	3,037	187	3,224
2039-2043	162	15	177
Thereafter	-	-	-
Total Requirements	<u>\$ 52,996</u>	<u>\$ 5,323</u>	<u>\$ 58,319</u>

NEVADA SYSTEM OF HIGHER EDUCATION
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NOTE 13 – SBITA:

The System entered into various SBITAs that convey the System control of the right to use vendor-provided software, alone or in combination with an underlying tangible IT capital asset. Of these SBITAs, some agreements call for payments that are partially or completely variable and therefore were not included in ROU subscription assets or subscription liabilities. These variable payments are derived from a number of licenses that change from time to time, use of the IT asset, or changes in index rates. The System recognized a total of \$1,254 as expenses from these variable payments for the year ended June 30, 2023.

A summary of changes in the Right-of-Use Assets is as follows for the year ended June 30, 2023:

	Beginning Balance	GASB 96 Restatement	Additions	Deletions	Ending Balance
Right-of-Use Assets	\$ -	\$ 56,271	\$ 12,664	\$ (15,944)	\$ 52,991

SBITA Liabilities

Long-term liability activity for the year ended June 30, 2023, is summarized as follows:

	Beginning Balance	GASB 96 Restatement	Additions	Deletions	Ending Balance	Current
SBITA Liability	\$ -	\$ 53,805	\$ 12,637	\$ (18,382)	\$ 48,060	\$ 14,207

The principal and interest expense for the next five years and beyond are projected below for subscription obligations:

	Principal	Interest	Total
2024	\$ 14,207	\$ 1,048	\$ 15,255
2025	11,537	811	12,348
2026	8,731	494	9,225
2027	7,978	285	8,263
2028	5,607	106	5,713
Thereafter	-	-	-
Total Requirements	\$ 48,060	\$ 2,744	\$ 50,804

The System did not incur expenses for penalties for the early termination of SBITAs during the year ended June 30, 2023. Additionally, the System did not incur expenses related to impairment charges to its Right-of-Use SBITAs during the year ended June 30, 2023, as a result of a significant decline the manner or duration of use of the Right-of-Use SBITAs.

The System has entered into additional SBITAs that have not yet commenced as of June 30, 2023, with both fixed and variable payments required. Terms range from 2023 to 2028 with a total future commitment of \$2,959.

NOTE 14 – 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, 2023, are as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Unemployment insurance	\$1,232	\$ 151	\$ 306	\$1,077
Workers' compensation	2,927	357	679	2,605
Total	\$4,159	\$ 508	\$ 985	\$3,682

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NOTE 15 – System Other Noncurrent Liability Activity:

The activity with respect to System other noncurrent liabilities for the year ended June 30, 2023, is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Current
Refundable advances under federal loan program	\$ 4,146	\$ 337	\$ (1,089)	\$ 3,394	\$ -
Compensated absences	64,616	42,837	(43,217)	64,236	41,981
Unearned revenue	64,735	71,526	(65,455)	70,806	70,806
Other noncurrent liabilities	623	-	-	623	-
Total	\$ 134,120	\$ 114,700	\$ (109,761)	\$ 139,059	\$ 112,787

NOTE 16 – 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. On June 30, 2023, \$87,100 of outstanding bonds 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). In the fiscal year ended June 30, 2023, the System refinanced \$86,875 of bonds, and refinancing activities produced cash flow savings and economic gain of \$9,047 and \$7,954, respectively.

NOTE 17 – Irrevocable Letter of Credit:

In connection with its self-insured workers' compensation liability, the System is required to maintain a letter of credit for the State of Nevada in the amount of \$1,093 as of April 10, 2023. A letter of credit for workers' compensation liability is also required by beneficiary, Arrowood Indemnity Co., in the amount of \$120 as of September 10, 2023.

NOTE 18 – System Pension Plans:

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

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

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

The System's contribution to all retirement plans for the year ended June 30, 2023, was \$147,296, equal to the required contribution for the year.

General Information about the PERS Cost Sharing Pension Plan

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

Benefits Provided

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

**NEVADA SYSTEM OF HIGHER EDUCATION
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NOTE 18 – System Pension Plans (continued):

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 5 years of service, at age 60 with 10 years of service, or at any age with 30 years of service. Members entering PERS on or after January 1, 2010, are eligible for retirement at age 65 with 5 years of service, or age 62 with 10 years of service, or any age with 30 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 5 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. In one plan, contributions are shared equally by employer and employee. In the other plan, 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 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 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, 2022, the statutory employer/employee matching rate was 15.50%. The employer-pay contribution (EPC) rate was 29.75%.

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

At June 30, 2023, the System reported a liability of \$501,370 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, 2022. The System's proportionate share is 2.78%.

For the year ended June 30, 2023, the System recognized pension expense of \$54,389. At June 30, 2023, 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	\$64,919	\$358
Net difference between projected and actual investment earnings on pension plan investments	6,117	0
Changes in assumptions	64,404	0
Changes in proportion	98,375	118,847
System contributions subsequent to the measurement date	32,454	0
	<u>\$266,269</u>	<u>\$119,205</u>

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NOTE 18 – System Pension Plans (continued):

In 2023 \$32,454 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:

2024	\$ (17,581)
2025	(16,686)
2026	(14,897)
2027	(57,642)
2028	(7,804)
Thereafter	-
	<u>\$ (114,610)</u>

Actuarial Assumptions

The PERS net pension liability was measured as of June 30, 2022, 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	2.50%
Investment Rate of Return	7.25%
Productivity pay increase	0.50%
Projected salary increases	4.20% to 9.10%, depending on service
	Rates include inflation and productivity increases
Other assumptions	Same as those used in the June 30, 2022, funding actuarial valuation

Actuarial assumptions used in the June 30, 2022, valuation was based on the results of the experience study for the period July 1, 2016, through June 30, 2020.

The discount rate used to measure the total pension liability was 7.25% as of June 30, 2022. The projection of cash flows used to determine the discount rate assumed plan contributions will be made in amounts consistent with statutory provisions and recognizing the plan's current funding policy and cost-sharing mechanism between employers and members. For this purpose, all contributions that are intended to fund benefits for all plan members and their beneficiaries are included, except those projected contributions that are intended to fund the service costs for future plan members and their beneficiaries are not included.

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members. 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, 2022.

The following was the PERS Board adopted policy target asset allocation as of June 30, 2022:

<u>Asset Class</u>	<u>Target Allocation</u>
US Stocks	42%
International Stocks	18%
US Bonds	28%
Private Markets**	12%

* As of June 30, 2022, PERS' long-term inflation assumption was 2.50%

Rate of Return

For the year ended June 30, 2022, the annual money-weighted return on pension plan investments was negative 5.07%. The money-weighted rate of return expresses investment performance net of pension plan investment expense, adjusted for changing amounts actually invested.

The majority of the System's investments are held by the Depository Trust Company (DTC) in DTC's nominee name, and trading is conducted through DTC's book-entry system. The holder of record for the System is The Bank of New York Mellon.

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NOTE 18 – System Pension Plans (continued):

Pension Liability Discount Rate Sensitivity

The following represents the System’s proportionate share of the net pension liability calculated using the discount rate of 7.25%, 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 (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	<u>1% Decrease (6.25%)</u>	<u>Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
NSHE’s proportional share of the net pension liability	\$769,770	\$501,370	\$279,903

Pension plan fiduciary net position

Detailed information about the pension plan’s fiduciary net position is available in the separately issued PERS’ Annual Comprehensive 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 19 – 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.

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.

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

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NOTE 19 – System Postemployment Benefits Other than Pensions (continued):

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, 2022 was 2.17%. NSHE contributions recognized as part of OPEB expense for the current fiscal year ended June 30, 2023 were \$16,785.

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

At June 30, 2023, NSHE reported a liability of \$584,918 for its proportionate share of the collective net OPEB liability. The collective net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the collective net OPEB liability was determined by an actuarial valuation as of June 30, 2022. 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. On June 30, 2023, the NSHE’s proportion was 40.5571%.

For the year ended June 30, 2023, NSHE recognized OPEB expense of \$35,847. On June 30, 2023, 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	\$ -	\$ 19,477
Changes in assumption	21,344	48,697
Net difference between projected and actual earnings in OPEB plan investments	-	241
System contributions subsequent to the measurement date	16,785	-
Total	<u>\$ 38,129</u>	<u>\$ 68,415</u>

Of the total amount reported as deferred outflows of resources related to OPEB, \$16,785 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, 2023. This deferred outflow will be recognized as an expense in fiscal 2023. 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:		
2024	\$	(13,893)
2025		(15,215)
2026		(17,940)
2027		(23)
Thereafter		-
Total	<u>\$</u>	<u>(47,071)</u>

Actuarial assumptions

The actuarial assumptions and methods used in the June 30, 2023, valuation are stated below.

Valuation Date	June 30, 2022
Census Date	June 30, 2022
Measurement Date	June 30, 2022
Actuarial Method	Entry Age Normal Level % of Pay

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NOTE 19 – System Postemployment Benefits Other than Pensions (continued):

Inflation (CPI)	2.50%
Salary Increases	4.20% to 9.10% varying by service, including inflation
Discount Rate	Based on Bond Buyer Tax-Exempt General Obligation 20-Bond Municipal Bond Index: <ul style="list-style-type: none"> ▪ Measurement Date June 30, 2021: 2.16% ▪ Measurement Date June 30, 2022: 3.54%
Dental	4.00%
Admin	3.00%
Investment rate of return	2.50%, same as Inflation Rate assumption
Health Care Trend Rates	For medical and prescription drug, 4.80% increase effective July 1, 2023, then 7.25% graded down 0.25% to ultimate 4.50% over 11 years. For Part B Reimbursement, 0% and 27.17% effective July 1, 2023 and 2024, respectively, then 4.50%.
Mortality Rates	Pub-2010 General Healthy Retiree Headcount-Weighted Above-Median Mortality Table, projected by MP-2020 (See Actuarial Assumptions and Methods section for additional details)

The demographic assumptions which are not unique to the OPEB valuation were based on the 2020 Actuarial Experience Study conducted by the Public Employee's Retirement System of the State of Nevada, dated September 10, 2021.

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 2.54% or 1-percentage-point higher 4.54% than the current discount rate:

	<u>1% Decrease (2.54%)</u>	<u>Discount Rate (3.54%)</u>	<u>1% Increase (4.54%)</u>
NSHE's proportionate share of the collective net OPEB liability	\$643,199	\$584,918	\$534,459

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	\$556,639	\$584,918	\$617,300

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, 2023, NSHE reported payables to the defined benefit OPEB plan of \$1,539 for statutorily required employer contributions which had been assessed on employee salaries but not yet remitted to the Retirees' Fund.

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NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
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NOTE 20 – 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, 2023, 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, 2023, is \$88,392. These costs will be financed by State appropriations, private donations, available resources and/or long-term borrowings.

NOTE 21 – 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 \$5,000 excess of a \$5,000 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.
- Coverage for cyber liability is a combination of self-insurance and insurance policy with limits of \$3,000 per claim and \$5,000 per aggregate and a deductible of \$50.
- Medical malpractice with limits of \$1,000 per occurrence and \$3,000 aggregate.
- Allied health malpractice with limits of \$1,000 per occurrence and \$3,000 aggregate.

The System purchases other commercial insurance for incidental exposures where prudent. The System is charged an assessment to cover its portion of the State's cost of the Tort Claims fund.

NOTE 22 – Subsequent Events:

The System evaluated subsequent events through May 28, 2024, the date of issuance, and has determined the following subsequent events to report.

The Nevada State Legislature and Governor approved SB273 during the 2023 session, officially renaming Nevada State College to Nevada State University, effective July 1, 2023. This change was previously approved by the Nevada System of Higher Education Board of Regents at the March 2023 meeting. Approval was also provided by the Northwest Commission on Colleges and Universities on May 31, 2023.

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NOTE 23– Functional Classification of System Expenses:

The following is the functional classification of expenses as reported on the Statement of Combined Revenues, Expenses and Changes in Net Position for the year ended June 30, 2023:

Instruction	\$ 737,380
Research	171,237
Public service	116,160
Academic support	213,749
Institutional support	193,527
Student services	228,418
Operation and maintenance of plant	144,061
Scholarships and fellowships	107,302
Auxiliary enterprises	95,950
Depreciation	153,686
Total	<u>\$ 2,161,470</u>

NOTE 24 – System Related Organizations:

As described in Note 1, the System Related Organizations columns in the financial statements include the financial data of the System’s discretely presented campus foundations, and UNLV Medicine. Due to the condensed nature of this information, the individual line items may not necessarily agree with the financial statements of the System Related Organizations, although the totals agree with the financial statements. Condensed combining financial data of the System Related Organizations is as follows:

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NOTE 23 - System Related Organizations (continued)

NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS
NET POSITION AS OF JUNE 30, 2023

	CSN Foundation	DRI Foundation	DRI Research Park	GBC Foundation	NSC Foundation	TMCC Foundation	UNLV Foundation	UNLV Research Foundation	Rebel Golf Foundation
ASSETS									
Current Assets									
Cash and cash equivalents	\$ 469	\$ 1,525	\$ 1	\$ 341	\$ 504	\$ 3,395	\$ 18,503	\$ 109	\$ 35
Restricted cash and cash equivalents	3,166	-	-	1,656	7,321	-	-	-	-
Short-term investments	3,869	-	-	-	1,284	1,803	25,068	1,722	5,679
Accounts receivable, net	-	-	-	-	-	33	-	472	-
Receivable from U.S. Government	-	-	-	-	-	-	-	5,366	-
Pledges receivable, net	157	-	-	35	596	349	11,217	-	-
Patient accounts receivable, net	-	-	-	-	-	-	-	-	-
Current portion of loans receivable, net	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-
Deposits and prepaid expenditures, current	8	-	-	-	1	2	177	3	-
Due from affiliates (SROs)	-	-	-	-	-	-	1,382	-	-
Other current assets	1	-	-	5	-	78	1,087	498	-
Total Current Assets	7,670	1,525	1	2,037	9,706	5,660	57,434	8,170	5,714
Noncurrent Assets									
Investments	-	1,552	-	1,110	-	-	89,168	-	-
Restricted investments	2,240	-	-	8,307	1,523	-	-	-	-
Endowment investments	-	-	-	-	-	960	300,579	-	-
Loans receivable, net	-	-	-	-	-	-	-	-	-
Capital assets, net	-	397	-	-	-	-	1,100	11,540	77
Pledges receivable, net	182	-	-	246	599	732	7,310	-	-
Other noncurrent assets	24	-	-	-	-	-	12,510	8,135	-
Total Noncurrent Assets	2,446	1,949	-	9,663	2,122	1,692	410,667	19,675	77
TOTAL ASSETS	10,116	3,474	1	11,700	11,828	7,352	468,101	27,845	5,791
DEFERRED OUTFLOWS OF RESOURCES									
Intra-entity sales of future revenues	-	-	-	-	-	-	-	-	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	-	-	-	-	-	-	-	-	-
LIABILITIES									
Current Liabilities									
Accounts payable	5	4	-	23	5	-	967	483	-
Accrued payroll and related liabilities	-	-	-	26	-	-	-	-	-
Current portion of leases payable	-	-	-	-	-	-	-	-	-
Leases Payable Due to Related Organizations	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	3	-	-	-	-	-	-
Funds held in trust for others	-	-	-	-	-	78	-	-	-
Due to affiliates (SROs)	-	-	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	487	28	5,006	-
Total Current Liabilities	5	4	3	49	5	565	995	5,489	-
Noncurrent Liabilities									
Unearned revenue	-	-	89	-	-	-	-	-	-
Lease Payable Due to Related Organizations, LT	-	-	-	-	-	-	-	-	-
Leases payable	-	-	-	-	-	-	-	-	-
Subscriptions Payable	-	-	-	-	-	-	-	-	-
Due to State of Nevada	-	-	-	-	-	-	-	-	-
Due to affiliates (SROs)	-	7	-	-	-	-	-	-	-
Other noncurrent liabilities	-	-	-	-	-	-	412	-	-
Total Noncurrent Liabilities	-	7	89	-	-	-	412	-	-
TOTAL LIABILITIES	5	11	92	49	5	565	1,407	5,489	-
DEFERRED INFLOWS OF RESOURCES									
Split-interest agreements	-	-	-	-	-	-	907	-	-
Unearned lease revenue	-	-	-	-	-	-	-	11,540	-
TOTAL DEFERRED INFLOW OF RESOURCES	-	-	-	-	-	-	907	11,540	-
NET POSITION									
Net investment in capital assets	-	397	-	-	-	-	1,100	11,540	-
Restricted - Nonexpendable	2,265	-	-	5,115	1,550	965	198,397	-	-
Restricted - Expendable - Scholarships, research and instruction	6,271	896	-	4,881	9,774	4,981	263,938	-	-
Restricted - Expendable - Capital projects	-	-	-	249	-	-	-	-	-
Unrestricted	1,575	2,170	(91)	1,406	499	841	2,352	(724)	5,791
TOTAL NET ASSETS	\$ 10,111	\$ 3,463	\$ (91)	\$ 11,651	\$ 11,823	\$ 6,787	\$ 465,787	\$ 10,816	\$ 5,791

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, 2023

NOTE 23 - System Related Organizations (continued)

NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS
NET POSITION AS OF JUNE 30, 2023

	UNLV Alumni Association	UNLV Rebel Football Foundation	UNLV Rebel Soccer Foundation	UNLV Singapore Limited	UNLV MED	UNR Foundation	UNR WPAA	WNC Foundation	Total System Related Organizations
ASSETS									
Current Assets									
Cash and cash equivalents	\$ 380	\$ 403	\$ 208	\$ 600	\$ 7,791	\$ 54,575	\$ 65	\$ 434	\$ 89,338
Restricted cash and cash equivalents	-	-	-	-	94	-	-	404	12,641
Short-term investments	2,202	1,534	366	4,807	-	264,964	8,933	-	322,231
Accounts receivable, net	37	-	-	-	3,293	-	-	-	3,835
Receivable from U.S. Government	-	-	-	-	-	-	-	-	5,366
Pledges receivable, net	-	-	-	-	-	6,099	-	-	18,453
Patient accounts receivable, net	-	-	-	-	5,483	-	-	-	5,483
Current portion of loans receivable, net	-	-	-	-	-	30	-	-	30
Inventories	-	-	-	-	427	-	-	-	427
Deposits and prepaid expenditures, current	15	-	-	2	143	-	-	-	351
Due from affiliates (SROs)	-	-	-	-	99	201	-	-	1,682
Other current assets	-	-	-	55	-	2,033	44	-	3,801
Total Current Assets	2,634	1,937	574	5,464	17,330	327,902	9,042	838	463,638
Noncurrent Assets									
Investments	-	-	-	-	-	-	-	-	91,830
Restricted investments	-	-	-	-	-	-	-	6,794	18,864
Endowment investments	-	-	970	-	-	110,235	-	-	412,744
Loans receivable, net	-	-	-	-	-	47	-	-	47
Capital assets, net	15	-	-	-	263	34,326	38	-	47,756
Pledges receivable, net	-	-	-	-	-	4,013	-	-	13,082
Other noncurrent assets	-	-	-	-	19,684	19,821	-	-	60,174
Total Noncurrent Assets	15	-	970	-	19,947	168,442	38	6,794	644,497
TOTAL ASSETS	2,649	1,937	1,544	5,464	37,277	496,344	9,080	7,632	1,108,135
DEFERRED OUTFLOWS OF RESOURCES									
Intra-entity sales of future revenues	-	-	-	-	-	-	-	-	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	-	-	-	-	-	-	-	-	-
LIABILITIES									
Current Liabilities									
Accounts payable	4	11	24	-	2,053	103	-	-	3,682
Accrued payroll and related liabilities	-	-	-	-	1,261	-	-	-	1,287
Current portion of leases payable	-	-	-	-	81	-	-	-	81
Leases Payable Due to Related Organizations	-	-	-	-	2,888	-	-	-	2,888
Unearned revenue	-	-	-	-	-	-	-	54	57
Funds held in trust for others	-	-	-	-	-	-	-	-	78
Due to affiliates (SROs)	-	-	-	-	2,452	921	-	-	3,373
Other current liabilities	-	200	-	16	800	43	-	7,160	13,740
Total Current Liabilities	4	211	24	16	9,535	1,067	-	7,214	25,186
Noncurrent Liabilities									
Unearned revenue	-	-	-	-	-	1,280	-	-	1,369
Lease Payable Due to Related Organizations, LT	-	-	-	-	15,437	-	-	-	15,437
Leases payable	-	-	-	-	315	-	-	-	315
Subscriptions Payable	-	-	-	-	-	-	-	-	-
Due to State of Nevada	-	-	-	-	-	-	-	-	-
Due to affiliates (SROs)	-	-	-	-	-	-	-	-	7
Other noncurrent liabilities	-	-	-	-	1,163	-	-	-	1,575
Total Noncurrent Liabilities	-	-	-	-	16,915	1,280	-	-	18,703
TOTAL LIABILITIES	4	211	24	16	26,450	2,347	-	7,214	43,889
DEFERRED INFLOWS OF RESOURCES									
Split-interest agreements	-	-	-	-	-	7,525	-	-	8,432
Unearned lease revenue	-	-	-	-	-	-	-	-	11,540
TOTAL DEFERRED INFLOW OF RESOURCES	-	-	-	-	-	7,525	-	-	19,972
NET POSITION									
Net investment in capital assets	15	-	-	-	(336)	44,116	38	-	56,870
Restricted - Nonexpendable	-	47	764	-	-	199,665	2,974	-	411,742
Restricted - Expendable - Scholarships, research and instruction	2	93	205	-	94	221,525	5,126	-	517,786
Restricted - Expendable - Capital projects	-	-	-	-	-	-	-	-	249
Unrestricted	2,628	1,586	551	5,448	11,069	21,166	942	418	57,627
TOTAL NET ASSETS	\$ 2,645	\$ 1,726	\$ 1,520	\$ 5,448	\$ 10,827	\$ 486,472	\$ 9,080	\$ 418	\$ 1,044,274

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, 2023

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, 2023

	CSN Foundation	DRI Foundation	DRI Research Park	GBC Foundation	NSC Foundation	TMCC Foundation	UNLV Foundation	UNLV Research Foundation	Rebel Golf Foundation
Operating Revenues									
Patient revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract revenue	-	-	-	-	-	-	-	5,832	-
Contributions	366	1,496	-	1,245	6,297	2,120	29,400	147	16
Campus support	795	350	101	57	-	295	2,569	-	-
Special events and fundraising	178	-	-	-	-	-	-	-	4
Other operating revenues	4	-	3	-	183	133	3,603	864	65
Total Operating Revenues	<u>1,343</u>	<u>1,846</u>	<u>104</u>	<u>1,302</u>	<u>6,480</u>	<u>2,548</u>	<u>35,572</u>	<u>6,843</u>	<u>85</u>
Operating Expenses									
Employee compensation and benefits	-	(350)	(86)	-	(285)	-	(2,534)	(142)	-
Supplies and services	(496)	(58)	(15)	-	(328)	-	(5,692)	(356)	(46)
Program expenses, System Related Organizations	(1,810)	-	-	(94)	(1,286)	(2,991)	(149)	-	(24)
Depreciation	-	-	-	-	-	-	(71)	(126)	-
Other operating expenses	(74)	(3)	-	(247)	-	(406)	-	-	-
Total Operating Expenses	<u>(2,380)</u>	<u>(411)</u>	<u>(101)</u>	<u>(341)</u>	<u>(1,899)</u>	<u>(3,397)</u>	<u>(8,446)</u>	<u>(624)</u>	<u>(70)</u>
Operating Income (Loss)	<u>(1,037)</u>	<u>1,435</u>	<u>3</u>	<u>961</u>	<u>4,581</u>	<u>(849)</u>	<u>27,126</u>	<u>6,219</u>	<u>15</u>
Nonoperating Revenues (Expenses)									
Investment Income (Loss), net	751	16	-	599	-	470	26,848	65	509
Payments to System campuses and divisions	-	(1,283)	-	(2,234)	-	-	(33,614)	(200)	(350)
Interest expense	-	-	-	-	-	-	-	-	-
Other nonoperating revenues (expenses)	-	-	-	-	-	-	40	-	-
Total Nonoperating Revenues (Expenses)	<u>751</u>	<u>(1,267)</u>	<u>-</u>	<u>(1,635)</u>	<u>-</u>	<u>470</u>	<u>(6,726)</u>	<u>(135)</u>	<u>159</u>
Income (Loss) Before Other Revenue (Expenses)	<u>(286)</u>	<u>168</u>	<u>3</u>	<u>(674)</u>	<u>4,581</u>	<u>(379)</u>	<u>20,400</u>	<u>6,084</u>	<u>174</u>
Other Revenues (Expenses)									
Additions to permanent endowments	90	-	-	29	219	-	11,290	-	-
Other Foundation revenues (expenses)	-	-	-	-	-	-	-	-	-
Total Other Revenues (Expenses)	<u>90</u>	<u>-</u>	<u>-</u>	<u>29</u>	<u>219</u>	<u>-</u>	<u>11,290</u>	<u>-</u>	<u>-</u>
Increase (Decrease) in Net Position	<u>(196)</u>	<u>168</u>	<u>3</u>	<u>(645)</u>	<u>4,800</u>	<u>(379)</u>	<u>31,690</u>	<u>6,084</u>	<u>174</u>
NET POSITION									
Net position - beginning of year	10,307	3,295	(94)	12,296	7,023	7,166	434,097	4,732	5,617
Net position - end of year	<u>\$ 10,111</u>	<u>\$ 3,463</u>	<u>\$ (91)</u>	<u>\$ 11,651</u>	<u>\$ 11,823</u>	<u>\$ 6,787</u>	<u>\$ 465,787</u>	<u>\$ 10,816</u>	<u>\$ 5,791</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, 2023

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, 2023

	UNLV Alumni Association	UNLV Rebel Football Foundation	UNLV Rebel Soccer Foundation	UNLV Singapore Unlimited	UNLV MED	UNR Foundation	UNR WPAA	WNC Foundation	Total System Related Organizations
Operating Revenues									
Patient revenue	\$ -	\$ -	\$ -	\$ -	\$ 37,995	\$ -	\$ -	\$ -	\$ 37,995
Contract revenue	-	-	-	-	16,241	-	-	-	22,073
Contributions	723	19	23	-	-	65,751	34	1,198	108,835
Campus support	-	-	-	-	-	3,954	-	253	8,374
Special events and fundraising	64	72	58	-	-	1,310	-	167	1,853
Other operating revenues	238	55	3	-	10,861	-	-	21	16,033
Total Operating Revenues	1,025	146	84	-	65,097	71,015	34	1,639	195,163
Operating Expenses									
Employee compensation and benefits	(698)	-	-	(44)	(23,432)	(4,221)	-	(286)	(32,078)
Supplies and services	(170)	(54)	(13)	(25)	(505)	(952)	(25)	-	(8,735)
Program expenses, System Related Organizations	(393)	(284)	(54)	(129)	(11,406)	(2,764)	-	-	(21,384)
Depreciation	(4)	-	-	-	(4,195)	-	(1)	-	(4,397)
Other operating expenses	-	-	-	-	-	-	-	(129)	(859)
Total Operating Expenses	(1,265)	(338)	(67)	(198)	(39,538)	(7,937)	(26)	(415)	(67,453)
Operating Income (Loss)	(240)	(192)	17	(198)	25,559	63,078	8	1,224	127,710
Nonoperating Revenues (Expenses)									
Investment Income (Loss), net	277	215	131	122	-	17,009	912	45	47,969
Payments to System campuses and divisions	-	-	(62)	-	(27,740)	(33,947)	(775)	(1,163)	(101,368)
Interest expense	-	-	-	-	(362)	-	-	-	(362)
Other nonoperating revenues (expenses)	-	-	-	-	3,537	-	-	-	3,577
Total Nonoperating Revenues (Expenses)	277	215	69	122	(24,565)	(16,938)	137	(1,118)	(50,184)
Income (Loss) Before Other Revenue (Expenses)	37	23	86	(76)	994	46,140	145	106	77,526
Other Revenues (Expenses)									
Additions to permanent endowments	-	-	-	-	-	60,678	60	-	72,366
Other Foundation revenues (expenses)	-	-	-	151	-	-	-	-	151
Total Other Revenues (Expenses)	-	-	-	151	-	60,678	60	-	72,517
Increase (Decrease) in Net Position	37	23	86	75	994	106,818	205	106	150,043
NET POSITION									
Net position - beginning of year	2,608	1,703	1,434	5,373	9,833	379,654	8,875	312	894,231
Net position - end of year	\$ 2,645	\$ 1,726	\$ 1,520	\$ 5,448	\$ 10,827	\$ 486,472	\$ 9,080	\$ 418	\$ 1,044,274

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, 2023

NOTE 24 - System Related Organizations (continued):

UNR Foundation:

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

	2023
Cash and cash equivalents	\$ 5,052
Money market funds	49,523
	<u>\$ 54,575</u>

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

	2023
Equity investments	\$ 1,701
Commingled funds	340,872
Certificates of deposits	4,075
Corporate bonds	3,707
U.S. Government securities	24,844
	<u>\$ 375,199</u>

At June 30, 2023, the Foundation's investments had the following maturities:

	Investment Maturities (in years)			Fair Value
	Less than 1	1-5	6-21	
Certificates of deposits	\$ 3,832	\$ 243	\$ -	\$ 4,075
Corporate bonds	-	3,707	-	3,707
U.S. Government securities	11,713	13,131	-	24,844
	<u>\$ 15,545</u>	<u>\$ 17,081</u>	<u>\$ -</u>	<u>\$ 32,626</u>

The Foundation's investment pool is split into two discrete pools: the operating pool and the endowment pool. The Foundation's policy for the operating pool is to exercise sufficient due diligence to minimize investing operating cash in instruments that will lack liquidity. The Foundation considers 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 five years or less in order to take advantage of higher yields, and include longer term certificates of deposit, government securities, or corporate notes.

The Foundation's policy for the endowment pool is 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.

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 fair 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.

**NEVADA SYSTEM OF HIGHER EDUCATION
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2023**

NOTE 24 - System Related Organizations (continued):

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>Asset Class</u>	<u>Target</u>	<u>Target Range</u>
Global Equity	43%	30%-60%
Private Equity	25%	15%-30%
Diversifiers	15%	8%-22%
Real Assets	5%	3%-8%
Fixed Income	10%	5%-15%
Cash	2%	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.

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, 2023, the Foundation's investments had the following quality ratings:

	<u>Quality Ratings</u>			
	<u>Fair Value</u>	<u>AAA - A-</u>	<u>BBB+ - B-</u>	<u>Unrated</u>
Corporate Bonds	<u>\$ 3,707</u>	<u>\$ 3,517</u>	<u>\$ 190</u>	<u>\$ -</u>

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.

**NEVADA SYSTEM OF HIGHER EDUCATION
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2023**

NOTE 24 - System Related Organizations (continued):

Custodial Credit Risk – 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 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, 2023, the Foundation's bank balances totaled \$54,200. Of this balance, \$900 was covered by depository insurance and \$49,500 is held in U.S. Government Money Market Funds and the remaining \$3,800 was uninsured and uncollateralized and, as a result, was subject to custodial credit risk at June 30, 2023.

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, 2023, the Foundation has commitments to acquire approximately \$34,200, 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.

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

**NEVADA SYSTEM OF HIGHER EDUCATION
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2023**

NOTE 24 - System Related Organizations (continued):

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

Assets measured at fair value on a recurring basis at June 30, 2023, are:

	<u>Level 1</u>	<u>NAV</u>	<u>Total</u>
Investments			
Equity investments	\$ 1,701	\$ -	\$ 1,701
Commingled funds	189,655	151,216	340,871
Certificate of deposit	4,075	-	4,075
Corporate bonds	3,707	-	3,707
U.S. Government securities	24,844	-	24,844
	<u>\$ 223,982</u>	<u>\$ 151,216</u>	<u>\$ 375,198</u>
Residual interest in trusts			
Commingled funds	<u>\$ -</u>	<u>\$ 618</u>	<u>\$ 618</u>

The Foundation did not hold any investments fair valued using Level 2 or 3 inputs for the year ended June 30, 2023.

Related Party Transactions

The University provided the Foundation with administrative and support services for the year ended June 30, 2023, in the amount of \$4,000. The Foundation expended \$14,700 for capital projects, programs, and scholarships for the University of Nevada for the year ended June 30, 2023. Amounts transferred to related parties for the year ended June 30, 2023, was \$21,700. The amount due to the University of Nevada at June 30, 2023, was \$1,000. Amounts due from the University of Nevada at June 30, 2023, was \$200 at year end.

The Foundation received \$800 from NSHE for year ended June 30, 2023, for management fees related to endowments held on the University's behalf. This amount is included in investment income on the Statement of Support and Revenue, Expenses and Changes in Net Position. The Foundation recorded pledges receivable from related parties of \$1,100 for the year ended June 30, 2023, and in-kind contributions of \$100, for the year ended June 30, 2023. The Foundation received \$50,000 from the University during the year ended June 30, 2023, for a quasi-endowment to aid in funding the new business building.

UNLV Foundation:

The UNLV Foundation accounts for investments in accordance with GASB Statement N. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, which requires government entities to report investments at fair value in the statements of net position and GASB 72, *Fair Value Measurement and Application*, which requires disclosures made about fair value measurements, the level of fair value hierarchy, and valuation techniques.

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 \$774 for the year ended June 30, 2023 and was netted against interest and dividends on the accompanying Statements of Support and Revenues, Expenses and Changes in Net Position. Investments are recorded on the date of settlement.

**NEVADA SYSTEM OF HIGHER EDUCATION
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2023**

NOTE 24 - System Related Organizations (continued):

Investments consist of the following at June 30, 2023

Mutual funds	\$	48,487
Certificates of deposits		2,792
Equities		17,619
Collateralized securities		41,741
U.S. government obligations		48,550
U.S. corporate bonds		30,886
Alternative investments		214,896
Non-U.S. corporate bonds		9,844

Investment in securities at fair value	\$	414,815
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Investment in securities at fair value

Investment in securities - Current	\$	25,068
Investment in securities - Non-Current		389,747

Investment in securities at fair value	\$	414,815
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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, 2023, the total balance for the UNLV Foundation's cash and money market funds was \$18,500. Of this balance, \$500 at June 30, 2023, were covered by the Federal Deposit Insurance Corporation, and \$18,000 was uninsured at June 30, 2023. 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, 2023, are as follows:

June 30, 2023	Total	AAA	AA	A	BBB	Below Investment Grade
Collateralized securities	\$ 41,741	\$ 39,470	\$ 1,144	\$ 607	\$ 340	\$ 180
U.S. corporate bonds	30,885	-	459	10,235	19,207	984
Non-U.S. corporate bonds	9,845	-	168	3,281	5,807	589
Total	\$ 82,471	\$ 39,470	\$ 1,771	\$ 14,123	\$ 25,354	\$ 1,753

**NEVADA SYSTEM OF HIGHER EDUCATION
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2023**

NOTE 24 - System Related Organizations (continued):

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, 2023, the Foundation held \$4,734 or 5.74% of concentration in Federal Home Loan Mortgage Corp.

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, 2023, were 8.52 years. The fixed-income portfolio's average maturity was 10.79 years at June 30, 2023. Interest rates range from 3.43% to 5.25% for the year ended.

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, 2023, were 8.80 years. The fixed-income portfolio's average maturity was 9.8 years at June 30, 2023. Interest rates range from 0.00% to 11.50% for the year ended.

Investments at June 30, 2023	Maturity under 1 Year	Maturity 1 -5 Years	Maturity 6 -10 Years	Maturity over 10 Years	Total
Mutual funds	\$ 22,660	\$ 25,826	\$ -	\$ -	\$ 48,486
Certificates of deposits	420	2,372	-	-	2,792
Collateralized securities	-	5,053	3,952	32,736	41,741
U.S. Government obligations	-	18,326	16,398	13,826	48,550
U.S corporate bonds	1,909	13,584	7,906	7,487	30,886
Non-U.S. corporate bonds	79	4,929	3,830	1,007	9,845
Investment in Securities at Fair Value	\$ 25,068	\$ 70,090	\$ 32,086	\$ 55,056	\$ 182,300

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.

NEVADA SYSTEM OF HIGHER EDUCATION
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2023

NOTE 24 - 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, 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 traced. The Foundation’s interest in those assets is estimated based on models using various estimates from management, including date assets will be received.

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

Assets measured at fair value on a recurring basis at June 30, 2023, are:

Investments at June 30, 2023	Level 1	Level 2	Level 3	NAV	Total
Alternative investment	\$ -	\$ -	\$ -	\$ 214,896	\$ 214,896
Mutual funds	48,487	-	-	-	48,487
Collateralized securities	-	41,741	-	-	41,741
U.S corporate bonds	30,886	-	-	-	30,886
Non-U.S. corporate bonds	9,844	-	-	-	9,844
Equities	17,619	-	-	-	17,619
Certificates of deposits	2,792	-	-	-	2,792
U.S. Government obligations	48,550	-	-	-	48,550
	\$ 158,178	\$ 41,741	\$ -	\$ 214,896	\$ 414,815
Investments in real estate	\$ -	\$ -	\$ 10,830	\$ -	\$ 10,830
Assets held in charitable remainder trusts					
Equities	\$ -	\$ -	\$ 1,203	\$ -	\$ 1,203

Related Party Transactions

UNLV contributes to the administrative and accounting support of the UNLV Foundation. This support totaled \$2,600 for the year ended June 30, 2023, is included as University Support on the accompanying Statements of Support and Revenues, Expenses and Changes in Net Position.

**NEVADA SYSTEM OF HIGHER EDUCATION
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2023**

NOTE 24 - System Related Organizations (continued):

The Foundation transfers funds for programs and scholarships as requested by UNLV and its affiliated foundations, as appropriate and approved. Program expenses in the amount of \$21,100 were transferred to UNLV and its affiliated foundations for the year ended June 30, 2023. Scholarship expenses were \$8,800 for year ended June 30, 2023. Both are included in the accompanying Statements of Support and Revenues, Expenses and Changes in Net Position.

The UNLV Foundation transfers funds for salaries and benefits to UNLV. Due to the timing of payroll, position vacancies, and salary reassignments, the amount in the UNLV Foundation account at UNLV is treated as Due to UNLV or a Due to the UNLV Foundation. The UNLV Foundation had a Due from UNLV of \$1,400 as of June 30, 2023, resulting primarily from amounts transferred to UNLV for salaries and benefits that are not year payable as of the end of the year.

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.

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.

NEVADA SYSTEM OF HIGHER EDUCATION
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2023

NOTE 24 - System Related Organizations (continued):

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 \$41,991 during the fiscal years ended June 30, 2023. The Organization also treats patients without insurance or provides elective surgery services that are not covered by third-party payors. Bad debt expenses of \$7,170 were incurred during the fiscal year ended June 30, 2023.

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.

Transactions with Affiliates and Related Parties

KSOM pays salaries for all its faculty physician members along with leases, malpractice, EMR, and other administration expenses. The Company reimburses KSOM for any amounts not covered by state appropriations, grant contract income, or other sources that are administered by KSOM. During the fiscal year ended June 30, 2023, the Company paid \$20,095 to KSOM for physician salaries, \$3,577 for leases, \$1,830 for malpractice, legal, and general liability expenses, \$1,673 for EMR and IT expenses, and \$163 for other administration expenses for a total of \$27,338 paid to KSOM. As of June 30, 2023, the Company owed KSOM \$2,452, for salaries, leases, EMR and IT expenses, and other administration expenses, which are included in the net due to affiliates in the accompanying Statements of Net Position.

On April 16, 2020, a Memorandum of Understanding (“MOU”) was made by and between the Board of Regents of the NSHE on behalf of KSOM and UNLV Health. The MOU commenced and continues in full force and effect for five years from the effective date of April 6, 2020. The purpose of the MOU is to memorialize those certain real estate leases held under the name of KSOM as lessee, but for which KSOM has granted UNLV Health rights to use the respective facility assets. In return for KSOM granting UNLV Health the RTU to use those certain facility assets, UNLV Health will be responsible for paying monthly financial obligations due for said leases for the duration of the lease terms unless the parties agree otherwise in writing.

The Company is covered under a professional liability insurance policy for medical malpractice claims that is purchased by KSOM and names the Company as additional named insured. The policy is on a claims-made basis and provides coverage of \$1,000 per claim and \$3,000 per year in the aggregate. KSOM presently intends to renew claims-made coverage annually and expects to be able to obtain such coverage. The Company reimbursed KSOM \$1,782 for the professional liability malpractice insurance and other insurance premiums during the year ended June 30, 2023.

At June 30, 2023, the Company recorded ROU facility assets sub-leased from KSOM of \$17,747, and lease liabilities of \$18,325.

During the fiscal year ended June 30, 2023, KSOM gifted the Company \$3,537 (“the KSOM Gift”), in the form of liability forgiveness. The KSOM Gift was made available to UNLV Health to help cover physician and information technology salaries of \$3,231 and \$306, respectively.

The Company also paid \$ 238 to UNLV for PCC expenses that consisted of (a) variable cost rent expense of \$210 and (b) interest expense of \$28.

During the year ended June 30, 2023, the Company paid \$1,639 to KSOM for the Resolute Billing System, part of electronic medical record system maintenance.

During the fiscal year ended June 30, 2023, the Company paid KSOM \$113 for the reimbursement of one-time charges for audit fees.

The Company provides coverage in UNLV’s student health clinic, sport medicine, and obstetrics/gynecology. The total amount of service provided and included in contract revenue for the fiscal year ended June 30, 2023, was \$385. The total amount due from UNLV in relation with these services as of June 30, 2023 was \$24.

**NEVADA SYSTEM OF HIGHER EDUCATION
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2023**

NOTE 25 – COVID-19:

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 2023 the universities and colleges have received direct awards for student financial aid and essential services. Those funds are reported in the financial statements as of June 30, 2023. The U.S. Government also provided direct awards to the State of Nevada.

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Unaudited

REQUIRED SUPPLEMENTARY INFORMATION

Unaudited

**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>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
System's proportion of the net pension liability	2.78%	2.99%	3.00%	3.00%	2.92%	2.88%	2.89%	2.83%	2.81%	
System's proportionate share of the net pension liability	\$ 501,370	\$ 272,974	\$ 424,238	\$ 414,036	\$ 398,883	\$ 383,226	\$ 389,352	\$ 324,708	\$ 292,841	(Historical information prior to the implementation of GASB 67/68 is not required)
System's covered-employee payroll	\$ 198,288	\$ 205,049	\$ 200,838	\$ 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	252.85%	133.13%	211.23%	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	75.12%	86.51%	77.04%	76.46%	75.24%	74.42%	72.23%	75.13%	75.13%	

* 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

Unaudited

**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>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractual required contribution	\$ 32,454	\$ 30,715	\$ 31,286	\$ 30,564	\$ 28,549	\$ 27,030	\$ 34,456	\$ 33,124	\$ 29,901	(Historical information prior to the implementation of GASB 67/68 is not required)
Contributions in relation to contractually required contribution	(32,454)	(30,715)	(31,286)	(30,564)	(28,549)	(27,030)	(43,152)	(35,756)	(29,901)	
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8,696)	\$ (2,632)	\$ -	
System's covered-employee payroll	\$ 209,321	\$ 198,288	\$ 205,049	\$ 200,838	\$ 196,183	\$ 187,737	\$ 179,694	\$ 171,007	\$ 165,653	
Contributions as a percentage of covered-employee payroll	15.50%	15.49%	15.26%	15.22%	14.55%	14.40%	19.17%	19.37%	18.05%	

The accompanying notes are an integral part of these financial statements

Unaudited

**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>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
System's proportion of the net OPEB liability	40.56%	40.10%	40.35%	40.85%	39.13%	(Historical information prior to the implementation of GASB 74/75 is not required)				
System's proportionate share of the net OPEB liability	584,918	621,544	606,769	569,268	518,254					
System's covered-employee payroll	740,121	744,695	757,182	711,803	667,622					
System's proportion share of the net OPEB liability as a percentage of its covered-employee payroll	79.03%	83.46%	80.14%	79.98%	77.63%					
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%	0.00%	0.00%					

The accompanying notes are an integral part of these financial statements

Unaudited

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>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractual required contributions	\$ 16,710	\$ 16,061	\$ 17,426	\$ 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	(16,785)	(16,058)	(15,857)	(17,716)	(16,656)	(15,702)				
Contribution deficiency(excess)	<u>\$ (75)</u>	<u>\$ 3</u>	<u>\$ 1,569</u>	<u>\$ 78</u>	<u>\$ 71</u>	<u>\$ (13)</u>				
System's covered-employee payroll	\$ 770,032	\$ 740,121	\$ 744,695	\$ 757,182	\$ 711,803	\$ 667,622				
Contributions as a percentage of covered-employee payroll	2.17%	2.17%	2.34%	2.35%	2.35%	2.35%				

The accompanying notes are an integral part of these financial statements

Unaudited

**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	June 30, 2022
Measurement Date	June 30, 2022
Methods used to determine contribution rates:	
Actuarial Cost Method	Entry Age Normal Level % of Pay
Asset Valuation Method	Market Value
Discount Rate	3.54% bond index as of June 30, 2022
Inflation Rate	2.50%
Investment Return Assumptions	2.50%; same as Inflation Rate assumption

The accompanying notes are an integral part of these financial statements

Unaudited

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SUPPLEMENTAL INFORMATION

NEVADA SYSTEM OF HIGHER EDUCATION
COMBINING STATEMENTS OF NET POSITION (in \$1,000's)
AS OF JUNE 30, 2023

	<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	\$ 16,683	\$ 7,244	\$ 1,985	\$ 7,066	\$ 34,475	\$ 9,798
Short-term investments	70,713	29,552	7,055	19,042	10,822	36,906
Accounts receivable, net	6,007	2,491	1,798	1,005	455	2,388
Receivable from U.S. Government	5,692	5,491	1,344	1,393	1,862	3,911
Receivable from State of Nevada	981	255	377	380	719	1,707
Receivable from other institutions	-	-	-	12	1,000	212
Current portion of loans receivable, net	-	-	-	-	-	-
Due from System Related Organizations	-	-	-	-	-	-
Leases receivable	-	-	-	-	-	83
Leases receivable Due from Related Organizations	-	-	-	-	-	-
Inventories	874	-	-	-	-	40
Deposits and prepaid expenditures, current	1,247	104	292	4	2,607	32
Other current assets	-	-	-	-	-	71
Total Current Assets	<u>102,197</u>	<u>45,137</u>	<u>12,851</u>	<u>28,902</u>	<u>51,940</u>	<u>55,148</u>
Noncurrent Assets						
Due from System Related Organizations	-	7	-	-	-	-
Cash held by State Treasurer	359	-	27	109	2	-
Restricted cash and cash equivalents	1,564	-	-	-	-	-
Endowment investments	7,191	40,540	869	-	11,179	13,640
Deposits and prepaid expenditures	13	-	-	-	-	-
Loans receivable, net	-	-	-	-	-	-
Leases receivable, LT	-	-	-	-	-	-
Leases receivable due from Related Organizations, LT	-	-	-	-	-	-
Capital assets, net	282,248	46,034	42,963	116,760	29,300	77,128
Other noncurrent assets	-	-	-	-	-	-
Total Noncurrent Assets	<u>291,375</u>	<u>86,581</u>	<u>43,859</u>	<u>116,869</u>	<u>40,481</u>	<u>90,768</u>
TOTAL ASSETS	<u>393,572</u>	<u>131,718</u>	<u>56,710</u>	<u>145,771</u>	<u>92,421</u>	<u>145,916</u>
DEFERRED OUTFLOWS OF RESOURCES						
OPEB related	3,932	1,118	577	1,198	675	1,313
Loss on bond refunding	-	-	-	-	-	-
Pension related	35,289	7,973	5,348	6,648	7,837	11,919
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>39,221</u>	<u>9,091</u>	<u>5,925</u>	<u>7,846</u>	<u>8,512</u>	<u>13,232</u>
The accompanying notes are an integral part of these financial statements.						
LIABILITIES						
Current Liabilities						
Accounts payable	2,877	695	135	563	2,096	1,773
Accrued payroll and related liabilities	8,040	2,510	1,105	2,934	13,253	2,973
Unemployment insurance and workers' compensation	461	35	68	34	17	123
Due to other institutions	2,024	738	273	675	(20,295)	624
Due to System Related Organizations	-	-	-	-	-	-
Current portion of compensated absences	3,751	3,659	395	925	1,207	1,362
Current portion of long-term debt	1,652	133	-	1,664	-	515
Current portion of leases payable	470	-	18	-	625	-
Current portion of subscriptions payable	2,437	63	153	411	3,893	145
Accrued interest payable	1,221	1	12	38	413	308
Unearned revenue	4,767	3,737	990	3,829	355	1,646
Deposits held for others	281	-	68	16	-	69
Other current liabilities	29	-	-	1	-	-
Total Current Liabilities	<u>28,010</u>	<u>11,571</u>	<u>3,217</u>	<u>11,090</u>	<u>1,564</u>	<u>9,538</u>
Noncurrent Liabilities						
Refundable advances under federal loan programs	-	-	-	-	-	-
Compensated absences	1,325	901	193	1,717	806	456
Long-term debt	65,322	-	-	41,671	-	14,819
Lease payable	1,642	-	37	-	1,896	-
Subscriptions payable	3,070	90	363	838	15,859	426
Net pension liability	66,906	15,537	10,574	9,782	13,579	23,556
Net OPEB Liability	60,314	17,157	8,848	18,383	10,350	20,139
Other noncurrent liabilities	-	-	-	623	-	-
Total Noncurrent Liabilities	<u>198,579</u>	<u>33,685</u>	<u>20,015</u>	<u>73,014</u>	<u>42,490</u>	<u>59,396</u>
TOTAL LIABILITIES	<u>226,589</u>	<u>45,256</u>	<u>23,232</u>	<u>84,104</u>	<u>44,054</u>	<u>68,934</u>
DEFERRED INFLOWS OF RESOURCES						
Service concession arrangements	-	-	-	-	-	-
Deferred inflows on leases	-	-	-	-	-	81
OPEB related	7,054	2,007	1,036	2,150	1,211	2,355
Gain on bond refunding	-	-	-	-	-	-
Pension related	15,470	3,975	2,559	2,124	4,157	5,968
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>22,524</u>	<u>5,982</u>	<u>3,595</u>	<u>4,274</u>	<u>5,368</u>	<u>8,404</u>
NET POSITION						
Net investment in capital assets	207,655	45,785	40,371	53,190	6,615	61,223
Restricted - Nonexpendable	2,235	24,098	869	-	7,174	6,011
Restricted - Expendable - Scholarships, research and instruction	9,254	22,670	565	1,835	5,397	8,500
Restricted - Expendable - Loans	-	-	152	(107)	28	52
Restricted - Expendable - Capital projects	1,923	11	3,495	24	8	-
Restricted - Expendable - Debt service	6,948	-	719	9,175	-	1,529
Unrestricted	(44,335)	(2,993)	(10,363)	1,122	32,289	4,495
TOTAL NET POSITION	<u>\$ 183,680</u>	<u>\$ 89,571</u>	<u>\$ 35,808</u>	<u>\$ 65,239</u>	<u>\$ 51,511</u>	<u>\$ 81,810</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)
AS OF JUNE 30, 2023

	<u>UNLV</u>	<u>UNR</u>	<u>WNC</u>	<u>Eliminations</u>	<u>TOTAL</u>
ASSETS					
<i>Current Assets</i>					
Cash and cash equivalents	\$ 48,855	\$ 36,900	\$ 2,174	\$ -	\$ 165,180
Short-term investments	259,776	131,675	7,423	-	572,964
Accounts receivable, net	13,357	21,594	1,156	-	50,251
Receivable from U.S. Government	53,679	47,516	786	-	121,674
Receivable from State of Nevada	4,586	4,947	276	-	14,228
Receivable from other institutions	-	-	-	(1,000)	224
Current portion of loans receivable, net	183	601	1	-	785
Due from System Related Organizations	2,452	921	-	-	3,373
Leases receivable	5,814	1,634	-	-	7,531
Leases receivable Due from Related Organizations	2,888	-	-	-	2,888
Inventories	1,427	4,219	-	-	6,560
Deposits and prepaid expenditures, current	5,167	7,355	221	-	17,029
Other current assets	1,735	4	-	-	1,810
Total Current Assets	<u>399,919</u>	<u>257,366</u>	<u>12,037</u>	<u>(1,000)</u>	<u>964,497</u>
<i>Noncurrent Assets</i>					
Due from System Related Organizations	-	-	-	-	7
Cash held by State Treasurer	-	-	18	-	515
Restricted cash and cash equivalents	7,047	-	-	-	8,611
Endowment investments	64,122	158,047	316	-	295,904
Deposits and prepaid expenditures	190	-	-	-	203
Loans receivable, net	1,902	2,303	1	-	4,206
Leases receivable, LT	59,782	5,930	-	-	65,712
Leases receivable due from Related Organizations, LT	15,437	-	-	-	15,437
Capital assets, net	1,133,064	1,064,880	21,564	-	2,813,941
Other noncurrent assets	75	-	-	-	75
Total Noncurrent Assets	<u>1,281,619</u>	<u>1,231,160</u>	<u>21,899</u>	<u>-</u>	<u>3,204,611</u>
TOTAL ASSETS	<u>1,681,538</u>	<u>1,488,526</u>	<u>33,936</u>	<u>(1,000)</u>	<u>4,169,108</u>
DEFERRED OUTFLOWS OF RESOURCES					
OPEB related	16,248	12,634	434	-	38,129
Loss on bond refunding	-	2,728	-	-	2,728
Pension related	92,284	92,760	6,211	-	266,269
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>108,532</u>	<u>108,122</u>	<u>6,645</u>	<u>-</u>	<u>307,126</u>
The accompanying notes are an integral part of these financial statements.					
LIABILITIES					
<i>Current Liabilities</i>					
Accounts payable	18,928	20,899	306	-	48,272
Accrued payroll and related liabilities	39,924	29,764	1,193	-	101,696
Unemployment insurance and workers' compensation	1,402	1,450	92	-	3,682
Due to other institutions	9,732	6,959	271	(1,000)	1
Due to System Related Organizations	1,481	201	-	-	1,682
Current portion of compensated absences	17,369	12,767	546	-	41,981
Current portion of long-term debt	17,636	15,229	-	-	36,829
Current portion of leases payable	4,847	2,628	-	-	8,588
Current portion of subscriptions payable	4,417	2,688	-	-	14,207
Accrued interest payable	3,775	6,273	-	-	12,041
Unearned revenue	30,964	23,937	581	-	70,806
Deposits held for others	934	1,126	193	-	2,687
Other current liabilities	2,452	544	-	-	3,026
Total Current Liabilities	<u>153,861</u>	<u>124,465</u>	<u>3,182</u>	<u>(1,000)</u>	<u>345,498</u>
<i>Noncurrent Liabilities</i>					
Refundable advances under federal loan programs	2,224	1,170	-	-	3,394
Compensated absences	10,787	5,927	143	-	22,255
Long-term debt	205,821	343,027	-	-	670,660
Lease payable	33,630	7,203	-	-	44,408
Subscriptions payable	9,668	3,539	-	-	33,853
Net pension liability	169,033	180,246	12,157	-	501,370
Net OPEB Liability	249,257	193,807	6,663	-	584,918
Other noncurrent liabilities	-	-	-	-	623
Total Noncurrent Liabilities	<u>680,420</u>	<u>734,919</u>	<u>18,963</u>	<u>-</u>	<u>1,861,481</u>
TOTAL LIABILITIES	<u>834,281</u>	<u>859,384</u>	<u>22,145</u>	<u>(1,000)</u>	<u>2,206,979</u>
DEFERRED INFLOWS OF RESOURCES					
Service concession arrangements	1,531	-	-	-	1,531
Deferred inflows on leases	83,515	7,382	-	-	90,978
OPEB related	29,154	22,669	779	-	68,415
Gain on bond refunding	2,096	1,965	-	-	4,061
Pension related	38,263	43,745	2,944	-	119,205
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>154,559</u>	<u>75,761</u>	<u>3,723</u>	<u>-</u>	<u>284,190</u>
NET POSITION					
Net investment in capital assets	854,948	686,385	21,721	-	1,977,893
Restricted - Nonexpendable	12,179	40,563	334	-	93,463
Restricted - Expendable - Scholarships, research and instruction	64,463	105,395	2,044	-	220,123
Restricted - Expendable - Loans	571	6,939	(1,955)	-	5,680
Restricted - Expendable - Capital projects	4,566	16,077	(443)	-	25,661
Restricted - Expendable - Debt service	14,075	10,578	-	-	43,024
Unrestricted	(149,572)	(204,434)	(6,988)	-	(380,779)
TOTAL NET POSITION	<u>\$ 801,230</u>	<u>\$ 661,503</u>	<u>\$ 14,713</u>	<u>\$ -</u>	<u>\$ 1,985,065</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)
 AS OF JUNE 30, 2023

	<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 \$224,417)	\$ 48,120	\$ -	\$ 6,809	\$ 7,982	\$ -	\$ 17,112
Federal grants and contracts	8,849	27,425	2,360	8,211	16,967	6,605
State grants and contracts	4,690	741	1,029	1,589	-	2,804
Local grants and contracts	-	-	-	-	46	-
Other grants and contracts	144	10,873	1,629	71	206	502
Sales and services of educational departments (including \$31,679 from System Related Organizations)	2,100	385	157	678	2,521	1,745
Sales and services of auxiliary enterprises (net of scholarship allowance of \$9,756)	1,192	-	356	44	-	1,753
Interest earned on loans receivable	-	-	-	-	-	-
Other operating revenues	969	1,449	196	275	2,956	313
Total Operating Revenues	<u>66,064</u>	<u>40,873</u>	<u>12,536</u>	<u>18,850</u>	<u>22,696</u>	<u>30,834</u>
Operating Expenses						
Employee compensation and benefits	(136,445)	(36,990)	(20,287)	(42,903)	(33,361)	(50,481)
Utilities	(4,527)	(1,173)	(947)	(681)	(33)	(1,316)
Supplies and services	(50,652)	(10,513)	(6,115)	(12,546)	(4,161)	(13,332)
Scholarships and fellowships	(29,549)	(24)	(3,189)	-	(322)	(8,302)
Depreciation and amortization	(20,690)	(4,314)	(2,388)	(4,839)	(6,773)	(4,731)
Total Operating Expenses	<u>(241,863)</u>	<u>(53,014)</u>	<u>(32,926)</u>	<u>(60,969)</u>	<u>(44,650)</u>	<u>(78,162)</u>
Operating Income (Loss)	<u>(175,799)</u>	<u>(12,141)</u>	<u>(20,390)</u>	<u>(42,119)</u>	<u>(21,954)</u>	<u>(47,328)</u>
Nonoperating Revenues (Expenses)						
State appropriations	107,310	7,590	14,768	26,175	22,067	36,838
Gifts (including \$60,118 from System Related Organizations)	1,379	739	588	1,166	-	1,025
Investment income (loss), net	8,559	5,126	972	1,961	2,245	4,658
Gain (loss) on disposal of capital assets	27	(63)	-	-	(8)	(84)
Interest expense	(2,476)	(54)	(13)	(2,148)	(470)	(559)
Interest revenue	-	-	-	-	-	1
Payments to System campuses and divisions	(7,528)	(2,861)	(985)	(1,839)	62,532	(3,857)
Other nonoperating revenues	2,014	-	(295)	1,153	120	-
Federal grants and contracts	44,218	443	4,172	9,886	1,178	7,535
Total Nonoperating Revenues	<u>153,503</u>	<u>10,920</u>	<u>19,207</u>	<u>36,354</u>	<u>87,664</u>	<u>45,557</u>
Loss Before Other Revenue (Expenses)	<u>(22,296)</u>	<u>(1,221)</u>	<u>(1,183)</u>	<u>(5,765)</u>	<u>65,710</u>	<u>(1,771)</u>
Other Revenues (Expenses)						
State appropriations restricted for capital purposes	361	81	1,342	10	-	241
Capital grants and gifts (including \$16,916 from System Related Organizations)	-	143	2,106	13	-	3,219
Return of Capital Gifts	-	-	-	-	-	-
Additions (Deductions) to permanent endowments (including \$424 to System Related Organizations)	123	73	-	-	8	238
Total Other Revenues	<u>484</u>	<u>297</u>	<u>3,448</u>	<u>23</u>	<u>8</u>	<u>3,698</u>
Increase (Decrease) in Net Position	<u>(21,812)</u>	<u>(924)</u>	<u>2,265</u>	<u>(5,742)</u>	<u>65,718</u>	<u>1,927</u>
NET POSITION						
Net position - beginning of year - as originally reported	205,492	90,495	33,543	70,981	(14,207)	79,883
Restatement for effect of change in reporting entity	-	-	-	-	-	-
Net position - beginning of year - as restated	<u>205,492</u>	<u>90,495</u>	<u>33,543</u>	<u>70,981</u>	<u>(14,207)</u>	<u>79,883</u>
Net position - end of year	<u>\$183,680</u>	<u>\$89,571</u>	<u>\$ 35,808</u>	<u>\$ 65,239</u>	<u>\$51,511</u>	<u>\$81,810</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, 2023

	<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 \$224,417)	\$ 222,479	\$ 153,064	\$ 5,565	\$ (102)	\$ 461,029
Federal grants and contracts	74,992	153,756	2,665	(7,288)	294,542
State grants and contracts	24,506	17,872	503	(109)	53,625
Local grants and contracts	472	2,712	-	(3)	3,227
Other grants and contracts	4,284	26,410	160	(545)	43,734
Sales and services of educational departments (including \$31,679 from System Related Organizations)	93,281	76,676	225	(3,874)	173,894
Sales and services of auxiliary enterprises (net of scholarship allowance of \$9,756)	44,905	42,035	759	(37)	91,007
Interest earned on loans receivable	13	74	-	-	87
Other operating revenues	4,406	6,980	276	(5,870)	11,950
Total Operating Revenues	<u>469,338</u>	<u>479,579</u>	<u>10,153</u>	<u>(17,828)</u>	<u>1,133,095</u>
Operating Expenses					
Employee compensation and benefits	(592,230)	(459,208)	(20,255)	-	(1,392,160)
Utilities	(17,409)	(15,104)	(732)	-	(41,922)
Supplies and services	(176,991)	(206,294)	(6,757)	17,804	(469,557)
Scholarships and fellowships	(35,270)	(25,194)	(2,785)	490	(104,145)
Depreciation and amortization	(58,243)	(50,187)	(1,521)	-	(153,686)
Total Operating Expenses	<u>(880,143)</u>	<u>(755,987)</u>	<u>(32,050)</u>	<u>18,294</u>	<u>(2,161,470)</u>
Operating Income (Loss)	<u>(410,805)</u>	<u>(276,408)</u>	<u>(21,897)</u>	<u>466</u>	<u>(1,028,375)</u>
Nonoperating Revenues (Expenses)					
State appropriations	237,707	181,414	14,080	-	647,949
Gifts (including \$60,118 from System Related Organizations)	27,229	28,912	1,029	(83)	61,984
Investment income (loss), net	36,388	22,886	1,618	(323)	84,090
Gain (loss) on disposal of capital assets	(988)	3,346	(1)	-	2,229
Interest expense	(8,483)	(12,722)	-	-	(26,925)
Interest revenue	1,102	154	-	-	1,257
Payments to System campuses and divisions	(31,135)	(68,076)	(955)	-	(54,704)
Other nonoperating revenues	5,579	1,246	531	(60)	10,288
Federal grants and contracts	91,003	37,970	4,707	-	201,112
Total Nonoperating Revenues	<u>358,402</u>	<u>195,130</u>	<u>21,009</u>	<u>(466)</u>	<u>927,280</u>
Loss Before Other Revenue (Expenses)	<u>(52,403)</u>	<u>(81,278)</u>	<u>(888)</u>	<u>-</u>	<u>(101,095)</u>
Other Revenues (Expenses)					
State appropriations restricted for capital purposes	12,060	5,246	97	-	19,438
Capital grants and gifts (including \$16,916 from System Related Organizations)	7,017	7,566	104	-	20,168
Return of Capital Gifts	(2)	-	-	-	(2)
Additions (Deductions) to permanent endowments (including \$424 to System Related Organizations)	5	100	-	-	547
Total Other Revenues	<u>19,080</u>	<u>12,912</u>	<u>201</u>	<u>-</u>	<u>40,151</u>
Increase (Decrease) in Net Position	<u>(33,323)</u>	<u>(68,366)</u>	<u>(687)</u>	<u>-</u>	<u>(60,944)</u>
NET POSITION					
Net position - beginning of year - as originally reported	834,553	721,399	15,400	-	2,037,539
Restatement for effect of change in reporting entity	-	8,470	-	-	8,470
Net position - beginning of year - as restated	<u>834,553</u>	<u>729,869</u>	<u>15,400</u>	<u>-</u>	<u>2,046,009</u>
Net position - end of year	<u>\$ 801,230</u>	<u>\$ 661,503</u>	<u>\$ 14,713</u>	<u>\$ -</u>	<u>\$ 1,985,065</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
Fiscal Period 7/1/2022 - 6/30/2023



	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Aging Cluster												
US DEPARTMENT OF HEALTH AND HUMAN SERVICES												
93.044 - Special Programs for the Aging_ Title III, Part B_ Grants for Supportive Services and Senior Centers												
Pass Through - Comagine Health Reference#: 4100.PTO.56	93.044	-	-	-	-	-	-	171,064	-	-	171,064	-
Pass Through - Nevada Division Of Aging and Disability Services Reference#: 18-058-27-BC3X-21	93.044	-	-	-	-	-	-	-	799	-	799	-
Direct - Special Programs for the Aging_ Title III, Part B_ Grants for Supportive Services and Senior Centers	93.044	-	-	-	-	-	-	-	4,753	-	4,753	-
Pass Through - Nevada Division Of Aging and Disability Services Reference#: 18-058-52-EB-22	93.044	-	-	-	-	-	-	-	39,593	-	39,593	-
Pass Through - Nevada Division Of Aging and Disability Services Reference#: 16-007-33-BX-23	93.044	-	-	-	-	-	-	-	40,000	-	40,000	-
Pass Through - Nevada Division Of Aging and Disability Services Reference#: 18-015-32-BX-22	93.044	-	-	-	-	-	-	-	47,248	-	47,248	-
Pass Through - Nevada Department of Health and Human Services Reference#: 18-015-75-BC6X-22	93.044	-	-	-	-	-	-	-	51,868	-	51,868	-
Pass Through - Nevada Division Of Aging and Disability Services Reference#: 18-058-52-EB-23	93.044	-	-	-	-	-	-	-	58,520	-	58,520	-
Pass Through - Nevada Division Of Aging and Disability Services Reference#: 16-007-59-BX-23	93.044	-	-	-	-	-	-	-	65,732	-	65,732	-
93.044 Total		-	-	-	-	-	-	171,064	308,513	-	479,577	-
93.045 - Special Programs for the Aging_ Title III, Part C_ Nutrition Services												
Pass Through - Comagine Health Reference#: 4100.PT0.56	93.045	-	-	-	-	-	-	-	82,990	-	82,990	-
93.045 Total		-	-	-	-	-	-	-	82,990	-	82,990	-
93.048 - Special Programs for the Aging_ Title IV_ and Title II_ Discretionary Projects												

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada Division Of Aging and Disability Services Reference#: WO 23-15	93.048	-	-	-	-	-	-	-	1,013	-	1,013	-
93.048 Total		-	-	-	-	-	-	-	1,013	-	1,013	-
93.052 - National Family Caregiver Support, Title III, Part E												
Pass Through - Nevada Division Of Aging and Disability Services Reference#: 18-058-52-EB-22	93.052	-	-	-	-	-	-	-	7,604	-	7,604	-
Pass Through - Nevada Division Of Aging and Disability Services Reference#: 18-058-52-EB-23	93.052	-	-	-	-	-	-	-	13,476	-	13,476	-
Pass Through - Nevada Department of Health and Human Services Reference#: 16-007-77-EC6X-22	93.052	-	-	-	-	-	-	-	67,874	-	67,874	-
93.052 Total		-	-	-	-	-	-	-	88,954	-	88,954	-
93.072 - Lifespan Respite Care Program												
Pass Through - Nevada Division Of Aging and Disability Services Reference#: WO 23-12	93.072	-	-	-	-	-	-	-	900	-	900	-
93.072 Total		-	-	-	-	-	-	-	900	-	900	-
Department of Health and Human Services (HHS) Total		-	-	-	-	-	-	171,064	482,370	-	653,434	-
Aging Cluster Total		-	-	-	-	-	-	171,064	482,370	-	653,434	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
CCDF Cluster												
United States Department of Health and Human Services (HHS)												
93.575 - Child Care and Development Block Grant												
Pass Through - Turning Point, Inc. Reference#: TPI-22-01	93.575	-	-	-	-	-	-	3,748	-	-	3,748	-
Pass Through - University Of Delaware Reference#: UDR0000254	93.575	-	-	-	-	-	-	8,173	-	-	8,173	-
Pass Through - Nevada Division of Welfare and Supportive Services Reference#: CC2312	93.575	-	-	-	-	-	-	464,042	-	-	464,042	57,500
Pass Through - Children's Cabinet Reference#: SP-2000059-02	93.575	-	-	-	-	-	-	-	(1,710)	-	(1,710)	-
Pass Through - Nevada Division of Welfare and Supportive Services Reference#: CC2313	Covid-19, 93.575	-	-	-	-	-	-	-	3,979	-	3,979	-
Pass Through - The Children's Cabinet Reference#: SP-2300023	93.575	-	-	-	-	-	-	-	87,431	-	87,431	-
Pass Through - Children's Cabinet Reference#: 2000059	93.575	-	-	-	-	-	-	-	92,068	-	92,068	-
Pass Through - Children's Cabinet Reference#: SP2200058	93.575	-	-	-	-	-	-	-	116,519	-	116,519	-
Pass Through - The Children's Cabinet Reference#: 2300026	93.575	-	-	-	-	-	-	-	175,502	-	175,502	-
93.575 Total		-	-	-	-	-	-	475,962	473,789	-	949,751	57,500
93.596 - Child Care Mandatory and Matching Funds of the Child Care and Development Fund												
Pass Through - Nevada Division of Early Learning & Development Reference#: 23171	93.596	-	-	-	-	-	-	-	309,109	-	309,109	-
Pass Through - Nevada Division of Early Learning & Development Reference#: 23172	93.596	-	-	-	-	-	-	-	631,620	-	631,620	-
93.596 Total		-	-	-	-	-	-	-	940,729	-	940,729	-

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Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
United States Department of Health and Human Services (HHS) Total	-	-	-	-	-	-	475,962	1,414,518	-	1,890,480	57,500
CCDF Cluster Total	-	-	-	-	-	-	475,962	1,414,518	-	1,890,480	57,500

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Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Child Nutrition Cluster											
US Department of Agriculture											
10.556 Special Milk Program for Children											
Pass Through - Nevada											
Department Of Education											
Reference#: M-102150-10	10.556	-	-	-	-	2,102	-	-	-	2,102	-
Pass Through - Nevada											
Department of Agriculture											
Reference#: M-102300-10	10.556	-	-	-	-	-	-	-	1,966	1,966	-
10.556 Total		-	-	-	-	2,102	-	-	1,966	4,068	-
10.559 - Summer Food Service Program for Children											
Pass Through - Nevada											
Department Of Agriculture											
Reference#: N/A	10.559	-	-	-	-	-	29,809	-	-	29,809	-
Pass Through - Nevada											
Department Of Agriculture											
Reference#: 02051	10.559	-	-	-	-	-	-	14,312	-	14,312	-
10.559 Total		-	-	-	-	-	29,809	14,312	-	44,121	-
United States Department of Agriculture (USDA) Total		-	-	-	-	2,102	29,809	14,312	1,966	48,189	-
Child Nutrition Cluster Total		-	-	-	-	2,102	29,809	14,312	1,966	48,189	-

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Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Economic Development Cluster											
U.S. Department of Commerce											
Economic Adjustment Assistance											
Pass Through - Nevada											
Works Reference#: GJC-22-											
TMCC	11.307	-	-	-	-	47,871	-	-	-	47,871	-
Pass Through - Nevada											
Governor's Office of											
Economic Development											
Reference#: 20623228	11.307	-	-	-	-	-	73,718	-	-	73,718	-
Direct - Economic											
Adjustment Assistance											
Direct - Economic	11.307	-	-	-	-	-	144,207	-	-	144,207	-
Direct - Economic											
Adjustment Assistance											
Direct - Economic	11.307	-	-	-	-	-	216,902	-	-	216,902	8,910
Direct - Economic											
Adjustment Assistance											
Pass Through - Nevada	11.307	-	-	-	-	-	-	5,088	-	5,088	-
Pass Through - Nevada											
Works Reference#: GJC-22-											
NVIE	11.307	-	-	-	-	-	-	33,235	-	33,235	-
Pass Through - Nevada											
Governor's Office of											
Economic Development											
Reference#: Agency Ref. #:											
102	11.307	-	-	-	-	-	-	49,996	-	49,996	-
11.307 Total		-	-	-	-	47,871	434,827	88,319	-	571,018	8,910
US Department of Commerce Total		-	-	-	-	47,871	434,827	88,319	-	571,018	8,910
Economic Development Cluster		-	-	-	-	47,871	434,827	88,319	-	571,018	8,910

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Assistance Listing 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 Resource Management											
Direct - Wildlife Resource											
Management	15.247	-	-	-	-	-	-	41,897	-	41,897	-
15.247 Total	-	-	-	-	-	-	-	41,897	-	41,897	-
15.611 - Wildlife Restoration and Basic Hunter Education											
Pass Through - Oregon											
Department of Fish & Wildlife Reference#: 226-17											
15.611	-	-	-	-	-	-	-	3,027	-	3,027	-
Pass Through - Nevada											
Department Of Wildlife Reference#: SG21-11											
15.611	-	-	-	-	-	-	-	57,203	-	57,203	-
Pass Through - Nevada											
Department Of Wildlife Reference#: SG23-03											
15.611	-	-	-	-	-	-	-	71,250	-	71,250	71,250
Pass Through - Oregon											
Department of Fish & Wildlife Reference#: 351-20											
15.611	-	-	-	-	-	-	-	139,617	-	139,617	-
Pass Through - North Dakota											
Game & Fish Department Reference#: ND W-68-R-10											
15.611	-	-	-	-	-	-	-	166,971	-	166,971	-
15.611 Total	-	-	-	-	-	-	-	438,068	-	438,068	71,250
United States Department of the Interior (DOI) Total	-	-	-	-	-	-	-	479,966	-	479,966	71,250
Fish and Wildlife Cluster Total	-	-	-	-	-	-	-	479,966	-	479,966	71,250

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	Assistance Listing 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	-	-	-	-	-	-	-	2,965	-	2,965	-
Direct - Head Start	93.600	-	-	-	-	-	-	-	199,805	-	199,805	14,906
Direct - Head Start	93.600	-	-	-	-	-	-	-	2,138,099	-	2,138,099	180,669
	93.600 Total	-	-	-	-	-	-	-	2,340,869	-	2,340,869	195,575
	United States Department of Health and Human Services (HHS) Total	-	-	-	-	-	-	-	2,340,869	-	2,340,869	195,575
	Head Start Cluster Total	-	-	-	-	-	-	-	2,340,869	-	2,340,869	195,575

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Highway Planning & Construction Cluster												
United States Department of Transportation (DOT)												
20.205 - Highway Planning and Construction												
Pass Through - Nevada Office of Traffic Safety Reference#: TS-2022-UNLV-00072												
	20.205	-	-	-	-	-	-	117,297	-	-	117,297	-
Pass Through - Nevada Office of Traffic Safety Reference#: TS-2023-UNLV-00077												
	20.205	-	-	-	-	-	-	293,135	-	-	293,135	-
Pass Through - Nevada Department of Transportation Reference#: P311-22-816 Task Order 2												
	20.205	-	-	-	-	-	-	-	975	-	975	-
Pass Through - Nevada Department of Transportation Reference#: P608-17-803												
	20.205	-	-	-	-	-	-	-	3,131	-	3,131	-
Pass Through - Nevada Department of Transportation Reference#: P422-17-816 Task Order No. 5												
	20.205	-	-	-	-	-	-	-	9,876	-	9,876	-
Pass Through - Nevada Department of Transportation Reference#: P227-20-803												
	20.205	-	-	-	-	-	-	-	12,482	-	12,482	-
Pass Through - Nevada Department of Transportation Reference#: P311-22-816 Task Order 1												
	20.205	-	-	-	-	-	-	-	28,255	-	28,255	-
Pass Through - Nevada Department of Transportation Reference#: P227-21-803												
	20.205	-	-	-	-	-	-	-	28,572	-	28,572	11,603
Pass Through - Alaska Department of Transportation and Public Facilities Reference#: 25203005												
	20.205	-	-	-	-	-	-	-	36,110	-	36,110	-
Direct - 20.205 - Highway Planning and Construction												
	20.205	-	-	-	-	-	-	-	48,894	-	48,894	-
Pass Through - Nevada Department of Transportation Reference#: P399-20-803												
	20.205	-	-	-	-	-	-	-	64,087	-	64,087	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada Department of Transportation Reference#: P564-22-803	20.205	-	-	-	-	-	-	-	67,912	-	67,912	-
Pass Through - Washoe County Regional Transportation Commission Reference#: 2300209	20.205	-	-	-	-	-	-	-	61,502	-	61,502	-
Pass Through - Engineering & Software Consultants, LLC Reference#: 21-58	20.205	-	-	-	-	-	-	-	83,871	-	83,871	-
Pass Through - Nevada Department of Transportation Reference#: P500-22-803	20.205	-	-	-	-	-	-	-	86,763	-	86,763	-
20.205 Total		-	-	-	-	-	-	410,432	532,430	-	942,862	11,603
United States Department of Transportation		-	-	-	-	-	-	410,432	532,430	-	942,862	11,603
Highway Planning & Construction		-	-	-	-	-	-	410,432	532,430	-	942,862	11,603

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Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Highway Safety Center Cluster											
United States Department of Transportation (DOT)											
20.600 - State and Community Highway Safety											
Pass Through - Nevada Office of Traffic Safety Reference#: TS-2023-UNLV-00125	20.600	-	-	-	-	-	951	-	-	951	-
Pass Through - Nevada Office of Traffic Safety Reference#: JF-2022-UNLV-00031	20.600	-	-	-	-	-	1,182	-	-	1,182	-
Pass Through - Nevada Office of Traffic Safety Reference#: JF-2023-UNLV-00017	20.600	-	-	-	-	-	2,450	-	-	2,450	-
Pass Through - Nevada Office of Traffic Safety Reference#: TS-2023-UNLV-00178	20.600	-	-	-	-	-	2,687	-	-	2,687	-
Pass Through - Nevada Office of Traffic Safety Reference#: TS-2023-UNLV-00059	20.600	-	-	-	-	-	11,307	-	-	11,307	-
Pass Through - Nevada Office of Traffic Safety Reference#: TS-2023-UNLV-00116	20.600	-	-	-	-	-	135,728	-	-	135,728	-
Pass Through - Nevada Office of Traffic Safety Reference#: JF-2022-UNR-00026	20.600	-	-	-	-	-	-	889	-	889	-
Pass Through - Nevada Office of Traffic Safety Reference#: JF-2023-UNR-00024	20.600	-	-	-	-	-	-	2,784	-	2,784	-
20.600 Total		-	-	-	-	-	154,304	3,674	-	157,978	-
20.611 - Incentive Grant Program to Prohibit Racial Profiling											
Pass Through - Nevada Office of Traffic Safety Reference#: TS-2022-UNLV-00098	20.611	-	-	-	-	-	45,310	-	-	45,310	-

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

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Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada Office of Traffic Safety Reference#:											
TS-2023-UNLV-00010	20.611	-	-	-	-	-	240,180	-	-	240,180	-
20.611 Total		-	-	-	-	-	285,491	-	-	285,491	-
20.616 - National Priority Safety Programs											
Pass Through - Nevada Department Of Public Safety Reference#:											
TS-2023-UNLV-00067	20.616	-	-	-	-	-	44,815	-	-	44,815	-
Pass Through - Nevada Department Of Public Safety Reference#:											
TS-2022-UNLV-00080	20.616	-	-	-	-	-	50,200	-	-	50,200	-
Pass Through - Nevada Department Of Public Safety Reference#:											
TS-2022-UNR-00005	20.616	-	-	-	-	-	-	430	-	430	-
Pass Through - Nevada Office of Traffic Safety Reference#:											
TS-2023-UNR-00079	20.616	-	-	-	-	-	-	1,898	-	1,898	-
20.616 Total		-	-	-	-	-	95,015	2,328	-	97,343	-
United States Department of Transportation (DOT) Total											
		-	-	-	-	-	534,810	6,002	-	540,812	-
Highway Safety Center Cluster Total											
		-	-	-	-	-	534,810	6,002	-	540,812	-

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Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Other Federal Assistance											
U.S. Department of Agriculture											
10.170 - Specialty Crop Block Grant Program - Farm Bill											
Pass Through - Nevada Department Of Agriculture Reference#:											
SCB2010-07	10.170	-	-	-	-	-	-	10,408	-	10,408	-
Pass Through - Nevada Department Of Agriculture Reference#:											
SCB2010-06	10.170	-	-	-	-	-	-	13,105	-	13,105	-
10.170 Total											
		-	-	-	-	-	-	23,513	-	23,513	-
10.175 - Farmers Market and Local Food Promotion Program											
Direct - 10.175 - Farmers Market and Local Food Promotion Program											
	10.175	-	-	-	-	-	-	59,344	-	59,344	-
10.175 Total											
		-	-	-	-	-	-	59,344	-	59,344	-
10.177 - Regional Food System Partnerships											
Direct - 10.177 - Regional Food System Partnerships											
	10.177	-	-	-	-	-	-	23,108	-	23,108	-
10.177 Total											
		-	-	-	-	-	-	23,108	-	23,108	-
10.215 - Sustainable Agriculture Research and Education											
Pass Through - Montana State University Reference#: G291-22- W7905											
	10.215	-	-	-	-	-	-	2,191	-	2,191	-
Pass Through - Montana State University Reference#: G204-22- W7905											
	10.215	-	-	-	-	-	-	20,719	-	20,719	-
10.215 Total											
		-	-	-	-	-	-	22,910	-	22,910	-
10.310 - Agriculture and Food Research Initiative (AFRI)											
Direct - 10.310 - Agriculture and Food Research Initiative (AFRI)											
	10.310	-	-	-	-	-	-	9,104	-	9,104	-
Direct - 10.310 - Agriculture and Food Research Initiative (AFRI)											
	10.310	-	-	-	-	-	-	20,641	-	20,641	-
Direct - 10.310 - Agriculture and Food Research Initiative (AFRI)											
	10.310	-	-	-	-	-	-	30,803	-	30,803	-
Pass Through - Desert Research Institute Reference#: GR14547											
	10.310	-	-	-	-	-	-	32,573	-	32,573	-
Direct - 10.310 - Agriculture and Food Research Initiative (AFRI)											
	10.310	-	-	-	-	-	-	88,482	-	88,482	-
Direct - 10.310 - Agriculture and Food Research Initiative (AFRI)											
	10.310	-	-	-	-	-	-	95,880	-	95,880	45,885
Direct - 10.310 - Agriculture and Food Research Initiative (AFRI)											
	10.310	-	-	-	-	-	-	113,518	-	113,518	43,042
Direct - 10.310 - Agriculture and Food Research Initiative (AFRI)											
	10.310	-	-	-	-	-	-	123,743	-	123,743	-

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Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 10.310 - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	210,783	-	210,783	55,656
10.310 Total		-	-	-	-	-	-	725,528	-	725,528	144,582
10.329 - Crop Protection and Pest Management Competitive Grants Program											
Pass Through - The Regents of the University of California, ANR Reference#: SA18-4060-15	10.329	-	-	-	-	-	-	3,034	-	3,034	-
Direct - 10.329 - Crop Protection and Pest Management Competitive Grants Program	10.329	-	-	-	-	-	-	14,428	-	14,428	-
Direct - 10.329 - Crop Protection and Pest Management Competitive Grants Program	10.329	-	-	-	-	-	-	135,406	-	135,406	-
10.329 Total		-	-	-	-	-	-	152,868	-	152,868	-
10.351 - Rural Business Development Grant (RBDG)											
Direct - 10.351 - Rural Business Development Grant (RBDG)	10.351	-	-	-	-	-	-	45,591	-	45,591	-
10.351 Total		-	-	-	-	-	-	45,591	-	45,591	-
10.443 - Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers											
Assistance for Socially Disadvantaged Farmers and Ranchers	10.443	-	-	-	-	-	-	137,968	-	137,968	-
10.443 Total		-	-	-	-	-	-	137,968	-	137,968	-
10.500 - Cooperative Extension Service											
Direct - 10.500 - Cooperative Extension Service	10.500	-	-	-	-	-	-	3,488	-	3,488	-
Direct - 10.500 - Cooperative Extension Service	10.500	-	-	-	-	-	-	6,287	-	6,287	-
Pass Through - eXtension Foundation Reference#: NTAE-2022-2242	10.500	-	-	-	-	-	-	9,714	-	9,714	-
Direct - 10.500 - Cooperative Extension Service	10.500	-	-	-	-	-	-	11,280	-	11,280	3,628
Direct - 10.500 - Cooperative Extension Service	10.500	-	-	-	-	-	-	11,873	-	11,873	-
Direct - 10.500 - Cooperative Extension Service	10.500	-	-	-	-	-	-	15,259	-	15,259	-
Direct - 10.500 - Cooperative Extension Service	10.500	-	-	-	-	-	-	16,173	-	16,173	-
Pass Through - Pennsylvania State University Reference#: S000705-UM	10.500	-	-	-	-	-	-	27,212	-	27,212	-
Direct - 10.500 - Cooperative Extension Service	10.500	-	-	-	-	-	-	35,241	-	35,241	-
Direct - 10.500 - Cooperative Extension Service	10.500	-	-	-	-	-	-	45,644	-	45,644	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 10.500 - Cooperative Extension Service	10.500	-	-	-	-	-	-	-	46,074	-	46,074	-
Direct - 10.500 - Cooperative Extension Service	10.500	-	-	-	-	-	-	-	48,742	-	48,742	-
Pass Through - Washington State University Reference#: 140322 SPC004036	10.500	-	-	-	-	-	-	-	49,013	-	49,013	-
Pass Through - University of California, Davis Reference#: SA19- 4575-01	10.500	-	-	-	-	-	-	-	142,050	-	142,050	-
10.500 Total		-	-	-	-	-	-	-	468,049	-	468,049	3,628
10.514 - Expanded Food and Nutrition Education Program												
Direct - 10.514 - Expanded Food and Nutrition Education Program	10.514	-	-	-	-	-	-	-	29,891	-	29,891	-
Direct - 10.514 - Expanded Food and Nutrition Education Program	10.514	-	-	-	-	-	-	-	34,987	-	34,987	-
Direct - 10.514 - Expanded Food and Nutrition Education Program	10.514	-	-	-	-	-	-	-	192,631	-	192,631	-
10.514 Total		-	-	-	-	-	-	-	257,510	-	257,510	-
10.515 - Renewable Resources Extension Act and National Focus Fund Proj												
Direct - 10.515 - Renewable Resources Extension Act and National Focus Fund Proj	10.515	-	-	-	-	-	-	-	3,702	-	3,702	-
Direct - 10.515 - Renewable Resources Extension Act and National Focus Fund Proj	10.515	-	-	-	-	-	-	-	25,901	-	25,901	-
Direct - 10.515 - Renewable Resources Extension Act and National Focus Fund Proj	10.515	-	-	-	-	-	-	-	36,441	-	36,441	-
10.515 Total		-	-	-	-	-	-	-	66,044	-	66,044	-
10.516 - Rural Health and Safety Education Competitive Grants Program												
Direct - 10.516 - Rural Health and Safety Education Competitive Grants Program	10.516	-	-	-	-	-	-	-	59,972	-	59,972	-
10.516 Total		-	-	-	-	-	-	-	59,972	-	59,972	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6715	10.525	-	-	-	-	-	-	-	24,255	-	24,255	-
Pass Through - Washington State University Reference#: 139244 SPC002807	10.525	-	-	-	-	-	-	-	56,069	-	56,069	-
10.525 Total		-	-	-	-	-	-	-	80,324	-	80,324	-
10.527 - New Beginnings for Tribal Students												
Direct - 10.527 - New Beginnings for Tribal Students	10.527	-	-	-	-	-	-	-	27,091	-	27,091	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 10.527 - New Beginnings for Tribal Students	10.527	-	-	-	-	-	-	-	51,048	-	51,048	-
10.527 Total		-	-	-	-	-	-	-	78,140	-	78,140	-
Child and Adult Care Food Program												
Pass Through - Nevada Department of Agriculture Reference#: 22NVAG3N1099	10.558	-	-	-	5,323	-	-	-	-	-	5,323	-
Pass Through - Nevada Department Of Agriculture Reference#: 7NV300AG3	10.558	-	-	-	-	-	-	-	14,502	-	14,502	-
Pass Through - Nevada Department Of Agriculture Reference#: 7NV300AG3	10.558	-	-	-	-	-	-	-	41,811	-	41,811	-
10.558 Total		-	-	-	5,323	-	-	-	56,314	-	61,637	-
10.664 - Cooperative Forestry Assistance												
Pass Through - Nevada Division of Forestry Reference#: LSR16 UF 23- 001	10.664	-	-	-	-	-	-	76,358	-	-	76,358	-
Direct - Cooperative Forestry Assistance	10.664	-	-	-	-	-	-	-	5,866	-	5,866	-
Pass Through - Nevada Division of Forestry Reference#: LSR16 22-003	10.664	-	-	-	-	-	-	-	40,376	-	40,376	-
10.664 Total		-	-	-	-	-	-	76,358	46,242	-	122,600	-
10.675 - Urban and Community Forestry Program												
Direct - 10.675 - Urban and Community Forestry Program	10.675	-	-	-	-	-	-	13,447	-	-	13,447	-
10.675 Total		-	-	-	-	-	-	13,447	-	-	13,447	-
10.684 - International Forestry Programs												
Direct - 10.684 - International Forestry Programs	10.684	-	-	-	-	-	-	-	19,623	-	19,623	-
Direct - 10.684 - International Forestry Programs	10.684	-	-	-	-	-	-	-	71,310	-	71,310	-
10.684 Total		-	-	-	-	-	-	-	90,933	-	90,933	-
10.855 - Distance Learning and Telemedicine Loans and Grants												
Direct - 10.855 - Distance Learning and Telemedicine Loans and Grants	10.855	-	-	-	-	-	-	-	49,464	-	49,464	-
10.855 Total		-	-	-	-	-	-	-	49,464	-	49,464	-
United States Department of Agriculture (USDA) Total		-	-	-	5,323	-	-	89,805	2,443,820	-	2,538,948	148,210
United States Department of Commerce (DOC)												
11.303 - Economic Development_Technical Assistance												
Direct - 11.303 - Economic Development_Technical Assistance	11.303	-	-	-	-	-	-	-	2,700	-	2,700	-
11.303 Total		-	-	-	-	-	-	-	2,700	-	2,700	-

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Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
11.611 - Manufacturing Extension Partnership											
Direct - 11.611 - Manufacturing Extension Partnership Pass Through - Oregon Manufacturing Extension Partnership, Inc. Reference#: NVIE- 09-01-20	11.611	-	-	-	-	-	-	5,535	-	5,535	-
Direct - 11.611 - Manufacturing Extension Partnership	11.611	-	-	-	-	-	-	67,430	-	67,430	-
Direct - 11.611 - Manufacturing Extension Partnership	11.611	-	-	-	-	-	-	1,304,367	-	1,304,367	-
11.611 Total		-	-	-	-	-	-	1,377,331	-	1,377,331	-
11.805 - MBDA Business Center											
Direct - 11.805 - MBDA Business Center	CSN, Covid-19, 11.805	20,221	-	-	-	-	-	-	-	20,221	-
11.805 Total		20,221	-	-	-	-	-	-	-	20,221	-
United States Department of Commerce (DOC) Total		20,221	-	-	-	-	-	1,380,031	-	1,400,252	-
United States Department of Defense (DOD)											
12.900 - Language Grant Program											
Direct - 12.900 - Language Grant Program	12.900	-	-	-	-	-	-	63,031	-	63,031	-
12.900 Total		-	-	-	-	-	-	63,031	-	63,031	-
12.903 - GenCyber Grant Programs											
Direct - 12.903 - GenCyber Grant Programs	12.903	-	-	-	-	-	103,588	-	-	103,588	-
Direct - 12.903 - GenCyber Grant Programs	12.903	-	-	-	-	-	103,642	-	-	103,642	-
12.903 Total		-	-	-	-	-	207,231	-	-	207,231	-
12.905 - CyberSecurity Core Curriculum											
Direct - 12.905 - CyberSecurity Core Curriculum	12.905	-	-	-	-	-	9,220	-	-	9,220	-
12.905 Total		-	-	-	-	-	9,220	-	-	9,220	-
United States Department of Defense (DOD) Total		-	-	-	-	-	216,451	63,031	-	279,481	-
United States Department of the Interior (DOI)											
15.228 - National Fire Plan - Wildland Urban Interface Community Fire Assistance											
Direct - 15.228 - National Fire Plan · Wildland Urban Interface Community Fire Assistance	15.228	-	-	-	-	-	-	37,140	-	37,140	-
Direct - 15.228 - National Fire Plan · Wildland Urban Interface Community Fire Assistance	15.228	-	-	-	-	-	-	144,749	-	144,749	-
15.228 Total		-	-	-	-	-	-	181,890	-	181,890	-
15.235 - Southern Nevada Public Land Management											



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Pass Through - Tahoe Resource Conservation District Reference#: 2200929	15.235	-	-	-	-	-	-	29,119	-	29,119	-
15.235 Total	-	-	-	-	-	-	-	29,119	-	29,119	-
15.244 - Fisheries and Aquatic Resources Management											
Direct - 15.244 - Fisheries and Aquatic Resources Management	15.244	-	-	-	-	-	-	63,732	-	63,732	-
Direct - 15.244 - Fisheries and Aquatic Resources Management	15.244	-	-	-	-	-	-	77,441	-	77,441	-
15.244 Total	-	-	-	-	-	-	-	141,173	-	141,173	-
15.660 - Candidate Species Conservation											
Direct - 15.660 - Candidate Species Conservation	15.660	-	-	-	-	-	-	10,715	-	10,715	-
Direct - 15.660 - Candidate Species Conservation	15.660	-	-	-	-	-	-	30,942	-	30,942	-
Direct - 15.660 - Candidate Species Conservation	15.660	-	-	-	-	-	-	48,381	-	48,381	-
15.660 Total	-	-	-	-	-	-	-	90,038	-	90,038	-
15.678 - Cooperative Ecosystem Studies											
Direct - 15.678 - Cooperative Ecosystem Studies	15.678	-	-	-	-	-	-	9,487	-	9,487	-
Direct - 15.678 - Cooperative Ecosystem Studies	15.678	-	-	-	-	-	-	11,344	-	11,344	-
Direct - 15.678 - Cooperative Ecosystem Studies	15.678	-	-	-	-	-	-	32,690	-	32,690	-
Direct - 15.678 - Cooperative Ecosystem Studies	15.678	-	-	-	-	-	-	37,018	-	37,018	-
Direct - 15.678 - Cooperative Ecosystem Studies	15.678	-	-	-	-	-	-	40,646	-	40,646	-
Direct - 15.678 - Cooperative Ecosystem Studies	15.678	-	-	-	-	-	-	43,351	-	43,351	-
Direct - 15.678 - Cooperative Ecosystem Studies	15.678	-	-	-	-	-	-	58,365	-	58,365	-
15.678 Total	-	-	-	-	-	-	-	232,900	-	232,900	-
15.982 - Radium Remediation at Land-Grant Universities											
Direct - 15.982 - Radium Remediation at Land-Grant Universities	15.982	-	-	-	-	-	-	5,599,004	-	5,599,004	-
15.982 Total	-	-	-	-	-	-	-	5,599,004	-	5,599,004	-
United States Department of the Interior (DOI) Total	-	-	-	-	-	-	-	6,274,124	-	6,274,124	-
United States Department of Justice (DOJ)											
16.000 - Contract - Department of Justice											
Pass Through - Nevada Division Of Child and Family Services Reference#: 16575-20-056	16.000	-	-	-	-	-	73	-	-	73	-
16.000 Total	-	-	-	-	-	-	73	-	-	73	-

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Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
16.320 - Services for Trafficking Victims											
Pass Through - Hookers for Jesus, Inc. Reference#: 51120287	16.320	-	-	-	-	-	4,581	-	-	4,581	-
16.320 Total		-	-	-	-	-	4,581	-	-	4,581	-
16.525 - Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus											
Direct - 16.525 - Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525	-	-	-	-	-	-	65,867	-	65,867	-
16.525 Total		-	-	-	-	-	-	65,867	-	65,867	-
16.575 - Crime Victim Assistance											
Pass Through - Nevada Division Of Child and Family Services Reference#: 16575-20-144	16.575	-	-	-	-	-	67,137	-	-	67,137	-
Pass Through - Nevada Division Of Child and Family Services Reference#: DCF2016	16.575	-	-	-	-	-	-	129	-	129	-
Pass Through - Nevada Division Of Child and Family Services Reference#: 16575-20-057	16.575	-	-	-	-	-	-	11,718	-	11,718	-
Pass Through - Nevada Division Of Child and Family Services Reference#: 16575-20-058	16.575	-	-	-	-	-	-	20,468	-	20,468	-
Pass Through - Nevada Division Of Child and Family Services Reference#: 16575-20-143	16.575	-	-	-	-	-	-	69,025	-	69,025	-
Pass Through - Nevada Division Of Child and Family Services Reference#: 16575-20-142	16.575	-	-	-	-	-	-	122,675	-	122,675	-
16.575 Total		-	-	-	-	-	67,137	224,014	-	291,151	-
16.582 - Crime Victim Assistance/Discretionary Grants											
Pass Through - Nevada Division Of Child and Family Services Reference#: DCF2013	16.582	-	-	-	-	-	-	14,939	-	14,939	-
16.582 Total		-	-	-	-	-	-	14,939	-	14,939	-
16.585 - Drug Court Discretionary Grant Program											
Pass Through - City of North Las Vegas Reference#: SP-2300118	16.585	-	-	-	-	-	-	11,496	-	11,496	-
16.585 Total		-	-	-	-	-	-	11,496	-	11,496	-
16.588 - Violence Against Women Formula Grants											
Pass Through - Nevada Office Of The Attorney General Reference#: 2022-VAWA-43	16.588	-	-	-	-	-	-	35,041	-	35,041	-
Pass Through - Nevada Office Of The Attorney General Reference#: 2021-VAWA-57	16.588	-	-	-	-	-	-	58,537	-	58,537	-

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Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
16.588 Total	-	-	-	-	-	-	-	93,578	-	93,578	-
16.607 - Bulletproof Vest Partnership Program											
Pass Through - Nevada Office of Criminal Justice Assistance											
Reference#: 21-BVP-02	16.607	-	-	-	-	-	-	3,385	-	3,385	-
16.607 Total	-	-	-	-	-	-	-	3,385	-	3,385	-
16.710 - Public Safety Partnership and Community Policing Grants											
Direct - 16.710 - Public Safety Partnership and Community Policing Grants											
	16.710	-	-	-	-	-	92,748	-	-	92,748	-
Direct - 16.710 - Public Safety Partnership and Community Policing Grants											
	16.710	-	-	-	-	-	125,812	-	-	125,812	-
Direct - 16.710 - Public Safety Partnership and Community Policing Grants											
	16.710	-	-	-	-	-	-	21,477	-	21,477	16,394
Direct - 16.710 - Public Safety Partnership and Community Policing Grants											
	16.710	-	-	-	-	-	-	58,890	-	58,890	-
16.710 Total	-	-	-	-	-	-	218,560	80,367	-	298,927	16,394
16.738 - Edward Byrne Memorial Justice Assistance Grant Program											
Pass Through - City of Reno Police Department-NV Reference#: SP-1900582											
	16.738	-	-	-	-	-	-	40,250	-	40,250	-
16.738 Total	-	-	-	-	-	-	-	40,250	-	40,250	-
16.817 - Byrne Criminal Justice Innovation Program											
Pass Through - International Association of Chiefs of Police Reference#: 2018-BJ-BX-K035											
	16.817	-	-	-	-	-	65,251	-	-	65,251	-
16.817 Total	-	-	-	-	-	-	65,251	-	-	65,251	-
16.838 - Comprehensive Opioid, Stimulant, and Substance Abuse Program											
Pass Through - Nevada Office Of The Attorney General Reference#: 2021-COSSAP-01											
	16.838	-	-	-	-	-	-	47,804	-	47,804	-
16.838 Total	-	-	-	-	-	-	-	47,804	-	47,804	-
16.839 - STOP School Violence											
Pass Through - Nevada Department Of Education Reference#: 27193											
	16.839	-	-	-	-	-	-	36,161	-	36,161	-
16.839 Total	-	-	-	-	-	-	-	36,161	-	36,161	-
United States Department of Justice (DOJ) Total	-	-	-	-	-	-	355,602	617,859	-	973,461	16,394
United States Department of Labor (DOL)											
17.000 - Contract - Department of Labor											
Pass Through - Healthcare Career Advancement Program Reference#:											
	17.000	-	-	-	-	16,118	-	-	-	16,118	-
17.000 Total	-	-	-	-	-	16,118	-	-	-	16,118	-
17.273 - Temporary Labor Certification for Foreign Workers											

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Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada Department of Employment, Training & Rehabilitation Reference#: 26786	17.273	-	-	-	-	-	-	10,584	-	10,584	-
17.273 Total	-	-	-	-	-	-	-	10,584	-	10,584	-
17.277 - Workforce Investment Act (WIA) National Emergency Grants											
Pass Through - Nevada Works Reference#: NDWG-ER-20-UNR- CASAT	17.277	-	-	-	-	-	-	45,451	-	45,451	-
17.277 Total	-	-	-	-	-	-	-	45,451	-	45,451	-
17.283 - Workforce Innovation Fund											
Pass Through - Nevada Department of Employment, Training & Rehabilitation Reference#: 3580-24- ESD	17.283	-	-	-	-	-	-	-	322,280	322,280	-
17.283 Total	-	-	-	-	-	-	-	-	322,280	322,280	-
17.285 - Apprenticeship USA Grants											
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 22-03 Direct - Apprenticeship USA Grants	17.285	-	-	8,820	-	-	-	-	-	8,820	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 22-47 Pass Through - Nevada System of Higher Education (System Office) - Sponsor Reference#: GR13261 22- 02 WNC	17.285	-	-	-	-	388,775	-	-	-	388,775	42,041
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 22-47	17.285	-	-	-	-	-	24,001	-	-	24,001	-
Pass Through - Nevada System of Higher Education (System Office) - Sponsor Reference#: GR13261 22- 02 WNC	17.285	-	-	-	-	-	-	-	72,608	72,608	-
17.285 Total	-	-	8,820	-	388,775	24,001	-	-	72,608	494,204	42,041
17.289 - Community Project Funding/Congressionally Directed Spending											
Direct - N/A 17.289 - Community Project Funding/Congressionally Directed Spending CP-39446-23-60- A-32	17.289	-	-	-	-	-	-	-	83,784	83,784	-
17.289 Total	-	-	-	-	-	-	-	-	83,784	83,784	-
United States Department of Labor (DOL) Total	-	-	8,820	-	404,893	24,001	-	56,035	478,672	972,421	42,041
United States Department of State (DOS)											
19.009 - Academic Exchange Programs - Undergraduate Programs											
Pass Through - World Learning Reference#: IDEAS21-CSN01	19.009	4,168	-	-	-	-	-	-	-	4,168	-
Pass Through - World Learning Reference#: None	19.009	7,813	-	-	-	-	-	-	-	7,813	-
19.009 Total	-	11,981	-	-	-	-	-	-	-	11,981	-
Public Diplomacy Programs											

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Pass Through - Partners of the Americas Reference#: 100K-DOS262-CSN FAA	19.040	9,270	-	-	-	-	-	-	-	9,270	-
19.040 Total		9,270	-	-	-	-	-	-	-	9,270	-
19.408 - Academic Exchange Programs - Teachers											
Pass Through - International Research and Exchanges Board Reference#: FY21-FTEA-UNR-01	19.408	-	-	-	-	-	-	15,037	-	15,037	-
Pass Through - International Research and Exchanges Board Reference#: FY23-FTEA-UNR-01	19.408	-	-	-	-	-	-	230,668	-	230,668	-
19.408 Total		-	-	-	-	-	-	245,704	-	245,704	-
United States Department of State (DOS) Total		21,251	-	-	-	-	-	245,704	-	266,955	-
United States Department of the Treasury (TREAS)											
21.019 - Coronavirus Relief Fund											
Pass Through - Nevada Department of Health and Human Services Reference#: HD 17885	UNR, COVID-19, 21.019	-	-	-	-	-	-	(135)	-	(135)	-
21.019		-	-	-	-	-	-	(135)	-	(135)	-
21.027 - Coronavirus State and Local Fiscal Recovery Funds											
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: Subaward No: 23-49	Covid-19, 21.027	476,805	-	-	-	-	-	-	-	476,805	-
Pass Through - State of Nevada, Governor's Finance Office Reference#: 23NSSTR08	Covid-19, 21.027	3,163,820	-	-	-	-	-	-	-	3,163,820	-
Pass Through - Governor's Finance Office Reference#: 23NSSTR07	COVID-19, 21.027	-	442,728	-	-	-	-	-	-	442,728	-
Pass Through - State of Nevada Reference#: N/A	COVID 19, 21.027	-	-	36,386	-	-	-	-	-	36,386	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 23-48	COVID 19, 21.027	-	-	60,362	-	-	-	-	-	60,362	-
Pass Through - State of Nevada Reference#: N/A	COVID 19, 21.027	-	-	904,560	-	-	-	-	-	904,560	-
Pass Through - State of Nevada Governor's Office Reference#: NVGFO	COVID 19, 21.027	-	-	-	1,960,962	-	-	-	-	1,960,962	-
Pass Through - State of Nevada, Governor's Finance Office Reference#: 23NSSTR04	COVID 19, 21.027	-	-	-	-	1,177,937	-	-	-	1,177,937	-
Pass Through - State of Nevada, Governor's Finance Office Reference#: 23FURHE01	COVID 19, 21.027	-	-	-	-	14,619,334	-	-	-	14,619,334	-

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

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Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 23-50	COVID 19, 21.027	-	-	-	-	-	144,000	-	-	144,000	-
Pass Through - Nevada, Governors Finance Office Reference#: 23NSSTR09	COVID 19, 21.027	-	-	-	-	-	1,283,350	-	-	1,283,350	-
Pass Through - City Of Las Vegas, NV Reference#: 22-1308.033	COVID 19, 21.027	-	-	-	-	-	-	5,923	-	5,923	-
Pass Through - Nevada Division of Environmental Protection Reference#: DEP23-017	COVID 19, 21.027	-	-	-	-	-	-	11,596	-	11,596	-
Pass Through - Governor's Finance Office Reference#: 23UNLVF01	COVID 19, 21.027	-	-	-	-	-	-	92,439	-	92,439	-
Pass Through - Governor's Finance Office Reference#: 23CLMAV01	COVID 19, 21.027	-	-	-	-	-	-	94,428	-	94,428	-
Pass Through - City of North Las Vegas Reference#: SLFRF-2	COVID 19, 21.027	-	-	-	-	-	-	216,302	-	216,302	-
Pass Through - Nevada Division Of Child and Family Services Reference#: 21027-22-022	COVID 19, 21.027	-	-	-	-	-	-	780,000	-	780,000	-
Pass Through - Governor's Finance Office Reference#: 23NSSTR02	COVID 19, 21.027	-	-	-	-	-	-	21,088,859	-	21,088,859	-
Pass Through - Community Foundation of Northern Nevada Reference#: 2300585	COVID 19, 21.027	-	-	-	-	-	-	-	27,242	27,242	-
Pass Through - Clark County – Department of Finance, Fiscal Recovery Office Reference#: PO 4800010948	COVID 19, 21.027	-	-	-	-	-	-	-	173,011	173,011	-
Pass Through - Nevada Department of Health and Human Services Reference#: 21027-22-023	COVID 19, 21.027	-	-	-	-	-	-	-	414,542	414,542	-
Pass Through - Governor's Finance Office Reference#: 23ACHDA03	COVID 19, 21.027	-	-	-	-	-	-	-	451,428	451,428	-
Pass Through - City Of Sparks, NV Reference#: SP-2200130	COVID 19, 21.027	-	-	-	-	-	-	-	715,991	715,991	26,484
Pass Through - Governor's Finance Office Reference#: 22UNRDN01	COVID 19, 21.027	-	-	-	-	-	-	-	731,887	731,887	-
Pass Through - State of Nevada, Governor's Finance Office Reference#: 22NSSTR01	COVID 19, 21.027	-	-	-	-	-	-	-	11,287,391	11,287,391	-
Pass Through - Nevada System of Higher Education (System Office) - Sponsor Reference#: GRI7909 23-47WNC	COVID 19, 21.027	-	-	-	-	-	-	-	-	53,500	53,500

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Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient	
Pass Through - State of Nevada Reference#: 23NSSTR03	COVID 19, 21.027	-	-	-	-	-	-	-	1,292,011	1,292,011	-	
	21.027	3,640,625	442,728	1,001,308	1,960,962	15,797,271	1,427,350	22,289,545	13,801,492	1,345,511	61,706,793	26,484
United States Department of the Treasury (TREAS) Total		3,640,625	442,728	1,001,308	1,960,962	15,797,271	1,427,350	22,289,545	13,801,357	1,345,511	61,706,657	26,484
National Aeronautics and Space Administration												
43.007 - Space Operations												
Direct - 43.007 - Space Operations	43.007	-	-	-	-	-	-	47,653	-	47,653	47,653	
	43.007 Total	-	-	-	-	-	-	47,653	-	47,653	47,653	
43.008 - Education												
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 23-18	43.008	-	-	-	-	-	15,751	-	-	15,751	-	
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 22-05	43.008	-	-	-	-	-	114,820	-	-	114,820	-	
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 22-21	43.008	-	-	-	-	-	-	1,341	-	1,341	-	
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE-23-45	43.008	-	-	-	-	-	-	2,858	-	2,858	-	
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 22-20	43.008	-	-	-	-	-	-	3,458	-	3,458	-	
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE-23-12	43.008	-	-	-	-	-	-	19,920	-	19,920	-	
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 23-10	43.008	-	-	-	-	-	-	24,178	-	24,178	-	
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 22-04	43.008	-	-	-	-	-	-	64,367	-	64,367	-	
	43.008 Total	-	-	-	-	-	130,571	116,122	-	246,692	-	
National Aeronautics and Space Administration Total		-	-	-	-	-	130,571	163,774	-	294,345	47,653	
National Endowment for the Humanities (NEH)												
45.024 - Promotion of the Arts, Grants to Organizations and Individuals												
Direct - 45.024 - Promotion of the Arts, Grants to Organizations and Individuals	45.024	-	-	-	-	-	(408)	-	-	(408)	-	
Direct - 45.024 - Promotion of the Arts, Grants to Organizations and Individuals	45.024	-	-	-	-	-	(52)	-	-	(52)	-	

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

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 45.024 - Promotion of the Arts Grants to Organizations and Individuals	45.024	-	-	-	-	-	-	-	5,101	-	5,101	-
45.024 Total		-	-	-	-	-	-	(460)	5,101	-	4,641	-
45.025 - Promotion of the Arts Partnership Agreements												
Pass Through - Western States Arts Federation Reference#:												
TW20220132	45.025	-	-	-	-	-	-	-	4,000	-	4,000	-
Pass Through - Nevada Arts Council Reference#: PGO23-0016	45.025	-	-	-	-	-	-	-	6,998	-	6,998	-
Pass Through - Nevada Arts Council Reference#: PGO23-0013	45.025	-	-	-	-	-	-	-	7,000	-	7,000	-
Pass Through - Nevada Arts Council Reference#: PGO23-0012	45.025	-	-	-	-	-	-	-	7,000	-	7,000	-
45.025 Total		-	-	-	-	-	-	-	24,998	-	24,998	-
45.129 - Promotion of the Humanities Federal/State Partnership												
Pass Through - Nevada Humanities Reference#: 2022-103RP	45.129	-	-	-	-	-	-	554	-	-	554	-
Pass Through - Nevada Humanities Reference#: 2023-03MP	45.129	-	-	-	-	-	-	1,035	-	-	1,035	-
Pass Through - Nevada Humanities Reference#: 2022-140MG	45.129	-	-	-	-	-	-	1,796	-	-	1,796	-
Pass Through - Nevada Humanities Reference#: 2022-06MP	45.129	-	-	-	-	-	-	3,101	-	-	3,101	-
Pass Through - Nevada Humanities Reference#: 2022-07MP	45.129	-	-	-	-	-	-	3,445	-	-	3,445	-
Pass Through - Nevada Humanities Reference#: 2022-105RP	45.129	-	-	-	-	-	-	5,882	-	-	5,882	-
Pass Through - Nevada Humanities Reference#: 2023-02MP	45.129	-	-	-	-	-	-	6,250	-	-	6,250	-
Pass Through - Nevada Humanities Reference#: 2022-104RP	45.129	-	-	-	-	-	-	9,093	-	-	9,093	-
Pass Through - Nevada Humanities Reference#: 2021-05	45.129	-	-	-	-	-	-	-	(195)	-	(195)	-
Pass Through - Nevada Humanities Reference#: 2022-10MP	45.129	-	-	-	-	-	-	-	972	-	972	-
Pass Through - Nevada Humanities Reference#: 2019-37	45.129	-	-	-	-	-	-	-	1,388	-	1,388	-
Pass Through - Nevada Humanities Reference#: 2023-43MG	45.129	-	-	-	-	-	-	-	2,000	-	2,000	-
Direct - 45.129 - Promotion of the Humanities Federal/State Partnership	45.129	-	-	-	-	-	-	-	3,000	-	3,000	-
Pass Through - Nevada Humanities Reference#: 2022-09MP	45.129	-	-	-	-	-	-	-	3,423	-	3,423	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada Humanities Reference#: 2022-08MP	45.129	-	-	-	-	-	-	-	3,925	-	3,925	-
Pass Through - Nevada Humanities Reference#: 2022-11MP	45.129	-	-	-	-	-	-	-	4,300	-	4,300	-
Pass Through - Nevada Humanities Reference#: 2022-13MP	45.129	-	-	-	-	-	-	-	4,956	-	4,956	-
Pass Through - Nevada Humanities Reference#: SP-1900945	45.129	-	-	-	-	-	-	-	317,949	-	317,949	-
45.129 Total		-	-	-	-	-	-	31,156	341,718	-	372,873	-
45.149 - Promotion of the Humanities_Division of Preservation and Access												
Direct - 45.149 - Promotion of the Humanities_Division of Preservation and Access	45.149	-	-	-	-	-	-	10,000	-	-	10,000	-
45.149 Total		-	-	-	-	-	-	10,000	-	-	10,000	-
45.160 - Promotion of the Humanities_Fellowships and Stipends												
Direct - 45.160 - Promotion of the Humanities_Fellowships and Stipends	45.160	-	-	-	-	-	-	-	(3,289)	-	(3,289)	-
Direct - 45.160 - Promotion of the Humanities_Fellowships and Stipends	45.160	-	-	-	-	-	-	-	20,444	-	20,444	-
45.160 Total		-	-	-	-	-	-	-	17,155	-	17,155	-
45.162 - Promotion of the Humanities_Teaching and Learning Resources and Curriculum Development												
Direct - 45.162 - Promotion of the Humanities_Teaching and Learning Resources and Curriculum Development	45.162	-	-	-	7,250	-	-	-	-	-	7,250	-
Pass Through - The Teagle Foundation Reference#: 2005412	45.162	-	-	-	-	-	-	77,801	-	-	77,801	-
45.162 Total		-	-	-	7,250	-	-	77,801	-	-	85,051	-
45.164 - Promotion of the Humanities_Public Programs												
Pass Through - American Council of Learned Societies Reference#: 2200404	45.164	-	-	-	-	-	-	-	143,689	-	143,689	-
45.164 Total		-	-	-	-	-	-	-	143,689	-	143,689	-
45.310 - Grants to States												
Pass Through - Nevada State Library And Archives Reference#: 2022-05	45.310	-	-	-	-	-	-	9,797	-	-	9,797	-
Pass Through - Nevada State Library And Archives Reference#: ARP-36	45.310	-	-	-	-	-	-	69,701	-	-	69,701	-
Pass Through - Nevada State Library And Archives Reference#: 2020-31 SML	45.310	-	-	-	-	-	-	-	(4)	-	(4)	-

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Pass Through - Nevada State Library And Archives Reference#: ARP-23	45.310	-	-	-	-	-	-	-	11,259	-	11,259	-
Pass Through - Nevada State Library And Archives Reference#: 2021-06	45.310	-	-	-	-	-	-	-	24,307	-	24,307	-
45.310 Total		-	-	-	-	-	-	79,498	35,561	-	115,059	-
45.313 - Laura Bush 21st Century Librarian Program												
Direct - 45.313 - Laura Bush 21st Century Librarian Program	45.313	-	-	-	-	-	-	11,346	-	-	11,346	-
45.313 Total		-	-	-	-	-	-	11,346	-	-	11,346	-
National Endowment for the Humanities (NEH) Total		-	-	-	7,250	-	-	209,340	568,222	-	784,812	-
Small Business Administration												
59.037 - Small Business Development Centers												
Pass Through - University Of Nevada, Reno Reference#: UNR-20- 106	59.037	-	-	-	-	-	-	25,240	-	-	25,240	-
Pass Through - University Of Nevada, Reno Reference#: UNR-23- 10	59.037	-	-	-	-	-	-	115,982	-	-	115,982	-
Pass Through - University Of Nevada, Reno Reference#: UNR-22- 31	59.037	-	-	-	-	-	-	141,213	-	-	141,213	-
Direct - 59.037 - Small Business Development Centers	59.037	-	-	-	-	-	-	-	99,998	-	99,998	-
Direct - 59.037 - Small Business Development Centers	59.037	-	-	-	-	-	-	-	251,005	-	251,005	-
Direct - 59.037 - Small Business Development Centers	59.037	-	-	-	-	-	-	-	879,548	-	879,548	6,592
59.037 Total		-	-	-	-	-	-	282,435	1,230,551	-	1,512,985	6,592
Small Business Administration Total		-	-	-	-	-	-	282,435	1,230,551	-	1,512,985	6,592
United States Environmental Protection Agency (EPA)												
66.032 - State Indoor Radon Grants												
Direct - 66.032 - State Indoor Radon Grants	66.032	-	-	-	-	-	-	-	217,745	-	217,745	-
66.032 Total		-	-	-	-	-	-	-	217,745	-	217,745	-
66.610 - Surveys, Studies, Investigations and Special Purpose Grants within the Office of the Administrator												
Pass Through - Kansas State University Reference#: A21-0139- S001	66.610	-	-	-	-	-	-	-	20,206	-	20,206	-
66.610 Total		-	-	-	-	-	-	-	20,206	-	20,206	-
66.716 - Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies												

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - eXtension Foundation Reference#: SA-2022-23	66.716	-	-	-	-	-	-	-	17,598	-	17,598	-
66.716 Total		-	-	-	-	-	-	-	17,598	-	17,598	-
United States Environmental Protection Agency (EPA) Total		-	-	-	-	-	-	-	255,549	-	255,549	-
Nuclear Regulatory Commission												
77.008 - U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program												
Direct - 77.008 - U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	-	-	-	-	-	-	130,748	-	-	130,748	-
77.008 Total		-	-	-	-	-	-	130,748	-	-	130,748	-
Nuclear Regulatory Commission Total		-	-	-	-	-	-	130,748	-	-	130,748	-
United States Department of Energy (DOE)												
81.123 - National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program												
Direct - 81.123 - National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123	-	-	-	-	-	-	-	3,166	-	3,166	-
Pass Through - Krell Institute Reference#: SP-2100143-03	81.123	-	-	-	-	-	-	-	34,834	-	34,834	-
81.123 Total		-	-	-	-	-	-	-	38,000	-	38,000	-
United States Department of Energy (DOE) Total		-	-	-	-	-	-	-	38,000	-	38,000	-
United States Department of Education (ED)												
84.002 - Adult Education - Basic Grants to States												
Pass Through - Nevada Department of Education Reference#: Project # 02-608-42000	84.002	19,695	-	-	-	-	-	-	-	-	19,695	-
Pass Through - Nevada Department of Education Reference#: Project Number: 23-607-118000	84.002	165,593	-	-	-	-	-	-	-	-	165,593	-
Pass Through - Nevada Department of Education Reference#: Project Number: 23-608-118000	84.002	1,340,678	-	-	-	-	-	-	-	-	1,340,678	-
Pass Through - Nevada Department Of Education Reference#: 23-608- 105000	84.002	-	-	401,765	-	-	-	-	-	-	401,765	-
Pass Through - Nevada Department Of Education Reference#: 22-607- 119000	84.002	-	-	-	-	-	(2,489)	-	-	-	(2,489)	-
Pass Through - Nevada Department Of Education Reference#: 23-607- 119000	84.002	-	-	-	-	-	207,459	-	-	-	207,459	-

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Pass Through - Nevada Department Of Education Reference#: 23-608- 119000	84.002	-	-	-	-	-	1,059,665	-	-	-	1,059,665	-
Pass Through - Nevada Department of Education Reference#: 23-607- 120000	84.002	-	-	-	-	-	-	-	-	264,965	264,965	-
Pass Through - Nevada Department of Education Reference#: 23-608- 120000	84.002	-	-	-	-	-	-	-	-	548,210	548,210	-
84.002 Total		1,525,966	-	401,765	-	-	1,264,635	-	-	813,176	4,005,541	-
84.010 - Title I Grants to Local Educational Agencies												
Pass Through - Washoe County School District Reference#: PO421001	84.010	-	-	-	-	-	-	-	1,862	-	1,862	-
84.010 Total		-	-	-	-	-	-	-	1,862	-	1,862	-
84.031 - Higher Education Institutional Aid												
Direct - 84.031 - Higher Education Institutional Aid	84.031	-	-	-	-	-	-	239,572	-	-	239,572	-
84.031 Total		-	-	-	-	-	-	239,572	-	-	239,572	-
84.048 - Career and Technical Education -- Basic Grants to States												
Pass Through - Nevada Department of Education Reference#: 22-631- 118000	84.048	(250)	-	-	-	-	-	-	-	-	(250)	-
Pass Through - Nevada Department of Education Reference#: Project Number: 23-631-118000	84.048	2,006,384	-	-	-	-	-	-	-	-	2,006,384	-
Pass Through - Nevada Department Of Education Reference#: 23-637- 43000	84.048	-	-	12,224	-	-	-	-	-	-	12,224	-
Pass Through - Nevada Department Of Education Reference#: 23-634- 105000	84.048	-	-	196,244	-	-	-	-	-	-	196,244	-
Pass Through - Nevada Department Of Education Reference#: 23-631- 105000	84.048	-	-	280,391	-	-	-	-	-	-	280,391	-
Pass Through - Nevada Department Of Education Reference#: N/A	84.048	-	-	-	-	-	5,250	-	-	-	5,250	-
Pass Through - Nevada Department Of Education Reference#: N/A	84.048	-	-	-	-	-	109,398	-	-	-	109,398	-
Pass Through - Nevada Department Of Education Reference#: 22-631- 119000	84.048	-	-	-	-	-	136,465	-	-	-	136,465	-
Pass Through - Nevada Department Of Education Reference#: 23-631- 119000	84.048	-	-	-	-	-	645,074	-	-	-	645,074	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada Department of Education Reference#: 23-631- 120000	84.048	-	-	-	-	-	-	-	-	233,821	233,821	-
	84.048 Total	2,006,134	-	488,859	-	-	896,187	-	-	233,821	3,625,001	-
84.116 - Fund for the Improvement of Postsecondary Education												
Direct - 84.116 - Fund for the Improvement of Postsecondary Education	84.116	-	-	-	-	-	-	422,131	-	-	422,131	-
Direct - 84.116 - Fund for the Improvement of Postsecondary Education	84.116	-	-	-	-	-	-	427,409	-	-	427,409	-
	84.116 Total	-	-	-	-	-	-	849,540	-	-	849,540	-
84.144 - Migrant Education Coordination Program												
Pass Through - Nevada Department Of Education Reference#: 23-625- 44000	84.144	-	-	-	-	-	14,318	-	-	-	14,318	-
Pass Through - Nevada Department Of Education Reference#: N/A	84.144	-	-	-	-	-	19,130	-	-	-	19,130	-
	84.144 Total	-	-	-	-	-	33,447	-	-	-	33,447	-
84.153 - Business and International Education Projects												
Direct - 84.153 - Business and International Education Projects	84.153	-	-	-	-	-	-	33,218	-	-	33,218	-
	84.153 Total	-	-	-	-	-	-	33,218	-	-	33,218	-
84.184 - School Safety National Activities (formerly, Safe and Drug-Free Schools and Communities-National Programs)												
Direct - 84.184 - School Safety National Activities (formerly, Safe and Drug-Free Schools and Communities-National Programs)	84.184	-	-	-	12,879	-	-	-	-	-	12,879	-
Pass Through - Nevada Department of Education Reference#: 24133	84.184	-	-	-	178,527	-	-	-	-	-	178,527	-
Pass Through - Nevada Department Of Education Reference#: 22-782- 40000	84.184	-	-	-	-	-	-	-	143,295	-	143,295	-
Pass Through - Nevada Department Of Education Reference#: SP2100729	84.184	-	-	-	-	-	-	-	325,652	-	325,652	-
Pass Through - Nevada Department Of Education Reference#: 23-782- 40000	84.184	-	-	-	-	-	-	-	457,379	-	457,379	-
	84.184 Total	-	-	-	191,406	-	-	-	926,327	-	1,117,733	-
84.200 - Graduate Assistance in Areas of National Need												
Direct - 84.200 - Graduate Assistance in Areas of National Need	84.200	-	-	-	-	-	-	-	191,742	-	191,742	-

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84.200 Total	-	-	-	-	-	-	-	191,742	-	191,742	-
84.287 - Twenty-First Century Community Learning Centers											
Pass Through - Nevada Department Of Education Reference#: 26842	84.287	-	-	-	-	-	100,575	-	-	100,575	-
Direct - 84.287 - Twenty-First Century Community Learning Centers	84.287	-	-	-	-	-	-	1,639	-	1,639	-
Pass Through - Nevada Department Of Education Reference#: 23-772- 71000	84.287	-	-	-	-	-	-	99,385	-	99,385	-
84.287 Total	-	-	-	-	-	-	100,575	101,024	-	201,599	-
84.323 - Special Education - State Personnel Development											
Pass Through - Nevada Department Of Education Reference#: 23-763- 40000	84.323	-	-	-	-	-	-	8,050	-	8,050	-
84.323 Total	-	-	-	-	-	-	-	8,050	-	8,050	-
84.325 - Special Education - Personnel Development to Improve Services and Results for Children with Disabilities											
Direct - 84.325 - Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	-	-	-	-	-	-	107,470	-	107,470	-
84.325 Total	-	-	-	-	-	-	-	107,470	-	107,470	-
84.327 - Special Education Technology and Media Services for Individuals with Disabilities											
Pass Through - University of Oregon Reference#: 224790B	84.327	-	-	-	-	-	(1,181)	-	-	(1,181)	-
84.327 Total	-	-	-	-	-	-	(1,181)	-	-	(1,181)	-
84.334 - Gaining Early Awareness and Readiness for Undergraduate Programs											
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE GR13999 22-07 CSN SCON-04- 00000404	84.334	7,711	-	-	-	-	-	-	-	7,711	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE GR16326 23-01 CSN SCON-04- 00000460	84.334	37,689	-	-	-	-	-	-	-	37,689	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 22-08; prime: 22-620-71000; FAIN: P3345S190009	84.334	-	-	2,400	-	-	-	-	-	2,400	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 23-02 prime 23-620-71000 FAIN:P334519009	84.334	-	-	15,011	-	-	-	-	-	-	15,011	-
Pass Through - Nevada Department of Education Reference#: 22-620-71000	84.334	-	-	-	-	51,156	-	-	-	-	51,156	-
Pass Through - Nevada Department of Education Reference#: 23-620-71000	84.334	-	-	-	-	151,179	-	-	-	-	151,179	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 22-10	84.334	-	-	-	-	-	9,928	-	-	-	9,928	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 23-04	84.334	-	-	-	-	-	44,825	-	-	-	44,825	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 22-13	84.334	-	-	-	-	-	-	7,304	-	-	7,304	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 22-12	84.334	-	-	-	-	-	-	14,082	-	-	14,082	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 23-09	84.334	-	-	-	-	-	-	38,488	-	-	38,488	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 23-08	84.334	-	-	-	-	-	-	67,177	-	-	67,177	-
Direct - 84.334 - Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	-	-	-	-	-	-	1,591,488	-	-	1,591,488	-
Direct - 84.334 - Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	-	-	-	-	-	-	1,676,304	-	-	1,676,304	-
Direct - 84.334 - Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	-	-	-	-	-	-	2,374,653	-	-	2,374,653	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 23-06	84.334	-	-	-	-	-	-	-	42,249	-	42,249	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 22-06	84.334	-	-	-	-	-	-	-	62,612	-	62,612	-

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Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada System of Higher Education (System Office) - Sponsor Reference#: GR13782 22-11 WNC	84.334	-	-	-	-	-	-	-	2,202	2,202	-
Pass Through - Nevada System of Higher Education (System Office) - Sponsor Reference#: GR16586 23-36WNC	84.334	-	-	-	-	-	-	-	34,900	34,900	-
84.334 Total	45,400	-	17,411	-	202,335	54,754	5,769,497	104,861	37,101	6,231,359	-
84.335 - Child Care Access Means Parents in School											
Direct - 84.335 - Child Care Access Means Parents in School	84.335	-	-	-	-	-	-	245,625	-	245,625	-
84.335 Total	-	-	-	-	-	-	-	245,625	-	245,625	-
84.367 - Improving Teacher Quality State Grants											
Pass Through - Nevada Department Of Education Reference#: 23-709-44000	84.367	-	-	-	-	14,318	-	-	-	14,318	-
84.367 Total	-	-	-	-	-	14,318	-	-	-	14,318	-
84.382 - Strengthening Minority-Serving Institutions											
Direct - 84.382 - Strengthening Minority-Serving Institutions	84.382	-	-	-	-	-	349,221	-	-	349,221	-
84.382 Total	-	-	-	-	-	-	349,221	-	-	349,221	-
84.411 - Investing in Innovation (i3) Fund											
Pass Through - WestEd Reference#: S-00019950	84.411	-	-	-	-	-	-	4,984	-	4,984	-
Pass Through - WestEd Reference#: S-00016512	84.411	-	-	-	-	-	-	76,576	-	76,576	-
84.411 Total	-	-	-	-	-	-	-	81,560	-	81,560	-
84.425 - Education Stabilization Fund											
Direct - 84.425 - Education Stabilization Fund	Covid-19, 84.425E	995	-	-	-	-	-	-	-	995	-
Pass Through - Nevada Department Of Education Reference#: 23-788-42000	Covid-19, 84.425G	22,867	-	-	-	-	-	-	-	22,867	-
Pass Through - Nevada Department Of Education Reference#: 21-746-118000	Covid-19, 84.425D	31,112	-	-	-	-	-	-	-	31,112	-
Direct - Education Stabilization Fund	Covid-19, 84.425L	293,083	-	-	-	-	-	-	-	293,083	-
Direct - Education Stabilization Fund	Covid-19, 84.425E	706,746	-	-	-	-	-	-	-	706,746	-
Pass Through - Governor's Office on Workforce Innovation Reference#: CETs# 23970	Covid-19, 84.425G	725,047	-	-	-	-	-	-	-	725,047	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Education Stabilization Fund	Covid-19, 84.425F	787,711	-	-	-	-	-	-	-	-	787,711	-
Direct - Education Stabilization Fund	Covid-19, 84.425F	1,011,510	-	-	-	-	-	-	-	-	1,011,510	-
Direct - Education Stabilization Fund	Covid-19, 84.425L	2,717,342	-	-	-	-	-	-	-	-	2,717,342	-
Direct - Education Stabilization Fund	COVID 19, 84.425E	-	-	1,500	-	-	-	-	-	-	1,500	-
Pass Through - Nevada Department Of Education Reference#: 23-758-43000	COVID 19, 84.425E	-	-	150,776	-	-	-	-	-	-	150,776	-
Pass Through - Governor's Office of Workforce Innovation Reference#: CETS# 23972	COVID 19, 84.425G	-	-	382,948	-	-	-	-	-	-	382,948	-
Direct - Education Stabilization Fund	COVID 19, 84.425F	-	-	428,783	-	-	-	-	-	-	428,783	-
Direct - Education Stabilization Fund	COVID-19, 84.425E	-	-	-	3,000	-	-	-	-	-	3,000	-
Pass Through - Nevada Department of Education Reference#: 21-745-124000	COVID-19, 84.425D	-	-	-	35,041	-	-	-	-	-	35,041	-
Pass Through - University of Nevada, Las Vegas Reference#: GR14699	COVID-19, 84.425U	-	-	-	248,754	-	-	-	-	-	248,754	-
Pass Through - Nevada Department of Education Reference#: 23-758-45500	COVID-19, 84.425D	-	-	-	294,000	-	-	-	-	-	294,000	-
Direct - Education Stabilization Fund	COVID-19, 84.425F	-	-	-	594,724	-	-	-	-	-	594,724	-
Direct - Education Stabilization Fund	COVID-19, 84.425L	-	-	-	631,881	-	-	-	-	-	631,881	-
Pass Through - Clark County School District Reference#: N/A	COVID-19, 84.425U	-	-	-	1,567,580	-	-	-	-	-	1,567,580	-
Pass Through - Governor's Office on Workforce Innovation Reference#: CETS 23867	COVID-19, 84.425C	-	-	-	-	68,494	-	-	-	-	68,494	-
Pass Through - Nevada Department Of Education Reference#: 23-788-44000	TMCC, Covid-19, 84.425G	-	-	-	-	-	63,071	-	-	-	63,071	-
Pass Through - Nevada Department Of Education Reference#: N/A	Covid-19, 84.425D	-	-	-	-	-	68,441	-	-	-	68,441	-
Pass Through - Governor's Office on Workforce Innovation Reference#: 3564-24-GOWIN.AM1	Covid-19, 84.425G	-	-	-	-	-	97,767	-	-	-	97,767	-
Direct - Education Stabilization Fund	Covid-19, 84.425S	-	-	-	-	-	361,434	-	-	-	361,434	-

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

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Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Governor's Office on Workforce Innovation Reference#: V425G200036	Covid-19, 84.425G	-	-	-	-	-	369,680	-	-	369,680	-
Pass Through - Nevada Department Of Education Reference#: 21-746- 41000	COVID-19, 84.425D	-	-	-	-	-	99,034	-	-	99,034	-
Pass Through - Nevada Department Of Education Reference#: 21-745- 41000	COVID-19, 84.425D	-	-	-	-	-	110,357	-	-	110,357	-
Pass Through - Nevada Department Of Education Reference#: 22-761- 41000	COVID-19, 84.425U	-	-	-	-	-	489,544	-	-	489,544	-
Direct - Education Stabilization Fund	COVID-19, 84.425E	-	-	-	-	-	966,587	-	-	966,587	-
Direct - Education Stabilization Fund	COVID-19, 84.425L	-	-	-	-	-	1,351,146	-	-	1,351,146	-
Pass Through - Nevada Department Of Education Reference#: 22-762- 41000	COVID-19, 84.425U	-	-	-	-	-	1,427,478	-	-	1,427,478	22,500
Pass Through - Nevada Department Of Education Reference#: 23-758- 41000	COVID-19, 84.425U	-	-	-	-	-	2,267,200	-	-	2,267,200	-
Direct - Education Stabilization Fund	COVID-19, 84.425F	-	-	-	-	-	12,369,752	-	-	12,369,752	-
Pass Through - Nevada Department Of Education Reference#: 21-745- 71000	COVID-19, 84.425D	-	-	-	-	-	-	20,174	-	20,174	-
Pass Through - University of Nevada, Las Vegas Reference#: GR14698	COVID-19, 84.425U	-	-	-	-	-	-	254,952	-	254,952	-
Pass Through - Nevada Department Of Education Reference#: 22-773- 40000	COVID-19, 84.425D	-	-	-	-	-	-	342,734	-	342,734	-
Pass Through - Nevada Department Of Education Reference#: 23-758- 40000	COVID-19, 84.425D	-	-	-	-	-	-	936,800	-	936,800	-
Direct - Education Stabilization Fund	COVID-19, 84.425F	-	-	-	-	-	-	5,827,974	-	5,827,974	-
Direct - N/A Education Stabilization FundN/A	COVID 19, 81.425F	-	-	-	-	-	-	-	973	973	-
Pass Through - Nevada Department of Education Reference#: 23-788- 45000	COVID-19, 84.425G	-	-	-	-	-	-	-	25,889	25,889	-
Direct - N/A Education Stabilization FundN/A	COVID-19, 81.425L	-	-	-	-	-	-	-	92,213	92,213	-

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Pass Through - Governor's Office on Workforce Innovation Reference#: CETS #23971	COVID-19, 84.425G	-	-	-	-	-	-	-	319,684	319,684	-
Direct - N/A Education Stabilization FundN/A	COVID-19, 81.425F	-	-	-	-	-	-	-	602,966	602,966	-
84.425 Total	6,296,413	-	964,007	3,374,980	68,494	960,393	19,081,098	7,382,633	1,041,724	39,169,742	22,500
United States Department of Education (ED) Total	9,873,913	-	1,872,042	3,566,386	270,829	3,223,733	26,421,542	9,151,153	2,125,822	56,505,420	22,500
United States Department of Health and Human Services (HHS)											
93.043 - Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services											
Pass Through - Nevada Department of Health and Human Services Reference#: 16-007-39-DX-23	93.043	-	-	-	-	-	-	69,828	-	69,828	-
Pass Through - Nevada Department of Health and Human Services Reference#: 18-058-77-DC6X-22	93.043	-	-	-	-	-	-	233,287	-	233,287	-
93.043 Total	-	-	-	-	-	-	-	303,115	-	303,115	-
93.059 - Training in General, Pediatric, and Public Health Dentistry											
Direct - 93.059 - Training in General, Pediatric, and Public Health Dentistry	93.059	-	-	-	-	-	174,745	-	-	174,745	-
Direct - 93.059 - Training in General, Pediatric, and Public Health Dentistry	93.059	-	-	-	-	-	190,567	-	-	190,567	-
93.059 Total	-	-	-	-	-	-	365,312	-	-	365,312	-
93.073 - Birth Defects and Developmental Disabilities - Prevention and Surveillance											
Direct - 93.073 - Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073	-	-	-	-	-	-	127,901	-	127,901	-
93.073 Total	-	-	-	-	-	-	-	127,901	-	127,901	-
93.079 - Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance											
Direct - 93.079 - Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School- Based Surveillance	93.079	-	-	-	-	-	-	123,124	-	123,124	-
93.079 Total	-	-	-	-	-	-	-	123,124	-	123,124	-
93.104 - Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)											
Pass Through - Nevada Department of Health and Human Services Reference#: SOC-3646-FFY22-12	93.104	-	-	-	-	-	-	20,429	-	20,429	-
Pass Through - Nevada Division Of Child and Family Services Reference#: SOC-3646-FFY23-12	93.104	-	-	-	-	-	-	98,534	-	98,534	-
93.104 Total	-	-	-	-	-	-	-	118,963	-	118,963	-
93.107 - Area Health Education Centers Point of Service Maintenance and Enhancement Awards											

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Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 93.107 - Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	-	-	-	-	-	-	140,144	-	140,144	71,012
Direct - 93.107 - Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	-	-	-	-	-	-	298,268	-	298,268	176,941
93.107 Total		-	-	-	-	-	-	438,412	-	438,412	247,953
93.110 - Maternal and Child Health Federal Consolidated Programs											
Pass Through - Children's Cabinet Reference#: 51123249	93.110	-	-	-	-	-	9,981	-	-	9,981	-
Pass Through - Nevada Division Of Child and Family Services Reference#: DCFS2007	93.110	-	-	-	-	-	41,660	-	-	41,660	-
Direct - 93.110 - Maternal and Child Health Federal Consolidated Programs	93.110	-	-	-	-	-	-	618,197	-	618,197	-
93.110 Total		-	-	-	-	-	51,641	618,197	-	669,838	-
93.116 - Project Grants and Cooperative Agreements for Tuberculosis Control Programs											
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 25999	93.116	-	-	-	-	-	-	10,170	-	10,170	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 26128	93.116	-	-	-	-	-	-	13,299	-	13,299	-
Direct - 93.116 - Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	-	-	-	-	-	-	33,956	-	33,956	-
Pass Through - Nevada Department of Health and Human Services Reference#: SG 26066	93.116	-	-	-	-	-	-	45,155	-	45,155	-
93.116 Total		-	-	-	-	-	-	102,580	-	102,580	-
93.136 - Injury Prevention and Control Research and State and Community Based Programs											
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 26050	93.136	-	-	-	-	-	22,941	-	-	22,941	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 25540	93.136	-	-	-	-	-	29,480	-	-	29,480	-
Pass Through - Southern Nevada Health District Reference#: C2000061	93.136	-	-	-	-	-	207,804	-	-	207,804	-
Pass Through - Nevada Department of Health and Human Services Reference#: WO 6614	93.136	-	-	-	-	-	-	7,645	-	7,645	-

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Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada Department of Health and Human Services Reference#: SG 26049	93.136	-	-	-	-	-	-	17,381	-	17,381	-
Pass Through - Nevada Department of Health and Human Services Reference#: WO 6658	93.136	-	-	-	-	-	-	25,872	-	25,872	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 25821	93.136	-	-	-	-	-	-	51,728	-	51,728	-
Pass Through - Nevada Department of Health and Human Services Reference#: Work Order 6738	93.136	-	-	-	-	-	-	94,188	-	94,188	-
Pass Through - Nevada Department of Health and Human Services Reference#: WO 6786	93.136	-	-	-	-	-	-	129,562	-	129,562	-
Pass Through - Nevada Department of Health and Human Services Reference#: WO 6615	93.136	-	-	-	-	-	-	164,551	-	164,551	-
Direct - 93.136 - Injury Prevention and Control Research and State and Community Based Programs	93.136	-	-	-	-	-	-	250,375	-	250,375	81,404
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6717	93.136	-	-	-	-	-	-	299,519	-	299,519	-
Pass Through - Nevada Department of Health and Human Services Reference#: WO 6739	93.136	-	-	-	-	-	-	487,208	-	487,208	-
93.136 Total								260,225	1,528,028	1,788,253	81,404
93.137 - Community Programs to Improve Minority Health Grant Program											
Direct - 93.137 - Community Programs to Improve Minority Health Grant Program	93.137	-	-	-	-	-	-	176,282	-	176,282	-
93.137 Total								176,282	-	176,282	-
93.153 - Coordinated Services and Access to Research for Women, Infants, Children, and Youth											
Direct - 93.153 - Coordinated Services and Access to Research for Women, Infants, Children, and Youth	Y	-	-	-	-	-	29,693	-	-	29,693	-
Direct - 93.153 - Coordinated Services and Access to Research for Women, Infants, Children, and Youth	Y	-	-	-	-	-	169,325	-	-	169,325	-
93.153 Total								199,018	-	199,018	-
93.155 - Rural Health Research Centers											
Pass Through - Desert View Hospital Reference#: OSP-1600845	93.155	-	-	-	-	-	-	1,775	-	1,775	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 93.155 - Rural Health Research Centers	93.155	-	-	-	-	-	-	-	115,024	-	115,024	115,024
	93.155 Total	-	-	-	-	-	-	-	116,799	-	116,799	115,024
93.165 - Grants to States for Loan Repayment Program												
Direct - 93.165 - Grants to States for Loan Repayment Program	93.165	-	-	-	-	-	-	-	885,500	-	885,500	-
	93.165 Total	-	-	-	-	-	-	-	885,500	-	885,500	-
93.197 - Childhood Lead Poisoning Prevention Projects_State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children												
Direct - 93.197 - Childhood Lead Poisoning Prevention Projects_State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	-	-	-	-	-	-	200,977	-	-	200,977	94,368
	93.197 Total	-	-	-	-	-	-	200,977	-	-	200,977	94,368
93.241 - State Rural Hospital Flexibility Program												
Direct - 93.241 - State Rural Hospital Flexibility Program	93.241	-	-	-	-	-	-	-	96,649	-	96,649	87,258
Direct - 93.241 - State Rural Hospital Flexibility Program	93.241	-	-	-	-	-	-	-	457,280	-	457,280	141,675
	93.241 Total	-	-	-	-	-	-	-	553,929	-	553,929	228,933
93.243 - Substance Abuse and Mental Health Services_Projects of Regional and National Significance												
Direct - 93.243 - Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	39,192	-	-	-	-	-	-	-	-	39,192	-
Pass Through - PACT Coalition Reference#: SG 25336	93.243	-	-	-	-	-	-	9,716	-	-	9,716	-
Pass Through - Nevada Department of Health and Human Services Reference#: SG 26052	93.243	-	-	-	-	-	-	106,770	-	-	106,770	-
Pass Through - Nevada Department of Health and Human Services Reference#: WO 6667	93.243	-	-	-	-	-	-	-	10,500	-	10,500	-
Pass Through - Nevada Department Of Education Reference#: 22-698- 40000	93.243	-	-	-	-	-	-	-	13,094	-	13,094	-
Pass Through - The Danya Institute, Inc. Reference#: 2001061-02	93.243	-	-	-	-	-	-	-	18,050	-	18,050	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6718	93.243	-	-	-	-	-	-	-	28,483	-	28,483	-
Pass Through - The Danya Institute, Inc. Reference#: 2001061-03	93.243	-	-	-	-	-	-	-	33,328	-	33,328	-

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Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - University of Texas at Austin Reference#: 2022_2716	93.243	-	-	-	-	-	-	38,607	-	38,607	-
Pass Through - Nevada Department Of Education Reference#: 23-698-40000	93.243	-	-	-	-	-	-	45,619	-	45,619	-
Pass Through - Nevada Department Of Education Reference#: 23-700-40000	93.243	-	-	-	-	-	-	92,659	-	92,659	-
Direct - 93.243 - Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	-	-	-	-	-	-	266,624	-	266,624	-
93.243 Total		39,192	-	-	-	-	116,485	546,962	-	702,640	-
93.257 - Grants for Education, Prevention, and Early Detection of Radiogenic Cancers and Diseases											
Direct - 93.257 - Grants for Education, Prevention, and Early Detection of Radiogenic Cancers and Diseases	93.257	-	-	-	-	-	232,857	-	-	232,857	-
93.257 Total		-	-	-	-	-	232,857	-	-	232,857	-
93.268 - Immunization Cooperative Agreements											
Pass Through - Immunize Nevada Reference#: 51422209	93.268	-	-	-	-	-	280,052	-	-	280,052	87,280
93.268 Total		-	-	-	-	-	280,052	-	-	280,052	87,280
93.270 - Adult Viral Hepatitis Prevention and Control											
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6681	93.270	-	-	-	-	-	-	52,036	-	52,036	-
93.270 Total		-	-	-	-	-	-	52,036	-	52,036	-
93.301 - Small Rural Hospital Improvement Grant Program											
Direct - 93.301 - Small Rural Hospital Improvement Grant Program	93.301	-	-	-	-	-	-	166,660	-	166,660	162,183
93.301 Total		-	-	-	-	-	-	166,660	-	166,660	162,183
93.310 - Trans-NIH Research Support											
Pass Through - University of California, Los Angeles Reference#: 1556 G VB358	93.310	-	-	-	-	-	-	53,924	-	53,924	-
93.310 Total		-	-	-	-	-	-	53,924	-	53,924	-
93.323 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)											
Direct - 93.323 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)SG 25221-1	93.323	-	-	320,358	-	-	-	-	-	320,358	-
Pass Through - Southern Nevada Health District Reference#: C2200118	93.323	-	-	-	-	-	6,630	-	-	6,630	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada Department of Health and Human Services Reference#: SG 25537	93.323	-	-	-	-	-	-	-	27,843	-	27,843	-
Pass Through - Churchill County Social Services Reference#: SP-2200066	93.323	-	-	-	-	-	-	-	71,840	-	71,840	-
Pass Through - Nevada Department of Health and Human Services Reference#: SG 25427	93.323	-	-	-	-	-	-	-	73,081	-	73,081	-
Pass Through - Nevada Department of Health and Human Services Reference#: SG 25725	93.323	-	-	-	-	-	-	-	136,165	-	136,165	-
Pass Through - City and County of Carson City-NV Reference#: SP2100464	93.323	-	-	-	-	-	-	-	192,775	-	192,775	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 25136	93.323	-	-	-	-	-	-	-	575,547	-	575,547	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 25907	93.323	-	-	-	-	-	-	-	730,860	-	730,860	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 25226	93.323	-	-	-	-	-	-	-	1,174,175	-	1,174,175	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: HD 17846	93.323	-	-	-	-	-	-	-	1,732,104	-	1,732,104	-
93.323 Total		-	-	320,358	-	-	-	6,630	4,714,391	-	5,041,379	-
93.334 - The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels												
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 25017	93.334	-	-	-	-	-	-	-	(36)	-	(36)	-
Pass Through - Nevada Department of Health and Human Services Reference#: WO 6667	93.334	-	-	-	-	-	-	-	3,279	-	3,279	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 25929	93.334	-	-	-	-	-	-	-	115,325	-	115,325	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 25476	93.334	-	-	-	-	-	-	-	155,482	-	155,482	-
93.334 Total		-	-	-	-	-	-	-	274,050	-	274,050	-
93.336 - Behavioral Risk Factor Surveillance System												
Pass Through - University Of Nevada, Reno Reference#: UNR-22-67	93.336	-	-	-	-	-	-	56,428	-	-	56,428	-



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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - University Of Nevada, Reno Reference#: UNR-23-29	93.336	-	-	-	-	-	-	260,999	-	-	260,999	-
Direct - 93.336 - Behavioral Risk Factor Surveillance System	93.336	-	-	-	-	-	-	-	32,421	-	32,421	-
Direct - 93.336 - Behavioral Risk Factor Surveillance System	93.336	-	-	-	-	-	-	-	265,314	-	265,314	-
93.336 Total		-	-	-	-	-	-	317,427	297,735	-	615,161	-
93.351 - Research Infrastructure Programs												
Pass Through - Strykagen, Inc. Reference#: SP1900168	93.351	-	-	-	-	-	-	-	286,264	-	286,264	-
93.351 Total		-	-	-	-	-	-	-	286,264	-	286,264	-
93.354 - Public Health Crisis Response Awards												
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 25461	93.354	-	-	-	-	-	-	290,474	-	-	290,474	-
Pass Through - University of New Mexico Reference#: 3RJK7	93.354	-	-	-	-	-	-	-	107,026	-	107,026	-
Direct - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	-	-	-	-	-	-	-	745,067	-	745,067	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 25416	93.354	-	-	-	-	-	-	-	768,608	-	768,608	-
93.354 Total		-	-	-	-	-	-	290,474	1,620,701	-	1,911,174	-
93.391 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises												
Pass Through - Nevada Department of Health and Human Services Reference#: SG 25737	93.391	-	-	-	-	-	73,505	-	-	-	73,505	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6589	93.391	-	-	-	-	-	-	627	-	-	627	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6775	93.391	-	-	-	-	-	-	17,336	-	-	17,336	-
Pass Through - Southern Nevada Health District Reference#: C2300092	93.391	-	-	-	-	-	-	66,512	-	-	66,512	-
Pass Through - University Of Nevada, Reno Reference#: UNR-22-93	93.391	-	-	-	-	-	-	79,068	-	-	79,068	-
Pass Through - Southern Nevada Health District Reference#: C2200051	93.391	-	-	-	-	-	-	146,235	-	-	146,235	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Southern Nevada Health District Reference#: C2200061	93.391	-	-	-	-	-	-	153,238	-	-	153,238	-
Pass Through - Southern Nevada Health District Reference#: C2200054	93.391	-	-	-	-	-	-	173,361	-	-	173,361	18,765
Pass Through - Southern Nevada Health District Reference#: C2200057	93.391	-	-	-	-	-	-	256,866	-	-	256,866	-
Pass Through - Nevada Department of Health and Human Services Reference#: WO 1202	93.391	-	-	-	-	-	-	376,323	-	-	376,323	-
Pass Through - Nevada Department of Health and Human Services Reference#: WO 1201	93.391	-	-	-	-	-	-	378,879	-	-	378,879	-
Pass Through - Southern Nevada Health District Reference#: C2200083	93.391	-	-	-	-	-	-	535,976	-	-	535,976	-
Pass Through - Southern Nevada Health District Reference#: C2200025	93.391	-	-	-	-	-	-	2,414,251	-	-	2,414,251	560,846
Pass Through - University of Nevada, Las Vegas Reference#: GR14526	93.391	-	-	-	-	-	-	-	23,989	-	23,989	-
Pass Through - Nevada Department of Health and Human Services Reference#: WO 6674	93.391	-	-	-	-	-	-	-	151,970	-	151,970	-
Pass Through - Nevada Department of Health and Human Services Reference#: WO 1204	93.391	-	-	-	-	-	-	-	264,973	-	264,973	-
Pass Through - Nevada Department of Health and Human Services Reference#: WO 121	93.391	-	-	-	-	-	-	-	285,338	-	285,338	-
Pass Through - Nevada Department of Health and Human Services Reference#: WO 6628	93.391	-	-	-	-	-	-	-	491,413	-	491,413	-
Pass Through - Nevada Department of Health and Human Services Reference#: SG 25299	93.391	-	-	-	-	-	-	-	497,679	-	497,679	158,746
93.391 Total		-	-	-	-	-	73,505	4,598,673	1,715,362	-	6,387,540	738,357
93.421 - Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health												
Pass Through - Council of State & Territorial Epidemiologists (CSTE) Reference#: PO 7672	93.421	-	-	-	-	-	-	22,991	-	-	22,991	-
93.421 Total		-	-	-	-	-	-	22,991	-	-	22,991	-

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Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
93.426 - CENTERS FOR DISEASE CONTROL AND PREVENTION_prevention and management of cardiovascular disease and diabetes in high-burden populations											
Pass Through - Nevada Department of Health and Human Services											
Reference#: WO 6667	93.426	-	-	-	-	-	-	13,500	-	13,500	-
Pass Through - Nevada Division Of Public and Behavioral Health											
Reference#: SG 25703	93.426	-	-	-	-	-	-	284,606	-	284,606	-
93.426 Total											
93.435 - CENTERS FOR DISEASE CONTROL AND PREVENTION: 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 6724	93.435	-	-	-	-	-	-	16,360	-	16,360	-
Pass Through - Nevada Division Of Public and Behavioral Health											
Reference#: WO 6617	93.435	-	-	-	-	-	-	24,094	-	24,094	-
93.435 Total											
93.464 - ACL Assistive Technology											
Pass Through - Nevada Division Of Aging and Disability Services											
Reference#: 19-036-85-9X-20	93.464	-	-	-	-	-	-	(90)	-	(90)	-
Pass Through - Nevada Division Of Aging and Disability Services											
Reference#: 19-001-85-9X-22	93.464	-	-	-	-	-	-	108,638	-	108,638	-
Pass Through - Nevada Division Of Aging and Disability Services											
Reference#: 19-001-85-9X-23	93.464	-	-	-	-	-	-	171,000	-	171,000	-
93.464 Total											
93.470 - Alzheimer's Disease Program Initiative (ADPI)											
Pass Through - Nevada Senior Services - Adult Day Care Centers of Las Vegas and Henderson											
Reference#: 51422420	93.470	-	-	-	-	-	57,667	-	-	57,667	-
93.470 Total											
93.493 - Congressional Directives											
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE GR16715 23-30 CSN SCON-04-00000492											
	93.493	134,617	-	-	-	-	-	-	-	134,617	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 23-21											
Direct - Congressional Directives	93.493	-	-	27,980	-	-	-	-	-	27,980	-
	93.493	-	-	-	882	-	-	-	-	882	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada System of Higher Education Reference#: SCON-04-00000486, GR16618, 23-32 NSC	93.493	-	-	-	77,085	-	-	-	-	-	77,085	-
Direct - Congressional Directives	93.493	-	-	-	369,132	-	-	-	-	-	369,132	-
Direct - Substance Abuse and Mental Health Services Administration	93.493	-	-	-	-	341,382	-	-	-	-	341,382	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 23-33	93.493	-	-	-	-	-	54,474	-	-	-	54,474	-
Direct - 93.493 - Congressional Directives	93.493	-	-	-	-	-	2,000,000	-	-	-	2,000,000	-
Direct - 93.493 - Congressional Directives	93.493	-	-	-	-	-	-	59,059	-	-	59,059	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 23-34	93.493	-	-	-	-	-	-	238,557	-	-	238,557	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE GR17048 23-35 UNR	93.493	-	-	-	-	-	-	-	139,083	-	139,083	-
Pass Through - Nevada System of Higher Education (System Office) - Sponsor Reference#: GR16586 23-36WNC	93.493	-	-	-	-	-	-	-	-	44,300	44,300	-
93.493 Total		134,617	-	27,980	447,099	341,382	2,054,474	297,616	139,083	44,300	3,486,551	-
93.504 - Family to Family Health Information Centers												
Direct - 93.504 - Family to Family Health Information Centers	93.504	-	-	-	-	-	-	-	105,494	-	105,494	-
93.504 Total		-	-	-	-	-	-	-	105,494	-	105,494	-
93.516 - Affordable Care Act (ACA) Public Health Training Centers Program, Resources Development and Academic Support to the Public Health Training Centers Program and Public Health Infrastructure and Systems Support												
Direct - 93.516 - Affordable Care Act (ACA) Public Health Training Centers Program, Resources Development and Academic Support to the Public Health Training Centers Program and Public Health Infrastructure and Systems Support	93.516	-	-	-	-	-	-	229,045	-	-	229,045	-
Pass Through - University Of Arizona Reference#: 453902	93.516	-	-	-	-	-	-	-	16,340	-	16,340	-
Pass Through - University Of Arizona Reference#: 664326	93.516	-	-	-	-	-	-	-	52,267	-	52,267	-

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93.516 Total	-	-	-	-	-	-	229,045	68,607	-	297,652	-
93.556 - Promoting Safe and Stable Families											
Pass Through - Walker River Paiute Tribe Reference#: WR-112-2022											
93.556	-	-	-	-	-	-	-	39,206	-	39,206	-
93.556 Total	-	-	-	-	-	-	-	39,206	-	39,206	-
93.590 - Community-Based Child Abuse Prevention Grants											
Pass Through - Nevada Division Of Child and Family Services Reference#: 93590-20-202											
93.590	-	-	-	-	-	-	18,700	-	-	18,700	-
Pass Through - Nevada Department of Health and Human Services Reference#: 93590-21-003											
93.590	-	-	-	-	-	-	-	71,768	-	71,768	-
93.590 Total	-	-	-	-	-	-	18,700	71,768	-	90,467	-
93.632 - University Centers for Excellence in Developmental Disabilities Education, Research, and Service											
Pass Through - University Of Nevada, Reno Reference#: UNR-23-52											
93.632	-	-	-	-	-	-	15,278	-	-	15,278	-
Direct - 93.632 - University Centers for Excellence in Developmental Disabilities Education, Research, and Service											
93.632	-	-	-	-	-	-	-	38,714	-	38,714	-
Direct - 93.632 - University Centers for Excellence in Developmental Disabilities Education, Research, and Service											
93.632	-	-	-	-	-	-	-	607,811	-	607,811	-
93.632 Total	-	-	-	-	-	-	15,278	646,526	-	661,804	-
93.665 - Emergency Grants to Address Mental and Substance Use Disorders During COVID-19											
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6526											
93.665	-	-	-	-	-	-	-	4,404	-	4,404	-
93.665 Total	-	-	-	-	-	-	-	4,404	-	4,404	-
93.669 - Child Abuse and Neglect State Grants											
Pass Through - Washoe County, NV Reference#: CARA 21-22 (SP-2100635)											
93.669	-	-	-	-	-	-	-	29,393	-	29,393	-
93.669 Total	-	-	-	-	-	-	-	29,393	-	29,393	-
93.734 - Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs – financed by 2012 Prevention and Public Health Funds (PPHF-2012)											
Direct - 93.734 - Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs – financed by 2012 Prevention and Public Health Funds (PPHF-2012)											
93.734	-	-	-	-	-	-	-	81,541	-	81,541	-
93.734 Total	-	-	-	-	-	-	-	81,541	-	81,541	-

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93.738 - PPHF 2012: Racial and Ethnic Approaches to Community Health Program financed solely by 2012 Public Prevention and Health Funds											
Pass Through - Southern Nevada											
Health District Reference#:											
C2100117	93.738	-	-	-	-	-	26,834	-	-	26,834	-
Pass Through - Southern Nevada											
Health District Reference#:											
C2000118	93.738	-	-	-	-	-	46,485	-	-	46,485	-
Pass Through - Southern Nevada											
Health District Reference#:											
C1900078	93.738	-	-	-	-	-	108,524	-	-	108,524	-
93.738 Total											-
93.747 - Elder Abuse Prevention Interventions Program											
Pass Through - Nevada Division Of											
Aging and Disability Services											
Reference#: 18-015-93-OEX-21											
93.747	-	-	-	-	-	-	-	43,884	-	43,884	-
93.747 Total											-
93.779 - Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations											
Direct - 93.779 - Centers for											
Medicare and Medicaid Services											
(CMS) Research, Demonstrations											
and Evaluations											
93.779	-	-	-	-	-	-	111,591	-	-	111,591	-
93.779 Total											-
93.788 - Opioid STR											
Pass Through - Oregon Health											
Authority Reference#: 161382											
93.788	-	-	-	-	-	-	-	(62,499)	-	(62,499)	-
Pass Through - Washington State											
Health Care Authority Reference#:											
K4022 Work Order 6											
93.788	-	-	-	-	-	-	-	18,113	-	18,113	-
Pass Through - Nevada Department											
of Health and Human Services											
Reference#: WO 6667											
93.788	-	-	-	-	-	-	-	19,363	-	19,363	-
Pass Through - Washington State											
Health Care Authority Reference#:											
K4022 WO 3											
93.788	-	-	-	-	-	-	-	40,778	-	40,778	-
Pass Through - Nevada Department											
of Health and Human Services											
Reference#: SG 25949											
93.788	-	-	-	-	-	-	-	52,956	-	52,956	-
Pass Through - State of Idaho											
Reference#: BC040500											
93.788	-	-	-	-	-	-	-	80,381	-	80,381	-
Pass Through - Oregon Health											
Authority Reference#: 174408											
93.788	-	-	-	-	-	-	-	81,351	-	81,351	-
Direct - 93.788 - Opioid STR											
93.788	-	-	-	-	-	-	-	143,680	-	143,680	-
Pass Through - Nevada Division Of											
Public and Behavioral Health											
Reference#: SG 25432											
93.788	-	-	-	-	-	-	-	9,997,357	-	9,997,357	8,518,774

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93.788 Total	-	-	-	-	-	-	-	10,371,481	-	10,371,481	8,518,774
93.870 - Maternal, Infant and Early Childhood Home Visiting Grant Program											
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: HD 17764	93.870	-	-	-	-	-	-	1,065	-	1,065	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 25711	93.870	-	-	-	-	-	-	4,481	-	4,481	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: HD 16738	93.870	-	-	-	-	-	-	20,577	-	20,577	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 25374	93.870	-	-	-	-	-	-	21,570	-	21,570	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 25346	93.870	-	-	-	-	-	-	49,785	-	49,785	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 25834	93.870	-	-	-	-	-	-	100,494	-	100,494	-
93.870 Total	-	-	-	-	-	-	-	197,973	-	197,973	-
93.884 - Grants for Primary Care Training and Enhancement											
Direct - 93.884 - Grants for Primary Care Training and Enhancement	93.884	-	-	-	-	-	190,349	-	-	190,349	39,213
Direct - 93.884 - Grants for Primary Care Training and Enhancement	93.884	-	-	-	-	-	471,056	-	-	471,056	78,645
Direct - 93.884 - Grants for Primary Care Training and Enhancement	93.884	-	-	-	-	-	-	413,630	-	413,630	83,735
93.884 Total	-	-	-	-	-	-	661,405	413,630	-	1,075,035	201,593
93.889 - National Bioterrorism Hospital Preparedness Program											
Pass Through - University of California, San Francisco Reference#: 11611sc	93.889	-	-	-	-	-	33,981	-	-	33,981	-
93.889 Total	-	-	-	-	-	-	33,981	-	-	33,981	-
93.898 - Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations											
Pass Through - Nevada Department of Health and Human Services Reference#: WO 6667	93.898	-	-	-	-	-	-	5,162	-	5,162	-
93.898 Total	-	-	-	-	-	-	-	5,162	-	5,162	-
93.913 - Grants to States for Operation of Offices of Rural Health											
Direct - 93.913 - Grants to States for Operation of Offices of Rural Health	93.913	-	-	-	-	-	-	205,446	-	205,446	-

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

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93.913 Total	-	-	-	-	-	-	-	205,446	-	205,446	-
93.918 - Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease											
Direct - 93.918 - Grants to Provide											
Outpatient Early Intervention											
Services with Respect to HIV Disease	UNLV, COVID-19, 93.918	-	-	-	-	-	78,593	-	-	78,593	-
93.918 Total	-	-	-	-	-	-	78,593	-	-	78,593	-
93.940 - HIV Prevention Activities - Health Department Based											
Pass Through - Nevada Department of Health and Human Services											
Reference#: WO 6667	93.940	-	-	-	-	-	-	1,489	-	1,489	-
Pass Through - Nevada Department of Health and Human Services											
Reference#: WO 6671	93.940	-	-	-	-	-	-	149,710	-	149,710	-
Pass Through - Southern Nevada Health District Reference#:											
C2100082	93.940	-	-	-	-	-	-	164,932	-	164,932	-
93.940 Total	-	-	-	-	-	-	-	316,131	-	316,131	-
93.946 - Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs											
Pass Through - Nevada Department of Health and Human Services											
Reference#: SG 26277	93.946	-	-	-	-	-	-	17,773	-	17,773	-
93.946 Total	-	-	-	-	-	-	-	17,773	-	17,773	-
93.958 - Block Grants for Community Mental Health Services											
Pass Through - Nevada Division Of Public and Behavioral Health											
Reference#: SG 25403	93.958	-	-	-	-	-	51,834	-	-	51,834	-
Pass Through - Nevada Department of Health and Human Services											
Reference#: SG26221	93.958	-	-	-	-	-	54,672	-	-	54,672	-
Pass Through - Nevada Division Of Public and Behavioral Health											
Reference#: SG 25972	93.958	-	-	-	-	-	143,737	-	-	143,737	-
Pass Through - Nevada Division Of Public and Behavioral Health											
Reference#: SG 25656	93.958	-	-	-	-	-	891,672	-	-	891,672	-
Pass Through - Washington State Health Care Authority Reference#:											
1365-70068 Task Order 4	93.958	-	-	-	-	-	-	(2,755)	-	(2,755)	-
Pass Through - Washington State Health Care Authority Reference#:											
K4022 Work Order No. 2	93.958	-	-	-	-	-	-	550	-	550	-
Pass Through - Nevada Division Of Public and Behavioral Health											
Reference#: WO6851	93.958	-	-	-	-	-	-	5,679	-	5,679	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada Department of Health and Human Services Reference#: WO 6601	93.958	-	-	-	-	-	-	-	17,061	-	17,061	-
Pass Through - Nevada Department of Health and Human Services Reference#: WO 6746	93.958	-	-	-	-	-	-	-	31,194	-	31,194	-
Pass Through - Nevada Department of Health and Human Services Reference#: WO 6597	93.958	-	-	-	-	-	-	-	44,154	-	44,154	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6623	93.958	-	-	-	-	-	-	-	48,898	-	48,898	-
Pass Through - Washington State Health Care Authority Reference#: K4022-0-7	93.958	-	-	-	-	-	-	-	112,203	-	112,203	-
Pass Through - Nevada Department of Health and Human Services Reference#: WO 6745	93.958	-	-	-	-	-	-	-	180,465	-	180,465	-
Pass Through - Nevada Department of Health and Human Services Reference#: SG 25407	93.958	-	-	-	-	-	-	-	217,208	-	217,208	186,867
Pass Through - Nevada Department of Health and Human Services Reference#: SG 25959	93.958	-	-	-	-	-	-	-	307,643	-	307,643	143,364
93.958 Total		-	-	-	-	-	-	1,141,916	962,299	-	2,104,215	330,231
93.959 - Block Grants for Prevention and Treatment of Substance Abuse												
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6772	93.959	-	-	-	-	-	-	89,624	-	-	89,624	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6668	93.959	-	-	-	-	-	-	104,550	-	-	104,550	-
Pass Through - Washington State Health Care Authority Reference#: K4022 Work Order: 01	93.959	-	-	-	-	-	-	-	(2,755)	-	(2,755)	-
Pass Through - Washington State Health Care Authority Reference#: K4022 WO4	93.959	-	-	-	-	-	-	-	(629)	-	(629)	-
Pass Through - Nevada Department of Health and Human Services Reference#: WO 6667	93.959	-	-	-	-	-	-	-	23,219	-	23,219	-
Direct - 93.959 - Block Grants for Prevention and Treatment of Substance Abuse	93.959	-	-	-	-	-	-	-	49,984	-	49,984	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6623	93.959	-	-	-	-	-	-	-	61,107	-	61,107	-
Pass Through - Nevada Department of Health and Human Services Reference#: WO 6658	93.959	-	-	-	-	-	-	-	77,030	-	77,030	-
Pass Through - Washington State Health Care Authority Reference#: K4022	93.959	-	-	-	-	-	-	-	87,179	-	87,179	-
Pass Through - Washington State Health Care Authority Reference#: K4022 Work Order 6	93.959	-	-	-	-	-	-	-	95,614	-	95,614	-
Pass Through - Washington State Health Care Authority Reference#: K4022	93.959	-	-	-	-	-	-	-	177,572	-	177,572	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG-25652	93.959	-	-	-	-	-	-	-	230,517	-	230,517	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 26012	93.959	-	-	-	-	-	-	-	241,547	-	241,547	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6627	93.959	-	-	-	-	-	-	-	264,259	-	264,259	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6759	93.959	-	-	-	-	-	-	-	364,306	-	364,306	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6722	93.959	-	-	-	-	-	-	-	876,832	-	876,832	-
93.959 Total		-	-	-	-	-	-	194,174	2,545,781	-	2,739,955	-
93.969 - PPHF-2012 Geriatric Education Centers												
Direct - 93.969 - PPHF-2012 Geriatric Education Centers	93.969	-	-	-	-	-	-	828,691	-	-	828,691	131,280
Direct - 93.969 - PPHF-2012 Geriatric Education Centers	93.969	-	-	-	-	-	-	-	108,438	-	108,438	104,689
Direct - 93.969 - PPHF-2012 Geriatric Education Centers	93.969	-	-	-	-	-	-	-	664,293	-	664,293	20,920
93.969 Total		-	-	-	-	-	-	828,691	772,731	-	1,601,422	256,889
93.977 - Preventive Health Services_Sexually Transmitted Diseases Control Grants												
Pass Through - Nevada Department of Health and Human Services Reference#: WO 6667	93.977	-	-	-	-	-	-	-	6,965	-	6,965	-
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6749	93.977	-	-	-	-	-	-	-	80,082	-	80,082	-

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Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
93.977 Total	-	-	-	-	-	-	-	87,047	-	87,047	-
93.991 - Preventive Health and Health Services Block Grant											
Pass Through - Nevada Division Of Public and Behavioral Health											
Reference#: SG 25424	93.991	-	-	-	-	-	20,638	-	-	20,638	-
Pass Through - Nevada Division Of Public and Behavioral Health											
Reference#: SG 25879	93.991	-	-	-	-	-	26,762	-	-	26,762	-
93.991 Total	-	-	-	-	-	-	47,400	-	-	47,400	-
93.994 - Maternal and Child Health Services Block Grant to the States											
Pass Through - Nevada Division Of Public and Behavioral Health											
Reference#: WO 6661	93.994	-	-	-	-	-	17,083	-	-	17,083	-
Pass Through - Nevada Division Of Public and Behavioral Health											
Reference#: SG 25291	93.994	-	-	-	-	-	-	7,424	-	7,424	-
Pass Through - Nevada Division Of Public and Behavioral Health											
Reference#: WO 6673	93.994	-	-	-	-	-	-	81,905	-	81,905	-
Pass Through - Nevada Department of Health and Human Services											
Reference#: SG 25602	93.994	-	-	-	-	-	-	94,937	-	94,937	-
Pass Through - Nevada Division Of Public and Behavioral Health											
Reference#: SG 25597	93.994	-	-	-	-	-	-	128,937	-	128,937	-
93.994 Total	-	-	-	-	-	-	17,083	313,202	-	330,286	-
United States Department of Health and Human Services (HHS) Total	173,809	-	348,338	447,099	341,382	2,127,979	10,857,744	32,877,586	44,300	47,218,236	11,062,988
Corporation for National and Community Service (CNCS)											
94.006 - AmeriCorps											
Pass Through - Nevada Volunteers											
Reference#: 22AFINV0010005	94.006	-	-	-	-	-	-	34,703	-	34,703	-
94.006 Total	-	-	-	-	-	-	-	34,703	-	34,703	-
94.021 - Volunteer Generation Fund											
Pass Through - Nevada Volunteers											
Reference#: 20VGHN001	94.021	-	-	-	-	-	-	345	-	345	-
Pass Through - Nevada Volunteers											
Reference#: NVVGF22006	94.021	-	-	-	-	-	-	9,171	-	9,171	-
94.021 Total	-	-	-	-	-	-	-	9,516	-	9,516	-
Corporation for National and Community Service (CNCS) Total	-	-	-	-	-	-	-	44,219	-	44,219	-
United States Department of Homeland Security (DHS)											
97.039 - Hazard Mitigation Grant											

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Direct - 97.039 - Hazard Mitigation Grant	97.039	-	-	-	-	-	-	-	19,438	-	19,438	-
	97.039 Total	-	-	-	-	-	-	-	19,438	-	19,438	-
97.067 - Homeland Security Grant Program												
Pass Through - Nevada Division Of Emergency Management Reference#: 346807	97.067	-	-	-	-	-	-	78,580	-	-	78,580	-
Pass Through - Nevada Department of Emergency Management Reference#: 2200854	97.067	-	-	-	-	-	-	-	20,628	-	20,628	-
	97.067 Total	-	-	-	-	-	-	78,580	20,628	-	99,208	-
United States Department of Homeland Security		-	-	-	-	-	-	78,580	40,066	-	118,646	-
Other Federal Assistance Cluster Total		13,729,819	442,728	3,230,508	5,987,020	16,814,375	6,803,063	61,062,361	69,251,081	3,994,305	181,315,261	11,372,862

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Research And Development Cluster												
United States Department of Agriculture (USDA)												
10.000 - Contract - Dept of Agriculture												
Direct - 10.000 - Contract - Dept of Agriculture	10.000	-	1,221	-	-	-	-	-	-	-	1,221	-
Direct - 10.000 - Contract - Dept of Agriculture	10.000	-	2,301	-	-	-	-	-	-	-	2,301	-
Direct - 10.000 - Contract - Dept of Agriculture	10.000	-	13,948	-	-	-	-	-	-	-	13,948	-
Direct - 10.000 - Contract - Dept of Agriculture	10.000	-	23,061	-	-	-	-	-	-	-	23,061	15,561
Direct - 10.000 - Contract - Dept of Agriculture	10.000	-	39,149	-	-	-	-	-	-	-	39,149	-
Direct - 10.000 - Contract - Dept of Agriculture	10.000	-	60,252	-	-	-	-	-	-	-	60,252	-
Direct - 10.000 - Contract - Dept of Agriculture	10.000	-	356,105	-	-	-	-	-	-	-	356,105	-
Direct - 10.000 - Contract - Dept of Agriculture	10.000	-	-	-	-	-	-	906	-	-	906	-
Direct - 10.000 - Contract - Dept of Agriculture	10.000	-	-	-	-	-	-	14,019	-	-	14,019	-
Direct - Contract - Department of Agriculture	10.000	-	-	-	-	-	-	-	853	-	853	-
Direct - Contract - Department of Agriculture	10.000	-	-	-	-	-	-	-	7,056	-	7,056	-
Direct - Contract - Department of Agriculture	10.000	-	-	-	-	-	-	-	11,462	-	11,462	-
Direct - Contract - Department of Agriculture	10.000	-	-	-	-	-	-	-	61,194	-	61,194	-
10.000 Total		-	496,037	-	-	-	-	14,925	80,564	-	591,527	15,561
10.001 - Agricultural Research_Basic and Applied Research												
Direct - 10.001 - Agricultural Research_Basic and Applied Research	10.001	-	4,791	-	-	-	-	-	-	-	4,791	-

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

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 10.001 - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	280	-	280	-
Direct - 10.001 - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	2,955	-	2,955	-
Direct - 10.001 - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	4,063	-	4,063	-
Direct - 10.001 - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	4,647	-	4,647	-
Direct - 10.001 - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	4,964	-	4,964	-
Direct - 10.001 - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	5,621	-	5,621	-
Direct - 10.001 - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	11,760	-	11,760	-
Direct - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	15,813	-	15,813	-
Direct - 10.001 - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	22,838	-	22,838	-
Direct - 10.001 - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	57,610	-	57,610	-
Direct - 10.001 - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	60,503	-	60,503	-
Direct - 10.001 - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	65,461	-	65,461	-

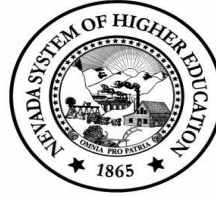
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 10.001 - Agricultural Research_Basic and Applied Research	10.001	-	-	-	-	-	-	-	123,996	-	123,996	-
10.001 Total		-	4,791	-	-	-	-	-	380,513	-	385,305	-
10.170 - Specialty Crop Block Grant Program - Farm Bill												
Pass Through - Nevada Department Of Agriculture Reference#: AMS22-05	10.170	-	-	-	-	-	-	12,974	-	-	12,974	-
Pass Through - Nevada Department Of Agriculture Reference#: AMS22-04	10.170	-	-	-	-	-	-	-	13,194	-	13,194	-
Pass Through - Nevada Department Of Agriculture Reference#: AMS22-02	10.170	-	-	-	-	-	-	-	19,492	-	19,492	-
10.170 Total		-	-	-	-	-	-	12,974	32,686	-	45,660	-
10.215 - Sustainable Agriculture Research and Education												
Pass Through - Montana State University Reference#: G237-20-W7506	10.215	-	-	-	-	-	-	-	11,843	-	11,843	-
Pass Through - Montana State University Reference#: G 111-21-W7899	10.215	-	-	-	-	-	-	-	113,117	-	113,117	34,126
10.215 Total		-	-	-	-	-	-	-	124,961	-	124,961	34,126
10.219 - Biotechnology Risk Assessment Research												
Pass Through - Washington State University Reference#: 135892 G004281	10.219	-	10,001	-	-	-	-	-	-	-	10,001	-
10.219 Total		-	10,001	-	-	-	-	-	-	-	10,001	-
10.291 - DOA-OCE												
Pass Through - The Curators of the University of Missouri at Columbia, Missouri Reference#: C00081150-1	10.291	-	-	-	-	-	-	-	63,490	-	63,490	-
Pass Through - University of Missouri Reference#: C00076773-1	10.291	-	-	-	-	-	-	-	69,149	-	69,149	-

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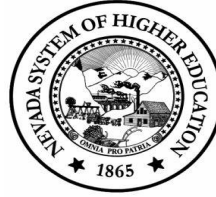
Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
10.291 Total	-	-	-	-	-	-	-	132,639	-	132,639	-
10.310 - Agriculture and Food Research Initiative (AFRI)											
Pass Through - University Of Nevada, Reno Reference#:											
UNR 15-69	10.310	-	2,962	-	-	-	-	-	-	2,962	-
Pass Through - University Of Nevada, Reno Reference#:											
UNR-22-99	10.310	-	18,523	-	-	-	-	-	-	18,523	-
Direct - 10.310 - Agriculture and Food Research Initiative (AFRI)											
Direct - 10.310 - Agriculture and Food Research Initiative (AFRI)	10.310	-	35,441	-	-	-	-	-	-	35,441	9,692
Direct - 10.310 - Agriculture and Food Research Initiative (AFRI)											
Direct - 10.310 - Agriculture and Food Research Initiative (AFRI)	10.310	-	38,648	-	-	-	-	-	-	38,648	21,277
Pass Through - University Of Nevada, Reno Reference#:											
UNR 19-03	10.310	-	149,571	-	-	-	-	-	-	149,571	-
Direct - 10.310 - Agriculture and Food Research Initiative (AFRI)											
Direct - 10.310 - Agriculture and Food Research Initiative (AFRI)	10.310	-	201,257	-	-	-	-	-	-	201,257	15,713
Direct - 10.310 - Agriculture and Food Research Initiative (AFRI)											
Direct - 10.310 - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	26,630	-	-	26,630	-
Direct - 10.310 - Agriculture and Food Research Initiative (AFRI)											
Direct - 10.310 - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	(610)	-	(610)	-
Pass Through - Oregon State University Reference#:											
C0543A-A	10.310	-	-	-	-	-	-	2,858	-	2,858	-
Pass Through - Colorado State University Reference#:											
G-91459-02	10.310	-	-	-	-	-	-	3,103	-	3,103	-
Direct - 10.310 - Agriculture and Food Research Initiative (AFRI)											
Direct - 10.310 - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	5,910	-	5,910	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Texas Tech University Reference#: 21A636-01	10.310	-	-	-	-	-	-	-	11,870	-	11,870	-
Pass Through - Desert Research Institute Reference#: GR11725	10.310	-	-	-	-	-	-	-	12,442	-	12,442	-
Pass Through - Utah State University Reference#: 202873-684	10.310	-	-	-	-	-	-	-	13,630	-	13,630	-
Pass Through - Oregon State University Reference#: U1579B-A	10.310	-	-	-	-	-	-	-	16,936	-	16,936	-
Direct - 10.310 - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	18,139	-	18,139	-
Pass Through - Utah State University Reference#: 202872-685	10.310	-	-	-	-	-	-	-	25,652	-	25,652	-
Direct - 10.310 - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	30,182	-	30,182	28,752
Direct - 10.310 - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	36,752	-	36,752	-
Direct - 10.310 - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	39,224	-	39,224	-
Pass Through - Michigan State University Reference#: RC113182-UNR	10.310	-	-	-	-	-	-	-	42,992	-	42,992	-
Pass Through - Oregon State University Reference#: C0597B-A	10.310	-	-	-	-	-	-	-	54,281	-	54,281	-
Direct - 10.310 - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	70,668	-	70,668	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 10.310 - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	87,225	-	87,225	-
Direct - 10.310 - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	120,066	-	120,066	15,429
Direct - 10.310 - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	203,242	-	203,242	46,347
Direct - 10.310 - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-	-	-	-	-	847,565	-	847,565	367,167
10.310 Total		-	446,401	-	-	-	-	26,630	1,642,124	-	2,115,155	504,376
10.311 - Beginning Farmer and Rancher Development Program												
Direct - 10.311 - Beginning Farmer and Rancher Development Program	10.311	-	-	-	-	-	-	-	228,498	-	228,498	-
10.311 Total		-	-	-	-	-	-	-	228,498	-	228,498	-
10.318 - Women and Minorities in Science, Technology, Engineering, and Mathematics Fields												
Direct - 10.318 - Women and Minorities in Science, Technology, Engineering, and Mathematics Fields	10.318	-	43,080	-	-	-	-	-	-	-	43,080	-
10.318 Total		-	43,080	-	-	-	-	-	-	-	43,080	-
10.332 - Agricultural Genome to Phenome Initiative												
Pass Through - Iowa State University of Science and Technology Reference#: 022840L	10.332	-	-	-	-	-	-	-	19,573	-	19,573	-
10.332 Total		-	-	-	-	-	-	-	19,573	-	19,573	-
10.557 - Special Supplemental Nutrition Program for Women, Infants, and Children												
Direct - 10.557 - Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	-	-	-	-	-	-	-	611,759	-	611,759	17,269
10.557 Total		-	-	-	-	-	-	-	611,759	-	611,759	17,269
10.652 - Forestry Research												

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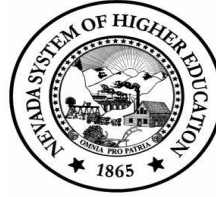
	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 10.652 - Forestry Research	10.652	-	-	-	-	-	-	-	1,617	-	1,617	-
Direct - Forestry Research	10.652	-	-	-	-	-	-	-	2,328	-	2,328	-
Direct - Forestry Research	10.652	-	-	-	-	-	-	-	7,095	-	7,095	-
Direct - Forestry Research	10.652	-	-	-	-	-	-	-	7,989	-	7,989	-
Direct - Forestry Research	10.652	-	-	-	-	-	-	-	16,517	-	16,517	-
Direct - Forestry Research	10.652	-	-	-	-	-	-	-	18,071	-	18,071	-
Direct - Forestry Research	10.652	-	-	-	-	-	-	-	27,317	-	27,317	-
Direct - Forestry Research	10.652	-	-	-	-	-	-	-	44,683	-	44,683	-
Direct - Forestry Research	10.652	-	-	-	-	-	-	-	71,380	-	71,380	-
Direct - Forestry Research	10.652	-	-	-	-	-	-	-	85,388	-	85,388	12,228
Direct - Forestry Research	10.652	-	-	-	-	-	-	-	165,461	-	165,461	-
10.652 Total		-	-	-	-	-	-	-	447,847	-	447,847	12,228
10.664 - Cooperative Forestry Assistance												
Pass Through - Nevada Division of Forestry Reference#: USFS/SFA/2001	10.664	-	-	-	-	-	-	-	189,189	-	189,189	-
10.664 Total		-	-	-	-	-	-	-	189,189	-	189,189	-
10.674 - Forest Products Lab: Technology Marketing Unit (TMU)												
Direct - 10.674 - Forest Products Lab: Technology Marketing Unit (TMU)	10.674	-	-	-	-	-	-	-	94,873	-	94,873	364
10.674 Total		-	-	-	-	-	-	-	94,873	-	94,873	364
10.699 - Partnership Agreements												
Direct - 10.699 - Partnership Agreements	10.699	-	96,903	-	-	-	-	-	-	-	96,903	-
10.699 Total		-	96,903	-	-	-	-	-	-	-	96,903	-
10.707 - Research Joint Venture and Cost Reimbursable Agreements												
Direct - 10.707 - Research Joint Venture and Cost Reimbursable Agreements	10.707	-	-	-	-	-	-	1,892,116	-	-	1,892,116	-
Pass Through - Washington State University Reference#: 142959 SPC004703	10.707	-	-	-	-	-	-	-	6,630	-	6,630	-
10.707 Total		-	-	-	-	-	-	1,892,116	6,630	-	1,898,745	-
10.902 - Soil and Water Conservation												

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Tahoe Resource Conservation District Reference#: ARGIS 17746	10.902	-	6,900	-	-	-	-	-	-	-	6,900	-
10.902 Total		-	6,900	-	-	-	-	-	-	-	6,900	-
United States Department of Agriculture		-	1,104,114	-	-	-	-	1,946,644	3,991,856	-	7,042,615	583,923
U.S. Department of Commerce (DOC)												
11.303 - Economic Development_Technical Assistance												
Direct - 11.303 - Economic Development_Technical Assistance	11.303	-	-	-	-	-	-	-	163,899	-	163,899	-
11.303 Total		-	-	-	-	-	-	-	163,899	-	163,899	-
11.431 - Climate and Atmospheric Research												
Pass Through - University Corporation for Atmospheric Research Reference#: SUBAWD002696	11.431	-	4,125	-	-	-	-	-	-	-	4,125	-
Pass Through - University of Washington Reference#: UWSC14469	11.431	-	15,429	-	-	-	-	-	-	-	15,429	-
Pass Through - University Corporation for Atmospheric Research Reference#: SUBAWD002657	11.431	-	20,119	-	-	-	-	-	-	-	20,119	-
Direct - 11.431 - Climate and Atmospheric Research	11.431	-	23,899	-	-	-	-	-	-	-	23,899	-
Direct - 11.431 - Climate and Atmospheric Research	11.431	-	26,862	-	-	-	-	-	-	-	26,862	12,418
Direct - 11.431 - Climate and Atmospheric Research	11.431	-	52,843	-	-	-	-	-	-	-	52,843	-

**Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
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Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - University Corporation for Atmospheric Research Reference#: SUBAWD002447	11.431	-	53,525	-	-	-	-	-	-	53,525	26,661
Direct - 11.431 - Climate and Atmospheric Research	11.431	-	101,913	-	-	-	-	-	-	101,913	26,964
Direct - 11.431 - Climate and Atmospheric Research	11.431	-	190,577	-	-	-	-	-	-	190,577	31,753
Pass Through - University of California, San Diego Reference#: 94408631	11.431	-	218,186	-	-	-	-	-	-	218,186	-
Pass Through - Desert Research Institute Reference#: GR16403	11.431	-	-	-	-	-	12,053	-	-	12,053	-
Pass Through - Desert Research Institute Reference#: GR13772	11.431	-	-	-	-	-	-	1,478	-	1,478	-
Pass Through - Desert Research Institute Reference#: GR16404	11.431	-	-	-	-	-	-	1,703	-	1,703	-
11.431 Total		-	707,479	-	-	-	12,053	3,181	-	722,713	97,796
11.432 - National Oceanic and Atmospheric Administration Cooperative Institutes											
Pass Through - Desert Research Institute Reference#: GR14072	11.432	-	-	-	-	-	-	1,998	-	1,998	-
Pass Through - Desert Research Institute Reference#: GR16075	11.432	-	-	-	-	-	-	5,265	-	5,265	-
Pass Through - Desert Research Institute Reference#: GR16078	11.432	-	-	-	-	-	-	7,655	-	7,655	-
Direct - National Oceanic and Atmospheric Administration Cooperative Institutes	11.432	-	-	-	-	-	-	25,806	-	25,806	-
11.432 Total		-	-	-	-	-	-	40,724	-	40,724	-

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

**Nevada System of Higher Education
Supplementary Schedule of Expenditures of Federal Awards
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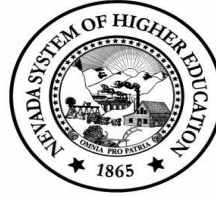
Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
11.459 - Weather and Air Quality Research											
Pass Through - Arizona State University Reference#: ASUB00000926	11.459	-	69,860	-	-	-	-	-	-	69,860	-
Pass Through - Arizona State University Reference#: ASUB00000927	11.459	-	-	-	-	-	-	20,338	-	20,338	-
11.459 Total		-	69,860	-	-	-	-	20,338	-	90,198	-
11.468 - Applied Meteorological Research											
Direct - 11.468 - Applied Meteorological Research	11.468	-	14,289	-	-	-	-	-	-	14,289	14,290
Direct - 11.468 - Applied Meteorological Research	11.468	-	99,606	-	-	-	-	-	-	99,606	41,686
11.468 Total		-	113,895	-	-	-	-	-	-	113,895	55,976
11.469 - Congressionally Identified Awards and Projects											
Direct - 11.469 - Congressionally Identified Awards and Projects	11.469	-	654,027	-	-	-	-	-	-	654,027	-
11.469 Total		-	654,027	-	-	-	-	-	-	654,027	-
United States Department of Commerce		-	1,545,261	-	-	-	12,053	228,142	-	1,785,456	153,773
United States Department of Defense (DOD)											
12.000 - Contract - Dept of Defense											
Pass Through - Jacobs Technology Reference#: Task 01 1217-01-19-01 / BOA 1217-00-19-00	12.000	-	11,587	-	-	-	-	-	-	11,587	-
Pass Through - Jacobs Technology Reference#: Task 02 1217-02-19-01 / BOA 1217-00-19-00	12.000	-	18,312	-	-	-	-	-	-	18,312	-
Pass Through - Jacobs Technology Reference#: B1237-01-22-03	12.000	-	51,158	-	-	-	-	-	-	51,158	-
Pass Through - Freedom Photonics LLC Reference#: S7150-01	12.000	-	-	-	-	-	(50,176)	-	-	(50,176)	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - DXDiscovery, Inc. Reference#: OSP-1701242	12.000	-	-	-	-	-	-	-	(27,372)	-	(27,372)	-
Pass Through - Inbios Intl Inc. Reference#: OSP- 1600063	12.000	-	-	-	-	-	-	-	(7,593)	-	(7,593)	-
Pass Through - Intelligent Fusion Technology, Inc. Reference#: IFT098-01	12.000	-	-	-	-	-	-	-	31,553	-	31,553	-
Pass Through - University of California, Los Angeles Reference#: 1000 G LC709	12.000	-	-	-	-	-	-	-	53,542	-	53,542	-
Pass Through - Inbios Intl Inc. Reference#: DTRA_AMD-01	12.000	-	-	-	-	-	-	-	60,768	-	60,768	-
Pass Through - VitriVax, Inc. Reference#: 2200357	12.000	-	-	-	-	-	-	-	84,885	-	84,885	-
Pass Through - Advanced Technology International Reference#: 2019-388: Project Agreement 1	12.000	-	-	-	-	-	-	-	455,948	-	455,948	178,676
12.000 Total		-	81,058	-	-	-	-	(50,176)	651,732	-	682,613	178,676
12.005 - Conservation and Rehabilitation of Natural Resources on Military Installations												
Direct - 12.005 - Conservation and Rehabilitation of Natural Resources on Military Installations	12.005	-	15,652	-	-	-	-	-	-	-	15,652	-
Direct - 12.005 - Conservation and Rehabilitation of Natural Resources on Military Installations	12.005	-	51,444	-	-	-	-	-	-	-	51,444	-

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Supplementary Schedule of Expenditures of Federal Awards
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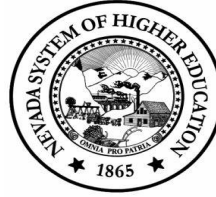
	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 12.005 - Conservation and Rehabilitation of Natural Resources on Military Installations	12.005	-	137,087	-	-	-	-	-	-	-	137,087	-
Pass Through - Colorado State University Reference#: G-17143-03	12.005	-	-	-	-	-	-	-	31,827	-	31,827	-
12.005 Total		-	204,183	-	-	-	-	-	31,827	-	236,009	-
12.300 - Basic and Applied Scientific Research												
Direct - 12.300 - Basic and Applied Scientific Research	12.300	-	127,691	-	-	-	-	-	-	-	127,691	97,508
Direct - 12.300 - Basic and Applied Scientific Research	12.300	-	-	-	-	-	-	-	(2,286)	-	(2,286)	-
Pass Through - Texas A&M University Reference#: M2003151	12.300	-	-	-	-	-	-	-	2,109	-	2,109	-
Pass Through - University Of Arizona Reference#: PO # 585613	12.300	-	-	-	-	-	-	-	29,031	-	29,031	-
Direct - 12.300 - Basic and Applied Scientific Research	12.300	-	-	-	-	-	-	-	163,011	-	163,011	-
Direct - 12.300 - Basic and Applied Scientific Research	12.300	-	-	-	-	-	-	-	172,028	-	172,028	-
Direct - 12.300 - Basic and Applied Scientific Research	12.300	-	-	-	-	-	-	-	193,586	-	193,586	-
Direct - 12.300 - Basic and Applied Scientific Research	12.300	-	-	-	-	-	-	-	311,224	-	311,224	-
12.300 Total		-	127,691	-	-	-	-	-	868,703	-	996,394	97,508
12.340 - Naval Medical Research and Development												
Pass Through - Henry M Jackson Foundation Reference#: Subaward No. 5779 PO # 1024578	12.340	-	-	-	-	-	-	-	62,856	-	62,856	-
Pass Through - Henry M Jackson Foundation Reference#: PO # 921263	12.340	-	-	-	-	-	-	-	(93,045)	-	(93,045)	-

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Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
12.340 Total	-	-	-	-	-	-	-	(30,189)	-	(30,189)	-
12.351 - Basic Scientific Research - Combating Weapons of Mass Destruction											
Direct - 12.351 - Basic Scientific Research - Combating Weapons of Mass Destruction											
Pass Through - University of Arizona Reference#: PO # 321033	12.351	-	-	-	-	-	-	(57,883)	-	(57,883)	-
Pass Through - University of South Alabama Reference#: 17-0270-02	12.351	-	-	-	-	-	-	(8,451)	-	(8,451)	-
Direct - Scientific Research - Combating Weapons of Mass Destruction	12.351	-	-	-	-	-	-	338,987	-	338,987	-
Direct - Scientific Research - Combating Weapons of Mass Destruction	12.351	-	-	-	-	-	-	894,658	-	894,658	382,967
12.351 Total	-	-	-	-	-	-	-	1,153,633	-	1,153,633	382,967
12.420 - Military Medical Research and Development											
Pass Through - University of Kansas Center for Research, Inc. Reference#: FY2023-099	12.420	-	-	-	-	-	22,185	-	-	22,185	-
Direct - 12.420 - Military Medical Research and Development	12.420	-	-	-	-	-	34,391	-	-	34,391	-
Direct - 12.420 - Military Medical Research and Development	12.420	-	-	-	-	-	76,538	-	-	76,538	-
Pass Through - University of Massachusetts, Worcester Reference#: OSP34093-01	12.420	-	-	-	-	-	-	6,196	-	6,196	-

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 Supplementary Schedule of Expenditures of Federal Awards
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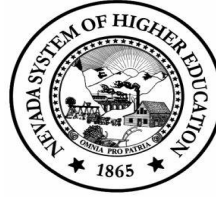
	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Inbios Intl Inc. Reference#: SCOV-2 Ag 1	12.420	-	-	-	-	-	-	-	31,703	-	31,703	-
12.420 Total		-	-	-	-	-	-	133,114	37,899	-	171,013	-
12.431 - Basic Scientific Research												
Pass Through - The Curators of the University of Missouri at Columbia, Missouri Reference#: C00064278-3	12.431	-	-	-	-	-	-	121,222	-	-	121,222	-
Pass Through - Intelligent Fusion Technology, Inc. Reference#: IFT074-01	12.431	-	-	-	-	-	-	-	920	-	920	-
Pass Through - University of South Alabama Reference#: A22-0156-S002	12.431	-	-	-	-	-	-	-	10,069	-	10,069	-
Direct - 12.431 - Basic Scientific Research	12.431	-	-	-	-	-	-	-	27,219	-	27,219	-
Pass Through - College of William & Mary Reference#: 743751-1	12.431	-	-	-	-	-	-	-	60,532	-	60,532	-
Direct - 12.431 - Basic Scientific Research	12.431	-	-	-	-	-	-	-	70,183	-	70,183	-
Direct - Basic Scientific Research	12.431	-	-	-	-	-	-	-	76,013	-	76,013	-
Direct - 12.431 - Basic Scientific Research	12.431	-	-	-	-	-	-	-	76,044	-	76,044	-
Pass Through - Northern Arizona University Reference#: 1004322-03	12.431	-	-	-	-	-	-	-	107,993	-	107,993	-
Direct - 12.431 - Basic Scientific Research	12.431	-	-	-	-	-	-	-	145,425	-	145,425	-
Direct - Basic Scientific Research	12.431	-	-	-	-	-	-	-	163,560	-	163,560	71,545
Direct - Basic Scientific Research	12.431	-	-	-	-	-	-	-	177,540	-	177,540	48,537

**Nevada System of Higher Education
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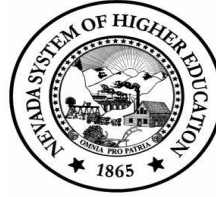
	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Basic Scientific Research	12.431	-	-	-	-	-	-	-	352,514	-	352,514	-
12.431 Total		-	-	-	-	-	-	121,222	1,268,012	-	1,389,235	120,082
Community Investment												
Pass Through - University Of Arizona Reference#: 572618	12.600	-	-	-	-	-	-	-	433,885	-	433,885	-
12.600 Total		-	-	-	-	-	-	-	433,885	-	433,885	-
12.630 - Basic, Applied, and Advanced Research in Science and Engineering												
Direct - 12.630 - Basic, Applied, and Advanced Research in Science and Engineering	12.630	-	21,001	-	-	-	-	-	-	-	21,001	-
Direct - 12.630 - Basic, Applied, and Advanced Research in Science and Engineering	12.630	-	850,211	-	-	-	-	-	-	-	850,211	-
Pass Through - MSI STEM Research & Development Consortium (MSRDC) Reference#: W911SR-14-2- 0001	12.630	-	-	-	-	-	-	179,229	-	-	179,229	-
Direct - 12.630 - Basic, Applied, and Advanced Research in Science and Engineering	12.630	-	-	-	-	-	-	558,068	-	-	558,068	-
Direct - 12.630 - Basic, Applied, and Advanced Research in Science and Engineering	12.630	-	-	-	-	-	-	-	56,035	-	56,035	-
12.630 Total		-	871,212	-	-	-	-	737,297	56,035	-	1,664,545	-
12.800 - Air Force Defense Research Sciences Program												
Direct - 12.800 - Air Force Defense Research Sciences Program	12.800	-	-	-	-	-	-	172,859	-	-	172,859	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Old Dominion University Research Foundation Reference#: 16-139-300345- 010	12.800	-	-	-	-	-	-	-	(6,081)	-	(6,081)	-
Pass Through - Intelligent Fusion Technology, Inc. Reference#: IFT077-01	12.800	-	-	-	-	-	-	-	12,109	-	12,109	-
Pass Through - The Governing Council of the University of Toronto Reference#: 515100- Subgrant1	12.800	-	-	-	-	-	-	-	15,632	-	15,632	-
Pass Through - The Governing Council of the University of Toronto Reference#: 507213 - Subgrant 1	12.800	-	-	-	-	-	-	-	34,788	-	34,788	-
Pass Through - Intelligent Fusion Technology, Inc. Reference#: IFT088-01	12.800	-	-	-	-	-	-	-	56,951	-	56,951	-
Direct - 12.800 - Air Force Defense Research Sciences Program	12.800	-	-	-	-	-	-	-	72,929	-	72,929	-
Direct - 12.800 - Air Force Defense Research Sciences Program	12.800	-	-	-	-	-	-	-	152,155	-	152,155	-
Direct - 12.800 - Air Force Defense Research Sciences Program	12.800	-	-	-	-	-	-	-	386,673	-	386,673	-
12.800 Total		-	-	-	-	-	-	172,859	725,157	-	898,017	-
12.910 - Research and Technology Development												
Pass Through - Massachusetts Institute of Technology Reference#: S5389 PO# 614087	12.910	-	-	-	-	-	-	-	3,603	-	3,603	-

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Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
12.910 Total	-	-	-	-	-	-	-	3,603	-	3,603	-
United States Department of Defense	-	1,284,143	-	-	-	-	1,114,317	5,200,297	-	7,598,758	779,234
United States Department of Housing and Urban Development (HUD)											
14.902 - Lead Technical Studies Grants											
Direct - 14.902 - Lead											
Technical Studies Grants	14.902	-	-	-	-	-	192,390	-	-	192,390	-
14.902 Total	-	-	-	-	-	-	192,390	-	-	192,390	-
United States Department of Housing	-	-	-	-	-	-	192,390	-	-	192,390	-
United States Department of the Interior (DOI)											
15.000 - Contract - Dept of the Interior											
Direct - 15.000 - Contract -											
Dept of the Interior	15.000	-	151,833	-	-	-	-	-	-	151,833	-
15.000 Total	-	-	151,833	-	-	-	-	-	-	151,833	-
15.073 - Earth Mapping Resources Initiative											
Direct - 15.073 - Earth											
Mapping Resources Initiative	15.073	-	-	-	-	-	-	7,806	-	7,806	-
15.073 Total	-	-	-	-	-	-	-	7,806	-	7,806	-
15.224 - Cultural Resource Management											
Direct - 15.224 - Cultural											
Resource Management	15.224	-	8,526	-	-	-	-	-	-	8,526	-
Direct - 15.224 - Cultural	15.224	-	44,343	-	-	-	-	-	-	44,343	-
Resource Management	15.224	-	47,752	-	-	-	-	-	-	47,752	-
Direct - 15.224 - Cultural	15.224	-	89,662	-	-	-	-	-	-	89,662	-
Resource Management	15.224	-	106,459	-	-	-	-	-	-	106,459	-
Direct - 15.224 - Cultural	15.224	-	296,742	-	-	-	-	-	-	296,742	-
15.224 Total	-	-	296,742	-	-	-	-	-	-	296,742	-
15.225 - Recreation Resource Management											
Direct - 15.225 - Recreation											
Resource Management	15.225	-	-	-	-	-	-	20,568	-	20,568	-
15.225 Total	-	-	-	-	-	-	-	20,568	-	20,568	-
15.228 - National Fire Plan - Wildland Urban Interface Community Fire Assistance											

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 15.228 - National Fire Plan - Wildland Urban Interface Community Fire Assistance	15.228	-	-	-	-	-	-	-	110,979	-	110,979	-
Direct - 15.228 - National Fire Plan - Wildland Urban Interface Community Fire Assistance	15.228	-	-	-	-	-	-	-	430,753	-	430,753	-
15.228 Total		-	-	-	-	-	-	-	541,732	-	541,732	-
15.231 - Fish, Wildlife and Plant Conservation Resource Management												
Direct - 15.231 - Fish, Wildlife and Plant Conservation Resource Management	15.231	-	1,266	-	-	-	-	-	-	-	1,266	-
Pass Through - The Nature Conservancy Reference#: NVFO523	15.231	-	19,614	-	-	-	-	-	-	-	19,614	-
Pass Through - National Fish and Wildlife Foundation Reference#: 0126.20.070086	15.231	-	-	-	-	-	-	-	21,189	-	21,189	-
15.231 Total		-	20,880	-	-	-	-	-	21,189	-	42,068	-
15.232 - Wildland Fire Research and Studies Program												
Direct - 15.232 - Wildland Fire Research and Studies Program	15.232	-	42,828	-	-	-	-	-	-	-	42,828	-
Direct - 15.232 - Wildland Fire Research and Studies Program	15.232	-	-	-	-	-	-	-	236,817	-	236,817	37,520
15.232 Total		-	42,828	-	-	-	-	-	236,817	-	279,646	37,520
15.233 - Forests and Woodlands Resource Management												
Direct - 15.233 - Forests and Woodlands Resource Management	15.233	-	-	-	-	-	-	13,886	-	-	13,886	-
15.233 Total		-	-	-	-	-	-	13,886	-	-	13,886	-
15.235 - Southern Nevada Public Land Management												

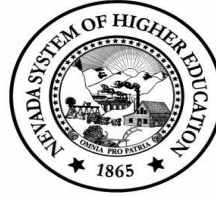
**Nevada System of Higher Education
Supplementary Schedule of Expenditures of Federal Awards
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - California- Tahoe Resource Conservation District Reference#: 1800089	15.235	-	-	-	-	-	-	-	(46)	-	(46)	-
15.235 Total		-	-	-	-	-	-	-	(46)	-	(46)	-
15.237 - Rangeland Resource Management												
Direct - 15.237 - Rangeland Resource Management	15.237	-	-	-	-	-	-	-	104,586	-	104,586	-
15.237 Total		-	-	-	-	-	-	-	104,586	-	104,586	-
15.244 - Fisheries and Aquatic Resources Management												
Direct - 15.244 - Fisheries and Aquatic Resources Management	15.244	-	5,918	-	-	-	-	-	-	-	5,918	-
Direct - 15.244 - Fisheries and Aquatic Resources Management	15.244	-	25,526	-	-	-	-	-	-	-	25,526	-
Direct - 15.244 - Fisheries and Aquatic Resources Management	15.244	-	208,131	-	-	-	-	-	-	-	208,131	-
Direct - 15.244 - Fisheries and Aquatic Resources Management	15.244	-	-	-	-	-	-	-	79,149	-	79,149	-
15.244 Total		-	239,574	-	-	-	-	-	79,149	-	318,723	-
15.245 - Plant Conservation and Restoration Management												
Direct - 15.245 - Plant Conservation and Restoration Management	15.245	-	13,605	-	-	-	-	-	-	-	13,605	-
Direct - 15.245 - Plant Conservation and Restoration Management	15.245	-	-	-	-	-	-	10,326	-	-	10,326	-
Direct - 15.245 - Plant Conservation and Restoration Management	15.245	-	-	-	-	-	-	20,921	-	-	20,921	-
Direct - 15.245 - Plant Conservation and Restoration Management	15.245	-	-	-	-	-	-	36,801	-	-	36,801	-

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

**Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
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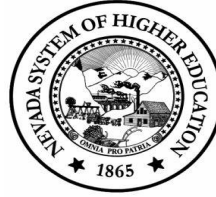
	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 15.245 - Plant Conservation and Restoration Management	15.245	-	-	-	-	-	-	89,329	-	-	89,329	-
Direct - 15.245 - Plant Conservation and Restoration Management	15.245	-	-	-	-	-	-	-	7,379	-	7,379	-
Direct - 15.245 - Plant Conservation and Restoration Management	15.245	-	-	-	-	-	-	-	8,860	-	8,860	-
Direct - 15.245 - Plant Conservation and Restoration Management	15.245	-	-	-	-	-	-	-	16,739	-	16,739	-
Direct - 15.245 - Plant Conservation and Restoration Management	15.245	-	-	-	-	-	-	-	22,468	-	22,468	-
Direct - 15.245 - Plant Conservation and Restoration Management	15.245	-	-	-	-	-	-	-	24,437	-	24,437	-
Direct - 15.245 - Plant Conservation and Restoration Management	15.245	-	-	-	-	-	-	-	47,561	-	47,561	-
Direct - 15.245 - Plant Conservation and Restoration Management	15.245	-	-	-	-	-	-	-	47,975	-	47,975	-
Direct - 15.245 - Plant Conservation and Restoration Management	15.245	-	-	-	-	-	-	-	71,336	-	71,336	-
Direct - 15.245 - Plant Conservation and Restoration Management	15.245	-	-	-	-	-	-	-	89,630	-	89,630	-
	15.245 Total	-	13,605	-	-	-	-	157,376	336,384	-	507,365	-
15.246 - Threatened and Endangered Species												
Direct - 15.246 - Threatened and Endangered Species	15.246	-	14,751	-	-	-	-	-	-	-	14,751	-

**Nevada System of Higher Education
Supplementary Schedule of Expenditures of Federal Awards
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 15.246 - Threatened and Endangered Species	15.246	-	-	-	-	-	-	45,179	-	-	45,179	-
Pass Through - Conservation Science Partners Reference#: SC-UNR-BLM202110	15.246	-	-	-	-	-	-	-	19,508	-	19,508	-
Direct - 15.246 - Threatened and Endangered Species	15.246	-	-	-	-	-	-	-	50,587	-	50,587	-
Direct - 15.246 - Threatened and Endangered Species	15.246	-	-	-	-	-	-	-	58,750	-	58,750	-
15.246 Total		-	14,751	-	-	-	-	45,179	128,845	-	188,775	-
15.247 - Wildlife Resource Management												
Direct - 15.247 - Wildlife Resource Management	15.247	-	-	-	-	-	-	-	12,595	-	12,595	-
Direct - 15.247 - Wildlife Resource Management	15.247	-	-	-	-	-	-	-	76,171	-	76,171	-
15.247 Total		-	-	-	-	-	-	-	88,765	-	88,765	-
15.248 - National Landscape Conservation System												
Direct - 15.248 - National Landscape Conservation System	15.248	-	3,403	-	-	-	-	-	-	-	3,403	-
Direct - 15.248 - National Landscape Conservation System	15.248	-	12,112	-	-	-	-	-	-	-	12,112	-
Direct - 15.248 - National Landscape Conservation System	15.248	-	14,939	-	-	-	-	-	-	-	14,939	-
Direct - 15.248 - National Landscape Conservation System	15.248	-	-	-	-	-	-	8,972	-	-	8,972	-
Direct - 15.248 - National Landscape Conservation System	15.248	-	-	-	-	-	-	-	6,627	-	6,627	-

**Nevada System of Higher Education
Supplementary Schedule of Expenditures of Federal Awards
Fiscal Period 7/1/2022 - 6/30/2023**



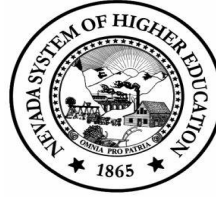
	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 15.248 - National Landscape Conservation System												
	15.248	-	-	-	-	-	-	-	9,004	-	9,004	-
	15.248 Total	-	30,455	-	-	-	-	8,972	15,630	-	55,057	-
15.508 - Providing Water to At-Risk Natural Desert Terminal Lakes												
Pass Through - National Fish and Wildlife Foundation Reference#: 0204.20.070996												
	15.508	-	12,130	-	-	-	-	-	-	-	12,130	-
	15.508 Total	-	12,130	-	-	-	-	-	-	-	12,130	-
15.517 - Fish and Wildlife Coordination Act												
Pass Through - Nevada Tahoe Conservation District Reference#: NTCD-646.7900/2017												
	15.517	-	10,578	-	-	-	-	-	-	-	10,578	-
	15.517 Total	-	10,578	-	-	-	-	-	-	-	10,578	-
15.557 - Desert and Southern Rockies Landscape Conservation Cooperatives												
Pass Through - Southern Nevada Water Authority Reference#: SNWA_R22AP00236												
	15.557	-	18,660	-	-	-	-	-	-	-	18,660	-
	15.557 Total	-	18,660	-	-	-	-	-	-	-	18,660	-
15.560 - SECURE Water Act – Research Agreements												
Direct - 15.560 - SECURE Water Act – Research Agreements												
	15.560	-	30,164	-	-	-	-	-	-	-	30,164	-
Direct - 15.560 - SECURE Water Act – Research Agreements												
	15.560	-	43,260	-	-	-	-	-	-	-	43,260	-
Direct - 15.560 - SECURE Water Act – Research Agreements												
	15.560	-	49,754	-	-	-	-	-	-	-	49,754	-
Direct - 15.560 - SECURE Water Act – Research Agreements												
	15.560	-	51,284	-	-	-	-	-	-	-	51,284	-

**Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
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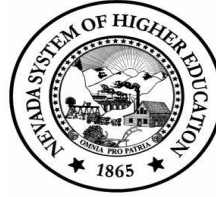
	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 15.560 - SECURE												
Water Act – Research												
Agreements	15.560	-	66,739	-	-	-	-	-	-	-	66,739	48,916
Direct - 15.560 - SECURE												
Water Act – Research												
Agreements	15.560	-	67,359	-	-	-	-	-	-	-	67,359	-
Direct - 15.560 - SECURE												
Water Act – Research												
Agreements	15.560	-	-	-	-	-	-	51,827	-	-	51,827	-
Direct - 15.560 - SECURE												
Water Act – Research												
Agreements	15.560	-	-	-	-	-	-	-	17,377	-	17,377	-
15.560 Total		-	308,560	-	-	-	-	51,827	17,377	-	377,763	48,916
15.608 - Fish and Wildlife Management Assistance												
Direct - 15.608 - Fish and Wildlife Management												
Assistance	15.608	-	643	-	-	-	-	-	-	-	643	-
Direct - 15.608 - Fish and Wildlife Management												
Assistance	15.608	-	25,511	-	-	-	-	-	-	-	25,511	-
Direct - 15.608 - Fish and Wildlife Management												
Assistance	15.608	-	-	-	-	-	-	-	629	-	629	-
15.608 Total		-	26,153	-	-	-	-	-	629	-	26,783	-
15.615 - Cooperative Endangered Species Conservation Fund												
Pass Through - Nevada												
Division of Forestry												
Reference#: MUS21 22-001	15.615	-	5,271	-	-	-	-	-	-	-	5,271	-
Pass Through - Nevada												
Division of Forestry												
Reference#: BP21 21-001	15.615	-	59,334	-	-	-	-	-	-	-	59,334	-
15.615 Total		-	64,605	-	-	-	-	-	-	-	64,605	-
15.634 - State Wildlife Grants												
Pass Through - Ecostudies												
Institute Reference#: 2023-												
09	15.634	-	-	-	-	-	-	-	3,748	-	3,748	-
15.634 Total		-	-	-	-	-	-	-	3,748	-	3,748	-

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Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
15.637 - Migratory Bird Joint Ventures											
Pass Through - Pheasants											
Forever Reference#:											
2100521	15.637	-	-	-	-	-	-	17,211	-	17,211	-
15.637 Total		-	-	-	-	-	-	17,211	-	17,211	-
15.654 - Visitor Facility Enhancements - Refuges and Wildlife											
Direct - 15.654 - Visitor											
Facility Enhancements -											
Refuges and Wildlife											
	15.654	-	-	-	-	-	-	32,974	-	32,974	-
15.654 Total		-	-	-	-	-	-	32,974	-	32,974	-
15.657 - Endangered Species Conservation – Recovery Implementation Funds											
Direct - 15.657 -											
Endangered Species											
Conservation – Recovery											
Implementation Funds											
	15.657	-	75,917	-	-	-	-	-	-	75,917	-
Direct - 15.657 -											
Endangered Species											
Conservation – Recovery											
Implementation Funds											
	15.657	-	-	-	-	-	-	32,645	-	32,645	-
15.657 Total		-	75,917	-	-	-	-	32,645	-	108,562	-
15.660 - Candidate Species Conservation											
Direct - 15.660 - Candidate											
Species Conservation											
	15.660	-	53,797	-	-	-	-	-	-	53,797	-
15.660 Total		-	53,797	-	-	-	-	-	-	53,797	-
15.670 - Adaptive Science											
Direct - 15.670 - Adaptive											
Science											
	15.670	-	-	-	-	-	-	3,680	-	3,680	-
Direct - 15.670 - Adaptive											
Science											
	15.670	-	-	-	-	-	-	15,102	-	15,102	-
15.670 Total		-	-	-	-	-	-	18,782	-	18,782	-
15.678 - Cooperative Ecosystem Studies											
Direct - 15.678 -											
Cooperative Ecosystem											
Studies											
	15.678	-	36,247	-	-	-	-	-	-	36,247	-

**Nevada System of Higher Education
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 15.678 - Cooperative Ecosystem Studies	15.678	-	-	-	-	-	-	(108)	-	-	(108)	-
15.678 Total		-	36,247	-	-	-	-	(108)	-	-	36,139	-
15.684 - White-nose Syndrome National Response Implementation												
Pass Through - Lesley University Reference#: 3- 1133B	15.684	-	-	-	-	-	-	4,609	-	-	4,609	-
15.684 Total		-	-	-	-	-	-	4,609	-	-	4,609	-
15.805 - Assistance to State Water Resources Research Institutes												
Direct - 15.805 - Assistance to State Water Resources Research Institutes	15.805	-	14,753	-	-	-	-	-	-	-	14,753	-
Direct - 15.805 - Assistance to State Water Resources Research Institutes	15.805	-	71,923	-	-	-	-	-	-	-	71,923	-
Direct - 15.805 - Assistance to State Water Resources Research Institutes	15.805	-	181,728	-	-	-	-	-	-	-	181,728	27,725
Pass Through - Desert Research Institute Reference#: GR13730	15.805	-	-	-	-	-	-	8,361	-	-	8,361	-
Pass Through - Desert Research Institute Reference#: GR16117	15.805	-	-	-	-	-	-	29,465	-	-	29,465	-
Pass Through - Desert Research Institute Reference#: GR14871	15.805	-	-	-	-	-	-	-	51,649	-	51,649	-
15.805 Total		-	268,404	-	-	-	-	37,826	51,649	-	357,879	27,725
15.807 - Earthquake Hazards Reduction Program												
Direct - 15.807 - Earthquake Hazards Reduction Program	15.807	-	-	-	-	-	-	-	(2)	-	(2)	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 15.807 - Earthquake Hazards Reduction Program	15.807	-	-	-	-	-	-	-	3,280	-	3,280	-
Direct - 15.807 - Earthquake Hazards Reduction Program	15.807	-	-	-	-	-	-	-	3,565	-	3,565	-
Direct - 15.807 - Earthquake Hazards Reduction Program	15.807	-	-	-	-	-	-	-	4,089	-	4,089	-
Direct - 15.807 - Earthquake Hazards Reduction Program	15.807	-	-	-	-	-	-	-	6,032	-	6,032	-
Direct - 15.807 - Earthquake Hazards Reduction Program	15.807	-	-	-	-	-	-	-	10,081	-	10,081	-
Direct - 15.807 - Earthquake Hazards Reduction Program	15.807	-	-	-	-	-	-	-	10,416	-	10,416	-
Direct - 15.807 - Earthquake Hazards Reduction Program	15.807	-	-	-	-	-	-	-	14,804	-	14,804	-
Direct - 15.807 - Earthquake Hazards Reduction Program	15.807	-	-	-	-	-	-	-	17,537	-	17,537	-
Direct - 15.807 - Earthquake Hazards Reduction Program	15.807	-	-	-	-	-	-	-	21,557	-	21,557	-
15.807 Total		-	-	-	-	-	-	-	91,360	-	91,360	-

15.808 - U.S. Geological Survey_ Research and Data Collection

Direct - 15.808 - U.S. Geological Survey_ Research and Data Collection	15.808	-	1,660	-	-	-	-	-	-	-	1,660	-
Direct - 15.808 - U.S. Geological Survey_ Research and Data Collection	15.808	-	12,902	-	-	-	-	-	-	-	12,902	-

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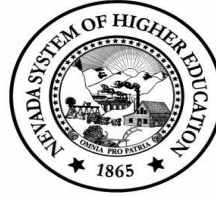
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 15.808 - U.S. Geological Survey_ Research and Data Collection	15.808	-	22,459	-	-	-	-	-	-	-	22,459	-
Direct - 15.808 - U.S. Geological Survey_ Research and Data Collection	15.808	-	27,647	-	-	-	-	-	-	-	27,647	-
Direct - 15.808 - U.S. Geological Survey_ Research and Data Collection	15.808	-	34,237	-	-	-	-	-	-	-	34,237	-
Direct - 15.808 - U.S. Geological Survey_ Research and Data Collection	15.808	-	51,352	-	-	-	-	-	-	-	51,352	-
Direct - 15.808 - U.S. Geological Survey_ Research and Data Collection	15.808	-	-	-	-	-	-	4,375	-	-	4,375	-
Direct - 15.808 - U.S. Geological Survey_ Research and Data Collection	15.808	-	-	-	-	-	-	42,203	-	-	42,203	-
Direct - 15.808 - U.S. Geological Survey_ Research and Data Collection	15.808	-	-	-	-	-	-	82,410	-	-	82,410	-
Direct - 15.808 - U.S. Geological Survey_ Research and Data Collection	15.808	-	-	-	-	-	-	-	40,158	-	40,158	-
Direct - 15.808 - U.S. Geological Survey_ Research and Data Collection	15.808	-	-	-	-	-	-	-	45,692	-	45,692	-

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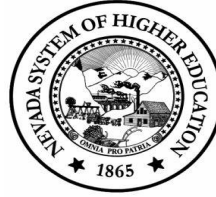
	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 15.808 - U.S. Geological Survey_ Research and Data Collection	15.808	-	-	-	-	-	-	-	105,968	-	105,968	-
Direct - 15.808 - U.S. Geological Survey_ Research and Data Collection	15.808	-	-	-	-	-	-	-	130,791	-	130,791	22,498
Direct - 15.808 - U.S. Geological Survey_ Research and Data Collection	15.808	-	-	-	-	-	-	-	133,353	-	133,353	-
Direct - 15.808 - U.S. Geological Survey_ Research and Data Collection	15.808	-	-	-	-	-	-	-	136,877	-	136,877	65,857
Direct - 15.808 - U.S. Geological Survey_ Research and Data Collection	15.808	-	-	-	-	-	-	-	431,682	-	431,682	-
Direct - 15.808 - U.S. Geological Survey_ Research and Data Collection	15.808	-	-	-	-	-	-	-	545,988	-	545,988	-
	15.808 Total	-	150,257	-	-	-	-	128,988	1,570,509	-	1,849,755	88,355
15.810 - National Cooperative Geologic Mapping Program												
Direct - 15.810 - National Cooperative Geologic Mapping Program	15.810	-	-	-	-	-	-	-	7,459	-	7,459	-
Direct - 15.810 - National Cooperative Geologic Mapping Program	15.810	-	-	-	-	-	-	-	9,156	-	9,156	-
Direct - 15.810 - National Cooperative Geologic Mapping Program	15.810	-	-	-	-	-	-	-	9,624	-	9,624	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
15.810 - National Geological and Geophysical Data Preservation Program												
Direct - 15.810 - National Cooperative Geologic Mapping Program	15.810	-	-	-	-	-	-	-	30,128	-	30,128	-
Direct - 15.810 - National Cooperative Geologic Mapping Program	15.810	-	-	-	-	-	-	-	101,688	-	101,688	-
Direct - 15.810 - National Cooperative Geologic Mapping Program	15.810	-	-	-	-	-	-	-	402,699	-	402,699	-
	15.810 Total	-	-	-	-	-	-	-	560,755	-	560,755	-
15.814 - National Geological and Geophysical Data Preservation Program												
Direct - 15.814 - National Geological and Geophysical Data Preservation Program	15.814	-	-	-	-	-	-	-	19,765	-	19,765	-
Direct - 15.814 - National Geological and Geophysical Data Preservation Program	15.814	-	-	-	-	-	-	-	130,200	-	130,200	-
	15.814 Total	-	-	-	-	-	-	-	149,965	-	149,965	-
15.820 - National Climate Change and Wildlife Science Center												
Pass Through - University Of Arizona Reference#: 581691	15.820	-	22,293	-	-	-	-	-	-	-	22,293	-
Pass Through - University Of Arizona Reference#: 475419	15.820	-	48,911	-	-	-	-	-	-	-	48,911	-
Pass Through - University of Alaska Reference#: UAF 18- 0032	15.820	-	-	-	-	-	-	-	5,528	-	5,528	-
	15.820 Total	-	71,205	-	-	-	-	-	5,528	-	76,733	-
15.923 - National Center for Preservation Technology and Training												
Direct - 15.923 - National Center for Preservation Technology and Training	15.923	-	10,605	-	-	-	-	-	-	-	10,605	-
	15.923 Total	-	10,605	-	-	-	-	-	-	-	10,605	-
15.945 - Cooperative Research and Training Programs – Resources of the National Park System												

**Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 15.945 - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	89	-	-	-	-	-	-	-	89	-
Direct - 15.945 - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	1,024	-	-	-	-	-	-	-	1,024	-
Direct - 15.945 - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	7,962	-	-	-	-	-	-	-	7,962	-
Direct - 15.945 - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	9,077	-	-	-	-	-	-	-	9,077	-
Direct - 15.945 - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	9,948	-	-	-	-	-	-	-	9,948	-
Direct - 15.945 - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	10,113	-	-	-	-	-	-	-	10,113	-
Direct - 15.945 - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	18,158	-	-	-	-	-	-	-	18,158	-

**Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
 Fiscal Period 7/1/2022 - 6/30/2023**



	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 15.945 - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	26,622	-	-	-	-	-	-	-	26,622	-
Direct - 15.945 - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	36,466	-	-	-	-	-	-	-	36,466	-
Direct - 15.945 - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	39,425	-	-	-	-	-	-	-	39,425	-
Direct - 15.945 - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	58,887	-	-	-	-	-	-	-	58,887	-
Direct - 15.945 - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	68,630	-	-	-	-	-	-	-	68,630	-
Direct - 15.945 - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	-	-	-	-	733	-	-	733	-
Direct - 15.945 - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	-	-	-	-	27,286	-	-	27,286	-

**Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
 Fiscal Period 7/1/2022 - 6/30/2023**



	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 15.945 - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	-	-	-	-	30,950	-	-	30,950	-
Direct - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	-	-	-	-	-	123	-	123	-
Direct - 15.945 - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	-	-	-	-	-	2,984	-	2,984	-
Direct - 15.945 - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	-	-	-	-	-	7,599	-	7,599	-
Direct - 15.945 - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	-	-	-	-	-	10,069	-	10,069	-
Direct - 15.945 - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	-	-	-	-	-	11,450	-	11,450	-
Direct - 15.945 - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	-	-	-	-	-	12,115	-	12,115	-

**Nevada System of Higher Education
Supplementary Schedule of Expenditures of Federal Awards
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 15.945 - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	-	-	-	-	-	35,170	-	35,170	-
Direct - 15.945 - Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	-	-	-	-	-	48,508	-	48,508	-
15.945 Total		-	286,400	-	-	-	-	58,968	128,018	-	473,386	-
United States Department of the Interior		-	2,204,186	-	-	-	-	507,523	4,262,577	-	6,974,286	202,514
United States Department of Justice (DOJ)												
16.123 - Community-Based Violence Prevention Program												
Pass Through - Nevada Office Of The Attorney General Reference#: 2019-GANG-05	16.123	-	-	-	-	-	-	24,597	-	-	24,597	-
16.123 Total		-	-	-	-	-	-	24,597	-	-	24,597	-
16.560 - National Institute of Justice Research, Evaluation, and Development Project Grants												
Direct - 16.560 - National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	-	-	-	-	-	-	7,097	-	-	7,097	-
Pass Through - The University of Texas at San Antonio Reference#: 1000004076	16.560	-	-	-	-	-	-	25,987	-	-	25,987	-
Direct - 16.560 - National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	-	-	-	-	-	-	280,964	-	-	280,964	142,160
Pass Through - Pacific Institute for Research and Evaluation Reference#: 0875	16.560	-	-	-	-	-	-	-	2,636	-	2,636	-

**Nevada System of Higher Education
Supplementary Schedule of Expenditures of Federal Awards
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Ohio State University Reference#: 60074737 / GR118083	16.560	-	-	-	-	-	-	-	4,506	-	4,506	-
Direct - 16.560 - National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	-	-	-	-	-	-	-	8,071	-	8,071	-
Direct - 16.560 - National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	-	-	-	-	-	-	-	23,272	-	23,272	-
Direct - 16.560 - National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	-	-	-	-	-	-	-	132,400	-	132,400	22,747
16.560 Total		-	-	-	-	-	-	314,048	170,886	-	484,934	164,906
16.754 - Harold Rogers Prescription Drug Monitoring Program												
Pass Through - City of Reno Police Department-NV Reference#: SP-1900559-01	16.754	-	-	-	-	-	-	-	20,866	-	20,866	-
16.754 Total		-	-	-	-	-	-	-	20,866	-	20,866	-
16.833 - National Sexual Assault Kit Initiative												
Pass Through - Nevada Office Of The Attorney General Reference#: 2017- SAKI-02	16.833	-	-	-	-	-	-	31,785	-	-	31,785	-
16.833 Total		-	-	-	-	-	-	31,785	-	-	31,785	-
United States Department of Justice (DOJ)		-	-	-	-	-	-	370,431	191,752	-	562,183	164,906
United States Department of Labor (DOL)												
17.268 - H-1B Job Training Grants												
Pass Through - West Los Angeles College Reference#: 4500280545	17.268	-	-	-	-	-	1,065,561	-	-	-	1,065,561	-
17.268 Total		-	-	-	-	-	1,065,561	-	-	-	1,065,561	-
United States Department of Labor (DOL)		-	-	-	-	-	1,065,561	-	-	-	1,065,561	-
United States Department of State (DOS)												

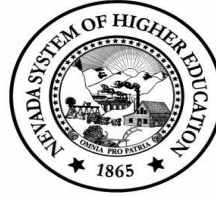
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**Nevada System of Higher Education
Supplementary Schedule of Expenditures of Federal Awards
Fiscal Period 7/1/2022 - 6/30/2023**



Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
19.027 - Energy Governance and Reform Programs											
Direct - 19.027 - Energy Governance and Reform Programs											
19.027	-	-	-	-	-	-	-	173,244	-	173,244	-
Direct - 19.027 - Energy Governance and Reform Programs											
19.027	-	-	-	-	-	-	-	411,001	-	411,001	-
19.027 Total	-	-	-	-	-	-	-	584,244	-	584,244	-
United States Department of State (DOS)											
	-	-	-	-	-	-	-	584,244	-	584,244	-
United States Department of Transportation (DOT)											
Contract - Department of Transportation											
Pass Through - ANRA Technologies Inc.											
Reference#: 697DCK-22-C-2269-UNR											
20.000	-	-	-	-	-	-	-	17,952	-	17,952	-
20.000 Total	-	-	-	-	-	-	-	17,952	-	17,952	-
20.200 - Highway Research and Development Program											
Pass Through - National Academy of Sciences											
Reference#: NCHRP-231											
20.200	-	-	-	-	-	-	30,049	-	-	30,049	-
Direct - 20.200 - Highway Research and Development Program											
20.200	-	-	-	-	-	-	-	10,355	-	10,355	-
Pass Through - National Academy of Sciences											
Reference#: HR 09-64											
20.200	-	-	-	-	-	-	-	92,913	-	92,913	58,000
Direct - 20.200 - Highway Research and Development Program											
20.200	-	-	-	-	-	-	-	450,120	-	450,120	195,695
20.200 Total	-	-	-	-	-	-	30,049	553,387	-	583,436	253,695
20.530 - Public Transportation Innovation											
Pass Through - Washoe County Regional Transportation Commission											
Reference#: SP-220267											
20.530	-	-	-	-	-	-	-	56,798	-	56,798	-
20.530 Total	-	-	-	-	-	-	-	56,798	-	56,798	-
State and Community Highway Safety											

**Nevada System of Higher Education
Supplementary Schedule of Expenditures of Federal Awards
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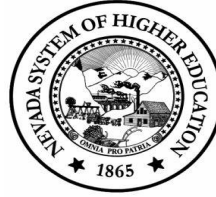
	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - SC Solutions, Inc. Reference#: SP-2000085	20.600	-	-	-	-	-	-	-	19,475	-	19,475	-
Direct - State and Community Highway Safety	20.600	-	-	-	-	-	-	-	94,698	-	94,698	-
20.600 Total		-	-	-	-	-	-	-	114,173	-	114,173	-
20.701 - University Transportation Centers Program												
Pass Through - Nevada Office of Traffic Safety Reference#: 00055082-05A	20.701	-	-	-	-	-	-	48,260	-	-	48,260	-
Direct - 20.701 - University Transportation Centers Program	20.701	-	-	-	-	-	-	884,717	-	-	884,717	490,350
Pass Through - Missouri University of Science and Technology Reference#: 00055082-04B	20.701	-	-	-	-	-	-	-	14,709	-	14,709	-
Pass Through - Florida International University Reference#: 800007349- 02UG SubAward 000534 000583	20.701	-	-	-	-	-	-	-	96,555	-	96,555	-
Pass Through - Missouri University of Science and Technology Reference#: 00055082-04A	20.701	-	-	-	-	-	-	-	116,005	-	116,005	-
20.701 Total		-	-	-	-	-	-	932,977	227,268	-	1,160,245	490,350
United States Department of		-	-	-	-	-	-	963,026	969,578	-	1,932,604	744,045
United States Department of the Treasury (TREAS)												
21.027 - Coronavirus State and Local Fiscal Recovery Funds												
Pass Through - Nevada Division Of Water Resources Reference#: 27042	COVID-19, 21.027	-	74,924	-	-	-	-	-	-	-	74,924	-
21.027 Total		-	74,924	-	-	-	-	-	-	-	74,924	-
United States Department of the Treasury		-	74,924	-	-	-	-	-	-	-	74,924	-
National Aeronautics and Space Administration												

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
43.000 - Contract - National Aeronautics and Space Administration												
Pass Through - University Of Nevada, Reno Reference#:												
UNR 19-35	43.000	-	-	-	-	-	-	(390)	-	-	(390)	-
Pass Through - Space Telescope Science Institute Reference#:												
HST-GO-16196.008-A	43.000	-	-	-	-	-	-	48,772	-	-	48,772	-
Pass Through - Teledyne Brown Engineering, Inc-FPT Reference#:												
955889	43.000	-	-	-	-	-	-	67,623	-	-	67,623	-
43.000 Total		-	-	-	-	-	-	116,005	-	-	116,005	-
43.001 - Science												
Pass Through - Blue Marble Space Reference#:												
BMSA-003	43.001	-	328	-	-	-	-	-	-	-	328	-
Direct - 43.001 - Science	43.001	-	4,592	-	-	-	-	-	-	-	4,592	-
Direct - 43.001 - Science	43.001	-	4,773	-	-	-	-	-	-	-	4,773	-
Direct - 43.001 - Science	43.001	-	17,383	-	-	-	-	-	-	-	17,383	-
Direct - 43.001 - Science	43.001	-	24,982	-	-	-	-	-	-	-	24,982	-
Pass Through - University of Cincinnati Reference#:												
013455-00002	43.001	-	28,569	-	-	-	-	-	-	-	28,569	-
Pass Through - University Of California, Santa Barbara Reference#:												
KK2039	43.001	-	34,202	-	-	-	-	-	-	-	34,202	-
Pass Through - Lynker Corporation Reference#:												
2022-1001-044	43.001	-	48,224	-	-	-	-	-	-	-	48,224	-
Pass Through - The Trustees of Columbia University in the City of New York Reference#:												
1(GG017001-01)	43.001	-	50,493	-	-	-	-	-	-	-	50,493	-
Direct - 43.001 - Science	43.001	-	55,991	-	-	-	-	-	-	-	55,991	-
Direct - 43.001 - Science	43.001	-	61,847	-	-	-	-	-	-	-	61,847	62,006

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - University of Maryland Baltimore County Reference#: NASA0004-01	43.001	-	76,365	-	-	-	-	-	-	-	76,365	-
Pass Through - Texas A&M University Reference#: M2203784	43.001	-	77,881	-	-	-	-	-	-	-	77,881	-
Direct - 43.001 - Science	43.001	-	87,791	-	-	-	-	-	-	-	87,791	-
Pass Through - Lynker Corporation Reference#: 2021-1001-033	43.001	-	97,148	-	-	-	-	-	-	-	97,148	-
Direct - 43.001 - Science	43.001	-	144,625	-	-	-	-	-	-	-	144,625	10,909
Direct - 43.001 - Science	43.001	-	190,036	-	-	-	-	-	-	-	190,036	-
Pass Through - Regents of New Mexico State University Reference#: Q02263	43.001	-	-	-	-	-	-	2,579	-	-	2,579	-
Pass Through - National Space Grant Foundation Reference#: NEBP-130	43.001	-	-	-	-	-	-	3,323	-	-	3,323	-
Pass Through - University of Georgia Reference#: SUB00002735	43.001	-	-	-	-	-	-	7,789	-	-	7,789	-
Direct - 43.001 - Science	43.001	-	-	-	-	-	-	11,216	-	-	11,216	-
Direct - 43.001 - Science	43.001	-	-	-	-	-	-	15,578	-	-	15,578	-
Direct - 43.001 - Science	43.001	-	-	-	-	-	-	17,682	-	-	17,682	-
Pass Through - Space Telescope Science Institute Reference#: STScI 51387	43.001	-	-	-	-	-	-	18,145	-	-	18,145	-
Pass Through - University of Georgia Reference#: SUB00002226	43.001	-	-	-	-	-	-	22,265	-	-	22,265	-
Direct - 43.001 - Science	43.001	-	-	-	-	-	-	28,064	-	-	28,064	-
Direct - 43.001 - Science	43.001	-	-	-	-	-	-	28,637	-	-	28,637	-
Direct - 43.001 - Science	43.001	-	-	-	-	-	-	38,539	-	-	38,539	-
Direct - 43.001 - Science	43.001	-	-	-	-	-	-	42,372	-	-	42,372	-
Direct - 43.001 - Science	43.001	-	-	-	-	-	-	46,849	-	-	46,849	-

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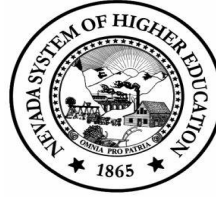
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 43.001 - Science	43.001	-	-	-	-	-	-	56,255	-	-	56,255	-
Direct - 43.001 - Science	43.001	-	-	-	-	-	-	83,837	-	-	83,837	-
Direct - 43.001 - Science	43.001	-	-	-	-	-	-	84,203	-	-	84,203	73,028
Direct - 43.001 - Science	43.001	-	-	-	-	-	-	113,125	-	-	113,125	-
Pass Through - The Research Foundation for the State University of New York Reference#: 85795/1156336/2	43.001	-	-	-	-	-	-	119,900	-	-	119,900	-
Direct - 43.001 - Science	43.001	-	-	-	-	-	-	384,028	-	-	384,028	271,844
Direct - 43.001 - Science	43.001	-	-	-	-	-	-	-	8,531	-	8,531	-
Pass Through - Desert Research Institute Reference#: GR08336	43.001	-	-	-	-	-	-	-	8,622	-	8,622	-
Pass Through - Smithsonian Astrophysical Observatory Reference#: GO0-21039B	43.001	-	-	-	-	-	-	-	10,594	-	10,594	-
Pass Through - Jet Propulsion Laboratory Reference#: 1675892	43.001	-	-	-	-	-	-	-	14,206	-	14,206	-
Pass Through - Jet Propulsion Laboratory Reference#: 1689247	43.001	-	-	-	-	-	-	-	15,150	-	15,150	-
Pass Through - Lynker Corporation Reference#: 2022-1001-043 / PO000289	43.001	-	-	-	-	-	-	-	16,136	-	16,136	-
Pass Through - University of California, Berkeley Reference#: 00010892	43.001	-	-	-	-	-	-	-	19,577	-	19,577	-
Pass Through - Jet Propulsion Laboratory Reference#: 1689952	43.001	-	-	-	-	-	-	-	20,004	-	20,004	-
Pass Through - Smithsonian Astrophysical Observatory Reference#: GO1-22028X	43.001	-	-	-	-	-	-	-	26,229	-	26,229	-
Direct - 43.001 - Science	43.001	-	-	-	-	-	-	-	27,319	-	27,319	-
Direct - 43.001 - Science	43.001	-	-	-	-	-	-	-	28,613	-	28,613	-

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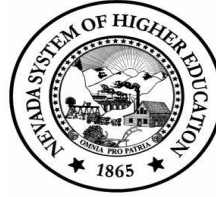
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 43.001 - Science Pass Through - Lynker Corporation Reference#: 2021-1001-032	43.001	-	-	-	-	-	-	-	30,364	-	30,364	-
Pass Through - Jet Propulsion Laboratory Reference#: 1658008	43.001	-	-	-	-	-	-	-	33,441	-	33,441	-
Pass Through - Oregon State University Reference#: NS334A-A	43.001	-	-	-	-	-	-	-	40,735	-	40,735	-
Direct - 43.001 - Science	43.001	-	-	-	-	-	-	-	46,267	-	46,267	-
Direct - 43.001 - Science Pass Through - Portland State University Reference#: 100252	43.001	-	-	-	-	-	-	-	59,238	-	59,238	-
Direct - 43.001 - Science Pass Through - Jet Propulsion Laboratory Reference#: 1623719	43.001	-	-	-	-	-	-	-	59,760	-	59,760	-
Direct - 43.001 - Science	43.001	-	-	-	-	-	-	-	61,873	-	61,873	-
Direct - 43.001 - Science Pass Through - Jet Propulsion Laboratory Reference#: 1623719	43.001	-	-	-	-	-	-	-	68,234	-	68,234	-
Direct - 43.001 - Science	43.001	-	-	-	-	-	-	-	83,876	-	83,876	-
Direct - 43.001 - Science	43.001	-	-	-	-	-	-	-	90,799	-	90,799	68,248
Direct - 43.001 - Science	43.001	-	-	-	-	-	-	-	166,556	-	166,556	-
Direct - 43.001 - Science	43.001	-	-	-	-	-	-	-	193,729	-	193,729	-
Direct - 43.001 - Science	43.001	-	-	-	-	-	-	-	272,171	-	272,171	86,434
43.001 Total		-	1,005,229	-	-	-	-	1,124,384	1,402,022	-	3,531,635	572,470
43.002 - Aeronautics Pass Through - The University of Illinois Reference#: 109694-19066	43.002	-	-	-	-	-	-	-	53,559	-	53,559	-
43.003 Total		-	-	-	-	-	-	-	53,559	-	53,559	-
43.003 - Exploration Pass Through - Baylor College of Medicine Reference#: T0702/P700000043	43.003	-	-	-	-	-	-	2,625	-	-	2,625	-
Pass Through - Baylor College of Medicine Reference#: T0603	43.003	-	-	-	-	-	-	497,826	-	-	497,826	-

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

**Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
 Fiscal Period 7/1/2022 - 6/30/2023**



	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 43.003 - Exploration	43.003	-	-	-	-	-	-	-	4,319	-	4,319	-
43.003 Total		-	-	-	-	-	-	500,451	4,319	-	504,770	-
43.007 - Space Operations												
Direct - 43.007 - Space Operations	43.007	-	-	-	-	-	-	32,574	-	-	32,574	-
Direct - Space Operations	43.007	-	-	-	-	-	-	-	20,806	-	20,806	-
43.007 Total		-	-	-	-	-	-	32,574	20,806	-	53,380	-
43.008 - Education												
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE GR17232 23-44 CSN SCON-04-00000503	43.008	3,434	-	-	-	-	-	-	-	-	3,434	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE GR12174 21-46 CSN SCON-04-00000335	43.008	10,990	-	-	-	-	-	-	-	-	10,990	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 22-15	43.008	-	48	-	-	-	-	-	-	-	48	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 23-41	43.008	-	1,074	-	-	-	-	-	-	-	1,074	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 22-18	43.008	-	1,658	-	-	-	-	-	-	-	1,658	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 22-36	43.008	-	3,818	-	-	-	-	-	-	-	3,818	-

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**Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
 Fiscal Period 7/1/2022 - 6/30/2023**



	Assistance Listing 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 21-13	43.008	-	5,052	-	-	-	-	-	-	-	5,052	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 22-26	43.008	-	7,029	-	-	-	-	-	-	-	7,029	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 22-16	43.008	-	8,648	-	-	-	-	-	-	-	8,648	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 23-38	43.008	-	15,424	-	-	-	-	-	-	-	15,424	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 20-27	43.008	-	17,548	-	-	-	-	-	-	-	17,548	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 23-15	43.008	-	17,770	-	-	-	-	-	-	-	17,770	3,120
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 23-17	43.008	-	21,447	-	-	-	-	-	-	-	21,447	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 23-14	43.008	-	24,655	-	-	-	-	-	-	-	24,655	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 23-26	43.008	-	25,271	-	-	-	-	-	-	-	25,271	-

**Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
 Fiscal Period 7/1/2022 - 6/30/2023**



	Assistance Listing 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 22-24	43.008	-	26,124	-	-	-	-	-	-	-	26,124	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 23-25	43.008	-	27,006	-	-	-	-	-	-	-	27,006	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 23-43	43.008	-	37,969	-	-	-	-	-	-	-	37,969	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 18-48	43.008	-	42,674	-	-	-	-	-	-	-	42,674	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 21-28	43.008	-	59,351	-	-	-	-	-	-	-	59,351	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 22-33	43.008	-	93,739	-	-	-	-	-	-	-	93,739	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 21-48, SCON-04-00000350; GR12780 21-48 GBC	43.008	-	-	1,000	-	-	-	-	-	-	1,000	-
Pass Through - Nevada System of Higher Education Reference#: SCON-04-00000369, GR13586, 22-34 NSC	43.008	-	-	-	23,680	-	-	-	-	-	23,680	-
Direct - Office of Stem Engagement (OSTEM)	43.008	-	-	-	-	3,044	-	-	-	-	3,044	-

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**Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
 Fiscal Period 7/1/2022 - 6/30/2023**



	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Office of Stem Engagement (OSTEM)	43.008	-	-	-	-	3,750	-	-	-	-	3,750	-
Direct - Office of Stem Engagement (OSTEM)	43.008	-	-	-	-	3,750	-	-	-	-	3,750	-
Direct - Office of Stem Engagement (OSTEM)	43.008	-	-	-	-	7,219	-	-	-	-	7,219	-
Direct - Office of Stem Engagement (OSTEM)	43.008	-	-	-	-	7,777	-	-	-	-	7,777	-
Direct - Office of Stem Engagement (OSTEM)	43.008	-	-	-	-	15,086	-	-	-	-	15,086	-
Direct - Office of Stem Engagement (OSTEM)	43.008	-	-	-	-	37,060	-	-	-	-	37,060	-
Direct - Office of Stem Engagement (OSTEM)	43.008	-	-	-	-	127,579	-	-	-	-	127,579	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 21-47 SCON-04-00000342 NSHE: GR12634	43.008	-	-	-	-	-	9,236	-	-	-	9,236	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 22-27	43.008	-	-	-	-	-	-	(658)	-	-	(658)	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 23-21	43.008	-	-	-	-	-	-	128	-	-	128	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 23-16	43.008	-	-	-	-	-	-	671	-	-	671	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 21-27	43.008	-	-	-	-	-	-	5,179	-	-	5,179	-

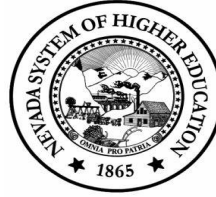
**Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
 Fiscal Period 7/1/2022 - 6/30/2023**



	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 20-36	43.008	-	-	-	-	-	-	5,384	-	-	5,384	-
Direct - 43.008 - Education Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 18-50	43.008	-	-	-	-	-	-	6,534	-	-	6,534	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 23-39	43.008	-	-	-	-	-	-	6,784	-	-	6,784	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 22-25	43.008	-	-	-	-	-	-	8,192	-	-	8,192	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 21-68	43.008	-	-	-	-	-	-	15,025	-	-	15,025	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 23-11	43.008	-	-	-	-	-	-	17,389	-	-	17,389	-
Direct - 43.008 - Education Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 23-13	43.008	-	-	-	-	-	-	23,176	-	-	23,176	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 23-27	43.008	-	-	-	-	-	-	23,484	-	-	23,484	-
	43.008	-	-	-	-	-	-	25,563	-	-	25,563	-

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**Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
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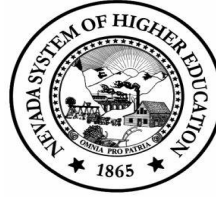
	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 23-20	43.008	-	-	-	-	-	-	26,005	-	-	26,005	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 22-35	43.008	-	-	-	-	-	-	44,219	-	-	44,219	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 22-32	43.008	-	-	-	-	-	-	53,125	-	-	53,125	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 20-26	43.008	-	-	-	-	-	-	54,073	-	-	54,073	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 22-37	43.008	-	-	-	-	-	-	56,340	-	-	56,340	-
Direct - 43.008 - Education Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 20-20	43.008	-	-	-	-	-	-	-	(406)	-	(406)	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE-22-28	43.008	-	-	-	-	-	-	-	(4,207)	-	(4,207)	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 22-31	43.008	-	-	-	-	-	-	-	1,279	-	1,279	-

**Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
 Fiscal Period 7/1/2022 - 6/30/2023**



	Assistance Listing 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 23-23	43.008	-	-	-	-	-	-	-	10,683	-	10,683	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 22-22	43.008	-	-	-	-	-	-	-	15,081	-	15,081	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 23-19	43.008	-	-	-	-	-	-	-	24,603	-	24,603	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE-23-37	43.008	-	-	-	-	-	-	-	24,844	-	24,844	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 23-24	43.008	-	-	-	-	-	-	-	26,839	-	26,839	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 23-22	43.008	-	-	-	-	-	-	-	26,964	-	26,964	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 23-42	43.008	-	-	-	-	-	-	-	54,247	-	54,247	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 20-25	43.008	-	-	-	-	-	-	-	55,831	-	55,831	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 21-26	43.008	-	-	-	-	-	-	-	69,604	-	69,604	-

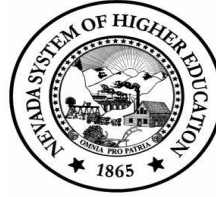
**Nevada System of Higher Education
Supplementary Schedule of Expenditures of Federal Awards
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Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada System of Higher Education (System Office) - Sponsor Reference#: 21-45	43.008	-	-	-	-	-	-	-	9,600	9,600	-
43.008 Total	14,424	436,305	1,000	23,680	205,265	9,236	435,890	305,362	9,600	1,440,762	3,120
43.012 - Space Technology											
Direct - 43.012 - Space Technology	43.012	-	-	-	-	-	44,765	-	-	44,765	-
Direct - 43.012 - Space Technology	43.012	-	-	-	-	-	-	3,279	-	3,279	-
43.012 Total	-	-	-	-	-	-	44,765	3,279	-	48,044	-
National Aeronautics and Space	14,424	1,441,535	1,000	23,680	205,265	9,236	2,254,069	1,789,347	9,600	5,748,155	575,590
National Endowment For The Humanities											
45.310 - Grants to States											
Pass Through - Nevada State Library And Archives Reference#: 2021-05	45.310	-	-	-	-	-	27,298	-	-	27,298	-
45.310 Total	-	-	-	-	-	-	27,298	-	-	27,298	-
National Endowment for the Humanities	-	-	-	-	-	-	27,298	-	-	27,298	-
National Science Foundation											
47.000 - Contract - National Science Foundation											
Direct - 47.000 - Contract - National Science Foundation	47.000	-	-	-	-	-	127,587	-	-	127,587	-
47.000 Total	-	-	-	-	-	-	127,587	-	-	127,587	-
47.041 - Engineering Grants											
Pass Through - University Of Nevada, Reno Reference#: UNR 22-110	47.041	-	13,259	-	-	-	-	-	-	13,259	-
Pass Through - University Of Nevada, Reno Reference#: UNR-21-14	47.041	-	71,374	-	-	-	-	-	-	71,374	-
Direct - 47.041 - Engineering Grants	47.041	-	412,497	-	-	-	-	-	-	412,497	338,475
Pass Through - University of Nevada, Reno Reference#: UNR-22-111	47.041	-	-	-	11,632	-	-	-	-	11,632	-

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**Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
 Fiscal Period 7/1/2022 - 6/30/2023**



	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - University of Nebraska Lincoln												
Reference#: 25-1113-0018-002												
	47.041	-	-	-	-	-	-	673	-	-	673	-
Direct - 47.041 - Engineering Grants												
	47.041	-	-	-	-	-	-	12,036	-	-	12,036	-
Direct - 47.041 - Engineering Grants												
	47.041	-	-	-	-	-	-	12,790	-	-	12,790	-
Direct - 47.041 - Engineering Grants												
	47.041	-	-	-	-	-	-	17,858	-	-	17,858	-
Direct - 47.041 - Engineering Grants												
	47.041	-	-	-	-	-	-	65,914	-	-	65,914	-
Direct - 47.041 - Engineering Grants												
	47.041	-	-	-	-	-	-	69,035	-	-	69,035	-
Direct - 47.041 - Engineering Grants												
	47.041	-	-	-	-	-	-	117,329	-	-	117,329	-
Direct - 47.041 - Engineering Grants												
	47.041	-	-	-	-	-	-	143,258	-	-	143,258	-
Pass Through - University of California, Los Angeles												
Reference#: 0161 G ZA012												
	47.041	-	-	-	-	-	-	-	1,203	-	1,203	-
Direct - 47.041 - Engineering Grants												
	47.041	-	-	-	-	-	-	-	2,888	-	2,888	-
Direct - 47.041 - Engineering Grants												
	47.041	-	-	-	-	-	-	-	6,708	-	6,708	-
Direct - 47.041 - Engineering Grants												
	47.041	-	-	-	-	-	-	-	7,105	-	7,105	-
Pass Through - Moka Blox LLXC Reference#:												
21124325-UNR												
	47.041	-	-	-	-	-	-	-	10,225	-	10,225	-
Direct - 47.041 - Engineering Grants												
	47.041	-	-	-	-	-	-	-	11,182	-	11,182	-
Direct - 47.041 - Engineering Grants												
	47.041	-	-	-	-	-	-	-	12,101	-	12,101	-
Direct - 47.041 - Engineering Grants												
	47.041	-	-	-	-	-	-	-	17,212	-	17,212	-

**Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 47.041 - Engineering Grants	47.041	-	-	-	-	-	-	-	23,244	-	23,244	-
Direct - 47.041 - Engineering Grants	47.041	-	-	-	-	-	-	-	24,909	-	24,909	-
Direct - 47.041 - Engineering Grants	47.041	-	-	-	-	-	-	-	32,156	-	32,156	-
Direct - 47.041 - Engineering Grants	47.041	-	-	-	-	-	-	-	35,154	-	35,154	-
Direct - 47.041 - Engineering Grants	47.041	-	-	-	-	-	-	-	38,833	-	38,833	-
Direct - 47.041 - Engineering Grants	47.041	-	-	-	-	-	-	-	39,278	-	39,278	-
Direct - 47.041 - Engineering Grants	47.041	-	-	-	-	-	-	-	42,253	-	42,253	42,253
Direct - 47.041 - Engineering Grants	47.041	-	-	-	-	-	-	-	42,269	-	42,269	-
Direct - 47.041 - Engineering Grants	47.041	-	-	-	-	-	-	-	44,894	-	44,894	-
Direct - 47.041 - Engineering Grants	47.041	-	-	-	-	-	-	-	47,794	-	47,794	-
Direct - 47.041 - Engineering Grants	47.041	-	-	-	-	-	-	-	53,796	-	53,796	-
Direct - 47.041 - Engineering Grants	47.041	-	-	-	-	-	-	-	56,485	-	56,485	-
Direct - 47.041 - Engineering Grants	47.041	-	-	-	-	-	-	-	58,140	-	58,140	-
Direct - 47.041 - Engineering Grants	47.041	-	-	-	-	-	-	-	59,989	-	59,989	-
Direct - 47.041 - Engineering Grants	47.041	-	-	-	-	-	-	-	66,754	-	66,754	-
Direct - 47.041 - Engineering Grants	47.041	-	-	-	-	-	-	-	71,095	-	71,095	-
Pass Through - University of Colorado Boulder Reference#: 1561187	47.041	-	-	-	-	-	-	-	76,554	-	76,554	-
Direct - 47.041 - Engineering Grants	47.041	-	-	-	-	-	-	-	78,739	-	78,739	78,739

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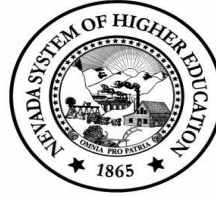
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 Supplementary Schedule of Expenditures of Federal Awards
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 47.041 - Engineering Grants	47.041	-	-	-	-	-	-	-	80,548	-	80,548	8,472
Direct - 47.041 - Engineering Grants	47.041	-	-	-	-	-	-	-	87,298	-	87,298	56,166
Direct - 47.041 - Engineering Grants	47.041	-	-	-	-	-	-	-	88,940	-	88,940	-
Direct - 47.041 - Engineering Grants	47.041	-	-	-	-	-	-	-	89,421	-	89,421	77,203
Direct - 47.041 - Engineering Grants	47.041	-	-	-	-	-	-	-	90,242	-	90,242	-
Direct - 47.041 - Engineering Grants	47.041	-	-	-	-	-	-	-	92,707	-	92,707	-
Direct - 47.041 - Engineering Grants	47.041	-	-	-	-	-	-	-	94,344	-	94,344	-
Direct - 47.041 - Engineering Grants	47.041	-	-	-	-	-	-	-	94,573	-	94,573	-
Direct - 47.041 - Engineering Grants	47.041	-	-	-	-	-	-	-	98,094	-	98,094	-
Direct - 47.041 - Engineering Grants	47.041	-	-	-	-	-	-	-	100,173	-	100,173	-
Direct - 47.041 - Engineering Grants	47.041	-	-	-	-	-	-	-	105,000	-	105,000	105,000
Direct - 47.041 - Engineering Grants	47.041	-	-	-	-	-	-	-	108,136	-	108,136	-
Direct - 47.041 - Engineering Grants	47.041	-	-	-	-	-	-	-	108,345	-	108,345	63,916
Direct - 47.041 - Engineering Grants	47.041	-	-	-	-	-	-	-	113,949	-	113,949	-
Direct - 47.041 - Engineering Grants	47.041	-	-	-	-	-	-	-	131,692	-	131,692	-
Direct - 47.041 - Engineering Grants	47.041	-	-	-	-	-	-	-	146,575	-	146,575	90,630
Direct - 47.041 - Engineering Grants	47.041	-	-	-	-	-	-	-	162,241	-	162,241	-
Pass Through - University of Washington Reference#: UWSC13227	47.041	-	-	-	-	-	-	-	193,007	-	193,007	-

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

**Nevada System of Higher Education
Supplementary Schedule of Expenditures of Federal Awards
Fiscal Period 7/1/2022 - 6/30/2023**



	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 47.041 - Engineering Grants	47.041	-	-	-	-	-	-	-	194,827	-	194,827	-
Direct - 47.041 - Engineering Grants	47.041	-	-	-	-	-	-	-	206,383	-	206,383	-
Direct - 47.041 - Engineering Grants	47.041	-	-	-	-	-	-	-	285,884	-	285,884	198,443
Direct - 47.041 - Engineering Grants	47.041	-	-	-	-	-	-	-	403,066	-	403,066	142,556
47.041 Total		-	497,131	-	11,632	-	-	438,892	4,036,403	-	4,984,058	1,201,854
47.049 - Mathematical and Physical Sciences												
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	2,305	-	-	2,305	-
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	3,499	-	-	3,499	-
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	11,751	-	-	11,751	-
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	15,216	-	-	15,216	-
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	18,889	-	-	18,889	-
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	34,302	-	-	34,302	-
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	48,598	-	-	48,598	-
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	52,402	-	-	52,402	-
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	73,267	-	-	73,267	-

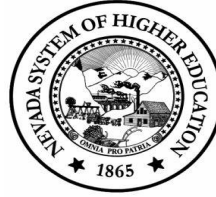
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**Nevada System of Higher Education
Supplementary Schedule of Expenditures of Federal Awards
Fiscal Period 7/1/2022 - 6/30/2023**



	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	90,017	-	-	90,017	-
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	100,020	-	-	100,020	-
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	104,697	-	-	104,697	-
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	827,064	-	-	827,064	-
Pass Through - Associated Universities, Inc. Reference#: PO 377668	47.049	-	-	-	-	-	-	-	1,573	-	1,573	-
Pass Through - University of California, Davis Reference#: A19-0469-S001	47.049	-	-	-	-	-	-	-	2,479	-	2,479	-
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	4,232	-	4,232	-
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	5,682	-	5,682	-
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	5,706	-	5,706	-
Pass Through - University of Nevada, Las Vegas Reference#: GR09506	47.049	-	-	-	-	-	-	-	6,395	-	6,395	-
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	12,077	-	12,077	-
Pass Through - Texas Tech University Reference#: 21P716-02	47.049	-	-	-	-	-	-	-	19,139	-	19,139	-

**Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
 Fiscal Period 7/1/2022 - 6/30/2023**



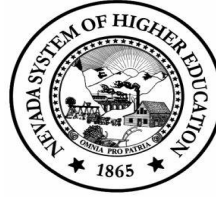
	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	20,420	-	20,420	-
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	21,905	-	21,905	-
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	41,839	-	41,839	-
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	43,685	-	43,685	-
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	47,645	-	47,645	-
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	48,578	-	48,578	-
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	54,559	-	54,559	-
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	56,120	-	56,120	-
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	57,728	-	57,728	-
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	77,152	-	77,152	-
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	79,177	-	79,177	-
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	86,015	-	86,015	-

**Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
 Fiscal Period 7/1/2022 - 6/30/2023**



	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	92,852	-	92,852	-
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	100,343	-	100,343	-
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	100,428	-	100,428	-
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	102,412	-	102,412	-
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	127,180	-	127,180	-
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	128,461	-	128,461	-
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	138,389	-	138,389	-
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	149,744	-	149,744	-
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	152,836	-	152,836	-
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	160,290	-	160,290	62,725
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	173,704	-	173,704	-
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	269,845	-	269,845	-

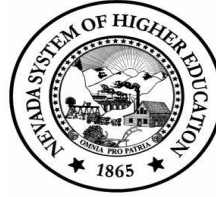
**Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 47.049 - Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	434,000	-	434,000	-
47.049 Total		-	-	-	-	-	-	1,382,027	2,822,592	-	4,204,619	62,725
47.050 - Geosciences												
Direct - 47.050 - Geosciences	47.050	-	1,410	-	-	-	-	-	-	-	1,410	-
Pass Through - Nevada State College Reference#: NSC 19- 01 / GR07669	47.050	-	6,804	-	-	-	-	-	-	-	6,804	-
Direct - 47.050 - Geosciences	47.050	-	11,136	-	-	-	-	-	-	-	11,136	-
Pass Through - University of Vermont Reference#: AWD00000206SUB0000037 6	47.050	-	13,599	-	-	-	-	-	-	-	13,599	-
Direct - 47.050 - Geosciences	47.050	-	15,152	-	-	-	-	-	-	-	15,152	-
Direct - 47.050 - Geosciences	47.050	-	15,653	-	-	-	-	-	-	-	15,653	-
Direct - 47.050 - Geosciences	47.050	-	16,886	-	-	-	-	-	-	-	16,886	-
Pass Through - Virginia Institute of Marine Science Reference#: 720771-712683	47.050	-	18,610	-	-	-	-	-	-	-	18,610	-
Direct - 47.050 - Geosciences	47.050	-	21,388	-	-	-	-	-	-	-	21,388	-
Direct - 47.050 - Geosciences	47.050	-	25,107	-	-	-	-	-	-	-	25,107	-
Direct - 47.050 - Geosciences	47.050	-	30,144	-	-	-	-	-	-	-	30,144	-
Direct - 47.050 - Geosciences	47.050	-	31,743	-	-	-	-	-	-	-	31,743	-
Direct - 47.050 - Geosciences	47.050	-	36,322	-	-	-	-	-	-	-	36,322	-
Direct - 47.050 - Geosciences	47.050	-	38,081	-	-	-	-	-	-	-	38,081	-

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**Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
 Fiscal Period 7/1/2022 - 6/30/2023**



	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - University Of Nevada, Reno Reference#:												
UNR 22-15	47.050	-	39,464	-	-	-	-	-	-	-	39,464	-
Direct - 47.050 - Geosciences	47.050	-	74,328	-	-	-	-	-	-	-	74,328	-
Direct - 47.050 - Geosciences	47.050	-	88,536	-	-	-	-	-	-	-	88,536	-
Direct - 47.050 - Geosciences	47.050	-	97,111	-	-	-	-	-	-	-	97,111	-
Direct - 47.050 - Geosciences	47.050	-	101,656	-	-	-	-	-	-	-	101,656	-
Direct - 47.050 - Geosciences	47.050	-	108,803	-	-	-	-	-	-	-	108,803	-
Direct - 47.050 - Geosciences	47.050	-	118,757	-	-	-	-	-	-	-	118,757	-
Direct - 47.050 - Geosciences	47.050	-	167,050	-	-	-	-	-	-	-	167,050	-
Direct - 47.050 - Geosciences	47.050	-	229,771	-	-	-	-	-	-	-	229,771	-
Direct - 47.050 - Geosciences	47.050	-	-	-	16,723	-	-	-	-	-	16,723	-
Direct - 47.050 - Geosciences	47.050	-	-	-	-	-	-	7,348	-	-	7,348	-
Direct - 47.050 - Geosciences	47.050	-	-	-	-	-	-	7,937	-	-	7,937	-
Direct - 47.050 - Geosciences	47.050	-	-	-	-	-	-	30,955	-	-	30,955	-
Direct - 47.050 - Geosciences	47.050	-	-	-	-	-	-	44,645	-	-	44,645	-
Direct - 47.050 - Geosciences	47.050	-	-	-	-	-	-	67,089	-	-	67,089	-
Direct - 47.050 - Geosciences	47.050	-	-	-	-	-	-	85,455	-	-	85,455	-
Direct - 47.050 - Geosciences	47.050	-	-	-	-	-	-	113,991	-	-	113,991	-
Direct - 47.050 - Geosciences	47.050	-	-	-	-	-	-	118,077	-	-	118,077	-

**Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 47.050 - Geosciences	47.050	-	-	-	-	-	-	-	(87)	-	(87)	-
Direct - 47.050 - Geosciences	47.050	-	-	-	-	-	-	-	3,066	-	3,066	-
Direct - 47.050 - Geosciences	47.050	-	-	-	-	-	-	-	4,716	-	4,716	-
Direct - 47.050 - Geosciences	47.050	-	-	-	-	-	-	-	4,990	-	4,990	-
Direct - 47.050 - Geosciences	47.050	-	-	-	-	-	-	-	8,301	-	8,301	-
Direct - 47.050 - Geosciences	47.050	-	-	-	-	-	-	-	8,509	-	8,509	-
Pass Through - University of Texas at Austin Reference#: UTAUS-SUB00000694	47.050	-	-	-	-	-	-	-	8,849	-	8,849	-
Direct - 47.050 - Geosciences	47.050	-	-	-	-	-	-	-	9,752	-	9,752	-
Pass Through - Oregon State University Reference#: S1974A-C	47.050	-	-	-	-	-	-	-	10,388	-	10,388	-
Direct - 47.050 - Geosciences	47.050	-	-	-	-	-	-	-	17,803	-	17,803	-
Direct - 47.050 - Geosciences	47.050	-	-	-	-	-	-	-	19,304	-	19,304	-
Direct - 47.050 - Geosciences	47.050	-	-	-	-	-	-	-	20,929	-	20,929	-
Pass Through - University of Colorado Boulder Reference#: 1557939	47.050	-	-	-	-	-	-	-	21,018	-	21,018	-
Direct - 47.050 - Geosciences	47.050	-	-	-	-	-	-	-	23,114	-	23,114	-
Direct - 47.050 - Geosciences	47.050	-	-	-	-	-	-	-	24,150	-	24,150	-
Direct - 47.050 - Geosciences	47.050	-	-	-	-	-	-	-	27,996	-	27,996	-

**Nevada System of Higher Education
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Desert Research Institute												
Reference#: GR13614	47.050	-	-	-	-	-	-	-	30,995	-	30,995	-
Direct - 47.050 - Geosciences	47.050	-	-	-	-	-	-	-	32,607	-	32,607	-
Direct - 47.050 - Geosciences	47.050	-	-	-	-	-	-	-	35,750	-	35,750	-
Pass Through - University of Wisconsin-Madison												
Reference#: 0000000816	47.050	-	-	-	-	-	-	-	35,973	-	35,973	-
Direct - 47.050 - Geosciences	47.050	-	-	-	-	-	-	-	40,324	-	40,324	-
Direct - 47.050 - Geosciences	47.050	-	-	-	-	-	-	-	40,941	-	40,941	-
Pass Through - University of Southern California												
Reference#: 91264499	47.050	-	-	-	-	-	-	-	42,902	-	42,902	-
Direct - 47.050 - Geosciences	47.050	-	-	-	-	-	-	-	44,780	-	44,780	-
Direct - 47.050 - Geosciences	47.050	-	-	-	-	-	-	-	50,324	-	50,324	-
Direct - 47.050 - Geosciences	47.050	-	-	-	-	-	-	-	50,905	-	50,905	-
Direct - 47.050 - Geosciences	47.050	-	-	-	-	-	-	-	61,939	-	61,939	-
Direct - 47.050 - Geosciences	47.050	-	-	-	-	-	-	-	62,080	-	62,080	-
Direct - 47.050 - Geosciences	47.050	-	-	-	-	-	-	-	69,687	-	69,687	-
Pass Through - University of Texas at Austin Reference#:												
UTAUS-SUB00000634	47.050	-	-	-	-	-	-	-	71,845	-	71,845	-
Direct - 47.050 - Geosciences	47.050	-	-	-	-	-	-	-	79,488	-	79,488	-
Direct - 47.050 - Geosciences	47.050	-	-	-	-	-	-	-	88,913	-	88,913	-

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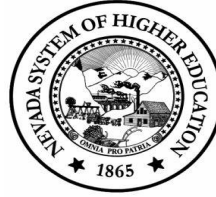
	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 47.050 - Geosciences	47.050	-	-	-	-	-	-	-	97,129	-	97,129	44,706
Direct - 47.050 - Geosciences	47.050	-	-	-	-	-	-	-	118,061	-	118,061	-
Direct - 47.050 - Geosciences	47.050	-	-	-	-	-	-	-	142,953	-	142,953	-
Direct - 47.050 - Geosciences	47.050	-	-	-	-	-	-	-	146,705	-	146,705	-
Direct - 47.050 - Geosciences	47.050	-	-	-	-	-	-	-	150,600	-	150,600	-
Direct - 47.050 - Geosciences	47.050	-	-	-	-	-	-	-	256,230	-	256,230	6,699
47.050 Total		-	1,307,508	-	16,723	-	-	475,497	1,963,929	-	3,763,657	51,405
47.070 - Computer and Information Science and Engineering												
Direct - 47.070 - Computer and Information Science and Engineering	47.070	-	42,441	-	-	-	-	-	-	-	42,441	-
Pass Through - University of Nevada, Reno Reference#: UNR-22-122	47.070	-	-	-	-	7,686	-	-	-	-	7,686	-
Direct - 47.070 - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	9,908	-	-	9,908	-
Direct - 47.070 - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	21,388	-	-	21,388	-
Direct - 47.070 - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	40,547	-	-	40,547	-
Direct - 47.070 - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	48,528	-	-	48,528	-
Direct - 47.070 - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	100,807	-	-	100,807	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 47.070 - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	154,790	-	-	154,790	-
Direct - 47.070 - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	198,216	-	-	198,216	-
Direct - 47.070 - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	431,924	-	-	431,924	-
Direct - 47.070 - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	660	-	660	-
Direct - 47.070 - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	11,509	-	11,509	-
Direct - 47.070 - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	20,010	-	20,010	-
Direct - 47.070 - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	21,120	-	21,120	-
Direct - 47.070 - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	25,331	-	25,331	-
Direct - 47.070 - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	59,054	-	59,054	-
Direct - 47.070 - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	60,494	-	60,494	-
Direct - 47.070 - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	72,247	-	72,247	-
Direct - 47.070 - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	81,705	-	81,705	-

**Nevada System of Higher Education
Supplementary Schedule of Expenditures of Federal Awards
Fiscal Period 7/1/2022 - 6/30/2023**



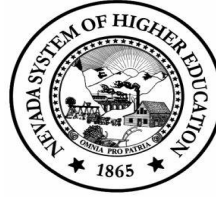
	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 47.070 - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	95,773	-	95,773	-
Direct - 47.070 - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	97,026	-	97,026	-
Direct - 47.070 - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	115,187	-	115,187	-
Direct - 47.070 - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	117,428	-	117,428	-
Direct - 47.070 - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	136,284	-	136,284	-
Direct - 47.070 - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	169,651	-	169,651	-
Direct - 47.070 - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	195,131	-	195,131	-
Direct - 47.070 - Computer and Information Science and Engineering	47.070	-	-	-	-	-	-	-	345,701	-	345,701	-
	47.070 Total	-	42,441	-	-	7,686	-	1,006,108	1,624,311	-	2,680,546	-
47.074 - Biological Sciences												
Direct - 47.074 - Biological Sciences	47.074	-	50,647	-	-	-	-	-	-	-	50,647	27,899
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	1,508	-	-	1,508	-
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	22,697	-	-	22,697	-
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	24,595	-	-	24,595	-
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	45,261	-	-	45,261	-

**Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
 Fiscal Period 7/1/2022 - 6/30/2023**



	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	47,694	-	-	47,694	-
Pass Through - University of Alaska Reference#: UA 21-0037	47.074	-	-	-	-	-	-	58,500	-	-	58,500	-
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	75,284	-	-	75,284	-
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	106,613	-	-	106,613	-
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	113,446	-	-	113,446	-
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	320,512	-	-	320,512	32,080
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	-	44	-	44	-
Direct - Biological Sciences	47.074	-	-	-	-	-	-	-	59	-	59	-
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	-	1,179	-	1,179	-
Pass Through - University Of Connecticut Reference#: 163953595	47.074	-	-	-	-	-	-	-	2,687	-	2,687	-
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	-	2,794	-	2,794	-
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	-	3,408	-	3,408	-
Pass Through - University Of California, Santa Barbara Reference#: KK2217	47.074	-	-	-	-	-	-	-	11,520	-	11,520	-
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	-	18,106	-	18,106	-
Pass Through - Arizona State University Reference#: ASUB00000351	47.074	-	-	-	-	-	-	-	19,640	-	19,640	-
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	-	22,127	-	22,127	-

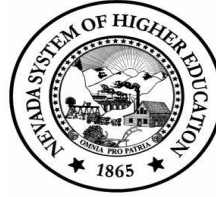
**Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
 Fiscal Period 7/1/2022 - 6/30/2023**



	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	-	24,081	-	24,081	-
Pass Through - University of Utah Reference#: 10064758-UNR-01 / PO U000410554	47.074	-	-	-	-	-	-	-	32,975	-	32,975	-
Pass Through - University of California, Davis Reference#: A16-0101-S002	47.074	-	-	-	-	-	-	-	35,541	-	35,541	-
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	-	35,723	-	35,723	-
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	-	44,958	-	44,958	5,393
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	-	47,576	-	47,576	-
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	-	67,681	-	67,681	-
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	-	83,635	-	83,635	-
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	-	84,471	-	84,471	-
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	-	87,501	-	87,501	-
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	-	88,901	-	88,901	-
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	-	100,442	-	100,442	-
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	-	104,980	-	104,980	-
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	-	108,425	-	108,425	-
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	-	110,076	-	110,076	-
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	-	111,668	-	111,668	-
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	-	115,809	-	115,809	-

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

**Nevada System of Higher Education
Supplementary Schedule of Expenditures of Federal Awards
Fiscal Period 7/1/2022 - 6/30/2023**



	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	-	118,734	-	118,734	-
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	-	118,860	-	118,860	-
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	-	125,804	-	125,804	-
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	-	139,860	-	139,860	-
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	-	144,280	-	144,280	-
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	-	146,748	-	146,748	99,334
Pass Through - University of Pittsburgh Reference#: AWD00004485 (012686-7)	47.074	-	-	-	-	-	-	-	147,683	-	147,683	-
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	-	152,339	-	152,339	-
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	-	164,609	-	164,609	-
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	-	165,191	-	165,191	-
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	-	177,451	-	177,451	-
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	-	183,326	-	183,326	-
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	-	187,345	-	187,345	-
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	-	429,041	-	429,041	95,310
Direct - 47.074 - Biological Sciences	47.074	-	-	-	-	-	-	-	458,623	-	458,623	-
47.074 Total		-	50,647	-	-	-	-	816,110	4,225,900	-	5,092,657	260,016
47.075 - Social, Behavioral, and Economic Sciences												
Pass Through - Montana State University Reference#: G119-19-W7303	47.075	-	4,908	-	-	-	-	-	-	-	4,908	-

**Nevada System of Higher Education
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 47.075 - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	3,594	-	-	3,594	-
Direct - 47.075 - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	8,539	-	-	8,539	-
Direct - 47.075 - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	82,489	-	-	82,489	-
Direct - 47.075 - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	159,914	-	-	159,914	56,199
Direct - 47.075 - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	-	1,016	-	1,016	-
Pass Through - Portland State University Reference#: 100259	47.075	-	-	-	-	-	-	-	4,485	-	4,485	-
Direct - 47.075 - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	-	11,008	-	11,008	-
Direct - 47.075 - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	-	11,880	-	11,880	-
Direct - 47.075 - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	-	15,837	-	15,837	-
Direct - 47.075 - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	-	32,934	-	32,934	-
Direct - 47.075 - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	-	59,046	-	59,046	32,589
Direct - 47.075 - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	-	70,827	-	70,827	-

**Nevada System of Higher Education
Supplementary Schedule of Expenditures of Federal Awards
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 47.075 - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	-	76,625	-	76,625	28,570
Direct - 47.075 - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	-	82,095	-	82,095	-
Direct - 47.075 - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	-	101,680	-	101,680	-
Direct - 47.075 - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	-	105,453	-	105,453	38,763
Direct - 47.075 - Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	-	105,463	-	105,463	-
47.075 Total		-	4,908	-	-	-	-	254,537	678,348	-	937,793	156,122
47.076 - Education and Human Resources												
Pass Through - University of Nevada, Las Vegas Reference#: Subaward No. 19-GR06245-01	47.076	23,535	-	-	-	-	-	-	-	-	23,535	-
Pass Through - University of Nevada, Las Vegas Reference#: Subaward No: GR16180	47.076	41,342	-	-	-	-	-	-	-	-	41,342	-
Pass Through - University of Nevada, Las Vegas Reference#: 19-GR08684-00	47.076	52,541	-	-	-	-	-	-	-	-	52,541	-
Direct - Education and Human Resources	47.076	74,928	-	-	-	-	-	-	-	-	74,928	-
Pass Through - North Carolina Agricultural and Technical State University Reference#: 260394A	47.076	-	49,364	-	-	-	-	-	-	-	49,364	-

**Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - University of Detroit Mercy Reference#: 211371-SUBNSC	47.076	-	-	-	25,684	-	-	-	-	-	25,684	-
Direct - STEM Education	47.076	-	-	-	76,156	-	-	-	-	-	76,156	4,052
Direct - STEM Education	47.076	-	-	-	125,729	-	-	-	-	-	125,729	-
Direct - STEM Education	47.076	-	-	-	209,353	-	-	-	-	-	209,353	-
Direct - 47.076 - Education and Human Resources	47.076	-	-	-	-	-	48,904	-	-	-	48,904	-
Pass Through - Texas A&M University Reference#: M2002423	47.076	-	-	-	-	-	-	1,110	-	-	1,110	-
Pass Through - University of Southern California Reference#: SCON- 00003999	47.076	-	-	-	-	-	-	8,920	-	-	8,920	-
Pass Through - University Of North Carolina At Chapel Hill Reference#: 5111545	47.076	-	-	-	-	-	-	11,341	-	-	11,341	-
Pass Through - Nevada State College Reference#: NSC 21- 01 GR13763	47.076	-	-	-	-	-	-	15,346	-	-	15,346	-
Direct - 47.076 - Education and Human Resources	47.076	-	-	-	-	-	-	29,470	-	-	29,470	2,947
Direct - 47.076 - Education and Human Resources	47.076	-	-	-	-	-	-	52,870	-	-	52,870	-
Direct - 47.076 - Education and Human Resources	47.076	-	-	-	-	-	-	58,470	-	-	58,470	-
Direct - 47.076 - Education and Human Resources	47.076	-	-	-	-	-	-	69,276	-	-	69,276	47,552

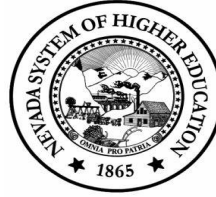
**Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 47.076 - Education and Human Resources	47.076	-	-	-	-	-	-	123,545	-	-	123,545	-
Direct - 47.076 - Education and Human Resources	47.076	-	-	-	-	-	-	125,364	-	-	125,364	-
Direct - 47.076 - Education and Human Resources	47.076	-	-	-	-	-	-	134,608	-	-	134,608	-
Direct - 47.076 - Education and Human Resources	47.076	-	-	-	-	-	-	151,460	-	-	151,460	-
Direct - 47.076 - Education and Human Resources	47.076	-	-	-	-	-	-	153,353	-	-	153,353	-
Direct - 47.076 - Education and Human Resources	47.076	-	-	-	-	-	-	163,088	-	-	163,088	38,033
Direct - 47.076 - Education and Human Resources	47.076	-	-	-	-	-	-	175,364	-	-	175,364	-
Direct - 47.076 - Education and Human Resources	47.076	-	-	-	-	-	-	179,673	-	-	179,673	-
Direct - 47.076 - Education and Human Resources	47.076	-	-	-	-	-	-	213,869	-	-	213,869	-
Direct - 47.076 - Education and Human Resources	47.076	-	-	-	-	-	-	226,378	-	-	226,378	-
Direct - 47.076 - Education and Human Resources	47.076	-	-	-	-	-	-	271,075	-	-	271,075	-
Direct - 47.076 - Education and Human Resources	47.076	-	-	-	-	-	-	335,149	-	-	335,149	-

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**Nevada System of Higher Education
Supplementary Schedule of Expenditures of Federal Awards
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 47.076 - Education and Human Resources	47.076	-	-	-	-	-	-	468,690	-	-	468,690	259,672
Pass Through - University Of North Carolina At Chapel Hill Reference#: 5126638	47.076	-	-	-	-	-	-	-	6,339	-	6,339	-
Pass Through - The Research Foundation for the State University of New York on behalf of the University at Buffalo Reference#: R1341966	47.076	-	-	-	-	-	-	-	11,952	-	11,952	-
Pass Through - Northern Arizona University Reference#: 1004958-01	47.076	-	-	-	-	-	-	-	35,014	-	35,014	-
Direct - 47.076 - Education and Human Resources	47.076	-	-	-	-	-	-	-	82,378	-	82,378	-
Direct - 47.076 - Education and Human Resources	47.076	-	-	-	-	-	-	-	103,565	-	103,565	-
Direct - 47.076 - Education and Human Resources	47.076	-	-	-	-	-	-	-	118,606	-	118,606	-
Direct - 47.076 - Education and Human Resources	47.076	-	-	-	-	-	-	-	126,712	-	126,712	-
Direct - 47.076 - Education and Human Resources	47.076	-	-	-	-	-	-	-	147,969	-	147,969	-
Direct - 47.076 - Education and Human Resources	47.076	-	-	-	-	-	-	-	268,640	-	268,640	-
Direct - 47.076 - Education and Human Resources	47.076	-	-	-	-	-	-	-	725,316	-	725,316	-

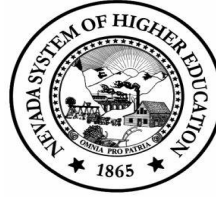
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**Nevada System of Higher Education
Supplementary Schedule of Expenditures of Federal Awards
Fiscal Period 7/1/2022 - 6/30/2023**



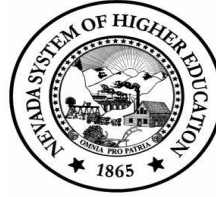
	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
47.076 Total		192,346	49,364	-	436,922	-	48,904	2,968,419	1,626,491	-	5,322,446	352,256
47.078 - Polar Programs												
Direct - 47.078 - Polar Programs	47.078	-	104,617	-	-	-	-	-	-	-	104,617	-
Direct - 47.078 - Polar Programs	47.078	-	108,033	-	-	-	-	-	-	-	108,033	-
Direct - 47.078 - Polar Programs	47.078	-	134,366	-	-	-	-	-	-	-	134,366	-
Direct - 47.078 - Polar Programs	47.078	-	-	-	-	-	-	28,964	-	-	28,964	-
Direct - 47.078 - Polar Programs	47.078	-	-	-	-	-	-	-	7,935	-	7,935	-
Direct - 47.078 - Polar Programs	47.078	-	-	-	-	-	-	-	71,999	-	71,999	-
Direct - 47.078 - Polar Programs	47.078	-	-	-	-	-	-	-	98,379	-	98,379	14,954
47.078 Total		-	347,016	-	-	-	-	28,964	178,313	-	554,293	14,954
47.079 - International Science and Engineering (OISE)												
Direct - 47.079 - International Science and Engineering (OISE)	47.079	-	-	-	-	-	-	51,905	-	-	51,905	-
Direct - 47.079 - International Science and Engineering (OISE)	47.079	-	-	-	-	-	-	215,148	-	-	215,148	70,127
Pass Through - Trustees of Tufts College, Inc Reference#: 104575-00001	47.079	-	-	-	-	-	-	-	16,464	-	16,464	-
Direct - 47.079 - International Science and Engineering (OISE)	47.079	-	-	-	-	-	-	-	36,154	-	36,154	17,969
Direct - 47.079 - International Science and Engineering (OISE)	47.079	-	-	-	-	-	-	-	73,720	-	73,720	-
47.079 Total		-	-	-	-	-	-	267,053	126,338	-	393,391	88,095
47.080 - Office of Cyberinfrastructure												

**Nevada System of Higher Education
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 14-02	47.080	-	-	-	-	-	-	31,030	-	-	31,030	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE-14-03	47.080	-	-	-	-	-	-	-	101,127	-	101,127	-
47.080 Total		-	-	-	-	-	-	31,030	101,127	-	132,157	-
47.083 - Office of Integrative Activities												
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 22-39	47.083	-	106	-	-	-	-	-	-	-	106	-
Pass Through - Bigelow Laboratory for Ocean Sciences Reference#: BLOS 19-02	47.083	-	183,891	-	-	-	-	-	-	-	183,891	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 22-48	47.083	-	604,261	-	-	-	-	-	-	-	604,261	-
Direct - Integrative Activities	47.083	-	-	-	-	1,578	-	-	-	-	1,578	-
Direct - Integrative Activities	47.083	-	-	-	-	5,583	-	-	-	-	5,583	-
Direct - Integrative Activities	47.083	-	-	-	-	48,662	-	-	-	-	48,662	-
Direct - Integrative Activities	47.083	-	-	-	-	254,093	-	-	-	-	254,093	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 21-52	47.083	-	-	-	-	-	4,605	-	-	-	4,605	-

**Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 21-75	47.083	-	-	-	-	-	8,000	-	-	-	8,000	-
Direct - 47.083 - Office of Integrative Activities	47.083	-	-	-	-	-	-	20,750	-	-	20,750	-
Direct - 47.083 - Office of Integrative Activities	47.083	-	-	-	-	-	-	31,250	-	-	31,250	-
Direct - 47.083 - Office of Integrative Activities	47.083	-	-	-	-	-	-	70,426	-	-	70,426	-
Direct - 47.083 - Office of Integrative Activities	47.083	-	-	-	-	-	-	107,828	-	-	107,828	-
Pass Through - South Dakota School of Mines & Technology Reference#: SDSMT-UNLV 22-08	47.083	-	-	-	-	-	-	132,187	-	-	132,187	-
Direct - 47.083 - Office of Integrative Activities	47.083	-	-	-	-	-	-	186,927	-	-	186,927	-
Pass Through - Bigelow Laboratory for Ocean Sciences Reference#: BLOS 22-005	47.083	-	-	-	-	-	-	232,970	-	-	232,970	-
Pass Through - North Dakota State University Reference#: FAR0035386	47.083	-	-	-	-	-	-	242,927	-	-	242,927	-
Pass Through - University of Vermont Reference#: 33073SUB00000298	47.083	-	-	-	-	-	-	245,879	-	-	245,879	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 22-49	47.083	-	-	-	-	-	-	277,341	-	-	277,341	-
Direct - 47.083 - Office of Integrative Activities	47.083	-	-	-	-	-	-	-	15,465	-	15,465	-
Direct - 47.083 - Office of Integrative Activities	47.083	-	-	-	-	-	-	-	18,152	-	18,152	-

**Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
 Fiscal Period 7/1/2022 - 6/30/2023**



	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 47.083 - Office of Integrative Activities	47.083	-	-	-	-	-	-	-	48,404	-	48,404	-
Direct - 47.083 - Office of Integrative Activities	47.083	-	-	-	-	-	-	-	52,831	-	52,831	-
Direct - 47.083 - Office of Integrative Activities	47.083	-	-	-	-	-	-	-	68,106	-	68,106	-
Pass Through - President and Trustees of Bates College Reference#: S19-003	47.083	-	-	-	-	-	-	-	72,863	-	72,863	-
Direct - 47.083 - Office of Integrative Activities	47.083	-	-	-	-	-	-	-	93,114	-	93,114	-
Direct - 47.083 - Office of Integrative Activities	47.083	-	-	-	-	-	-	-	121,840	-	121,840	-
Pass Through - Boise State University Reference#: 8220-PO126540	47.083	-	-	-	-	-	-	-	306,521	-	306,521	-
Direct - 47.083 - Office of Integrative Activities	47.083	-	-	-	-	-	-	-	329,574	-	329,574	-
Pass Through - University of Idaho Reference#: CB4778-897893	47.083	-	-	-	-	-	-	-	440,436	-	440,436	-
Pass Through - University of Wyoming Reference#: 1004809-UNR	47.083	-	-	-	-	-	-	-	473,448	-	473,448	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: NSHE 22-50	47.083	-	-	-	-	-	-	-	495,580	-	495,580	-
Direct - 47.083 - Office of Integrative Activities	47.083	-	-	-	-	-	-	-	993,643	-	993,643	-
47.083 Total		-	788,258	-	-	309,916	12,605	1,548,485	3,529,978	-	6,189,241	-
47.084 - NSF Technology, Innovation, and Partnerships												
Direct - 47.084 - NSF Technology, Innovation, and Partnerships	47.084	-	-	-	-	-	-	-	870	-	870	-

**Nevada System of Higher Education
Supplementary Schedule of Expenditures of Federal Awards
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 47.084 - NSF												
Technology, Innovation, and Partnerships	47.084	-	-	-	-	-	-	-	8,736	-	8,736	-
Pass Through - University Of Florida Reference#: SUB00003605	47.084	-	-	-	-	-	-	-	42,254	-	42,254	-
	47.084 Total	-	-	-	-	-	-	-	51,860	-	51,860	-
	National Science Foundation Total	192,346	3,087,274	-	465,277	317,602	61,509	9,344,709	20,965,590	-	34,434,307	2,187,427
Small Business Administration												
59.037 - Small Business Development Centers												
Direct - 59.037 - Small Business Development Centers	59.037	-	-	-	-	-	-	-	(5,452)	-	(5,452)	-
Direct - 59.037 - Small Business Development Centers	59.037	-	-	-	-	-	-	-	(3,427)	-	(3,427)	-
Direct - 59.037 - Small Business Development Centers	59.037	-	-	-	-	-	-	-	51,119	-	51,119	-
Direct - 59.037 - Small Business Development Centers	59.037	-	-	-	-	-	-	-	57,264	-	57,264	12,111
	59.037 Total	-	-	-	-	-	-	-	99,504	-	99,504	12,111
	Small Business Administration Total	-	-	-	-	-	-	-	99,504	-	99,504	12,111
United States Environmental Protection Agency (EPA)												
66.419 - Water Pollution Control State, Interstate, and Tribal Program Support												
Pass Through - Tahoe Resource Conservation District Reference#: 17611 - Effective 8/12/21	66.419	-	7,816	-	-	-	-	-	-	-	7,816	-
Pass Through - Tahoe Resource Conservation District Reference#: 17299 - Effective 08/12/21	66.419	-	7,816	-	-	-	-	-	-	-	7,816	-
	66.419 Total	-	15,631	-	-	-	-	-	-	-	15,631	-
66.460 - Nonpoint Source Implementation Grants												

**Nevada System of Higher Education
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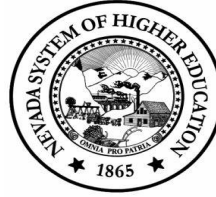
	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Pyramid Lake Paiute Tribe Reference#: 17823	66.460	-	1,039	-	-	-	-	-	-	-	1,039	-
66.460 Total		-	1,039	-	-	-	-	-	-	-	1,039	-
66.461 - Regional Wetland Program Development Grants												
Pass Through - Nevada Natural Heritage Program Reference#: 99T93201	66.461	-	12,459	-	-	-	-	-	-	-	12,459	-
Pass Through - Nevada Natural Heritage Program Reference#: 98T30101	66.461	-	33,998	-	-	-	-	-	-	-	33,998	-
66.461 Total		-	46,457	-	-	-	-	-	-	-	46,457	-
66.509 - Science To Achieve Results (STAR) Research Program												
Pass Through - University Of Nevada, Reno Reference#: UNR-22-12	66.509	-	191,285	-	-	-	-	-	-	-	191,285	-
Direct - 66.509 - Science To Achieve Results (STAR) Research Program	66.509	-	208,131	-	-	-	-	-	-	-	208,131	22,330
Direct - 66.509 - Science To Achieve Results (STAR) Research Program	66.509	-	-	-	-	-	-	-	227,003	-	227,003	-
Direct - 66.509 - Science To Achieve Results (STAR) Research Program	66.509	-	-	-	-	-	-	-	257,339	-	257,339	-
66.509 Total		-	399,416	-	-	-	-	-	484,342	-	883,758	22,330
Environmental Information Exchange Network Grant Program and Related Assistance												
Direct - N/A Environmental Information Exchange Network Grant Program and Related AssistanceN/A	66.608	-	-	-	-	-	-	-	-	29,239	29,239	-
66.608 Total		-	-	-	-	-	-	-	-	29,239	29,239	-
66.708 - Pollution Prevention Grants Program												
Direct - N/A 66.708 - Pollution Prevention Grants ProgramN/A	66.708	-	-	-	-	-	-	-	-	70,279	70,279	-

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Supplementary Schedule of Expenditures of Federal Awards
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Governor's Office on Federal Assistance Reference#: GMP-2022-08	66.708	-	-	-	-	-	-	-	-	77,317	77,317	-
Direct - N/A Pollution Prevention Grants ProgramN/A	66.708	-	-	-	-	-	-	-	-	114,006	114,006	-
66.708 Total		-	-	-	-	-	-	-	-	261,601	261,601	-
United States Environmental Protection		-	462,543	-	-	-	-	-	484,342	290,840	1,237,726	22,330
Nuclear Regulatory Commission												
77.008 - U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program												
Direct - 77.008 - U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	-	-	-	-	-	-	-	43,487	-	43,487	18,390
Direct - 77.008 - U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	-	-	-	-	-	-	-	153,470	-	153,470	-
Direct - 77.008 - U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	-	-	-	-	-	-	-	174,477	-	174,477	-
Direct - 77.008 - U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	-	-	-	-	-	-	-	193,909	-	193,909	-
77.008 Total		-	-	-	-	-	-	-	565,344	-	565,344	18,390
Nuclear Regulatory Commission Total		-	-	-	-	-	-	-	565,344	-	565,344	18,390
United States Department of Energy (DOE)												
81.000 - Contract - Department of Energy												
Pass Through - Stanford University Reference#: 202755	81.000	-	7,706	-	-	-	-	-	-	-	7,706	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Lawrence Berkeley National Laboratory Reference#: 7532679	81.000	-	150,071	-	-	-	-	-	-	-	150,071	-
Direct - 81.000 - Contract - Department of Energy Pass Through - Mission Support and Test Services, LLC Reference#: SUB 159313; TO # 55	81.000	-	5,538,694	-	-	-	-	-	-	-	5,538,694	364,768
Pass Through - Battelle Savannah River Alliance, LLC Reference#: 0000603749	81.000	-	-	-	-	-	-	1,212	-	-	1,212	-
Pass Through - Lawrence Livermore National Security, LLC Reference#: B633429	81.000	-	-	-	-	-	-	2,236	-	-	2,236	-
Pass Through - Lawrence Livermore National Security, LLC Reference#: B651019	81.000	-	-	-	-	-	-	3,759	-	-	3,759	-
Pass Through - Savannah River Nuclear Solutions, LLC Reference#: BOA 538 TOA 0000514718	81.000	-	-	-	-	-	-	4,780	-	-	4,780	-
Pass Through - Mission Support and Test Services, LLC Reference#: 159313; Task Order No 52	81.000	-	-	-	-	-	-	5,937	-	-	5,937	-
Pass Through - Battelle Savannah River Alliance, LLC Reference#: TOA Number: 0000603086	81.000	-	-	-	-	-	-	9,505	-	-	9,505	-
Pass Through - Sandia National Laboratories Reference#: 2355384	81.000	-	-	-	-	-	-	9,945	-	-	9,945	-
	81.000	-	-	-	-	-	-	14,962	-	-	14,962	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - UT-Battelle, LLC Reference#: CW40407	81.000	-	-	-	-	-	-	25,795	-	-	25,795	-
Pass Through - Battelle Savannah River Alliance, LLC Reference#: 603085	81.000	-	-	-	-	-	-	27,243	-	-	27,243	-
Pass Through - Mission Support and Test Services, LLC Reference#: TO # 54	81.000	-	-	-	-	-	-	32,519	-	-	32,519	-
Pass Through - Mission Support and Test Services, LLC Reference#: 159313-51	81.000	-	-	-	-	-	-	34,308	-	-	34,308	-
Pass Through - Battelle Savannah River Alliance, LLC Reference#: TOA Number: 0000603087	81.000	-	-	-	-	-	-	37,338	-	-	37,338	-
Pass Through - Lawrence Livermore National Security, LLC Reference#: B654848	81.000	-	-	-	-	-	-	47,796	-	-	47,796	-
Pass Through - Mission Support and Test Services, LLC Reference#: Subcontract No. 159313, Task Order No. 37	81.000	-	-	-	-	-	-	112,634	-	-	112,634	-
Pass Through - Battelle Savannah River Alliance, LLC Reference#: 0000525180	81.000	-	-	-	-	-	-	204,850	-	-	204,850	-
Pass Through - Battelle Savannah River Alliance, LLC Reference#: 0000525175	81.000	-	-	-	-	-	-	244,786	-	-	244,786	-
Pass Through - Battelle Savannah River Alliance, LLC Reference#: 0000525174	81.000	-	-	-	-	-	-	265,313	-	-	265,313	47,809

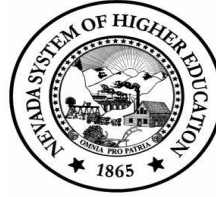
**Nevada System of Higher Education
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Mission Support and Test Services, LLC Reference#: 159313-45	81.000	-	-	-	-	-	-	290,660	-	-	290,660	-
Pass Through - University of Chicago-Argonne National Lab Reference#: 1F-60473	81.000	-	-	-	-	-	-	-	1,212	-	1,212	-
Pass Through - Mission Support and Test Services, LLC Reference#: Task Order 292655	81.000	-	-	-	-	-	-	-	2,294	-	2,294	-
Pass Through - Mission Support and Test Services, LLC Reference#: Subcontract No. 165819 Task Order No. 13	81.000	-	-	-	-	-	-	-	4,536	-	4,536	-
Pass Through - Mission Support and Test Services, LLC Reference#: 165819 Task Order #23	81.000	-	-	-	-	-	-	-	8,601	-	8,601	-
Pass Through - Triad National Security, LLC Reference#: C2862	81.000	-	-	-	-	-	-	-	16,314	-	16,314	-
Pass Through - University of Utah Reference#: 10059904-01-UNR	81.000	-	-	-	-	-	-	-	16,740	-	16,740	-
Pass Through - Mission Support and Test Services, LLC Reference#: 287703 Task Order 291299	81.000	-	-	-	-	-	-	-	16,818	-	16,818	-
Pass Through - University of Chicago-Argonne National Lab Reference#: 1F-60331	81.000	-	-	-	-	-	-	-	18,856	-	18,856	-
Pass Through - Inbios Intl Inc. Reference#: SCoV-2 NAb_2	COVID-19, 81.000	-	-	-	-	-	-	-	22,574	-	22,574	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Lawrence Livermore National Security, LLC Reference#: B655920	81.000	-	-	-	-	-	-	-	23,828	-	23,828	-
Pass Through - Mission Support and Test Services, LLC Reference#: 165819 Task Order 28	81.000	-	-	-	-	-	-	-	35,373	-	35,373	-
Pass Through - Mission Support and Test Services, LLC Reference#: Task Order 27 MSA 165819	81.000	-	-	-	-	-	-	-	37,795	-	37,795	-
Pass Through - Pacific Northwest National Laboratory Reference#: PO 673536	81.000	-	-	-	-	-	-	-	49,181	-	49,181	-
Pass Through - Lawrence Berkeley National Laboratory Reference#: 7236255	81.000	-	-	-	-	-	-	-	51,461	-	51,461	-
Pass Through - Mission Support and Test Services, LLC Reference#: 165819 Task Order No. 22	81.000	-	-	-	-	-	-	-	52,868	-	52,868	-
Pass Through - University of Chicago-Argonne National Lab Reference#: 8F-30105	81.000	-	-	-	-	-	-	-	54,046	-	54,046	-
Pass Through - Trustees of Tufts College, Inc Reference#: 103701-00001 (ST0001)	81.000	-	-	-	-	-	-	-	62,103	-	62,103	-
Pass Through - Triad National Security, LLC Reference#: CW31106/448499/PO#EP11 5075	81.000	-	-	-	-	-	-	-	64,444	-	64,444	-

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 Supplementary Schedule of Expenditures of Federal Awards
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Lawrence Berkeley National Laboratory Reference#: 7462066	81.000	-	-	-	-	-	-	-	75,222	-	75,222	-
Pass Through - Sandia National Laboratories Reference#: PO 2232647	81.000	-	-	-	-	-	-	-	84,617	-	84,617	48,000
Pass Through - Triad National Security, LLC Reference#: 22645/EP112745	81.000	-	-	-	-	-	-	-	90,073	-	90,073	-
Pass Through - Lawrence Livermore National Security, LLC Reference#: B656360	81.000	-	-	-	-	-	-	-	130,057	-	130,057	-
Pass Through - Mission Support and Test Services, LLC Reference#: Task Order 26	81.000	-	-	-	-	-	-	-	149,844	-	149,844	-
Pass Through - Lawrence Livermore National Security, LLC Reference#: B648990	81.000	-	-	-	-	-	-	-	207,938	-	207,938	-
Pass Through - Lawrence Berkeley National Laboratory Reference#: 7494655	81.000	-	-	-	-	-	-	-	223,144	-	223,144	-
Direct - Contract - Department of Energy	81.000	-	-	-	-	-	-	-	364,017	-	364,017	-
Pass Through - Lawrence Berkeley National Laboratory Reference#: 7617851	81.000	-	-	-	-	-	-	-	421,163	-	421,163	-
Pass Through - Triad National Security, LLC Reference#: C1767/PO EP99235	81.000	-	-	-	-	-	-	-	433,410	-	433,410	-

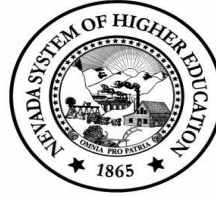
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Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
81.000 Total	-	5,696,471	-	-	-	-	1,375,582	2,718,531	-	9,790,583	460,577
81.049 - Office of Science Financial Assistance Program											
Direct - 81.049 - Office of Science Financial Assistance Program	81.049	-	53,416	-	-	-	-	-	-	53,416	-
Direct - 81.049 - Office of Science Financial Assistance Program	81.049	-	56,056	-	-	-	-	-	-	56,056	-
Direct - 81.049 - Office of Science Financial Assistance Program	81.049	-	127,288	-	-	-	-	-	-	127,288	-
Pass Through - University of Hawaii Reference#: MA1839	81.049	-	-	-	-	-	34,105	-	-	34,105	-
Direct - 81.049 - Office of Science Financial Assistance Program	81.049	-	-	-	-	-	35,733	-	-	35,733	-
Direct - 81.049 - Office of Science Financial Assistance Program	81.049	-	-	-	-	-	40,566	-	-	40,566	-
Direct - 81.049 - Office of Science Financial Assistance Program	81.049	-	-	-	-	-	79,800	-	-	79,800	-
Pass Through - University Of Arkansas Reference#: UA2021-223	81.049	-	-	-	-	-	131,242	-	-	131,242	-
Direct - 81.049 - Office of Science Financial Assistance Program	81.049	-	-	-	-	-	148,539	-	-	148,539	-
Direct - 81.049 - Office of Science Financial Assistance Program	81.049	-	-	-	-	-	190,323	-	-	190,323	-
Pass Through - Research Foundation of CUNY Reference#: CM00000685-00	81.049	-	-	-	-	-	224,539	-	-	224,539	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Desert Research Institute												
Reference#: GR12152	81.049	-	-	-	-	-	-	-	4,233	-	4,233	-
Direct - 81.049 - Office of Science Financial Assistance Program	81.049	-	-	-	-	-	-	-	7,220	-	7,220	-
Direct - 81.049 - Office of Science Financial Assistance Program	81.049	-	-	-	-	-	-	-	9,800	-	9,800	-
Pass Through - Desert Research Institute												
Reference#: GR16317	81.049	-	-	-	-	-	-	-	15,536	-	15,536	-
Pass Through - University of Minnesota Reference#: A006801507	81.049	-	-	-	-	-	-	-	16,560	-	16,560	-
Direct - 81.049 - Office of Science Financial Assistance Program	81.049	-	-	-	-	-	-	-	20,123	-	20,123	-
Direct - 81.049 - Office of Science Financial Assistance Program	81.049	-	-	-	-	-	-	-	67,358	-	67,358	-
Direct - 81.049 - Office of Science Financial Assistance Program	81.049	-	-	-	-	-	-	-	68,261	-	68,261	-
Direct - 81.049 - Office of Science Financial Assistance Program	81.049	-	-	-	-	-	-	-	72,591	-	72,591	-
Direct - 81.049 - Office of Science Financial Assistance Program	81.049	-	-	-	-	-	-	-	118,771	-	118,771	41,484
Direct - 81.049 - Office of Science Financial Assistance Program	81.049	-	-	-	-	-	-	-	578,409	-	578,409	-
Direct - 81.049 - Office of Science Financial Assistance Program	81.049	-	-	-	-	-	-	-	1,259,146	-	1,259,146	-
81.049 Total		-	236,759	-	-	-	-	884,847	2,238,009	-	3,359,616	41,484

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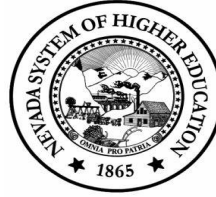
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Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
81.086 - Conservation Research and Development											
Direct - 81.086 - Conservation Research and Development	81.086	-	-	-	-	-	-	127,661	-	127,661	-
Pass Through - American Battery Technology Company Reference#: SP-2300041	81.086	-	-	-	-	-	-	161,272	-	161,272	-
Pass Through - Tynt Technologies, Inc. Reference#: T-DOE101	81.086	-	-	-	-	-	-	171,298	-	171,298	-
81.086 Total		-	-	-	-	-	-	460,231	-	460,231	-
81.087 - Renewable Energy Research and Development											
Direct - 81.087 - Renewable Energy Research and Development	81.087	-	-	-	-	-	154,992	-	-	154,992	25,000
Pass Through - NV Energy Reference#: 71520176	81.087	-	-	-	-	-	157,939	-	-	157,939	-
Direct - 81.087 - Renewable Energy Research and Development	81.087	-	-	-	-	-	-	14,735	-	14,735	-
Direct - 81.087 - Renewable Energy Research and Development	81.087	-	-	-	-	-	-	16,176	-	16,176	1,350
Pass Through - Oregon State University Reference#: G0174A-C	81.087	-	-	-	-	-	-	18,996	-	18,996	-
Pass Through - University of Wisconsin-Madison Reference#: 0000001019	81.087	-	-	-	-	-	-	29,359	-	29,359	-
Pass Through - NV Energy Reference#: SP-2000042	81.087	-	-	-	-	-	-	166,290	-	166,290	-
Direct - 81.087 - Renewable Energy Research and Development	81.087	-	-	-	-	-	-	725,092	-	725,092	378,688
81.087 Total		-	-	-	-	-	312,931	970,648	-	1,283,578	405,038
81.089 - Fossil Energy Research and Development											

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - New Mexico Institute of Mining and Technology Reference#: NM PO# P0019564	81.089	-	165,473	-	-	-	-	-	-	-	165,473	-
81.089 Total		-	165,473	-	-	-	-	-	-	-	165,473	-
81.112 - Stewardship Science Grant Program												
Direct - 81.112 - Stewardship Science Grant Program	81.112	-	-	-	-	-	-	100,832	-	-	100,832	-
Direct - 81.112 - Stewardship Science Grant Program	81.112	-	-	-	-	-	-	130,189	-	-	130,189	-
Direct - 81.112 - Stewardship Science Grant Program	81.112	-	-	-	-	-	-	-	39,511	-	39,511	-
Pass Through - University of Rochester Laboratory for Laser Energetics Reference#: 417543G/UNR FAO GR510914	81.112	-	-	-	-	-	-	-	60,773	-	60,773	-
Direct - 81.112 - Stewardship Science Grant Program	81.112	-	-	-	-	-	-	-	250,124	-	250,124	-
Direct - 81.112 - Stewardship Science Grant Program	81.112	-	-	-	-	-	-	-	267,925	-	267,925	-
Direct - 81.112 - Stewardship Science Grant Program	81.112	-	-	-	-	-	-	-	291,224	-	291,224	56,175
Pass Through - University of Texas at Austin Reference#: UTA 18-000574	81.112	-	-	-	-	-	-	-	328,614	-	328,614	-
81.112 Total		-	-	-	-	-	-	231,021	1,238,172	-	1,469,193	56,175
81.113 - Defense Nuclear Nonproliferation Research												

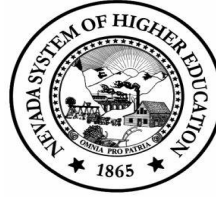
**Nevada System of Higher Education
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Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - 81.113 - Defense Nuclear Nonproliferation Research Reference#: 00010837	81.113	-	-	-	-	-	378,648	-	-	378,648	-
Pass Through - Massachusetts Institute of Technology Reference#: S4902-PO 385699	81.113	-	-	-	-	-	-	67,084	-	67,084	-
81.113 Total		-	-	-	-	-	378,648	67,084	-	445,732	-
81.121 - Nuclear Energy Research, Development and Demonstration											
Direct - 81.121 - Nuclear Energy Research, Development and Demonstration	81.121	-	-	-	-	-	8,001	-	-	8,001	-
Pass Through - Oregon State University Reference#: G0181A-A	81.121	-	-	-	-	-	47,946	-	-	47,946	-
Direct - 81.121 - Nuclear Energy Research, Development and Demonstration	81.121	-	-	-	-	-	73,617	-	-	73,617	-
Direct - 81.121 - Nuclear Energy Research, Development and Demonstration	81.121	-	-	-	-	-	111,021	-	-	111,021	-
Direct - 81.121 - Nuclear Energy Research, Development and Demonstration	81.121	-	-	-	-	-	226,606	-	-	226,606	183,955
Direct - 81.121 - Nuclear Energy Research, Development and Demonstration	81.121	-	-	-	-	-	443,923	-	-	443,923	22,806
Direct - 81.121 - Nuclear Energy Research, Development and Demonstration	81.121	-	-	-	-	-	-	4,294	-	4,294	-

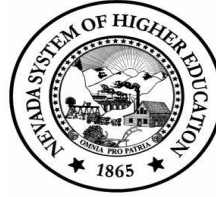
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**Nevada System of Higher Education
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Lawrence Livermore National Security, LLC Reference#: B645544	81.121	-	-	-	-	-	-	-	10,683	-	10,683	-
Pass Through - Triad National Security, LLC Reference#: 630161	81.121	-	-	-	-	-	-	-	13,052	-	13,052	-
Pass Through - University of Utah Reference#: 10052609	81.121	-	-	-	-	-	-	-	14,418	-	14,418	-
Pass Through - Triad National Security, LLC Reference#: Contract C2654- CW#28650/EP#97813/EP#1 00593	81.121	-	-	-	-	-	-	-	59,272	-	59,272	-
Direct - 81.121 - Nuclear Energy Research, Development and Demonstration	81.121	-	-	-	-	-	-	-	74,081	-	74,081	39,982
Direct - 81.121 - Nuclear Energy Research, Development and Demonstration	81.121	-	-	-	-	-	-	-	110,553	-	110,553	-
Direct - 81.121 - Nuclear Energy Research, Development and Demonstration	81.121	-	-	-	-	-	-	-	157,298	-	157,298	-
Direct - 81.121 - Nuclear Energy Research, Development and Demonstration	81.121	-	-	-	-	-	-	-	169,124	-	169,124	-
Direct - 81.121 - Nuclear Energy Research, Development and Demonstration	81.121	-	-	-	-	-	-	-	202,779	-	202,779	67,472

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Lawrence Livermore National Security, LLC Reference#: B633012	81.121	-	-	-	-	-	-	-	507,908	-	507,908	-
81.121 Total		-	-	-	-	-	-	911,113	1,323,461	-	2,234,574	314,216
81.122 - Electricity Delivery and Energy Reliability, Research, Development and Analysis												
Direct - 81.122 - Electricity Delivery and Energy Reliability, Research, Development and Analysis	81.122	-	-	-	-	-	-	-	(167)	-	(167)	(167)
81.122 Total		-	-	-	-	-	-	-	(167)	-	(167)	(167)
81.123 - National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program												
Pass Through - The University of Texas at San Antonio Reference#: 1000004186	81.123	-	-	-	-	-	-	12,692	-	-	12,692	-
Pass Through - The University of Texas at San Antonio Reference#: 1000005147	81.123	-	-	-	-	-	-	81,898	-	-	81,898	-
Pass Through - The University of Texas at San Antonio Reference#: 1000004069	81.123	-	-	-	-	-	-	174,898	-	-	174,898	-
Direct - 81.123 - National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123	-	-	-	-	-	-	1,147,062	-	-	1,147,062	466,920
81.123 Total		-	-	-	-	-	-	1,416,550	-	-	1,416,550	466,920
81.135 - Advanced Research and Projects Agency – Energy Financial Assistance Program												
Pass Through - Michigan Technological University Reference#: 2204031CZ1	81.135	-	-	-	-	-	-	-	6,120	-	6,120	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 81.135 - Advanced Research and Projects Agency – Energy Financial Assistance Program	81.135	-	-	-	-	-	-	-	12,248	-	12,248	-
Direct - 81.135 - Advanced Research and Projects Agency – Energy Financial Assistance Program	81.135	-	-	-	-	-	-	-	65,176	-	65,176	-
Direct - 81.135 - Advanced Research and Projects Agency – Energy Financial Assistance Program	81.135	-	-	-	-	-	-	-	76,716	-	76,716	-
Pass Through - Oregon State University Reference#: G0176A-B	81.135	-	-	-	-	-	-	-	187,926	-	187,926	-
81.135 Total		-	-	-	-	-	-	-	348,186	-	348,186	-
81.136 - Long-Term Surveillance and Maintenance												
Direct - 81.136 - Long-Term Surveillance and Maintenance	81.136	-	412,968	-	-	-	-	-	-	-	412,968	-
81.136 Total		-	412,968	-	-	-	-	-	-	-	412,968	-
United States Department of Energy (DOE) Total		-	6,511,671	-	-	-	-	5,510,692	9,364,154	-	21,386,516	1,744,243
United States Department of Education (ED)												
84.000 - Contract - Department of Education												
Pass Through - Nevada Department Of Education Reference#: 24125	84.000	-	-	-	-	-	-	326,886	-	-	326,886	-
84.000 Total		-	-	-	-	-	-	326,886	-	-	326,886	-
84.031 - Higher Education_Institutional Aid												
Direct - 84.031 - Higher Education_Institutional Aid	84.031	502,273	-	-	-	-	-	-	-	-	502,273	-
Direct - Higher Education Institutional Aid	84.031	-	-	-	337,347	-	-	-	-	-	337,347	-

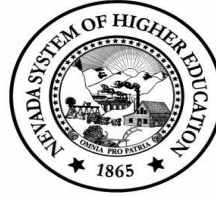
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**Nevada System of Higher Education
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Higher Education												
Institutional Aid	84.031	-	-	-	461,800	-	-	-	-	-	461,800	-
84.031 Total		502,273	-	-	799,147	-	-	-	-	-	1,301,420	-
84.184 - School Safety National Activities (formerly, Safe and Drug-Free Schools and Communities-National Programs)												
Pass Through - Nevada Department Of Education Reference#: 19-682-40000	84.184	-	-	-	-	-	-	-	(155)	-	(155)	-
84.184 Total		-	-	-	-	-	-	-	(155)	-	(155)	-
84.200 - Graduate Assistance in Areas of National Need												
Direct - 84.200 - Graduate Assistance in Areas of National Need	84.200	-	-	-	-	-	-	271,699	-	-	271,699	-
84.200 Total		-	-	-	-	-	-	271,699	-	-	271,699	-
84.215 - Fund for the Improvement of Education												
Direct - 84.215 - Fund for the Improvement of Education	84.215	-	460,248	-	-	-	-	-	-	-	460,248	-
Direct - Innovative Approaches to Literacy; Promise Neighborhoods; Full- Service Community Schools; and Congressionally Directed Spending for Elementary and Secondary Education Community Projects	84.215	-	-	-	651,699	-	-	-	-	-	651,699	-
Pass Through - Desert Research Institute Reference#: GR16123	84.215	-	-	-	-	-	-	140,241	-	-	140,241	-
Direct - 84.215 - Fund for the Improvement of Education	84.215	-	-	-	-	-	-	443,307	-	-	443,307	-
84.215 Total		-	460,248	-	651,699	-	-	583,548	-	-	1,695,496	-
84.324 - Research in Special Education												
Direct - 84.324 - Research in Special Education	84.324	-	-	-	-	-	-	1,620	-	-	1,620	-

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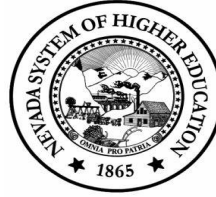
Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - University of Oregon Reference#: 281740C	84.324	-	-	-	-	-	16,032	-	-	16,032	-
84.324 Total	-	-	-	-	-	-	17,652	-	-	17,652	-
84.325 - Special Education - Personnel Development to Improve Services and Results for Children with Disabilities											
Direct - 84.325 - Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	-	-	-	-	-	139,392	-	-	139,392	-
Direct - 84.325 - Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	-	-	-	-	-	-	275,974	-	275,974	-
84.325 Total	-	-	-	-	-	-	139,392	275,974	-	415,366	-
84.326 - Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities											
Direct - 84.326 - Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326	-	-	-	-	-	-	123,146	-	123,146	-
84.326 Total	-	-	-	-	-	-	-	123,146	-	123,146	-
84.335 - Child Care Access Means Parents in School											
Direct - 84.335 - Child Care Access Means Parents in School	84.335	380,191	-	-	-	-	-	-	-	380,191	-
Direct - Child Care Access Means Parents in School	84.335	-	-	-	57,529	-	-	-	-	57,529	-
Direct - 84.335 - Child Care Access Means Parents in School	84.335	-	-	-	-	-	483,147	-	-	483,147	-
84.335 Total	380,191	-	-	57,529	-	-	483,147	-	-	920,867	-
84.356 - English Language Acquisition State Grants											

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 84.356 - English Language Acquisition State Grants	84.356	-	-	-	155,250	-	-	-	-	-	155,250	-
84.356 Total		-	-	-	155,250	-	-	-	-	-	155,250	-
United States Department of Education		882,464	460,248	-	1,663,625	-	-	1,822,324	398,965	-	5,227,627	-
United States Department of Health and Human Services (HHS)												
93.000 - Contract - Health and Human Services												
Pass Through - Missouri Department of Health and Senior Services Reference#: DH230051629	93.000	-	-	-	-	-	-	47,386	-	-	47,386	-
Pass Through - Desert Research Institute Reference#: GR13654	93.000	-	-	-	-	-	-	-	37,524	-	37,524	-
Direct - Contract - Health and Human Services	93.000	-	-	-	-	-	-	-	42,003	-	42,003	-
Direct - Contract - Health and Human Services	93.000	-	-	-	-	-	-	-	44,060	-	44,060	-
Direct - Contract - Health and Human Services	93.000	-	-	-	-	-	-	-	59,622	-	59,622	-
Direct - Contract - Health and Human Services	93.000	-	-	-	-	-	-	-	397,308	-	397,308	-
93.000 Total		-	-	-	-	-	-	47,386	580,517	-	627,903	-
93.070 - Environmental Public Health and Emergency Response												
Pass Through - Southern Nevada Health District Reference#: C2100042	93.070	-	-	-	-	-	-	12,105	-	-	12,105	-
Pass Through - Southern Nevada Health District Reference#: C2100088	93.070	-	-	-	-	-	-	18,462	-	-	18,462	-
93.070 Total		-	-	-	-	-	-	30,568	-	-	30,568	-
93.073 - Birth Defects and Developmental Disabilities - Prevention and Surveillance												
Direct - 93.073 - Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073	-	-	-	-	-	-	-	141,575	-	141,575	23,550

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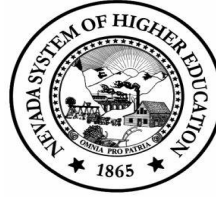
Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
93.073 Total	-	-	-	-	-	-	-	141,575	-	141,575	23,550
93.077 - Family Smoking Prevention and Tobacco Control Act Regulatory Research											
Pass Through - University Of Nevada, Reno Reference#:											
UNR-22-38	93.077	-	91,457	-	-	-	-	-	-	91,457	-
Direct - 93.077 - Family Smoking Prevention and Tobacco Control Act Regulatory Research											
Direct - 93.077 - Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077	-	441,904	-	-	-	-	-	-	441,904	-
Regulatory Research	93.077	-	-	-	-	-	-	408,177	-	408,177	155,723
93.077 Total	-	533,361	-	-	-	-	-	408,177	-	941,538	155,723
93.103 - Food and Drug Administration_Research											
Direct - 93.103 - Food and Drug Administration_Research											
Administration_Research	93.103	-	-	-	-	-	-	408,791	-	408,791	-
93.103 Total	-	-	-	-	-	-	-	408,791	-	408,791	-
93.113 - Environmental Health											
Pass Through - University Of Nevada, Reno Reference#:											
UNR-19-63	93.113	-	245,572	-	-	-	-	-	-	245,572	-
Pass Through - University of Hawaii Reference#: KA1530											
Pass Through - University of Pennsylvania Reference#: 582722	93.113	-	320,530	-	-	-	-	-	-	320,530	-
Direct - 93.113 - Environmental Health	93.113	-	-	-	-	-	14,636	-	-	14,636	-
Pass Through - University of Utah Reference#: 10059904-01-UNR	93.113	-	-	-	-	-	92,850	-	-	92,850	32,052
Direct - Environmental Health	93.113	-	-	-	-	-	-	4,518	-	4,518	-
Health	93.113	-	-	-	-	-	-	11,212	-	11,212	-

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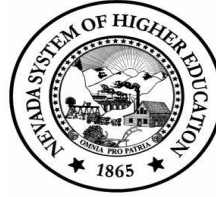
	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - University Of California, Riverside Reference#: S-001386	93.113	-	-	-	-	-	-	-	48,482	-	48,482	-
Pass Through - University of Utah Reference#: 10060076-02	93.113	-	-	-	-	-	-	-	93,483	-	93,483	-
Pass Through - Emory University Reference#: A014136	93.113	-	-	-	-	-	-	-	192,206	-	192,206	-
Direct - 93.113 - Environmental Health	93.113	-	-	-	-	-	-	-	221,791	-	221,791	-
Direct - 93.113 - Environmental Health	93.113	-	-	-	-	-	-	-	271,746	-	271,746	150,605
93.113 Total		-	566,101	-	-	-	-	107,486	843,437	-	1,517,024	182,657
93.121 - Oral Diseases and Disorders Research												
Direct - 93.121 - Oral Diseases and Disorders Research	93.121	-	-	-	-	-	-	27,508	-	-	27,508	-
Pass Through - The Administrators of the Tulane Educational Fund d/b/a Tulane University Reference#: TUL-HSC-560780-22/23	93.121	-	-	-	-	-	-	31,575	-	-	31,575	9,912
Direct - 93.121 - Oral Diseases and Disorders Research	93.121	-	-	-	-	-	-	70,454	-	-	70,454	44,135
93.121 Total		-	-	-	-	-	-	129,536	-	-	129,536	54,047
93.135 - Centers for Research and Demonstration for Health Promotion and Disease Prevention												
Pass Through - The Board of Trustees of the University of Illinois Reference#: 19320	93.135	-	-	-	-	-	-	-	4,771	-	4,771	-
93.135 Total		-	-	-	-	-	-	-	4,771	-	4,771	-
93.145 - AIDS Education and Training Centers												

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Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - University of California, San Francisco Reference#: 11466sc	93.145	-	-	-	-	-	-	211,672	-	211,672	-
93.145 Total	-	-	-	-	-	-	-	211,672	-	211,672	-
93.165 - Grants to States for Loan Repayment Program											
Direct - 93.165 - Grants to States for Loan Repayment Program	93.165	-	-	-	-	-	-	45,500	-	45,500	-
93.165 Total	-	-	-	-	-	-	-	45,500	-	45,500	-
93.172 - Human Genome Research											
Pass Through - Varigen Biosciences Corporation Reference#: 70121297	93.172	-	-	-	-	-	127,953	-	-	127,953	-
93.172 Total	-	-	-	-	-	-	127,953	-	-	127,953	-
93.173 - Research Related to Deafness and Communication Disorders											
Pass Through - Oregon Health & Science University Reference#: 1021055_NEVADA	93.173	-	-	-	-	-	-	40,720	-	40,720	-
Direct - 93.173 - Research Related to Deafness and Communication Disorders	93.173	-	-	-	-	-	-	43,656	-	43,656	17,988
Direct - 93.173 - Research Related to Deafness and Communication Disorders	93.173	-	-	-	-	-	-	267,788	-	267,788	-
Direct - 93.173 - Research Related to Deafness and Communication Disorders	93.173	-	-	-	-	-	-	651,599	-	651,599	203,553
93.173 Total	-	-	-	-	-	-	-	1,003,762	-	1,003,762	221,541
93.233 - National Center on Sleep Disorders Research											
Direct - 93.233 - National Center on Sleep Disorders Research	93.233	-	-	-	-	-	36,898	-	-	36,898	29,334
93.233 Total	-	-	-	-	-	-	36,898	-	-	36,898	29,334
93.242 - Mental Health Research Grants											

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - University of Rochester Reference#: SUB0000581/URFAO:GR533568	93.242	-	-	-	-	-	-	4,095	-	-	4,095	-
Direct - 93.242 - Mental Health Research Grants	93.242	-	-	-	-	-	-	198,565	-	-	198,565	-
Direct - 93.242 - Mental Health Research Grants	93.242	-	-	-	-	-	-	-	143,697	-	143,697	6,653
Direct - 93.242 - Mental Health Research Grants	93.242	-	-	-	-	-	-	-	530,287	-	530,287	64,938
93.242 Total		-	-	-	-	-	-	202,660	673,984	-	876,644	71,591
93.243 - Substance Abuse and Mental Health Services_Projcts of Regional and National Significance												
Direct - 93.243 - Substance Abuse and Mental Health Services_Projcts of Regional and National Significance	93.243	-	-	-	-	-	-	-	1	-	1	-
Pass Through - University of Iowa Reference#: S01317-01	93.243	-	-	-	-	-	-	-	4,953	-	4,953	-
Pass Through - Second Judicial District Court Reference#: SP-1901089	93.243	-	-	-	-	-	-	-	28,759	-	28,759	-
Pass Through - University of North Dakota Reference#: UND0024139-S1	93.243	-	-	-	-	-	-	-	37,561	-	37,561	-
Pass Through - University of California, Los Angeles Reference#: 2000 G VD569	93.243	-	-	-	-	-	-	-	65,360	-	65,360	-
Pass Through - Nevada Division Of Child and Family Services Reference#: 22813	93.243	-	-	-	-	-	-	-	122,557	-	122,557	-

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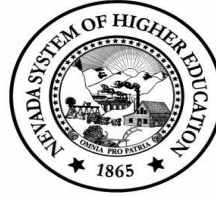
	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada Division Of Child and Family Services Reference#: DCFS2005	93.243	-	-	-	-	-	-	-	187,458	-	187,458	-
Pass Through - Nevada Division Of Child and Family Services Reference#: DCFS20008	93.243	-	-	-	-	-	-	-	202,388	-	202,388	-
Pass Through - University of Washington Reference#: UWSC10737	93.243	-	-	-	-	-	-	-	282,152	-	282,152	-
Pass Through - University of North Dakota Reference#: UND0024153	93.243	-	-	-	-	-	-	-	411,371	-	411,371	-
Direct - 93.243 - Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	-	-	-	-	-	-	-	825,197	-	825,197	597
	93.243 Total	-	-	-	-	-	-	-	2,167,756	-	2,167,756	597
93.262 - Occupational Safety and Health Program												
Direct - 93.262 - Occupational Safety and Health Program	93.262	-	-	-	-	-	-	100,901	-	-	100,901	53,574
Pass Through - Fathhome Inc. Reference#: 2100496	93.262	-	-	-	-	-	-	-	13,873	-	13,873	-
Pass Through - New Mexico Institute of Mining and Technology Reference#: P0022014	93.262	-	-	-	-	-	-	-	16,641	-	16,641	-
	93.262 Total	-	-	-	-	-	-	100,901	30,514	-	131,416	53,574
93.279 - Drug Abuse and Addiction Research Programs												
Direct - 93.279 - Drug Abuse and Addiction Research Programs	93.279	-	-	-	-	-	-	13,838	-	-	13,838	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - University of Minnesota Reference#: N008175303	93.279	-	-	-	-	-	-	-	(3,349)	-	(3,349)	-
Pass Through - Arizona State University Reference#: 18-398	93.279	-	-	-	-	-	-	-	4,430	-	4,430	-
Pass Through - University of Washington Reference#: UWSC13716 PO # 66164	93.279	-	-	-	-	-	-	-	32,664	-	32,664	-
Pass Through - University of California, San Diego Reference#: 705408	93.279	-	-	-	-	-	-	-	35,773	-	35,773	-
Direct - 93.279 - Drug Abuse and Addiction Research Programs	93.279	-	-	-	-	-	-	-	45,066	-	45,066	-
Direct - 93.279 - Drug Abuse and Addiction Research Programs	93.279	-	-	-	-	-	-	-	82,866	-	82,866	-
93.279 Total		-	-	-	-	-	-	13,838	197,449	-	211,286	-
93.286 - Discovery and Applied Research for Technological Innovations to Improve Human Health												
Pass Through - DXDiscovery, Inc. Reference#: SP-1600783-02	93.286	-	-	-	-	-	-	-	9,187	-	9,187	-
Pass Through - Northwestern University Reference#: 60061527 UNR	93.286	-	-	-	-	-	-	-	37,239	-	37,239	-
93.286 Total		-	-	-	-	-	-	-	46,427	-	46,427	-
National State Based Tobacco Control Programs												
Direct - 93.301 - Small Rural Hospital Improvement Grant Program	93.301	-	-	-	-	-	-	-	(23)	-	(23)	-
93.301 Total		-	-	-	-	-	-	-	(23)	-	(23)	-
93.310 - Trans-NIH Research Support												
Pass Through - The National Alliance for Hispanic Health Reference#: 51923284	93.310	-	-	-	-	-	-	8,325	-	-	8,325	-

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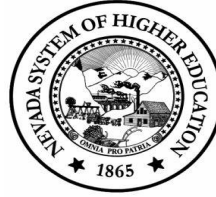
	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 93.310 - Trans-NIH Research Support	93.310	-	-	-	-	-	-	574,074	-	-	574,074	20,611
93.310 Total		-	-	-	-	-	-	582,400	-	-	582,400	20,611
93.334 - The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and												
Pass Through - Nevada Department of Health and Human Services Reference#: WO 6771	93.334	-	-	-	-	-	-	-	6,944	-	6,944	-
93.334 Total		-	-	-	-	-	-	-	6,944	-	6,944	-
93.350 - National Center for Advancing Translational Sciences												
Pass Through - University of Arkansas System DBA the Board of Trustees for the University of Arkansas acting for and OBO the University of Arkansas for Medical Sciences Reference#: 53576	93.350	-	-	-	-	-	-	99,537	-	-	99,537	-
93.350 Total		-	-	-	-	-	-	99,537	-	-	99,537	-
93.361 - Nursing Research												
Pass Through - The University of Texas Health Science Center at Houston Reference#: SA0002439	93.361	-	-	-	-	-	-	69,141	-	-	69,141	-
Pass Through - New York University, on behalf of its Grossman School of Medicine Reference#: 20-A1- 00-1003012	93.361	-	-	-	-	-	-	-	(0)	-	(0)	-
93.361 Total		-	-	-	-	-	-	69,141	(0)	-	69,141	-
93.387 - National and State Tobacco Control Program												
Pass Through - Nevada Department of Health and Human Services Reference#: WO 6667	93.387	-	-	-	-	-	-	-	4,466	-	4,466	-

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Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada											
Department of Health and Human Services Reference#:											
WO 6771	93.387	-	-	-	-	-	-	4,351	-	4,351	-
93.387 Total		-	-	-	-	-	-	8,817	-	8,817	-
93.391 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises											
Pass Through - University of Nevada, Las Vegas											
Reference#: UNLV											
GR15139	93.391	-	61,438	-	-	-	-	-	-	61,438	-
Pass Through - Southern Nevada Health District											
Reference#: C2300006											
	93.391	-	-	-	-	-	18,750	-	-	18,750	-
93.391 Total		-	61,438	-	-	-	18,750	-	-	80,188	-
93.393 - Cancer Cause and Prevention Research											
Direct - 93.393 - Cancer Cause and Prevention											
Research	93.393	-	-	-	-	-	-	(136,704)	-	(136,704)	-
Pass Through - University of Pittsburgh Reference#:											
AWD00002840 (135006-2)	93.393	-	-	-	-	-	-	64,419	-	64,419	-
93.393 Total		-	-	-	-	-	-	(72,285)	-	(72,285)	-
93.394 - Cancer Detection and Diagnosis Research											
Pass Through - University of Connecticut Health Center											
Reference#: UCHC7-158969750											
	93.394	-	-	-	-	-	23,191	-	-	23,191	-
93.394 Total		-	-	-	-	-	23,191	-	-	23,191	-
93.395 - Cancer Treatment Research											
Direct - 93.395 - Cancer Treatment Research											
	93.395	-	-	-	-	-	131,546	-	-	131,546	7,930
93.395 Total		-	-	-	-	-	131,546	-	-	131,546	7,930
93.396 - Cancer Biology Research											
Direct - 93.396 - Cancer Biology Research											
	93.396	-	-	-	-	-	146,857	-	-	146,857	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - University of California, San Francisco Reference#: 14037sc	93.396	-	-	-	-	-	-	-	41,887	-	41,887	-
Direct - 93.396 - Cancer Biology Research	93.396	-	-	-	-	-	-	-	45,941	-	45,941	-
Direct - 93.396 - Cancer Biology Research	93.396	-	-	-	-	-	-	-	63,404	-	63,404	-
93.396 Total		-	-	-	-	-	-	146,857	151,233	-	298,089	-
93.397 - Cancer Centers Support Grants												
Direct - 93.397 - Cancer Centers Support Grants	93.397	-	-	-	-	-	-	20,000	-	-	20,000	-
93.397 Total		-	-	-	-	-	-	20,000	-	-	20,000	-
93.426 - Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke												
Pass Through - Nevada Department of Health and Human Services Reference#: WO 6771	93.426	-	-	-	-	-	-	-	23,171	-	23,171	-
93.426 Total		-	-	-	-	-	-	-	23,171	-	23,171	-
93.632 - University Centers for Excellence in Developmental Disabilities Education, Research, and Service												
Direct - 93.632 - University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632	-	-	-	-	-	-	-	(2)	-	(2)	-
Direct - 93.632 - University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632	-	-	-	-	-	-	-	354	-	354	-
Direct - 93.632 - University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632	-	-	-	-	-	-	-	18,747	-	18,747	-

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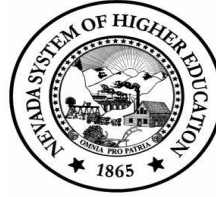
Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
93.632 Total	-	-	-	-	-	-	-	19,099	-	19,099	-
93.643 - Children's Justice Grants to States											
Pass Through - Nevada Division Of Child and Family Services Reference#:											
93643-21-004	93.643	-	-	-	-	-	13,663	-	-	13,663	-
Pass Through - Nevada Division Of Child and Family Services Reference#:											
93643-20-006	93.643	-	-	-	-	-	17,221	-	-	17,221	-
93.643 Total	-	-	-	-	-	-	30,884	-	-	30,884	-
93.658 - Foster Care Title IV-E											
Pass Through - Nevada Division Of Child and Family Services Reference#:											
OSP-1700392	93.658	-	-	-	-	-	-	246,338	-	246,338	-
Pass Through - Nevada Division Of Child and Family Services Reference#:											
23176	93.658	-	-	-	-	-	-	531,893	-	531,893	-
93.658 Total	-	-	-	-	-	-	-	778,230	-	778,230	-
93.738 - PPHF 2012: Racial and Ethnic Approaches to Community Health Program financed solely by 2012 Public Prevention and Health Funds											
Pass Through - Southern Nevada Health District Reference#: C1900081											
	93.738	-	-	-	-	-	19,632	-	-	19,632	-
93.738 Total	-	-	-	-	-	-	19,632	-	-	19,632	-
93.837 - Cardiovascular Diseases Research											
Direct - 93.837 - Cardiovascular Diseases Research											
	93.837	-	-	-	-	-	-	(22,009)	-	(22,009)	-
Direct - 93.837 - Cardiovascular Diseases Research											
	93.837	-	-	-	-	-	-	(19,852)	-	(19,852)	-
Direct - 93.837 - Cardiovascular Diseases Research											
	93.837	-	-	-	-	-	-	(16,840)	-	(16,840)	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 93.837 - Cardiovascular Diseases Research	93.837	-	-	-	-	-	-	-	(6,579)	-	(6,579)	-
Pass Through - University of California, Davis Reference#: 201601434-01	93.837	-	-	-	-	-	-	-	(2,557)	-	(2,557)	-
Direct - 93.837 - Cardiovascular Diseases Research	93.837	-	-	-	-	-	-	-	(1,099)	-	(1,099)	-
Pass Through - University of California, Davis Reference#: 201402147-02	93.837	-	-	-	-	-	-	-	(1,004)	-	(1,004)	-
Direct - 93.837 - Cardiovascular Diseases Research	93.837	-	-	-	-	-	-	-	(117)	-	(117)	-
Direct - 93.837 - Cardiovascular Diseases Research	93.837	-	-	-	-	-	-	-	54,065	-	54,065	-
Direct - 93.837 - Cardiovascular Diseases Research	93.837	-	-	-	-	-	-	-	88,830	-	88,830	-
Direct - 93.837 - Cardiovascular Diseases Research	93.837	-	-	-	-	-	-	-	274,001	-	274,001	-
Direct - 93.837 - Cardiovascular Diseases Research	93.837	-	-	-	-	-	-	-	319,821	-	319,821	-
Direct - 93.837 - Cardiovascular Diseases Research	93.837	-	-	-	-	-	-	-	628,044	-	628,044	-
Direct - 93.837 - Cardiovascular Diseases Research	93.837	-	-	-	-	-	-	-	834,967	-	834,967	-
93.837 Total		-	-	-	-	-	-	-	2,129,669	-	2,129,669	-
93.838 - Lung Diseases Research												

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - University Of Illinois Urbana Reference#: 095108-17388	93.838	-	-	-	-	-	-	-	125,688	-	125,688	-
Direct - 93.838 - Lung Diseases Research	93.838	-	-	-	-	-	-	-	263,729	-	263,729	-
93.838 Total		-	-	-	-	-	-	-	389,417	-	389,417	-
93.846 - Arthritis, Musculoskeletal and Skin Diseases Research												
Direct - 93.846 - Arthritis, Musculoskeletal and Skin Diseases Research	93.846	-	-	-	-	-	-	-	(92,336)	-	(92,336)	-
Direct - 93.846 - Arthritis, Musculoskeletal and Skin Diseases Research	93.846	-	-	-	-	-	-	-	(20,909)	-	(20,909)	-
Direct - 93.846 - Arthritis, Musculoskeletal and Skin Diseases Research	93.846	-	-	-	-	-	-	-	(9,800)	-	(9,800)	-
Pass Through - Boston Children's Hospital Reference#: GENFD0001304081	93.846	-	-	-	-	-	-	-	(5,316)	-	(5,316)	-
Pass Through - Strykagen, Inc. Reference#: SP-1800155	93.846	-	-	-	-	-	-	-	(5,134)	-	(5,134)	-
Pass Through - University of Washington Reference#: UWSC10833	93.846	-	-	-	-	-	-	-	12,775	-	12,775	-
Direct - 93.846 - Arthritis, Musculoskeletal and Skin Diseases Research	93.846	-	-	-	-	-	-	-	52,273	-	52,273	-
Direct - 93.846 - Arthritis, Musculoskeletal and Skin Diseases Research	93.846	-	-	-	-	-	-	-	137,617	-	137,617	-
Direct - 93.846 - Arthritis, Musculoskeletal and Skin Diseases Research	93.846	-	-	-	-	-	-	-	173,136	-	173,136	30,084

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 93.846 - Arthritis, Musculoskeletal and Skin Diseases Research	93.846	-	-	-	-	-	-	-	506,149	-	506,149	21,388
Direct - 93.846 - Arthritis, Musculoskeletal and Skin Diseases Research	93.846	-	-	-	-	-	-	-	530,216	-	530,216	144,433
	93.846 Total	-	-	-	-	-	-	-	1,278,670	-	1,278,670	195,905
93.847 - Diabetes, Digestive, and Kidney Diseases Extramural Research												
Pass Through - Denver Health and Hospitals Authority Reference#: A19- 0041-S003	93.847	-	-	-	-	-	-	17,098	-	-	17,098	-
Pass Through - University of Wisconsin-Madison Reference#: 00000514	93.847	-	-	-	-	-	-	29,440	-	-	29,440	-
Direct - 93.847 - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	-	-	-	-	-	-	(133,859)	-	(133,859)	-
Direct - 93.847 - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	-	-	-	-	-	-	(66,039)	-	(66,039)	-
Direct - 93.847 - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	-	-	-	-	-	-	(45,711)	-	(45,711)	-
Direct - 93.847 - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	-	-	-	-	-	-	(42,606)	-	(42,606)	-
Direct - 93.847 - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	-	-	-	-	-	-	(36,789)	-	(36,789)	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 93.847 - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	-	-	-	-	-	-	(33,965)	-	(33,965)	-
Direct - 93.847 - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	-	-	-	-	-	-	(5,118)	-	(5,118)	-
Direct - 93.847 - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	-	-	-	-	-	-	50,575	-	50,575	-
Pass Through - University of Iowa Reference#: S02909-01 Direct - 93.847 - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	-	-	-	-	-	-	126,161	-	126,161	-
Direct - 93.847 - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	-	-	-	-	-	-	330,343	-	330,343	-
Direct - 93.847 - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	-	-	-	-	-	-	523,458	-	523,458	-
Direct - 93.847 - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	-	-	-	-	-	-	527,863	-	527,863	-
Direct - 93.847 - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	-	-	-	-	-	-	597,630	-	597,630	-
Direct - 93.847 - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	-	-	-	-	-	-	599,638	-	599,638	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 93.847 - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	-	-	-	-	-	-	616,382	-	616,382	-
Direct - 93.847 - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	-	-	-	-	-	-	673,700	-	673,700	-
93.847 Total		-	-	-	-	-	-	46,537	3,681,663	-	3,728,200	-
93.853 - Extramural Research Programs in the Neurosciences and Neurological Disorders												
Pass Through - Trustees of Boston University Reference#: 4500004162	93.853	-	-	-	-	-	-	2,549	-	-	2,549	-
Direct - 93.853 - Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	-	-	-	-	-	-	223,968	-	-	223,968	-
Pass Through - University Of Pennsylvania Reference#: 576480-Supplement	93.853	-	-	-	-	-	-	-	37,802	-	37,802	-
Pass Through - University Of Pennsylvania Reference#: 576480	93.853	-	-	-	-	-	-	-	160,142	-	160,142	-
Direct - 93.853 - Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	-	-	-	-	-	-	-	191,818	-	191,818	-
Pass Through - University of California, San Francisco Reference#: 13050sc	93.853	-	-	-	-	-	-	-	203,141	-	203,141	-
Pass Through - University of California, San Francisco Reference#: 1084 sc	93.853	-	-	-	-	-	-	-	216,572	-	216,572	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 93.853 - Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	-	-	-	-	-	-	-	275,774	-	275,774	-
Direct - 93.853 - Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	-	-	-	-	-	-	-	296,233	-	296,233	-
Direct - 93.853 - Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	-	-	-	-	-	-	-	338,700	-	338,700	-
Direct - 93.853 - Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	-	-	-	-	-	-	-	402,377	-	402,377	-
Direct - 93.853 - Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	-	-	-	-	-	-	-	661,579	-	661,579	-
93.853 Total		-	-	-	-	-	-	226,517	2,784,138	-	3,010,655	-
93.855 - Allergy, Immunology and Transplantation Research												
Pass Through - University Of Nevada, Reno Reference#: UNR 19-55	93.855	-	11,170	-	-	-	-	-	-	-	11,170	-
Pass Through - University of Washington Reference#: UWSC13004	93.855	-	-	-	-	-	-	3	-	-	3	-
Direct - 93.855 - Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	15,748	-	-	15,748	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 93.855 - Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	107,276	-	-	107,276	-
Direct - 93.855 - Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	152,654	-	-	152,654	-
Direct - 93.855 - Allergy, Immunology and Transplantation Research Pass Through - Inbios Intl Inc. Reference#: OSP-1400380	93.855	-	-	-	-	-	-	-	(125,083)	-	(125,083)	-
Direct - 93.855 - Allergy, Immunology and Transplantation Research Pass Through - Inbios Intl Inc. Reference#: OSP-1400380	93.855	-	-	-	-	-	-	-	(30,191)	-	(30,191)	-
Direct - 93.855 - Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	-	(21,362)	-	(21,362)	-
Direct - 93.855 - Allergy, Immunology and Transplantation Research Pass Through - DXDiscovery, Inc. Reference#: SP-1800504	93.855	-	-	-	-	-	-	-	(6,964)	-	(6,964)	-
Direct - 93.855 - Allergy, Immunology and Transplantation Research Pass Through - DXDiscovery, Inc. Reference#: SP-1800504	93.855	-	-	-	-	-	-	-	(447)	-	(447)	-
Direct - 93.855 - Allergy, Immunology and Transplantation Research Pass Through - DXDiscovery, Inc. Reference#: 2200168	93.855	-	-	-	-	-	-	-	14,063	-	14,063	-
Direct - 93.855 - Allergy, Immunology and Transplantation Research Pass Through - Inbios Intl Inc. Reference#: SP1900917	93.855	-	-	-	-	-	-	-	17,799	-	17,799	-
Direct - 93.855 - Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	-	39,660	-	39,660	-
Direct - 93.855 - Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	-	47,389	-	47,389	-
Direct - 93.855 - Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	-	48,813	-	48,813	-

**Nevada System of Higher Education
Supplementary Schedule of Expenditures of Federal Awards
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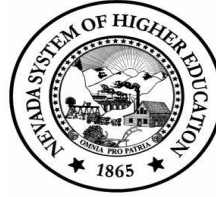
	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 93.855 - Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	-	64,313	-	64,313	-
Direct - 93.855 - Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	-	82,396	-	82,396	-
Direct - 93.855 - Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	-	115,087	-	115,087	-
Direct - 93.855 - Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	-	118,049	-	118,049	-
Pass Through - National Institutes of Health Reference#: 1R21AI153536- 01A1	93.855	-	-	-	-	-	-	-	121,614	-	121,614	16,465
Direct - 93.855 - Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	-	131,761	-	131,761	86,967
Direct - 93.855 - Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	-	769,275	-	769,275	347,053
	93.855 Total	-	11,170	-	-	-	-	275,681	1,386,171	-	1,673,023	450,486
93.859 Biomedical Research and Research Training												
Pass Through - University Of Nevada, Reno Reference#: UNR-23-70	93.859	40,736	-	-	-	-	-	-	-	-	40,736	-
Pass Through - University Of Nevada, Reno Reference#: UNR-22-115	93.859	80,625	-	-	-	-	-	-	-	-	80,625	-
Pass Through - University Nevada Reno Reference#: UNR 23-69	93.859	-	-	11,766	-	-	-	-	-	-	11,766	-
Pass Through - University Nevada Reno Reference#: UNR 22-116	93.859	-	-	71,972	-	-	-	-	-	-	71,972	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - University of Nevada, Reno Reference#: UNR-23-61	93.859	-	-	-	214,765	-	-	-	-	-	214,765	-
Pass Through - University of Nevada, Reno Reference#: UNR-22-117	93.859	-	-	-	522,952	-	-	-	-	-	522,952	-
Pass Through - University Of Nevada, Reno Reference#: UNR-23-67	93.859	-	-	-	-	-	63,134	-	-	-	63,134	-
Pass Through - University Of Nevada, Reno Reference#: UNR-22-118	93.859	-	-	-	-	-	339,905	-	-	-	339,905	-
Pass Through - University Of Nevada, Reno Reference#: UNR-22-10	93.859	-	-	-	-	-	-	-	-	-	-	-
Pass Through - Cleveland Clinic Reference#: CCF22320340	93.859	-	-	-	-	-	-	4,345	-	-	4,345	-
Pass Through - Oklahoma State University Center for Health Sciences Reference#: A23-0010-S003	93.859	-	-	-	-	-	-	5,731	-	-	5,731	-
Pass Through - Cleveland Clinic Reference#: CCF22176352	93.859	-	-	-	-	-	-	26,385	-	-	26,385	-
Pass Through - Cleveland Clinic Reference#: CCF22249770	93.859	-	-	-	-	-	-	52,536	-	-	52,536	-
Direct - 93.859 - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	59,896	-	-	59,896	-
Pass Through - Arkansas Children's Research Institute Reference#: 4704-Hilpert	93.859	-	-	-	-	-	-	86,686	-	-	86,686	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 93.859 - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	87,184	-	-	87,184	-
Pass Through - Cleveland Clinic Reference#: CCF22128221	93.859	-	-	-	-	-	-	93,078	-	-	93,078	-
Pass Through - Cleveland Clinic Reference#: CCF22237897	93.859	-	-	-	-	-	-	123,946	-	-	123,946	-
Direct - 93.859 - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	125,611	-	-	125,611	-
Pass Through - University Of Nevada, Reno Reference#: UNR-23-66	93.859	-	-	-	-	-	-	127,468	-	-	127,468	-
Pass Through - Cleveland Clinic Reference#: CCF22128349	93.859	-	-	-	-	-	-	131,247	-	-	131,247	-
Pass Through - Cleveland Clinic Reference#: CCF22238001	93.859	-	-	-	-	-	-	137,240	-	-	137,240	-
Direct - 93.859 - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	296,665	-	-	296,665	-
Direct - 93.859 - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	326,260	-	-	326,260	-
Pass Through - University Of Nevada, Reno Reference#: UNR-22-119	93.859	-	-	-	-	-	-	577,515	-	-	577,515	7,500
Direct - 93.859 - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	899,400	-	-	899,400	889,824
Direct - 93.859 - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	2,043,030	-	-	2,043,030	-

**Nevada System of Higher Education
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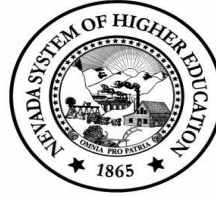
	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 93.859 - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	2,467,340	-	-	2,467,340	1,118,435
Direct - 93.859 - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	(36,038)	-	(36,038)	-
Direct - 93.859 - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	(25,465)	-	(25,465)	-
Direct - 93.859 - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	(25,006)	-	(25,006)	-
Direct - 93.859 - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	(20,742)	-	(20,742)	-
Direct - 93.859 - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	(19,859)	-	(19,859)	-
Direct - 93.859 - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	(19,373)	-	(19,373)	-
Direct - 93.859 - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	(17,871)	-	(17,871)	-
Direct - 93.859 - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	(9,756)	-	(9,756)	-
Direct - 93.859 - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	(9,550)	-	(9,550)	-
Pass Through - University of Nevada, Las Vegas Reference#: GR09464	93.859	-	-	-	-	-	-	-	(3,522)	-	(3,522)	-
Direct - 93.859 - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	(1,835)	-	(1,835)	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Chapman University Reference#: 2016- UNR-01	93.859	-	-	-	-	-	-	-	(7)	-	(7)	-
Pass Through - University of Nevada, Las Vegas Reference#: GR16018	93.859	-	-	-	-	-	-	-	-	-	-	-
Pass Through - University of Nevada, Las Vegas Reference#: GR11271	93.859	-	-	-	-	-	-	-	9,935	-	9,935	-
Direct - 93.859 - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	23,009	-	23,009	-
Pass Through - University of Nevada, Las Vegas Reference#: GR11271	93.859	-	-	-	-	-	-	-	30,398	-	30,398	-
Pass Through - Chapman University Reference#: CU- 500570	93.859	-	-	-	-	-	-	-	79,554	-	79,554	-
Direct - 93.859 - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	106,347	-	106,347	-
Direct - 93.859 - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	115,676	-	115,676	-
Direct - 93.859 - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	115,937	-	115,937	-
Direct - 93.859 - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	173,408	-	173,408	-
Direct - 93.859 - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	341,050	-	341,050	-
Direct - 93.859 - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	507,425	-	507,425	-

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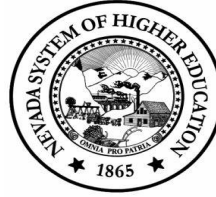
	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - University of Nevada, Las Vegas Reference#: GR16018	93.859	-	-	-	-	-	-	-	580,989	-	580,989	-
Direct - 93.859 - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	598,165	-	598,165	-
Direct - 93.859 - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	736,193	-	736,193	-
Direct - 93.859 - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	792,386	-	792,386	-
Direct - 93.859 - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	1,023,202	-	1,023,202	-
Direct - 93.859 - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	1,531,994	-	1,531,994	-
Direct - 93.859 - Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	1,642,898	-	1,642,898	-
Pass Through - University of Nevada, Reno Reference#: UNR-23-68 GR17613	93.859	-	-	-	-	-	-	-	-	6,256	6,256	-
Pass Through - University of Nevada, Reno Reference#: UNR-22-120	93.859	-	-	-	-	-	-	-	-	16,938	16,938	-
93.859 Total		121,361	-	83,738	737,717	-	403,040	7,671,562	8,219,541	23,194	17,260,153	2,015,758
93.865 - Child Health and Human Development Extramural Research												
Pass Through - Medical University of South Carolina Reference#: A00-2240-S022	93.865	-	-	-	-	-	-	7,238	-	-	7,238	-
Pass Through - The Johns Hopkins University Reference#: 2005524692	93.865	-	-	-	-	-	-	10,697	-	-	10,697	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 93.865 - Child Health and Human Development Extramural Research	93.865	-	-	-	-	-	-	143,394	-	-	143,394	-
Direct - 93.865 - Child Health and Human Development Extramural Research	93.865	-	-	-	-	-	-	144,794	-	-	144,794	-
Direct - 93.865 - Child Health and Human Development Extramural Research	93.865	-	-	-	-	-	-	164,325	-	-	164,325	5,929
Direct - 93.865 - Child Health and Human Development Extramural Research	93.865	-	-	-	-	-	-	-	(20,180)	-	(20,180)	-
Direct - 93.865 - Child Health and Human Development Extramural Research	93.865	-	-	-	-	-	-	-	(3,293)	-	(3,293)	-
Direct - 93.865 - Child Health and Human Development Extramural Research	93.865	-	-	-	-	-	-	-	(1,290)	-	(1,290)	-
Pass Through - University Of California, Riverside Reference#: S-001197	93.865	-	-	-	-	-	-	-	(1,040)	-	(1,040)	-
Direct - 93.865 - Child Health and Human Development Extramural Research	93.865	-	-	-	-	-	-	-	14,497	-	14,497	-
Pass Through - Lundquist Institute for Biomedical Innovation at Harbor-UCLA Medical Center Reference#: PO # 23005949	93.865	-	-	-	-	-	-	-	39,203	-	39,203	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 93.865 - Child Health and Human Development Extramural Research	93.865	-	-	-	-	-	-	-	40,142	-	40,142	-
Direct - 93.865 - Child Health and Human Development Extramural Research	93.865	-	-	-	-	-	-	-	102,977	-	102,977	-
Direct - 93.865 - Child Health and Human Development Extramural Research	93.865	-	-	-	-	-	-	-	177,679	-	177,679	-
Direct - 93.865 - Child Health and Human Development Extramural Research	93.865	-	-	-	-	-	-	-	314,188	-	314,188	-
93.865 Total		-	-	-	-	-	-	470,448	662,882	-	1,133,331	5,929
93.866 - Aging Research												
Pass Through - Cleveland Clinic Reference#: CCF22249655	93.866	-	-	-	-	-	-	1,727	-	-	1,727	-
Pass Through - University of Houston Reference#: R-22-0098	93.866	-	-	-	-	-	-	7,058	-	-	7,058	-
Pass Through - Cleveland Clinic Reference#: 1473-SUB	93.866	-	-	-	-	-	-	11,309	-	-	11,309	-
Pass Through - Syracuse University Reference#: 30917-05467-S13	93.866	-	-	-	-	-	-	12,119	-	-	12,119	-
Pass Through - University of Texas Medical Branch at Galveston Reference#: 22-86169-05	93.866	-	-	-	-	-	-	13,072	-	-	13,072	-
Pass Through - Cleveland Clinic Reference#: 1471-SUB	93.866	-	-	-	-	-	-	21,239	-	-	21,239	-

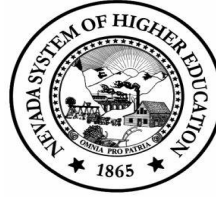
The Accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule

**Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
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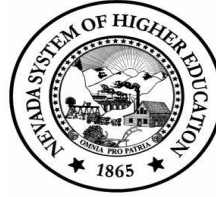
	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Cleveland Clinic Reference#: 1488-SUB	93.866	-	-	-	-	-	-	32,832	-	-	32,832	-
Direct - 93.866 - Aging Research	93.866	-	-	-	-	-	-	35,295	-	-	35,295	-
Direct - 93.866 - Aging Research	93.866	-	-	-	-	-	-	59,037	-	-	59,037	-
Pass Through - University of Southern California Reference#: 137674907	93.866	-	-	-	-	-	-	71,955	-	-	71,955	-
Pass Through - Emory University Reference#: A594682	93.866	-	-	-	-	-	-	75,357	-	-	75,357	-
Pass Through - Cleveland Clinic Reference#: CCF22314141	93.866	-	-	-	-	-	-	87,120	-	-	87,120	-
Direct - 93.866 - Aging Research	93.866	-	-	-	-	-	-	148,156	-	-	148,156	-
Direct - 93.866 - Aging Research	93.866	-	-	-	-	-	-	264,940	-	-	264,940	264,940
Direct - 93.866 - Aging Research	93.866	-	-	-	-	-	-	297,851	-	-	297,851	-
Direct - 93.866 - Aging Research	93.866	-	-	-	-	-	-	519,587	-	-	519,587	-
Direct - 93.866 - Aging Research	93.866	-	-	-	-	-	-	-	26,363	-	26,363	10,202
Pass Through - Rutgers, The State University of New Jersey Reference#: PO 25284824	93.866	-	-	-	-	-	-	-	33,256	-	33,256	-
Direct - 93.866 - Aging Research	93.866	-	-	-	-	-	-	-	34,561	-	34,561	-
Direct - 93.866 - Aging Research	93.866	-	-	-	-	-	-	-	73,384	-	73,384	-
Direct - 93.866 - Aging Research	93.866	-	-	-	-	-	-	-	113,429	-	113,429	-

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 93.866 - Aging Research	93.866	-	-	-	-	-	-	-	274,487	-	274,487	-
Direct - 93.866 - Aging Research	93.866	-	-	-	-	-	-	-	445,570	-	445,570	143,375
Direct - 93.866 - Aging Research	93.866	-	-	-	-	-	-	-	649,017	-	649,017	-
93.866 Total		-	-	-	-	-	-	1,658,656	1,650,067	-	3,308,724	418,517
93.867 - Vision Research												
Direct - 93.867 - Vision Research	93.867	-	-	-	-	-	-	-	(8,593)	-	(8,593)	-
Direct - 93.867 - Vision Research	93.867	-	-	-	-	-	-	-	76,061	-	76,061	-
Direct - 93.867 - Vision Research	93.867	-	-	-	-	-	-	-	311,475	-	311,475	-
Direct - 93.867 - Vision Research	93.867	-	-	-	-	-	-	-	407,329	-	407,329	84,929
93.867 Total		-	-	-	-	-	-	-	786,272	-	786,272	84,929
93.946 - Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs												
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: SG 25138	93.946	-	-	-	-	-	-	-	(158)	-	(158)	-
93.946 Total		-	-	-	-	-	-	-	(158)	-	(158)	-
93.959 - Block Grants for Prevention and Treatment of Substance Abuse												
Pass Through - Nevada Department of Health and Human Services Reference#: WO 6771	93.959	-	-	-	-	-	-	-	51,813	-	51,813	-
93.959 Total		-	-	-	-	-	-	-	51,813	-	51,813	-
93.994 - Maternal and Child Health Services Block Grant to the States												
Pass Through - Nevada Department of Health and Human Services Reference#: WO 6771	93.994	-	-	-	-	-	-	-	3,407	-	3,407	-

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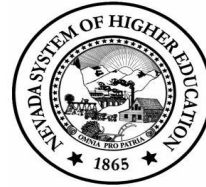
	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada Division Of Public and Behavioral Health Reference#: WO 6769	93.994	-	-	-	-	-	-	-	5,039	-	5,039	-
93.994 Total		-	-	-	-	-	-	-	8,446	-	8,446	-
United States Department of Health and Corporation For National And Community Service		121,361	1,172,070	83,738	737,717	-	403,040	12,288,566	30,708,108	23,194	45,537,794	3,992,680
94.002 - Retired and Senior Volunteer Program												
Direct - 94.002 - Retired and Senior Volunteer Program	94.002	-	-	-	-	-	-	-	-	-	-	-
Direct - 94.002 - Retired and Senior Volunteer Program	94.002	-	-	-	-	-	-	-	101,556	-	101,556	-
94.002 Total		-	-	-	-	-	-	-	101,556	-	101,556	-
94.026 - National Service and Civic Engagement Research Competition												
Direct - 94.026 - National Service and Civic Engagement Research Competition	94.026	-	-	-	-	-	-	-	1,070	-	1,070	-
94.026 Total		-	-	-	-	-	-	-	1,070	-	1,070	-
Corporation for National and Community United States Department of Homeland Security (DHS)									102,627	-	102,627	-
97.044 - Assistance to Firefighters Grant												
Direct - 97.044 - Assistance to Firefighters Grant	97.044	-	-	-	-	-	-	-	84,654	-	84,654	-
97.044 Total		-	-	-	-	-	-	-	84,654	-	84,654	-
97.067 - Homeland Security Grant Program												
Direct - 97.067 - Homeland Security Grant Program	97.067	-	-	-	-	-	-	27,199	-	-	27,199	-
97.067 Total		-	-	-	-	-	-	27,199	-	-	27,199	-
97.091 - Homeland Security Biowatch Program												

**Nevada System of Higher Education
Supplementary Schedule of Expenditures of Federal Awards
Fiscal Period 7/1/2022 - 6/30/2023**



	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada Department of Health and Human Services Reference#: SG 26313	97.091	-	-	-	-	-	-	74,043	-	-	74,043	-
Pass Through - Nevada Department of Health and Human Services Reference#: SG 25727	97.091	-	-	-	-	-	-	1,143,381	-	-	1,143,381	19,500
Direct - Homeland Security Biowatch Program	97.091	-	-	-	-	-	-	-	(12,587)	-	(12,587)	-
97.091 Total		-	-	-	-	-	-	1,217,424	(12,587)	-	1,204,837	19,500
97.130 - National Nuclear Forensics Expertise Development Program												
Direct - 97.130 - National Nuclear Forensics Expertise Development Program	97.130	-	-	-	-	-	-	15,732	-	-	15,732	-
97.130 Total		-	-	-	-	-	-	15,732	-	-	15,732	-
United States Department of Homeland		-	-	-	-	-	-	1,260,355	72,067	-	1,332,422	19,500
United States Agency for International Development (USAID) Total												
98.001 - USAID Foreign Assistance for Programs Overseas												
Pass Through - National Academy of Sciences Reference#: 2000006789	98.001	-	-	-	-	-	-	-	11,375	-	11,375	-
Direct - 98.001 - USAID Foreign Assistance for Programs Overseas	98.001	-	-	-	-	-	-	-	2,114,950	-	2,114,950	255,773
98.001 Total		-	-	-	-	-	-	-	2,126,325	-	2,126,325	255,773
United States Agency for International		-	-	-	-	-	-	-	2,126,325	-	2,126,325	255,773
Research and Development		1,210,595	19,347,969	84,738	2,890,299	522,867	1,539,345	37,614,397	82,104,820	323,634	145,638,665	11,456,440

**Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
SNAP Cluster												
US DEPARTMENT OF AGRICULTURE												
10.561 - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program												
Pass Through - Association of Community College Trustees Reference#: N/A	10.561	-	-	-	-	1,813	-	-	-	-	1,813	-
Pass Through - Nevada Division of Welfare and Supportive Services Reference#: N/A	10.561	-	-	-	-	28,145	-	-	-	-	28,145	-
Pass Through - Nevada Division of Welfare and Supportive Services Reference#: N/A	10.561	-	-	-	-	44,271	-	-	-	-	44,271	-
Pass Through - Nevada Division of Welfare and Supportive Services Reference#: ET1903	10.561	-	-	-	-	-	23	-	-	-	23	-
Pass Through - Nevada Division of Welfare and Supportive Services Reference#: ET2203	10.561	-	-	-	-	-	46	-	-	-	46	-
Pass Through - Nevada System Of Higher Education (System Office) - Sponsor Reference#: 22-42	10.561	-	-	-	-	-	2,331	-	-	-	2,331	-
Pass Through - Nevada Division of Welfare and Supportive Services Reference#: ET2103	10.561	-	-	-	-	-	10,006	-	-	-	10,006	-
Pass Through - Nevada Division of Welfare and Supportive Services Reference#: Ed2301	10.561	-	-	-	-	-	-	-	225,025	-	225,025	-

Pass Through - Nevada Division of Welfare and Supportive Services Reference#: Ed2201	10.561	-	-	-	-	-	-	-	145,600	-	145,600	-
Pass Through - Nevada Division of Welfare and Supportive Services Reference#: Ed2202	10.561	-	-	-	-	-	-	-	381,460	-	381,460	47,801
Pass Through - Nevada Division of Welfare and Supportive Services Reference#: Ed2302	10.561	-	-	-	-	-	-	-	963,955	-	963,955	16,261
Pass Through - Nevada System of Higher Education (System Office) - Sponsor Reference#: 22- 43 WNC GR13997	10.561	-	-	-	-	-	-	-	-	1,830	1,830	-
10.561 Total		-	-	-	-	74,229	12,406	-	1,716,039	1,830	1,804,504	64,061
United States Department of Agriculture (USDA) Total		-	-	-	-	74,229	12,406	-	1,716,039	1,830	1,804,504	64,061
SNAP Cluster Total		-	-	-	-	74,229	12,406	-	1,716,039	1,830	1,804,504	64,061

Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
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Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Special Education Cluster (IDEA)											
US DEPARTMENT OF EDUCATION											
84.027 - Special Education_Grants to States											
Pass Through - Nevada											
Department Of Education											
Reference#: 23-667-41000	84.027	-	-	-	-	-	139,187	-	-	139,187	-
Pass Through - Nevada											
Department Of Education											
Reference#: 23-667-59000	84.027	-	-	-	-	-	-	8,876	-	8,876	-
Pass Through - Nevada											
Department Of Education											
Reference#: 23-667-30000	84.027	-	-	-	-	-	-	49,790	-	49,790	-
Pass Through - Nevada											
Department Of Education											
Reference#: 22-667-71000	84.027	-	-	-	-	-	-	107,276	-	107,276	-
Pass Through - Nevada											
Department Of Education											
Reference#: 2200945	84.027	-	-	-	-	-	-	599,190	-	599,190	-
84.027 Total											
United States Department of Education											
(ED) Total											
Special Education Cluster (IDEA)											
Total											

**Nevada System of Higher Education
 Supplementary Schedule of Expenditures of Federal Awards
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Student Financial Assistance Cluster												
United States Department of Education (ED)												
84.007 - Federal Supplemental Educational Opportunity Grants												
Direct - 84.007 - Federal Supplemental Educational Opportunity Grants	84.007	(7,875)	-	-	-	-	-	-	-	-	(7,875)	-
Direct - Federal Supplemental Educational Opportunity Grants	84.007	1,369,244	-	-	-	-	-	-	-	-	1,369,244	-
Direct - Federal Supplemental Educational Opportunity GrantsN/A	84.007	-	-	88,097	-	-	-	-	-	-	88,097	-
Direct - Federal Supplemental Educational Opportunity Grants	84.007	-	-	-	282,726	-	-	-	-	-	282,726	-
Direct - 84.007 - Federal Supplemental Educational Opportunity Grants	84.007	-	-	-	-	-	12,888	-	-	-	12,888	-
Direct - 84.007 - Federal Supplemental Educational Opportunity Grants	84.007	-	-	-	-	-	214,680	-	-	-	214,680	-
Direct - 84.007 - Federal Supplemental Educational Opportunity Grants	84.007	-	-	-	-	-	-	(3,025)	-	-	(3,025)	-
Direct - 84.007 - Federal Supplemental Educational Opportunity Grants	84.007	-	-	-	-	-	-	322,202	-	-	322,202	-
Direct - 84.007 - Federal Supplemental Educational Opportunity Grants	84.007	-	-	-	-	-	-	1,282,638	-	-	1,282,638	-
Direct - 84.007 - Federal Supplemental Educational Opportunity Grants	84.007	-	-	-	-	-	-	-	575,769	-	575,769	-
Direct - N/A Federal Supplemental Educational Opportunity GrantsN/A	84.007	-	-	-	-	-	-	-	-	104,494	104,494	-
84.007 Total		1,361,369	-	88,097	282,726	-	227,569	1,601,815	575,769	104,494	4,241,838	-
84.033 - Federal Work-Study Program												

**Nevada System of Higher Education
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 84.033 - Federal Work-Study Program	84.033	535,621	-	-	-	-	-	-	-	-	535,621	-
Direct - Federal Work-Study ProgramN/A	84.033	-	-	51,978	-	-	-	-	-	-	51,978	-
Direct - Federal Work-Study Program	84.033	-	-	-	126,742	-	-	-	-	-	126,742	-
Direct - 84.033 - Federal Work-Study Program	84.033	-	-	-	-	-	7,991	-	-	-	7,991	-
Direct - 84.033 - Federal Work-Study Program	84.033	-	-	-	-	-	162,371	-	-	-	162,371	-
Direct - 84.033 - Federal Work-Study Program	84.033	-	-	-	-	-	-	1,299	-	-	1,299	-
Direct - 84.033 - Federal Work-Study Program	84.033	-	-	-	-	-	-	2,970	-	-	2,970	-
Direct - 84.033 - Federal Work-Study Program	84.033	-	-	-	-	-	-	141,264	-	-	141,264	-
Direct - 84.033 - Federal Work-Study Program	84.033	-	-	-	-	-	-	1,399,978	-	-	1,399,978	-
Direct - 84.033 - Federal Work-Study Program	84.033	-	-	-	-	-	-	-	75,186	-	75,186	-
Direct - 84.033 - Federal Work-Study Program	84.033	-	-	-	-	-	-	-	753,298	-	753,298	-
Direct - N/A Federal Work Study ProgramN/A	84.033	-	-	-	-	-	-	-	-	-	-	-
Direct - N/A Federal Work Study ProgramN/A	84.033	-	-	-	-	-	-	-	-	46,719	46,719	-
84.033 Total		535,621	-	51,978	126,742	-	170,363	1,545,511	828,484	46,719	3,305,418	-
84.038 - 2010: Archived, Federal Perkins Loans												
Direct - 84.038 - 2010: Archived, Federal Perkins Loans	84.038	-	-	-	-	-	-	917,475	-	-	917,475	-
Direct - 84.038 - 2010: Archived, Federal Perkins Loans	84.038	-	-	-	-	-	-	-	1,263,955	-	1,263,955	-
84.038 Total		-	-	-	-	-	-	917,475	1,263,955	-	2,181,430	-
84.063 - Federal Pell Grant Program												
Direct - 84.063 - Federal Pell Grant Program	84.063	(127,729)	-	-	-	-	-	-	-	-	(127,729)	-



**Nevada System of Higher Education
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - Federal Pell Grant Program	84.063	35,664,192	-	-	-	-	-	-	-	-	35,664,192	-
Direct - Federal Pell Grant ProgramN/A	84.063	-	-	132,434	-	-	-	-	-	-	132,434	-
Direct - Federal Pell Grant ProgramN/A	84.063	-	-	2,695,422	-	-	-	-	-	-	2,695,422	-
Direct - Federal Pell Grant Program	84.063	-	-	-	7,993,219	-	-	-	-	-	7,993,219	-
Direct - 84.063 - Federal Pell Grant Program	84.063	-	-	-	-	-	(1,307)	-	-	-	(1,307)	-
Direct - 84.063 - Federal Pell Grant Program	84.063	-	-	-	-	-	5,891,867	-	-	-	5,891,867	-
Direct - 84.063 - Federal Pell Grant Program	84.063	-	-	-	-	-	-	1,269,216	-	-	1,269,216	-
Direct - 84.063 - Federal Pell Grant Program	84.063	-	-	-	-	-	-	52,476,328	-	-	52,476,328	-
Direct - 84.063 - Federal Pell Grant Program	84.063	-	-	-	-	-	-	-	148,364	-	148,364	-
Direct - 84.063 - Federal Pell Grant Program	84.063	-	-	-	-	-	-	-	20,706,726	-	20,706,726	-
Direct - N/A Federal Pell Grant ProgramN/A	84.063	-	-	-	-	-	-	-	-	(1,332)	(1,332)	-
Direct - N/A Federal Pell Grant ProgramN/A	84.063	-	-	-	-	-	-	-	-	2,807,789	2,807,789	-
84.063 Total		35,536,463	-	2,827,856	7,993,219	-	5,890,560	53,745,544	20,855,090	2,806,457	129,655,189	-
84.268 - Federal Direct Student Loans												
Direct - 84.268 - Federal Direct Student Loans	84.268	202,997	-	-	-	-	-	-	-	-	202,997	-
Direct - Federal Direct Student Loans	84.268	12,415,670	-	-	-	-	-	-	-	-	12,415,670	-
Direct - Federal Direct Student Loans	84.268	-	-	-	8,615,142	-	-	-	-	-	8,615,142	-
Direct - Federal Direct Student Loans	84.268	-	-	-	-	-	36,682	-	-	-	36,682	-
Direct - Federal Direct Student Loans	84.268	-	-	-	-	-	1,786,396	-	-	-	1,786,396	-
Direct - 84.268 - Federal Direct Student Loans	84.268	-	-	-	-	-	-	725,573	-	-	725,573	-

**Nevada System of Higher Education
Supplementary Schedule of Expenditures of Federal Awards
Fiscal Period 7/1/2022 - 6/30/2023**



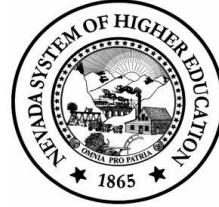
	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 84.268 - Federal Direct Student Loans	84.268	-	-	-	-	-	-	3,476,616	-	-	3,476,616	-
Direct - 84.268 - Federal Direct Student Loans	84.268	-	-	-	-	-	-	140,298,468	-	-	140,298,468	-
Direct - 84.268 - Federal Direct Student Loans	84.268	-	-	-	-	-	-	-	305,541	-	305,541	-
Direct - 84.268 - Federal Direct Student Loans	84.268	-	-	-	-	-	-	-	70,620,036	-	70,620,036	-
Direct - N/A Federal Direct Student LoansN/A	84.268	-	-	-	-	-	-	-	-	20,983	20,983	-
Direct - N/A Federal Direct Student LoansN/A	84.268	-	-	-	-	-	-	-	-	790,074	790,074	-
84.268 Total		12,618,667	-	-	8,615,142	-	1,823,078	144,500,657	70,925,577	811,057	239,294,178	-
84.379 - Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)												
Direct - 84.379 - Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379	-	-	-	-	-	-	1,886	-	-	1,886	-
Direct - 84.379 - Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379	-	-	-	-	-	-	86,809	-	-	86,809	-
Direct - 84.379 - Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379	-	-	-	-	-	-	-	33,640	-	33,640	-
84.379 Total		-	-	-	-	-	-	88,695	33,640	-	122,335	-
United States Department of Education (ED) Total		50,052,120	-	2,967,931	17,017,829	-	8,111,569	202,399,697	94,482,515	3,768,727	378,800,389	-
U.S. Department of Health & Human Services												
93.264 - Nursing Faculty Loan Program												
Direct - 93.264 - Nursing Faculty Loan Program	93.264	-	-	-	-	-	-	1,363,127	-	-	1,363,127	-
93.264 Total		-	-	-	-	-	-	1,363,127	-	-	1,363,127	-
93.342 - Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students												



**Nevada System of Higher Education
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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct - 93.342 - Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students	93.342	-	-	-	-	-	-	26,479	-	-	26,479	-
93.342 Total		-	-	-	-	-	-	26,479	-	-	26,479	-
93.364 - Nursing Student Loans												
Direct - 93.364 - Nursing Student Loans	93.364	-	-	-	-	-	-	561,770	-	-	561,770	-
Direct - 93.364 - Nursing Student Loans	93.364	-	-	-	-	-	-	-	403,060	-	403,060	-
93.364 Total		-	-	-	-	-	-	561,770	403,060	-	964,830	-
United States Department of Health and Human Services (HHS) Total		-	-	-	-	-	-	1,951,376	403,060	-	2,354,436	-
Student Financial Assistance		50,052,120	-	2,967,931	17,017,829	-	8,111,569	204,351,073	94,885,575	3,768,727	381,154,825	-

**Nevada System of Higher Education
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Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL
Transit Services Programs Cluster										
U.S. Department of Transportation										
20.513 - Capital Assistance Program for Elderly Persons and Persons with Disabilities										
Pass Through - Washoe County Regional Transportation Commission Reference#: SP2100803	20.513	-	-	-	-	-	-	35,003	-	35,003
20.513 Total	-	-	-	-	-	-	-	35,003	-	35,003
United States Department of Transportation (DOT) Total	-	-	-	-	-	-	-	35,003	-	35,003
Transit Services Programs Cluster Total	-	-	-	-	-	-	-	35,003	-	35,003

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	Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
TRIO Cluster												
Office of Postsecondary Education												
84.042 - TRIO_Student Support Services												
Direct - 84.042 - TRIO_Student Support Services	84.042	287,909	-	-	-	-	-	-	-	-	287,909	-
Direct - 84.042 - TRIO_Student Support Services	84.042	-	-	-	269,906	-	-	-	-	-	269,906	-
Direct - 84.042 - TRIO_Student Support Services	84.042	-	-	-	-	-	308,492	-	-	-	308,492	-
Direct - 84.042 - TRIO_Student Support Services	84.042	-	-	-	-	-	-	397,377	-	-	397,377	-
Direct - 84.042 - TRIO_Student Support Services	84.042	-	-	-	-	-	-	522,902	-	-	522,902	-
Direct - 84.042 - TRIO_Student Support Services	84.042	-	-	-	-	-	-	-	-	-	-	-
Direct - 84.042 - TRIO_Student Support Services	84.042	-	-	-	-	-	-	-	274,013	-	274,013	-
Direct - 84.042 - TRIO_Student Support Services	84.042	-	-	-	-	-	-	-	437,997	-	437,997	-
	84.042 Total	287,909	-	-	269,906	-	308,492	920,279	712,009	-	2,498,595	-
84.044 - TRIO_Talent Search												
Direct - 84.044 - TRIO_Talent Search	84.044	-	-	-	-	-	-	248,338	-	-	248,338	-
Direct - 84.044 - TRIO_Talent Search	84.044	-	-	-	-	-	-	258,483	-	-	258,483	-

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

Direct - 84.044 -													
TRIO_Talent Search	84.044	-	-	-	-	-	-	259,000	-	-	259,000	-	
Direct - 84.044 -													
TRIO_Talent Search	84.044	-	-	-	-	-	-	266,972	-	-	266,972	-	
Direct - 84.044 -													
TRIO_Talent Search	84.044	-	-	-	-	-	-	267,578	-	-	267,578	-	
Direct - 84.044 -													
TRIO_Talent Search	84.044	-	-	-	-	-	-	356,600	-	-	356,600	-	
84.044 Total		-	-	-	-	-	-	1,656,971	-	-	1,656,971	-	

84.047 - TRIO_Upward Bound

Direct - 84.047 -													
TRIO_Upward Bound	84.047	-	-	-	267,604	-	-	-	-	-	267,604	-	
Direct - TRIO Upward													
Bound	84.047	-	-	-	269,719	-	-	-	-	-	269,719	-	
Direct - 84.047 -													
TRIO_Upward Bound	84.047	-	-	-	-	-	83,010	-	-	-	83,010	-	
Direct - 84.047 -													
TRIO_Upward Bound	84.047	-	-	-	-	-	421,035	-	-	-	421,035	-	
Direct - 84.047 -													
TRIO_Upward Bound	84.047	-	-	-	-	-	-	36,291	-	-	36,291	-	
Direct - 84.047 -													
TRIO_Upward Bound	84.047	-	-	-	-	-	-	38,196	-	-	38,196	-	
Direct - 84.047 -													
TRIO_Upward Bound	84.047	-	-	-	-	-	-	44,126	-	-	44,126	-	
Direct - 84.047 -													
TRIO_Upward Bound	84.047	-	-	-	-	-	-	54,307	-	-	54,307	-	
Direct - 84.047 -													
TRIO_Upward Bound	84.047	-	-	-	-	-	-	59,905	-	-	59,905	-	
Direct - 84.047 -													
TRIO_Upward Bound	84.047	-	-	-	-	-	-	60,435	-	-	60,435	-	
Direct - 84.047 -													
TRIO_Upward Bound	84.047	-	-	-	-	-	-	61,040	-	-	61,040	-	
Direct - 84.047 -													
TRIO_Upward Bound	84.047	-	-	-	-	-	-	82,096	-	-	82,096	-	
Direct - 84.047 -													
TRIO_Upward Bound	84.047	-	-	-	-	-	-	151,622	-	-	151,622	-	
Direct - 84.047 -													
TRIO_Upward Bound	84.047	-	-	-	-	-	-	163,446	-	-	163,446	-	
Direct - 84.047 -													
TRIO_Upward Bound	84.047	-	-	-	-	-	-	180,850	-	-	180,850	-	
Direct - 84.047 -													
TRIO_Upward Bound	84.047	-	-	-	-	-	-	194,517	-	-	194,517	-	
Direct - 84.047 -													
TRIO_Upward Bound	84.047	-	-	-	-	-	-	198,455	-	-	198,455	-	

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

Direct - 84.047 - TRIO_Upward Bound	84.047	-	-	-	-	-	-	198,694	-	-	198,694	-
Direct - 84.047 - TRIO_Upward Bound	84.047	-	-	-	-	-	-	211,596	-	-	211,596	-
Direct - 84.047 - TRIO_Upward Bound	84.047	-	-	-	-	-	-	224,857	-	-	224,857	-
Direct - 84.047 - TRIO_Upward Bound	84.047	-	-	-	-	-	-	230,563	-	-	230,563	-
Direct - 84.047 - TRIO_Upward Bound	84.047	-	-	-	-	-	-	248,984	-	-	248,984	-
Direct - 84.047 - TRIO_Upward Bound	84.047	-	-	-	-	-	-	305,808	-	-	305,808	-
Direct - 84.047 - TRIO_Upward Bound	84.047	-	-	-	-	-	-	-	42,807	-	42,807	-
Direct - 84.047 - TRIO_Upward Bound	84.047	-	-	-	-	-	-	-	45,364	-	45,364	-
Direct - 84.047 - TRIO_Upward Bound	84.047	-	-	-	-	-	-	-	48,992	-	48,992	-
Direct - 84.047 - TRIO_Upward Bound	84.047	-	-	-	-	-	-	-	73,829	-	73,829	-
Direct - 84.047 - TRIO_Upward Bound	84.047	-	-	-	-	-	-	-	192,780	-	192,780	-
Direct - 84.047 - TRIO_Upward Bound	84.047	-	-	-	-	-	-	-	201,528	-	201,528	-
Direct - 84.047 - TRIO_Upward Bound	84.047	-	-	-	-	-	-	-	202,001	-	202,001	-
Direct - 84.047 - TRIO_Upward Bound	84.047	-	-	-	-	-	-	-	324,196	-	324,196	-
84.047 Total		-	-	-	537,323	-	504,044	2,745,788	1,131,498	-	4,918,654	-
84.066 - TRIO_Educational Opportunity Centers												
Direct - 84.066 - TRIO_Educational Opportunity Centers	84.066	-	-	-	-	-	-	265,206	-	-	265,206	-
Direct - 84.066 - TRIO_Educational Opportunity Centers	84.066	-	-	-	-	-	-	272,399	-	-	272,399	-
84.217 Total		-	-	-	-	-	-	537,605	-	-	537,605	-
84.103 - TRIO Staff Training Program												
Direct - 84.103 - TRIO Staff Training Program	84.103	-	-	-	-	-	-	64,265	-	-	64,265	-
Direct - 84.103 - TRIO Staff Training Program	84.103	-	-	-	-	-	-	226,172	-	-	226,172	-
Direct - 84.103 - TRIO Staff Training Program	84.103	-	-	-	-	-	-	304,230	-	-	304,230	-

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

84.103 Total		-	-	-	-	-	-	594,667	-	-	594,667	-
84.217 - TRIO_McNair Post-Baccalaureate Achievement												
Direct - 84.217 -												
TRIO_McNair Post-												
Baccalaureate Achievement	84.217	-	-	-	120,603	-	-	-	-	-	120,603	-
Direct - 84.217 -												
TRIO_McNair Post-												
Baccalaureate Achievement	84.217	-	-	-	-	-	-	142,505	-	-	142,505	-
Direct - 84.217 -												
TRIO_McNair Post-												
Baccalaureate Achievement	84.217	-	-	-	-	-	-	164,591	-	-	164,591	-
Direct - 84.217 -												
TRIO_McNair Post-												
Baccalaureate Achievement	84.217	-	-	-	-	-	-	-	84,137	-	84,137	-
Direct - 84.217 -												
TRIO_McNair Post-												
Baccalaureate Achievement	84.217	-	-	-	-	-	-	-	145,540	-	145,540	-
84.217 Total		-	-	-	120,603	-	-	307,095	229,678	-	657,376	-
Education (ED) Total		287,909	-	-	927,832	-	812,536	6,762,404	2,073,185	-	10,863,867	-
TRIO Cluster Total		287,909	-	-	927,832	-	812,536	6,762,404	2,073,185	-	10,863,867	-

**Nevada System of Higher Education
Supplementary Schedule of Expenditures of Federal Awards
Fiscal Period 7/1/2022 - 6/30/2023**



Assistance Listing Number	CSN	DRI	GBC	NSC	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient	
WIOA Program												
U.S. Department of Labor												
17.258 - WIA Adult Program												
Direct - WIA Adult	17.258	127,270	-	-	-	-	-	-	-	127,270	-	
Pass Through - Nevada Department of Employment, Training & Rehabilitation Reference#: CETS# 25335	17.258	180,000	-	-	-	-	-	-	-	180,000	-	
Pass Through - Governor's Office on Workforce Innovation Reference#: PY-22-GR-TMCC-APPREN	17.258	-	-	-	-	160,000	-	-	-	160,000	-	
Pass Through - Nevada Governor's Office of Workforce Innovation Reference#: NPWR004	17.258	-	-	-	-	-	12,500	-	-	12,500	-	
Pass Through - Nevada Governor's Office of Workforce Innovation Reference#: NPWR002	17.258	-	-	-	-	-	-	5,223	-	5,223	-	
Pass Through - Nevada Department of Employment, Training & Rehabilitation Reference#: CETS #26228	17.258	-	-	-	-	-	-	-	40,000	40,000	-	
17.258 Total		307,270	-	-	-	160,000	12,500	5,223	40,000	524,993	-	
17.259 - WIA Youth Activities												
Pass Through - HELP of Southern Nevada Reference#: HELP 2021-2022	17.259	-	11,456	-	-	-	-	-	-	11,456	-	
Pass Through - HELP of Southern Nevada Reference#: 02032023_Service Agreement	17.259	-	31,861	-	-	-	-	-	-	31,861	-	
Pass Through - Nevada Governor's Office of Workforce Innovation Reference#: NPWR003	17.259	-	-	-	-	-	17,500	-	-	17,500	-	
17.259 Total		-	43,318	-	-	-	17,500	-	-	60,818	-	
U.S. Department of Labor Total		307,270	43,318	-	-	160,000	30,000	5,223	40,000	585,810	-	
WIOA Cluster Total		307,270	43,318	-	-	160,000	30,000	5,223	40,000	585,810	-	
Total Expenditures of Federal		65,587,713	19,834,015	6,283,177	26,822,980	17,411,471	17,488,893	312,016,326	256,194,845	8,130,462	729,769,882	23,238,200

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, 2023, 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 or the federal award activity of UNLV Medicine who have their Uniform Guidance audits conducted separately, as applicable.

Note 2:

The Federal Perkins, Nursing Faculty Loan Programs (“NFLP”), Nursing Student Loan Programs (“NSLP”) 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, NFLP, NSLP, and HPSL programs were \$1,095,244, \$1,406,392, \$1,168,658, and \$13,087, respectively as of June 30, 2023.

Note 3:

The total value of the Federal awards in the form of non-cash assistance during the fiscal year ended June 30, 2023, was zero.

Note 4:

For fiscal year 2023, 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 and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the business-type activities and the aggregate discretely presented component units of Nevada System of Higher Education (the "Entity"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Entity's basic financial statements, and have issued our report thereon dated May 28, 2024.

Our report includes a reference to other auditors who audited the financial statements of University of Nevada, Reno Foundation; Wolf Pack Athletic Association (formerly Athletic Association, University of Nevada Inc.); Desert Research Institute Foundation; Desert Research Institute Research Parks LTD; Truckee Meadows Community College Foundation; Great Basin College Foundation; University of Nevada, Las Vegas Foundation; University of Nevada, Las Vegas Research Foundation; University of Nevada, Las Vegas Medicine, Inc.; University of Nevada, Las Vegas Rebel Football Foundation; University of Nevada, Las Vegas Rebel Soccer Foundation; College of Southern Nevada Foundation; and Nevada State College Foundation, as described in our report on the Entity'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 Great Basin College Foundation; University of Nevada, Las Vegas Rebel Soccer Foundation; and Nevada State College Foundation were not audited in accordance with *Government Auditing Standards* for the year ended June 30, 2023.

Report on internal control over financial reporting

In planning and performing our audit of the financial statements, we considered the Entity'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the Entity'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 Entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001 that we consider to be a significant deficiency in the Entity's internal control.

Report on compliance and other matters

As part of obtaining reasonable assurance about whether the Entity'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*.

Entity's response to findings

Government Auditing Standards requires the auditor to perform limited procedures on the Entity's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Entity's response was not subjected to the other auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on the Entity's response.

Purpose of this report

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 Entity'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 Entity's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Grant Thornton LLP

San Jose, California
May 28, 2024

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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

Opinion on each major federal program

We have audited the compliance Nevada System of Higher Education (the “Entity”) with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget’s *OMB Compliance Supplement* that could have a direct and material effect on each of the Entity’s major federal programs for the year ended June 30, 2023. The Entity’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Our audit of, and opinion on, the Entity’s compliance for each major federal program does not include the operations of UNLV Medicine, the discretely presented component unit, which received federal awards for the year ended June 30, 2023 and is not included in the Entity’s schedule of expenditure of federal awards. UNLV Medicine separately determines their need for an audit of their compliance with the types of compliance requirements described in the OMB Compliance Supplement.

In our opinion, the Entity 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 major federal programs for the year ended June 30, 2023.

Basis for opinion on each major federal program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (US GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Entity and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Entity’s compliance with the compliance requirements referred to above.

Other matter – federal expenditures not included in the compliance audit

Our audit of, and opinion on, the Entity's compliance for each major federal program does not include the operations of UNLV Medicine, a discretely presented component unit, which received federal awards in the amount of \$356,662 for the year ended June 30, 2023 that are not included in the Entity's schedule of expenditures of federal awards. Our compliance audit, described in the Opinion on Each Major Federal Program section of our report, does not include the operations of UNLV Medicine because UNLV Medicine engages for a separate audit with respect to its compliance with the types of compliance requirements described in the *OMB Compliance Supplement*, when applicable.

Responsibilities of management for compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Entity's federal programs.

Auditor's responsibilities for the audit of compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Entity's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with US GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Entity's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with US GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Entity's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the Entity's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditor's Responsibilities for the Audit of Compliance section above 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2023-002 and 2023-003 that we consider to be significant deficiencies in the Entity's internal control over compliance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

As described in our Report on Compliance for Each Major Federal Program above, this Report on Internal Control Over Compliance does not include the results of the other auditors' testing of internal control over compliance that is reported on separately by those auditors, when applicable.

Government Auditing Standards requires the auditor to perform limited procedures on the Entity's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The Entity's response was not subjected to the other auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on the Entity's response.

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

Grant Thornton LLP

San Jose, California
May 28, 2024

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2023

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? yes

Noncompliance material to financial statements noted? none reported

Federal Awards

Internal control over major programs:

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

Type of auditor's report issued on compliance for major federal programs 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 (Assistance Listing 84.007, 84.033, 84.038, 84.063, 84.268, 84.379 and 93.364)
Education Stabilization Fund (COVID-19) (Assistance Listing 84.425)
TRIO Cluster (Assistance Listing 84.042, 84.044, 84.047, 84.066, 84.103, 84.217)
Congressional Directives (Assistance Listing 93.493)
Opioid STR (Assistance Listing 93.788)
Coronavirus State and Local Fiscal Recovery Funds (COVID-19) (Assistance Listing 21.027)

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

Auditee qualified as low-risk auditee? No

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2023

SECTION II – FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS

FINDING 2023-001 – Internal Control over Completeness and Accuracy of the Schedule of Expenditures of Federal Awards
Significant Deficiency

Criteria

Internal control environments, which are operating optimally, provide for controls over the completeness and accuracy of the Schedule of Expenditures of Federal Awards (SEFA). The SEFA is a supplemental schedule to the financial statements required by 2 CFR 200 Uniform Guidance section 200.510(b). The required form and content of the SEFA is also outlined in that section.

Condition

During the course of the audit errors were identified in the SEFA including:

- Exclusion of required alpha designations for Assistance Listing Number 84.425 such that Education Stabilization Funds sub programs were not identified. In addition, there was also an instance of an incorrect alpha designation.
- Funding from a provider was double counted on the SEFA in the amount of \$6 million. This award originally received by System Office before it was transferred to one of the universities for use and was counted in both places.
- Some awards that should have been classified under the SNAP Cluster were improperly classified as other federal assistance
- An award for the Opioid STR program was improperly excluded from the SEFA
- Funds from a provider in the amount of \$\$2,211,194 were considered federal awards and included on the SEFA when they were actually vendor relationships that should not have been on the SEFA. The amount included by institution was as follows:
 - WNC \$65,457
 - GBC \$138,630
 - CSN \$604,732
 - UNR \$436,150
 - TMCC \$474,654
 - UNLV \$491,571

Context

The form and content of the SEFA and the size of the various programs and clusters are the inputs for the Major Program Determination process which takes place in the annual Uniform Guidance Audit. Major programs are the programs audited and their selection by the auditor is a result of a formula outlined in Uniform Guidance which considers the size of the program, the risk profile and its past audit frequency. Errors in the SEFA can give rise to an inaccurate Major Program Determination process leading to an audit focus which is contrary to what was intended by the federal government. NSHE's SEFA includes federal award activity from all NSHE institutions and the System Office.

Cause

Some errors appear to be a result of misunderstanding of the rules of Uniform Guidance by the preparers at some institutions. Other errors were caused by awards being established incorrectly in the system. Supervisory review is not identifying all those errors before the data is submitted to the System office for consolidation into the NSHE-wide SEFA

Effect

Once pointed out in the audit, NSHE corrected the identified errors in the SEFA. The corrections resulted in one change to the expected major programs for 2023. The corrections also resulted in some unnecessary testing being conducted in light of the changed profile of the populations to be tested.

Recommendation

We recommend NSHE consider some refresher training for individuals involved in the preparation and review of the completeness and accuracy of the SEFA. We would be pleased to work with NSHE to develop a training course to offer to involved personnel.

Views of Responsible Officials (unaudited)

Management concurs.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2023

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

STUDENT FINANCIAL ASSISTANCE CLUSTER FINDINGS

FINDING 2023-002 - Internal Control over Compliance (Repeat Finding 2022-003, 2021-003, 2020-001, 2019-002, 2018-003, 2017-002, 2015-002, 2014-008)

Significant Deficiency

Federal Programs

Departments of Education and Department of Health and Human Services
Student Financial Assistance Cluster (Various Assistance Listing numbers)
Award year ended June 30, 2023

Department of Education

Education Stabilization Fund (COVID-19) (Assistance Listing number 84.425E)

Award year ended June 30, 2023

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, UNR and SCS, several users have both PeopleSoft Administrator rights within the Production and Development Environment. (2) At UNLV, four users have both Production and Development environment access which allows them to modify PS objects and perform change management duties. (3) At UNR, three users have both Production and Development environment access which allows them to modify PS objects and perform change management duties. (4) At SCS, UNR and UNLV, no appropriate level of review of the activities performed by users with access to modify production during the audit period. (5) At SCS, four users have both Production and Development environment access which allows them to modify PS objects and perform change management duties. (6) At SCS, UNR and UNLV, activity performed by users with segregation of duties 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.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2023

Cause

The issues identified are part of the lack of effective ITGCs in the PeopleSoft application for the majority of the fiscal year.

Recommendation

1. Security Administration (#4) - Management should perform a formally documented periodic review of user activities.
2. Change Management(#1-3, #5-6) - 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.

As of 4/28/2023, management has reported to us findings #1-3, #5 were remediated as the segregation of duties ("SOD") access was revoked. However, due to the timing of remediation, management should perform a formally documented review of users activities for the period of 7/1/2022-4/7/2023.

Views of Responsible Officials (unaudited)

Management concurs. In addition, as of 4/28/2023, management has taken action to remove access which was causing SOD conflicts to address findings #1-3, #5.

**FINDING 2023-003 - Special Tests and Provisions: Return of Title IV funds for withdrawn students
(Repeat finding 2022-004, 2021-004, 2020-002, 2019-003, 2018-005, 2017-004, 2016-003, 2015-004, 2014-011)**

Significant Deficiency

Federal Programs

Department of Education

Student Financial Assistance Cluster (Various Assistance Listing numbers)

Award year ended June 30, 2023

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 34 CFR 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 as, 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

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2023

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 CSN, we identified the following instance: the Institution did not complete the return of Title IV funds as calculated within the 45-day requirement as noted in the Federal Regulations.

Context

For two out of sixty students tested at CSN, the funds to be returned were not returned within the 45-day timeframe.

Questioned Costs

CSN - \$0

Effect

CSN was not compliant with the timeliness rules for two students in our sample.

Cause

Lack of oversight.

Recommendation

We recommend that CSN adhere to its established controls to ensure the timely return of funds.

Views of Responsible Officials (unaudited)

Management concurs.

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RESPONSES TO FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2023

SECTION II – FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS

FINDING 2023-001 – Internal Control over Completeness and Accuracy of the Schedule of Expenditures of Federal Awards

Responses

- **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;**

Different circumstances attributed to these errors. Several actions will be taken to avoid the identified issues in the future.

- To limit the manual processes currently being used for alpha designations and accommodate the additional requirements and complexities of COVID19 funded grants, UNLV will work with the Workday Grant User Group to populate assistance listing numbers to include alpha designation for more accurate sub-program reporting
- Generally, when there is state-wide funding such as the ARP furlough repayment, funding is sub awarded by System Administration into the institution's sponsored programs/grants office which is then reported by institution on the SEFA. In this case, the award surpassed the audit threshold and in consultation with all the institution Controllers, it was determined that the most efficient and effective audit process was to have the revenue and expenditure activity reported centrally in System Administration. As a result, the Controller's Offices at each institution transferred the expenditures into a System Administration account. Unfortunately, deviating from the normal process led to some confusion in reporting and one institution included their portion of the award on the SEFA. In the future, the Director of System Sponsored Programs will follow up with institutions if the Controller's Offices are involved in future funding to ensure proper reporting.
- Three small pass-through subawards were misclassified as other federal assistance rather than the SNAP Cluster. A second level review of Assistance Listing Cluster names will be conducted by the SA Post-Award manager for future reports.
- One award was labeled incorrectly and inadvertently left off the SEFA report. A detailed review of the SEFA will be added to the established procedures by the UNR Sponsored Projects office.
- Several institutions inadvertently included service agreements on the SEFA. Recipients (Sponsor) of federal funds make a judgment as to whether each agreement it makes, for the disbursement of federal program funds, casts the entity receiving the funds (NSHE) in the role of a subrecipient or a contractor. The classification between a contractor/service agreement and a subrecipient/subaward was not clear from initial documents provided by the Sponsor. This led to the confusion in how the funds should be reported on the SEFA by NSHE. Going forward, when funding is awarded, NSHE institutions will request from the sponsor all the supporting documentation used to make a judgement as to whether the agreement casts NSHE in the role of subrecipient or a contractor.
- NSHE will encourage some refresher training for the individuals involved in the preparation and review of the completeness and accuracy of the SEFA.

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

Improvements to the sub-program reporting, updating procedures, and additional reviews will improve compliance. Greater attention will be made to ensure the accuracy of the award classifications.

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

The Director of Sponsored Programs, or the equivalent, at each institution will be held accountable.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONS COSTS

STUDENT FINANCIAL ASSISTANCE CLUSTER FINDINGS

FINDING 2023-002 - Internal Control over Compliance (Repeat Finding 2022-001, 2021-003, 2020-001, 2019-002, 2018-003, 2017-002, 2015-002, 2014-008)

Responses

UNR agrees with the findings

- **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 technical staff can only have the PeopleSoft Administrator (PSA) role in either development or production, but not both. There is an approval process in place to ensure that access is removed from either development or production when a PSA needs to be moved across to the other environment. This process became effective March 1, 2023.

There is a quarterly security review of the PeopleSoft Administrator role in PeopleSoft. The first quarterly review was performed in FY16 Q1 and has been performed each quarter since. The reviews are documented and approved.

There is a quarterly security review of the PeopleSoft Administrator activities in PeopleSoft. The first quarterly review was performed in FY22 Q4 and has been performed each quarter since. The reviews are documented and approved.

There is a quarterly security review of the PeopleSoft Oracle database and user access. The first quarterly review was performed in FY20 Q2 and has been performed each quarter since. The reviews are documented and approved.

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

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Compliance and performance can be measured by the documented quarterly reviews.

- **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 ensuring the corrective actions plans are implemented and followed.

The Vice President of Information Technology will be accountable for the department's compliance.

UNLV agrees with the 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;**

UNLV understands the importance of adequate segregation of duties within the PeopleSoft environments and applications. The PeopleSoft Administrator (PSA) position that is the subject of the finding is responsible for the installation, configuration, upgrades, and troubleshooting of all the application environments. The PeopleSoft Administrators are not programmers/developers, and their access to the production environments is periodically required to perform the needed activities required to provide timely support of the application within the scope of their job duties.

UNLV has implemented the following controls to mitigate the risks associated with the elevated access required for the administrators to perform their required support activities.

1. UNLV has removed all persistent assignment of the PeopleSoft Administrator role from all PSAs in all environments.
 2. The PeopleSoft Administrator role is temporarily assigned only when elevated actions are required. All assignments are of a limited duration and include a justification detailing the need and actions to be performed. All assignments trigger the follow actions:
 - a. An immediate notification to the Director of Business Continuity & Resiliency and the Interim Senior Associate Vice Provost for Digital Strategy and Transformation.
 - b. Removal is automatic but can be initiated by PSA if work is completed sooner than expected.
 - c. All details around the assignment are captured in a tracking table.
 - d. A review of all assignments and activities is performed monthly.
 3. UNLV will continue to review access, activities, and assigned privileges monthly for the PeopleSoft Administrators.
 4. UNLV will continue researching and implementing other control methods that may strengthen the segregation of duties or the monitoring capabilities that are available.
- **How compliance and performance will be measured and documented for future audit, management and performance review.**

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The PeopleSoft Administrator role is no longer persistently assigned to the PSA position. It is only assigned upon request with the knowledge and approval of approving authorities.

UNLV performs monthly reviews of the access and activities to determine if the PeopleSoft Administrators' activities align with the necessary support. Additionally, UNLV will continue to research other control methods that will address the segregation of duties while providing appropriate service and support.

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

The Director of Business Continuity & Resiliency will be responsible for performing the activity reviews and access needs of the PeopleSoft Administrators. The Director will complete the reviews and is also accountable if repeat or similar observations are noted. The Chief Information Security Officer will verify that reviews are conducted on a monthly basis per audit practices.

SCS agrees with the findings

- **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;**

In addition to the compensating controls (a) to (d), that have been operating since prior to FY23 the segregation of PeopleSoft Administrators (PSA) is enforced through a “locked account” process. Only two employees have PSA access in both the Production **and** Development environment. Each employee can only have access to the Production or Development environment at any one time, i.e., the PSA account in the other environment remains locked. A JIRA ticket must be opened for an account to be unlocked. The request is approved by management and the account is unlocked by a member of the IT Security Team. The controls listed below should also mitigate the segregation of duties risk and support a review of “user activities” in the absence of an appropriate user activities audit log function.

- (a) **STAT for PeopleSoft** – Code control and internal modification tracking provides visibility over PSA activities that are processed via this tool. These object changes are reviewed and approved by the Director of Information and Application Services.
 - (b) **JIRA** - Change control management and project tracking software. Change requests and projects related to the PeopleSoft shared instance are tracked and approved. This would include user access modifications and system updates for example.
 - (c) **Security e-mail alerts** – The SCS security team are alerted via automated e-mails when key events are triggered. For example, an elevated role is assigned to a user.
 - (d) **User Access Reviews** – On an annual basis an independent user access review is performed incorporating SCS/SA privileged users and all shared instance security coordinators.
- **How compliance and performance will be measured and documented for future audit, management and performance review.**

The PeopleSoft Administrators will have persistent unlocked access to either the Production **or**

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Development environments only. Their corresponding account in the other environment will remain locked.

In the event that access is needed to the locked environment, a ticket will be created requesting access which will document the rationale and approvals.

In addition, PSA activities are monitored via the change control process through STAT for PeopleSoft. Object changes within the Production environment for example, are approved along with the associated workflows.

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

The SCS Director of Information and Application Services, and SCS Security Group are responsible for locking/unlocking PSA accounts. The SCS Security Group monitor PeopleSoft e-mail alerts. The IT Audit Manager is performing annual SCS/SA privileged user access reviews.

FINDING 2023-003 - Special Tests and Provisions: Return of Title IV funds for withdrawn students (Repeat finding 2021-004, 2020-002, 2019-003, 2018-005, 2017-004, 2016-003, 2015-004, 2014-011)

Responses

CSN agrees with the findings.

- **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 started to select additional team members to cross train with seasoned R2T4 team members on the processing of R2T4 files. This will ensure that files are processed in a timely manner and meet compliance requirements. Additionally, training opportunities will be assessed and offered to the team members who are processing R2T4 records on an ongoing basis. Additionally, CSN is currently assessing a potential 3rd party vendor to assist with the processing of R2T4s as needed on an ongoing basis.

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

Cross training and workshop opportunities will be provided to ensure knowledge and compliance for the R2T4 team and any staff member assisting with processing of R2T4 records. Queries will be utilized to track R2T4 files to ensure timely processing.

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

The Assistant Director of Financial Aid will be responsible and may be held accountable.

Nevada System of Higher Education

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year ended June 30, 2023

FINDING 2022-001 – Accounting for Net Position

Criteria

GASB Statement No 34 requires the reporting of the following three components of net position: (1) net investment in capital assets, (2) restricted both expendable and nonexpendable) and (3) unrestricted.

Condition

At the College of Southern Nevada (CSN), \$23 million of net position was classified as restricted net position when it should have been classified as unrestricted net position.

Context

The \$23 million was associated with a receivable from the US Department of Education to reimburse CSN for its past expenditure of an Education Stabilization Fund grant. Because the grant had already been expended for its restricted purpose, there was no remaining restriction, and the associated net position should have been classified as unrestricted.

Effect

Restricted net position was overstated, and unrestricted net position was understated by \$23 million. The classification matter was ultimately corrected by CSN in its final financial statements.

Cause

Supervisory review controls did not identify the classification error.

Recommendation

Supervisory review controls should be enhanced the net position reconciliation is complete and accurate.

Views of Responsible Officials (unaudited)

Management concurs.

Current Status

Implemented.

FINDING 2022-002 – Adoption of GASB 87, Leases

Criteria

GASB Statement No. 87 Leases

Condition

Upon adoption of GASB No. 87 Leases, NSHE classified a \$44 million financing arrangement for a building at Nevada State College (NSC) as a lease obligation.

Context

Because the underlying contract was to transfer ownership of the building to NSC, it should have been accounted for as a financed purchase obligation instead of a lease obligation.

Effect

Lease liabilities were overstated by \$44 million and long-term debt obligations were understated by \$44 million. The classification matter was ultimately corrected by NSC in its final financial statements.

Cause

The underlying contract had not been fully analyzed as part of the adoption of GASB 87.

Recommendation

All significant, relevant contracts and transactions within NSHE should be analyzed whenever adopting a new accounting pronouncement.

Nevada System of Higher Education

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS - CONTINUED

Year ended June 30, 2023

Views of Responsible Officials (unaudited)
Management concurs.

Current Status
Implemented.

STUDENT FINANCIAL ASSISTANCE CLUSTER FINDINGS

FINDING 2022-003 - Internal Control over Compliance (Repeat Finding 2021-003, 2020-001, 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 Assistance Listing numbers)
Award year ended June 30, 2022
Department of Education
Education Stabilization Fund (COVID-19) (Assistance Listing number 84.425E)
Award year ended June 30, 2022

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, UNR and SCS, several users have both PeopleSoft Administrator rights within the Production and Development Environment. (2) At UNLV, four users have both Production and Development environment access which allows them to modify PS objects and perform change management duties. (3) At UNR, three users have both Production and Development environment access which allows them to modify PS objects and perform change management duties. (4) At SCS, UNR and UNLV, no appropriate level of review of the activities performed by users with access to modify production during the audit period. (5) At SCS, four users have both Production and Development environment access which allows them to modify PS objects and perform change management duties. (6) At SCS, UNR and UNLV, activity performed by users with segregation of duties 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.

Nevada System of Higher Education

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS - CONTINUED

Year ended June 30, 2023

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 activities.
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.

Current Status

Partially implemented, see finding 2023-002

FINDING 2022-004 - Special Tests and Provisions: Return of Title IV funds for withdrawn students (Repeat finding 2021-004, 2020-002, 2019-003, 2018-005, 2017-004, 2016-003, 2015-004, 2014-011)

Federal Programs

Department of Education

Student Financial Assistance Cluster (Various Assistance Listing numbers)

Award year ended June 30, 2022

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 34 CFR 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 as, 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.

Nevada System of Higher Education

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS - CONTINUED

Year ended June 30, 2023

Condition

During our testing at CSN, we identified the following instance: the Institution did not correctly calculate the return of Title IV funds for a student because the Institution subtracted 7 days of spring break from the calculation which led to those 7 days being reduced from the total days completed twice since the Institution's software automatically removes those 7 days to calculate total days completed.

During our testing at UNLV, we identified the following instance: the Institution returned funds more than 45 days after two of the students in our sample of 60 withdrew from the Institution.

Context

Return of Title IV calculations were either not processed timely or calculated correctly.

Questioned Costs

CSN - over returned funds of \$388

UNLV - \$0

Effect

At CSN, the return of Title IV funds as calculated and applied to the individual student's account was not reported to COD accurately. In addition, CSN over returned funds to the student resulting in questioned costs that required the institution to make aid adjustments and return funds to the Department of Education. At UNLV, the return of Title IV funds was not completed in a timely manner for 2 out of 60 students in our sample.

Cause

At CSN, there was an error in the calculation performed by the institution and no secondary review of the calculation was performed. At UNLV, one delay occurred before internal controls were updated early in the fiscal year and one delay was caused by a filed transmission.

Recommendation

We recommend that CSN enhance the process and internal controls to ensure accurate calculation and reporting to COD. We recommend that UNLV enhance the process and internal controls to ensure that Title IV Funds are returned in a timely manner.

Views of Responsible Officials (unaudited)

Management concurs.

Current Status

Partially implemented, see finding 2023-003

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

From year ended June 30, 2022

FINANCIAL STATEMENT FINDINGS

FINDING 2022-001 – Accounting for Net Position

Current Status

As noted in the management response to the prior year audit finding, CSN Controller's Office has had significant position vacancies. Two positions have been filled: Director of Financial Reporting and Senior Accountant. The other positions are currently posted.

Despite the staffing shortages, additional reviews were performed to ensure the error was not repeated for the accounting period ended June 30, 2023.

FINDING 2022-002 – Adoption of GASB 87, Leases

Current Status

Nevada State implemented the recommendations stated in our prior year response. In addition, we have implemented DebtBook software solution to allow us to better track and monitor leases. Nevada State continues to work with the NSHE Controller Community and System Administration with regards to GASB 87.

STUDENT FINANCIAL ASSISTANCE CLUSTER FINDINGS

FINDING 2022-003 - Internal Control over Compliance (Repeat Finding 2021-003, 2020-001, 2019-002, 2018-003, 2017-002, 2015-002, 2014-008)

UNR Current Status

The corrective action plan listed in the prior year response to the 2022-003 finding was re-evaluated and updated. The revised plan became effective March 1, 2023 and includes limiting the PeopleSoft Administrator's (PSA) access to either development or production. Additionally, there are three reviews performed quarterly to monitor PeopleSoft Administrator (PSA) user access and activities in PeopleSoft and user access in the PeopleSoft Oracle Database. The reviews are documented, approved, and ongoing.

UNLV Current Status

As noted in the management response to the prior year audit finding, UNLV implemented additional compensating controls to improve monitoring access by individuals who have ongoing access to the environments. This effort is an extension of changes implemented to significantly reduce the access for those who propagate program changes in the system.

In addition, following the completion of the FY21 audit cycle, UNLV met with both our external and

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2022

internal auditors beginning in the fall of 2021 to discuss the finding and the changes UNLV had in progress and planned to improve our control environment where role conflicts remained necessary for operational support. Work continued throughout the fiscal year leading to another discussion during which we further discussed the steps being taken and further planned to address this finding in advance of the FY23 audit cycle.

While improvements in the control environment noted above were made, such improvements were not in place throughout the entire FY23, and as such this is reflected in this finding appearing in the FY23 report.

SCS Current Status

Commensurate with the segregation of duties risk the compensating controls outlined in the 2022-003 corrective action plan (a) to (d) continue to harden and operate to provide visibility of PSA activities.

During FY23 a segregation of PS Admins procedure was implemented in which a PS Admin can only have access to the Production or Development environment at any one time. Independent approval of requests to unlock accounts for necessary work is documented. This process should further mitigate the overall risk. Discussions continue to take place throughout the fiscal year to evaluate the effectiveness of existing controls, as well as research additional monitoring capabilities.

FINDING 2022-004 - Special Tests and Provisions: Return of Title IV funds for withdrawn students (Repeat finding 2021-004, 2020-002, 2019-003, 2018-005, 2017-004, 2016-003, 2015-004, 2014-011)

CSN Current Status

CSN has implemented a secondary review process. This is where another R2T4 team member reviews any R2T4 files that need a date adjustment. In addition, the R2T4 and IT teams meet prior to the beginning of every semester to ensure breaks within a term are accurately entered in MyCSN (PeopleSoft) and followed.

UNLV Current Status

Tracking the dates of returns of funds in COD, in addition to the dates the adjustments are made in PeopleSoft, has continued to be effective in ensuring the 45-day timeline is not exceeded. In conjunction with the addition of staff focused on R2T4, more extensive training, and the improvement of other internal controls, this has led to consistently accurate and timely R2T4 calculations and returns.