

---

# **Nevada System of Higher Education Single Audit Report For the Year Ended June 30, 2019**



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

## BOARD OF REGENTS

Dr. Jason Geddes, Chairman  
Dr. Mark Doubrava, Vice Chair

Dr. Patrick R. Carter  
Ms. Amy J. Carvalho  
Mrs. Carol Del Carlo  
Mr. Trevor Hayes  
Mr. Sam Liebermann

Mrs. Cathy McAdoo  
Mr. Donald McMichael Sr.  
Mr. John T. Moran  
Mr. Kevin Page  
Ms. Laura Perkins  
Mr. Rick Trachok

Dean J. Gould, Chief of Staff

## OFFICERS OF THE NEVADA SYSTEM OF HIGHER EDUCATION

Dr. Thom Reilly, Chancellor  
Nevada System of Higher Education

Dr. Marc A. Johnson, President  
University of Nevada, Reno

Dr. Federico Zaragoza, President  
College of Southern Nevada

Dr. Karen Hilgersom, President  
Truckee Meadows Community College

Dr. Kumud Acharya, Interim President  
Desert Research Institute

Dr. Marta Meana, Acting President  
University of Nevada, Las Vegas

Ms. Joyce Helens, President Great  
Basin College

Dr. Vincent Solis, President  
Western Nevada College

Mr. Bart J. Patterson, President  
Nevada State College

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

**FOR THE YEAR ENDED JUNE 30, 2019  
TABLE OF CONTENTS**

	<u>PAGE NO.</u>
INTRODUCTION	
Background.....	5 - 7
FINANCIAL STATEMENTS	
For the year ended June 30, 2019	
(Report of Independent Auditors – pages 11-13) .....	9 - 78
SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS .....	79 - 211
NOTES TO SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF	
FEDERAL AWARDS .....	212 - 213
REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON INTERNAL	
CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER	
MATTERS IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i> .....	214 - 215
REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON COMPLIANCE	
FOR EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE	
REQUIRED BY UNIFORM GUIDANCE.....	216 - 218
SCHEDULE OF FINDINGS AND QUESTIONED COSTS .....	219 – 229
NSHE RESPONSES TO THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS .....	230 - 247
PRIOR YEAR SCHEDULE OF FINDINGS AND QUESTIONED COSTS .....	248 – 260
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS .....	261 - 266

(The page intentionally blank)

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

**INTRODUCTION**

**BACKGROUND**

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

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

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

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

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

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

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

Research activities are conducted primarily at UNR, UNLV and DRI. NSHE has been awarded research grants by various Federal agencies. The primary agencies from which these funds were received during the year ended June 30, 2019 were:

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

Department of Housing and Urban Development

Department of Interior

Department of Justice

National Aeronautics and Space Administration

National Endowment for the Humanities

National Science Foundation

Department of State

Department of Transportation

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

(This Page Intentionally Left Blank)

---

# Nevada System of Higher Education Financial Statements



## June 30, 2019

University of Nevada, Reno  
College of Southern Nevada  
Western Nevada College

University of Nevada, Las Vegas  
Great Basin College  
Desert Research Institute

Nevada State College  
Truckee Meadows Community College  
System Administration

(This Page Intentionally Left Blank)

## REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Board of Regents  
Nevada System of Higher Education

### Report on the financial statements

We have audited the accompanying financial statements of the business-type activities and the aggregate discretely presented component units of Nevada System of Higher Education (the "System") as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the System's basic financial statements as listed in the table of contents.

#### Management's responsibility for the financial statements

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

#### Auditor's responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of: Desert Research Institute Foundation; Desert Research Institute Research Parks LTD; Truckee Meadows Community College Foundation; University of Nevada, Las Vegas Research Foundation; College of Southern Nevada Foundation; University of Nevada, Las Vegas Foundation; University of Nevada, Reno Foundation; Athletic Association University of Nevada; University of Nevada, Las Vegas Rebel Football Foundation; University of Nevada, Las Vegas Rebel Soccer Foundation; and Nevada State College Foundation, which statements collectively reflect total assets constituting 92% of the aggregate discretely presented component units total assets as of June 30, 2019 and total operating revenues of 42% of the aggregate discretely presented component units total operating revenues for the year then ended as described in note 23 "System Related Organizations." Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it related to the amounts included for these organizations, is based solely on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of: Truckee Meadows Community

College Foundation; University of Nevada, Las Vegas Research Foundation; University of Nevada, Las Vegas Rebel Football Foundation; College of Southern Nevada Foundation; and Nevada State College Foundation were not audited in accordance with *Government Auditing Standards* for the year ended June 30, 2019.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the System's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### **Opinions**

In our opinion, based on our audit and reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the aggregate discretely presented component units of the System as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other matters**

#### *Required supplementary information*

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

limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Supplementary information*

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

**Other reporting required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report, dated November 18, 2019, on our consideration of the System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the System's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the System's internal control over financial reporting and compliance.

*Grant Thornton LLP*

San Jose, California  
November 18, 2019

(This Page Intentionally Left Blank)

# Nevada System of Higher Education

**System Administration**  
4300 South Maryland Parkway  
Las Vegas, NV 89119-7530  
Phone: 702-889-8426  
Fax: 702-889-8492



**System Administration**  
2601 Enterprise Road  
Reno, NV 89512-1666  
Phone: 775-784-4901  
Fax: 775-784-1127

Unaudited

## MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the Nevada System of Higher Education's (the System) annual financial information presents management's discussion and analysis of the financial standing as of June 30, 2019. 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, 2019 with comparative information as of June 30, 2018.

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

## SYSTEM AND SYSTEM RELATED ORGANIZATIONS

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

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

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

## Unaudited

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

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

### **SYSTEM FINANCIAL HIGHLIGHTS FROM 2018 TO 2019 (in \$1,000's)**

- Total net position decreased by less than 1% from \$1,799,145 to \$1,792,709;
- Capital assets increased by 6% from \$2,265,683 to \$2,401,582;
- Operating revenues increased by 3% from \$953,763 to \$982,426;
- Nonoperating revenues increased by 4% from \$828,907 to \$860,346; and
- Operating expenses increased by 5% from \$1,797,310 to \$1,881,243.

### **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.

## Unaudited

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

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

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

## CONDENSED FINANCIAL INFORMATION

### ASSETS AND LIABILITIES

The Combined Statements of Net Position is a point-in-time financial statement presenting the financial position of the System as of June 30, 2019, with a comparison made to June 30, 2018. This Statement presents end-of-year data for Assets (current and non-current), Deferred Outflows of Resources, Liabilities (current and non-current), Deferred Inflows of Resources, and Net Position (assets plus deferred outflows of resources minus liabilities plus deferred inflows of resources).

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

	<u>2019</u>	<u>2018</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
Assets				
Current assets	\$915,866	\$958,020	(\$42,154)	-4%
Capital assets, net	2,401,582	2,265,683	135,899	6%
Other assets	458,203	526,385	(68,182)	-13%
Total Assets	<u>3,775,651</u>	<u>3,750,088</u>	<u>25,563</u>	<u>0.7%</u>
Deferred Outflows of Resources	<u>99,780</u>	<u>94,719</u>	<u>5,061</u>	<u>5%</u>
Liabilities				
Current liabilities	317,840	306,878	10,962	4%
Noncurrent liabilities	1,706,897	1,678,879	28,018	2%
Total Liabilities	<u>2,024,737</u>	<u>1,985,757</u>	<u>38,980</u>	<u>2%</u>
Deferred Inflows of Resources	<u>57,985</u>	<u>59,905</u>	<u>(1,920)</u>	<u>-3%</u>
Net Position				
Net investment in capital assets	1,651,202	1,581,719	69,483	4%
Restricted - Nonexpendable	90,694	87,830	2,864	3%
Restricted - Expendable	376,679	396,878	(20,199)	-5%
Unrestricted	(325,866)	(267,282)	(58,584)	22%
Total Net Position	<u>\$1,792,709</u>	<u>\$1,799,145</u>	<u>(\$6,436)</u>	<u>-0.4%</u>

## **Assets**

Total assets of the System are currently showing an increase of \$25.6 million, or 0.7%. The increase that occurred in current assets, capital assets and other assets was primarily driven by a decrease in short-term investments of \$21 million, an increase in capital assets of \$136 million and a decrease in other assets primarily due to a decrease in restricted cash and cash equivalents of \$64.5 million. The increase in capital assets is reflective of the purchase and construction of capital assets less normal depreciation for the year.

## **Liabilities**

Total liabilities for the year increased by \$39 million: a \$11 million increase in current liabilities and \$28 million increase in non-current liabilities. The increase in current liabilities was due to an increase in accounts payable of \$16.5 million and a decrease in accrued payroll liability of \$7 million. The increase in non-current liabilities was primarily driven by a decrease in long-term debt of \$19.1 million, an increase in pension liability of \$15.7 million and Other Post-Employment Benefits (OPEB) liability of \$29.1 million.

## **Deferred Outflows/Inflows of Resources**

Deferred outflows of resources, a future consumption of net position, increased by \$5.1 million. This increase relates to the pension related deferred outflows of resources being presented. Similarly, deferred inflows of resources, a future acquisition of net position, decreased by \$1.9 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 that is net assets available to the System for any lawful purpose.

### **Net Investment in Capital Assets**

The net investment in capital assets classification of net position represents the System's capital assets net of accumulated depreciation and outstanding principal balances of debt attributed to the acquisition, construction, or improvement of those assets. The \$69.5 million increase reflects the System's expenditures for development and renewal of its capital assets, offset by depreciation expense on capital assets and increased debt associated with capital assets.

### **Restricted, Nonexpendable/Expendable**

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

Unaudited

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

Unrestricted Net Position

Unrestricted net position decreased by \$58.6 million in 2019 primarily driven by the net investment into capital assets. Although unrestricted net position is not subject to externally imposed stipulations, substantially all of the System’s unrestricted net position has been designated for various academic and research programs and initiatives, as well as capital projects. Funds functioning as an endowment consist of unrestricted funds that have been allocated by the System for long-term investment purposes, although amounts are not subject to donor restrictions requiring the System to preserve the principal in perpetuity. Programs supported by the endowment include scholarships, fellowships, professorships, research efforts and other important programs and activities.

**System Related Organizations**

Net Position (in \$1,000’s)

	<u>2019</u>	<u>2018</u>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
<i>Assets</i>				
Current assets	\$ 388,908	\$ 446,910	\$ (58,002)	-13.0%
Capital assets, net	8,686	9,982	(1,296)	-13.0%
Other assets	405,046	345,257	59,789	17.3%
<b>Total Assets</b>	<u>802,640</u>	<u>802,149</u>	<u>491</u>	<u>0.1%</u>
<i>Deferred Outflows of Resources</i>	<u>274</u>	<u>363</u>	<u>(89)</u>	<u>-24.5%</u>
<i>Liabilities</i>				
Current liabilities	21,285	36,557	(15,272)	-41.8%
Noncurrent liabilities	22,348	20,696	1,652	8.0%
<b>Total Liabilities</b>	<u>43,633</u>	<u>57,253</u>	<u>(13,620)</u>	<u>-23.8%</u>
<i>Deferred Inflows of Resources</i>	<u>9,482</u>	<u>12,041</u>	<u>(2,559)</u>	<u>-21.3%</u>
<i>Net Position</i>				
Net investment in capital assets	8,015	8,083	(68)	-0.8%
Restricted - Nonexpendable	340,443	314,447	25,996	8.3%
Restricted - Expendable	367,646	372,895	(5,249)	-1.4%
Unrestricted	33,695	37,793	(4,098)	-10.8%
<b>Total Net Position</b>	<u>\$ 749,799</u>	<u>\$ 733,218</u>	<u>\$ 16,581</u>	<u>2.3%</u>

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

**REVENUES, EXPENSES AND CHANGES IN NET POSITION**

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

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

The total Change in Net Position for fiscal year ended June 30, 2019 was a decrease of \$6.4 million compared with \$116.4 million for fiscal year ended June 30, 2018, a decrease of \$122.8 million.

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

	<u>2019</u>	<u>2018</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
<b><i>Operating Revenues</i></b>				
Student tuition and fees	\$ 445,472	\$ 431,319	\$ 14,153	3%
Federal grants and contracts	179,475	186,371	(6,896)	-4%
Grants and contracts, other	87,892	79,690	8,202	10%
Sales and services	257,656	235,209	22,447	10%
Other	11,931	21,174	(9,243)	-44%
<b>Total Operating Revenues</b>	<u>982,426</u>	<u>953,763</u>	<u>28,663</u>	<u>3%</u>
<b><i>Operating Expenses</i></b>				
Employee compensation and benefits	(1,250,890)	(1,165,247)	(85,643)	7%
Utilities	(28,621)	(31,825)	3,204	-10%
Supplies and services	(392,947)	(391,243)	(1,704)	0%
Scholarships and fellowships	(100,356)	(102,220)	1,864	-2%
Depreciation	(108,429)	(106,757)	(1,672)	2%
Other operating expenses	-	(18)	18	-100%
<b>Total Operating Expenses</b>	<u>(1,881,243)</u>	<u>(1,797,310)</u>	<u>(83,933)</u>	<u>5%</u>
<b>Operating Income (Loss)</b>	<u>(898,817)</u>	<u>(843,547)</u>	<u>(55,270)</u>	<u>7%</u>

Unaudited

	<u>2019</u>	<u>2018</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
<b><i>Nonoperating Revenues (Expenses)</i></b>				
State appropriations	645,649	617,180	28,469	5%
Gifts	58,965	54,814	4,151	8%
Investment income (loss), net	50,825	58,393	(7,568)	-13%
Gain (loss) on disposal of capital assets	7,594	(140)	7,734	-5524%
Interest expense	(29,581)	(23,985)	(5,596)	23%
Other nonoperating revenues	899	(1,409)	2,308	-164%
Federal grants and contracts	125,995	124,054	1,941	2%
<b>Total Nonoperating Revenues</b>	<u>860,346</u>	<u>828,907</u>	<u>31,439</u>	<u>4%</u>
<b>Total Other Revenues</b>	<u>32,035</u>	<u>131,086</u>	<u>(99,051)</u>	<u>-76%</u>
<b>Increase (Decrease) in Net Position</b>	<u>(6,436)</u>	<u>116,446</u>	<u>(122,882)</u>	<u>-106%</u>
<b>Net position - beginning of year</b>	1,799,145	1,682,699	116,446	7%
<b>Net position - end of year</b>	<u>\$ 1,792,709</u>	<u>\$ 1,799,145</u>	<u>\$ (6,436)</u>	<u>-0.4%</u>

Operating revenues increased by \$28.6 million, or 3%, and operating expenses increased by \$83.9 million, or 5%, resulting in an increase in the operating loss of \$55.3 million, or 7%.

Operating Revenue - Student Tuition and Fees increased to \$445.5 million, or 3%, primarily as a result of a 4% increase in tuition. Federal grants and contracts experienced a decrease to \$179.5 million, or 4%, while State, local and other grants and contracts increased to \$87.9 million, or 10%.

The increase in operating expenses was driven by an increase in Employee Compensation and Benefits. This increase primarily relates to an increase in the number of employees and a 3% cost of living adjustment for all System employees.

Nonoperating net revenues increased by \$31.5 million, or 4%. This was led by increases in State appropriations of \$28.5 million.

Unaudited

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

Component entities' ending net position decreased from 2018 to 2019, as shown in the following schedule. The TMCC Foundation had a change in accounting policy which resulted in a prior period adjustment. See Note 23 for additional disclosure on TMCC Foundations' change in accounting policy.

	<u>2019</u>	<u>2018</u>	<b>Increase (decrease)</b>	<b>Percent Change</b>
<b><i>Operating Revenues</i></b>				
Patient revenue	\$ 40,976	\$ 48,680	\$ (7,704)	-15.8%
Contract revenue	23,443	20,825	2,618	12.6%
Contributions	58,646	82,963	(24,317)	-29.3%
Campus support	7,695	10,809	(3,114)	-28.8%
Other operating revenues	15,316	17,404	(2,088)	-12.0%
<b>Total Operating Revenues</b>	<u>146,076</u>	<u>180,681</u>	<u>(34,605)</u>	<u>-19.2%</u>
<b><i>Operating Expenses</i></b>				
Program expenses, System Related Organizations	(18,575)	(34,953)	16,378	-46.9%
Depreciation	(1,729)	(56,216)	54,487	-96.9%
Other operating expenses	(45,002)	(938)	(44,064)	4697.7%
<b>Total Operating Expenses</b>	<u>(65,306)</u>	<u>(92,107)</u>	<u>26,801</u>	<u>-29.1%</u>
<b>Operating Income (Loss)</b>	<u>80,770</u>	<u>88,574</u>	<u>(7,804)</u>	<u>-8.8%</u>
<b><i>Nonoperating Revenues (Expenses)</i></b>				
Investment income (loss), net	33,255	35,828	(2,573)	-7.2%
Payments to System campuses and divisions	(126,941)	(123,893)	(3,048)	2.5%
Other nonoperating revenues (expenses)	4,910	3,728	1,182	31.7%
<b>Total Nonoperating Revenues (Expenses)</b>	<u>(88,776)</u>	<u>(84,337)</u>	<u>(4,439)</u>	<u>5.3%</u>
<b>Income (Loss) before other revenue (expenses)</b>	<u>(8,006)</u>	<u>4,237</u>	<u>(12,243)</u>	<u>-289.0%</u>
<b><i>Other Revenues (Expenses)</i></b>				
Additions to permanent endowments	20,660	14,664	5,996	40.9%
Other Foundation expenses	41	-	41	-
<b>Total Other Revenues (Expenses)</b>	<u>20,701</u>	<u>14,664</u>	<u>6,037</u>	<u>41.2%</u>
<b>Increase (Decrease) in Net Position</b>	<u>12,695</u>	<u>18,901</u>	<u>(6,206)</u>	<u>-32.8%</u>
<b><i>NET POSITION</i></b>				
<b>Net position - beginning of year</b>	733,218	714,317	18,901	2.6%
<b>Change in Accounting Policy</b>	3,886	-	3,886	-0.3%
<b>Net position - end of year</b>	<u>\$ 749,799</u>	<u>\$ 733,218</u>	<u>\$ 16,581</u>	<u>2.3%</u>

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

Unaudited

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

Net cash flows decreased when compared to 2018 as discussed further below. Cash flows from operating activities decreased due to payments to employees for compensation and benefits and payments to suppliers, offset by increased revenues from tuition and fees, grants and contracts and sales and services of educational departments and auxiliary services. Net operating cash flows (amount of cash from operating activities) decreased 4%.

	<u>2019</u>	<u>2018</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
Operating activities	\$ (746,378)	\$ (716,474)	\$ (29,904)	4%
Noncapital financing	843,060	755,334	87,726	12%
Capital financing activities	(257,984)	17,513	(275,497)	-1573%
Investing activities	65,166	61,099	4,067	7%
Net increase (decrease) in cash	(96,136)	117,472	(213,608)	-182%
Cash – beginning of year	413,595	267,963	145,632	54%
Cash – end of year	<u>\$ 317,459</u>	<u>\$ 385,435</u>	<u>\$ (67,976)</u>	<u>-18%</u>

Cash flows from noncapital financing increased by \$87.7 million. This increase was primarily related to the increase in cash received from State appropriations and gifts and grants for other than capital purposes. Cash flows from capital financing activities decreased by \$275.5 million, due to decreases in proceeds from capital debt offset by decreases in purchases of capital assets and principal payments. Cash flows from investing activities increased by \$4.1 million as a result of investment activity.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

As of June 30, 2019, the System had invested \$2,401.6 million in a broad range of capital assets, including buildings, machinery and equipment, library books and media, art and other valuable collections, intangible assets and land. This represents a net increase (including additions and deletions) of \$135.9 million over June 30, 2018.

During fiscal year 2019, the System did not issue long-term bonds and obligations to finance projects. As of June 30, 2019, the coverage on the University Revenue Bonds (pledged revenues to maximum annual debt service) was 7.19 times, above minimum required coverage of 1.50. For statutory purposes, the coverage was 1.86 times, above minimum required coverage of 1.10. As of June 30, 2019, the coverage on the Community College Revenue Bonds (pledged revenues to maximum annual debt service) was 19.59 times, above the minimum required coverage of 1.50. For statutory purposes, the coverage was 2.39 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. The second, comprehensive coverage ratio, is based upon all revenues pledged to the bonds (including the statutory revenues) in the bond resolutions adopted by the Board of Regents. The statutory and comprehensive coverage ratios feature different minimum coverage thresholds that govern the issuance of additional revenue bond debt.

**FUTURE FINANCIAL EFFECTS**

In recent years the demand for higher education services in Nevada has generally remained flat. In fiscal year 2019, the System realized a net gain of student full time equivalent (FTE) enrollment of 0.8% or 580 FTE Students system-wide compared to fiscal year 2018. Student FTE enrollments increased slightly at one university and two community colleges. Student FTE enrollments decreased slightly at the other university and two community colleges. The State College had increased enrollments. These trends are generally consistent with those seen in other public higher education institutions nationally, and the System anticipates enrollments system-wide in fiscal year 2020 will exceed enrollments in fiscal year 2019 with roughly the same trends.

The Legislatively approved System operating budget includes state appropriation and authorized expenditures (State Supported Operating Budget). The Operating Budget totals \$1,063.5 million for fiscal year 2020. This compares to the fiscal year 2019 Operating Budget of \$998.8 million and represents a 6.5% increase. General Fund revenues of \$697.4 million in fiscal year 2020 will exceed General Fund revenues of \$655.3 million in fiscal year 2019 by \$42.1 million or by 6.4% due mainly to legislative actions funding an increase in career technical education student credit hour weights, an increase in caseload based on completed credit hours, continued growth for the new medical school at University of Nevada, Las Vegas, and a 3% cost of living adjustment. The fiscal year 2020 General Fund appropriation includes \$19.5 million for System employee cost of living adjustment appropriated to the State Board of Examiners. The System expects to draw all the General Funds appropriated without reduction or offsets.

Other authorized revenue sources, consisting mainly of student fee revenues, total \$362.5 million in fiscal year 2020, approximately \$19 million more than in fiscal year 2019, due mostly to an increase in enrollments and student registration fees. Student fees remain a consistent at 34% of the State Supported Operating Budget and are expected to do so for the foreseeable future.

Student enrollment system-wide is anticipated to exceed projected and budgeted enrollment in fiscal year 2020, as it did in 2019, and therefore pursuant to Senate Bill 545 of the 2017 legislative session, the System may budget and expend, in the State Supported Operating Budget, any additional collections of student fee revenues over budgeted revenues due to increased enrollments or Board of Regent authorized increases in registration or non-resident tuition fees. As before, it is expected that these funds will be expended in direct support of the increased student enrollments through instruction and related support services.

**CAUTIONARY NOTE REGARDING FORWARD-LOOKING STATEMENTS**

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

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

**NEVADA SYSTEM OF HIGHER EDUCATION**  
**COMBINED STATEMENTS OF NET POSITION (in \$1,000's)**  
**AS OF JUNE 30, 2019**

	<u>System</u>	<u>System Related Organization</u>
<b><u>ASSETS</u></b>		
<i>Current Assets</i>		
Cash and cash equivalents	\$ 175,587	\$ 64,229
Restricted cash and cash equivalents	9,377	7,287
Short-term investments	564,236	268,507
Accounts receivable, net	34,018	2,034
Receivable from U.S. Government	70,255	-
Receivable from State of Nevada	33,454	-
Pledges receivable, net	-	32,374
Patient accounts receivable, net	-	10,206
Current portion of loans receivable, net	1,370	-
Due from related institutions	1,032	1
Due from System Related Organizations	8,397	319
Inventories	7,021	438
Deposits and prepaid expenditures, current	9,738	153
Other current assets	1,381	3,360
<b>Total Current Assets</b>	<b>915,866</b>	<b>388,908</b>
<i>Noncurrent Assets</i>		
Cash held by State Treasurer	57,423	-
Restricted cash and cash equivalents	75,072	-
Investments	-	79,422
Restricted investments	-	11,943
Due from System Related Organizations	17,499	-
Receivable from State of Nevada	44,225	-
Endowment investments	256,077	256,117
Deposits and prepaid expenditures	285	-
Loans receivable, net	6,346	27
Capital assets, net	2,401,582	8,686
Pledges receivable, net	-	35,473
Other noncurrent assets	1,276	22,064
<b>Total Noncurrent Assets</b>	<b>2,859,785</b>	<b>413,732</b>
<b>TOTAL ASSETS</b>	<b>3,775,651</b>	<b>802,640</b>
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>		
Pension related	71,170	-
OPEB related	16,656	-
Loss on bond refunding	11,954	-
Intra-entity sales of future revenues	-	274
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>99,780</b>	<b>274</b>

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

NEVADA SYSTEM OF HIGHER EDUCATION  
 COMBINED STATEMENTS OF NET POSITION (in \$1,000's)  
 (CONTINUED)  
 AS OF JUNE 30, 2019

	<u>System</u>	<u>System Related Organization</u>
<b><u>LIABILITIES</u></b>		
<i>Current Liabilities</i>		
Accounts payable	65,656	2,673
Accrued payroll and related liabilities	81,026	1,542
Unemployment insurance and workers' compensation	4,341	-
Due to System Related Organizations	683	-
Current portion of compensated absences	38,211	-
Current portion of long-term debt	44,366	-
Current portion of obligations under capital leases	2,228	240
Accrued interest payable	14,748	-
Unearned revenue	59,954	117
Funds held in trust for others	6,246	30
Due to affiliates	-	8,257
Other current liabilities	381	8,426
<b>Total Current Liabilities</b>	<b>317,840</b>	<b>21,285</b>
<i>Noncurrent Liabilities</i>		
Refundable advances under federal loan programs	7,303	-
Compensated absences	16,837	370
Long-term debt	714,554	-
Obligations under capital leases	49,876	453
Unearned revenue	544	2,820
Net pension liability	398,883	-
Net OPEB Liability	518,254	-
Due to affiliates	-	17,849
Other noncurrent liabilities	646	856
<b>Total Noncurrent Liabilities</b>	<b>1,706,897</b>	<b>22,348</b>
<b>TOTAL LIABILITIES</b>	<b>2,024,737</b>	<b>43,633</b>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Pension related	20,414	-
OPEB Related	34,750	-
Service Concession Arrangements	2,645	-
Gain on bond refunding	176	-
Split-interest agreements	-	2,861
Unearned lease revenue	-	6,621
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>57,985</b>	<b>9,482</b>
<b><u>NET POSITION</u></b>		
Net investment in capital assets	1,651,202	8,015
Restricted - Nonexpendable	90,694	340,443
Restricted - Expendable - Scholarships, research and instruction	182,321	349,025
Restricted - Expendable - Loans	6,985	-
Restricted - Expendable - Capital projects	155,307	7,051
Restricted - Expendable - Debt service	32,066	-
Restricted - Expendable - Other	-	11,570
Unrestricted	(325,866)	33,695
<b>TOTAL NET POSITION</b>	<b>\$ 1,792,709</b>	<b>\$ 749,799</b>

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, 2019**

	<u>System</u>	<u>System Related Organization</u>
<b>Operating Revenues</b>		
Student tuition and fees (net of scholarship allowance of \$183,381)	\$ 445,472	\$ -
Federal grants and contracts	179,475	-
State grants and contracts	53,813	-
Local grants and contracts	4,189	10
Other grants and contracts	29,890	-
Campus support	-	7,695
Sales and services of educational departments (including \$42,485 from System Related Organizations)	153,232	-
Sales and services of auxiliary enterprises (net of scholarship allowance of \$7,454)	104,424	-
Contributions	-	58,646
Patient revenue	-	40,976
Contract revenue	-	23,443
Special events and fundraising	-	3,264
Interest earned on loans receivable	207	-
Other operating revenues	11,724	12,042
<b>Total Operating Revenues</b>	<u>982,426</u>	<u>146,076</u>
<b>Operating Expenses</b>		
Employee compensation and benefits	(1,250,890)	(35,033)
Utilities	(28,621)	-
Supplies and services	(392,947)	(8,309)
Scholarships and fellowships	(100,356)	-
Program expenses, System Related Organizations	-	(18,575)
Depreciation	(108,429)	(1,729)
Other operating expenses	-	(1,660)
<b>Total Operating Expenses</b>	<u>(1,881,243)</u>	<u>(65,306)</u>
<b>Operating Income (Loss)</b>	<u>(898,817)</u>	<u>80,770</u>
<b>Nonoperating Revenues (Expenses)</b>		
State appropriations	645,649	-
Gifts (including \$55,830 from System Related Organizations)	58,965	-
Investment income (loss), net	50,825	33,255
Gain (loss) on disposal of capital assets	7,594	375
Interest expense	(29,581)	(50)
Payments to System campuses and divisions	-	(126,941)
Other nonoperating revenues	899	4,585
Federal grants and contracts	125,995	-
<b>Total Nonoperating Revenues</b>	<u>860,346</u>	<u>(88,776)</u>
<b>Loss Before Other Revenue (Expenses)</b>	<u>(38,471)</u>	<u>(8,006)</u>
<b>Other Revenues (Expenses)</b>		
Capital grants and gifts (including \$28,186 from System Related Organizations)	31,897	-
Additions (Deductions) to permanent endowments (including \$135 to System Related Organizations)	138	20,660
Other Foundation revenues (expenses)	-	41
<b>Total Other Revenues</b>	<u>32,035</u>	<u>20,701</u>
<b>Increase (Decrease) in Net Position</b>	<u>(6,436)</u>	<u>12,695</u>
<b>NET POSITION</b>		
Net position - beginning of year	1,799,145	733,218
Change in Accounting Policy	-	3,886
<b>Net position - end of year</b>	<u>\$ 1,792,709</u>	<u>\$ 749,799</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, 2019**

	<u><b>System</b></u>
<i><b>Cash flows from operating activities</b></i>	
Tuition and fees	\$ 450,927
Grants and contracts	278,970
Payments to suppliers	(405,189)
Payments for utilities	(28,622)
Payments for compensation and benefits	(1,222,756)
Payments for scholarships and fellowships	(100,170)
Loans issued to students and employees	(1,685)
Collection of loans to students and employees	2,856
Sales and services of educational departments	163,174
Sales and services of auxiliary enterprises	103,672
Other receipts	12,445
<i><b>Cash flows from operating activities</b></i>	<u>(746,378)</u>
<i><b>Cash flows from noncapital financing activities</b></i>	
State appropriations	634,841
State appropriations refunded	(93)
Gifts and grants for other than capital purposes	74,318
Gift for endowment purposes	205
Receipts under federal student loan programs	161,335
Disbursements under federal student loan programs	(160,059)
Other	2,180
Principal payments received from loan to other institutions	3,094
Interest received from loan to NSHE	114
Agency transactions	1,277
Federal grants and contracts	125,848
<i><b>Cash flows from noncapital financing activities</b></i>	<u>843,060</u>
<i><b>Cash flows from capital and related financing activities</b></i>	
Proceeds from capital debt	1,200
Capital appropriations	9,740
Capital grants and gifts received	31,534
Bond issuance and refunding	15
Purchases of capital assets	(230,483)
Proceeds from sale of property and equipment	9,591
Principal paid on capital debt and leases	(49,370)
Interest paid on capital debt and leases	(30,160)
Deposits for the acquisition of property and equipment	(51)
<i><b>Cash flows from capital and related financing activities</b></i>	<u>(257,984)</u>
<i><b>Cash flows from investing activities</b></i>	
Proceeds from sales and maturities of investments	218,808
Purchase of investments	(170,330)
Interest and dividends received on investments	18,354
Net decrease in noncurrent investments	(1,666)
<i><b>Cash flows from investing activities</b></i>	<u>65,166</u>
<i><b>Net decrease in cash</b></i>	(96,136)
<i><b>Cash and cash equivalents, beginning of year</b></i>	413,595
<i><b>Cash and cash equivalents, end of year</b></i>	<u><u>\$ 317,459</u></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, 2019**

	System
<b>Reconciliation of operating loss to cash flows from operating activities</b>	
Operating loss	\$ (898,817)
Adjustments to reconcile operating loss to cash used in operating activities:	
Supplies expense related to noncash gifts	377
Depreciation and amortization expense	108,429
Change in pension related deferred outflows of resources	(6,350)
Change in pension related deferred inflows of resources	(8,749)
Change in OPEB related deferred outflows of resources	(1,097)
Change in OPEB related deferred inflows of resources	4,303
Change in service concession arrangements deferred inflows of resources	2,645
Changes in assets and liabilities:	
Accounts receivable, net	4,898
Receivable from U.S. Government	8,181
Receivable from State of Nevada	359
Loans receivable, net	1,222
Inventories	402
Due from other institutions	(867)
Due from system related institutions	(142)
Deposits and prepaid expenditures	1,766
Other assets	(2,577)
Accounts payable	4,806
Accrued payroll and related liabilities	(5,803)
Due to other institutions	816
Due to/from related entities	(6,365)
Unemployment and workers' compensation insurance liability	(4,232)
Unearned revenue	1,640
Refundable advances under federal loan program	93
Compensated absences	3,989
Net pension liability	15,658
Net OPEB liability	29,055
Other	(18)
Cash flows from operating activities	<u>\$ (746,378)</u>
<b>Supplemental noncash activities information:</b>	
Loss on disposal of capital assets	<u>\$ (678)</u>
Capital assets acquired by gifts	<u>\$ 229</u>
Capital assets acquired by incurring capital lease obligations and accounts payable	<u>\$ 30,172</u>
Unrealized loss on investments	<u>\$ (2,032)</u>
Intercompany debt forgiveness	<u>\$ (1,445)</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, 2019**

---

**NOTE 1 – Organization:**

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

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

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

The System Related Organizations include campus foundations which are related tax-exempt organizations founded to foster and promote the growth, progress, and general welfare of the System, and are reported in separate columns to emphasize that they are Nevada not-for-profit organizations legally separate from the System. During the year ended June 30, 2019, the foundations distributed \$126,941 to the System for both restricted and unrestricted purposes. Complete financial statements for the foundations can be obtained from Rhett Vertrees, Assistant Chief Financial Officer at NSHE, 2601 Enterprise Rd., Reno, NV 89512.

The System Related Organizations also include three legally separate non-profit organizations, together known as Integrated Clinical Services, Inc. (ICS). ICS includes the University of Nevada School of Medicine Multispecialty Group Practice North, Inc., University of Nevada School of Medicine Group Practice South, Inc., and Nevada Family Practice Residency Program, Inc. ICS was established for the benefit of the University of Nevada School of Medicine and its faculty physicians who are engaged in patient care activities. During the year ended June 30, 2019, ICS distributed \$8,750 to the System for restricted purposes for salaries and Dean's support. Complete financial statements for ICS can be obtained from Rhett Vertrees, Assistant Chief Financial Officer at NSHE, 2601 Enterprise Rd., Reno, NV 89512.

In addition to ICS, UNLV Medicine (UNLV Med) is a legally separate non-profit organization that is included as a System Related Organization. UNLV Medicine was incorporated as a not-for-profit corporation on April 14, 2017, under the name UNLV Medicine, Inc. The mission and goals of the corporation are to do and perform every act or acts necessary as an "affiliated group" with the School of Medicine to implement an academic medical center with all the legal rights and authority granted to such a center under state and federal law, develop an effective clinical practice environment to support the teaching, education, training and clinical research missions of the School of Medicine and its physicians. During the year ended June 30, 2019, UNLV Med distributed \$29,926 to the System for restricted purposes for salaries and Dean's support. Complete financial statements for UNLV Med can be obtained from Rhett Vertrees, Assistant Chief Financial Officer at NSHE, 2601 Enterprise Rd., Reno, NV 89512.

**NEVADA SYSTEM OF HIGHER EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEAR ENDED JUNE 30, 2019**

---

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

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

**BASIS OF PRESENTATION**

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

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

**BASIS OF ACCOUNTING**

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

**CASH AND CASH EQUIVALENTS**

All highly liquid investments with an original maturity of three months or less are considered to be cash equivalents. Cash held by State Treasurer represents the funds from certain state appropriations, which were enacted to provide the System with the funds necessary for the construction of major assets. Such amounts are controlled by the Nevada Public Works Board. Restricted cash and cash equivalents represents the unexpended bond proceeds held for construction of major assets and the net proceeds deposited into a restricted trust with an escrow agent to provide funds for current interest payments on the new 2017A bonds until such time as the 2010A bonds can be called in 2020. These amounts are included in cash and cash equivalents in the Statements of Cash Flows.

**INVESTMENTS**

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

**INVENTORIES**

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

**PLEDGES**

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

**NEVADA SYSTEM OF HIGHER EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEAR ENDED JUNE 30, 2019**

---

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

**CAPITAL ASSETS**

Capital assets are defined as assets with an initial unit cost of \$5 in the year ended June 30, 2019 and an estimated useful life in excess of one year. Such assets are stated at cost at the date of acquisition or fair market value at date of donation in the case of gifts. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Capital assets acquired through federal grants and contracts where the federal government retains a reversionary interest are capitalized and depreciated. Interest in the amount of \$1,963 was capitalized during the year ended June 30, 2019. Depreciation is computed on a straight-line basis over the following estimated useful lives:

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

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

**UNEARNED REVENUE**

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

**COMPENSATED ABSENCES**

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

**FEDERAL REFUNDABLE LOANS**

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

**PENSIONS**

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

**OTHER POST-EMPLOYMENT BENEFITS (OPEB)**

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

**NEVADA SYSTEM OF HIGHER EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEAR ENDED JUNE 30, 2019**

---

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

**DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

In addition to assets, the Statements of Net Position includes a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to future periods and will not be recognized as an outflow of resources until then. The System has pension related, other post-employment benefits related and loss on bond refunding balances of \$71,170, \$16,656 and \$11,954, respectively, at June 30, 2019. Pension related deferred outflows of resources are discussed in depth in Note 17 and other post-employment benefits related deferred outflows of resources are discussed in depth in Note 18. A loss on bond refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. System Related Organizations have Intra-equity sales of future revenues of \$274 at June 30, 2019.

In addition to liabilities, the Statements of Net Position includes a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources until that time. The System has pension related, other post-employment benefits related, service concession related and gain on bond refunding balances of \$20,414, \$34,750, \$2,645 and \$176, respectively, at June 30, 2019, while the System Related Organizations have split-interest agreements and unearned lease revenue of \$2,861 and \$6,621, respectively, at June 30, 2019.

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

**NET POSITION**

Net position is classified as follows:

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

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

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

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

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

**FAIR VALUE**

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

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

**NEVADA SYSTEM OF HIGHER EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEAR ENDED JUNE 30, 2019**

---

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

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

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

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

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

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

**OPERATING AND NONOPERATING REVENUES AND EXPENSES**

*SYSTEM*

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

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

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

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

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

*FOUNDATIONS*

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

**SCHOLARSHIP ALLOWANCES**

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

**NEVADA SYSTEM OF HIGHER EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEAR ENDED JUNE 30, 2019**

---

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

**GRANTS-IN-AID**

Student tuition and fees revenue include grants-in-aid charged to scholarships and fellowships and grants-in-aid for faculty and staff benefits charged to the appropriate expenditure programs to which the applicable personnel relate. Grants-in-aid for the year ended June 30, 2019 were \$11,580.

**TAX EXEMPTION**

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

**USE OF ESTIMATES**

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

**NEW ACCOUNTING PRONOUNCEMENTS**

In November 2016, the GASB issued Statement No. 83, *Certain Asset Retirement Obligations (AROs) (GASB 83)*, which will enhance comparability of financial statements among governments by establishing uniform criteria for governments to recognize and measure certain AROs, including obligations that may not have been previously reported. This Statement also will enhance the decision-usefulness of the information provided to financial statement users by requiring disclosures related to those AROs. GASB 83 is effective for fiscal years beginning after June 15, 2018. Management performed an analysis and determined adoption of this standard had an immaterial impact on the financial statements.

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

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

In April 2018, the GASB issued Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements (GASB 88)*. The primary objective of this Statement is to improve the information that is disclosed in government financial statements related to debt, including direct borrowings and direct placements. It will also clarify which liabilities government entities should include when disclosing information related to debt. See Note 10 for additional disclosure on NSHE's implementation and adoption of GASB Statement No. 88.

In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period (GASB 89)*. The objectives of this Statement are to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify account for interest cost incurred before the end of a construction period. The Statement is effective for reporting periods beginning after December 15, 2019. The anticipated impact of this pronouncement is uncertain at this time.

**NOTE 3 – System Cash and Cash Equivalents:**

Cash and cash equivalents of the System are stated at cost, which approximates market, and consists of deposits in money market funds, which are not federally insured, and cash in the bank. At June 30, 2019, the System's deposits in money market funds totaled \$153,782 and cash in bank was \$53,782. Of these balances, \$250 each year are covered by the Federal Depository Insurance Corporation (FDIC), the remaining deposits are uncollateralized and uninsured. Restricted cash represents the unexpended bond proceeds held for construction of major assets and the net proceeds deposited into a restricted trust with an escrow agent to provide funds for current interest payments on the new 2017A bonds until such time as the 2010A bonds can be called in 2020.

**NEVADA SYSTEM OF HIGHER EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEAR ENDED JUNE 30, 2019**

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

**Investments at Fair Value**

The System's investment holdings as of June 30, 2019 categorized in accordance with the fair value hierarchy are summarized in the following table:

	<u>Level 1 fair value</u>	<u>Level 2 fair value</u>	<u>Level 3 fair value</u>	<u>NAV</u>	<u>Total</u>
Endowment cash and cash equivalents	\$2,601	\$ -	\$ -	\$ -	\$ 2,601
Charitable trusts	4,302	-	-	-	4,302
Domestic equity	188,875	-	-	19,556	208,431
Emerging market equity	1,038	-	-	10,219	11,257
Fixed income	136,097	526	-	134,975	271,598
International equity	123,106	-	-	24,575	147,681
Marketable alternatives	-	-	-	33,013	33,013
Multi-strategy	21,387	-	-	75,942	97,329
Private growth	-	-	-	37,902	37,902
Real assets	<u>5,050</u>	<u>-</u>	<u>-</u>	<u>9,145</u>	<u>14,195</u>
	482,456	526	-	345,327	828,309
Less: GBC Foundation Endowments	<u>(7,996)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,996)</u>
	<u>\$474,460</u>	<u>\$ 526</u>	<u>\$ -</u>	<u>\$345,327</u>	<u>\$820,313</u>

Disclosure of investments valued at NAV:

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

- *Private Growth* – Strategies consist of private equity, private venture capital and private natural resources. Assets in this category are either illiquid or have significant redemption restrictions. Unfunded commitments of \$26,983 to private equity/venture capital funds are outstanding as of June 30, 2019.
- *Marketable Alternatives* – Assets in the marketable alternative category have a broad mandate and/or incorporate hedging strategies and have significant redemptions restrictions.
- *Real Assets* – The System's holding in the real assets valued at NAV consists of funds which primarily invests in securities of publicly traded C-corporations, Master Limited Partnerships and certain private placement transactions.
- *Fixed Income* – The System's fixed income holdings valued at NAV consist of private and commingled funds with core fixed and short duration strategies.
- *Domestic Equity* – The System's holdings valued at NAV within the domestic equity category consists of one commingled fund with a broad mandate which seeks to outperform the S&P 500 index.
- *Multi-Strategy* – Assets in the multi-strategy valued at NAV consist of one fund which seeks to provide long-term capital growth by investing in domestic and foreign stocks, real assets, and bonds.
- *International Equity* – The System's holdings at NAV within the International equity category consist of private commingled funds primarily focused on value.
- *Emerging Market Equity* – The System's holdings at NAV within Emerging Market category consist of private commingled funds which look to achieve long-term capital appreciation while investing in equity securities or equity-linked instruments of companies located in emerging market countries.

**NEVADA SYSTEM OF HIGHER EDUCATION**  
**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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

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

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

**NOTE 5 – System Investments:**

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

Investments are stated at fair value. The historical cost and market value (fair value) of System investments at June 30, 2019 is as follows:

	<u>Cost</u>	<u>Market Value</u>
Mutual funds publicly traded	\$384,090	\$472,309
Partnerships	40,700	55,186
Endowment cash and cash equivalents	2,601	2,601
Trusts	3,170	4,302
Private commingled funds	<u>273,216</u>	<u>293,911</u>
	703,777	828,309
Less: GBC Foundation Endowments	<u>(7,996)</u>	<u>(7,996)</u>
	<u>\$ 695,781</u>	<u>\$820,313</u>

As of June 30, 2019, the System had entered into various investment agreements with private equity partnerships and private commingled funds. Under the terms of certain of these investment agreements, the System is obligated to make additional investments as requested by these partnerships. Generally, partnership investments do not have a ready market and ownership interests in some of these investment vehicles may not be traded without the approval of the general partner or fund management. These investments are subject to the risks generally associated with equities with additional risks due to leverage and the lack of a ready market for acquisition or disposition of ownership interests.

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

*Credit risk and interest rate risk*

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

**NEVADA SYSTEM OF HIGHER EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEAR ENDED JUNE 30, 2019**

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

investment pools. With regard to the trusts included in endowment investments, the System is not the trustee of these investments and; therefore, it currently has no policies with regard to credit risk for these investments.

The credit risk profile for the System's operating and endowment investments at June 30, 2019 is as follows:

	<u>Fair Value</u>	<u>Not Rated</u>
Mutual funds publicly traded	\$ 472,309	\$ 472,309
Partnerships	55,186	55,186
Endowment cash and cash equivalents	2,601	2,601
Trusts	4,302	4,302
Private commingled funds	293,911	293,911
	<u>828,309</u>	<u>828,309</u>
Less GBC Foundation Endowments	(7,996)	(7,996)
	<u>\$ 820,313</u>	<u>\$ 820,313</u>

Interest rate risk is the risk that the value of fixed income securities will decline because of changing interest rates. The prices of fixed income securities with a shorter duration to maturity tend to be more sensitive to changes in interest rates, and, therefore, more volatile than those with longer investment lives. The System's policy for reducing its exposure to interest rate risk is to have an average investment life of at least two years for fixed income securities within both the endowment and operating investment pools. With regard to the trusts included in endowment investments, the System is not the trustee of these investments and; therefore, it currently has no policies with regard to interest rate risk for these investments.

Investments included in the above table have been identified as having interest rate risk and are principally invested in mutual funds and private commingled funds. The segmented time distribution for these investments at June 30, 2019 is as follows:

Less than 1 year	\$165,573
1 to 5 year	152,419
5 to 10 year	<u>128,775</u>
	<u>\$446,767</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, 2019, 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 \$158,938 in mutual funds and commingled funds in both the operating and endowment pools that are primarily invested in international equities at June 30, 2019.

**NEVADA SYSTEM OF HIGHER EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEAR ENDED JUNE 30, 2019**

---

**NOTE 6 – System Endowment Pool:**

At June 30, 2019, \$256,077 of endowment fund investments were pooled on a unit market value basis. As of June 30, 2019, the endowment pool was comprised of investments in cash and cash equivalents (1.0%), mutual funds (11.4%), partnerships (20.2%), and private commingled (67.4%). Each individual endowment fund acquires or disposes of units on the basis of the market value per unit on the preceding quarterly valuation date. The unit market value at June 30, 2019 was \$866.79. 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, 2019, 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 2019, \$23.28 was distributed to each time-weighted eligible unit for a total spending rule distribution of \$9,224. The 2019 distributions were made from investment income of \$946 and from cumulative gains of pooled investments of \$10,170.

The System's policy is to retain the endowments' realized and unrealized appreciation with the endowment after the annual income distribution has been made. Such realized and unrealized appreciation retained in endowment investments was \$163,023 at June 30, 2019 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, 2019, there were no accounts underwater.

**NOTE 7 – System Accounts Receivable:**

System accounts receivable consist primarily of amounts due from students for tuition and fees and from local and private sources for grant and contract agreements. System accounts receivable are presented on the accompanying Statements of Net Position net of allowances for uncollectible amounts of \$52,144 as of June 30, 2019.

Accounts receivable:	
Student tuition and fees	\$62,788
Sales and services	15,496
Local and private grants and contracts	7,634
Other	<u>244</u>
	86,162
Less: Allowance for doubtful accounts	<u>(52,144)</u>
Net accounts receivable	<u>\$34,018</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, 2019. A provision for possible uncollectible amounts is recorded on the basis of the various institutions' estimated future losses for such items. The loans receivable and corresponding allowance for uncollectible loan balances as of June 30, 2019 are as follows:

Loans receivable	\$9,090
Less: Allowance for doubtful loans	<u>(1,374)</u>
Net loans receivable	7,716
Less current portion	<u>(1,370)</u>
Noncurrent loans receivable	<u>\$ 6,346</u>

**NEVADA SYSTEM OF HIGHER EDUCATION**  
**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)**  
**FOR THE YEAR ENDED JUNE 30, 2019**

**NOTE 9 – System Capital Assets:**

System capital asset activity for the year ended June 30, 2019 is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Construction in progress	\$ 115,892	\$193,118	\$(109,822)	\$ 199,188
Land	163,162	2,836	(92)	165,906
Land improvements	288	-	-	288
Intangibles	642	-	-	642
Collections	11,897	84	-	11,981
Total capital assets not being depreciated	<u>291,881</u>	<u>196,038</u>	<u>(109,914)</u>	<u>378,005</u>
Capital assets being depreciated:				
Buildings	2,827,273	126,177	(1,866)	2,951,584
Land improvements	162,093	2,080	-	164,173
Machinery and equipment	386,062	30,937	(12,997)	404,002
Intangibles	46,509	1,013	-	47,522
Library books and media	122,739	1,767	(808)	123,698
Total	<u>3,544,676</u>	<u>161,974</u>	<u>(15,671)</u>	<u>3,690,979</u>
Less accumulated depreciation for:				
Buildings	(1,010,746)	(72,502)	585	(1,082,663)
Land improvements	(113,495)	(5,414)	-	(118,909)
Machinery and equipment	(294,079)	(23,980)	10,511	(307,548)
Intangibles	(34,506)	(4,445)	42	(38,909)
Library books and media	(118,048)	(2,086)	761	(119,373)
Total accumulated depreciation	<u>(1,570,874)</u>	<u>(108,427)</u>	<u>11,899</u>	<u>(1,667,402)</u>
Total capital assets being depreciated, net	<u>1,973,802</u>	<u>53,547</u>	<u>(3,772)</u>	<u>2,023,577</u>
Capital assets, net	<u>\$2,265,683</u>	<u>\$249,585</u>	<u>\$(113,686)</u>	<u>\$2,401,582</u>

In 2019, the total amount recognized as a loss on disposal of assets was immaterial.

**NOTE 10 – System Long-Term Debt:**

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

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

In November 2017, the University of Nevada, Reno issued Series 2017A University revenue refunding bonds with a face value of \$25.9 million, and will be used to defease the 2010A bonds, however, the 2010A bonds will not be called until 2020 (the 10-year call date). Therefore, the net proceeds have been deposited into a restricted trust with an escrow agent to provide funds for current interest payments on the new 2017A bonds until such time as the 2010A bonds can be called. Since the 2017A bonds are considered a crossover advance refunding, the University of Nevada, Reno still reports a long-term obligation for the 2010A bonds, and also reports cash with an escrow agent in restricted cash made up of unspent net proceeds of the 2017A bonds.

**NEVADA SYSTEM OF HIGHER EDUCATION**  
**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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

System long-term debt activity for the year ended June 30, 2019 is as follows:

	<b>Annual Interest Rate</b>	<b>Fiscal Year Final Payment Date</b>	<b>Original Amount</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>	<b>Current Portion</b>
Universities Revenue Bonds, Series 2008A	4.00% to 5.00%	2039	\$ 60,135	\$ 2,890	\$ -	\$ (1,415)	\$ 1,475	\$ 1,475
Universities Revenue Bonds, Series 2009A	3.00% to 5.25%	2039	18,140	2,110	-	(680)	1,430	700
Universities Revenue Bonds, Series 2010A	2.00% to 7.90%	2041	29,455	2,285	-	(735)	1,550	760
Universities Revenue Bonds, Series 2010A	2.00% to 7.90%	2021	26,575	26,575	-	-	26,575	-
Universities Revenue Bonds, Series 2010B	4.00%	2018	3,275	-	-	-	-	-
Universities Revenue Bonds, Series 2011A	2.25% to 5.00%	2025	50,470	21,680	-	(5,685)	15,995	5,960
Universities Revenue Bonds, Series 2012A	2.00% to 5.00%	2033	27,375	25,965	-	-	25,965	-
Universities Revenue Bonds, Series 2012B	2.00% to 2.75%	2023	5,010	2,170	-	(605)	1,565	615
Universities Revenue Bonds, Series 2013A	2.00% to 5.00%	2034	40,035	32,765	-	(1,325)	31,440	1,365
Universities Revenue Bonds, Series 2013B	3.00% to 5.00%	2036	105,300	99,125	-	(5,380)	93,745	5,640
Universities Revenue Bonds, Series 2014A	4.00% to 5.00%	2044	49,995	46,570	-	(1,390)	45,180	1,460
Universities Revenue Bonds, Series 2015A	3.00% to 5.00%	2036	61,455	61,455	-	-	61,455	170
Universities Revenue Bonds, Series 2015B	2.00% to 3.00%	2027	7,480	6,800	-	(695)	6,105	710
Universities Revenue Bonds, Series 2016A	2.00% to 5.00%	2039	57,750	57,650	-	(100)	57,550	100
Universities Revenue Bonds, Series 2016B	2.50% to 5.00%	2037	13,580	13,580	-	(480)	13,100	505
Universities Revenue Bonds, Series 2017A	3.25% to 5.00%	2041	25,905	25,905	-	-	25,905	-
Community College Revenue Bonds, Series 2017A	3.00% to 5.00%	2048	70,915	70,915	-	(2,200)	68,715	1,235
Certificates of Participation, Series 2014A	2.00% to 5.00%	2045	34,220	32,075	-	(700)	31,375	735
Certificates of Participation, Series 2016A	2.00% to 5.00%	2047	63,095	61,560	-	(2,540)	59,020	2,620
Certificates of Participation, Series 2016B	1.65% to 4.72%	2047	50,405	49,415	-	(1,010)	48,405	1,025
Certificates of Participation, Series 2017A	3.00% to 5.00%	2048	28,890	28,890	-	(860)	28,030	505
Certificates of Participation, Series 2018A	3.00% to 5.00%	2049	12,475	12,475	-	-	12,475	110
SNSC Phase II Lease Revenue Bonds	7.58%	2023	\$ 8,460	3,411	-	(587)	2,824	630
Discounts				(6)	-	2	(4)	(1)
Premiums				44,683	-	(3,321)	41,362	3,304
Total Bonds Payable				730,943	-	(29,706)	701,237	29,623
Notes Payable				73,867	-	(16,184)	57,683	14,743
Total				\$ 804,810	\$ -	\$ (45,890)	\$ 758,920	\$ 44,366

**NEVADA SYSTEM OF HIGHER EDUCATION**  
**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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

System notes payable activity for the year ended June 30, 2019 is as follows:

	Interest Rate	Date Issued	Final Payment Date	Original Amount	Outstanding Balance
Bank of America, CSN Promissory Note	1.88%	1/3/2013	6/1/2023	\$10,000	\$4,226
JP Morgan Chase, UNR Achievement Center	2.59% - VAR	2/26/2014	7/1/2019	Maximum 12,000	399
JP Morgan Chase, UNR Fitness Center	Variable**	8/14/2014	1/1/2020	Maximum 16,000	2,466
Wells Fargo Bank, UNLV Hotel College Academic Bldg	Variable***	12/15/2015	1/3/2023	Maximum 19,900	9,275
Wells Fargo Bank, UNR MEBD Refunding	1.80%	4/21/2016	1/2/2026	7,570	5,930
Wells Fargo Bank, UNR Scoreboard	2.01%	5/5/2016	3/1/2021	3,305	675
Key Government Finance, Inc., UNR Fine Arts Building	2.02%	4/20/2017	7/1/2022	11,326	7,586
US Bank, UNLV SOM funding	Variable****	6/28/2017	6/28/2024	Maximum 19,000	13,333
ZionsBankcorp, UNLV Football facility	1.98%	11/9/2017	7/1/2023	\$15,297	12,690
Other notes payable	1.74% - 5.16%	Various	Various	Various	1,103
					<u>\$57,683</u>

\* The variable interest rate is calculated based on 67% of one-month LIBOR plus a spread of 0.96%. The rate is reset daily, and interest only accrues based on the outstanding principal.

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

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

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

**NEVADA SYSTEM OF HIGHER EDUCATION**  
**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)**  
**FOR THE YEAR ENDED JUNE 30, 2019**

---

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

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

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

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$41,063	\$32,170	\$73,233
2021	65,830	29,371	95,201
2022	39,745	26,500	66,245
2023	37,702	24,967	62,669
2024	31,874	23,492	55,366
2025-2029	137,999	95,088	233,087
2030-2034	145,600	62,955	208,555
2035-2039	106,140	34,053	140,193
2040-2044	70,465	16,213	86,678
2045-2049	41,145	2,943	44,088
	<u>717,563</u>	<u>347,752</u>	<u>1,065,315</u>
Discounts	(4)	-	(4)
Premiums	41,361	-	41,361
	<u>\$758,920</u>	<u>\$347,752</u>	<u>\$1,106,672</u>

In April 2018, the GASB issued Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements. The primary objective of this Statement is to improve the information that is disclosed in government financial statements related to debt, including direct borrowings and direct placements. It will also clarify which liabilities government entities should include when disclosing information related to debt.

Various outstanding notes from direct borrowings and direct placements of the System in the combined amount of \$4,450 contain provisions that in an event of default, the outstanding amounts become immediately due. An outstanding note from direct borrowings and direct placements of the System in the amount of \$914 is secured with collateral of an office building. Various outstanding notes from direct borrowings and direct placements of the System in the combined amount of \$3,735 are secured with collateral consisting of computers and network equipment. Various outstanding notes from direct borrowings and direct placements of the System in the combined amount of \$45,475 contain provisions that in an event of default, the respective interest rates are reset to a higher default rate. An outstanding note from direct borrowings and direct placements of the System in the amount of \$89 contains a subjective acceleration clause that allows the lender to terminate the agreement and accelerate payment of the entire principal amount to become immediately due if the lender determines that a material adverse change occurred.

**NEVADA SYSTEM OF HIGHER EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEAR ENDED JUNE 30, 2019**

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

Obligation	Maturity	Outstanding (in \$1000s)	Unused Line of Credit (\$)	Pledged Assets?	Finance-Related EOD Consequences?		Finance- Related Termination Events?	Subjective Acceleration Clause(s)?
					Interest Rate/Other	Acceleration		
UNR – Student Achievement Center Note	07/01/19	\$399	n/a	No	No	No	No	No
DRI – Dell Quest Lease	07/01/19	23	n/a	Yes	No	No	No	No
DRI – Six Degrees Capital Lease	09/10/19	89	n/a	Yes	Yes	Yes	Yes	Yes
UNR – Fitness Center Note	01/01/20	2,466	n/a	No	No	No	No	No
DRI – Dell PowerVault Lease	11/01/20	62	n/a	Yes	No	No	No	No
UNR – Scoreboard Note	03/01/21	675	n/a	No	Yes	No	No	No
DRI – Dell Supercomputer Lease	05/01/21	120	n/a	Yes	No	No	No	No
DRI – Citrix Lease	08/01/21	183	n/a	Yes	No	No	No	No
GBC – Apartment Complex Note	11/01/21	406	n/a	No	Yes	Yes	No	No
DRI – Southern Nevada Science Park Note	12/01/21	377	n/a	No	Yes	Yes	No	No
UNR – Fine Arts Bldg. Note	07/01/22	7,586	n/a	No	Yes	No	No	No
UNLV – HAB Note	07/01/22	9,275	n/a	No	Yes	No	No	No
DRI – CRVB	07/01/22	320	n/a	No	Yes	Yes	No	No
CSN – Cisco Equipment Lease	10/14/22	3,258	n/a	Yes	Yes	Yes	No	No
CSN – Las Vegas “A” & “B” Note	06/01/23	4,226	n/a	No	Yes	No	No	No
UNLV – UNLV Medicine Note	07/01/23	13,333	n/a	No	Yes	No	No	No
UNLV – Football Complex Note	07/01/23	12,690	n/a	No	No	No	No	No
UNR – MEB Refunding Note	01/02/26	5,930	n/a	No	Yes	No	No	No
UNR – 450 Sinclair Lease	01/01/27	\$914	n/a	Yes	No	No	No	No

**NOTE 11 – System Obligations Under Capital Leases:**

The System has entered into various non-cancellable lease agreements of land, buildings and improvements, and machinery and equipment expiring at various dates from fiscal year 2019 to 2043.

System obligations under capital leases were as follows for the year ended June 30, 2019:

	Beginning Balance	Additions	Reductions	Ending Balance	Current
Capital lease obligations	<u>\$49,968</u>	<u>\$4,453</u>	<u>\$(2,317)</u>	<u>\$52,104</u>	<u>\$2,228</u>

The following System property included in the accompanying combined financial statements was leased under capital leases as of June 30, 2019:

Construction in progress	\$4,141
Buildings and improvements	51,796
Machinery and equipment	<u>1,007</u>
Total	56,944
Less accumulated depreciation	<u>(3,848)</u>
Total	<u>\$53,096</u>

**NEVADA SYSTEM OF HIGHER EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEAR ENDED JUNE 30, 2019**

---

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

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

2020	\$ 4,733
2021	4,610
2022	4,513
2023	4,438
2024	3,539
2025-2029	17,174
Thereafter	<u>47,352</u>
Total minimum lease payments	86,359
Less amount representing interest	<u>(34,255)</u>
Obligations under capital leases	<u>\$52,104</u>

Total interest expense under the System capital leases and included in the accompanying combined financial statements was \$2,393 during the year ended June 30, 2019. Depreciation of the capital lease assets is included in depreciation expense of the Statement of Revenues, Expenses and Changes in Net Position. Included in the capital lease obligations is a building lease for NSC with the State of Nevada.

**NOTE 12 – Operating Leases:**

The System has entered into various noncancellable operating lease agreements covering certain buildings and equipment. The lease terms range from one to ten years. The expense for operating leases was \$8,158 for year ended June 30, 2019.

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

2020	\$ 7,384
2021	7,007
2022	5,905
2023	4,131
2024	1,190
2025-2029	<u>865</u>
Total future minimum obligation	<u>\$26,482</u>

**NOTE 13 – Unemployment Insurance and Workers Compensation:**

The System is self-insured for unemployment insurance and workers compensation. These risks are subject to various claim and aggregate limits, with excess 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, 2019 are as follows:

	Beginning <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	Ending <u>Balance</u>
Unemployment insurance	\$4,062	\$1,759	\$(4,537)	\$1,284
Workers compensation	<u>3,300</u>	<u>3,057</u>	<u>(3,300)</u>	<u>3,057</u>
Total	<u>\$7,362</u>	<u>\$4,816</u>	<u>\$(7,837)</u>	<u>\$4,341</u>

**NEVADA SYSTEM OF HIGHER EDUCATION**  
**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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

The activity with respect to System other noncurrent liabilities for the year ended June 30, 2019 is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Current
Refundable advances under federal loan program	\$ 7,236	\$ 354	\$ (287)	\$ 7,303	\$ -
Compensated Absences	50,553	31,612	(27,117)	55,048	38,211
Unearned Revenue	58,827	53,422	(51,751)	60,498	59,954
Other noncurrent liabilities	775	23	(152)	646	-
<b>Total</b>	<b>\$ 117,391</b>	<b>\$ 85,411</b>	<b>\$ (79,307)</b>	<b>\$ 123,495</b>	<b>\$ 98,165</b>

**NOTE 15 – Extinguishment of Debt:**

In prior years, the System defeased outstanding bonds and obligations by placing the proceeds of new bonds into an irrevocable escrow account to provide for all future debt service payments on the old bonds. Accordingly, the escrow account assets and the liability for the defeased bonds are not included in the System's financial statements. At June 30, 2019 \$1,515 of bonds outstanding were considered defeased.

In prior years, the System refinanced or defeased existing bonds for net cash flow savings or economic gain (present value of cash flow savings). There were no new refinancing activities for the year ended June 30, 2019.

**NOTE 16 – Irrevocable Letter of Credit:**

In connection with its workers' compensation liability coverage, the System is required to maintain a \$120 standby letter of credit. An additional letter of credit was established in April 2004 in connection with the System's self-insured workers' compensation liability; the amount as of June 30, 2019 was \$1,800. A letter of credit was established in July 2003 in connection with the SNSC Phase II Lease Revenue Bonds in the amount of \$2,100. No advances were made under the letters of credit during the year ended June 30, 2019.

**NOTE 17 – System Pension Plans:**

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

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

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

The System's contribution to all retirement plans for the year ended June 30, 2019 was approximately \$116,213, equal to the required contribution for the year.

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

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

**Benefits Provided**

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

**NEVADA SYSTEM OF HIGHER EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEAR ENDED JUNE 30, 2019**

---

**NOTE 17 – 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 five years of service, at age 60 with 10 years of service, or at any age with thirty years of service. Members entering PERS on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, or age 62 with 10 years of service, or any age with thirty years of service. Regular members who entered the System on or after July 1, 2015, are eligible for retirement at age 65 with 5 years of service, or at age 62 with 10 years of service or at age 55 with 30 years of service or any age with 33 1/3 years of service.

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

*Contributions*

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

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

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

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

For the fiscal year ended June 30, 2019 the Statutory Employer/employee matching rate was 14.5%. The Employer-pay contribution (EPC) rate was 28%.

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

At June 30, 2019 the System reported a liability of \$398,883 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, 2019. The System's proportionate share is approximately 2.92%.

**NEVADA SYSTEM OF HIGHER EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEAR ENDED JUNE 30, 2019**

---

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

For the year ended June 30, 2019 the System recognized pension expense of \$416. At June 30, 2019 the System reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$12,496	\$13,909
Net difference between projected and actual investment earnings on pension plan investments	-	1,426
Changes in assumptions	21,019	-
Changes in proportion and differences between actual contributions and proportionate share of contributions*	9,107	5,079
System contributions subsequent to the measurement date	<u>28,548</u>	<u>-</u>
	<u>\$71,170</u>	<u>\$20,414</u>

\*In 2018 there was a change in reporting of payroll because of the consolidation of reporting, as a result, the inflows and outflows of changes in proportion have been netted for reporting purposes.

In 2019 \$28,548 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:

2020	(\$15,478)
2021	(4,122)
2022	10,611
2023	(5,743)
2024	(6,584)
2025	(893)
Thereafter	-
	<u>\$ (22,209)</u>

**Actuarial Assumptions**

The PERS net pension liability was measured as of June 30, 2018 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate	2.75%
Payroll Growth	5.00%, including inflation
Investment Rate of Return	7.50%
Productivity pay increase	0.50%
Projected salary increases	4.25% to 9.15%, depending on service
	Rates include inflation and productivity increases
Consumer Price Index	2.75%
Other assumptions	Same as those used in the June 30, 2018 funding Actuarial valuation

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

Actuarial assumptions used in the June 30, 2018 valuation were based on the results of the experience review completed in 2018.

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

**NEVADA SYSTEM OF HIGHER EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEAR ENDED JUNE 30, 2019**

---

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

The following was the PERS Board adopted policy target asset allocation as of June 30, 2018:

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

\*As of June 30, 2018, PERS' long-term inflation assumption was 2.75%

*Discount Rate*

The discount rate used to measure the total pension liability was 7.50% as of June 30, 2018. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, the pension plan's fiduciary net position at June 30, 2018, was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2018.

*Pension Liability Discount Rate Sensitivity*

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

	<u>1% Decrease (6.50%)</u>	<u>Discount Rate (7.50%)</u>	<u>1% Increase (8.50%)</u>
NSHE's proportional share of the net pension liability	\$607,273	\$398,883	\$224,513

*Pension plan fiduciary net position*

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

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

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](http://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:

**NEVADA SYSTEM OF HIGHER EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEAR ENDED JUNE 30, 2019**

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

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

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

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

*Contributions*

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

The authority for establishing an assessment to pay for a portion of the cost of premiums or contributions for the program is in statute. The Office of Finance shall establish an assessment that is to be used to pay for a portion of the cost of premiums or contributions for the Program for persons who were initially hired before January 1, 2012 and have retired with state service. The money assessed must be deposited into the Retirees’ Fund and must be based upon a base amount approved by the Legislature each session to pay for a portion of the current and future health and welfare benefits for persons who retired before January 1, 1994, or for persons who retire on or after January 1, 1994, as adjusted by the years of service subsidy rates. (NRS 287.046) The required contribution rate for employers (the retired employees group insurance rate), as a percentage of covered payroll, for the fiscal year ended June 30, 2019 was 2.35%. NSHE contributions recognized as part of OPEB expense for the current fiscal year ended June 30, 2019 were \$16,656.

OPEB liabilities, OPEB expense, deferred outflows of resources and deferred inflows of resources related to OPEB. At June 30, 2019, NSHE reported a liability of \$518,254 for its proportionate share of the collective net OPEB liability. The collective net OPEB liability was measured as of July 1, 2018, and the total OPEB liability used to calculate the collective net OPEB liability was determined by an actuarial valuation as of January 1, 2018. NSHE’s proportion of the collective net OPEB liability was based on the NSHE’s share of contributions in the OPEB plan relative to the total contributions of all participating OPEB employers and members. At June 30, 2019, the NSHE’s proportion was 39.1317%.

For the year ended June 30, 2019, NSHE recognized OPEB expense of \$32,401. At June 30, 2019, NSHE reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Difference between expected and actual experience	\$ -	\$ -
Changes in assumption	-	34,686
Net difference between projected and actual earnings in OPEB plan investments	-	64
Changes in proportion and differences between State contributions and proportionate share of contributions	-	-
System contributions subsequent to the measurement date	16,656	-
<b>Total</b>	<b>\$ 16,656</b>	<b>\$ 34,750</b>

**NEVADA SYSTEM OF HIGHER EDUCATION**  
**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)**  
**FOR THE YEAR ENDED JUNE 30, 2019**

---

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

Of the total amount reported as deferred outflows of resources related to OPEB, \$16,656 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, 2019. This deferred outflow will be recognized as expense in fiscal 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:	
2020	\$ (11,410)
2021	(11,410)
2022	(9,568)
2023	(2,362)
Thereafter	-
Total	<u><u>\$ (34,750)</u></u>

*Actuarial assumptions*

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

Inflation (CPI)	2.50%
Salary increases	Dependent upon pension system ranging from 1.00% to 10.65%, including inflation
Investment rate of return	3.87%, based on a 20-Year Municipal Bond Index
Healthcare cost trend rates	For medical and prescription drug benefits, this amount initially is at 7.0% and decreases to a 4.75% long-term trend rate after six years. For dental benefits and Part B Premiums, the trend rate is 4.00% and 4.5%, respectively.

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

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

The Nevada Legislature established the Retirement Benefits Investment Fund (RBIF), effective July 1, 2007 with the purpose to invest contributions made by participating public entities, as defined by NRS 355.220 to enable such entities to support financing of OPEB at some time in the future. NRS 355.220(2) requires that any money in the RBIF must be invested in the same manner as money in the Public Employees' Retirement System of Nevada Investment Fund is invested. See Note 17 for a description of the PERS Board Investment policy. As of June 30, 2019, the balance of the investments held by the Fund was \$1,728,842 and the net position restricted for other postemployment benefits was \$231,397.

*Discount rate*

The discount rate used to measure the total OPEB liability was 3.87%, which is consistent with a 20-Year Municipal Bond Index. The Bond Buyer General Obligation 20-Bond Municipal Bond Index is used for the determination of the discount rate. The assets in the trust as of June 30, 2018 are less than the expected benefit payments in the first year; therefore, the crossover period is assumed to be in the first year, which provides additional support for using the discount rate at the 20-Year Municipal Bond Index rate. The Retiree Plan's fiduciary net position as of June 30, 2019, was projected to be available to make all projected future benefit payments of current active and inactive employees. The OPEB plan is funded on a pay-as-you-go basis, and therefore the discounted rate is equal to the Bond Buyer General Obligation 20-Bond Municipal Bond Index rate of 3.87%.

**NEVADA SYSTEM OF HIGHER EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEAR ENDED JUNE 30, 2019**

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

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

The following presents the NSHE's proportionate share of the collective net OPEB liability, as well as what the NSHE's proportionate share of the collective net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower 2.87% or 1-percentage-point higher 4.87% than the current discount rate:

	<u>1% Decrease 2.87%</u>	<u>Discount Rate 3.87%</u>	<u>1% Increase 4.87%</u>
NSHE's proportionate share of the collective net OPEB liability	\$ 571,024	\$ 518,254	\$ 472,392

*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	\$ 483,410	\$ 518,254	\$ 559,388

*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, 2019, NSHE reported payables to the defined benefit OPEB plan of \$1,532 for statutorily required employer contributions which had been assessed on employee salaries but not yet remitted to the Retirees' Fund.

**NOTE 19 – System Commitments and Contingent Liabilities:**

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

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

The System is self-insured for its unemployment insurance liability. The System is billed by the State each quarter based on the actual unemployment benefits paid by the State. Each year the System budgets resources to pay for the projected expenditures. The amount of future benefits payments to claimants and the resulting liability to the System cannot be reasonably determined as of June 30, 2019 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, 2019 is \$91,241. These costs will be financed by State appropriations, private donations, available resources and/or long-term borrowings.

**NEVADA SYSTEM OF HIGHER EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEAR ENDED JUNE 30, 2019**

---

**NOTE 20 – Risk Management:**

The System is an entity created by the Constitution of the State of Nevada. The System transfers its tort liabilities to the Tort Claims Fund of the State of Nevada (State). The State purchases an excess liability policy in the amount of \$10,000 excess of a \$3,000 self-insured retention (SIR).

The System purchases the following commercial insurance:

- Coverage for direct physical loss or damage to the System's property with limits of \$500,000 per occurrence and a \$500 per occurrence deductible with an aggregate deductible of \$1,000.
- Worker's compensation (foreign and domestic) with statutory limits excess of a \$750 SIR.
- Crime & Fidelity (employee dishonesty) with limits of \$1,250 and a deductible of \$100.
- Cyber Liability with limits of \$20,000 and a deductible of \$100
- Medical malpractice with limits of \$1,000 per occurrence and \$3,000 aggregate.
- Allied health malpractice with limits of \$1,000 per occurrence and \$3,000 aggregate.

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

**NOTE 21 – Subsequent Events:**

The System evaluated subsequent events through November 18, 2019, the date of issuance, and has determined the following subsequent events to report.

On July 5, 2019, two explosions occurred on the UNR campus that damaged Argenta and Nye Halls, two of UNR's residence halls, as well as the primary residence hall dining facility located in Argenta Hall. The net book value of Argenta and Nye Halls was \$23,197 at June 30, 2019. The explosions originated in the boiler room of Argenta Hall. No one was seriously injured in the explosions and, while significantly damaged, both Argenta and Nye Halls have been evaluated by outside engineers and the structures have been preliminarily determined to be repairable. UNR has secured temporary housing facilities nearby in the newly renovated, non-gaming West Tower of Circus Circus Reno in order to accommodate the approximately 1,300 students displaced by the temporary closing of Argenta and Nye Halls. The term of the lease for the temporary housing is from July 31, 2019 through May 16, 2020 and monthly rent was due beginning on August 15, 2019 in nine monthly payments of \$2,408,340. In addition, there is an option to extend the lease for one additional period from July 31, 2020 through May 15, 2021. Interim dining facilities have also been adapted to accommodate all UNR residence hall occupants during the repair timeframe.

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

In September 2019, UNR sold a parcel of land with a net book value at June 30, 2019 of \$1,035 for consideration of \$18,000.

On October 30, 2019, NSHE closed on university revenue bonds series 2019A with a principal amount of \$18,925. Proceeds of the 2019A Bonds will be used to: (i) finance construction of improvements on the campus of UNLV; and (ii) pay the costs of issuing the 2019A Bonds. The 2019A Bonds are issued solely as fully registered bond certificates in the denomination of \$5,000, or any integral multiple thereof. The 2019A Bonds bear interest (calculated based on a 360-day year consisting of twelve 30-day months) from 3.00% to 5.00% and is payable semi-annually on January 1 and July 1 of each year, commencing July 1, 2020 and maturing July 1, 2049. The payment of principal is payable annually on July 1 of each year, commencing July 1, 2020.

**NEVADA SYSTEM OF HIGHER EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEAR ENDED JUNE 30, 2019**

---

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

The following is the functional classifications of expenses as reported on the Statement of Combined Revenues, Expenses and Changes in Net Position for the year ended June 30, 2019.

Instruction	\$678,533
Research	145,601
Public service	72,090
Academic support	188,698
Institutional support	184,450
Student services	167,785
Operation and maintenance of plant	140,466
Scholarships and fellowships	96,758
Auxiliary enterprises	98,433
Depreciation	108,429
Total	<u><u>\$1,881,243</u></u>

**NOTE 23 – System Related Organizations:**

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

*(Remainder of this page left intentionally blank)*

**NEVADA SYSTEM OF HIGHER EDUCATION**  
**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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

**NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS**  
**NET POSITION AS OF JUNE 30, 2019**

	<u>UNR</u>	<u>UNR</u>	<u>Integrated</u>	<u>DRI</u>	<u>DRI</u>	<u>TMCC</u>	<u>WNC</u>	<u>GBC</u>	<u>CSN</u>	<u>NSC</u>
	<u>Foundation</u>	<u>AAUN</u>	<u>Clinical</u>	<u>Foundation</u>	<u>Research</u>	<u>Foundation</u>	<u>Foundation</u>	<u>Foundation</u>	<u>Foundation</u>	<u>Foundation</u>
			<u>Services, Inc.</u>		<u>Park</u>					
<b><u>ASSETS</u></b>										
<b><i>Current Assets</i></b>										
Cash and cash equivalents	\$ 42,731	\$ 64	\$ 6,273	\$ 362	\$ 1	\$ 3,713	\$ 1,775	\$ 2,052	\$ 311	\$ 369
Short-term investments	188,270	8,240	1,505	-	-	259	-	989	3,676	2,069
Other current assets	7,556	230	2,200	-	-	221	17	2,581	137	6,147
<b>Total Current Assets</b>	<b>238,557</b>	<b>8,534</b>	<b>9,978</b>	<b>362</b>	<b>1</b>	<b>4,193</b>	<b>1,792</b>	<b>5,622</b>	<b>4,124</b>	<b>8,585</b>
<b><i>Noncurrent Assets</i></b>										
Investments	-	-	-	-	-	-	-	-	-	-
Restricted investments	-	-	-	-	-	-	3,409	7,282	-	1,252
Endowment investments	59,786	-	-	-	-	548	-	-	2,631	-
Capital assets, net	5	46	171	486	-	-	-	-	-	-
Other noncurrent assets	12,412	93	-	-	-	80	-	4,215	172	3,108
<b>Total Noncurrent Assets</b>	<b>72,203</b>	<b>139</b>	<b>171</b>	<b>486</b>	<b>-</b>	<b>628</b>	<b>3,409</b>	<b>11,497</b>	<b>2,803</b>	<b>4,360</b>
<b>TOTAL ASSETS</b>	<b>310,760</b>	<b>8,673</b>	<b>10,149</b>	<b>848</b>	<b>1</b>	<b>4,821</b>	<b>5,201</b>	<b>17,119</b>	<b>6,927</b>	<b>12,945</b>
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>										
Intra-entity sales of future revenues	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>LIABILITIES</u></b>										
<b><i>Current Liabilities</i></b>										
Due to affiliates	1,436	86	2,235	65	-	-	-	-	-	-
Other current liabilities	84	5	1,812	33	3	30	5,051	61	8	-
<b>Total Current Liabilities</b>	<b>1,520</b>	<b>91</b>	<b>4,047</b>	<b>98</b>	<b>3</b>	<b>30</b>	<b>5,051</b>	<b>61</b>	<b>8</b>	<b>-</b>
<b><i>Noncurrent Liabilities</i></b>										
Other noncurrent liabilities	3,089	-	3,149	-	101	-	-	-	-	-
<b>Total Noncurrent Liabilities</b>	<b>3,089</b>	<b>-</b>	<b>3,149</b>	<b>-</b>	<b>101</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>	<b>4,609</b>	<b>91</b>	<b>7,196</b>	<b>98</b>	<b>104</b>	<b>30</b>	<b>5,051</b>	<b>61</b>	<b>8</b>	<b>-</b>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>										
Split-interest agreements	2,004	-	-	-	-	-	-	-	-	-
Deferred lease revenue	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>2,004</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>NET POSITION</u></b>										
Net investment in capital assets	5	46	171	486	-	-	-	-	-	-
Restricted - Nonexpendable	169,746	2,698	-	-	-	4,259	-	4,640	2,659	1,259
Restricted - Expendable	117,118	4,934	-	-	-	-	-	11,138	3,121	11,570
Unrestricted	17,278	904	2,782	264	(103)	532	150	1,280	1,139	116
<b>TOTAL NET POSITION</b>	<b>\$ 304,147</b>	<b>\$ 8,582</b>	<b>\$ 2,953</b>	<b>\$ 750</b>	<b>\$ (103)</b>	<b>\$ 4,791</b>	<b>\$ 150</b>	<b>\$ 17,058</b>	<b>\$ 6,919</b>	<b>\$ 12,945</b>

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, 2019**

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

**NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS  
NET POSITION AS OF JUNE 30, 2019 (continued)**

	<u>UNLV Foundation</u>	<u>UNLV Research Foundation</u>	<u>Rebel Golf Foundation</u>	<u>UNLV Alumni Association</u>	<u>UNLV Rebel Football Foundation</u>	<u>UNLV Rebel Soccer Foundation</u>	<u>UNLV Singapore Limited</u>	<u>UNLV MED</u>	<u>Total System Related Organizations</u>
<b><u>ASSETS</u></b>									
<i>Current Assets</i>									
Cash and cash equivalents	\$ 10,486	\$ 205	\$ 385	\$ 318	\$ 150	\$ 236	\$ 394	\$ 1,691	\$ 71,516
Short-term investments	46,411	1,954	5,732	2,030	1,504	326	5,542	-	268,507
Other current assets	18,167	130	-	58	-	-	63	11,378	48,885
<b>Total Current Assets</b>	<b>75,064</b>	<b>2,289</b>	<b>6,117</b>	<b>2,406</b>	<b>1,654</b>	<b>562</b>	<b>5,999</b>	<b>13,069</b>	<b>388,908</b>
<i>Noncurrent Assets</i>									
Investments	79,422	-	-	-	-	-	-	-	79,422
Restricted investments	-	-	-	-	-	-	-	-	11,943
Endowment investments	192,344	-	-	-	-	808	-	-	256,117
Capital assets, net	362	3,999	-	36	1	-	-	3,580	8,686
Other noncurrent assets	34,718	2,728	-	38	-	-	-	-	57,564
<b>Total Noncurrent Assets</b>	<b>306,846</b>	<b>6,727</b>	<b>-</b>	<b>74</b>	<b>1</b>	<b>808</b>	<b>-</b>	<b>3,580</b>	<b>413,732</b>
<b>TOTAL ASSETS</b>	<b>381,910</b>	<b>9,016</b>	<b>6,117</b>	<b>2,480</b>	<b>1,655</b>	<b>1,370</b>	<b>5,999</b>	<b>16,649</b>	<b>802,640</b>
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>									
Intra-entity sales of future revenues	-	-	-	-	-	-	-	274	274
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>274</b>	<b>274</b>
<b><u>LIABILITIES</u></b>									
<i>Current Liabilities</i>									
Due to affiliates	592	-	-	-	-	-	-	3,843	8,257
Other current liabilities	341	140	336	10	-	-	18	5,096	13,028
<b>Total Current Liabilities</b>	<b>933</b>	<b>140</b>	<b>336</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>18</b>	<b>8,939</b>	<b>21,285</b>
<i>Noncurrent Liabilities</i>									
Other noncurrent liabilities	856	-	-	-	-	-	-	15,153	22,348
<b>Total Noncurrent Liabilities</b>	<b>856</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,153</b>	<b>22,348</b>
<b>TOTAL LIABILITIES</b>	<b>1,789</b>	<b>140</b>	<b>336</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>18</b>	<b>24,092</b>	<b>43,633</b>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>									
Split-interest agreements	857	-	-	-	-	-	-	-	2,861
Deferred lease revenue	-	6,621	-	-	-	-	-	-	6,621
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>857</b>	<b>6,621</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,482</b>
<b><u>NET POSITION</u></b>									
Net investment in capital assets	362	3,999	-	36	1	-	-	2,909	8,015
Restricted - Nonexpendable	154,403	-	-	-	47	732	-	-	340,443
Restricted - Expendable	219,428	-	-	14	80	76	-	167	367,646
Unrestricted	5,071	(1,744)	5,781	2,420	1,527	562	5,981	(10,245)	33,695
<b>TOTAL NET POSITION</b>	<b>\$ 379,264</b>	<b>\$ 2,255</b>	<b>\$ 5,781</b>	<b>\$ 2,470</b>	<b>\$ 1,655</b>	<b>\$ 1,370</b>	<b>\$ 5,981</b>	<b>\$ (7,169)</b>	<b>\$ 749,799</b>

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, 2019**

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

**NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS**  
**REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**FOR THE YEAR ENDED JUNE 30, 2019**

	UNR Foundation	UNR AAUN	Integrated Clinical Services, Inc.	DRI Foundation	DRI Research Park	TMCC Foundation	WNC Foundation	GBC Foundation	CSN Foundation	NSC Foundation
<b>Operating Revenues</b>										
Patient revenue	\$ -	\$ -	7,322	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract revenue	-	-	7,133	-	-	-	-	-	-	-
Contributions	7,757	20	-	975	-	1,697	1,113	7,742	1,191	7,370
Campus support	4,141	-	-	175	27	234	-	54	-	-
Other operating revenues	3,058	-	(103)	46	3	112	98	16	163	110
<b>Total Operating Revenues</b>	<b>14,956</b>	<b>20</b>	<b>14,352</b>	<b>1,196</b>	<b>30</b>	<b>2,043</b>	<b>1,211</b>	<b>7,812</b>	<b>1,354</b>	<b>7,480</b>
<b>Operating Expenses</b>										
Program expenses, System Related Organizations	(315)	(411)	(1,995)	-	-	-	(468)	(53)	(587)	(296)
Depreciation	(7)	(2)	(14)	-	-	-	-	-	-	-
Other operating expenses	(5,116)	(28)	(3,606)	(442)	(26)	(336)	(752)	(205)	-	(271)
<b>Total Operating Expenses</b>	<b>(5,438)</b>	<b>(441)</b>	<b>(5,615)</b>	<b>(442)</b>	<b>(26)</b>	<b>(336)</b>	<b>(1,220)</b>	<b>(258)</b>	<b>(587)</b>	<b>(567)</b>
<b>Operating Income (Loss)</b>	<b>9,518</b>	<b>(421)</b>	<b>8,737</b>	<b>754</b>	<b>4</b>	<b>1,707</b>	<b>(9)</b>	<b>7,554</b>	<b>767</b>	<b>6,913</b>
<b>Nonoperating Revenues (Expenses)</b>										
Investment income, net	16,254	629	113	-	-	112	-	-	323	-
Payments to System campuses and divisions	(48,804)	-	(8,750)	(939)	-	(1,829)	-	(758)	(643)	(1,447)
Other nonoperating revenues (expenses)	-	-	352	-	-	-	43	367	-	-
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(32,550)</b>	<b>629</b>	<b>(8,285)</b>	<b>(939)</b>	<b>-</b>	<b>(1,717)</b>	<b>43</b>	<b>(391)</b>	<b>(320)</b>	<b>(1,447)</b>
<b>Income (Loss) before other revenue (expenses)</b>	<b>(23,032)</b>	<b>208</b>	<b>452</b>	<b>(185)</b>	<b>4</b>	<b>(10)</b>	<b>34</b>	<b>7,163</b>	<b>447</b>	<b>5,466</b>
<b>Other Revenues (Expenses)</b>										
Additions to permanent endowments	10,795	88	-	-	-	-	-	136	8	6
Other Foundation expenses	-	-	-	-	-	-	-	-	-	-
<b>Total Other Revenues (Expenses)</b>	<b>10,795</b>	<b>88</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>136</b>	<b>8</b>	<b>6</b>
<b>Increase (Decrease) in Net Position</b>	<b>(12,237)</b>	<b>296</b>	<b>452</b>	<b>(185)</b>	<b>4</b>	<b>(10)</b>	<b>34</b>	<b>7,299</b>	<b>455</b>	<b>5,472</b>
<b>NET POSITION</b>										
Net position - beginning of year	316,384	8,286	2,501	935	(107)	915	116	9,759	6,464	7,473
Change in Accounting Policy	-	-	-	-	-	3,886	-	-	-	-
<b>Net position - end of year</b>	<b>\$ 304,147</b>	<b>\$ 8,582</b>	<b>\$ 2,953</b>	<b>\$ 750</b>	<b>\$ (103)</b>	<b>\$ 4,791</b>	<b>\$ 150</b>	<b>\$ 17,058</b>	<b>\$ 6,919</b>	<b>\$ 12,945</b>

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, 2019**

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

**NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS**  
**REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**FOR THE YEAR ENDED JUNE 30, 2019**

	<u>UNLV Foundation</u>	<u>UNLV Research Foundation</u>	<u>Rebel Golf Foundation</u>	<u>UNLV Alumni Association</u>	<u>UNLV Rebel Football Foundation</u>	<u>UNLV Rebel Soccer Foundation</u>	<u>UNLV Singapore Limited</u>	<u>UNLV MED</u>	<u>Total System Related Organizations</u>
<b>Operating Revenues</b>									
Patient revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,654	\$ 40,976
Contract revenue	-	-	-	-	-	-	-	16,310	23,443
Contributions	28,926	158	359	1,189	22	127	-	-	58,646
Campus support	3,064	-	-	-	-	-	-	-	7,695
Other operating revenues	956	531	63	254	96	12	-	9,901	15,316
<b>Total Operating Revenues</b>	<b>32,946</b>	<b>689</b>	<b>422</b>	<b>1,443</b>	<b>118</b>	<b>139</b>	<b>-</b>	<b>59,865</b>	<b>146,076</b>
<b>Operating Expenses</b>									
Program expenses, System Related Organizations	(5)	-	(221)	(279)	(56)	(77)	-	(13,812)	(18,575)
Depreciation	(67)	(126)	-	(17)	(3)	-	-	(1,493)	(1,729)
Other operating expenses	(8,194)	(589)	(187)	(1,412)	(23)	(22)	(96)	(23,697)	(45,002)
<b>Total Operating Expenses</b>	<b>(8,266)</b>	<b>(715)</b>	<b>(408)</b>	<b>(1,708)</b>	<b>(82)</b>	<b>(99)</b>	<b>(96)</b>	<b>(39,002)</b>	<b>(65,306)</b>
<b>Operating Income (Loss)</b>	<b>24,680</b>	<b>(26)</b>	<b>14</b>	<b>(265)</b>	<b>36</b>	<b>40</b>	<b>(96)</b>	<b>20,863</b>	<b>80,770</b>
<b>Nonoperating Revenues (Expenses)</b>									
Investment income, net	15,118	117	219	90	111	69	100	-	33,255
Payments to System campuses and divisions	(33,492)	-	(336)	(17)	-	-	-	(29,926)	(126,941)
Other nonoperating revenues (expenses)	2,752	(5)	-	-	-	(7)	-	1,408	4,910
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(15,622)</b>	<b>112</b>	<b>(117)</b>	<b>73</b>	<b>111</b>	<b>62</b>	<b>100</b>	<b>(28,518)</b>	<b>(88,776)</b>
<b>Income (Loss) before other revenue (expenses)</b>	<b>9,058</b>	<b>86</b>	<b>(103)</b>	<b>(192)</b>	<b>147</b>	<b>102</b>	<b>4</b>	<b>(7,655)</b>	<b>(8,006)</b>
<b>Other Revenues (Expenses)</b>									
Additions to permanent endowments	9,627	-	-	-	-	-	-	-	20,660
Other Foundation expenses	-	-	-	-	-	-	41	-	41
<b>Total Other Revenues (Expenses)</b>	<b>9,627</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41</b>	<b>-</b>	<b>20,701</b>
<b>Increase (Decrease) in Net Position</b>	<b>18,685</b>	<b>86</b>	<b>(103)</b>	<b>(192)</b>	<b>147</b>	<b>102</b>	<b>45</b>	<b>(7,655)</b>	<b>12,695</b>
<b>NET POSITION</b>									
Net position - beginning of year	360,579	2,169	5,884	2,662	1,508	1,268	5,936	486	733,218
Change in Accounting Policy	-	-	-	-	-	-	-	-	3,886
<b>Net position - end of year</b>	<b>\$ 379,264</b>	<b>\$ 2,255</b>	<b>\$ 5,781</b>	<b>\$ 2,470</b>	<b>\$ 1,655</b>	<b>\$ 1,370</b>	<b>\$ 5,981</b>	<b>\$ (7,169)</b>	<b>\$ 749,799</b>

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, 2019**

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

**TMCC Foundation:**

Prior Period Adjustment

The TMCC Foundation has re-evaluated its position that contributions received for endowments, scholarships and College programs were liabilities until transferred to the College or used for their intended purpose. Absent specific conditions that create barriers to the Foundation's access to the contributions, TMCC Foundation believes that these contributions are more accurately reflected as restricted contributions and net position based upon current accounting standards and the Foundation's ability to utilize the contributions in accordance with the donors' intent. Accordingly, the accompanying financial statements have been retroactively restated to reflect these changes. Following is a summary of the effects of the changes on the Foundation's financial statements:

	<u>As Previously Reported</u>	<u>Adjustment</u>	<u>As Restated</u>
Unexpended contributions	\$ 3,886	\$ (3,886)	\$ -
Total liabilities	<u>\$ 3,918</u>	<u>\$ (3,886)</u>	<u>\$ 32</u>
Total operating support and revenues	<u>\$ 1,298</u>	<u>\$ 1,928</u>	<u>\$ 3,226</u>
2018 change in net position	<u>\$ (4)</u>	<u>\$ 1,945</u>	<u>\$ 1,941</u>
Net position, July 1, 2017	<u>\$ 918</u>	<u>\$ 1,942</u>	<u>\$ 2,860</u>
Net position, June 30, 2018	<u>\$ 915</u>	<u>\$ 3,886</u>	<u>\$ 4,801</u>

**UNR Foundation:**

Cash and cash equivalents at June 30, 2019, consists of:

Cash	\$ 1,478
Money market funds	<u>41,253</u>
	<u>\$42,731</u>

The fair value of investments at June 30, 2019, are as follows:

Equity Investments	\$ 1,134
Commingled funds	225,918
Certificates of deposit	5,367
Corporate bonds	7,501
U.S. Government Securities	<u>8,136</u>
	<u>\$248,056</u>

At June 30, 2019, the Foundation investments had the following maturities:

	<u>Fair Value</u>	<u>Investment Maturities (in Year)</u>		
		<u>Less than 1</u>	<u>1 - 5</u>	<u>6 - 21</u>
Certificates of deposit	\$ 5,367	\$ 4,255	\$ 1,112	\$ -
Corporate bonds	7,501	2,380	5,121	-
U.S. Government securities	<u>8,136</u>	<u>8,126</u>	<u>10</u>	-
	<u>\$ 21,004</u>	<u>\$ 14,761</u>	<u>\$ 6,243</u>	<u>\$ -</u>

**NEVADA SYSTEM OF HIGHER EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEAR ENDED JUNE 30, 2019**

---

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

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

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

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

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

*Investment Program Strategy*

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

*Asset Allocation Targets and Ranges*

	<i>Min</i>	<i>Target</i>	<i>Max</i>
	<i>Wt.</i>	<i>Wt.</i>	<i>Wt.</i>
<i>Equities</i>			
<i>Global Equities</i>	17%	20%	23%
<i>Global Low Volatility Equities</i>	7%	9%	11%
<i>Private Equities</i>	5%	12%	15%
<i>Fixed Income</i>	27%	32%	37
<i>Alternatives</i>			
<i>Real Estate</i>	8%	12%	15%
<i>Real Assets</i>	10%	15%	20%
<i>Cash</i>	0%	0%	5%

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

*Investment Risk Factors*

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

**NEVADA SYSTEM OF HIGHER EDUCATION**  
**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)**  
**FOR THE YEAR ENDED JUNE 30, 2019**

---

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

*Concentration of Credit Risk*

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

*Credit Risk*

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. None of the investments held by the Foundation are rated by a nationally recognized statistical rating organization. Fixed income securities to obligations of the U.S. Government are not considered to have credit risk.

*Interest Rate Risk*

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

*Foreign Currency Risk*

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

*Custodial Credit Risk – Deposits*

In the case of deposits, this is the risk that in the event of a bank failure, the Foundation's deposits exceed FDIC limits and as a result may not be insured and returned to the Foundation. All cash deposits are primarily on deposit with two financial institutions and several investment companies. The Foundation does not have a deposit policy for custodial credit risk. As of June 30, 2019, the Foundation's bank balances totaled \$42.7 million. Of this balance, \$1.1 million was covered by depository insurance and/or collateralized and \$18.8 million is held by State Street Government Securities, \$22.4 million is held by Charles Schwab in a money market account of U.S. Treasuries and both are subject to their investment policies, and the remaining \$0.5 million was uninsured and uncollateralized and, as a result, was subject to custodial credit risk at June 30, 2019.

*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, 2019, the Foundation has committed to acquire approximately \$35.5 million in commingled funds.

**NEVADA SYSTEM OF HIGHER EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEAR ENDED JUNE 30, 2019**

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

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

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

Assets measured at fair value on a recurring basis at June 30, 2019 are:

	<u>Level 1</u>	<u>NAV</u>	<u>Total</u>
<u>Investments</u>			
Equity investments	\$ 1,134	\$ -	\$ 1,134
Commingled funds	63,770	162,148	225,918
Certificates of deposit	5,367	-	5,367
Corporate bonds	7,501	-	7,501
U.S. Government Securities	<u>8,136</u>	<u>-</u>	<u>8,136</u>
	<u>\$85,908</u>	<u>\$162,148</u>	<u>\$248,056</u>
<u>Residual interest in trusts</u>			
Commingled funds	\$ -	\$ 806	\$ 806
Real estate	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ -</u>	<u>\$ 806</u>	<u>\$ 806</u>

The Foundation does not hold any investments using Level 2 or 3 inputs.

**NEVADA SYSTEM OF HIGHER EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEAR ENDED JUNE 30, 2019**

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

**UNLV Foundation:**

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

The calculation of realized gains and losses is independent of the calculation of the net change in the fair value of investments. Realized gains and losses on investments that had been held more than one fiscal year and sold in the current year were included as a change in the fair value of investments reported in prior years. Investment expenses of \$766 for the year ended June 30, 2019 was netted against interest and dividends on the accompanying Statements of Support and Revenues, Expenses and Changes in Net Position. Investments are recorded on the date of the trade.

Investments include the following at June 30, 2019:

Mutual funds	\$ 34,893
Certificates of deposit	2,431
Equities	14,260
Collateralized securities	36,936
U.S. government obligations	54,105
U.S. corporate bonds	27,094
Alternative investments	141,359
Non-U.S. corporate bonds	<u>7,099</u>
Total marketable securities at fair value	<u>\$318,177</u>

*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, 2019, the total balance for the UNLV Foundation's cash and money market funds was \$10,486. Of this balance, \$665 was covered by the Federal Deposit Insurance Corporation, and \$9,820 was uninsured. 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, 2019 follows:

	Total	AAA	AA	A	BBB	Below Investment Grade
Collateralized securities	\$36,936	\$32,413	\$4,498	\$ -	\$ -	\$ 25
U.S. corporate bonds	27,094	-	614	5,659	18,155	2,667
Non-U.S. corporate bonds	<u>7,099</u>	<u>-</u>	<u>631</u>	<u>2,614</u>	<u>3,359</u>	<u>494</u>
	<u>\$71,129</u>	<u>\$32,413</u>	<u>\$5,743</u>	<u>\$8,273</u>	<u>\$21,514</u>	<u>\$3,186</u>

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.

**NEVADA SYSTEM OF HIGHER EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEAR ENDED JUNE 30, 2019**

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

*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, 2019, there were no investments over 5% within any one issuer in an amount that would constitute a concentration of credit risk to the Foundation.

*Interest Rate Risk*

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

For investments in donor-restricted endowment funds, the UNLV Foundation uses the Bloomberg Barclays Aggregate U.S. Bond Index average as the benchmark; maturity as of June 30, 2019 was 7.75 years. The fixed-income portfolio's average maturity was 7.75 years. Interest rates range from 2.52% to 3.46%.

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, 2019 was 7.8 years. The fixed-income portfolio's average maturity was 7.9 years. Interest rates range from 0% to 9.4%.

	Maturity <u>Under 1 Year</u>	Maturity <u>1 – 5 Years</u>	Maturity <u>5 – 10 Years</u>	Maturity <u>Over 10 Years</u>	<u>Total</u>
Mutual funds	\$30,628	\$ 4,265	\$ -	\$ -	\$ 34,893
Certificates of deposit	350	2,081	-	-	2,431
Collateralized securities	510	7,864	4,012	24,549	36,935
U.S. government obligations	10,786	27,111	9,773	6,436	54,106
U.S. corporate bonds	3,045	15,184	3,323	5,542	27,094
Non-U.S. corporate bonds	<u>1,092</u>	<u>3,837</u>	<u>1,171</u>	<u>999</u>	<u>7,099</u>
Investment in securities at fair value	<u>\$46,411</u>	<u>\$60,342</u>	<u>\$18,279</u>	<u>\$37,526</u>	<u>\$162,558</u>

*Foreign Currency Risk*

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

*Fair Value Measurements*

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

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

*Level 2* – Observable inputs, other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs which are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities .

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

**NEVADA SYSTEM OF HIGHER EDUCATION**  
**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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

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

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

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

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

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

Assets measured at fair value on a recurring basis at June 30, 2019 are:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>NAV</u>	<u>Total</u>
<u>Investments</u>					
Alternative investment	\$ -	\$ -	\$ -	\$141,359	\$141,359
Mutual funds	34,893	-	-	-	34,893
Collateralized securities	-	36,936	-	-	36,936
U.S. corporate bonds	27,094	-	-	-	27,094
Non-U.S. corporate bonds	7,099	-	-	-	7,099
Equities	14,260	-	-	-	14,260
Certificate of deposit	2,431	-	-	-	2,431
U.S. Government obligations	<u>54,105</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>54,105</u>
	<u>\$139,882</u>	<u>\$36,936</u>	<u>\$ -</u>	<u>\$141,359</u>	<u>\$318,177</u>
 <u>Investment in real estate</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$9,000</u>	 <u>\$ -</u>	 <u>\$ 9,000</u>
 <u>Assets held in charitable remainder trusts</u>					
Equities	<u>\$ -</u>	<u>\$ -</u>	<u>\$1,215</u>	<u>\$ -</u>	<u>\$ 1,215</u>

## REQUIRED SUPPLEMENTARY INFORMATION

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
System's proportion of the net pension liability	2.92%	2.88%	2.89%	2.83%	2.81%					
System's proportionate share of the net pension liability	\$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	\$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	212.47%	213.27%	227.68%	196.02%	180.49%					
PERS fiduciary net position as a percentage of the total net pension liability	303.80%	290.88%	260.10%	302.03%	322.16%					

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

The accompanying notes are an integral part of these financial statements

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Contractual required contribution	\$ 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	(28,549)	(27,030)	(43,152)	(35,756)	(29,901)					
Contribution deficiency (excess)	\$ -	\$ -	\$ (8,696)	\$ (2,632)	\$ -					
System's covered-employee payroll	\$196,183	\$ 187,737	\$ 179,694	\$171,007	\$ 165,653					
Contributions as a percentage of covered-employee payroll	14.55%	14.40%	19.17%	19.37%	18.05%					

The accompanying notes are an integral part of these financial statements

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
System's proportion of the net OPEB liability	39.13%	37.59%	(Historical information prior to the implementation of GASB 74/75 is not required)							
System's proportionate share of the net OPEB liability	518,254	489,754								
System's covered-employee payroll	711,803	625,454								
System's proportion share of the net OPEB liability as a percentage of its covered-employee payroll	72.81%	78.30%								
State of Nevada Retirees' Health and Welfare Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%								

The accompanying notes are an integral part of these financial statements

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Contractual required contributions	\$ 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	(16,656)	(15,702)								
Contribution deficiency(excess)	<u>\$ 71</u>	<u>\$ (13)</u>								
System's covered-employee payroll	\$711,803	\$ 667,622								
Contributions as a percentage of covered-employee payroll	2.35%	2.35%								

The accompanying notes are an integral part of these financial statements

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

---

Valuation date	January 1, 2018
Methods used to determine contribution rates:	
Actuarial Cost Method	Entry Age Normal - Level % of Salary
Asset Valuation Method	Market Value of Assets
Retirement Age**	63
Mortality	Regular: RP-2000 Combined Healthy Mortality projected to 2014 with Scale AA, set back one year for females. Police/Fire: RP-2000 Combined Healthy Mortality projected to 2014 with set forward one year

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

The accompanying notes are an integral part of these financial statements

(This Page Intentionally Left Blank)

## SUPPLEMENTAL INFORMATION

NEVADA SYSTEM OF HIGHER EDUCATION  
COMBINING STATEMENTS OF NET POSITION (in \$1,000's)  
AS OF JUNE 30, 2019

	<u>UNR</u>	<u>System Admin</u>	<u>DRI</u>	<u>TMCC</u>	<u>WNC</u>	<u>GBG</u>
<b>ASSETS</b>						
<i>Current Assets</i>						
Cash and cash equivalents	\$ 31,909	\$ 80,603	\$ 4,159	\$ 3,212	\$ 1,703	\$ 2,348
Restricted cash and cash equivalents	-	-	139	9,238	-	-
Short-term investments	92,112	25,911	24,386	25,462	4,684	6,149
Accounts receivable, net	14,175	285	2,395	1,551	610	713
Receivable from U.S. Government	25,108	474	2,627	1,721	143	706
Receivable from State of Nevada	10,400	490	526	1,384	722	545
Current portion of loans receivable, net	1,046	-	-	-	2	-
Due from related institutions	-	-	278	670	17	150
Due from System Related Organizations	3,909	-	65	-	-	-
Inventories	4,870	-	-	19	-	-
Deposits and prepaid expenditures, current	1,610	527	149	30	(1)	9
Other current assets	-	-	-	51	-	-
<b>Total Current Assets</b>	<b>185,139</b>	<b>108,290</b>	<b>34,724</b>	<b>43,338</b>	<b>7,880</b>	<b>10,620</b>
<i>Noncurrent Assets</i>						
Cash held by State Treasurer	12,580	300	-	860	-	-
Restricted cash and cash equivalents	30,371	-	-	-	-	-
Due from System Related Organizations	2,799	-	-	-	-	-
Receivable from State of Nevada	41,500	-	-	-	-	-
Endowment investments	137,158	9,660	34,733	11,175	269	686
Deposits and prepaid expenditures	-	-	77	-	-	-
Loans receivable, net	4,329	-	-	-	1	-
Capital assets, net	926,987	13,923	55,974	71,484	25,856	35,865
Other noncurrent assets	-	29	-	-	-	-
<b>Total Noncurrent Assets</b>	<b>1,155,724</b>	<b>23,912</b>	<b>90,784</b>	<b>83,519</b>	<b>26,126</b>	<b>36,551</b>
<b>TOTAL ASSETS</b>	<b>1,340,863</b>	<b>132,202</b>	<b>125,508</b>	<b>126,857</b>	<b>34,006</b>	<b>47,171</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Pension related	24,221	1,993	2,129	3,366	1,719	1,501
OPEB related	5,532	357	506	690	256	283
Loss on bond refunding	7,646	-	-	-	-	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>37,399</b>	<b>2,350</b>	<b>2,635</b>	<b>4,056</b>	<b>1,975</b>	<b>1,784</b>
The accompanying notes are an integral part of these financial statements.						
<b>LIABILITIES</b>						
<i>Current Liabilities</i>						
Accounts payable	16,095	3,601	734	2,896	692	438
Accrued payroll and related liabilities	26,194	2,118	2,296	3,164	1,006	1,168
Unemployment insurance and workers' compensation	1,627	22	88	147	92	193
Due to (from) related institutions	-	-	-	-	-	209
Due to State of Nevada	-	-	-	-	-	-
Due to related entities	4,107	(11,422)	-	344	135	-
Due to System Related Organizations	237	-	-	-	-	-
Current portion of compensated absences	12,347	1,066	3,185	1,723	706	443
Current portion of long-term debt	17,912	-	899	334	-	160
Current portion of obligations under capital leases	99	-	262	-	-	-
Accrued interest payable	8,073	-	31	336	-	1
Unearned revenue	19,829	200	2,043	807	15	1,869
Funds held in trust for others	977	-	-	100	135	89
Other current liabilities	380	-	-	-	1	-
<b>Total Current Liabilities</b>	<b>107,877</b>	<b>(4,415)</b>	<b>9,538</b>	<b>9,851</b>	<b>2,782</b>	<b>4,570</b>
<i>Noncurrent Liabilities</i>						
Refundable advances under federal loan programs	4,676	-	-	-	-	-
Compensated absences	5,398	616	722	333	-	198
Long-term debt	380,306	-	2,622	16,768	-	246
Obligations under capital leases	815	-	216	-	-	-
Unearned revenue	-	-	-	-	-	-
Net pension liability	144,382	11,096	12,762	19,397	9,867	8,624
Net OPEB Liability	172,108	11,111	15,766	21,459	7,979	8,813
Due to affiliates	-	-	-	-	-	-
Other noncurrent liabilities	-	-	-	-	-	-
<b>Total Noncurrent Liabilities</b>	<b>707,685</b>	<b>22,823</b>	<b>32,088</b>	<b>57,957</b>	<b>17,846</b>	<b>17,881</b>
<b>TOTAL LIABILITIES</b>	<b>815,562</b>	<b>18,408</b>	<b>41,626</b>	<b>67,808</b>	<b>20,628</b>	<b>22,451</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Pension related	8,901	705	790	1,202	616	527
OPEB Related	11,540	745	1,057	1,439	535	591
Service Concession Arrangements	-	-	-	-	-	-
Gain on bond refunding	176	-	-	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>20,617</b>	<b>1,450</b>	<b>1,847</b>	<b>2,641</b>	<b>1,151</b>	<b>1,118</b>
<b>NET POSITION</b>						
Net investment in capital assets	573,407	13,923	52,234	54,382	26,012	37,239
Restricted - Nonexpendable	39,351	7,143	23,444	5,216	257	686
Restricted - Expendable - Scholarships, research and instruction	90,940	3,839	17,748	6,758	(239)	(682)
Restricted - Expendable - Loans	6,145	28	-	53	172	13
Restricted - Expendable - Capital projects	75,841	306	567	6,543	(223)	1,138
Restricted - Expendable - Debt service	14,894	-	-	280	-	310
Unrestricted	(258,495)	89,455	(9,323)	(12,767)	(11,777)	(13,318)
<b>TOTAL NET POSITION</b>	<b>\$ 542,083</b>	<b>\$ 114,694</b>	<b>\$ 84,670</b>	<b>\$ 60,465</b>	<b>\$ 14,202</b>	<b>\$ 25,386</b>
The accompanying notes are an integral part of these financial statements.						

NEVADA SYSTEM OF HIGHER EDUCATION  
COMBINING STATEMENTS OF NET POSITION (in \$1,000's)  
(CONTINUED)  
AS OF JUNE 30, 2019

	<u>UNLV</u>	<u>CSN</u>	<u>NSC</u>	<u>Eliminations</u>	<u>TOTAL</u>
<b>ASSETS</b>					
<i>Current Assets</i>					
Cash and cash equivalents	\$ 39,599	\$ 8,555	\$ 3,499	\$ -	\$ 175,587
Restricted cash and cash equivalents	-	-	-	-	9,377
Short-term investments	323,405	51,157	10,970	-	564,236
Accounts receivable, net	8,315	5,451	523	-	34,018
Receivable from U.S. Government	34,713	4,162	601	-	70,255
Receivable from State of Nevada	14,031	4,708	648	-	33,454
Current portion of loans receivable, net	322	-	-	-	1,370
Due from related institutions	-	6	(89)	-	1,032
Due from System Related Organizations	4,423	-	-	-	8,397
Inventories	1,688	444	-	-	7,021
Deposits and prepaid expenditures, current	6,214	1,199	1	-	9,738
Other current assets	1,330	-	-	-	1,381
<b>Total Current Assets</b>	<u>434,040</u>	<u>75,682</u>	<u>16,153</u>	<u>-</u>	<u>915,866</u>
<i>Noncurrent Assets</i>					
Cash held by State Treasurer	41,349	376	1,958	-	57,423
Restricted cash and cash equivalents	24,169	20,532	-	-	75,072
Due from System Related Organizations	14,700	-	-	-	17,499
Receivable from State of Nevada	1,372	1,353	-	-	44,225
Endowment investments	55,892	6,504	-	-	256,077
Deposits and prepaid expenditures	175	33	-	-	285
Loans receivable, net	2,016	-	-	-	6,346
Capital assets, net	949,696	251,780	70,017	-	2,401,582
Other noncurrent assets	1,247	-	-	-	1,276
<b>Total Noncurrent Assets</b>	<u>1,090,616</u>	<u>280,578</u>	<u>71,975</u>	<u>-</u>	<u>2,859,785</u>
<b>TOTAL ASSETS</b>	<u>1,524,656</u>	<u>356,260</u>	<u>88,128</u>	<u>-</u>	<u>3,775,651</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Pension related	24,908	10,198	1,135	-	71,170
OPEB related	6,919	1,789	324	-	16,656
Loss on bond refunding	4,308	-	-	-	11,954
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>36,135</u>	<u>11,987</u>	<u>1,459</u>	<u>-</u>	<u>99,780</u>
The accompanying notes are an integral part of these financial statements.					
<b>LIABILITIES</b>					
<i>Current Liabilities</i>					
Accounts payable	23,792	16,601	807	-	65,656
Accrued payroll and related liabilities	34,305	8,852	1,923	-	81,026
Unemployment insurance and workers' compensation	1,700	428	44	-	4,341
Due to (from) related institutions	5,445	1,150	-	(6,804)	-
Due to State of Nevada	-	-	-	-	-
Due to related entities	-	-	-	6,836	-
Due to System Related Organizations	153	-	325	(32)	683
Current portion of compensated absences	15,504	3,124	113	-	38,211
Current portion of long-term debt	22,652	2,409	-	-	44,366
Current portion of obligations under capital leases	-	767	1,100	-	2,228
Accrued interest payable	4,928	1,379	-	-	14,748
Unearned revenue	27,823	5,252	2,116	-	59,954
Funds held in trust for others	4,704	223	18	-	6,246
Other current liabilities	-	-	-	-	381
<b>Total Current Liabilities</b>	<u>141,006</u>	<u>40,185</u>	<u>6,446</u>	<u>-</u>	<u>317,840</u>
<i>Noncurrent Liabilities</i>					
Refundable advances under federal loan programs	2,627	-	-	-	7,303
Compensated absences	7,194	1,318	1,058	-	16,837
Long-term debt	239,899	74,713	-	-	714,554
Obligations under capital leases	-	2,490	46,355	-	49,876
Unearned revenue	544	-	-	-	544
Net pension liability	132,491	54,155	6,109	-	398,883
Net OPEB liability	215,294	55,658	10,066	-	518,254
Due to affiliates	-	-	-	-	-
Other noncurrent liabilities	-	-	646	-	646
<b>Total Noncurrent Liabilities</b>	<u>598,049</u>	<u>188,334</u>	<u>64,234</u>	<u>-</u>	<u>1,706,897</u>
<b>TOTAL LIABILITIES</b>	<u>739,055</u>	<u>228,519</u>	<u>70,680</u>	<u>-</u>	<u>2,024,737</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Pension related	5,297	2,144	232	-	20,414
OPEB Related	14,436	3,732	675	-	34,750
Service Concession Arrangements	2,645	-	-	-	2,645
Gain on bond refunding	-	-	-	-	176
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>22,378</u>	<u>5,876</u>	<u>907</u>	<u>-</u>	<u>57,985</u>
<b>NET POSITION</b>					
Net investment in capital assets	704,787	171,400	17,818	-	1,651,202
Restricted - Nonexpendable	12,102	2,495	-	-	90,694
Restricted - Expendable - Scholarships, research and instruction	54,473	8,346	1,138	-	182,321
Restricted - Expendable - Loans	681	-	(107)	-	6,985
Restricted - Expendable - Capital projects	62,685	4,966	3,484	-	155,307
Restricted - Expendable - Debt service	12,142	(112)	4,552	-	32,066
Unrestricted	(47,512)	(53,243)	(8,886)	-	(325,866)
<b>TOTAL NET POSITION</b>	<u>\$ 799,358</u>	<u>\$ 133,852</u>	<u>\$ 17,999</u>	<u>\$ -</u>	<u>\$ 1,792,709</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, 2019

	<u>UNR</u>	<u>Systm Admin</u>	<u>DRI</u>	<u>TMCC</u>	<u>WNC</u>	<u>GBC</u>
<b>Operating Revenues</b>						
Student tuition and fees (net of scholarship allowance of \$183,381)	\$ 141,530	\$ -	\$ -	\$ 18,342	\$ 4,682	\$ 6,191
Federal grants and contracts	98,262	500	22,938	4,761	1,759	1,503
State grants and contracts	20,447	204	1,989	2,716	333	1,137
Local grants and contracts	2,480	-	290	-	-	-
Other grants and contracts	19,159	9	7,071	39	27	604
Campus support	-	-	-	-	-	-
Sales and services of educational departments (including \$42,485 from System Related Organizations)	59,249	1,879	212	670	344	226
Sales and services of auxiliary enterprises (net of scholarship allowance of \$7,454)	46,677	-	-	1,487	936	428
Interest earned on loans receivable	149	-	-	-	-	-
Other operating revenues	4,014	3,091	1,397	276	319	375
<b>Total Operating Revenues</b>	<u>391,967</u>	<u>5,683</u>	<u>33,897</u>	<u>28,291</u>	<u>8,400</u>	<u>10,464</u>
<b>Operating Expenses</b>						
Employee compensation and benefits	(413,572)	(19,402)	(36,998)	(52,372)	(20,042)	(21,156)
Utilities	(9,764)	(36)	(838)	(899)	(583)	(706)
Supplies and services	(162,390)	(15,794)	(8,795)	(11,518)	(6,051)	(4,684)
Scholarships and fellowships	(17,135)	(5,338)	-	(8,478)	(2,848)	(2,982)
Depreciation	(36,679)	(4,093)	(4,365)	(3,944)	(2,502)	(1,934)
Other operating expenses	-	-	-	-	-	-
<b>Total Operating Expenses</b>	<u>(639,540)</u>	<u>(44,663)</u>	<u>(50,996)</u>	<u>(77,211)</u>	<u>(32,026)</u>	<u>(31,462)</u>
<b>Operating Income (Loss)</b>	<u>(247,573)</u>	<u>(38,980)</u>	<u>(17,099)</u>	<u>(48,920)</u>	<u>(23,626)</u>	<u>(20,998)</u>
<b>Nonoperating Revenues (Expenses)</b>						
State appropriations	188,366	28,702	8,218	36,700	14,944	15,407
Transfers to/from System Administration	(701)	(5,441)	2,320	103	160	162
Gifts (including \$55,830 from System Related Organizations)	28,619	-	388	1,095	870	403
Investment income (loss), net	14,766	3,092	3,162	2,375	1,071	411
Gain (loss) on disposal of capital assets	8,043	(56)	(70)	20	3	-
Interest expense	(14,804)	(84)	(281)	(550)	-	(5)
Other nonoperating revenues	2,389	15	-	(112)	4	(287)
Federal grants and contracts	21,285	-	-	7,978	3,314	2,523
<b>Total Nonoperating Revenues</b>	<u>247,963</u>	<u>26,228</u>	<u>13,737</u>	<u>47,609</u>	<u>20,366</u>	<u>18,614</u>
<b>Loss Before Other Revenue (Expenses)</b>	<u>390</u>	<u>(12,752)</u>	<u>(3,362)</u>	<u>(1,311)</u>	<u>(3,260)</u>	<u>(2,384)</u>
<b>Other Revenues (Expenses)</b>						
State appropriations restricted for capital purposes	-	(57)	-	-	-	-
Capital grants and gifts (including \$28,186 from System Related Organizations)	22,267	-	-	648	12	-
Additions (Deductions) to permanent endowments (including \$135 to System Related Organizations)	(40)	7	-	83	-	-
Other Foundation revenues (expenses)	-	-	-	-	-	-
<b>Total Other Revenues</b>	<u>22,227</u>	<u>(50)</u>	<u>-</u>	<u>731</u>	<u>12</u>	<u>-</u>
<b>Increase (Decrease) in Net Position</b>	<u>22,617</u>	<u>(12,802)</u>	<u>(3,362)</u>	<u>(580)</u>	<u>(3,248)</u>	<u>(2,384)</u>
<b>NET POSITION</b>						
<b>Net position - beginning of year</b>	519,466	127,496	88,032	61,045	17,450	27,770
<b>Change in Accounting Policy</b>	-	-	-	-	-	-
<b>Net position - end of year</b>	<u>\$542,083</u>	<u>\$ 114,694</u>	<u>\$84,670</u>	<u>\$60,465</u>	<u>\$14,202</u>	<u>\$25,386</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, 2019**

	<u>UNLV</u>	<u>CSN</u>	<u>NSC</u>	<u>Eliminations</u>	<u>TOTAL</u>
<b>Operating Revenues</b>					
Student tuition and fees (net of scholarship allowance of \$183,381)	\$ 207,620	\$ 54,531	\$ 12,468	\$ 108	\$ 445,472
Federal grants and contracts	49,193	5,882	2,287	(7,610)	179,475
State grants and contracts	22,349	4,868	1,156	(1,386)	53,813
Local grants and contracts	1,369	50	-	-	4,189
Other grants and contracts	3,060	69	30	(178)	29,890
Campus support	-	-	-	-	-
Sales and services of educational departments (including \$42,485 from System Related Organizations)	93,414	1,638	5	(4,405)	153,232
Sales and services of auxiliary enterprises (net of scholarship allowance of \$7,454)	53,194	1,587	115	-	104,424
Interest earned on loans receivable	58	-	-	-	207
Other operating revenues	6,783	667	452	(5,650)	11,724
<b>Total Operating Revenues</b>	<u>437,040</u>	<u>69,292</u>	<u>16,513</u>	<u>(19,121)</u>	<u>982,426</u>
<b>Operating Expenses</b>					
Employee compensation and benefits	(528,345)	(131,972)	(26,963)	(68)	(1,250,890)
Utilities	(12,295)	(2,969)	(531)	-	(28,621)
Supplies and services	(151,312)	(43,296)	(8,548)	19,441	(392,947)
Scholarships and fellowships	(34,023)	(30,061)	(4,490)	4,999	(100,356)
Depreciation	(41,277)	(11,074)	(2,561)	-	(108,429)
Other operating expenses	-	-	-	-	-
<b>Total Operating Expenses</b>	<u>(767,252)</u>	<u>(219,372)</u>	<u>(43,093)</u>	<u>24,372</u>	<u>(1,881,243)</u>
<b>Operating Income (Loss)</b>	<u>(330,212)</u>	<u>(150,080)</u>	<u>(26,580)</u>	<u>5,251</u>	<u>(898,817)</u>
<b>Nonoperating Revenues (Expenses)</b>					
State appropriations	237,017	103,537	17,757	(4,999)	645,649
Transfers to/from System Administration	2,532	245	173	447	-
Gifts (including \$55,830 from System Related Organizations)	26,119	623	1,578	(730)	58,965
Investment income (loss), net	20,154	5,169	625	-	50,825
Gain (loss) on disposal of capital assets	(176)	(170)	-	-	7,594
Interest expense	(8,739)	(2,759)	(2,359)	-	(29,581)
Other nonoperating revenues	(1,141)	-	-	31	899
Federal grants and contracts	43,248	40,752	6,895	-	125,995
<b>Total Nonoperating Revenues</b>	<u>319,014</u>	<u>147,397</u>	<u>24,669</u>	<u>(5,251)</u>	<u>860,346</u>
<b>Loss Before Other Revenue (Expenses)</b>	<u>(11,198)</u>	<u>(2,683)</u>	<u>(1,911)</u>	<u>-</u>	<u>(38,471)</u>
<b>Other Revenues (Expenses)</b>					
State appropriations restricted for capital purposes	-	57	-	-	-
Capital grants and gifts (including \$28,186 from System Related Organizations)	5,431	6	3,533	-	31,897
Additions (Deductions) to permanent endowments (including \$135 to System Related Organizations)	43	45	-	-	138
Other Foundation revenues (expenses)	-	-	-	-	-
<b>Total Other Revenues</b>	<u>5,474</u>	<u>108</u>	<u>3,533</u>	<u>-</u>	<u>32,035</u>
<b>Increase (Decrease) in Net Position</b>	<u>(5,724)</u>	<u>(2,575)</u>	<u>1,622</u>	<u>-</u>	<u>(6,436)</u>
<b>NET POSITION</b>					
<b>Net position - beginning of year</b>	805,082	136,427	16,377	-	1,799,145
<b>Change in Accounting Policy</b>	-	-	-	-	-
<b>Net position - end of year</b>	<u>799,358</u>	<u>\$ 133,852</u>	<u>\$ 17,999</u>	<u>\$ -</u>	<u>\$ 1,792,709</u>

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

(This Page Intentionally Left Blank)

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



	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Aging Cluster</b>												
<b>Department Of Health And Human Services</b>												
<b>Administration For Community Living</b>												
Pass Through Nevada Division Of Aging and Disability Services -Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers - Contract No.: 16-007-33-BX-18	93.044	427	-	-	-	-	-	-	-	-	427	-
Pass Through Nevada Division Of Aging and Disability Services -Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers - Contract No.: 16-007-27-BX-19	93.044	30,205	-	-	-	-	-	-	-	-	30,205	-
Pass Through Nevada Division Of Aging and Disability Services -Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers - Contract No.: 16-007-33-BX-19	93.044	12,000	-	-	-	-	-	-	-	-	12,000	-
Pass Through Nevada Division Of Aging and Disability Services -Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers - Contract No.: 18-015-32-BX-19	93.044	45,000	-	-	-	-	-	-	-	-	45,000	-
Pass Through Nevada Division Of Aging and Disability Services -Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers - Contract No.: 16-007-27-BX-18	93.044	85	-	-	-	-	-	-	-	-	85	-
<b>Total for 93.044</b>		<b>87,717</b>	-	-	-	-	-	-	-	-	<b>87,717</b>	-
Pass Through Nevada Department of Health and Human Services -Special Programs for the Aging Title III, Part C Nutrition Services - Contract No.: OSP-1600839	93.045	134	-	-	-	-	-	-	-	-	134	-
Pass Through Nevada Division Of Aging and Disability Services -Special Programs for the Aging Title III, Part C Nutrition Services - Contract No.: SP-1800884	93.045	18,530	-	-	-	-	-	-	-	-	18,530	-
<b>Total for 93.045</b>		<b>18,664</b>	-	-	-	-	-	-	-	-	<b>18,664</b>	-
<b>Total for Administration For Community Living</b>		<b>106,381</b>	-	-	-	-	-	-	-	-	<b>106,381</b>	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Total for Department Of Health And Human Services</b>		106,381	-	-	-	-	-	-	-	-	106,381	-
<b>Aging Cluster</b>		106,381	-	-	-	-	-	-	-	-	106,381	-
<b>CCDF CLUSTER</b>												
<b>Department Of Health And Human Services</b>												
<b>Administration For Children And Families</b>												
Direct -Child Care and Development Block Grant	93.575	-	-	-	-	-	14,000	-	-	-	14,000	-
Pass Through Nevada Department of Health & Human Services -Child Care and Development Block Grant - Contract No.: N/A	93.575	-	-	-	-	-	-	-	12,480	-	12,480	-
Pass Through Children's Cabinet -Child Care and Development Block Grant - Contract No.: SP-1800682-01	93.575	66,774	-	-	-	-	-	-	-	-	66,774	-
Pass Through Nevada Division of Early Learning & Development -Child Care and Development Block Grant - Contract No.: 16914 MOD 1	93.575	106,722	-	-	-	-	-	-	-	-	106,722	-
Pass Through Nevada Division of Early Learning & Development -Child Care and Development Block Grant - Contract No.: 17945	93.575	267,482	-	-	-	-	-	-	-	-	267,482	-
<b>Total for 93.575</b>		<b>440,978</b>	-	-	-	-	<b>14,000</b>	-	<b>12,480</b>	-	<b>467,458</b>	-
Pass Through Children's Cabinet -Child Care Mandatory and Matching Funds of the Child Care and Development Fund - Contract No.: SP-1801174	93.596	305,392	-	-	-	-	-	-	-	-	305,392	-
Pass Through Children's Cabinet -Child Care Mandatory and Matching Funds of the Child Care and Development Fund - Contract No.: MOU 1501008	93.596	(142)	-	-	-	-	-	-	-	-	(142)	-
<b>Total for 93.596</b>		<b>305,250</b>	-	-	-	-	-	-	-	-	<b>305,250</b>	-
<b>Total for Administration For Children And Families</b>		<b>746,228</b>	-	-	-	-	<b>14,000</b>	-	<b>12,480</b>	-	<b>772,708</b>	-
<b>Total for Department Of Health And Human Services</b>		<b>746,228</b>	-	-	-	-	<b>14,000</b>	-	<b>12,480</b>	-	<b>772,708</b>	-
<b>CCDF CLUSTER</b>		<b>746,228</b>	-	-	-	-	<b>14,000</b>	-	<b>12,480</b>	-	<b>772,708</b>	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>CDBG - Entitlement Grants Center</b>												
<b>Department Of Housing And Urban Development</b>												
<b>Office Of Community Planning And Development</b>												
Pass Through City of North Las Vegas - Community Development Block Grants/Entitlement Grants - Contract No.: SP- 1700522	14.218	(2,496)	-	-	-	-	-	-	-	-	(2,496)	-
<b>Total for 14.218</b>		<b>(2,496)</b>	-	-	-	-	-	-	-	-	<b>(2,496)</b>	-
<b>Total for Office Of Community Planning And Development</b>		<b>(2,496)</b>	-	-	-	-	-	-	-	-	<b>(2,496)</b>	-
<b>Total for Department Of Housing And Urban Development</b>		<b>(2,496)</b>	-	-	-	-	-	-	-	-	<b>(2,496)</b>	-
<b>CDBG - Entitlement Grants Center</b>		<b>(2,496)</b>	-	-	-	-	-	-	-	-	<b>(2,496)</b>	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Child Nutrition Cluster</b>												
<b>Department Of Agriculture</b>												
<b>Food And Nutrition Service</b>												
Pass Through Nevada Department of Agriculture -Special Milk Program for Children - Contract No.: M-102150-10	10.556	-	-	-	-	-	-	1,550	-	-	1,550	-
Pass Through Nevada Department of Agriculture -Special Milk Program for Children - Contract No.: N/A	10.556	-	-	-	-	-	-	-	2,139	-	2,139	-
<b>Total for 10.556</b>		-	-	-	-	-	-	1,550	2,139	-	3,689	-
Pass Through US Department of Agriculture - Summer Food Service Program for Children - Contract No.: N/A	10.559	-	57,730	-	-	-	-	-	-	-	57,730	-
Pass Through Nevada Department Of Agriculture -Summer Food Service Program for Children - Contract No.: 197NVAG3N1099	10.559	-	-	-	9,624	-	-	-	-	-	9,624	-
Pass Through Nevada Department Of Agriculture -Summer Food Service Program for Children - Contract No.: 177NVAG3N1099	10.559	-	-	-	3,099	-	-	-	-	-	3,099	-
<b>Total for 10.559</b>		-	57,730	-	12,723	-	-	-	-	-	70,453	-
<b>Total for Food And Nutrition Service</b>		-	57,730	-	12,723	-	-	1,550	2,139	-	74,142	-
<b>Total for Department Of Agriculture</b>		-	57,730	-	12,723	-	-	1,550	2,139	-	74,142	-
<b>Child Nutrition Cluster</b>		-	57,730	-	12,723	-	-	1,550	2,139	-	74,142	-
<b>Federal Transit Cluster</b>												
<b>Department Of Transportation</b>												
<b>Federal Transit Administration (fta)</b>												
Pass Through US Department of Transportation - Federal Transit_Capital Investment Grants - Contract No.: TS-2018-UNLV-00080 ATP 01	20.500	-	66,687	-	-	-	-	-	-	-	66,687	-
<b>Total for 20.500</b>		-	66,687	-	-	-	-	-	-	-	66,687	-
<b>Total for Federal Transit Administration (fta)</b>		-	66,687	-	-	-	-	-	-	-	66,687	-
<b>Total for Department Of Transportation</b>		-	66,687	-	-	-	-	-	-	-	66,687	-
<b>Federal Transit Cluster</b>		-	66,687	-	-	-	-	-	-	-	66,687	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Fish and Wildlife Cluster</b>												
<b>Department Of The Interior</b>												
<b>Bureau Of Land Management</b>												
Pass Through Bureau of Land Management - National Fire Plan - Rural Fire Assistance - Contract No.: L14AC00283	15.247	20,636	-	-	-	-	-	-	-	-	20,636	-
<b>Total for 15.247</b>		<b>20,636</b>	-	-	-	-	-	-	-	-	<b>20,636</b>	-
<b>Total for Bureau Of Land Management</b>		<b>20,636</b>	-	-	-	-	-	-	-	-	<b>20,636</b>	-
<b>Bureau Of Reclamation</b>												
Pass Through Orange County Water District - Water Desalination Research and Development Program - Contract No.: 1301	15.506	24,111	-	-	-	-	-	-	-	-	24,111	-
<b>Total for 15.506</b>		<b>24,111</b>	-	-	-	-	-	-	-	-	<b>24,111</b>	-
<b>Total for Bureau Of Reclamation</b>		<b>24,111</b>	-	-	-	-	-	-	-	-	<b>24,111</b>	-
<b>Fish And Wildlife Service</b>												
Pass Through Nevada Department Of Wildlife - Wildlife Restoration and Basic Hunter Education - Contract No.: WRG-003	15.611	51,453	-	-	-	-	-	-	-	-	51,453	-
Pass Through Nevada Department Of Wildlife - Wildlife Restoration and Basic Hunter Education - Contract No.: 17-56	15.611	45,217	-	-	-	-	-	-	-	-	45,217	-
Pass Through Nevada Department Of Wildlife - Wildlife Restoration and Basic Hunter Education - Contract No.: 1700404	15.611	45	-	-	-	-	-	-	-	-	45	-
Pass Through Nevada Department Of Wildlife - Wildlife Restoration and Basic Hunter Education - Contract No.: 18-73	15.611	8,721	-	-	-	-	-	-	-	-	8,721	-
Pass Through Nevada Department Of Wildlife - Wildlife Restoration and Basic Hunter Education - Contract No.: OSP-1600275	15.611	503	-	-	-	-	-	-	-	-	503	-
Pass Through Nevada Department Of Wildlife - Wildlife Restoration and Basic Hunter Education - Contract No.: OSP-1600451	15.611	12,265	-	-	-	-	-	-	-	-	12,265	-
Pass Through Nevada Department Of Wildlife - Wildlife Restoration and Basic Hunter Education - Contract No.: SG19-15	15.611	1,569	-	-	-	-	-	-	-	-	1,569	-
Pass Through Nevada Department Of Wildlife - Wildlife Restoration and Basic Hunter Education - Contract No.: WRG-002_Amendment 1	15.611	59,772	-	-	-	-	-	-	-	-	59,772	-
Pass Through Nevada Department Of Wildlife - Wildlife Restoration and Basic Hunter Education - Contract No.: SWG-001	15.611	6,263	-	-	-	-	-	-	-	-	6,263	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Nevada Department Of Wildlife - Wildlife Restoration and Basic Hunter Education - Contract No.: UNR-001	15.611	41,939	-	-	-	-	-	-	-	-	41,939	-
Pass Through Nevada Department Of Wildlife - Wildlife Restoration and Basic Hunter Education - Contract No.: WR002	15.611	92,017	-	-	-	-	-	-	-	-	92,017	-
Pass Through Oregon Department of Fish & Wildlife -Wildlife Restoration and Basic Hunter Education - Contract No.: ODFW#165-13 Mod 3	15.611	406	-	-	-	-	-	-	-	-	406	-
Pass Through Oregon Department of Fish & Wildlife -Wildlife Restoration and Basic Hunter Education - Contract No.: 226-17	15.611	86,406	-	-	-	-	-	-	-	-	86,406	-
<b>Total for 15.611</b>		<b>406,576</b>	-	-	-	-	-	-	-	-	<b>406,576</b>	-
<b>Total for Fish And Wildlife Service</b>		<b>406,576</b>	-	-	-	-	-	-	-	-	<b>406,576</b>	-
<b>Total for Department Of The Interior</b>		<b>451,323</b>	-	-	-	-	-	-	-	-	<b>451,323</b>	-
<b>Fish and Wildlife Cluster</b>		<b>451,323</b>	-	-	-	-	-	-	-	-	<b>451,323</b>	-

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

## Highway Planning and Construction Cluster

### Department Of Transportation

Federal Highway Administration (fhwa)												
Pass Through Nevada Department of Transportation -Highway Planning and Construction - Contract No.: P52217803	20.205	-	-	-	-	-	-	309,380	-	-	309,380	-
Pass Through US Department of Transportation - Highway Planning and Construction - Contract No.: P743-18-803	20.205	-	40,306	-	-	-	-	-	-	-	40,306	-
Pass Through US Department of Transportation - Highway Planning and Construction - Contract No.: P443-13-0167	20.205	-	(38)	-	-	-	-	-	-	-	(38)	-
Pass Through US Department of Transportation - Highway Planning and Construction - Contract No.: 26-1120-0073-002	20.205	-	26,219	-	-	-	-	-	-	-	26,219	-
Pass Through US Department of Transportation - Highway Planning and Construction - Contract No.: TS-2019-UNLV-00089	20.205	-	175,398	-	-	-	-	-	-	-	175,398	-
Pass Through California Department Of Transportation -Highway Planning and Construction - Contract No.: 65A0589	20.205	142,469	-	-	-	-	-	-	-	-	142,469	-
Pass Through California Department Of Transportation -Highway Planning and Construction - Contract No.: 65A0607	20.205	119,587	-	-	-	-	-	-	-	-	119,587	-
Pass Through Nevada Department of Transportation -Highway Planning and Construction - Contract No.: P593-18-803	20.205	19,186	-	-	-	-	-	-	-	-	19,186	-
Pass Through Nevada Department of Transportation -Highway Planning and Construction - Contract No.: P712-18-816	20.205	17,268	-	-	-	-	-	-	-	-	17,268	-
Pass Through Nevada Department of Transportation -Highway Planning and Construction - Contract No.: P607-17-803	20.205	47,750	-	-	-	-	-	-	-	-	47,750	-
Pass Through Nevada Department of Transportation -Highway Planning and Construction - Contract No.: P744-18-803	20.205	7,495	-	-	-	-	-	-	-	-	7,495	-
Pass Through Nevada Department of Transportation -Highway Planning and Construction - Contract No.: P422-17-816 Task Order No. 1	20.205	19,043	-	-	-	-	-	-	-	-	19,043	-
Pass Through Nevada Department of Transportation -Highway Planning and Construction - Contract No.: P422-17-816 Task Order 2	20.205	32,182	-	-	-	-	-	-	-	-	32,182	-
Pass Through Nevada Department of Transportation -Highway Planning and Construction - Contract No.: P422-17-816	20.205	6,087	-	-	-	-	-	-	-	-	6,087	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Nevada Department of Transportation -Highway Planning and Construction - Contract No.: P364-16-803	20.205	50,904	-	-	-	-	-	-	-	-	50,904	-
Pass Through Nevada Department of Transportation -Highway Planning and Construction - Contract No.: P608-17-803	20.205	74,410	-	-	-	-	-	-	-	-	74,410	-
Pass Through Washington Department Of Transportation -Highway Planning and Construction - Contract No.: T2701-01	20.205	27,998	-	-	-	-	-	-	-	-	27,998	-
<b>Total for 20.205</b>		<b>564,379</b>	<b>241,885</b>	-	-	-	-	<b>309,380</b>	-	-	<b>1,115,644</b>	-
<b>Total for Federal Highway Administration (fhwa)</b>		<b>564,379</b>	<b>241,885</b>	-	-	-	-	<b>309,380</b>	-	-	<b>1,115,644</b>	-
<b>Total for Department Of Transportation</b>		<b>564,379</b>	<b>241,885</b>	-	-	-	-	<b>309,380</b>	-	-	<b>1,115,644</b>	-
<b>Highway Planning and Construction Cluster</b>		<b>564,379</b>	<b>241,885</b>	-	-	-	-	<b>309,380</b>	-	-	<b>1,115,644</b>	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Highway Safety Center</b>												
<b>Department Of Transportation</b>												
<b>National Highway Traffic Safety Administration (nhtsa)</b>												
Pass Through US Department of Transportation - State and Community Highway Safety - Contract No.: TS-2017-UNLV-00068	20.600	-	(241)	-	-	-	-	-	-	-	(241)	-
Pass Through US Department of Transportation - State and Community Highway Safety - Contract No.: TS-2019-UNL V-00101	20.600	-	122,660	-	-	-	-	-	-	-	122,660	-
Pass Through US Department of Transportation - State and Community Highway Safety - Contract No.: TS-2019-UNLV-00149	20.600	-	21,222	-	-	-	-	-	-	-	21,222	-
Pass Through Nevada Office of Traffic Safety - State and Community Highway Safety - Contract No.: JF-2019-UNR-00012	20.600	9,388	-	-	-	-	-	-	-	-	9,388	-
<b>Total for 20.600</b>		<b>9,388</b>	<b>143,641</b>	-	-	-	-	-	-	-	<b>153,029</b>	-
Pass Through US Department of Transportation - National Priority Safety Programs - Contract No.: TS- 2019-UNLV-00066	20.616	-	32,908	-	-	-	-	-	-	-	32,908	-
Pass Through US Department of Transportation - National Priority Safety Programs - Contract No.: TS-2018-UNLV-00083	20.616	-	44,323	-	-	-	-	-	-	-	44,323	-
Pass Through Nevada Department Of Public Safety -National Priority Safety Programs - Contract No.: JF-2018-UNR-00005	20.616	2,749	-	-	-	-	-	-	-	-	2,749	-
<b>Total for 20.616</b>		<b>2,749</b>	<b>77,231</b>	-	-	-	-	-	-	-	<b>79,980</b>	-
<b>Total for National Highway Traffic Safety Administration (nhtsa)</b>		<b>12,137</b>	<b>220,872</b>	-	-	-	-	-	-	-	<b>233,009</b>	-
<b>Total for Department Of Transportation</b>		<b>12,137</b>	<b>220,872</b>	-	-	-	-	-	-	-	<b>233,009</b>	-
<b>Highway Safety Center</b>		<b>12,137</b>	<b>220,872</b>	-	-	-	-	-	-	-	<b>233,009</b>	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Medicaid Cluster</b>												
<b>Department Of Health And Human Services</b>												
<b>Centers For Medicare And Medicaid Services</b>												
Pass Through Nevada Division of Health Care Financing and Policy -Medical Assistance Program - Contract No.: WO #19112 (formerly #18502)	93.778	50,323	-	-	-	-	-	-	-	-	50,323	-
<b>Total for 93.778</b>		<b>50,323</b>	-	-	-	-	-	-	-	-	<b>50,323</b>	-
<b>Total for Centers For Medicare And Medicaid Services</b>		<b>50,323</b>	-	-	-	-	-	-	-	-	<b>50,323</b>	-
<b>Total for Department Of Health And Human Services</b>		<b>50,323</b>	-	-	-	-	-	-	-	-	<b>50,323</b>	-
<b>Medicaid Cluster</b>		<b>50,323</b>	-	-	-	-	-	-	-	-	<b>50,323</b>	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Other Federal Assistance</b>												
<b>Department Of Agriculture</b>												
<b>Agricultural Research Service</b>												
Pass Through Agricultural Research Service - Agricultural Research_Basic and Applied Research - Contract No.: 58-2060-8-006	10.001	41,375	-	-	-	-	-	-	-	-	41,375	-
Pass Through Agricultural Research Service - Agricultural Research_Basic and Applied Research - Contract No.: 58-6235-4-011	10.001	13,711	-	-	-	-	-	-	-	-	13,711	-
Pass Through Agricultural Research Service - Agricultural Research_Basic and Applied Research - Contract No.: 58-3050-8-009	10.001	2,491	-	-	-	-	-	-	-	-	2,491	-
Pass Through Agricultural Research Service - Agricultural Research_Basic and Applied Research - Contract No.: 58-2060-8-009	10.001	10,820	-	-	-	-	-	-	-	-	10,820	-
<b>Total for 10.001</b>		<b>68,397</b>	-	-	-	-	-	-	-	-	<b>68,397</b>	-
<b>Total for Agricultural Research Service</b>		<b>68,397</b>	-	-	-	-	-	-	-	-	<b>68,397</b>	-
<b>CONTRACT - DEPT OF AGRICULTURE</b>												
Pass Through Forest Service -Contract - Dept of Agriculture - Contract No.: 16-CS-11050300-034	10.000	13,312	-	-	-	-	-	-	-	-	13,312	-
Pass Through Forest Service -Contract - Dept of Agriculture - Contract No.: 18-CS-11041700-052	10.000	30,613	-	-	-	-	-	-	-	-	30,613	-
Pass Through Forest Service -Contract - Dept of Agriculture - Contract No.: 17-CS-11041730-072	10.000	20,139	-	-	-	-	-	-	-	-	20,139	-
<b>Total for 10.000</b>		<b>64,064</b>	-	-	-	-	-	-	-	-	<b>64,064</b>	-
<b>Total for CONTRACT - DEPT OF AGRICULTURE</b>		<b>64,064</b>	-	-	-	-	-	-	-	-	<b>64,064</b>	-
<b>Departmental Management</b>												
Pass Through US Department of Agriculture - Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers - Contract No.: AO172501X443G046	10.443	124,835	-	-	-	-	-	-	-	-	124,835	-
Pass Through US Department of Agriculture - Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers - Contract No.: 59-2501-16-041	10.443	54,360	-	-	-	-	-	-	-	-	54,360	-
<b>Total for 10.443</b>		<b>179,195</b>	-	-	-	-	-	-	-	-	<b>179,195</b>	-
<b>Total for Departmental Management</b>		<b>179,195</b>	-	-	-	-	-	-	-	-	<b>179,195</b>	-
<b>Food And Nutrition Service</b>												

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Nevada Department Of Agriculture -Child and Adult Care Food Program - Contract No.: 1259	10.558	22,059	-	-	-	-	-	-	-	-	22,059	-
Pass Through Nevada Department Of Agriculture -Child and Adult Care Food Program - Contract No.: SP-1900391	10.558	73,506	-	-	-	-	-	-	-	-	73,506	-
<b>Total for 10.558</b>		<b>95,565</b>	-	-	-	-	-	-	-	-	<b>95,565</b>	-
Pass Through Nevada Department Of Agriculture -Team Nutrition Grants - Contract No.: FND 17-01-01	10.574	60,742	-	-	-	-	-	-	-	-	60,742	-
Pass Through Nevada Department Of Agriculture -Team Nutrition Grants - Contract No.: FND 17-01-02	10.574	10,140	-	-	-	-	-	-	-	-	10,140	-
<b>Total for 10.574</b>		<b>70,882</b>	-	-	-	-	-	-	-	-	<b>70,882</b>	-
<b>Total for Food And Nutrition Service</b>		<b>166,447</b>	-	-	-	-	-	-	-	-	<b>166,447</b>	-
<b>Forest Service</b>												
Pass Through Nevada Division of Forestry - Cooperative Forestry Assistance - Contract No.: USDA/SFA/17/03	10.664	32,623	-	-	-	-	-	-	-	-	32,623	-
Pass Through Nevada Division of Forestry - Cooperative Forestry Assistance - Contract No.: USDA/SFA/17/02	10.664	110	-	-	-	-	-	-	-	-	110	-
Pass Through Nevada Division of Forestry - Cooperative Forestry Assistance - Contract No.: USDA/UF/18/03	10.664	2,011	-	-	-	-	-	-	-	-	2,011	-
<b>Total for 10.664</b>		<b>34,744</b>	-	-	-	-	-	-	-	-	<b>34,744</b>	-
<b>Total for Forest Service</b>		<b>34,744</b>	-	-	-	-	-	-	-	-	<b>34,744</b>	-
<b>National Institute Of Food And Agriculture</b>												
Pass Through Montana State University - Sustainable Agriculture Research and Education - Contract No.: G160-19-W7506	10.215	9,528	-	-	-	-	-	-	-	-	9,528	-
Pass Through Utah State University -Sustainable Agriculture Research and Education - Contract No.: 200592-381	10.215	17,908	-	-	-	-	-	-	-	-	17,908	-
Pass Through Utah State University -Sustainable Agriculture Research and Education - Contract No.: 201207-508	10.215	21,537	-	-	-	-	-	-	-	-	21,537	-
<b>Total for 10.215</b>		<b>48,973</b>	-	-	-	-	-	-	-	-	<b>48,973</b>	-
Pass Through University of Nebraska Lincoln - Agriculture and Food Research Initiative (AFRI) - Contract No.: 25-6226-0546-006	10.310	855	-	-	-	-	-	-	-	-	855	-
<b>Total for 10.310</b>		<b>855</b>	-	-	-	-	-	-	-	-	<b>855</b>	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through National Institute of Food and Agriculture -Crop Protection and Pest Management Competetive Grants Program - Contract No.: 2017-70006-27198	10.329	158,735	-	-	-	-	-	-	-	-	158,735	-
<b>Total for 10.329</b>		<b>158,735</b>	-	-	-	-	-	-	-	-	<b>158,735</b>	-
Pass Through National Institute of Food and Agriculture -Cooperative Extension Service - Contract No.: 17EFNEPXXXG042	10.500	121,021	-	-	-	-	-	-	-	-	121,021	-
Pass Through National Institute of Food and Agriculture -Cooperative Extension Service - Contract No.: 2017-41580-26934	10.500	104,590	-	-	-	-	-	-	-	-	104,590	-
Pass Through National Institute of Food and Agriculture -Cooperative Extension Service - Contract No.: NI18EFNEPXXXG051	10.500	165,927	-	-	-	-	-	-	-	-	165,927	-
Pass Through National Institute of Food and Agriculture -Cooperative Extension Service - Contract No.: NI18RREAFXXXG060	10.500	21,867	-	-	-	-	-	-	-	-	21,867	-
Pass Through National Institute of Food and Agriculture -Cooperative Extension Service - Contract No.: 2017-41520-26874	10.500	115,273	-	-	-	-	-	-	-	-	115,273	-
Pass Through National Institute of Food and Agriculture -Cooperative Extension Service - Contract No.: 2013-41520-20936	10.500	20,316	-	-	-	-	-	-	-	-	20,316	-
Pass Through National Institute of Food and Agriculture -Cooperative Extension Service - Contract No.: 17SLBCXXXGO27	10.500	1,303,855	-	-	-	-	-	-	-	-	1,303,855	-
Pass Through National Institute of Food and Agriculture -Cooperative Extension Service - Contract No.: 2017-41580-26929	10.500	53,613	-	-	-	-	-	-	-	-	53,613	-
Pass Through National Institute of Food and Agriculture -Cooperative Extension Service - Contract No.: 2017-41580-26931	10.500	77,075	-	-	-	-	-	-	-	-	77,075	-
Pass Through Washington State University - Cooperative Extension Service - Contract No.: 2015-49200-24227	10.500	-	-	-	-	-	-	-	36,943	-	36,943	-
Pass Through Kansas State University - Cooperative Extension Service - Contract No.: S19106	10.500	25,872	-	-	-	-	-	-	-	-	25,872	-
Pass Through Kansas State University - Cooperative Extension Service - Contract No.: S18095	10.500	5,104	-	-	-	-	-	-	-	-	5,104	-
<b>Total for 10.500</b>		<b>2,014,513</b>	-	-	-	-	-	-	<b>36,943</b>	-	<b>2,051,456</b>	-
Pass Through National Institute of Food and Agriculture -Cooperative Extension Service - Contract No.: NI19EFNEPXXXG029	10.514	474	-	-	-	-	-	-	-	-	474	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Total for 10.514</b>		<b>474</b>	-	-	-	-	-	-	-	-	<b>474</b>	-
Pass Through National Institute of Food and Agriculture -Cooperative Extension Service - Contract No.: NI19RREAFXXXG041	10.515	4,634	-	-	-	-	-	-	-	-	<b>4,634</b>	-
<b>Total for 10.515</b>		<b>4,634</b>	-	-	-	-	-	-	-	-	<b>4,634</b>	-
<b>Total for National Institute Of Food And Agriculture</b>		<b>2,228,184</b>	-	-	-	-	-	-	<b>36,943</b>	-	<b>2,265,127</b>	-
<b>Natural Resources Conservation Service</b>												
Pass Through Natural Resources Conservation Service -Soil and Water Conservation - Contract No.: 68-3A75-18-011	10.902	1,109	-	-	-	-	-	-	-	-	<b>1,109</b>	-
<b>Total for 10.902</b>		<b>1,109</b>	-	-	-	-	-	-	-	-	<b>1,109</b>	-
<b>Total for Natural Resources Conservation Service</b>		<b>1,109</b>	-	-	-	-	-	-	-	-	<b>1,109</b>	-
<b>Risk Management Agency</b>												
Pass Through Risk Management Agency -Crop Insurance Education in Targeted States - Contract No.: RM18RMETS524C016	10.458	104,734	-	-	-	-	-	-	-	-	<b>104,734</b>	-
Pass Through Risk Management Agency -Crop Insurance Education in Targeted States - Contract No.: RM17RMETS524009	10.458	123,431	-	-	-	-	-	-	-	-	<b>123,431</b>	-
<b>Total for 10.458</b>		<b>228,165</b>	-	-	-	-	-	-	-	-	<b>228,165</b>	-
<b>Total for Risk Management Agency</b>		<b>228,165</b>	-	-	-	-	-	-	-	-	<b>228,165</b>	-
<b>Rural Business-cooperative Service</b>												
Pass Through US Department of Agriculture - Rural Energy for America Program - Contract No.: RD-4280-2	10.868	28,226	-	-	-	-	-	-	-	-	<b>28,226</b>	-
Pass Through USDA Rural Development -Rural Energy for America Program - Contract No.: Case No. 0809394608	10.868	181	-	-	-	-	-	-	-	-	<b>181</b>	-
Pass Through USDA Rural Development -Rural Energy for America Program - Contract No.: 33-002-809394608	10.868	17,119	-	-	-	-	-	-	-	-	<b>17,119</b>	-
<b>Total for 10.868</b>		<b>45,526</b>	-	-	-	-	-	-	-	-	<b>45,526</b>	-
<b>Total for Rural Business-cooperative Service</b>		<b>45,526</b>	-	-	-	-	-	-	-	-	<b>45,526</b>	-
<b>Total for Department Of Agriculture</b>		<b>3,015,831</b>	-	-	-	-	-	-	<b>36,943</b>	-	<b>3,052,774</b>	-

## Department Of Commerce

Economic Development Administration

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Economic Development Administration -Economic Development Technical Assistance - Contract No.: 07-66-06883-04	11.303	(143)	-	-	-	-	-	-	-	-	(143)	-
<b>Total for 11.303</b>		<b>(143)</b>	-	-	-	-	-	-	-	-	<b>(143)</b>	-
<b>Total for Economic Development Administration</b>		<b>(143)</b>	-	-	-	-	-	-	-	-	<b>(143)</b>	-
<b>National Institute Of Standards And Technology (nist)</b>												
Pass Through National Institute of Standards and Technology -Manufacturing Extension Partnership - Contract No.: 70NANB18H231	11.611	89,311	-	-	-	-	-	-	-	-	89,311	-
Pass Through National Institute of Standards and Technology -Manufacturing Extension Partnership - Contract No.: 70NANB17H013	11.611	1,098,137	-	-	-	-	-	-	-	-	1,098,137	-
Pass Through National Institute of Standards and Technology -Manufacturing Extension Partnership - Contract No.: 70NANB17H340	11.611	532,058	-	-	-	-	-	-	-	-	532,058	-
<b>Total for 11.611</b>		<b>1,719,506</b>	-	-	-	-	-	-	-	-	<b>1,719,506</b>	-
<b>Total for National Institute Of Standards And Technology (nist)</b>		<b>1,719,506</b>	-	-	-	-	-	-	-	-	<b>1,719,506</b>	-
<b>Total for Department Of Commerce</b>		<b>1,719,363</b>	-	-	-	-	-	-	-	-	<b>1,719,363</b>	-
<b>Department Of Defense</b>												
<b>CONTRACT - DEPT OF DEFENSE</b>												
Pass Through Office of Naval Research - Contract - Dept of Defense - Contract No.: 72317542	12.000	-	113,415	-	-	-	-	-	-	-	113,415	-
<b>Total for 12.000</b>		-	<b>113,415</b>	-	-	-	-	-	-	-	<b>113,415</b>	-
<b>Total for CONTRACT - DEPT OF DEFENSE</b>		-	<b>113,415</b>	-	-	-	-	-	-	-	<b>113,415</b>	-
<b>National Security Agency</b>												
Pass Through National Security Agency - Language Grant Program - Contract No.: H98230-19-1-0050	12.900	54,031	-	-	-	-	-	-	-	-	54,031	-
Pass Through National Security Agency - Language Grant Program - Contract No.: H98230-18-1-0049	12.900	10,357	-	-	-	-	-	-	-	-	10,357	-
<b>Total for 12.900</b>		<b>64,388</b>	-	-	-	-	-	-	-	-	<b>64,388</b>	-
Direct -Information Security Grant Program	12.903	-	75,653	-	-	-	-	-	-	-	75,653	-
	12.903	-	29,780	-	-	-	-	-	-	-	29,780	-
<b>Total for 12.903</b>		-	<b>105,433</b>	-	-	-	-	-	-	-	<b>105,433</b>	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Total for National Security Agency</b>		64,388	105,433	-	-	-	-	-	-	-	169,821	-
<b>Total for Department Of Defense</b>		64,388	218,848	-	-	-	-	-	-	-	283,236	-
<b>Department Of Housing And Urban Development</b>												
<b>Office Of Community Planning And Development</b>												
Pass Through Washoe County, NV -Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii - Contract No.: CDBG/17/01	14.228	1,445	-	-	-	-	-	-	-	-	1,445	-
<b>Total for 14.228</b>		<b>1,445</b>	-	-	-	-	-	-	-	-	1,445	-
<b>Total for Office Of Community Planning And Development</b>		<b>1,445</b>	-	-	-	-	-	-	-	-	1,445	-
<b>Total for Department Of Housing And Urban Development</b>		<b>1,445</b>	-	-	-	-	-	-	-	-	1,445	-
<b>Department Of The Interior</b>												
<b>Bureau Of Land Management</b>												
Pass Through Bureau of Land Management - National Fire Plan - Wildland Urban Interface Community Fire Assistance - Contract No.: L14AC00242	15.228	451,733	-	-	-	-	-	-	-	-	451,733	-
Pass Through Bureau of Land Management - National Fire Plan - Wildland Urban Interface Community Fire Assistance - Contract No.: L18AC00106	15.228	79,852	-	-	-	-	-	-	-	-	79,852	-
Pass Through Bureau of Land Management - National Fire Plan - Wildland Urban Interface Community Fire Assistance - Contract No.: L13AC00183	15.228	44,198	-	-	-	-	-	-	-	-	44,198	-
<b>Total for 15.228</b>		<b>575,783</b>	-	-	-	-	-	-	-	-	575,783	-
Pass Through California-Tahoe Resource Conservation District -Southern Nevada Public Land Management - Contract No.: 1800089	15.235	23,700	-	-	-	-	-	-	-	-	23,700	-
<b>Total for 15.235</b>		<b>23,700</b>	-	-	-	-	-	-	-	-	23,700	-
<b>Total for Bureau Of Land Management</b>		<b>599,483</b>	-	-	-	-	-	-	-	-	599,483	-
<b>Total for Department Of The Interior</b>		<b>599,483</b>	-	-	-	-	-	-	-	-	599,483	-
<b>Department Of Justice</b>												
<b>Bureau Of Justice Assistance</b>												

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Nevada Office of Criminal Justice Assistance -Edward Byrne Memorial Justice Assistance Grant Program - Contract No.: 17-JAG-32	16.738	26,082	-	-	-	-	-	-	-	-	26,082	-
<b>Total for 16.738</b>		<b>26,082</b>	-	-	-	-	-	-	-	-	<b>26,082</b>	-
Pass Through Advocates for Human Potential, Inc. -Harold Rogers Prescription Drug Monitoring Program - Contract No.: 7283-DOJ-BJA-COAP TTA CASAT-01	16.754	9,501	-	-	-	-	-	-	-	-	9,501	-
<b>Total for 16.754</b>		<b>9,501</b>	-	-	-	-	-	-	-	-	<b>9,501</b>	-
Pass Through US Department of Justice -Second Chance Act Prisoner Reentry Initiative - Contract No.: UNLV001-0001	16.812	-	2,165	-	-	-	-	-	-	-	2,165	-
Pass Through US Department of Justice -Second Chance Act Prisoner Reentry Initiative - Contract No.: N/A	16.812	-	918	-	-	-	-	-	-	-	918	-
<b>Total for 16.812</b>		-	<b>3,083</b>	-	-	-	-	-	-	-	<b>3,083</b>	-
Pass Through Ohio University -Byrne Criminal Justice Innovation Program - Contract No.: UT19669	16.817	(1,332)	-	-	-	-	-	-	-	-	(1,332)	-
<b>Total for 16.817</b>		<b>(1,332)</b>	-	-	-	-	-	-	-	-	<b>(1,332)</b>	-
<b>Total for Bureau Of Justice Assistance</b>		<b>34,251</b>	<b>3,083</b>	-	-	-	-	-	-	-	<b>37,334</b>	-
<b>Office Of Victims Of Crime</b>												
Pass Through Nevada Department of Health and Human Services -Crime Victim Assistance - Contract No.: 16575-18-005	16.575	(3,298)	-	-	-	-	-	-	-	-	(3,298)	-
Pass Through Nevada Division Of Child and Family Services -Crime Victim Assistance - Contract No.: 16575-17-050	16.575	104,710	-	-	-	-	-	-	-	-	104,710	-
Pass Through Nevada Division Of Child and Family Services -Crime Victim Assistance - Contract No.: 16575-17-051	16.575	143,179	-	-	-	-	-	-	-	-	143,179	-
Pass Through Nevada Division Of Child and Family Services -Crime Victim Assistance - Contract No.: 16576-16-048	16.575	9,841	-	-	-	-	-	-	-	-	9,841	-
<b>Total for 16.575</b>		<b>254,432</b>	-	-	-	-	-	-	-	-	<b>254,432</b>	-
Pass Through Office for Victims of Crime - Crime Victim Assistance/Discretionary Grants - Contract No.: 2018-V3-GX-0017	16.582	21,872	-	-	-	-	-	-	-	-	21,872	-
Pass Through Nevada Division Of Child and Family Services -Crime Victim Assistance/Discretionary Grants - Contract No.: 16582-15-001	16.582	(232)	-	-	-	-	-	-	-	-	(232)	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Total for 16.582</b>		<b>21,640</b>	-	-	-	-	-	-	-	-	<b>21,640</b>	-
<b>Total for Office Of Victims Of Crime</b>		<b>276,072</b>	-	-	-	-	-	-	-	-	<b>276,072</b>	-
<b>Violence Against Women Office</b>												
Pass Through Violence Against Women Office - Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus - Contract No.: 2015-WA-AX-0022	16.525	88,693	-	-	-	-	-	-	-	-	<b>88,693</b>	-
<b>Total for 16.525</b>		<b>88,693</b>	-	-	-	-	-	-	-	-	<b>88,693</b>	-
Pass Through US Department of Justice - Violence Against Women Formula Grants - Contract No.: 2017-VAWA-46	16.588	-	(61)	-	-	-	-	-	-	-	<b>(61)</b>	-
Pass Through Nevada Office Of The Attorney General -Violence Against Women Formula Grants - Contract No.: 2018-VAWA-47	16.588	24,597	-	-	-	-	-	-	-	-	<b>24,597</b>	-
<b>Total for 16.588</b>		<b>24,597</b>	<b>(61)</b>	-	-	-	-	-	-	-	<b>24,536</b>	-
<b>Total for Violence Against Women Office</b>		<b>113,290</b>	<b>(61)</b>	-	-	-	-	-	-	-	<b>113,229</b>	-
<b>Total for Department Of Justice</b>		<b>423,613</b>	<b>3,022</b>	-	-	-	-	-	-	-	<b>426,635</b>	-

## Department Of Labor

<b>Employment Training Administration</b>												
Direct -Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	17.282	-	-	-	-	-	30,628	-	-	-	<b>30,628</b>	-
Direct -Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	17.282	-	-	-	-	-	-	(254)	-	-	<b>(254)</b>	-
Pass Through Passed Though Western Nevada College -Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants - Contract No.: TC-26461-14-60-A-32	17.282	-	-	-	-	-	26,465	-	-	-	<b>26,465</b>	-
Direct -Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	17.282	-	-	-	-	-	-	-	185,964	-	<b>185,964</b>	-
Pass Through Western Nevada College -Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants - Contract No.: MOU signed 2/17/2017	17.282	-	-	-	-	-	-	9,045	-	-	<b>9,045</b>	-
<b>Total for 17.282</b>		-	-	-	-	-	<b>57,093</b>	<b>8,791</b>	<b>185,964</b>	-	<b>251,848</b>	-
<b>Total for Employment Training Administration</b>		-	-	-	-	-	<b>57,093</b>	<b>8,791</b>	<b>185,964</b>	-	<b>251,848</b>	-
<b>Total for Department Of Labor</b>		-	-	-	-	-	<b>57,093</b>	<b>8,791</b>	<b>185,964</b>	-	<b>251,848</b>	-

## Department Of State

Bureau Of Educational And Cultural Affairs

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through International Research and Exchanges Board -Academic Exchange Programs - Undergraduate Programs - Contract No.: FY17-YALI-BE-UNR-04	19.009	66,873	-	-	-	-	-	-	-	-	66,873	-
<b>Total for 19.009</b>		<b>66,873</b>	-	-	-	-	-	-	-	-	<b>66,873</b>	-
Pass Through International Research and Exchanges Board -Academic Exchange Programs - Teachers - Contract No.: FY18-TEA-UNR-01	19.408	181,471	-	-	-	-	-	-	-	-	181,471	-
Pass Through International Research and Exchanges Board -Academic Exchange Programs - Teachers - Contract No.: FY17-TEA-UNR-01	19.408	94	-	-	-	-	-	-	-	-	94	-
<b>Total for 19.408</b>		<b>181,565</b>	-	-	-	-	-	-	-	-	<b>181,565</b>	-
<b>Total for Bureau Of Educational And Cultural Affairs</b>		<b>248,438</b>	-	-	-	-	-	-	-	-	<b>248,438</b>	-
<b>Under Secretary For Public Diplomacy And Public Affairs</b>												
Direct -Public Diplomacy Programs	19.040	-	-	-	-	-	-	23,068	-	-	23,068	-
<b>Total for 19.040</b>		-	-	-	-	-	-	<b>23,068</b>	-	-	<b>23,068</b>	-
<b>Total for Under Secretary For Public Diplomacy And Public Affairs</b>		-	-	-	-	-	-	<b>23,068</b>	-	-	<b>23,068</b>	-
<b>Total for Department Of State</b>		<b>248,438</b>	-	-	-	-	-	<b>23,068</b>	-	-	<b>271,506</b>	-
<b>Department Of Transportation</b>												
<b>Federal Highway Administration (fhwa)</b>												
Pass Through Federal Highway Administration - Highway Research and Development Program - Contract No.: PR288-17-063	20.200	-	60,551	-	-	-	-	-	-	-	60,551	-
<b>Total for 20.200</b>		-	<b>60,551</b>	-	-	-	-	-	-	-	<b>60,551</b>	-
<b>Total for Federal Highway Administration (fhwa)</b>		-	<b>60,551</b>	-	-	-	-	-	-	-	<b>60,551</b>	-
<b>Federal Transit Administration (fta)</b>												
Pass Through National Aging and Disability Transportation Center -Public Transportation Research - Contract No.: SP-1801072	20.514	19,999	-	-	-	-	-	-	-	-	19,999	-
<b>Total for 20.514</b>		<b>19,999</b>	-	-	-	-	-	-	-	-	<b>19,999</b>	-
<b>Total for Federal Transit Administration (fta)</b>		<b>19,999</b>	-	-	-	-	-	-	-	-	<b>19,999</b>	-
<b>Total for Department Of Transportation</b>		<b>19,999</b>	<b>60,551</b>	-	-	-	-	-	-	-	<b>80,550</b>	-
<b>Department Of The Treasury</b>												

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Internal Revenue Service (irs)</b>												
Direct -Low Income Taxpayer Clinics	21.008	-	49,681	-	-	-	-	-	-	-	49,681	-
Direct -Low Income Taxpayer Clinics	21.008	-	37,042	-	-	-	-	-	-	-	37,042	-
<b>Total for 21.008</b>		-	86,723	-	-	-	-	-	-	-	86,723	-
<b>Total for Internal Revenue Service (irs)</b>		-	86,723	-	-	-	-	-	-	-	86,723	-
<b>Total for Department Of The Treasury</b>		-	86,723	-	-	-	-	-	-	-	86,723	-

## Department Of The Treasury

<b>CONTRACT - DEPT OF THE TREASURY</b>												
Pass Through Nevada Governor's Office of Economic Development -Contract - Dept of the Treasury - Contract No.: SP-1701043	21.000	100,645	-	-	-	-	-	-	-	-	100,645	-
<b>Total for 21.000</b>		100,645	-	-	-	-	-	-	-	-	100,645	-
<b>Total for CONTRACT - DEPT OF THE TREASURY</b>		100,645	-	-	-	-	-	-	-	-	100,645	-
<b>Total for Department Of The Treasury</b>		100,645	-	-	-	-	-	-	-	-	100,645	-

## National Aeronautics And Space Administration

<b>National Aeronautics And Space Administration</b>												
Pass Through National Aeronautics and Space Administration -Science - Contract No.: NNX16AN98H	43.001	12,119	-	-	-	-	-	-	-	-	12,119	-
Pass Through National Aeronautics and Space Administration -Science - Contract No.: NNX16AN94H	43.001	8,074	-	-	-	-	-	-	-	-	8,074	-
<b>Total for 43.001</b>		20,193	-	-	-	-	-	-	-	-	20,193	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: 18-60	43.008	-	24,888	-	-	-	-	-	-	-	24,888	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: 16-42	43.008	-	48,600	-	-	-	-	-	-	-	48,600	-
Pass Through Desert Research Institute - Education - Contract No.: 18-39	43.008	4,999	-	-	-	-	-	-	-	-	4,999	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor - Education - Contract No.: NSHE 19-22	43.008	13,268	-	-	-	-	-	-	-	-	13,268	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor - Education - Contract No.: NSHE-16-88	43.008	(66)	-	-	-	-	-	-	-	-	(66)	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor - Education - Contract No.: NSHE-16-41	43.008	74,942	-	-	-	-	-	-	-	-	74,942	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Nevada System Of Higher Education (System Office) - Sponsor - Education - Contract No.: NSHE 18-52	43.008	26,571	-	-	-	-	-	-	-	-	26,571	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor - Education - Contract No.: NSHE-16-33	43.008	79,367	-	-	-	-	-	-	-	-	79,367	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor - Education - Contract No.: NSHE-19-28	43.008	18,802	-	-	-	-	-	-	-	-	18,802	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor - Education - Contract No.: NSHE 18-54	43.008	24,997	-	-	-	-	-	-	-	-	24,997	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor - Education - Contract No.: NSHE 19-21	43.008	22,500	-	-	-	-	-	-	-	-	22,500	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor - Education - Contract No.: NSHE 19-19	43.008	7,170	-	-	-	-	-	-	-	-	7,170	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor - Education - Contract No.: NSHE-15-49	43.008	5,938	-	-	-	-	-	-	-	-	5,938	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor - Education - Contract No.: NSHE 19-18	43.008	11,425	-	-	-	-	-	-	-	-	11,425	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor - Education - Contract No.: NSHE 19-30	43.008	12,419	-	-	-	-	-	-	-	-	12,419	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor - Education - Contract No.: NSHE 19-27	43.008	2,815	-	-	-	-	-	-	-	-	2,815	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor - Education - Contract No.: NSHE-18-63	43.008	24,111	-	-	-	-	-	-	-	-	24,111	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor - Education - Contract No.: NSHE-17-36	43.008	(116)	-	-	-	-	-	-	-	-	(116)	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor - Education - Contract No.: NSHE-17-51	43.008	(43)	-	-	-	-	-	-	-	-	(43)	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor - Education - Contract No.: NSHE-18-33	43.008	(216)	-	-	-	-	-	-	-	-	(216)	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor - Education - Contract No.: NSHE 19-29	43.008	17,801	-	-	-	-	-	-	-	-	17,801	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor - Education - Contract No.: NSHE 18-61	43.008	25,000	-	-	-	-	-	-	-	-	25,000	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Nevada System Of Higher Education (System Office) - Sponsor - Education - Contract No.: NSHE-18-65	43.008	20,074	-	-	-	-	-	-	-	-	20,074	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor - Education - Contract No.: NSHE-19-23	43.008	21,171	-	-	-	-	-	-	-	-	21,171	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor - Education - Contract No.: NSHE-19-26	43.008	5,400	-	-	-	-	-	-	-	-	5,400	-
Pass Through University of Nevada, Las Vegas - Education - Contract No.: NSHE 18-37	43.008	2,206	-	-	-	-	-	-	-	-	2,206	-
<b>Total for 43.008</b>		<b>420,535</b>	<b>73,488</b>	-	-	-	-	-	-	-	<b>494,023</b>	-
<b>Total for National Aeronautics And Space Administration</b>		<b>440,728</b>	<b>73,488</b>	-	-	-	-	-	-	-	<b>514,216</b>	-
<b>Total for National Aeronautics And Space Administration</b>		<b>440,728</b>	<b>73,488</b>	-	-	-	-	-	-	-	<b>514,216</b>	-

### National Endowment For The Arts

<b>National Endowment For The Arts</b>												
Pass Through National Endowment for the Arts - Promotion of the Arts_Partnership Agreements - Contract No.: PRJ19.1.10	45.025	-	2,977	-	-	-	-	-	-	-	2,977	-
Pass Through National Endowment for the Arts - Promotion of the Arts_Partnership Agreements - Contract No.: N/A	45.025	-	2,990	-	-	-	-	-	-	-	2,990	-
Pass Through Nevada Arts Council -Promotion of the Arts_Partnership Agreements - Contract No.: PRJ19.1.06	45.025	1,173	-	-	-	-	-	-	-	-	1,173	-
Pass Through Nevada Arts Council -Promotion of the Arts_Partnership Agreements - Contract No.: AREX19.1.06	45.025	540	-	-	-	-	-	-	-	-	540	-
Pass Through Nevada Arts Council -Promotion of the Arts_Partnership Agreements - Contract No.: AREX19.2.30	45.025	540	-	-	-	-	-	-	-	-	540	-
Pass Through Nevada Arts Council -Promotion of the Arts_Partnership Agreements - Contract No.: AREX19.1.07	45.025	540	-	-	-	-	-	-	-	-	540	-
<b>Total for 45.025</b>		<b>2,793</b>	<b>5,967</b>	-	-	-	-	-	-	-	<b>8,760</b>	-
<b>Total for National Endowment For The Arts</b>		<b>2,793</b>	<b>5,967</b>	-	-	-	-	-	-	-	<b>8,760</b>	-
<b>Total for National Endowment For The Arts</b>		<b>2,793</b>	<b>5,967</b>	-	-	-	-	-	-	-	<b>8,760</b>	-

### National Endowment For The Humanities

National Endowment For The Humanities

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through National Endowment for the Humanities -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2018-37	45.129	-	2,504	-	-	-	-	-	-	-	2,504	-
Pass Through Nevada Humanities -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2019-04M	45.129	16,334	-	-	-	-	-	-	-	-	16,334	-
Pass Through Nevada Humanities -Promotion of the Humanities_Federal/State Partnership - Contract No.: OSP-1400971	45.129	299,532	-	-	-	-	-	-	-	-	299,532	-
Pass Through Nevada Humanities -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2017-39	45.129	1,893	-	-	-	-	-	-	-	-	1,893	-
<b>Total for 45.129</b>		<b>317,759</b>	<b>2,504</b>	-	-	-	-	-	-	-	<b>320,263</b>	-
Direct -Promotion of the Humanities_Challenge Grants	45.130	-	34,328	-	-	-	-	-	-	-	34,328	-
<b>Total for 45.130</b>		-	<b>34,328</b>	-	-	-	-	-	-	-	<b>34,328</b>	-
Direct -Promotion of the Humanities_Division of Preservation and Access	45.149	-	108,816	-	-	-	-	-	-	-	108,816	-
<b>Total for 45.149</b>		-	<b>108,816</b>	-	-	-	-	-	-	-	<b>108,816</b>	-
Pass Through National Endowment for the Humanities -Promotion of the Humanities_Professional Development - Contract No.: 26847	45.163	-	13,735	-	-	-	-	-	-	-	13,735	-
<b>Total for 45.163</b>		-	<b>13,735</b>	-	-	-	-	-	-	-	<b>13,735</b>	-
<b>Total for National Endowment For The Humanities</b>		<b>317,759</b>	<b>159,383</b>	-	-	-	-	-	-	-	<b>477,142</b>	-
<b>Total for National Endowment For The Humanities</b>		<b>317,759</b>	<b>159,383</b>	-	-	-	-	-	-	-	<b>477,142</b>	-

## Institute Of Museum And Library Services

<b>Institute Of Museum And Library Services</b>												
Pass Through Institute of Museum and Library Services -Grants to States - Contract No.: 2017-16	45.310	-	12,390	-	-	-	-	-	-	-	12,390	-
Pass Through National Endowment for the Arts & Humanities -Grants to States - Contract No.: N/A	45.310	-	-	-	-	2,479	-	-	-	-	2,479	-
Pass Through Nevada State Library & Archives - Grants to States - Contract No.: 2018-15	45.310	-	-	-	-	-	-	-	100,000	-	100,000	-
Pass Through Nevada State Library And Archives -Grants to States - Contract No.: 2018-14	45.310	46,850	-	-	-	-	-	-	-	-	46,850	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Nevada State Library And Archives -Grants to States - Contract No.: 2017-27	45.310	7,784	-	-	-	-	-	-	-	-	7,784	-
<b>Total for 45.310</b>		<b>54,634</b>	<b>12,390</b>	-	-	<b>2,479</b>	-	-	<b>100,000</b>	-	<b>169,503</b>	-
<b>Total for Institute Of Museum And Library Services</b>		<b>54,634</b>	<b>12,390</b>	-	-	<b>2,479</b>	-	-	<b>100,000</b>	-	<b>169,503</b>	-
<b>Total for Institute Of Museum And Library Services</b>		<b>54,634</b>	<b>12,390</b>	-	-	<b>2,479</b>	-	-	<b>100,000</b>	-	<b>169,503</b>	-
<b>National Science Foundation</b>												
<b>National Science Foundation</b>												
Pass Through The Trustees of Columbia University in the City of New York - Geosciences - Contract No.: 85(GG009393)	47.050	27,464	-	-	-	-	-	-	-	-	27,464	-
<b>Total for 47.050</b>		<b>27,464</b>	-	-	-	-	-	-	-	-	<b>27,464</b>	-
Pass Through University of Alaska -Office of Integrative Activities - Contract No.: P0525023	47.083	5,875	-	-	-	-	-	-	-	-	5,875	-
<b>Total for 47.083</b>		<b>5,875</b>	-	-	-	-	-	-	-	-	<b>5,875</b>	-
<b>Total for National Science Foundation</b>		<b>33,339</b>	-	-	-	-	-	-	-	-	<b>33,339</b>	-
<b>Total for National Science Foundation</b>		<b>33,339</b>	-	-	-	-	-	-	-	-	<b>33,339</b>	-
<b>Small Business Administration</b>												
<b>Small Business Administration</b>												
Pass Through Small Business Administration - Small Business Development Centers - Contract No.: SBAHQ19B0037	59.037	362,374	-	-	-	-	-	-	-	-	362,374	-
Pass Through Small Business Administration - Small Business Development Centers - Contract No.: SBAHQ-17-B-0081	59.037	36,800	-	-	-	-	-	-	-	-	36,800	-
Pass Through Small Business Administration - Small Business Development Centers - Contract No.: SBAHQ-18-B-0036	59.037	783,960	-	-	-	-	-	-	-	-	783,960	-
Pass Through Small Business Administration - Small Business Development Centers - Contract No.: UNR-18-47	59.037	-	143,292	-	-	-	-	-	-	-	143,292	-
Pass Through Small Business Administration - Small Business Development Centers - Contract No.: UNR-19-59	59.037	-	14,779	-	-	-	-	-	-	-	14,779	-
Pass Through Small Business Administration - Small Business Development Centers - Contract No.: SBAHQ-17-B-0034	59.037	(3,655)	-	-	-	-	-	-	-	-	(3,655)	-
<b>Total for 59.037</b>		<b>1,179,479</b>	<b>158,071</b>	-	-	-	-	-	-	-	<b>1,337,550</b>	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Total for Small Business Administration</b>		1,179,479	158,071	-	-	-	-	-	-	-	1,337,550	-
<b>Total for Small Business Administration</b>		1,179,479	158,071	-	-	-	-	-	-	-	1,337,550	-
<b>Environmental Protection Agency</b>												
<b>Environmental Protection Agency</b>												
Pass Through Nevada Department of Conservation and Natural Resources - Multipurpose Grants to States and Tribes - Contract No.: DEP 14-010/14805	66.204	10,968	-	-	-	-	-	-	-	-	10,968	-
<b>Total for 66.204</b>		<b>10,968</b>	-	-	-	-	-	-	-	-	10,968	-
<b>Total for Environmental Protection Agency</b>		<b>10,968</b>	-	-	-	-	-	-	-	-	10,968	-
<b>Office Of Air And Radiation</b>												
Pass Through Nevada Division Of Public and Behavioral Health -State Indoor Radon Grants - Contract No.: 16519	66.032	225,724	-	-	-	-	-	-	-	-	225,724	-
<b>Total for 66.032</b>		<b>225,724</b>	-	-	-	-	-	-	-	-	225,724	-
<b>Total for Office Of Air And Radiation</b>		<b>225,724</b>	-	-	-	-	-	-	-	-	225,724	-
<b>Office Of Chemical Safety And Pollution Prevention</b>												
Pass Through Environmental Protection Agency - Pollution Prevention Grants Program - Contract No.: 99T53601	66.708	38,490	-	-	-	-	-	-	-	-	38,490	-
Pass Through Environmental Protection Agency - Pollution Prevention Grants Program - Contract No.: 99T53501	66.708	10,660	-	-	-	-	-	-	-	-	10,660	-
<b>Total for 66.708</b>		<b>49,150</b>	-	-	-	-	-	-	-	-	49,150	-
Pass Through eXtension Foundation -Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies - Contract No.: SA-2019-15	66.716	5,846	-	-	-	-	-	-	-	-	5,846	-
Pass Through eXtension Foundation -Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies - Contract No.: SA-2017-53	66.716	19,954	-	-	-	-	-	-	-	-	19,954	-
<b>Total for 66.716</b>		<b>25,800</b>	-	-	-	-	-	-	-	-	25,800	-
<b>Total for Office Of Chemical Safety And Pollution Prevention</b>		<b>74,950</b>	-	-	-	-	-	-	-	-	74,950	-
<b>Office Of Environmental Information</b>												
Pass Through Office of Administration and Resources Management -Environmental Information Exchange Network Grant Program and Related Assistance - Contract No.: 83585201	66.608	13,957	-	-	-	-	-	-	-	-	13,957	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Total for 66.608</b>		<b>13,957</b>	-	-	-	-	-	-	-	-	<b>13,957</b>	-
<b>Total for Office Of Environmental Information</b>		<b>13,957</b>	-	-	-	-	-	-	-	-	<b>13,957</b>	-
<b>Office Of The Administrator</b>												
Pass Through Nevada Department Of Agriculture -Performance Partnership Grants - Contract No.: 17394	66.605	2,824	-	-	-	-	-	-	-	-	<b>2,824</b>	-
<b>Total for 66.605</b>		<b>2,824</b>	-	-	-	-	-	-	-	-	<b>2,824</b>	-
<b>Total for Office Of The Administrator</b>		<b>2,824</b>	-	-	-	-	-	-	-	-	<b>2,824</b>	-
<b>Office Of Water</b>												
Pass Through Nevada Department of Conservation and Natural Resources -Water Pollution Control State, Interstate, and Tribal Program Support - Contract No.: DEP 16-003/16687	66.419	197,381	-	-	-	-	-	-	-	-	<b>197,381</b>	-
<b>Total for 66.419</b>		<b>197,381</b>	-	-	-	-	-	-	-	-	<b>197,381</b>	-
<b>Total for Office Of Water</b>		<b>197,381</b>	-	-	-	-	-	-	-	-	<b>197,381</b>	-
<b>Total for Environmental Protection Agency</b>		<b>525,804</b>	-	-	-	-	-	-	-	-	<b>525,804</b>	-
<b>Nuclear Regulatory Commission</b>												
<b>Nuclear Regulatory Commission</b>												
Direct -U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	-	73,324	-	-	-	-	-	-	-	<b>73,324</b>	-
Pass Through Nuclear Regulatory Commission - U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program - Contract No.: NRC-HQ-84-16-G-0019	77.008	6,705	-	-	-	-	-	-	-	-	<b>6,705</b>	-
Pass Through Nuclear Regulatory Commission - U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program - Contract No.: NRC-HQ-84-16-G-0033	77.008	50,433	-	-	-	-	-	-	-	-	<b>50,433</b>	-
Pass Through Nuclear Regulatory Commission - U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program - Contract No.: NRC-HQ-13-G-38-0027	77.008	98,510	-	-	-	-	-	-	-	-	<b>98,510</b>	-
<b>Total for 77.008</b>		<b>155,648</b>	<b>73,324</b>	-	-	-	-	-	-	-	<b>228,972</b>	-
<b>Total for Nuclear Regulatory Commission</b>		<b>155,648</b>	<b>73,324</b>	-	-	-	-	-	-	-	<b>228,972</b>	-
<b>Total for Nuclear Regulatory Commission</b>		<b>155,648</b>	<b>73,324</b>	-	-	-	-	-	-	-	<b>228,972</b>	-

**Department Of Energy**

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Department Of Energy</b>												
Pass Through Lawrence Berkeley National Laboratory -Contract - Department of Energy - Contract No.: 7451297	81.000	36,825	-	-	-	-	-	-	-	-	36,825	-
<b>Total for 81.000</b>		<b>36,825</b>	-	-	-	-	-	-	-	-	<b>36,825</b>	-
<b>Total for Department Of Energy</b>		<b>36,825</b>	-	-	-	-	-	-	-	-	<b>36,825</b>	-
<b>Total for Department Of Energy</b>		<b>36,825</b>	-	-	-	-	-	-	-	-	<b>36,825</b>	-
<b>Department Of Education</b>												
<b>Department Of Education</b>												
Direct -Promoting Readiness of Minors in Supplemental Security Income	84.419	-	-	-	-	-	133,797	-	-	-	133,797	-
Pass Through Nevada Department Of Education - Promoting Readiness of Minors in Supplemental Security Income - Contract No.: 19-795-113000	84.419	26,152	-	-	-	-	-	-	-	-	26,152	-
<b>Total for 84.419</b>		<b>26,152</b>	-	-	-	-	<b>133,797</b>	-	-	-	<b>159,949</b>	-
Pass Through Churchill County School District - Student Support and Academic Enrichment Program - Contract No.: SP-1900403	84.424	27,900	-	-	-	-	-	-	-	-	27,900	-
<b>Total for 84.424</b>		<b>27,900</b>	-	-	-	-	-	-	-	-	<b>27,900</b>	-
<b>Total for Department Of Education</b>		<b>54,052</b>	-	-	-	-	<b>133,797</b>	-	-	-	<b>187,849</b>	-
<b>Office Of Educational Research And Improvement</b>												
Pass Through Elko County School District - Twenty-First Century Community Learning Centers - Contract No.: SP-1800468	84.287	53	-	-	-	-	-	-	-	-	53	-
Pass Through Washoe County School District - Twenty-First Century Community Learning Centers - Contract No.: PO791875	84.287	14,363	-	-	-	-	-	-	-	-	14,363	-
<b>Total for 84.287</b>		<b>14,416</b>	-	-	-	-	-	-	-	-	<b>14,416</b>	-
<b>Total for Office Of Educational Research And Improvement</b>		<b>14,416</b>	-	-	-	-	-	-	-	-	<b>14,416</b>	-
<b>Office Of Elementary And Secondary Education</b>												
Pass Through Washoe County School District - Title I Grants to Local Educational Agencies - Contract No.: SP-1900487	84.010	13,179	-	-	-	-	-	-	-	-	13,179	-
<b>Total for 84.010</b>		<b>13,179</b>	-	-	-	-	-	-	-	-	<b>13,179</b>	-
Pass Through Nevada Department Of Education - Safe and Drug-Free Schools and Communities_National Programs - Contract No.: 19-682-4000	84.184	364,084	-	-	-	-	-	-	-	-	364,084	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Nevada Department Of Education - Safe and Drug-Free Schools and Communities_National Programs - Contract No.: 17-682-40000	84.184	474	-	-	-	-	-	-	-	-	474	-
Pass Through Nevada Department Of Education - Safe and Drug-Free Schools and Communities_National Programs - Contract No.: 19-782-40000	84.184	17,210	-	-	-	-	-	-	-	-	17,210	-
Pass Through Nevada Department Of Education - Safe and Drug-Free Schools and Communities_National Programs - Contract No.: 18-682-40000	84.184	116,019	-	-	-	-	-	-	-	-	116,019	-
<b>Total for 84.184</b>		<b>497,787</b>	-	-	-	-	-	-	-	-	<b>497,787</b>	-
Direct -English Language Acquisition State Grants	84.365	-	420,815	-	-	-	-	-	-	-	420,815	-
Pass Through US Department of Education - English Language Acquisition State Grants - Contract No.: 02-M1702339	84.365	-	20,984	-	-	-	-	-	-	-	20,984	-
<b>Total for 84.365</b>		-	<b>441,799</b>	-	-	-	-	-	-	-	<b>441,799</b>	-
Direct -Improving Teacher Quality State Grants	84.367	-	-	-	-	-	-	-	-	205,107	205,107	205,107
Pass Through US Department of Education - Improving Teacher Quality State Grants - Contract No.: 92NV02SEED2017CRWPAI	84.367	-	4,248	-	-	-	-	-	-	-	4,248	-
Pass Through US Department of Education - Improving Teacher Quality State Grants - Contract No.: 92-NV02-SEED2018-C3WPPD	84.367	-	19,997	-	-	-	-	-	-	-	19,997	-
Pass Through National Writing Project Corp. - Improving Teacher Quality State Grants - Contract No.: 92-NV01-SEED2017-ILI	84.367	4,900	-	-	-	-	-	-	-	-	4,900	-
Pass Through Washoe County School District - Improving Teacher Quality State Grants - Contract No.: POS20028	84.367	23,192	-	-	-	-	-	-	-	-	23,192	-
<b>Total for 84.367</b>		<b>28,092</b>	<b>24,245</b>	-	-	-	-	-	-	<b>205,107</b>	<b>257,444</b>	<b>205,107</b>
<b>Total for Office Of Elementary And Secondary Education</b>		<b>539,058</b>	<b>466,044</b>	-	-	-	-	-	-	<b>205,107</b>	<b>1,210,209</b>	<b>205,107</b>
<b>Office Of Postsecondary Education</b>												
Direct -Overseas Programs - Group Projects Abroad	84.021	-	(3,798)	-	-	-	-	-	-	-	(3,798)	-
<b>Total for 84.021</b>		-	<b>(3,798)</b>	-	-	-	-	-	-	-	<b>(3,798)</b>	-
Direct -Higher Education_Institutional Aid	84.031	-	321,640	-	-	-	-	-	-	-	321,640	-
<b>Total for 84.031</b>		-	<b>321,640</b>	-	-	-	-	-	-	-	<b>321,640</b>	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -TRIO Staff Training Program	84.103	-	169,858	-	-	-	-	-	-	-	169,858	-
Direct -TRIO Staff Training Program	84.103	-	273,962	-	-	-	-	-	-	-	273,962	-
Direct -TRIO Staff Training Program	84.103	-	9,795	-	-	-	-	-	-	-	9,795	-
<b>Total for 84.103</b>		-	<b>453,615</b>	-	-	-	-	-	-	-	<b>453,615</b>	-
Direct -Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	-	908,044	-	-	-	-	-	-	-	908,044	-
Direct -Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	-	1,205,337	-	-	-	-	-	-	-	1,205,337	-
Direct -Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	-	1,204,793	-	-	-	-	-	-	-	1,204,793	-
Direct -Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	-	2,364,243	-	-	-	-	-	-	-	2,364,243	-
Pass Through Department of Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE # 19-06	84.334	-	-	-	-	48,109	-	-	-	-	48,109	-
Pass Through Department of Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE # 19-14	84.334	-	-	-	-	16,000	-	-	-	-	16,000	-
Pass Through Department of Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE # 18-21	84.334	-	-	-	-	11,268	-	-	-	-	11,268	-
Pass Through Passed through NSHE -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 19-610-71000	84.334	-	-	-	-	-	77,335	-	-	-	77,335	-
Pass Through Passed through NSHE -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 19-610-40001	84.334	-	-	-	-	-	3,000	-	-	-	3,000	-
Pass Through Passed through NSHE -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 18-610-71000	84.334	-	-	-	-	-	20,541	-	-	-	20,541	-
Pass Through US Department of Education - Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 19-04	84.334	-	105,227	-	-	-	-	-	-	-	105,227	-
Pass Through US Department of Education - Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 19-12	84.334	-	45,500	-	-	-	-	-	-	-	45,500	-
Pass Through US Department of Education - Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 18-19	84.334	-	12,912	-	-	-	-	-	-	-	12,912	-

107  
The Accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through US Department of Education - Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 18-16	84.334	-	(13,153)	-	-	-	-	-	-	-	(13,153)	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 19-02	84.334	62,811	-	-	-	-	-	-	-	-	62,811	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE-19-10	84.334	44,419	-	-	-	-	-	-	-	-	44,419	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 18-17	84.334	18,648	-	-	-	-	-	-	-	-	18,648	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 18-18	84.334	28,030	-	-	-	-	-	-	-	-	28,030	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE-19-01	84.334	40,564	-	-	-	-	-	-	-	-	40,564	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE-17-20	84.334	(1)	-	-	-	-	-	-	-	-	(1)	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 19-03	84.334	62,554	-	-	-	-	-	-	-	-	62,554	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 19-11	84.334	15,000	-	-	-	-	-	-	-	-	15,000	-
<b>Total for 84.334</b>		<b>272,025</b>	<b>5,832,903</b>	-	-	<b>75,377</b>	<b>100,876</b>	-	-	-	<b>6,281,181</b>	-
Direct -Strengthening Minority-Serving Institutions	84.382	-	314,573	-	-	-	-	-	-	-	314,573	-
<b>Total for 84.382</b>		-	<b>314,573</b>	-	-	-	-	-	-	-	<b>314,573</b>	-
<b>Total for Office Of Postsecondary Education</b>		<b>272,025</b>	<b>6,918,933</b>	-	-	<b>75,377</b>	<b>100,876</b>	-	-	-	<b>7,367,211</b>	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Office Of Special Education And Rehabilitative Services</b>												
Direct -Rehabilitation Services_Vocational Rehabilitation Grants to States	84.126	-	-	-	-	-	-	192,529	-	-	192,529	-
Pass Through US Department of Education - Rehabilitation Services_Vocational Rehabilitation Grants to States - Contract No.: 2032-19-REHAB	84.126	-	137	-	-	-	-	-	-	-	137	-
Pass Through Nevada Department of Employment, Training & Rehabilitation - Rehabilitation Services_Vocational Rehabilitation Grants to States - Contract No.: 1597-15-REHAB	84.126	(1,561)	-	-	-	-	-	-	-	-	(1,561)	-
<b>Total for 84.126</b>		<b>(1,561)</b>	<b>137</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>192,529</b>	<b>-</b>	<b>-</b>	<b>191,105</b>	<b>-</b>
Pass Through Nevada Department of Health and Human Services -Special Education-Grants for Infants and Families - Contract No.: SP-1800110	84.181	5	-	-	-	-	-	-	-	-	5	-
<b>Total for 84.181</b>		<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>-</b>
Pass Through Nevada Division Of Aging and Disability Services -Assistive Technology - Contract No.: 19-001-85-9X-18	84.224	26,384	-	-	-	-	-	-	-	-	26,384	-
Pass Through Nevada Division Of Aging and Disability Services -Assistive Technology - Contract No.: 19-001-85-9X-17	84.224	(1,297)	-	-	-	-	-	-	-	-	(1,297)	-
<b>Total for 84.224</b>		<b>25,087</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,087</b>	<b>-</b>
Pass Through Nevada Department Of Education - Special Education - State Personnel Development - Contract No.: SP-1600908	84.323	270,170	-	-	-	-	-	-	-	-	270,170	-
<b>Total for 84.323</b>		<b>270,170</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>270,170</b>	<b>-</b>
Direct -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	-	200,560	-	-	-	-	-	-	-	200,560	-
Direct -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	-	245,974	-	-	-	-	-	-	-	245,974	-
Direct -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	-	155,891	-	-	-	-	-	-	-	155,891	-
Pass Through Office of Special Education and Rehabilitative Services -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities - Contract No.: H325K130312-15	84.325	54,276	-	-	-	-	-	-	-	-	54,276	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Office of Special Education and Rehabilitative Services -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities - Contract No.: H325K130087-16/M4	84.325	182,337	-	-	-	-	-	-	-	-	182,337	-
Pass Through Office of Special Education and Rehabilitative Services -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities - Contract No.: H325D150069	84.325	234,911	-	-	-	-	-	-	-	-	234,911	-
Pass Through University of Nevada, Las Vegas - Special Education - Personnel Development to Improve Services and Results for Children with Disabilities - Contract No.: 17-22-KX-02	84.325	9,718	-	-	-	-	-	-	-	-	9,718	-
Pass Through US Department of Education - Special Education - Personnel Development to Improve Services and Results for Children with Disabilities - Contract No.: N/A	84.325	-	56,425	-	-	-	-	-	-	-	56,425	-
<b>Total for 84.325</b>		<b>481,242</b>	<b>658,850</b>	-	-	-	-	-	-	-	<b>1,140,092</b>	-
Pass Through Office of Special Education and Rehabilitative Services -Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities - Contract No.: H326T130011	84.326	64,559	-	-	-	-	-	-	-	-	64,559	-
Pass Through US Department of Education - Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities - Contract No.: H326T180040	84.326	69,063	-	-	-	-	-	-	-	-	69,063	-
<b>Total for 84.326</b>		<b>133,622</b>	-	-	-	-	-	-	-	-	<b>133,622</b>	-
Pass Through Ohio State University -Special Education_Technology and Media Services for Individuals with Disabilities - Contract No.: 60036894	84.327	25,000	-	-	-	-	-	-	-	-	25,000	-
<b>Total for 84.327</b>		<b>25,000</b>	-	-	-	-	-	-	-	-	<b>25,000</b>	-
<b>Total for Office Of Special Education And Rehabilitative Services</b>		<b>933,565</b>	<b>658,987</b>	-	-	-	-	<b>192,529</b>	-	-	<b>1,785,081</b>	-
<b>Office Of Vocational And Adult Education</b>												
Direct -Adult Education - Basic Grants to States	84.002	-	-	-	-	-	-	1,342,481	-	-	1,342,481	-
Pass Through Department of Education -Adult Education - Basic Grants to States - Contract No.: 17-608-42000	84.002	-	-	-	-	(447)	-	-	-	-	(447)	-
Pass Through Department of Education -Adult Education - Basic Grants to States - Contract No.: 19-608-42000	84.002	-	-	-	-	1,562,528	-	-	-	-	1,562,528	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Department of Education -Adult Education - Basic Grants to States - Contract No.: 18-608-42000	84.002	-	-	-	-	(933)	-	-	-	-	(933)	-
Pass Through Nevada Department of Education - Adult Education - Basic Grants to States - Contract No.: 19-607-120000	84.002	-	-	-	-	-	-	-	164,738	-	164,738	-
Pass Through Nevada Department of Education - Adult Education - Basic Grants to States - Contract No.: 19-608-120000	84.002	-	-	-	-	-	-	-	429,096	-	429,096	-
Pass Through Nevada Department Of Education - Adult Education - Basic Grants to States - Contract No.: 0238182680000	84.002	-	-	-	-	-	-	(875)	-	-	(875)	-
Pass Through Passed Through Nevada Dept of Education -Adult Education - Basic Grants to States - Contract No.: 19-608-105000	84.002	-	-	-	-	-	314,512	-	-	-	314,512	-
<b>Total for 84.002</b>		-	-	-	-	1,561,148	314,512	1,341,606	593,834	-	3,811,100	-
Direct -Career and Technical Education -- Basic Grants to States	84.048	-	-	-	-	-	-	436,902	-	-	436,902	-
Direct -Career and Technical Education -- Basic Grants to States	84.048	-	-	-	-	-	-	130,387	-	-	130,387	-
Pass Through Department of Education -Career and Technical Education -- Basic Grants to States - Contract No.: 19-631-42000	84.048	-	-	-	-	1,635,929	-	-	-	-	1,635,929	-
Pass Through Department of Education -Career and Technical Education -- Basic Grants to States - Contract No.: 19-636-42000	84.048	-	-	-	-	167,481	-	-	-	-	167,481	-
Pass Through Department of Education -Career and Technical Education -- Basic Grants to States - Contract No.: 18-636-42000	84.048	-	-	-	-	11	-	-	-	-	11	-
Pass Through Department of Education -Career and Technical Education -- Basic Grants to States - Contract No.: 18-631-42000	84.048	-	-	-	-	24,128	-	-	-	-	24,128	-
Pass Through Nevada Department Of Education - Career and Technical Education -- Basic Grants to States - Contract No.: 18-631-11900	84.048	-	-	-	-	-	-	175	-	-	175	-
Pass Through Nevada Department of Education - Career and Technical Education -- Basic Grants to States - Contract No.: 19-631-120000	84.048	-	-	-	-	-	-	-	167,869	-	167,869	-
Pass Through Nevada Department Of Education - Career and Technical Education -- Basic Grants to States - Contract No.: 18-631-11900	84.048	-	-	-	-	-	-	13,473	-	-	13,473	-
Pass Through Nevada Department of Education - Career and Technical Education -- Basic Grants to States - Contract No.: 19-636-120000	84.048	-	-	-	-	-	-	-	89,263	-	89,263	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Passed Through Nevada Dept of Education -Career and Technical Education -- Basic Grants to States - Contract No.: 19-631-105000	84.048	-	-	-	-	-	203,195	-	-	-	203,195	-
Pass Through Passed Through Nevada Dept of Education -Career and Technical Education -- Basic Grants to States - Contract No.: 19-634-105000	84.048	-	-	-	-	-	119,288	-	-	-	119,288	-
Pass Through Passed Through Nevada Dept of Education -Career and Technical Education -- Basic Grants to States - Contract No.: 19-636-105000	84.048	-	-	-	-	-	89,915	-	-	-	89,915	-
<b>Total for 84.048</b>		-	-	-	-	1,827,549	412,398	580,937	257,132	-	3,078,016	-
<b>Total for Office Of Vocational And Adult Education</b>		-	-	-	-	3,388,697	726,910	1,922,543	850,966	-	6,889,116	-
<b>Total for Department Of Education</b>		1,813,116	8,043,964	-	-	3,464,074	961,583	2,115,072	850,966	205,107	17,453,882	205,107

## Environmental Protection Agency

### CONTRACT - ENVIRONMENTAL PROTECTION AGENCY

Pass Through Nevada Department of Conservation and Natural Resources -Contract - Environmental Protection Agency - Contract No.: DEP18-002	66.000	3,327	-	-	-	-	-	-	-	-	3,327	-
<b>Total for 66.000</b>		3,327	-	-	-	-	-	-	-	-	3,327	-
<b>Total for CONTRACT - ENVIRONMENTAL PROTECTION AGENCY</b>		3,327	-	-	-	-	-	-	-	-	3,327	-
<b>Total for Environmental Protection Agency</b>		3,327	-	-	-	-	-	-	-	-	3,327	-

## Department Of Health And Human Services

### Administration For Children And Families

Pass Through Washoe County School District - Promoting Safe and Stable Families - Contract No.: PO521022	93.556	33	-	-	-	-	-	-	-	-	33	-
<b>Total for 93.556</b>		33	-	-	-	-	-	-	-	-	33	-
Pass Through Administration for Children and Families -Community-Based Child Abuse Prevention Grants - Contract No.: 6111	93.590	-	1,346	-	-	-	-	-	-	-	1,346	-
Pass Through Nevada Department of Health and Human Services -Community-Based Child Abuse Prevention Grants - Contract No.: 6108	93.590	67,631	-	-	-	-	-	-	-	-	67,631	-
Pass Through US Department of Health and Human Services -Community-Based Child Abuse Prevention Grants - Contract No.: N/A	93.590	-	4,201	-	-	-	-	-	-	-	4,201	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through US Department of Health and Human Services -Community-Based Child Abuse Prevention Grants - Contract No.: 6107	93.590	-	77,073	-	-	-	-	-	-	-	77,073	-
<b>Total for 93.590</b>		<b>67,631</b>	<b>82,620</b>	-	-	-	-	-	-	-	<b>150,251</b>	-
Pass Through Administration for Children and Families -Head Start - Contract No.: 09CH9167-03-00	93.600	(164)	-	-	-	-	-	-	-	-	(164)	-
Pass Through Administration for Children and Families -Head Start - Contract No.: 09CH9167-04-00	93.600	237,999	-	-	-	-	-	-	-	-	237,999	-
Pass Through Administration for Children and Families -Head Start - Contract No.: 09CH9167-05-00	93.600	2,381,100	-	-	-	-	-	-	-	-	2,381,100	-
<b>Total for 93.600</b>		<b>2,618,935</b>	-	-	-	-	-	-	-	-	<b>2,618,935</b>	-
Pass Through Nevada Division Of Child and Family Services -Stephanie Tubbs Jones Child Welfare Services Program - Contract No.: 13196	93.645	(179)	-	-	-	-	-	-	-	-	(179)	-
<b>Total for 93.645</b>		<b>(179)</b>	-	-	-	-	-	-	-	-	<b>(179)</b>	-
Pass Through US Department of Health and Human Services -Child Welfare Research Training or Demonstration - Contract No.: 18215	93.648	-	982,687	-	-	-	-	-	-	-	982,687	-
<b>Total for 93.648</b>		-	<b>982,687</b>	-	-	-	-	-	-	-	<b>982,687</b>	-
Pass Through Nevada Division Of Child and Family Services -Foster Care Title IV-E - Contract No.: OSP-1700392	93.658	894,595	-	-	-	-	-	-	-	-	894,595	-
<b>Total for 93.658</b>		<b>894,595</b>	-	-	-	-	-	-	-	-	<b>894,595</b>	-
Pass Through Nevada Department of Health and Human Services -Social Services Block Grant - Contract No.: 11006	93.667	31,261	-	-	-	-	-	-	-	-	31,261	-
<b>Total for 93.667</b>		<b>31,261</b>	-	-	-	-	-	-	-	-	<b>31,261</b>	-
<b>Total for Administration For Children And Families</b>		<b>3,612,276</b>	<b>1,065,307</b>	-	-	-	-	-	-	-	<b>4,677,583</b>	-
<b>Administration For Community Living</b>												
Pass Through Nevada Division Of Aging and Disability Services -Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services - Contract No.: 18-015-36-DX-18	93.043	135	-	-	-	-	-	-	-	-	135	-
Pass Through Nevada Division Of Aging and Disability Services -Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services - Contract No.: 18-015-36-DX-19	93.043	34,264	-	-	-	-	-	-	-	-	34,264	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Nevada Division Of Aging and Disability Services -Special Programs for the Aging_ Title III, Part D_ Disease Prevention and Health Promotion Services - Contract No.: 18-015-39-DX-18	93.043	(65)	-	-	-	-	-	-	-	-	(65)	-
Pass Through Nevada Division Of Aging and Disability Services -Special Programs for the Aging_ Title III, Part D_ Disease Prevention and Health Promotion Services - Contract No.: 18-015-39-DX-19	93.043	23,292	-	-	-	-	-	-	-	-	23,292	-
<b>Total for 93.043</b>		<b>57,626</b>	-	-	-	-	-	-	-	-	<b>57,626</b>	-
Pass Through Nevada Division Of Aging and Disability Services -National Family Caregiver Support, Title III, Part E - Contract No.: 16-007-45-EX-19	93.052	27,116	-	-	-	-	-	-	-	-	27,116	-
<b>Total for 93.052</b>		<b>27,116</b>	-	-	-	-	-	-	-	-	<b>27,116</b>	-
Pass Through Administration on Disabilities - University Centers for Excellence in Developmental Disabilities Education, Research, and Service - Contract No.: 90DD0007-04-00	93.632	1,860	-	-	-	-	-	-	-	-	1,860	-
Pass Through Administration on Disabilities - University Centers for Excellence in Developmental Disabilities Education, Research, and Service - Contract No.: 90DDUC0063-01-00	93.632	561,950	-	-	-	-	-	-	-	-	561,950	-
Pass Through US Department of Health and Human Services -University Centers for Excellence in Developmental Disabilities Education, Research, and Service - Contract No.: UNR-19-12	93.632	-	25,328	-	-	-	-	-	-	-	25,328	-
<b>Total for 93.632</b>		<b>563,810</b>	<b>25,328</b>	-	-	-	-	-	-	-	<b>589,138</b>	-
<b>Total for Administration For Community Living</b>		<b>648,552</b>	<b>25,328</b>	-	-	-	-	-	-	-	<b>673,880</b>	-
<b>Centers For Disease Control And Prevention</b>												
Pass Through Centers for Disease Control and Prevention -Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory Infrastructure - Contract No.: U588EH001311-02	93.065	160,587	-	-	-	-	-	-	-	-	160,587	-
<b>Total for 93.065</b>		<b>160,587</b>	-	-	-	-	-	-	-	-	<b>160,587</b>	-
Pass Through Nevada Division Of Public and Behavioral Health -Public Health Emergency Preparedness - Contract No.: HD#16070	93.069	33,102	-	-	-	-	-	-	-	-	33,102	-
<b>Total for 93.069</b>		<b>33,102</b>	-	-	-	-	-	-	-	-	<b>33,102</b>	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Centers for Disease Control and Prevention -Birth Defects and Developmental Disabilities - Prevention and Surveillance - Contract No.: NU84DD00008-01-00	93.073	137,165	-	-	-	-	-	-	-	-	137,165	-
Pass Through Centers for Disease Control and Prevention -Birth Defects and Developmental Disabilities - Prevention and Surveillance - Contract No.: 6NU01DD001132-03-01	93.073	180,766	-	-	-	-	-	-	-	-	180,766	-
<b>Total for 93.073</b>		<b>317,931</b>	-	-	-	-	-	-	-	-	<b>317,931</b>	-
Pass Through Centers for Disease Control and Prevention -Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance - Contract No.: NU87PS004300-01	93.079	93,266	-	-	-	-	-	-	-	-	93,266	-
Pass Through Nevada Division Of Public and Behavioral Health -Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance - Contract No.: WO 4332	93.079	8,846	-	-	-	-	-	-	-	-	8,846	-
<b>Total for 93.079</b>		<b>102,112</b>	-	-	-	-	-	-	-	-	<b>102,112</b>	-
Pass Through Nevada Division Of Public and Behavioral Health -Project Grants and Cooperative Agreements for Tuberculosis Control Programs - Contract No.: HD # 16360	93.116	27,756	-	-	-	-	-	-	-	-	27,756	-
Pass Through Nevada Division Of Public and Behavioral Health -Project Grants and Cooperative Agreements for Tuberculosis Control Programs - Contract No.: HD 16938	93.116	41,367	-	-	-	-	-	-	-	-	41,367	-
Pass Through Nevada Division Of Public and Behavioral Health -Project Grants and Cooperative Agreements for Tuberculosis Control Programs - Contract No.: HD # 15802	93.116	(194)	-	-	-	-	-	-	-	-	(194)	-
<b>Total for 93.116</b>		<b>68,929</b>	-	-	-	-	-	-	-	-	<b>68,929</b>	-
Pass Through Centers for Disease Control and Prevention -Injury Prevention and Control Research and State and Community Based Programs - Contract No.: WO 5037	93.136	-	16,898	-	-	-	-	-	-	-	16,898	-
Pass Through Centers for Disease Control and Prevention -Injury Prevention and Control Research and State and Community Based Programs - Contract No.: 16340	93.136	-	33,041	-	-	-	-	-	-	-	33,041	-
Pass Through Centers for Disease Control and Prevention -Injury Prevention and Control Research and State and Community Based Programs - Contract No.: HD-16954/9313619	93.136	-	17,114	-	-	-	-	-	-	-	17,114	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Nevada Division Of Public and Behavioral Health -Injury Prevention and Control Research and State and Community Based Programs - Contract No.: WO 4629	93.136	18,692	-	-	-	-	-	-	-	-	18,692	-
Pass Through Nevada Division Of Public and Behavioral Health -Injury Prevention and Control Research and State and Community Based Programs - Contract No.: WO 5024	93.136	77,382	-	-	-	-	-	-	-	-	77,382	-
<b>Total for 93.136</b>		<b>96,074</b>	<b>67,053</b>	-	-	-	-	-	-	-	<b>163,127</b>	-
Pass Through Nevada Division Of Public and Behavioral Health -Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Contract No.: 16630	93.323	717,441	-	-	-	-	-	-	-	-	717,441	-
Pass Through Nevada Division Of Public and Behavioral Health -Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Contract No.: HD # 16084	93.323	132,414	-	-	-	-	-	-	-	-	132,414	-
<b>Total for 93.323</b>		<b>849,855</b>	-	-	-	-	-	-	-	-	<b>849,855</b>	-
Pass Through Centers for Disease Control and Prevention -Partnerships to Improve Community Health (2014) - Contract No.: 6-PICH-SA-15-023-A04	93.331	-	26	-	-	-	-	-	-	-	26	-
<b>Total for 93.331</b>		-	<b>26</b>	-	-	-	-	-	-	-	<b>26</b>	-
Pass Through Centers for Disease Control and Prevention -PPHF 2012: Racial and Ethnic Approaches to Community Health Program financed solely by 2012 Public Prevention and Health Funds - Contract No.: C1900078	93.738	-	21,598	-	-	-	-	-	-	-	21,598	-
<b>Total for 93.738</b>		-	<b>21,598</b>	-	-	-	-	-	-	-	<b>21,598</b>	-
Pass Through Nevada Division Of Public and Behavioral Health -Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Contract No.: HD 14908	93.815	(798)	-	-	-	-	-	-	-	-	(798)	-
<b>Total for 93.815</b>		<b>(798)</b>	-	-	-	-	-	-	-	-	<b>(798)</b>	-
Pass Through Nevada Division Of Public and Behavioral Health -Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs - Contract No.: HD 17079	93.946	5,265	-	-	-	-	-	-	-	-	5,265	-
<b>Total for 93.946</b>		<b>5,265</b>	-	-	-	-	-	-	-	-	<b>5,265</b>	-
<b>Total for Centers For Disease Control And Prevention</b>		<b>1,633,057</b>	<b>88,677</b>	-	-	-	-	-	-	-	<b>1,721,734</b>	-

CONTRACT - HEALTH AND HUMAN SERVICES

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through US Department of Health and Human Services -Contract - Health and Human Services - Contract No.: CBE 603586-15	93.000	-	41,355	-	-	-	-	-	-	-	41,355	-
Pass Through US Department of Health and Human Services -Contract - Health and Human Services - Contract No.: 18132	93.000	-	48,243	-	-	-	-	-	-	-	48,243	-
Pass Through Nevada Division Of Public and Behavioral Health -Contract - Health and Human Services - Contract No.: WO 4723	93.000	2,746	-	-	-	-	-	-	-	-	2,746	-
Pass Through Nevada Division Of Public and Behavioral Health -Contract - Health and Human Services - Contract No.: 16590	93.000	838,829	-	-	-	-	-	-	-	-	838,829	-
Pass Through Nevada Division Of Public and Behavioral Health -Contract - Health and Human Services - Contract No.: HD 16809	93.000	103,887	-	-	-	-	-	-	-	-	103,887	-
Pass Through Pacific Behavioral Health Collaborating Council -Contract - Health and Human Services - Contract No.: 2018-002	93.000	36,817	-	-	-	-	-	-	-	-	36,817	-
<b>Total for 93.000</b>		<b>982,279</b>	<b>89,598</b>	-	-	-	-	-	-	-	<b>1,071,877</b>	-
<b>Total for CONTRACT - HEALTH AND HUMAN SERVICES</b>		<b>982,279</b>	<b>89,598</b>	-	-	-	-	-	-	-	<b>1,071,877</b>	-
<b>Department of Health and Human Services</b>												
Pass Through Nevada Division Of Aging and Disability Services -Alzheimer's Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru Prevention and Public Health Funds (PPHF) - Contract No.: 16-007-93-A2X-17	93.763	36,063	-	-	-	-	-	-	-	-	36,063	-
Pass Through Nevada Division Of Aging and Disability Services -Alzheimer's Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru Prevention and Public Health Funds (PPHF) - Contract No.: 16-007-93-A1X-17	93.763	16,346	-	-	-	-	-	-	-	-	16,346	-
Pass Through Nevada Division Of Aging and Disability Services -Alzheimer's Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru Prevention and Public Health Funds (PPHF) - Contract No.: 18-058-93-A2X-18	93.763	6,919	-	-	-	-	-	-	-	-	6,919	-
<b>Total for 93.763</b>		<b>59,328</b>	-	-	-	-	-	-	-	-	<b>59,328</b>	-
<b>Total for Department of Health and Human Services</b>		<b>59,328</b>	-	-	-	-	-	-	-	-	<b>59,328</b>	-

**Department of Health and Human Services Centers for Disease Control and Prevention**

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Nevada Division Of Public and Behavioral Health -Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance - Contract No.: WO 4631	93.314	1,371	-	-	-	-	-	-	-	-	1,371	-
<b>Total for 93.314</b>		<b>1,371</b>	-	-	-	-	-	-	-	-	<b>1,371</b>	-
<b>Total for Department of Health and Human Services Centers for Disease Control and Prevention</b>		<b>1,371</b>	-	-	-	-	-	-	-	-	<b>1,371</b>	-
<b>Department of Health and Human Services Substance Abuse and Mental Health Services Administration</b>												
Pass Through Nevada Division Of Public and Behavioral Health -Opioid STR - Contract No.: Work Order # 4590	93.788	120,571	-	-	-	-	-	-	-	-	120,571	-
Pass Through Nevada Division Of Public and Behavioral Health -Opioid STR - Contract No.: HD 17055	93.788	139,388	-	-	-	-	-	-	-	-	139,388	-
Pass Through Nevada Division Of Public and Behavioral Health -Opioid STR - Contract No.: HD 16520	93.788	783,340	-	-	-	-	-	-	-	-	783,340	-
Pass Through Washington State Division of Behavioral Health & Recovery -Opioid STR - Contract No.: 1365-70068 / Task Order EE	93.788	46,846	-	-	-	-	-	-	-	-	46,846	-
Pass Through Washington State Division of Behavioral Health & Recovery -Opioid STR - Contract No.: 1365-70068 / Task Order GG	93.788	253,072	-	-	-	-	-	-	-	-	253,072	-
Pass Through Washington State Health Care Authority -Opioid STR - Contract No.: 1365-70068 / Task Order MM	93.788	90,462	-	-	-	-	-	-	-	-	90,462	-
Pass Through Washington State Health Care Authority -Opioid STR - Contract No.: 1365-70068 / Task Order KK	93.788	51,730	-	-	-	-	-	-	-	-	51,730	-
<b>Total for 93.788</b>		<b>1,485,409</b>	-	-	-	-	-	-	-	-	<b>1,485,409</b>	-
<b>Total for Department of Health and Human Services Substance Abuse and Mental Health Services Administration</b>		<b>1,485,409</b>	-	-	-	-	-	-	-	-	<b>1,485,409</b>	-
<b>Food And Drug Administration</b>												
Pass Through Food and Drug Administration - Food and Drug Administration_Research - Contract No.: 5U18FD005551-04	93.103	276,287	-	-	-	-	-	-	-	-	276,287	-
Pass Through Nevada Department Of Agriculture -Food and Drug Administration_Research - Contract No.: 1910-01	93.103	111,539	-	-	-	-	-	-	-	-	111,539	-
<b>Total for 93.103</b>		<b>387,826</b>	-	-	-	-	-	-	-	-	<b>387,826</b>	-
<b>Total for Food And Drug Administration</b>		<b>387,826</b>	-	-	-	-	-	-	-	-	<b>387,826</b>	-

**Health Resources And Services Administration**

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Training in General, Pediatric, and Public Health Dentistry	93.059	-	10,762	-	-	-	-	-	-	-	10,762	-
Pass Through Health Resources and Services Administration -Training in General, Pediatric, and Public Health Dentistry - Contract No.: 163758/163756	93.059	-	276,763	-	-	-	-	-	-	-	276,763	-
<b>Total for 93.059</b>		-	<b>287,525</b>	-	-	-	-	-	-	-	<b>287,525</b>	-
Pass Through Health Resources and Services Administration -Area Health Education Centers Point of Service Maintenance and Enhancement Awards - Contract No.: 5 U77HP23062-08-00	93.107	258,455	-	-	-	-	-	-	-	-	258,455	-
Pass Through Health Resources and Services Administration -Area Health Education Centers Point of Service Maintenance and Enhancement Awards - Contract No.: 2U77HP23062-07-00	93.107	64,409	-	-	-	-	-	-	-	-	64,409	-
<b>Total for 93.107</b>		<b>322,864</b>	-	-	-	-	-	-	-	-	<b>322,864</b>	-
Pass Through US Department of Health and Human Services -Maternal and Child Health Federal Consolidated Programs - Contract No.: 51118026	93.110	-	174	-	-	-	-	-	-	-	174	-
<b>Total for 93.110</b>		-	<b>174</b>	-	-	-	-	-	-	-	<b>174</b>	-
Pass Through Nevada Division Of Public and Behavioral Health -Emergency Medical Services for Children - Contract No.: HD 16857	93.127	6,000	-	-	-	-	-	-	-	-	6,000	-
<b>Total for 93.127</b>		<b>6,000</b>	-	-	-	-	-	-	-	-	<b>6,000</b>	-
Pass Through University of California, San Francisco -AIDS Education and Training Centers - Contract No.: 9055sc Amendment No. 2	93.145	160,863	-	-	-	-	-	-	-	-	160,863	-
<b>Total for 93.145</b>		<b>160,863</b>	-	-	-	-	-	-	-	-	<b>160,863</b>	-
Direct -Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153	-	227,061	-	-	-	-	-	-	-	227,061	-
<b>Total for 93.153</b>		-	<b>227,061</b>	-	-	-	-	-	-	-	<b>227,061</b>	-
Pass Through Health Resources and Services Administration -Grants to States for Loan Repayment Program - Contract No.: 2H56HP19810-09-00	93.165	261,000	-	-	-	-	-	-	-	-	261,000	-
Pass Through US Department of Health and Human Services -Grants to States for Loan Repayment Program - Contract No.: 5H56HP19810-08-00	93.165	25,000	-	-	-	-	-	-	-	-	25,000	-
<b>Total for 93.165</b>		<b>286,000</b>	-	-	-	-	-	-	-	-	<b>286,000</b>	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Health Resources and Services Administration -State Rural Hospital Flexibility Program - Contract No.: 5H54RH00015-19-00	93.241	513,225	-	-	-	-	-	-	-	-	513,225	-
<b>Total for 93.241</b>		<b>513,225</b>	-	-	-	-	-	-	-	-	<b>513,225</b>	-
Pass Through Nevada Division Of Public and Behavioral Health -Universal Newborn Hearing Screening - Contract No.: WO 5000	93.251	3,057	-	-	-	-	-	-	-	-	3,057	-
<b>Total for 93.251</b>		<b>3,057</b>	-	-	-	-	-	-	-	-	<b>3,057</b>	-
Direct -Grants for Education, Prevention, and Early Detection of Radiogenic Cancers and Diseases	93.257	-	168,265	-	-	-	-	-	-	-	168,265	-
<b>Total for 93.257</b>		-	<b>168,265</b>	-	-	-	-	-	-	-	<b>168,265</b>	-
Pass Through Health Resources and Services Administration -Small Rural Hospital Improvement Grant Program - Contract No.: H3HRH00024-17-00	93.301	132,210	-	-	-	-	-	-	-	-	132,210	-
<b>Total for 93.301</b>		<b>132,210</b>	-	-	-	-	-	-	-	-	<b>132,210</b>	-
Pass Through Nevada Division Of Public and Behavioral Health -ARRA - Community Health Applied Research Network - Contract No.: WO 5012	93.426	48,492	-	-	-	-	-	-	-	-	48,492	-
<b>Total for 93.426</b>		<b>48,492</b>	-	-	-	-	-	-	-	-	<b>48,492</b>	-
Pass Through Administration for Children and Families -ARRA - Community Health Applied Research Network - Contract No.: 21563	93.434	-	38,417	-	-	-	-	-	-	-	38,417	-
<b>Total for 93.434</b>		-	<b>38,417</b>	-	-	-	-	-	-	-	<b>38,417</b>	-
Pass Through University Of Arizona -Affordable Care Act Public Health Training Centers Pgrm, Resources Development and Academic Support to the Public Health Trng Centers Program and Public Health Infrastructure and Systems Support - Contract No.: 453902	93.516	74,998	-	-	-	-	-	-	-	-	74,998	-
Pass Through University Of Arizona -Affordable Care Act Public Health Training Centers Pgrm, Resources Development and Academic Support to the Public Health Trng Centers Program and Public Health Infrastructure and Systems Support - Contract No.: PO 22625	93.516	18,687	-	-	-	-	-	-	-	-	18,687	-
<b>Total for 93.516</b>		<b>93,685</b>	-	-	-	-	-	-	-	-	<b>93,685</b>	-
Pass Through Healthy Communities Coalition - Mental and Behavioral Health Education and Training Grants - Contract No.: OSP-1701282	93.732	39,068	-	-	-	-	-	-	-	-	39,068	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Total for 93.732</b>		<b>39,068</b>	-	-	-	-	-	-	-	-	<b>39,068</b>	-
Pass Through Health Resources and Services Administration -Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program - Contract No.: 5H54RH00015-18-00	93.912	(240)	-	-	-	-	-	-	-	-	<b>(240)</b>	-
Pass Through Health Resources and Services Administration -Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program - Contract No.: 55219161	93.912	-	142,989	-	-	-	-	-	-	-	<b>142,989</b>	-
<b>Total for 93.912</b>		<b>(240)</b>	<b>142,989</b>	-	-	-	-	-	-	-	<b>142,749</b>	-
Pass Through Health Resources and Services Administration -Grants to States for Operation of Offices of Rural Health - Contract No.: 5H95RH00121-28-00	93.913	179,217	-	-	-	-	-	-	-	-	<b>179,217</b>	-
<b>Total for 93.913</b>		<b>179,217</b>	-	-	-	-	-	-	-	-	<b>179,217</b>	-
Pass Through Nevada Division Of Public and Behavioral Health -HIV Care Formula Grants - Contract No.: WO 4673	93.917	(39)	-	-	-	-	-	-	-	-	<b>(39)</b>	-
Pass Through Nevada Division Of Public and Behavioral Health -HIV Care Formula Grants - Contract No.: WO 4499	93.917	(458)	-	-	-	-	-	-	-	-	<b>(458)</b>	-
<b>Total for 93.917</b>		<b>(497)</b>	-	-	-	-	-	-	-	-	<b>(497)</b>	-
Pass Through US Department of Health and Human Services -Healthy Start Initiative - Contract No.: SNHD-1-6HSI-15-037	93.926	-	64,996	-	-	-	-	-	-	-	<b>64,996</b>	-
<b>Total for 93.926</b>		-	<b>64,996</b>	-	-	-	-	-	-	-	<b>64,996</b>	-
Pass Through Health Resources and Services Administration -Maternal and Child Health Services Block Grant to the States - Contract No.: HD17057	93.994	-	4,180	-	-	-	-	-	-	-	<b>4,180</b>	-
Pass Through Health Resources and Services Administration -Maternal and Child Health Services Block Grant to the States - Contract No.: 4597	93.994	-	11,840	-	-	-	-	-	-	-	<b>11,840</b>	-
Pass Through Nevada Division Of Public and Behavioral Health -Maternal and Child Health Services Block Grant to the States - Contract No.: HD # 16171	93.994	4,553	-	-	-	-	-	-	-	-	<b>4,553</b>	-
Pass Through Nevada Division Of Public and Behavioral Health -Maternal and Child Health Services Block Grant to the States - Contract No.: HD 15669	93.994	(18,107)	-	-	-	-	-	-	-	-	<b>(18,107)</b>	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Nevada Division Of Public and Behavioral Health -Maternal and Child Health Services Block Grant to the States - Contract No.: WO 4456	93.994	1,092	-	-	-	-	-	-	-	-	1,092	-
<b>Total for 93.994</b>		<b>(12,462)</b>	<b>16,020</b>	-	-	-	-	-	-	-	<b>3,558</b>	-
<b>Total for Health Resources And Services Administration</b>		<b>1,771,482</b>	<b>945,447</b>	-	-	-	-	-	-	-	<b>2,716,929</b>	-
<b>National Institutes Of Health</b>												
Pass Through Nevada Division Of Public and Behavioral Health -Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response - Contract No.: WO 5021	93.354	108,137	-	-	-	-	-	-	-	-	108,137	-
<b>Total for 93.354</b>		<b>108,137</b>	-	-	-	-	-	-	-	-	<b>108,137</b>	-
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	220,483	-	-	-	-	-	-	-	220,483	-
<b>Total for 93.847</b>		-	<b>220,483</b>	-	-	-	-	-	-	-	<b>220,483</b>	-
Pass Through National Eye Institute -Vision Research - Contract No.: 2R01EY010834-18A1	93.867	13,822	-	-	-	-	-	-	-	-	13,822	-
Pass Through National Institutes of Health - Vision Research - Contract No.: 5F32EY025520-03	93.867	1,528	-	-	-	-	-	-	-	-	1,528	-
<b>Total for 93.867</b>		<b>15,350</b>	-	-	-	-	-	-	-	-	<b>15,350</b>	-
Pass Through Nevada Division Of Public and Behavioral Health -Vision Research - Contract No.: HD 16738	93.870	138,639	-	-	-	-	-	-	-	-	138,639	-
Pass Through Nevada Division Of Public and Behavioral Health -Vision Research - Contract No.: 16198 and 16265	93.870	49,289	-	-	-	-	-	-	-	-	49,289	-
<b>Total for 93.870</b>		<b>187,928</b>	-	-	-	-	-	-	-	-	<b>187,928</b>	-
Pass Through University of California, Los Angeles -Medical Library Assistance - Contract No.: 5415-G-UA005	93.879	15,738	-	-	-	-	-	-	-	-	15,738	-
Pass Through University of California, Los Angeles -Medical Library Assistance - Contract No.: PO #5415 P WA097 00	93.879	2,000	-	-	-	-	-	-	-	-	2,000	-
<b>Total for 93.879</b>		<b>17,738</b>	-	-	-	-	-	-	-	-	<b>17,738</b>	-
<b>Total for National Institutes Of Health</b>		<b>329,153</b>	<b>220,483</b>	-	-	-	-	-	-	-	<b>549,636</b>	-

**Office Of The Secretary**

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Nevada Division Of Aging and Disability Services -Administration for Community Living - Contract No.: 19-001-85-9X-19	93.464	55,715	-	-	-	-	-	-	-	-	55,715	-
<b>Total for 93.464</b>		<b>55,715</b>	-	-	-	-	-	-	-	-	<b>55,715</b>	-
<b>Total for Office Of The Secretary</b>		<b>55,715</b>	-	-	-	-	-	-	-	-	<b>55,715</b>	-
<b>Substance Abuse And Mental Health Services Administration</b>												
Pass Through Nevada Division Of Child and Family Services -Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) - Contract No.: 21169	93.104	61,641	-	-	-	-	-	-	-	-	61,641	-
Pass Through Nevada Division Of Child and Family Services -Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) - Contract No.: SOC-3646-FY19-12	93.104	69,379	-	-	-	-	-	-	-	-	69,379	-
Pass Through Nevada Division Of Child and Family Services -Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) - Contract No.: SOC-3646-FY19-07	93.104	109,641	-	-	-	-	-	-	-	-	109,641	-
Pass Through Nevada Division Of Child and Family Services -Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) - Contract No.: SOC-3646-FY18-KR09	93.104	63,048	-	-	-	-	-	-	-	-	63,048	-
<b>Total for 93.104</b>		<b>303,709</b>	-	-	-	-	-	-	-	-	<b>303,709</b>	-
Direct -Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	-	(10,560)	-	-	-	-	-	-	-	(10,560)	-
Pass Through Health Resources and Services Administration -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 5 G02HP27987-03-00	93.243	2,590	-	-	-	-	-	-	-	-	2,590	-
Pass Through Substance Abuse and Mental Health Services Administration -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 1H79SP081015-01	93.243	405,370	-	-	-	-	-	-	-	-	405,370	-
Pass Through Substance Abuse and Mental Health Services Administration -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 5H79TI025940-02	93.243	52,145	-	-	-	-	-	-	-	-	52,145	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Substance Abuse and Mental Health Services Administration -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 5UR1TI024229-05	93.243	(4,713)	-	-	-	-	-	-	-	-	(4,713)	-
Direct -Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	-	55,749	-	-	-	-	-	-	-	55,749	-
Pass Through Brown University -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 00001327	93.243	11,966	-	-	-	-	-	-	-	-	11,966	-
Pass Through Curators of the University of Missouri at Kansas City -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 0083426/00058011	93.243	16,548	-	-	-	-	-	-	-	-	16,548	-
Pass Through Curators of the University of Missouri at Kansas City -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 0079526/00058085	93.243	4,784	-	-	-	-	-	-	-	-	4,784	-
Pass Through Education Development Center - Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 11850	93.243	346,746	-	-	-	-	-	-	-	-	346,746	-
Pass Through Foundation for Recovery - Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 1801130-01	93.243	14,687	-	-	-	-	-	-	-	-	14,687	-
Pass Through Foundation for Recovery - Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: SP1801130	93.243	18,438	-	-	-	-	-	-	-	-	18,438	-
Pass Through National Development and Research Institutes, Inc -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: #657A	93.243	23,666	-	-	-	-	-	-	-	-	23,666	-
Pass Through Nevada Department Of Education - Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 18-698-71000	93.243	52,498	-	-	-	-	-	-	-	-	52,498	-
Pass Through Nevada Department Of Education - Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: #17233/AMD #2	93.243	129,651	-	-	-	-	-	-	-	-	129,651	-
Pass Through Nevada Division Of Public and Behavioral Health -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: HD 16894	93.243	95,495	-	-	-	-	-	-	-	-	95,495	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through The Danya Institute, Inc. - Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: SP1800996	93.243	11,546	-	-	-	-	-	-	-	-	11,546	-
Pass Through The Danya Institute, Inc. - Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: SP-1800996-01	93.243	11,565	-	-	-	-	-	-	-	-	11,565	-
Pass Through University of California, Los Angeles -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 2000 G VD569	93.243	111,143	-	-	-	-	-	-	-	-	111,143	-
Pass Through University of North Dakota - Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: UND10598	93.243	462,617	-	-	-	-	-	-	-	-	462,617	-
Pass Through University of North Dakota - Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: UND10715	93.243	58,854	-	-	-	-	-	-	-	-	58,854	-
Pass Through University of Texas at Austin - Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 2019_3334	93.243	1,000	-	-	-	-	-	-	-	-	1,000	-
Pass Through University of Texas at Austin - Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 40243	93.243	7,376	-	-	-	-	-	-	-	-	7,376	-
Pass Through University of Washington - Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: UWSC10737	93.243	195,302	-	-	-	-	-	-	-	-	195,302	-
<b>Total for 93.243</b>		<b>2,029,274</b>	<b>45,189</b>	-	-	-	-	-	-	-	<b>2,074,463</b>	-
Pass Through Nevada Division Of Public and Behavioral Health -Block Grants for Community Mental Health Services - Contract No.: WO 4733	93.958	68,311	-	-	-	-	-	-	-	-	68,311	-
Pass Through Nevada Division Of Public and Behavioral Health -Block Grants for Community Mental Health Services - Contract No.: Work Order 5002	93.958	22,612	-	-	-	-	-	-	-	-	22,612	-
Pass Through Nevada Division Of Public and Behavioral Health -Block Grants for Community Mental Health Services - Contract No.: WO 5005	93.958	10,547	-	-	-	-	-	-	-	-	10,547	-
Pass Through Nevada Division Of Public and Behavioral Health -Block Grants for Community Mental Health Services - Contract No.: WO 5015	93.958	142,329	-	-	-	-	-	-	-	-	142,329	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Washington State Division of Behavioral Health & Recovery -Block Grants for Community Mental Health Services - Contract No.: 1365-70068/ Task Order DD	93.958	279,198	-	-	-	-	-	-	-	-	279,198	-
Pass Through Washington State Division of Behavioral Health & Recovery -Block Grants for Community Mental Health Services - Contract No.: 1365-70068 / Task Order FF	93.958	5,868	-	-	-	-	-	-	-	-	5,868	-
Pass Through Washington State Division of Behavioral Health & Recovery -Block Grants for Community Mental Health Services - Contract No.: 1365-70068 / Task Order II	93.958	107,570	-	-	-	-	-	-	-	-	107,570	-
Pass Through Washington State Division of Behavioral Health & Recovery -Block Grants for Community Mental Health Services - Contract No.: 1365-70068 / Task Order HH	93.958	20,419	-	-	-	-	-	-	-	-	20,419	-
Pass Through Washington State Health Care Authority -Block Grants for Community Mental Health Services - Contract No.: 1365-70068 / TO LL	93.958	12,065	-	-	-	-	-	-	-	-	12,065	-
Pass Through Washington State Health Care Authority -Block Grants for Community Mental Health Services - Contract No.: 1365-70068 / Task Order JJ	93.958	111,434	-	-	-	-	-	-	-	-	111,434	-
Pass Through Washington State Health Care Authority -Block Grants for Community Mental Health Services - Contract No.: 1365-70068 / Task Order OO	93.958	18,796	-	-	-	-	-	-	-	-	18,796	-
<b>Total for 93.958</b>		<b>799,149</b>	-	-	-	-	-	-	-	-	<b>799,149</b>	-
Pass Through Nevada Division Of Public and Behavioral Health -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: WO 5030	93.959	273,785	-	-	-	-	-	-	-	-	273,785	-
Pass Through Nevada Division Of Public and Behavioral Health -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: HD 16866	93.959	32,185	-	-	-	-	-	-	-	-	32,185	-
Pass Through Nevada Division Of Public and Behavioral Health -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 4619	93.959	458,409	-	-	-	-	-	-	-	-	458,409	-
Pass Through State of Utah -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 156362	93.959	287,776	-	-	-	-	-	-	-	-	287,776	-
Pass Through Washington State Health Care Authority -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 1365-70068 / Task Order NN	93.959	13,469	-	-	-	-	-	-	-	-	13,469	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Total for 93.959</b>		<b>1,065,624</b>	-	-	-	-	-	-	-	-	<b>1,065,624</b>	-
<b>Total for Substance Abuse And Mental Health Services Administration</b>		<b>4,197,756</b>	<b>45,189</b>	-	-	-	-	-	-	-	<b>4,242,945</b>	-
<b>Total for Department Of Health And Human Services</b>		<b>15,164,204</b>	<b>2,480,029</b>	-	-	-	-	-	-	-	<b>17,644,233</b>	-
<b>Corporation For National And Community Service</b>												
<b>Corporation For National And Community Service</b>												
Pass Through Corporation for National and Community Service -Retired and Senior Volunteer Program - Contract No.: 18SRPNV002	94.002	117,342	-	-	-	-	-	-	-	-	<b>117,342</b>	-
Pass Through Corporation for National and Community Service -Retired and Senior Volunteer Program - Contract No.: 15SRPNV001	94.002	(313)	-	-	-	-	-	-	-	-	<b>(313)</b>	-
<b>Total for 94.002</b>		<b>117,029</b>	-	-	-	-	-	-	-	-	<b>117,029</b>	-
Pass Through Corporation for National and Community Service -Volunteers in Service to America - Contract No.: 17VSPNV002	94.013	13,406	-	-	-	-	-	-	-	-	<b>13,406</b>	-
Pass Through Corporation for National and Community Service -Volunteers in Service to America - Contract No.: 16VSPNV006	94.013	7,316	-	-	-	-	-	-	-	-	<b>7,316</b>	-
<b>Total for 94.013</b>		<b>20,722</b>	-	-	-	-	-	-	-	-	<b>20,722</b>	-
<b>Total for Corporation For National And Community Service</b>		<b>137,751</b>	-	-	-	-	-	-	-	-	<b>137,751</b>	-
<b>Total for Corporation For National And Community Service</b>		<b>137,751</b>	-	-	-	-	-	-	-	-	<b>137,751</b>	-
<b>Department Of Homeland Security</b>												
<b>Department Of Homeland Security</b>												
Direct -Department of Homeland Security	97.000	-	36,151	-	-	-	-	-	-	-	<b>36,151</b>	-
Direct -Department of Homeland Security	97.000	-	13,131	-	-	-	-	-	-	-	<b>13,131</b>	-
<b>Total for 97.000</b>		<b>-</b>	<b>49,282</b>	-	-	-	-	-	-	-	<b>49,282</b>	-
Pass Through Nevada Division Of Emergency Management -Non-Profit Security Program - Contract No.: 18-3000	97.008	3,915	-	-	-	-	-	-	-	-	<b>3,915</b>	-
<b>Total for 97.008</b>		<b>3,915</b>	-	-	-	-	-	-	-	-	<b>3,915</b>	-
Pass Through Nevada Department of Emergency Management -Pre-Disaster Mitigation - Contract No.: 9704710-3200	97.047	6,551	-	-	-	-	-	-	-	-	<b>6,551</b>	-
Pass Through Nye County, Nevada -Pre-Disaster Mitigation - Contract No.: 1801058	97.047	10,693	-	-	-	-	-	-	-	-	<b>10,693</b>	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Total for 97.047</b>		17,244	-	-	-	-	-	-	-	-	17,244	-
<b>Total for Department Of Homeland Security</b>		21,159	49,282	-	-	-	-	-	-	-	70,441	-
<b>Total for Department Of Homeland Security</b>		21,159	49,282	-	-	-	-	-	-	-	70,441	-
<b>Agency For International Development</b>												
<b>Agency For International Development</b>												
Pass Through University of Utah -USAID Foreign Assistance - Contract No.: 10035947-S3	98.000	46,623	-	-	-	-	-	-	-	-	46,623	-
<b>Total for 98.000</b>		46,623	-	-	-	-	-	-	-	-	46,623	-
<b>Total for Agency For International Development</b>		46,623	-	-	-	-	-	-	-	-	46,623	-
<b>Total for Agency For International Development</b>		46,623	-	-	-	-	-	-	-	-	46,623	-
<b>Other Federal Assistance</b>		26,126,394	11,425,042	-	-	3,466,553	1,018,676	2,146,931	1,173,873	205,107	45,562,576	205,107

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

## Research And Development Cluster

### Department Of Agriculture

<b>Agricultural Marketing Service</b>												
Pass Through Nevada Department of Agriculture -Specialty Crop Block Grant Program - Farm Bill - Contract No.: 1909-4	10.170	-	-	-	-	-	-	-	8,540	-	8,540	-
Pass Through Nevada Department of Agriculture -Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCB 1810-04	10.170	-	-	-	-	-	-	-	20,684	-	20,684	-
Pass Through Nevada Department Of Agriculture -Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCB 1710-06	10.170	9,483	-	-	-	-	-	-	-	-	9,483	-
Pass Through Nevada Department Of Agriculture -Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCBG 1710-04	10.170	11,455	-	-	-	-	-	-	-	-	11,455	-
Pass Through Nevada Department Of Agriculture -Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCB 1810-03	10.170	16,429	-	-	-	-	-	-	-	-	16,429	-
Pass Through Nevada Department Of Agriculture -Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCB 1710-05	10.170	20,982	-	-	-	-	-	-	-	-	20,982	-
Pass Through Nevada Department Of Agriculture -Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCB 1810-07	10.170	36,505	-	-	-	-	-	-	-	-	36,505	-
<b>Total for 10.170</b>		<b>94,854</b>	-	-	-	-	-	-	<b>29,224</b>	-	<b>124,078</b>	-
<b>Total for Agricultural Marketing Service</b>		<b>94,854</b>	-	-	-	-	-	-	<b>29,224</b>	-	<b>124,078</b>	-
<b>Agricultural Research Service</b>												
Direct -Agricultural Research_Basic and Applied Research	10.001	-	-	23,343	-	-	-	-	-	-	23,343	-
Pass Through Agricultural Research Service - Agricultural Research_Basic and Applied Research - Contract No.: 59-2060-5-002	10.001	82,689	-	-	-	-	-	-	-	-	82,689	-
Pass Through Agricultural Research Service - Agricultural Research_Basic and Applied Research - Contract No.: 59-5370-4-002	10.001	8,218	-	-	-	-	-	-	-	-	8,218	-
Pass Through Agricultural Research Service - Agricultural Research_Basic and Applied Research - Contract No.: 58-2060-8-007	10.001	41,909	-	-	-	-	-	-	-	-	41,909	-
Pass Through Agricultural Research Service - Agricultural Research_Basic and Applied Research - Contract No.: 58-2060-8-005	10.001	11,156	-	-	-	-	-	-	-	-	11,156	-
Pass Through Agricultural Research Service - Agricultural Research_Basic and Applied Research - Contract No.: 58-5325-4-032	10.001	64,699	-	-	-	-	-	-	-	-	64,699	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Agricultural Research Service - Agricultural Research_Basic and Applied Research - Contract No.: 58-2060-5-002	10.001	7	-	-	-	-	-	-	-	-	7	-
Pass Through Agricultural Research Service - Agricultural Research_Basic and Applied Research - Contract No.: 58-2060-8-008	10.001	259,616	-	-	-	-	-	-	-	-	259,616	-
Pass Through Agricultural Research Service - Agricultural Research_Basic and Applied Research - Contract No.: 59-5370-4-003	10.001	27,581	-	-	-	-	-	-	-	-	27,581	-
Pass Through Agricultural Research Service - Agricultural Research_Basic and Applied Research - Contract No.: 58-2060-8-002	10.001	110,751	-	-	-	-	-	-	-	-	110,751	-
<b>Total for 10.001</b>		<b>606,626</b>	-	<b>23,343</b>	-	-	-	-	-	-	<b>629,969</b>	-
<b>Total for Agricultural Research Service</b>		<b>606,626</b>	-	<b>23,343</b>	-	-	-	-	-	-	<b>629,969</b>	-
<b>CONTRACT - DEPT OF AGRICULTURE</b>												
Direct -Contract - Dept of Agriculture	10.000	-	-	522,049	-	-	-	-	-	-	522,049	-
Direct -Contract - Dept of Agriculture	10.000	-	22,570	-	-	-	-	-	-	-	22,570	-
Direct -Contract - Dept of Agriculture	10.000	-	19,409	-	-	-	-	-	-	-	19,409	-
Direct -Contract - Dept of Agriculture	10.000	-	1,896,119	-	-	-	-	-	-	-	1,896,119	-
Pass Through Forest Service -Contract - Dept of Agriculture - Contract No.: 15-JV-11221638-134	10.000	7,756	-	-	-	-	-	-	-	-	7,756	-
Pass Through Forest Service -Contract - Dept of Agriculture - Contract No.: Order #12026118P0051	10.000	40,691	-	-	-	-	-	-	-	-	40,691	-
Pass Through Forest Service -Contract - Dept of Agriculture - Contract No.: 18-JV-11221632-188	10.000	37,431	-	-	-	-	-	-	-	-	37,431	-
Pass Through Forest Service -Contract - Dept of Agriculture - Contract No.: 17-JV-11272138-012	10.000	30,324	-	-	-	-	-	-	-	-	30,324	-
Pass Through Forest Service -Contract - Dept of Agriculture - Contract No.: 17JV11221632028	10.000	35,940	-	-	-	-	-	-	-	-	35,940	-
Pass Through Forest Service -Contract - Dept of Agriculture - Contract No.: 17-JV-11221632-016	10.000	12,065	-	-	-	-	-	-	-	-	12,065	-
Pass Through Forest Service -Contract - Dept of Agriculture - Contract No.: 17-CS-11132543-040	10.000	4,786	-	-	-	-	-	-	-	-	4,786	-
Pass Through Forest Service -Contract - Dept of Agriculture - Contract No.: 16-CR-11221632-122	10.000	61,095	-	-	-	-	-	-	-	-	61,095	-
Pass Through Forest Service -Contract - Dept of Agriculture - Contract No.: 15-PA-1113-2425-384	10.000	15,121	-	-	-	-	-	-	-	-	15,121	-
Pass Through Forest Service -Contract - Dept of Agriculture - Contract No.: 17-CR-11051100-026	10.000	15,541	-	-	-	-	-	-	-	-	15,541	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Forest Service -Contract - Dept of Agriculture - Contract No.: 15-CS-11221632-100	10.000	158	-	-	-	-	-	-	-	-	158	-
Pass Through U.S. Army Corps of Engineers - Contract - Dept of Agriculture - Contract No.: W912HQ18C0018	10.000	21,576	-	-	-	-	-	-	-	-	21,576	-
Pass Through University Of Nevada, Reno - Contract - Dept of Agriculture - Contract No.: UNR 17-56	10.000	-	-	8,820	-	-	-	-	-	-	8,820	-
Direct -Contract - Dept of Agriculture	10.000	-	-	41,387	-	-	-	-	-	-	41,387	76,925
<b>Total for 10.000</b>		<b>282,484</b>	<b>1,938,098</b>	<b>572,256</b>	-	-	-	-	-	-	<b>2,792,838</b>	<b>76,925</b>
<b>Total for CONTRACT - DEPT OF AGRICULTURE</b>		<b>282,484</b>	<b>1,938,098</b>	<b>572,256</b>	-	-	-	-	-	-	<b>2,792,838</b>	<b>76,925</b>
<b>Departmental Management</b>												
Direct -Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	10.443	-	-	-	-	-	-	-	-	-	-	22,657
<b>Total for 10.443</b>		-	-	-	-	-	-	-	-	-	-	22,657
<b>Total for Departmental Management</b>		-	-	-	-	-	-	-	-	-	-	22,657
<b>Food And Nutrition Service</b>												
Direct -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	-	-	-	-	-	-	-	-	-	-	5,836
<b>Total for 10.561</b>		-	-	-	-	-	-	-	-	-	-	5,836
<b>Total for Food And Nutrition Service</b>		-	-	-	-	-	-	-	-	-	-	5,836
<b>Forest Service</b>												
Pass Through Forest Service -Forestry Research - Contract No.: 13-CS-11050600-014	10.652	30,712	-	-	-	-	-	-	-	-	30,712	-
<b>Total for 10.652</b>		<b>30,712</b>	-	-	-	-	-	-	-	-	30,712	-
Pass Through US Department of Agriculture - Cooperative Forestry Assistance - Contract No.: USDA/UF/17/05	10.664	-	64,865	-	-	-	-	-	-	-	64,865	-
Pass Through US Department of Agriculture - Cooperative Forestry Assistance - Contract No.: USDA/UF/18/04	10.664	-	20,644	-	-	-	-	-	-	-	20,644	-
<b>Total for 10.664</b>		-	<b>85,509</b>	-	-	-	-	-	-	-	<b>85,509</b>	-
Pass Through Nevada Department Of Wildlife - Good Neighbor Authority - Contract No.: UNR-003	10.691	16,314	-	-	-	-	-	-	-	-	16,314	-
<b>Total for 10.691</b>		<b>16,314</b>	-	-	-	-	-	-	-	-	16,314	-
Pass Through Forest Service -Partnership Agreements - Contract No.: 19-CR-11330136-005	10.699	54,770	-	-	-	-	-	-	-	-	54,770	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Total for 10.699</b>		<b>54,770</b>	-	-	-	-	-	-	-	-	<b>54,770</b>	-
<b>Total for Forest Service</b>		<b>101,796</b>	<b>85,509</b>	-	-	-	-	-	-	-	<b>187,305</b>	-
<b>National Institute Of Food And Agriculture</b>												
Pass Through National Institute of Food and Agriculture -Cooperative Forestry Research - Contract No.: 2018-32100-06032	10.202	68,894	-	-	-	-	-	-	-	-	<b>68,894</b>	-
Pass Through National Institute of Food and Agriculture -Cooperative Forestry Research - Contract No.: 2019-32100-06032	10.202	62,040	-	-	-	-	-	-	-	-	<b>62,040</b>	-
<b>Total for 10.202</b>		<b>130,934</b>	-	-	-	-	-	-	-	-	<b>130,934</b>	-
Pass Through National Institute of Food and Agriculture -Payments to Agricultural Experiment Stations Under the Hatch Act - Contract No.: 2019-31100-06032	10.203	343,431	-	-	-	-	-	-	-	-	<b>343,431</b>	-
Pass Through National Institute of Food and Agriculture -Payments to Agricultural Experiment Stations Under the Hatch Act - Contract No.: 2018-31200-06032	10.203	246,774	-	-	-	-	-	-	-	-	<b>246,774</b>	-
Pass Through National Institute of Food and Agriculture -Payments to Agricultural Experiment Stations Under the Hatch Act - Contract No.: 2018-31100-06032	10.203	717,154	-	-	-	-	-	-	-	-	<b>717,154</b>	-
Pass Through National Institute of Food and Agriculture -Payments to Agricultural Experiment Stations Under the Hatch Act - Contract No.: Multi-State 10/1/19 - 9/30/21	10.203	6,455	-	-	-	-	-	-	-	-	<b>6,455</b>	-
Pass Through National Institute of Food and Agriculture -Payments to Agricultural Experiment Stations Under the Hatch Act - Contract No.: 2019-31200-06032	10.203	261,331	-	-	-	-	-	-	-	-	<b>261,331</b>	-
<b>Total for 10.203</b>		<b>1,575,145</b>	-	-	-	-	-	-	-	-	<b>1,575,145</b>	-
Pass Through National Institute of Food and Agriculture -Animal Health and Disease Research - Contract No.: 20183610006032	10.207	15,229	-	-	-	-	-	-	-	-	<b>15,229</b>	-
Pass Through National Institute of Food and Agriculture -Animal Health and Disease Research - Contract No.: 20173610006032	10.207	(673)	-	-	-	-	-	-	-	-	<b>(673)</b>	-
<b>Total for 10.207</b>		<b>14,556</b>	-	-	-	-	-	-	-	-	<b>14,556</b>	-
Pass Through Micro-Tracers Inc. -Small Business Innovation Research - Contract No.: 1800274	10.212	35,357	-	-	-	-	-	-	-	-	<b>35,357</b>	-
<b>Total for 10.212</b>		<b>35,357</b>	-	-	-	-	-	-	-	-	<b>35,357</b>	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through University of Nebraska Lincoln - Biotechnology Risk Assessment Research - Contract No.: 25-6222-0856-003	10.219	8,602	-	-	-	-	-	-	-	-	8,602	-
<b>Total for 10.219</b>		<b>8,602</b>	-	-	-	-	-	-	-	-	<b>8,602</b>	-
Pass Through Washington State University - Organic Agriculture Research and Extension Initiative - Contract No.: 128314_G003755	10.307	44,511	-	-	-	-	-	-	-	-	44,511	-
<b>Total for 10.307</b>		<b>44,511</b>	-	-	-	-	-	-	-	-	<b>44,511</b>	-
Pass Through Nevada Department of Agriculture -Specialty Crop Research Initiative - Contract No.: SCB 1710-01	10.309	-	-	-	-	-	-	-	6,189	-	6,189	-
<b>Total for 10.309</b>		-	-	-	-	-	-	-	<b>6,189</b>	-	<b>6,189</b>	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	-	32,327	-	-	-	-	-	-	-	32,327	-
Pass Through National Institute of Food and Agriculture -Agriculture and Food Research Initiative (AFRI) - Contract No.: 2015-69007-23190	10.310	893,894	-	-	-	-	-	-	-	-	893,894	-
Pass Through National Institute of Food and Agriculture -Agriculture and Food Research Initiative (AFRI) - Contract No.: 2019-67014-29141	10.310	3,272	-	-	-	-	-	-	-	-	3,272	-
Pass Through National Institute of Food and Agriculture -Agriculture and Food Research Initiative (AFRI) - Contract No.: 2018-69011-28369	10.310	205,066	-	-	-	-	-	-	-	-	205,066	-
Pass Through National Institute of Food and Agriculture -Agriculture and Food Research Initiative (AFRI) - Contract No.: 2018-68005-27924	10.310	119,622	-	-	-	-	-	-	-	-	119,622	-
Pass Through National Institute of Food and Agriculture -Agriculture and Food Research Initiative (AFRI) - Contract No.: 2018-67014-27543	10.310	117,836	-	-	-	-	-	-	-	-	117,836	-
Pass Through National Institute of Food and Agriculture -Agriculture and Food Research Initiative (AFRI) - Contract No.: 2017-68006-26237	10.310	140,839	-	-	-	-	-	-	-	-	140,839	-
Pass Through National Institute of Food and Agriculture -Agriculture and Food Research Initiative (AFRI) - Contract No.: 2019-67014-29174	10.310	27,339	-	-	-	-	-	-	-	-	27,339	-
Pass Through National Institute of Food and Agriculture -Agriculture and Food Research Initiative (AFRI) - Contract No.: 2017-67012-26115	10.310	38,691	-	-	-	-	-	-	-	-	38,691	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through National Institute of Food and Agriculture -Agriculture and Food Research Initiative (AFRI) - Contract No.: 2018-67018-27883	10.310	113,120	-	-	-	-	-	-	-	-	113,120	-
Pass Through National Institute of Food and Agriculture -Agriculture and Food Research Initiative (AFRI) - Contract No.: 2015-67023-22987	10.310	24,441	-	-	-	-	-	-	-	-	24,441	-
Pass Through National Institute of Food and Agriculture -Agriculture and Food Research Initiative (AFRI) - Contract No.: 2014-67013-21748	10.310	(61)	-	-	-	-	-	-	-	-	(61)	-
Pass Through National Institute of Food and Agriculture -Agriculture and Food Research Initiative (AFRI) - Contract No.: 2019-67020-29489	10.310	3,357	-	-	-	-	-	-	-	-	3,357	-
Pass Through National Institute of Food and Agriculture -Agriculture and Food Research Initiative (AFRI) - Contract No.: 2017-67019-26336	10.310	157,997	-	-	-	-	-	-	-	-	157,997	-
Pass Through National Institute of Food and Agriculture -Agriculture and Food Research Initiative (AFRI) - Contract No.: 2017-69007-26309	10.310	119,761	-	-	-	-	-	-	-	-	119,761	-
Pass Through University of Nevada, Las Vegas - Agriculture and Food Research Initiative (AFRI) - Contract No.: 17-22NF-01	10.310	-	-	75,960	-	-	-	-	-	-	75,960	-
Pass Through University Of Nevada, Reno - Agriculture and Food Research Initiative (AFRI) - Contract No.: UNR 19-03	10.310	-	-	72,871	-	-	-	-	-	-	72,871	-
Pass Through University Of Nevada, Reno - Agriculture and Food Research Initiative (AFRI) - Contract No.: UNR 15-69	10.310	-	-	136,999	-	-	-	-	-	-	136,999	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	-	-	221,010	-	-	-	-	-	-	221,010	944,910
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	-	68,691	-	-	-	-	-	-	-	68,691	-
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	-	60,294	-	-	-	-	-	-	-	60,294	-
Pass Through University of Nevada, Las Vegas - Agriculture and Food Research Initiative (AFRI) - Contract No.: 17-22NF-02	10.310	-	-	-	12,248	-	-	-	-	-	12,248	-
<b>Total for 10.310</b>		<b>1,965,174</b>	<b>161,312</b>	<b>506,840</b>	<b>12,248</b>	-	-	-	-	-	<b>2,645,574</b>	<b>944,910</b>
Direct -Sun Grant Program	10.320	-	-	-	-	-	-	-	-	-	-	20,755
Pass Through Oregon State University -Sun Grant Program - Contract No.: C0473G-A	10.320	39,078	-	-	-	-	-	-	-	-	39,078	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Total for 10.320</b>		<b>39,078</b>	-	-	-	-	-	-	-	-	<b>39,078</b>	<b>20,755</b>
<b>Total for National Institute Of Food And Agriculture</b>		<b>3,813,357</b>	<b>161,312</b>	<b>506,840</b>	<b>12,248</b>	-	-	-	<b>6,189</b>	-	<b>4,499,946</b>	<b>965,665</b>
<b>Natural Resources Conservation Service</b>												
Pass Through Natural Resources Conservation Service -Soil and Water Conservation - Contract No.: 68-3A75-18-010	10.902	-	-	19,365	-	-	-	-	-	-	<b>19,365</b>	-
<b>Total for 10.902</b>		-	-	<b>19,365</b>	-	-	-	-	-	-	<b>19,365</b>	-
<b>Total for Natural Resources Conservation Service</b>		-	-	<b>19,365</b>	-	-	-	-	-	-	<b>19,365</b>	-
<b>Rural Business-Cooperative Service</b>												
Pass Through USDA Rural Development -USDA Rural Development - Contract No.: 33-001-809394608	10.351	-	-	-	-	-	-	-	6,143	-	<b>6,143</b>	-
<b>Total for 10.351</b>		-	-	-	-	-	-	-	<b>6,143</b>	-	<b>6,143</b>	-
<b>Total for Rural Business-Cooperative Service</b>		-	-	-	-	-	-	-	<b>6,143</b>	-	<b>6,143</b>	-
<b>The Office Of The Chief Economist</b>												
Pass Through The Curators of the University of Missouri at Columbia, Missouri -DOA-OCE - Contract No.: C00064741-1	10.291	100,831	-	-	-	-	-	-	-	-	<b>100,831</b>	-
Pass Through The Curators of the University of Missouri at Columbia, Missouri -DOA-OCE - Contract No.: C00060735-1	10.291	64,047	-	-	-	-	-	-	-	-	<b>64,047</b>	-
Pass Through University of Missouri -DOA-OCE - Contract No.: C00056780-2	10.291	(579)	-	-	-	-	-	-	-	-	<b>(579)</b>	-
<b>Total for 10.291</b>		<b>164,299</b>	-	-	-	-	-	-	-	-	<b>164,299</b>	-
<b>Total for The Office Of The Chief Economist</b>		<b>164,299</b>	-	-	-	-	-	-	-	-	<b>164,299</b>	-
<b>Total for Department Of Agriculture</b>		<b>5,063,416</b>	<b>2,184,919</b>	<b>1,121,804</b>	<b>12,248</b>	-	-	-	<b>41,556</b>	-	<b>8,423,943</b>	<b>1,071,083</b>
<b>Department Of Commerce</b>												
<b>Economic Development Administration</b>												
Pass Through Economic Development Administration -Economic Development Technical Assistance - Contract No.: ED17SEA3030034	11.303	125,450	-	-	-	-	-	-	-	-	<b>125,450</b>	-
<b>Total for 11.303</b>		<b>125,450</b>	-	-	-	-	-	-	-	-	<b>125,450</b>	-
<b>Total for Economic Development Administration</b>		<b>125,450</b>	-	-	-	-	-	-	-	-	<b>125,450</b>	-
<b>National Oceanic And Atmospheric Administration (noaa)</b>												
Direct -Climate and Atmospheric Research	11.431	-	-	108,398	-	-	-	-	-	-	<b>108,398</b>	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through University of California, San Diego -Climate and Atmospheric Research - Contract No.: 94408631	11.431	-	-	147,484	-	-	-	-	-	-	147,484	-
Pass Through University of California, San Diego -Climate and Atmospheric Research - Contract No.: PO 10321519-SUB	11.431	-	-	15,292	-	-	-	-	-	-	15,292	-
Direct -Climate and Atmospheric Research	11.431	-	-	175,714	-	-	-	-	-	-	175,714	28,676
<b>Total for 11.431</b>		-	-	<b>446,888</b>	-	-	-	-	-	-	<b>446,888</b>	<b>28,676</b>
<b>Total for National Oceanic And Atmospheric Administration (noaa)</b>		-	-	<b>446,888</b>	-	-	-	-	-	-	<b>446,888</b>	<b>28,676</b>
<b>Total for Department Of Commerce</b>		<b>125,450</b>	-	<b>446,888</b>	-	-	-	-	-	-	<b>572,338</b>	<b>28,676</b>

## Department Of Defense

<b>Advanced Research Projects Agency</b>												
Pass Through Defense Advanced Research Projects Agency -Research and Technology Development - Contract No.: HR00111820045	12.910	767,683	-	-	-	-	-	-	-	-	767,683	-
Pass Through US Department of Defense - Research and Technology Development - Contract No.: D17AP00029	12.910	214,796	-	-	-	-	-	-	-	-	214,796	-
Pass Through US Department of the Air Force - Research and Technology Development - Contract No.: IFT052-01	12.910	-	18,601	-	-	-	-	-	-	-	18,601	-
Direct -Research and Technology Development	12.910	-	-	-	-	-	-	-	-	-	-	627,328
<b>Total for 12.910</b>		<b>982,479</b>	<b>18,601</b>	-	-	-	-	-	-	-	<b>1,001,080</b>	<b>627,328</b>
<b>Total for Advanced Research Projects Agency</b>		<b>982,479</b>	<b>18,601</b>	-	-	-	-	-	-	-	<b>1,001,080</b>	<b>627,328</b>

### CONTRACT - DEPT OF DEFENSE

Direct -Contract - Dept of Defense	12.000	-	-	1,442,328	-	-	-	-	-	-	1,442,328	-
Pass Through Defense Threat Reduction Agency - Contract - Dept of Defense - Contract No.: HDTRA1-18-C-0062	12.000	689,972	-	-	-	-	-	-	-	-	689,972	-
Pass Through Jacobs Technology -Contract - Dept of Defense - Contract No.: JWSGW14102	12.000	-	-	1,095,175	-	-	-	-	-	-	1,095,175	-
Pass Through U.S. Army Corps of Engineers - Contract - Dept of Defense - Contract No.: W912HQ18C0020	12.000	316,750	-	-	-	-	-	-	-	-	316,750	-
Pass Through U.S. Army Corps of Engineers - Contract - Dept of Defense - Contract No.: W912HQ18C0018	12.000	144,167	-	-	-	-	-	-	-	-	144,167	-
Pass Through U.S. Army Research Office - Contract - Dept of Defense - Contract No.: 72716486	12.000	-	222,841	-	-	-	-	-	-	-	222,841	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
	12.000	-	3,000	-	-	-	-	-	-	-	3,000	-
Direct -Contract - Dept of Defense	12.000	-	-	1,538,018	-	-	-	-	-	-	1,538,018	4,504
Pass Through DXDiscovery, Inc. -Contract - Dept of Defense - Contract No.: OSP-1701242	12.000	200,266	-	-	-	-	-	-	-	-	200,266	-
Pass Through Inbios Intl Inc. -Contract - Dept of Defense - Contract No.: OSP-1600063	12.000	134,168	-	-	-	-	-	-	-	-	134,168	-
Pass Through Inbios Intl Inc. -Contract - Dept of Defense - Contract No.: DTRA_AMD-01	12.000	94,447	-	-	-	-	-	-	-	-	94,447	-
Pass Through Mantech International Corporation -Contract - Dept of Defense - Contract No.: MSRS1-17-S-FP-0345	12.000	17,862	-	-	-	-	-	-	-	-	17,862	-
Pass Through Next Century Corporation - Contract - Dept of Defense - Contract No.: CVSIGHTT-1001	12.000	44,499	-	-	-	-	-	-	-	-	44,499	-
Pass Through University Of Arizona -Contract - Dept of Defense - Contract No.: PO # 321033	12.000	24,582	-	-	-	-	-	-	-	-	24,582	-
Pass Through University of Pittsburgh - Contract - Dept of Defense - Contract No.: 0051433-2	12.000	95,396	-	-	-	-	-	-	-	-	95,396	-
Pass Through University of Southern California - Contract - Dept of Defense - Contract No.: 59842728/PO#10296841	12.000	5,840	-	-	-	-	-	-	-	-	5,840	-
<b>Total for 12.000</b>		<b>1,767,949</b>	<b>225,841</b>	<b>4,075,521</b>	-	-	-	-	-	-	<b>6,069,311</b>	<b>4,504</b>
<b>Total for CONTRACT - DEPT OF DEFENSE</b>		<b>1,767,949</b>	<b>225,841</b>	<b>4,075,521</b>	-	-	-	-	-	-	<b>6,069,311</b>	<b>4,504</b>
<b>Department Of The Air Force</b>												
Pass Through US Department of Defense -Air Force Defense Research Sciences Program - Contract No.: 71515594	12.800	-	164,927	-	-	-	-	-	-	-	164,927	-
Pass Through US Department of the Air Force - Air Force Defense Research Sciences Program - Contract No.: FA9550-14-1-0018	12.800	172,103	-	-	-	-	-	-	-	-	172,103	-
Pass Through US Department of the Air Force - Air Force Defense Research Sciences Program - Contract No.: FA9550-18-1-0363	12.800	151,691	-	-	-	-	-	-	-	-	151,691	-
Pass Through US Department of the Air Force - Air Force Defense Research Sciences Program - Contract No.: SC17-F058-1	12.800	-	10,024	-	-	-	-	-	-	-	10,024	-
Direct -Air Force Defense Research Sciences Program	12.800	-	-	-	-	-	-	-	-	-	-	71,930
Pass Through Old Dominion University Research Foundation -Air Force Defense Research Sciences Program - Contract No.: 16-139-300345-010	12.800	125,068	-	-	-	-	-	-	-	-	125,068	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through University of Colorado Boulder - Air Force Defense Research Sciences Program - Contract No.: 1553955	12.800	48,262	-	-	-	-	-	-	-	-	48,262	-
<b>Total for 12.800</b>		<b>497,124</b>	<b>174,951</b>	-	-	-	-	-	-	-	<b>672,075</b>	<b>71,930</b>
<b>Total for Department Of The Air Force</b>		<b>497,124</b>	<b>174,951</b>	-	-	-	-	-	-	-	<b>672,075</b>	<b>71,930</b>
<b>Department Of The Navy</b>												
Direct -Basic and Applied Scientific Research	12.300	-	155,632	-	-	-	-	-	-	-	155,632	-
Pass Through University of California, San Diego -Basic and Applied Scientific Research - Contract No.: 111887494	12.300	-	-	7,082	-	-	-	-	-	-	7,082	-
Pass Through US Department of the Navy -Basic and Applied Scientific Research - Contract No.: N00014-17-1-2558	12.300	229,938	-	-	-	-	-	-	-	-	229,938	-
Pass Through US Department of the Navy -Basic and Applied Scientific Research - Contract No.: N00014-16-1-2312	12.300	268,171	-	-	-	-	-	-	-	-	268,171	-
Pass Through US Department of the Navy -Basic and Applied Scientific Research - Contract No.: N00014-15-1-2212	12.300	74,062	-	-	-	-	-	-	-	-	74,062	-
Pass Through US Department of the Navy -Basic and Applied Scientific Research - Contract No.: N00014-15-1-2015	12.300	66,904	-	-	-	-	-	-	-	-	66,904	-
Direct -Basic and Applied Scientific Research	12.300	-	212,912	-	-	-	-	-	-	-	212,912	-
	12.300	-	(2,649)	-	-	-	-	-	-	-	(2,649)	-
Direct -Basic and Applied Scientific Research	12.300	-	-	-	-	-	-	-	-	-	-	94,187
Pass Through Lehigh University -Basic and Applied Scientific Research - Contract No.: 543701-78001	12.300	5,941	-	-	-	-	-	-	-	-	5,941	-
<b>Total for 12.300</b>		<b>645,016</b>	<b>365,895</b>	<b>7,082</b>	-	-	-	-	-	-	<b>1,017,993</b>	<b>94,187</b>
<b>Total for Department Of The Navy</b>		<b>645,016</b>	<b>365,895</b>	<b>7,082</b>	-	-	-	-	-	-	<b>1,017,993</b>	<b>94,187</b>
<b>Office Of The Secretary Of Defense</b>												
Pass Through Defense Threat Reduction Agency - Basic Scientific Research - Combating Weapons of Mass Destruction - Contract No.: HDTRA1-16-1-0055	12.351	1,164,913	-	-	-	-	-	-	-	-	1,164,913	-
Direct -Basic Scientific Research - Combating Weapons of Mass Destruction	12.351	-	-	-	-	-	-	-	-	-	-	964,047
Direct -Basic Scientific Research - Combating Weapons of Mass Destruction	12.351	-	375,852	-	-	-	-	-	-	-	375,852	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Arizona State University -Basic Scientific Research - Combating Weapons of Mass Destruction - Contract No.: ASUB00000143	12.351	79,994	-	-	-	-	-	-	-	-	79,994	-
<b>Total for 12.351</b>		<b>1,244,907</b>	<b>375,852</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,620,759</b>	<b>964,047</b>
Direct -Basic, Applied, and Advanced Research in Science and Engineering	12.630	-	60,489	-	-	-	-	-	-	-	60,489	-
	12.630	-	(187)	-	-	-	-	-	-	-	(187)	-
Direct -Basic, Applied, and Advanced Research in Science and Engineering	12.630	-	53,281	-	-	-	-	-	-	-	53,281	-
Direct -Basic, Applied, and Advanced Research in Science and Engineering	12.630	-	-	1,483	-	-	-	-	-	-	1,483	-
Direct -Basic, Applied, and Advanced Research in Science and Engineering	12.630	-	58,605	-	-	-	-	-	-	-	58,605	-
Pass Through U.S. Army Research Laboratory - Basic, Applied, and Advanced Research in Science and Engineering - Contract No.: 226351459C	12.630	54,343	-	-	-	-	-	-	-	-	54,343	-
Pass Through US Department of Defense -Basic, Applied, and Advanced Research in Science and Engineering - Contract No.: N/A	12.630	-	20,586	-	-	-	-	-	-	-	20,586	-
<b>Total for 12.630</b>		<b>54,343</b>	<b>192,774</b>	<b>1,483</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>248,600</b>	<b>-</b>
Direct -U.S. Army Corps of Engineers	12.632	-	-	337,810	-	-	-	-	-	-	337,810	-
<b>Total for 12.632</b>		<b>-</b>	<b>-</b>	<b>337,810</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>337,810</b>	<b>-</b>
<b>Total for Office Of The Secretary Of Defense</b>		<b>1,299,250</b>	<b>568,626</b>	<b>339,293</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,207,169</b>	<b>964,047</b>
<b>U.S. Army Materiel Command</b>												
Pass Through U.S. Army Materiel Command - Basic Scientific Research - Contract No.: W911NF-16-1-0150	12.431	227,775	-	-	-	-	-	-	-	-	227,775	-
Pass Through U.S. Army Research Office -Basic Scientific Research - Contract No.: W911NF-18-1-0151	12.431	137,846	-	-	-	-	-	-	-	-	137,846	-
	12.431	-	22,983	-	-	-	-	-	-	-	22,983	-
<b>Total for 12.431</b>		<b>365,621</b>	<b>22,983</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>388,604</b>	<b>-</b>
<b>Total for U.S. Army Materiel Command</b>		<b>365,621</b>	<b>22,983</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>388,604</b>	<b>-</b>
<b>U.S. Army Medical Command</b>												
Pass Through US Department of Defense - Military Medical Research and Development - Contract No.: IN-4388021-UNLV	12.420	-	27,521	-	-	-	-	-	-	-	27,521	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Military Medical Research and Development	12.420	-	-	-	-	-	-	-	-	-	-	141,582
Direct -Military Medical Research and Development	12.420	-	1,246,675	-	-	-	-	-	-	-	1,246,675	-
<b>Total for 12.420</b>		-	1,274,196	-	-	-	-	-	-	-	1,274,196	141,582
<b>Total for U.S. Army Medical Command</b>		-	1,274,196	-	-	-	-	-	-	-	1,274,196	141,582
<b>Total for Department Of Defense</b>		5,557,439	2,651,093	4,421,896	-	-	-	-	-	-	12,630,428	1,903,578

## Department Of The Interior

### Bureau Of Indian Education

Pass Through Bureau of Indian Affairs - Education Program Enhancements - Contract No.: A17AC00074	15.159	1,891	-	-	-	-	-	-	-	-	1,891	-
<b>Total for 15.159</b>		1,891	-	-	-	-	-	-	-	-	1,891	-
<b>Total for Bureau Of Indian Education</b>		1,891	-	-	-	-	-	-	-	-	1,891	-

### Bureau Of Land Management

Direct -Cultural Resource Management	15.224	-	-	207,702	-	-	-	-	-	-	207,702	-
Pass Through Bureau of Land Management - Cultural Resource Management - Contract No.: L19AC00008	15.224	7,226	-	-	-	-	-	-	-	-	7,226	-
<b>Total for 15.224</b>		7,226	-	207,702	-	-	-	-	-	-	214,928	-
Pass Through Bureau of Land Management - Recreation Resource Management - Contract No.: L18AC00097	15.225	83	-	-	-	-	-	-	-	-	83	-
<b>Total for 15.225</b>		83	-	-	-	-	-	-	-	-	83	-
Pass Through Bureau of Land Management - National Fire Plan - Wildland Urban Interface Community Fire Assistance - Contract No.: L17AC00283	15.228	277,609	-	-	-	-	-	-	-	-	277,609	-
Direct -National Fire Plan - Wildland Urban Interface Community Fire Assistance	15.228	-	-	-	-	-	-	-	-	-	-	12,170
<b>Total for 15.228</b>		277,609	-	-	-	-	-	-	-	-	277,609	12,170
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	-	3,969	-	-	-	-	-	-	-	3,969	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	-	-	236,832	-	-	-	-	-	-	236,832	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	-	49,501	-	-	-	-	-	-	-	49,501	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	-	45,433	-	-	-	-	-	-	-	45,433	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	-	1,300	-	-	-	-	-	-	-	1,300	-
Pass Through Bureau of Land Management - Fish, Wildlife and Plant Conservation Resource Management - Contract No.: L17AC00202	15.231	26,290	-	-	-	-	-	-	-	-	26,290	-
Pass Through Bureau of Land Management - Fish, Wildlife and Plant Conservation Resource Management - Contract No.: L14AC00187	15.231	65,532	-	-	-	-	-	-	-	-	65,532	-
Pass Through The Nature Conservancy -Fish, Wildlife and Plant Conservation Resource Management - Contract No.: NVFO523	15.231	-	-	8,148	-	-	-	-	-	-	8,148	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	-	132,936	-	-	-	-	-	-	-	132,936	-
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	-	-	55,755	-	-	-	-	-	-	55,755	43,673
Pass Through Great Basin Bird Observatory - Fish, Wildlife and Plant Conservation Resource Management - Contract No.: 1901130	15.231	6,600	-	-	-	-	-	-	-	-	6,600	-
<b>Total for 15.231</b>		<b>98,422</b>	<b>233,139</b>	<b>300,735</b>	-	-	-	-	-	-	<b>632,296</b>	<b>43,673</b>
Direct -Wildland Fire Research and Studies Program	15.232	-	-	86,771	-	-	-	-	-	-	86,771	-
Pass Through Bureau of Land Management - Wildland Fire Research and Studies Program - Contract No.: L16AC00380	15.232	217,741	-	-	-	-	-	-	-	-	217,741	-
Pass Through Bureau of Land Management - Wildland Fire Research and Studies Program - Contract No.: L14AC00279	15.232	48,354	-	-	-	-	-	-	-	-	48,354	-
Pass Through Bureau of Land Management - Wildland Fire Research and Studies Program - Contract No.: L16AC00187	15.232	7,415	-	-	-	-	-	-	-	-	7,415	-
Pass Through Bureau of Land Management - Wildland Fire Research and Studies Program - Contract No.: L16AC00129	15.232	90,375	-	-	-	-	-	-	-	-	90,375	-
Direct -Wildland Fire Research and Studies Program	15.232	-	-	-	-	-	-	-	-	-	-	46,149
<b>Total for 15.232</b>		<b>363,885</b>	-	<b>86,771</b>	-	-	-	-	-	-	<b>450,656</b>	<b>46,149</b>
Pass Through Clark County Dept of Air Quality and Environmental Mgmt -Southern Nevada Public Land Management - Contract No.: 604699-17	15.235	53,706	-	-	-	-	-	-	-	-	53,706	-
<b>Total for 15.235</b>		<b>53,706</b>	-	-	-	-	-	-	-	-	<b>53,706</b>	-
Direct -Environmental Quality and Protection Resource Management	15.236	-	-	1,547	-	-	-	-	-	-	1,547	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Environmental Quality and Protection Resource Management	15.236	-	30,143	-	-	-	-	-	-	-	30,143	-
Pass Through Bureau of Land Management - Environmental Quality and Protection Resource Management - Contract No.: L15AC00138	15.236	103,660	-	-	-	-	-	-	-	-	103,660	-
<b>Total for 15.236</b>		<b>103,660</b>	<b>30,143</b>	<b>1,547</b>	-	-	-	-	-	-	<b>135,350</b>	-
Pass Through Bureau of Land Management - Rangeland Resource Management - Contract No.: L19AC00013	15.237	9	-	-	-	-	-	-	-	-	9	-
<b>Total for 15.237</b>		<b>9</b>	-	-	-	-	-	-	-	-	<b>9</b>	-
Direct -Challenge Cost Share	15.238	-	24,094	-	-	-	-	-	-	-	24,094	-
<b>Total for 15.238</b>		-	<b>24,094</b>	-	-	-	-	-	-	-	<b>24,094</b>	-
Direct -Management Initiatives	15.239	-	-	12,941	-	-	-	-	-	-	12,941	-
<b>Total for 15.239</b>		-	-	<b>12,941</b>	-	-	-	-	-	-	<b>12,941</b>	-
Pass Through Bureau of Land Management - National Fire Plan - Rural Fire Assistance - Contract No.: L15AC00075	15.245	113,431	-	-	-	-	-	-	-	-	113,431	-
Pass Through Bureau of Land Management - National Fire Plan - Rural Fire Assistance - Contract No.: L16AC00072	15.245	61,580	-	-	-	-	-	-	-	-	61,580	-
Pass Through Bureau of Land Management - National Fire Plan - Rural Fire Assistance - Contract No.: L16AC00318	15.245	67,951	-	-	-	-	-	-	-	-	67,951	-
Pass Through Bureau of Land Management - National Fire Plan - Rural Fire Assistance - Contract No.: L16AC00135	15.245	145,364	-	-	-	-	-	-	-	-	145,364	-
Direct -National Fire Plan - Rural Fire Assistance	15.245	-	-	-	-	-	-	-	-	-	-	32,207
<b>Total for 15.245</b>		<b>388,326</b>	-	-	-	-	-	-	-	-	<b>388,326</b>	<b>32,207</b>
	15.247	-	444	-	-	-	-	-	-	-	444	-
<b>Total for 15.247</b>		-	<b>444</b>	-	-	-	-	-	-	-	<b>444</b>	-
<b>Total for Bureau Of Land Management</b>		<b>1,292,926</b>	<b>287,820</b>	<b>609,696</b>	-	-	-	-	-	-	<b>2,190,442</b>	<b>134,199</b>
<b>Bureau Of Reclamation</b>												
Pass Through Washoe County, NV -Water Reclamation and Reuse Program - Contract No.: OSP-1800211	15.504	193,465	-	-	-	-	-	-	-	-	193,465	-
<b>Total for 15.504</b>		<b>193,465</b>	-	-	-	-	-	-	-	-	<b>193,465</b>	-
Direct -Fish and Wildlife Coordination Act	15.517	-	-	5,230	-	-	-	-	-	-	5,230	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Nevada Tahoe conservation District -Fish and Wildlife Coordination Act - Contract No.: NTCDC-646.7900/2017	15.517	-	-	6,086	-	-	-	-	-	-	6,086	-
<b>Total for 15.517</b>		-	-	11,316	-	-	-	-	-	-	11,316	-
Direct -SECURE Water Act – Research Agreements	15.560	-	-	235,962	-	-	-	-	-	-	235,962	-
Direct -SECURE Water Act – Research Agreements	15.560	-	112,271	-	-	-	-	-	-	-	112,271	-
Direct -SECURE Water Act – Research Agreements	15.560	-	-	-	-	-	-	-	-	-	-	12,000
<b>Total for 15.560</b>		-	112,271	235,962	-	-	-	-	-	-	348,233	12,000
<b>Total for Bureau Of Reclamation</b>		193,465	112,271	247,278	-	-	-	-	-	-	553,014	12,000
<b>Fish And Wildlife Service</b>												
Pass Through Fish and Wildlife Service -Fish and Wildlife Management Assistance - Contract No.: F15AP00066	15.608	30,462	-	-	-	-	-	-	-	-	30,462	-
Pass Through Fish and Wildlife Service -Fish and Wildlife Management Assistance - Contract No.: F15AC00789	15.608	15,671	-	-	-	-	-	-	-	-	15,671	-
Pass Through Fish and Wildlife Service -Fish and Wildlife Management Assistance - Contract No.: F15AC00002	15.608	56,299	-	-	-	-	-	-	-	-	56,299	-
Pass Through Fish and Wildlife Service -Fish and Wildlife Management Assistance - Contract No.: F16AC00006	15.608	(9)	-	-	-	-	-	-	-	-	(9)	-
Pass Through Fish and Wildlife Service -Fish and Wildlife Management Assistance - Contract No.: F14AC00264	15.608	71,229	-	-	-	-	-	-	-	-	71,229	-
Pass Through Fish and Wildlife Service -Fish and Wildlife Management Assistance - Contract No.: F17AC00392	15.608	28,341	-	-	-	-	-	-	-	-	28,341	-
Pass Through Fish and Wildlife Service -Fish and Wildlife Management Assistance - Contract No.: F17AC00824	15.608	34,122	-	-	-	-	-	-	-	-	34,122	-
Direct -Fish and Wildlife Management Assistance	15.608	-	-	-	-	-	-	-	-	-	-	53,510
<b>Total for 15.608</b>		236,115	-	-	-	-	-	-	-	-	236,115	53,510
Pass Through Paso Pacifico -Neotropical Migratory Bird Conservation - Contract No.: 1800432	15.635	3,083	-	-	-	-	-	-	-	-	3,083	-
<b>Total for 15.635</b>		3,083	-	-	-	-	-	-	-	-	3,083	-
Direct -Research Grants (Generic)	15.650	-	(2,534)	-	-	-	-	-	-	-	(2,534)	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Fish and Wildlife Service - Research Grants (Generic) - Contract No.: F15AC01285	15.650	15,024	-	-	-	-	-	-	-	-	15,024	-
<b>Total for 15.650</b>		<b>15,024</b>	<b>(2,534)</b>	-	-	-	-	-	-	-	<b>12,490</b>	-
Pass Through Nevada Department Of Wildlife - Endangered Species Conservation – Recovery Implementation Funds - Contract No.: UNR-002	15.657	52,383	-	-	-	-	-	-	-	-	52,383	-
<b>Total for 15.657</b>		<b>52,383</b>	-	-	-	-	-	-	-	-	<b>52,383</b>	-
Pass Through Bureau of Reclamation -National Fish and Wildlife Foundation - Contract No.: 0204.13.036263	15.663	-	-	-	-	-	-	-	830	-	830	-
<b>Total for 15.663</b>		-	-	-	-	-	-	-	<b>830</b>	-	<b>830</b>	-
Direct -Cooperative Landscape Conservation	15.669	-	-	22,567	-	-	-	-	-	-	22,567	-
Pass Through Conservation Science Partners - Cooperative Landscape Conservation - Contract No.: 09072016.647.7830	15.669	-	-	9,226	-	-	-	-	-	-	9,226	-
Pass Through Fish and Wildlife Service - Cooperative Landscape Conservation - Contract No.: F16AC01277	15.669	23,934	-	-	-	-	-	-	-	-	23,934	-
Pass Through Fish and Wildlife Service - Cooperative Landscape Conservation - Contract No.: F15AC00049	15.669	84,279	-	-	-	-	-	-	-	-	84,279	-
<b>Total for 15.669</b>		<b>108,213</b>	-	<b>31,793</b>	-	-	-	-	-	-	<b>140,006</b>	-
Pass Through Fish and Wildlife Service - Adaptive Science - Contract No.: F17AC00081	15.670	11,087	-	-	-	-	-	-	-	-	11,087	-
Pass Through Western Association of Fish and Wildlife Agencies -Adaptive Science - Contract No.: SBSI-17-05	15.670	21,134	-	-	-	-	-	-	-	-	21,134	-
<b>Total for 15.670</b>		<b>32,221</b>	-	-	-	-	-	-	-	-	<b>32,221</b>	-
Direct -Cooperative Ecosystem Studies Units	15.678	-	-	16,827	-	-	-	-	-	-	16,827	-
	15.678	-	2,788	-	-	-	-	-	-	-	2,788	-
Pass Through Fish and Wildlife Service - Cooperative Ecosystem Studies Units - Contract No.: F19AC00070	15.678	15,777	-	-	-	-	-	-	-	-	15,777	-
Pass Through Fish and Wildlife Service - Cooperative Ecosystem Studies Units - Contract No.: F18AC00826	15.678	29,798	-	-	-	-	-	-	-	-	29,798	-
<b>Total for 15.678</b>		<b>45,575</b>	<b>2,788</b>	<b>16,827</b>	-	-	-	-	-	-	<b>65,190</b>	-
<b>Total for Fish And Wildlife Service</b>		<b>492,614</b>	<b>254</b>	<b>48,620</b>	-	-	-	-	<b>830</b>	-	<b>542,318</b>	<b>53,510</b>

National Park Service

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	43,047	-	-	-	-	-	-	-	43,047	-
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	3,949	-	-	-	-	-	-	-	3,949	-
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	21,558	-	-	-	-	-	-	-	21,558	-
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	16,796	-	-	-	-	-	-	-	16,796	-
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	-	174,341	-	-	-	-	-	-	174,341	-
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	-	858	-	-	-	-	-	-	-	858	-
Pass Through National Park Service - Cooperative Research and Training Programs – Resources of the National Park System - Contract No.: P15AC01064	15.945	21,599	-	-	-	-	-	-	-	-	21,599	-
<b>Total for 15.945</b>		<b>21,599</b>	<b>86,208</b>	<b>174,341</b>	-	-	-	-	-	-	<b>282,148</b>	-
<b>Total for National Park Service</b>		<b>21,599</b>	<b>86,208</b>	<b>174,341</b>	-	-	-	-	-	-	<b>282,148</b>	-
<b>U.S. Geological Survey</b>												
Direct -Assistance to State Water Resources Research Institutes	15.805	-	-	83,406	-	-	-	-	-	-	83,406	-
Pass Through U.S. Geological Survey - Assistance to State Water Resources Research Institutes - Contract No.: USGS-647.6	15.805	-	(2,314)	-	-	-	-	-	-	-	(2,314)	-
Direct -Assistance to State Water Resources Research Institutes	15.805	-	-	94,037	-	-	-	-	-	-	94,037	10,637
<b>Total for 15.805</b>		-	<b>(2,314)</b>	<b>177,443</b>	-	-	-	-	-	-	<b>175,129</b>	<b>10,637</b>
Pass Through U.S. Geological Survey - Earthquake Hazards Reduction Program - Contract No.: G19AP00009	15.807	29,655	-	-	-	-	-	-	-	-	29,655	-
Pass Through U.S. Geological Survey - Earthquake Hazards Reduction Program - Contract No.: G18AP00019	15.807	48,601	-	-	-	-	-	-	-	-	48,601	-
Pass Through U.S. Geological Survey - Earthquake Hazards Reduction Program - Contract No.: G18AP00007	15.807	39,279	-	-	-	-	-	-	-	-	39,279	-
Pass Through U.S. Geological Survey - Earthquake Hazards Reduction Program - Contract No.: G17AP00105	15.807	22,282	-	-	-	-	-	-	-	-	22,282	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through U.S. Geological Survey - Earthquake Hazards Reduction Program - Contract No.: G18AP00020	15.807	40,123	-	-	-	-	-	-	-	-	40,123	-
Pass Through U.S. Geological Survey - Earthquake Hazards Reduction Program - Contract No.: G17AP00086	15.807	(9,397)	-	-	-	-	-	-	-	-	(9,397)	-
Pass Through U.S. Geological Survey - Earthquake Hazards Reduction Program - Contract No.: G17AC00406	15.807	10,770	-	-	-	-	-	-	-	-	10,770	-
Pass Through U.S. Geological Survey - Earthquake Hazards Reduction Program - Contract No.: G17AC00314	15.807	265,814	-	-	-	-	-	-	-	-	265,814	-
Pass Through U.S. Geological Survey - Earthquake Hazards Reduction Program - Contract No.: G15AC00078	15.807	149,544	-	-	-	-	-	-	-	-	149,544	-
Pass Through U.S. Geological Survey - Earthquake Hazards Reduction Program - Contract No.: G19AP00029	15.807	10,742	-	-	-	-	-	-	-	-	10,742	-
Pass Through U.S. Geological Survey - Earthquake Hazards Reduction Program - Contract No.: G18AP00082	15.807	32,453	-	-	-	-	-	-	-	-	32,453	-
Pass Through U.S. Geological Survey - Earthquake Hazards Reduction Program - Contract No.: G18AP00013	15.807	2,179	-	-	-	-	-	-	-	-	2,179	-
Pass Through U.S. Geological Survey - Earthquake Hazards Reduction Program - Contract No.: G19AP00044	15.807	5,408	-	-	-	-	-	-	-	-	5,408	-
Pass Through U.S. Geological Survey - Earthquake Hazards Reduction Program - Contract No.: G15AC00052	15.807	412,794	-	-	-	-	-	-	-	-	412,794	-
Pass Through California State University, Long Beach -Earthquake Hazards Reduction Program - Contract No.: SG208917100UNR	15.807	1,430	-	-	-	-	-	-	-	-	1,430	-
<b>Total for 15.807</b>		<b>1,061,677</b>	-	-	-	-	-	-	-	-	<b>1,061,677</b>	-
Direct -U.S. Geological Survey_ Research and Data Collection	15.808	-	29,211	-	-	-	-	-	-	-	29,211	-
Direct -U.S. Geological Survey_ Research and Data Collection	15.808	-	-	48,802	-	-	-	-	-	-	48,802	-
	15.808	-	21,718	-	-	-	-	-	-	-	21,718	-
Pass Through U.S. Geological Survey -U.S. Geological Survey_ Research and Data Collection - Contract No.: G14AC00428	15.808	79,996	-	-	-	-	-	-	-	-	79,996	-
<b>Total for 15.808</b>		<b>79,996</b>	<b>50,929</b>	<b>48,802</b>	-	-	-	-	-	-	<b>179,727</b>	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through U.S. Geological Survey -National Cooperative Geologic Mapping Program - Contract No.: G17AC00212	15.810	115,843	-	-	-	-	-	-	-	-	115,843	-
Pass Through U.S. Geological Survey -National Cooperative Geologic Mapping Program - Contract No.: G18AC00097	15.810	15,427	-	-	-	-	-	-	-	-	15,427	-
Pass Through U.S. Geological Survey -National Cooperative Geologic Mapping Program - Contract No.: G18AC00198	15.810	82,509	-	-	-	-	-	-	-	-	82,509	-
<b>Total for 15.810</b>		<b>213,779</b>	-	-	-	-	-	-	-	-	<b>213,779</b>	-
Pass Through U.S. Geological Survey -National Geological and Geophysical Data Preservation Program - Contract No.: G16AP00176	15.814	(449)	-	-	-	-	-	-	-	-	(449)	-
Pass Through U.S. Geological Survey -National Geological and Geophysical Data Preservation Program - Contract No.: G18AP00089	15.814	23,300	-	-	-	-	-	-	-	-	23,300	-
Pass Through U.S. Geological Survey -National Geological and Geophysical Data Preservation Program - Contract No.: G17AP00126	15.814	19,461	-	-	-	-	-	-	-	-	19,461	-
<b>Total for 15.814</b>		<b>42,312</b>	-	-	-	-	-	-	-	-	<b>42,312</b>	-
Pass Through University Of Arizona -National Climate Change and Wildlife Science Center - Contract No.: 416985	15.820	-	-	39,930	-	-	-	-	-	-	39,930	-
Pass Through University Of Arizona -National Climate Change and Wildlife Science Center - Contract No.: 297016	15.820	-	-	15,271	-	-	-	-	-	-	15,271	-
Pass Through University Of Arizona -National Climate Change and Wildlife Science Center - Contract No.: Y561947	15.820	-	-	14,356	-	-	-	-	-	-	14,356	-
Pass Through University Of Arizona -National Climate Change and Wildlife Science Center - Contract No.: 475419	15.820	-	-	35,050	-	-	-	-	-	-	35,050	-
Pass Through University Of Arizona -National Climate Change and Wildlife Science Center - Contract No.: 433684	15.820	-	-	11,427	-	-	-	-	-	-	11,427	-
Pass Through University Of Nevada, Reno - National Climate Change and Wildlife Science Center - Contract No.: UNR 18-31	15.820	-	-	6,407	-	-	-	-	-	-	6,407	-
Direct -National Climate Change and Wildlife Science Center	15.820	-	-	-	-	-	-	-	-	-	-	9,878
Pass Through University of Alaska -National Climate Change and Wildlife Science Center - Contract No.: UAF 18-0032	15.820	14,740	-	-	-	-	-	-	-	-	14,740	-
Pass Through University Of Arizona -National Climate Change and Wildlife Science Center - Contract No.: 414574	15.820	73,837	-	-	-	-	-	-	-	-	73,837	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through University Of Arizona -National Climate Change and Wildlife Science Center - Contract No.: 427678	15.820	14,498	-	-	-	-	-	-	-	-	14,498	-
<b>Total for 15.820</b>		<b>103,075</b>	-	122,441	-	-	-	-	-	-	225,516	9,878
<b>Total for U.S. Geological Survey</b>		<b>1,500,839</b>	<b>48,615</b>	<b>348,686</b>	-	-	-	-	-	-	<b>1,898,140</b>	<b>20,515</b>
<b>Total for Department Of The Interior</b>		<b>3,503,334</b>	<b>535,168</b>	<b>1,428,621</b>	-	-	-	-	830	-	<b>5,467,953</b>	<b>220,224</b>

## Department Of Justice

### Bureau Of Justice Assistance

Pass Through US Department of Justice -Edward Byrne Memorial Justice Assistance Grant Program - Contract No.: N/A	16.738	-	27,692	-	-	-	-	-	-	-	27,692	-
<b>Total for 16.738</b>		-	<b>27,692</b>	-	-	-	-	-	-	-	<b>27,692</b>	-
Pass Through US Department of Justice -Edward Byrne Memorial Competitive Grant Program - Contract No.: CMTS 17931	16.751	-	25,701	-	-	-	-	-	-	-	25,701	-
<b>Total for 16.751</b>		-	<b>25,701</b>	-	-	-	-	-	-	-	<b>25,701</b>	-
Pass Through City of Reno Police Department-NV -Harold Rogers Prescription Drug Monitoring Program - Contract No.: OSP-1600498	16.754	59,987	-	-	-	-	-	-	-	-	59,987	-
Pass Through City of Reno Police Department-NV -Harold Rogers Prescription Drug Monitoring Program - Contract No.: SP1900559	16.754	3,299	-	-	-	-	-	-	-	-	3,299	-
Pass Through City of Reno Police Department-NV -Harold Rogers Prescription Drug Monitoring Program - Contract No.: SP-1900582	16.754	6,722	-	-	-	-	-	-	-	-	6,722	-
<b>Total for 16.754</b>		<b>70,008</b>	-	-	-	-	-	-	-	-	<b>70,008</b>	-
Pass Through Nevada Department of Corrections -Second Chance Act Prisoner Reentry Initiative - Contract No.: SP-1900197	16.812	115,512	-	-	-	-	-	-	-	-	115,512	-
Pass Through Nevada Department of Corrections -Second Chance Act Prisoner Reentry Initiative - Contract No.: 19373	16.812	59,588	-	-	-	-	-	-	-	-	59,588	-
Pass Through US Department of Justice -Second Chance Act Prisoner Reentry Initiative - Contract No.: OSP# 1700336	16.812	(1,063)	-	-	-	-	-	-	-	-	(1,063)	-
<b>Total for 16.812</b>		<b>174,037</b>	-	-	-	-	-	-	-	-	<b>174,037</b>	-
Pass Through US Department of Justice -Byrne Criminal Justice Innovation Program - Contract No.: N/A	16.817	-	4,423	-	-	-	-	-	-	-	4,423	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Total for 16.817</b>		-	4,423	-	-	-	-	-	-	-	4,423	-
<b>Total for Bureau Of Justice Assistance</b>		244,045	57,816	-	-	-	-	-	-	-	301,861	-
<b>Department Of Justice</b>												
Pass Through US Department of Justice - National Sexual Assault Kit Initiative - Contract No.: 2015SAKI05	16.833	-	47,131	-	-	-	-	-	-	-	47,131	-
<b>Total for 16.833</b>		-	47,131	-	-	-	-	-	-	-	47,131	-
<b>Total for Department Of Justice</b>		-	47,131	-	-	-	-	-	-	-	47,131	-
<b>National Institute Of Justice</b>												
Pass Through National Institute of Justice - National Institute of Justice Research, Evaluation, and Development Project Grants - Contract No.: 2015-DN-BX-K409	16.560	190,086	-	-	-	-	-	-	-	-	190,086	-
Pass Through National Institute of Justice - National Institute of Justice Research, Evaluation, and Development Project Grants - Contract No.: 2017-DN-BX-0143	16.560	144,864	-	-	-	-	-	-	-	-	144,864	-
Pass Through US Department of Justice - National Institute of Justice Research, Evaluation, and Development Project Grants - Contract No.: 2017-DN-BX-0144	16.560	222,193	-	-	-	-	-	-	-	-	222,193	-
Direct -National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	-	-	-	-	-	-	-	-	-	-	184,289
Direct -National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	-	163,337	-	-	-	-	-	-	-	163,337	-
Pass Through Kentucky State University - National Institute of Justice Research, Evaluation, and Development Project Grants - Contract No.: OSP-1500785	16.560	59,079	-	-	-	-	-	-	-	-	59,079	-
Pass Through Pacific Institute for Research and Evaluation -National Institute of Justice Research, Evaluation, and Development Project Grants - Contract No.: 0875	16.560	32,525	-	-	-	-	-	-	-	-	32,525	-
<b>Total for 16.560</b>		648,747	163,337	-	-	-	-	-	-	-	812,084	184,289
<b>Total for National Institute Of Justice</b>		648,747	163,337	-	-	-	-	-	-	-	812,084	184,289
<b>Violence Against Women Office</b>												
Pass Through US Department of Justice - Violence Against Women Formula Grants - Contract No.: 20693	16.588	-	871	-	-	-	-	-	-	-	871	-
<b>Total for 16.588</b>		-	871	-	-	-	-	-	-	-	871	-
<b>Total for Violence Against Women Office</b>		-	871	-	-	-	-	-	-	-	871	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Total for Department Of Justice</b>		892,792	269,155	-	-	-	-	-	-	-	1,161,947	184,289
<b>Department Of The Interior</b>												
<b>CONTRACT - DEPT OF THE INTERIOR</b>												
Direct -Contract - Dept of the Interior	15.000	-	-	216,165	-	-	-	-	-	-	216,165	-
Pass Through U.S. Geological Survey -Contract - Dept of the Interior - Contract No.: 1900195	15.000	8,412	-	-	-	-	-	-	-	-	8,412	-
<b>Total for 15.000</b>		<b>8,412</b>	-	<b>216,165</b>	-	-	-	-	-	-	<b>224,577</b>	-
<b>Total for CONTRACT - DEPT OF THE INTERIOR</b>		<b>8,412</b>	-	<b>216,165</b>	-	-	-	-	-	-	<b>224,577</b>	-
<b>Total for Department Of The Interior</b>		<b>8,412</b>	-	<b>216,165</b>	-	-	-	-	-	-	<b>224,577</b>	-
<b>Department Of Labor</b>												
<b>Employment Training Administration</b>												
Direct -H-1B Job Training Grants	17.268	-	-	-	-	-	-	40,316	-	-	40,316	-
Direct -H-1B Job Training Grants	17.268	-	-	-	-	-	-	801,045	-	-	801,045	-
<b>Total for 17.268</b>		-	-	-	-	-	-	<b>841,362</b>	-	-	<b>841,362</b>	-
<b>Total for Employment Training Administration</b>		-	-	-	-	-	-	<b>841,362</b>	-	-	<b>841,362</b>	-
<b>Total for Department Of Labor</b>		-	-	-	-	-	-	<b>841,362</b>	-	-	<b>841,362</b>	-
<b>Department Of State</b>												
<b>Bureau Of Educational And Cultural Affairs</b>												
Direct -Academic Exchange Programs - Undergraduate Programs	19.009	-	-	-	-	-	-	-	-	-	-	50,895
<b>Total for 19.009</b>		-	-	-	-	-	-	-	-	-	-	<b>50,895</b>
Direct -Academic Exchange Programs - Teachers	19.408	-	-	-	-	-	-	-	-	-	-	121,966
<b>Total for 19.408</b>		-	-	-	-	-	-	-	-	-	-	<b>121,966</b>
<b>Total for Bureau Of Educational And Cultural Affairs</b>		-	-	-	-	-	-	-	-	-	-	<b>172,861</b>
<b>Department Of State</b>												
Pass Through Bureau of Energy Resources - Bureau of Energy Resources - Contract No.: S-LMAQM-17-CA-1186	19.027	273,029	-	-	-	-	-	-	-	-	273,029	-
<b>Total for 19.027</b>		<b>273,029</b>	-	-	-	-	-	-	-	-	<b>273,029</b>	-
<b>Total for Department Of State</b>		<b>273,029</b>	-	-	-	-	-	-	-	-	<b>273,029</b>	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Total for Department Of State</b>		273,029	-	-	-	-	-	-	-	-	273,029	172,861
<b>Department Of Transportation</b>												
<b>Federal Highway Administration (fhwa)</b>												
Pass Through Federal Highway Administration - Highway Research and Development Program - Contract No.: DTFH61-13-C-00014	20.000	7,461	-	-	-	-	-	-	-	-	7,461	-
Pass Through Florida Department of Transportation -Highway Research and Development Program - Contract No.: BE321	20.000	98,851	-	-	-	-	-	-	-	-	98,851	-
Pass Through Texas A&M University -Highway Research and Development Program - Contract No.: 12-S141240	20.000	47,409	-	-	-	-	-	-	-	-	47,409	-
Pass Through University of California, San Diego -Highway Research and Development Program - Contract No.: 80488418	20.000	46,970	-	-	-	-	-	-	-	-	46,970	-
<b>Total for 20.000</b>		<b>200,691</b>	-	-	-	-	-	-	-	-	<b>200,691</b>	-
Pass Through Federal Highway Administration - Highway Research and Development Program - Contract No.: 693JJ318500010	20.200	78,639	-	-	-	-	-	-	-	-	78,639	-
Pass Through Federal Highway Administration - Highway Research and Development Program - Contract No.: DTFH61-14-C-00044	20.200	278,109	-	-	-	-	-	-	-	-	278,109	-
Direct -Highway Research and Development Program	20.200	-	-	-	-	-	-	-	-	-	-	332,665
Pass Through National Academy of Science - Highway Research and Development Program - Contract No.: HR 12-105	20.200	193,301	-	-	-	-	-	-	-	-	193,301	-
Pass Through National Academy of Science - Highway Research and Development Program - Contract No.: HR 10-100	20.200	162,927	-	-	-	-	-	-	-	-	162,927	-
Pass Through Virginia Transportation Research Council -Highway Research and Development Program - Contract No.: NCHRP 09-62	20.200	24,113	-	-	-	-	-	-	-	-	24,113	-
<b>Total for 20.200</b>		<b>737,089</b>	-	-	-	-	-	-	-	-	<b>737,089</b>	<b>332,665</b>
<b>Total for Federal Highway Administration (fhwa)</b>		<b>937,780</b>	-	-	-	-	-	-	-	-	<b>937,780</b>	<b>332,665</b>
<b>Federal Transit Administration (fta)</b>												
Direct -Federal Transit_Capital Investment Grants	20.500	-	-	-	-	-	-	-	-	-	-	21,792
<b>Total for 20.500</b>		-	-	-	-	-	-	-	-	-	-	21,792
<b>Total for Federal Transit Administration (fta)</b>		-	-	-	-	-	-	-	-	-	-	21,792

**Research And Innovative Technology Administration**

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Research and Innovative Technology Administration -University Transportation Centers Program - Contract No.: DTRT13-G-UTC55	20.701	726,589	-	-	-	-	-	-	-	-	726,589	-
Pass Through US Department of Transportation - University Transportation Centers Program - Contract No.: 00055082-05A	20.701	-	22,317	-	-	-	-	-	-	-	22,317	-
Pass Through US Department of Transportation - University Transportation Centers Program - Contract No.: UNR 14-58 TASK C	20.701	-	47,181	-	-	-	-	-	-	-	47,181	-
Pass Through US Department of Transportation - University Transportation Centers Program - Contract No.: UNR 14-58	20.701	-	20,645	-	-	-	-	-	-	-	20,645	-
Direct -University Transportation Centers Program	20.701	-	1,225,188	-	-	-	-	-	-	-	1,225,188	-
Direct -University Transportation Centers Program	20.701	-	-	-	-	-	-	-	-	-	-	1,306,969
Pass Through Florida International University - University Transportation Centers Program - Contract No.: 800006611-02UG	20.701	145,878	-	-	-	-	-	-	-	-	145,878	-
Pass Through Florida International University - University Transportation Centers Program - Contract No.: 800007349-02UG	20.701	195,361	-	-	-	-	-	-	-	-	195,361	-
Pass Through Florida International University - University Transportation Centers Program - Contract No.: 800002954-02/PO#FIU001-0000125730	20.701	75,710	-	-	-	-	-	-	-	-	75,710	-
Pass Through Missouri University of Science and Technology -University Transportation Centers Program - Contract No.: 00055082-04B	20.701	15,657	-	-	-	-	-	-	-	-	15,657	-
Pass Through Missouri University of Science and Technology -University Transportation Centers Program - Contract No.: 00055082-04A	20.701	23,382	-	-	-	-	-	-	-	-	23,382	-
Pass Through University Of Nevada, Reno - University Transportation Centers Program - Contract No.: UNR-14-59	20.701	-	-	31,547	-	-	-	-	-	-	31,547	-
<b>Total for 20.701</b>		<b>1,182,577</b>	<b>1,315,331</b>	<b>31,547</b>	-	-	-	-	-	-	<b>2,529,455</b>	<b>1,306,969</b>
<b>Total for Research And Innovative Technology Administration</b>		<b>1,182,577</b>	<b>1,315,331</b>	<b>31,547</b>	-	-	-	-	-	-	<b>2,529,455</b>	<b>1,306,969</b>
<b>Total for Department Of Transportation</b>		<b>2,120,357</b>	<b>1,315,331</b>	<b>31,547</b>	-	-	-	-	-	-	<b>3,467,235</b>	<b>1,661,426</b>
<b>Department Of The Treasury</b>												
<b>CONTRACT - DEPT OF THE TREASURY</b>												
Direct -Contract - Dept of the Treasury	21.000	-	-	-	-	-	-	-	-	-	-	100,645
<b>Total for 21.000</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,645</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Total for CONTRACT - DEPT OF THE TREASURY</b>		-	-	-	-	-	-	-	-	-	-	100,645
<b>Total for Department Of The Treasury</b>		-	-	-	-	-	-	-	-	-	-	100,645

### National Aeronautics And Space Administration

<b>National Aeronautics And Space Administration</b>												
Direct -Science	43.001	-	(9,641)	-	-	-	-	-	-	-	(9,641)	-
Direct -Science	43.001	-	19,561	-	-	-	-	-	-	-	19,561	-
Direct -Science	43.001	-	108,630	-	-	-	-	-	-	-	108,630	-
Direct -Science	43.001	-	53,801	-	-	-	-	-	-	-	53,801	-
Direct -Science	43.001	-	7,371	-	-	-	-	-	-	-	7,371	-
Direct -Science	43.001	-	50,282	-	-	-	-	-	-	-	50,282	-
Direct -Science	43.001	-	57,324	-	-	-	-	-	-	-	57,324	-
Direct -Science	43.001	-	921	-	-	-	-	-	-	-	921	-
Direct -Science	43.001	-	-	516,462	-	-	-	-	-	-	516,462	-
Direct -Science	43.001	-	18,825	-	-	-	-	-	-	-	18,825	-
Direct -Science	43.001	-	103,122	-	-	-	-	-	-	-	103,122	-
Direct -Science	43.001	-	(449)	-	-	-	-	-	-	-	(449)	-
Pass Through Bay Area Environmental Research Institute -Science - Contract No.: BAER - DRI 16602	43.001	-	-	65,691	-	-	-	-	-	-	65,691	-
Pass Through Blue Marble Space -Science - Contract No.: BMSSA-003	43.001	-	-	89,958	-	-	-	-	-	-	89,958	-
Pass Through Defense Microelectronics Activity (HQ) -Science - Contract No.: S7106-01	43.001	-	173,754	-	-	-	-	-	-	-	173,754	-
Pass Through Jet Propulsion Laboratory - Science - Contract No.: RSA 1624206	43.001	-	-	2,515	-	-	-	-	-	-	2,515	-
Pass Through National Aeronautics and Space Administration -Science - Contract No.: SUB00001676	43.001	-	29,998	-	-	-	-	-	-	-	29,998	-
Pass Through National Aeronautics and Space Administration -Science - Contract No.: TBD - will correct later	43.001	-	5,112	-	-	-	-	-	-	-	5,112	-
Pass Through National Aeronautics and Space Administration -Science - Contract No.: UFDSP00012159	43.001	-	6,410	-	-	-	-	-	-	-	6,410	-
Pass Through National Aeronautics and Space Administration -Science - Contract No.: S7128-01-UNLV	43.001	-	29,999	-	-	-	-	-	-	-	29,999	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through National Aeronautics and Space Administration -Science - Contract No.: S27700	43.001	-	20,717	-	-	-	-	-	-	-	20,717	-
Pass Through National Aeronautics and Space Administration -Science - Contract No.: NNX16AK89G	43.001	155,867	-	-	-	-	-	-	-	-	155,867	-
Pass Through National Aeronautics and Space Administration -Science - Contract No.: N/A	43.001	-	54,074	-	-	-	-	-	-	-	54,074	-
Pass Through National Aeronautics and Space Administration -Science - Contract No.: HST-AR-14579.001-A	43.001	-	27,708	-	-	-	-	-	-	-	27,708	-
Pass Through National Aeronautics and Space Administration -Science - Contract No.: EN70242LMS.S27687	43.001	-	17,859	-	-	-	-	-	-	-	17,859	-
Pass Through National Aeronautics and Space Administration -Science - Contract No.: EN70242LMS.S27686	43.001	-	12,603	-	-	-	-	-	-	-	12,603	-
Pass Through National Aeronautics and Space Administration -Science - Contract No.: 80NSSC19K0031	43.001	43,405	-	-	-	-	-	-	-	-	43,405	-
Pass Through National Aeronautics and Space Administration -Science - Contract No.: 80NSSC19K0013	43.001	20,611	-	-	-	-	-	-	-	-	20,611	-
Pass Through National Aeronautics and Space Administration -Science - Contract No.: 80NSSC17K0713	43.001	228,737	-	-	-	-	-	-	-	-	228,737	-
Pass Through National Aeronautics and Space Administration -Science - Contract No.: 1606547	43.001	-	14,447	-	-	-	-	-	-	-	14,447	-
Pass Through University of Maryland Baltimore County -Science - Contract No.: NASA0004-01	43.001	-	-	83,255	-	-	-	-	-	-	83,255	-
Direct -Science	43.001	-	173,326	-	-	-	-	-	-	-	173,326	-
Direct -Science	43.001	-	189,276	-	-	-	-	-	-	-	189,276	-
Direct -Science	43.001	-	49,969	-	-	-	-	-	-	-	49,969	-
Direct -Science	43.001	-	-	617,429	-	-	-	-	-	-	617,429	360,529
Pass Through Desert Research Institute - Science - Contract No.: GR08336	43.001	8,406	-	-	-	-	-	-	-	-	8,406	-
Pass Through Emory University -Science - Contract No.: T687795	43.001	55,614	-	-	-	-	-	-	-	-	55,614	-
Pass Through Jet Propulsion Laboratory - Science - Contract No.: 1623719	43.001	28,506	-	-	-	-	-	-	-	-	28,506	-
Pass Through Jet Propulsion Laboratory - Science - Contract No.: 1598531	43.001	39,793	-	-	-	-	-	-	-	-	39,793	-
Pass Through Malin Space Science Systems - Science - Contract No.: 16-0689	43.001	27,244	-	-	-	-	-	-	-	-	27,244	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Smithsonian Astrophysical Observatory -Science - Contract No.: GO9-20125X	43.001	7,282	-	-	-	-	-	-	-	-	7,282	-
Pass Through University of Colorado Boulder - Science - Contract No.: 1555797	43.001	54,536	-	-	-	-	-	-	-	-	54,536	-
Pass Through University Of Illinois Urbana - Science - Contract No.: #15958	43.001	13,019	-	-	-	-	-	-	-	-	13,019	-
<b>Total for 43.001</b>		<b>683,020</b>	<b>1,214,999</b>	<b>1,375,310</b>	-	-	-	-	-	-	<b>3,273,329</b>	<b>360,529</b>
Direct -Space Operations	43.007	-	86,502	-	-	-	-	-	-	-	86,502	-
Direct -Space Operations	43.007	-	-	-	-	-	-	-	-	-	-	19,803
Direct -Space Operations	43.007	-	57,596	-	-	-	-	-	-	-	57,596	-
Pass Through University of Nevada, Las Vegas - Space Operations - Contract No.: GR07850	43.007	19,803	-	-	-	-	-	-	-	-	19,803	-
<b>Total for 43.007</b>		<b>19,803</b>	<b>144,098</b>	-	-	-	-	-	-	-	<b>163,901</b>	<b>19,803</b>
Direct -Education	43.008	-	-	-	-	-	-	11,000	-	-	11,000	-
Direct -Education	43.008	-	-	-	-	-	-	-	-	585,446	585,446	489,619
Direct -Education	43.008	-	-	-	-	-	-	-	-	160,891	160,891	137,195
Direct -Education	43.008	-	-	-	-	-	-	-	-	51,308	51,308	51,308
Direct -Education	43.008	-	-	-	-	-	-	-	-	82,236	82,236	74,788
Direct -Education	43.008	-	-	-	-	-	-	-	-	233,488	233,488	228,222
Direct -Education	43.008	-	-	-	-	-	-	-	-	102,240	102,240	102,240
Pass Through National Aeronautics and Space Administration -Education - Contract No.: UNR 19-35	43.008	-	6,124	-	-	-	-	-	-	-	6,124	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: NSHE # 19-25	43.008	-	-	-	-	16,544	-	-	-	-	16,544	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: 14-44	43.008	-	19,728	-	-	-	-	-	-	-	19,728	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: 15-51	43.008	-	5,636	-	-	-	-	-	-	-	5,636	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: NSHE # 18-72	43.008	-	-	-	-	12,000	-	-	-	-	12,000	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: 17-31	43.008	-	1,883	-	-	-	-	-	-	-	1,883	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: 18-28	43.008	-	1,539	-	-	-	-	-	-	-	1,539	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through National Aeronautics and Space Administration -Education - Contract No.: NSHE # 18-58	43.008	-	-	-	-	22,357	-	-	-	-	22,357	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: 19-24	43.008	-	3,077	-	-	-	-	-	-	-	3,077	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: NSHE # 15-106	43.008	-	-	-	-	520	-	-	-	-	520	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: UNR 19-42	43.008	-	6,656	-	-	-	-	-	-	-	6,656	-
Pass Through National Aeronautics and Space Administration -Education - Contract No.: NSHE 16-31	43.008	-	166,948	-	-	-	-	-	-	-	166,948	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor - Education - Contract No.: NSHE 18-62	43.008	-	-	19,557	-	-	-	-	-	-	19,557	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor - Education - Contract No.: NSHE 18-35	43.008	-	-	8,176	-	-	-	-	-	-	8,176	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor - Education - Contract No.: NSHE 15-99	43.008	-	-	52,846	-	-	-	-	-	-	52,846	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor - Education - Contract No.: NSHE 15-47	43.008	-	-	57,257	-	-	-	-	-	-	57,257	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor - Education - Contract No.: NSHE 18-64	43.008	-	-	20,499	-	-	-	-	-	-	20,499	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor - Education - Contract No.: NSHE GR08161 19-20 DRI	43.008	-	-	15,999	-	-	-	-	-	-	15,999	-
Pass Through Nevada System of Higher Education (System Office) - Sponsor - Education - Contract No.: 18-66	43.008	-	-	-	-	-	-	-	12,000	-	12,000	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor - Education - Contract No.: GR07013 18-48 DRI / SCON-04-149	43.008	-	-	59,265	-	-	-	-	-	-	59,265	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor - Education - Contract No.: NSHE 15-97	43.008	-	-	56,327	-	-	-	-	-	-	56,327	-
Pass Through Passed through NSHE -Education - Contract No.: NNX15AI02H	43.008	-	-	-	-	-	23,121	-	-	-	23,121	-
Pass Through University Of Nevada, Reno - Education - Contract No.: UNR 19-37 / GR08208 UNR	43.008	-	-	4,796	-	-	-	-	-	-	4,796	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Education	43.008	-	-	-	-	-	-	-	-	-	-	38,055
Pass Through National Aeronautics and Space Administration -Education - Contract No.: NSHE 18-37	43.008	-	4,227	-	-	-	-	-	-	-	4,227	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor - Education - Contract No.: NSHE 18-41	43.008	-	-	9,788	-	-	-	-	-	-	9,788	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor - Education - Contract No.: NSHE 15-105	43.008	-	-	-	4,000	-	-	-	-	-	4,000	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor - Education - Contract No.: NSHE 18-39	43.008	-	-	12,732	-	-	-	-	-	-	12,732	-
<b>Total for 43.008</b>		-	215,818	317,242	4,000	51,421	23,121	11,000	12,000	1,215,609	1,850,211	1,121,427
<b>Total for National Aeronautics And Space Administration</b>		702,823	1,574,915	1,692,552	4,000	51,421	23,121	11,000	12,000	1,215,609	5,287,441	1,501,759
<b>Total for National Aeronautics And Space Administration</b>		702,823	1,574,915	1,692,552	4,000	51,421	23,121	11,000	12,000	1,215,609	5,287,441	1,501,759
<b>National Endowment For The Arts</b>												
<b>National Endowment For The Arts</b>												
Pass Through National Endowment for the Arts - Promotion of the Arts_ Grants to Organizations and Individuals - Contract No.: PRJ18.0.20	45.024	-	(1)	-	-	-	-	-	-	-	(1)	-
<b>Total for 45.024</b>		-	(1)	-	-	-	-	-	-	-	(1)	-
<b>Total for National Endowment For The Arts</b>		-	(1)	-	-	-	-	-	-	-	(1)	-
<b>Total for National Endowment For The Arts</b>		-	(1)	-	-	-	-	-	-	-	(1)	-
<b>National Endowment For The Humanities</b>												
<b>National Endowment For The Humanities</b>												
Pass Through Nevada Humanities -Promotion of the Humanities_ Federal/State Partnership - Contract No.: 2018-28	45.129	-	-	-	3,500	-	-	-	-	-	3,500	-
<b>Total for 45.129</b>		-	-	-	3,500	-	-	-	-	-	3,500	-
<b>Total for National Endowment For The Humanities</b>		-	-	-	3,500	-	-	-	-	-	3,500	-
<b>Total for National Endowment For The Humanities</b>		-	-	-	3,500	-	-	-	-	-	3,500	-
<b>Institute Of Museum And Library Services</b>												
<b>Institute Of Museum And Library Services</b>												

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Institute of Museum and Library Services -Grants to States - Contract No.: 2018-12	45.310	-	71,797	-	-	-	-	-	-	-	71,797	-
<b>Total for 45.310</b>		-	71,797	-	-	-	-	-	-	-	71,797	-
Direct -National Leadership Grants	45.312	-	8,876	-	-	-	-	-	-	-	8,876	-
Pass Through The University of Texas at Arlington -National Leadership Grants - Contract No.: 1800675	45.312	2,796	-	-	-	-	-	-	-	-	2,796	-
<b>Total for 45.312</b>		2,796	8,876	-	-	-	-	-	-	-	11,672	-
<b>Total for Institute Of Museum And Library Services</b>		2,796	80,673	-	-	-	-	-	-	-	83,469	-
<b>Total for Institute Of Museum And Library Services</b>		2,796	80,673	-	-	-	-	-	-	-	83,469	-

## National Science Foundation

<b>National Science Foundation</b>												
Direct -Engineering Grants	47.041	-	25,165	-	-	-	-	-	-	-	25,165	-
Direct -Engineering Grants	47.041	-	16,396	-	-	-	-	-	-	-	16,396	-
Direct -Engineering Grants	47.041	-	19,598	-	-	-	-	-	-	-	19,598	-
Direct -Engineering Grants	47.041	-	29,923	-	-	-	-	-	-	-	29,923	-
Direct -Engineering Grants	47.041	-	42,589	-	-	-	-	-	-	-	42,589	-
Direct -Engineering Grants	47.041	-	71,369	-	-	-	-	-	-	-	71,369	-
Direct -Engineering Grants	47.041	-	211,393	-	-	-	-	-	-	-	211,393	-
Pass Through National Science Foundation - Engineering Grants - Contract No.: CBET: 1804209	47.041	25,977	-	-	-	-	-	-	-	-	25,977	-
Pass Through National Science Foundation - Engineering Grants - Contract No.: 1837867	47.041	39,995	-	-	-	-	-	-	-	-	39,995	-
Pass Through National Science Foundation - Engineering Grants - Contract No.: 1809852	47.041	27,054	-	-	-	-	-	-	-	-	27,054	-
Pass Through National Science Foundation - Engineering Grants - Contract No.: 1801727	47.041	24,918	-	-	-	-	-	-	-	-	24,918	-
Pass Through National Science Foundation - Engineering Grants - Contract No.: 1738141	47.041	100,779	-	-	-	-	-	-	-	-	100,779	-
Pass Through National Science Foundation - Engineering Grants - Contract No.: CMMI-1635363	47.041	25,133	-	-	-	-	-	-	-	-	25,133	-
Pass Through National Science Foundation - Engineering Grants - Contract No.: CMMI-1506944	47.041	80,077	-	-	-	-	-	-	-	-	80,077	-

	<b>CFDA Number</b>	<b>UNR</b>	<b>UNLV</b>	<b>DRI</b>	<b>NSC</b>	<b>CSN</b>	<b>GBC</b>	<b>TMCC</b>	<b>WNC</b>	<b>SYSTEM</b>	<b>Total</b>	<b>Sub Recipient</b>
Pass Through National Science Foundation - Engineering Grants - Contract No.: EEC-1914647	47.041	10,716	-	-	-	-	-	-	-	-	<b>10,716</b>	-
Pass Through National Science Foundation - Engineering Grants - Contract No.: CMMI-1635088	47.041	117,423	-	-	-	-	-	-	-	-	<b>117,423</b>	-
Pass Through National Science Foundation - Engineering Grants - Contract No.: CMMI-1830388	47.041	57,207	-	-	-	-	-	-	-	-	<b>57,207</b>	-
Pass Through National Science Foundation - Engineering Grants - Contract No.: CMMI: 1762312	47.041	117,494	-	-	-	-	-	-	-	-	<b>117,494</b>	-
Pass Through National Science Foundation - Engineering Grants - Contract No.: CBET-1352006	47.041	84,194	-	-	-	-	-	-	-	-	<b>84,194</b>	-
Pass Through National Science Foundation - Engineering Grants - Contract No.: CMMI-1462885	47.041	44,741	-	-	-	-	-	-	-	-	<b>44,741</b>	-
Pass Through National Science Foundation - Engineering Grants - Contract No.: UNR 15-19	47.041	-	807	-	-	-	-	-	-	-	<b>807</b>	-
Pass Through National Science Foundation - Engineering Grants - Contract No.: IIP-1430328	47.041	69,661	-	-	-	-	-	-	-	-	<b>69,661</b>	-
Pass Through National Science Foundation - Engineering Grants - Contract No.: EEC-1852578	47.041	87,047	-	-	-	-	-	-	-	-	<b>87,047</b>	-
Pass Through National Science Foundation - Engineering Grants - Contract No.: ECCS-1847578	47.041	13,776	-	-	-	-	-	-	-	-	<b>13,776</b>	-
Pass Through National Science Foundation - Engineering Grants - Contract No.: EEC-1531174	47.041	48,699	-	-	-	-	-	-	-	-	<b>48,699</b>	-
Pass Through National Science Foundation - Engineering Grants - Contract No.: CMMI-1841331	47.041	106,191	-	-	-	-	-	-	-	-	<b>106,191</b>	-
Pass Through National Science Foundation - Engineering Grants - Contract No.: CBET: 1804255	47.041	31,408	-	-	-	-	-	-	-	-	<b>31,408</b>	-
Pass Through National Science Foundation - Engineering Grants - Contract No.: CMMI-1826392	47.041	41,745	-	-	-	-	-	-	-	-	<b>41,745</b>	-
Pass Through National Science Foundation - Engineering Grants - Contract No.: CMMI-1727428	47.041	96,360	-	-	-	-	-	-	-	-	<b>96,360</b>	-
Pass Through National Science Foundation - Engineering Grants - Contract No.: CMMI-1663658	47.041	120,269	-	-	-	-	-	-	-	-	<b>120,269</b>	-
Pass Through National Science Foundation - Engineering Grants - Contract No.: CMMI-1660448	47.041	98,065	-	-	-	-	-	-	-	-	<b>98,065</b>	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through National Science Foundation - Engineering Grants - Contract No.: CBET-1265075	47.041	(111)	-	-	-	-	-	-	-	-	(111)	-
Pass Through National Science Foundation - Engineering Grants - Contract No.: CMMI-1825739	47.041	40,332	-	-	-	-	-	-	-	-	40,332	-
Direct -Engineering Grants	47.041	-	-	-	-	-	-	-	-	-	-	121,148
Pass Through Clemson University -Engineering Grants - Contract No.: 1805-206-2010275	47.041	9,159	-	-	-	-	-	-	-	-	9,159	-
Pass Through Syracuse University -Engineering Grants - Contract No.: 28250-04301-S12	47.041	1,926	-	-	-	-	-	-	-	-	1,926	-
Pass Through University of California, Merced - Engineering Grants - Contract No.: E200GUA874	47.041	420	-	-	-	-	-	-	-	-	420	-
<b>Total for 47.041</b>		<b>1,520,655</b>	<b>417,240</b>	-	-	-	-	-	-	-	<b>1,937,895</b>	<b>121,148</b>
Direct -Mathematical and Physical Sciences	47.049	-	32,181	-	-	-	-	-	-	-	32,181	-
Direct -Mathematical and Physical Sciences	47.049	-	1,736	-	-	-	-	-	-	-	1,736	-
Direct -Mathematical and Physical Sciences	47.049	-	27,387	-	-	-	-	-	-	-	27,387	-
Direct -Mathematical and Physical Sciences	47.049	-	185,169	-	-	-	-	-	-	-	185,169	-
Direct -Mathematical and Physical Sciences	47.049	-	12,464	-	-	-	-	-	-	-	12,464	-
Pass Through National Science Foundation - Mathematical and Physical Sciences - Contract No.: CHE-1363325	47.049	94,030	-	-	-	-	-	-	-	-	94,030	-
Pass Through National Science Foundation - Mathematical and Physical Sciences - Contract No.: CHE-1361776	47.049	105,010	-	-	-	-	-	-	-	-	105,010	-
Pass Through National Science Foundation - Mathematical and Physical Sciences - Contract No.: CHE-1555218	47.049	158,789	-	-	-	-	-	-	-	-	158,789	-
Pass Through National Science Foundation - Mathematical and Physical Sciences - Contract No.: CHE-1255387	47.049	63,172	-	-	-	-	-	-	-	-	63,172	-
Pass Through National Science Foundation - Mathematical and Physical Sciences - Contract No.: 1807017	47.049	57,441	-	-	-	-	-	-	-	-	57,441	-
Pass Through National Science Foundation - Mathematical and Physical Sciences - Contract No.: 1800387	47.049	109,747	-	-	-	-	-	-	-	-	109,747	-
Pass Through National Science Foundation - Mathematical and Physical Sciences - Contract No.: PHY-1607072	47.049	174,923	-	-	-	-	-	-	-	-	174,923	-
Pass Through National Science Foundation - Mathematical and Physical Sciences - Contract No.: CHE-1808370	47.049	130,710	-	-	-	-	-	-	-	-	130,710	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through National Science Foundation - Mathematical and Physical Sciences - Contract No.: PHY-1607396	47.049	55,915	-	-	-	-	-	-	-	-	55,915	-
Pass Through National Science Foundation - Mathematical and Physical Sciences - Contract No.: PHY-1506424	47.049	96,363	-	-	-	-	-	-	-	-	96,363	-
Pass Through National Science Foundation - Mathematical and Physical Sciences - Contract No.: 1607610	47.049	92,411	-	-	-	-	-	-	-	-	92,411	-
Pass Through National Science Foundation - Mathematical and Physical Sciences - Contract No.: 1806672	47.049	52,170	-	-	-	-	-	-	-	-	52,170	-
Pass Through National Science Foundation - Mathematical and Physical Sciences - Contract No.: 1654547	47.049	232,409	-	-	-	-	-	-	-	-	232,409	-
Pass Through National Science Foundation - Mathematical and Physical Sciences - Contract No.: 1800392	47.049	85,821	-	-	-	-	-	-	-	-	85,821	-
Pass Through National Science Foundation - Mathematical and Physical Sciences - Contract No.: 1707357	47.049	71,176	-	-	-	-	-	-	-	-	71,176	-
Pass Through National Science Foundation - Mathematical and Physical Sciences - Contract No.: 1753098	47.049	37,400	-	-	-	-	-	-	-	-	37,400	-
Direct -Mathematical and Physical Sciences	47.049	-	-	-	-	-	-	-	-	-	-	85,487
<b>Total for 47.049</b>		<b>1,617,487</b>	<b>258,937</b>	-	-	-	-	-	-	-	<b>1,876,424</b>	<b>85,487</b>
Direct -Geosciences	47.050	-	56,902	-	-	-	-	-	-	-	56,902	-
Direct -Geosciences	47.050	-	50,178	-	-	-	-	-	-	-	50,178	-
Direct -Geosciences	47.050	-	46,957	-	-	-	-	-	-	-	46,957	-
Direct -Geosciences	47.050	-	-	-	-	-	15,588	-	-	-	15,588	-
Direct -Geosciences	47.050	-	-	1,056,056	32,018	-	-	-	-	-	1,088,074	-
Direct -Geosciences	47.050	-	28,316	-	-	-	-	-	-	-	28,316	-
Direct -Geosciences	47.050	-	33,028	-	-	-	-	-	-	-	33,028	-
Direct -Geosciences	47.050	-	43,962	-	-	-	-	-	-	-	43,962	-
Direct -Geosciences	47.050	-	341	-	-	-	-	-	-	-	341	-
Direct -Geosciences	47.050	-	4,310	-	-	-	-	-	-	-	4,310	-
Direct -Geosciences	47.050	-	16,839	-	-	-	-	-	-	-	16,839	-
Direct -Geosciences	47.050	-	102,420	-	-	-	-	-	-	-	102,420	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Geosciences	47.050	-	1,508	-	-	-	-	-	-	-	1,508	-
Direct -Geosciences	47.050	-	58,930	-	-	-	-	-	-	-	58,930	-
Pass Through National Science Foundation - Geosciences - Contract No.: EAR-1360506	47.050	445,027	-	-	-	-	-	-	-	-	445,027	-
Pass Through National Science Foundation - Geosciences - Contract No.: 1700711	47.050	190,212	-	-	-	-	-	-	-	-	190,212	-
Pass Through National Science Foundation - Geosciences - Contract No.: 1745049	47.050	24,521	-	-	-	-	-	-	-	-	24,521	-
Pass Through National Science Foundation - Geosciences - Contract No.: 1723990	47.050	19,158	-	-	-	-	-	-	-	-	19,158	-
Pass Through National Science Foundation - Geosciences - Contract No.: 1723033	47.050	39,119	-	-	-	-	-	-	-	-	39,119	-
Pass Through National Science Foundation - Geosciences - Contract No.: 1827198	47.050	258	-	-	-	-	-	-	-	-	258	-
Pass Through National Science Foundation - Geosciences - Contract No.: 1832109	47.050	34,341	-	-	-	-	-	-	-	-	34,341	-
Pass Through National Science Foundation - Geosciences - Contract No.: EAR-1615253	47.050	78,076	-	-	-	-	-	-	-	-	78,076	-
Pass Through National Science Foundation - Geosciences - Contract No.: EAR-1419724	47.050	27,121	-	-	-	-	-	-	-	-	27,121	-
Pass Through National Science Foundation - Geosciences - Contract No.: 1823122	47.050	12,882	-	-	-	-	-	-	-	-	12,882	-
Pass Through National Science Foundation - Geosciences - Contract No.: EAR-1345036	47.050	39,833	-	-	-	-	-	-	-	-	39,833	-
Pass Through National Science Foundation - Geosciences - Contract No.: AGS-1502379	47.050	148,099	-	-	-	-	-	-	-	-	148,099	-
Pass Through National Science Foundation - Geosciences - Contract No.: 1717288	47.050	3,550	-	-	-	-	-	-	-	-	3,550	-
Pass Through National Science Foundation - Geosciences - Contract No.: AGS-1401381	47.050	63,798	-	-	-	-	-	-	-	-	63,798	-
Pass Through National Science Foundation - Geosciences - Contract No.: 1849725	47.050	23,995	-	-	-	-	-	-	-	-	23,995	-
Pass Through National Science Foundation - Geosciences - Contract No.: 1647557	47.050	(366)	-	-	-	-	-	-	-	-	(366)	-
Pass Through National Science Foundation - Geosciences - Contract No.: 1658021	47.050	23,271	-	-	-	-	-	-	-	-	23,271	-
Pass Through National Science Foundation - Geosciences - Contract No.: 1719687	47.050	20,994	-	-	-	-	-	-	-	-	20,994	-
Pass Through National Science Foundation - Geosciences - Contract No.: EAR-1440596	47.050	119,948	-	-	-	-	-	-	-	-	119,948	-
Pass Through National Science Foundation - Geosciences - Contract No.: EAR-1624546	47.050	36,950	-	-	-	-	-	-	-	-	36,950	-
Pass Through National Science Foundation - Geosciences - Contract No.: NSC # 19-02	47.050	-	-	-	-	3,853	-	-	-	-	3,853	-

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through National Science Foundation - Geosciences - Contract No.: EAR-1419810	47.050	47,439	-	-	-	-	-	-	-	-	47,439	-
Pass Through Nevada State College - Geosciences - Contract No.: NSC 19-01 / GR07669	47.050	-	-	5,993	-	-	-	-	-	-	5,993	-
Direct -Geosciences	47.050	-	-	-	-	-	-	-	-	-	-	13,195
Pass Through University of Colorado Boulder - Geosciences - Contract No.: 1556746	47.050	4,315	-	-	-	-	-	-	-	-	4,315	-
Pass Through University of Southern California - Geosciences - Contract No.: 91264499	47.050	10,246	-	-	-	-	-	-	-	-	10,246	-
<b>Total for 47.050</b>		<b>1,412,787</b>	<b>443,691</b>	<b>1,062,049</b>	<b>32,018</b>	<b>3,853</b>	<b>15,588</b>	-	-	-	<b>2,969,986</b>	<b>13,195</b>
Direct -Computer and Information Science and Engineering	47.070	-	141,551	-	-	-	-	-	-	-	141,551	-
Direct -Computer and Information Science and Engineering	47.070	-	84,433	-	-	-	-	-	-	-	84,433	-
Direct -Computer and Information Science and Engineering	47.070	-	86,076	-	-	-	-	-	-	-	86,076	-
Pass Through National Science Foundation - Computer and Information Science and Engineering - Contract No.: CNS-1542465	47.070	153,861	-	-	-	-	-	-	-	-	153,861	-
Pass Through National Science Foundation - Computer and Information Science and Engineering - Contract No.: OAC-1850353	47.070	7,757	-	-	-	-	-	-	-	-	7,757	-
Pass Through National Science Foundation - Computer and Information Science and Engineering - Contract No.: OAC-1827186	47.070	251,032	-	-	-	-	-	-	-	-	251,032	-
Pass Through National Science Foundation - Computer and Information Science and Engineering - Contract No.: OAC-1739032	47.070	336,869	-	-	-	-	-	-	-	-	336,869	-
Pass Through National Science Foundation - Computer and Information Science and Engineering - Contract No.: IIS-1719027	47.070	183,802	-	-	-	-	-	-	-	-	183,802	-
Pass Through National Science Foundation - Computer and Information Science and Engineering - Contract No.: IIS-1528137	47.070	27,052	-	-	-	-	-	-	-	-	27,052	-
Pass Through National Science Foundation - Computer and Information Science and Engineering - Contract No.: IIS: 1838024	47.070	54,678	-	-	-	-	-	-	-	-	54,678	-
Pass Through National Science Foundation - Computer and Information Science and Engineering - Contract No.: CNS-1566634	47.070	10,497	-	-	-	-	-	-	-	-	10,497	-
Pass Through National Science Foundation - Computer and Information Science and Engineering - Contract No.: CNS-1346600	47.070	(382)	-	-	-	-	-	-	-	-	(382)	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through National Science Foundation - Computer and Information Science and Engineering - Contract No.: CNS-1321164	47.070	(1,423)	-	-	-	-	-	-	-	-	(1,423)	-
Pass Through National Science Foundation - Computer and Information Science and Engineering - Contract No.: CNS - 1855159	47.070	43,140	-	-	-	-	-	-	-	-	43,140	-
Pass Through National Science Foundation - Computer and Information Science and Engineering - Contract No.: 1757929	47.070	81,089	-	-	-	-	-	-	-	-	81,089	-
Pass Through National Science Foundation - Computer and Information Science and Engineering - Contract No.: 1756013	47.070	8,295	-	-	-	-	-	-	-	-	8,295	-
Pass Through National Science Foundation - Computer and Information Science and Engineering - Contract No.: CNS-1646420	47.070	3,201	-	-	-	-	-	-	-	-	3,201	-
Pass Through University Of Pennsylvania - Computer and Information Science and Engineering - Contract No.: 566188	47.070	-	-	23,008	-	-	-	-	-	-	23,008	-
<b>Total for 47.070</b>		<b>1,159,468</b>	<b>312,060</b>	<b>23,008</b>	-	-	-	-	-	-	<b>1,494,536</b>	-
Direct -Biological Sciences	47.074	-	71,600	-	-	-	-	-	-	-	71,600	-
Direct -Biological Sciences	47.074	-	-	14,842	-	-	-	-	-	-	14,842	-
Direct -Biological Sciences	47.074	-	104,231	-	-	-	-	-	-	-	104,231	-
Direct -Biological Sciences	47.074	-	101,990	-	-	-	-	-	-	-	101,990	-
Direct -Biological Sciences	47.074	-	4,338	-	-	-	-	-	-	-	4,338	-
Direct -Biological Sciences	47.074	-	96,654	-	-	-	-	-	-	-	96,654	-
Direct -Biological Sciences	47.074	-	64,798	-	-	-	-	-	-	-	64,798	-
Direct -Biological Sciences	47.074	-	17,600	-	-	-	-	-	-	-	17,600	-
Direct -Biological Sciences	47.074	-	4,443	-	-	-	-	-	-	-	4,443	-
Direct -Biological Sciences	47.074	-	75,659	-	-	-	-	-	-	-	75,659	-
Pass Through National Science Foundation - Biological Sciences - Contract No.: DEB-1442103	47.074	106,078	-	-	-	-	-	-	-	-	106,078	-
Pass Through National Science Foundation - Biological Sciences - Contract No.: 1750359	47.074	117,168	-	-	-	-	-	-	-	-	117,168	-
Pass Through National Science Foundation - Biological Sciences - Contract No.: 1656774	47.074	108,155	-	-	-	-	-	-	-	-	108,155	-
Pass Through National Science Foundation - Biological Sciences - Contract No.: 1755096	47.074	36,204	-	-	-	-	-	-	-	-	36,204	-
Pass Through National Science Foundation - Biological Sciences - Contract No.: 1656670	47.074	167,933	-	-	-	-	-	-	-	-	167,933	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through National Science Foundation - Biological Sciences - Contract No.: 1818288	47.074	60,335	-	-	-	-	-	-	-	-	60,335	-
Pass Through National Science Foundation - Biological Sciences - Contract No.: 1846403	47.074	13,394	-	-	-	-	-	-	-	-	13,394	-
Pass Through National Science Foundation - Biological Sciences - Contract No.: 1656463	47.074	170,469	-	-	-	-	-	-	-	-	170,469	-
Pass Through National Science Foundation - Biological Sciences - Contract No.: 1638793	47.074	124,136	-	-	-	-	-	-	-	-	124,136	-
Pass Through National Science Foundation - Biological Sciences - Contract No.: DBI-1458033	47.074	(1,487)	-	-	-	-	-	-	-	-	(1,487)	-
Pass Through National Science Foundation - Biological Sciences - Contract No.: 1457209	47.074	152,916	-	-	-	-	-	-	-	-	152,916	-
Pass Through National Science Foundation - Biological Sciences - Contract No.: 1003393-02	47.074	-	8,600	-	-	-	-	-	-	-	8,600	-
Pass Through National Science Foundation - Biological Sciences - Contract No.: DEB-1551488	47.074	39,847	-	-	-	-	-	-	-	-	39,847	-
Pass Through National Science Foundation - Biological Sciences - Contract No.: EF-1442562	47.074	123,455	-	-	-	-	-	-	-	-	123,455	-
Pass Through National Science Foundation - Biological Sciences - Contract No.: IOS-1351295	47.074	157,903	-	-	-	-	-	-	-	-	157,903	-
Pass Through National Science Foundation - Biological Sciences - Contract No.: IOS-1353014	47.074	69,904	-	-	-	-	-	-	-	-	69,904	-
Pass Through National Science Foundation - Biological Sciences - Contract No.: IOS-1355221	47.074	97,724	-	-	-	-	-	-	-	-	97,724	-
Pass Through National Science Foundation - Biological Sciences - Contract No.: IOS-1456354	47.074	31,208	-	-	-	-	-	-	-	-	31,208	-
Pass Through National Science Foundation - Biological Sciences - Contract No.: IOS-1547713	47.074	337,282	-	-	-	-	-	-	-	-	337,282	-
Pass Through National Science Foundation - Biological Sciences - Contract No.: IOS-1600845	47.074	4,802	-	-	-	-	-	-	-	-	4,802	-
Pass Through National Science Foundation - Biological Sciences - Contract No.: DEB-1252656-004	47.074	18,782	-	-	-	-	-	-	-	-	18,782	-
Direct -Biological Sciences	47.074	-	2,298	-	-	-	-	-	-	-	2,298	-
Direct -Biological Sciences	47.074	-	16,993	-	-	-	-	-	-	-	16,993	-
Direct -Biological Sciences	47.074	-	95,170	-	-	-	-	-	-	-	95,170	-
Direct -Biological Sciences	47.074	-	-	-	-	-	-	-	-	-	-	339,173
Direct -Biological Sciences	47.074	-	223,428	-	-	-	-	-	-	-	223,428	-
Pass Through Northern Arizona University - Biological Sciences - Contract No.: 1003017-08	47.074	16,238	-	-	-	-	-	-	-	-	16,238	-
<b>Total for 47.074</b>		<b>1,952,446</b>	<b>887,802</b>	<b>14,842</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,855,090</b>	<b>339,173</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Social, Behavioral, and Economic Sciences	47.075	-	2,938	-	-	-	-	-	-	-	2,938	-
Direct -Social, Behavioral, and Economic Sciences	47.075	-	86,467	-	-	-	-	-	-	-	86,467	-
Direct -Social, Behavioral, and Economic Sciences	47.075	-	-	3,472	-	-	-	-	-	-	3,472	-
Pass Through Montana State University -Social, Behavioral, and Economic Sciences - Contract No.: G119-19-W7303	47.075	-	-	38,448	-	-	-	-	-	-	38,448	-
Pass Through National Science Foundation - Social, Behavioral, and Economic Sciences - Contract No.: BCS-1551913	47.075	17,155	-	-	-	-	-	-	-	-	17,155	-
Pass Through National Science Foundation - Social, Behavioral, and Economic Sciences - Contract No.: SES-1528167	47.075	166,668	-	-	-	-	-	-	-	-	166,668	-
Pass Through National Science Foundation - Social, Behavioral, and Economic Sciences - Contract No.: SES-1261083	47.075	2,575	-	-	-	-	-	-	-	-	2,575	-
Pass Through National Science Foundation - Social, Behavioral, and Economic Sciences - Contract No.: 1845123	47.075	2,002	-	-	-	-	-	-	-	-	2,002	-
Pass Through National Science Foundation - Social, Behavioral, and Economic Sciences - Contract No.: 1848473	47.075	10,983	-	-	-	-	-	-	-	-	10,983	-
Pass Through National Science Foundation - Social, Behavioral, and Economic Sciences - Contract No.: 1853778	47.075	294	-	-	-	-	-	-	-	-	294	-
Pass Through National Science Foundation - Social, Behavioral, and Economic Sciences - Contract No.: 1759113	47.075	79,701	-	-	-	-	-	-	-	-	79,701	-
Pass Through National Science Foundation - Social, Behavioral, and Economic Sciences - Contract No.: BCS-1500620	47.075	984	-	-	-	-	-	-	-	-	984	-
Pass Through National Science Foundation - Social, Behavioral, and Economic Sciences - Contract No.: BCS-1636519	47.075	113,634	-	-	-	-	-	-	-	-	113,634	-
Pass Through National Science Foundation - Social, Behavioral, and Economic Sciences - Contract No.: 1461314	47.075	78	-	-	-	-	-	-	-	-	78	-
Pass Through National Science Foundation - Social, Behavioral, and Economic Sciences - Contract No.: 1724639	47.075	58,060	-	-	-	-	-	-	-	-	58,060	-
Pass Through National Science Foundation - Social, Behavioral, and Economic Sciences - Contract No.: 1740918	47.075	68,054	-	-	-	-	-	-	-	-	68,054	-
Pass Through National Science Foundation - Social, Behavioral, and Economic Sciences - Contract No.: 1758688	47.075	15,721	-	-	-	-	-	-	-	-	15,721	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through National Science Foundation - Social, Behavioral, and Economic Sciences - Contract No.: 1827338	47.075	181,657	-	-	-	-	-	-	-	-	181,657	-
Pass Through University Of Nevada, Reno - Social, Behavioral, and Economic Sciences - Contract No.: UNR 17-32	47.075	-	-	9,288	-	-	-	-	-	-	9,288	-
Direct -Social, Behavioral, and Economic Sciences	47.075	-	95,769	-	-	-	-	-	-	-	95,769	-
Direct -Social, Behavioral, and Economic Sciences	47.075	-	7,980	-	-	-	-	-	-	-	7,980	-
Direct -Social, Behavioral, and Economic Sciences	47.075	-	-	-	-	-	-	-	-	-	-	61,481
Pass Through Arizona State University -Social, Behavioral, and Economic Sciences - Contract No.: 17-189	47.075	46,585	-	-	-	-	-	-	-	-	46,585	-
Pass Through University Of Delaware -Social, Behavioral, and Economic Sciences - Contract No.: #44335	47.075	300,181	-	-	-	-	-	-	-	-	300,181	-
Pass Through University Of Idaho -Social, Behavioral, and Economic Sciences - Contract No.: GTK137-SB-001	47.075	36,958	-	-	-	-	-	-	-	-	36,958	-
<b>Total for 47.075</b>		<b>1,101,290</b>	<b>193,154</b>	<b>51,208</b>	-	-	-	-	-	-	<b>1,345,652</b>	<b>61,481</b>
Direct -Education and Human Resources	47.076	-	59,470	-	-	-	-	-	-	-	59,470	-
Direct -Education and Human Resources	47.076	-	25,423	-	-	-	-	-	-	-	25,423	-
Direct -Education and Human Resources	47.076	-	-	-	57,078	-	-	-	-	-	57,078	-
Direct -Education and Human Resources	47.076	-	-	-	-	-	-	46,059	-	-	46,059	-
Direct -Education and Human Resources	47.076	-	13,377	-	-	-	-	-	-	-	13,377	-
Direct -Education and Human Resources	47.076	-	91,132	-	-	-	-	-	-	-	91,132	-
Direct -Education and Human Resources	47.076	-	80,987	-	-	-	-	-	-	-	80,987	-
Direct -Education and Human Resources	47.076	-	(496)	-	-	-	-	-	-	-	(496)	-
Pass Through National Science Foundation - Education and Human Resources - Contract No.: 5111545	47.076	-	12,176	-	-	-	-	-	-	-	12,176	-
Pass Through National Science Foundation - Education and Human Resources - Contract No.: DRL-1433597	47.076	15,515	-	-	-	-	-	-	-	-	15,515	-
Pass Through National Science Foundation - Education and Human Resources - Contract No.: DGE-1447692	47.076	276,000	-	-	-	-	-	-	-	-	276,000	-
Pass Through National Science Foundation - Education and Human Resources - Contract No.: DUE - 1833738	47.076	16,006	-	-	-	-	-	-	-	-	16,006	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through National Science Foundation - Education and Human Resources - Contract No.: 175944	47.076	-	56,055	-	-	-	-	-	-	-	56,055	-
Pass Through National Science Foundation - Education and Human Resources - Contract No.: 1744543	47.076	164,200	-	-	-	-	-	-	-	-	164,200	-
Pass Through National Science Foundation - Education and Human Resources - Contract No.: 1640131-003	47.076	-	40,958	-	-	-	-	-	-	-	40,958	-
Pass Through National Science Foundation - Education and Human Resources - Contract No.: DGE-1516724	47.076	12,395	-	-	-	-	-	-	-	-	12,395	-
Pass Through National Science Foundation - Education and Human Resources - Contract No.: DGE: 1723814	47.076	119,694	-	-	-	-	-	-	-	-	119,694	-
Pass Through National Science Foundation - Education and Human Resources - Contract No.: 97159537	47.076	-	7,078	-	-	-	-	-	-	-	7,078	-
Pass Through National Science Foundation - Education and Human Resources - Contract No.: DUE-1535453	47.076	30,184	-	-	-	-	-	-	-	-	30,184	-
Pass Through National Science Foundation - Education and Human Resources - Contract No.: N/A	47.076	-	919	-	-	-	-	-	-	-	919	-
Pass Through National Science Foundation - Education and Human Resources - Contract No.: Subaward No. 19-GR06245-01	47.076	-	-	-	-	10,373	-	-	-	-	10,373	-
Pass Through University Of Nevada, Reno - Education and Human Resources - Contract No.: UNR-18-27	47.076	-	-	-	-	-	-	18,962	-	-	18,962	-
Direct -Education and Human Resources	47.076	-	11,579	-	-	-	-	-	-	-	11,579	-
Direct -Education and Human Resources	47.076	-	-	-	-	-	-	-	-	-	-	418,405
Direct -Education and Human Resources	47.076	-	998,017	-	-	-	-	-	-	-	998,017	-
Direct -Education and Human Resources	47.076	-	59,110	-	-	-	-	-	-	-	59,110	-
<b>Total for 47.076</b>		<b>633,994</b>	<b>1,455,785</b>	-	<b>57,078</b>	<b>10,373</b>	-	<b>65,021</b>	-	-	<b>2,222,251</b>	<b>418,405</b>
Direct -International Science and Engineering (OISE)	47.079	-	4,633	-	-	-	-	-	-	-	4,633	-
Direct -International Science and Engineering (OISE)	47.079	-	(643)	-	-	-	-	-	-	-	(643)	-
Direct -International Science and Engineering (OISE)	47.079	-	-	-	-	-	-	-	-	-	-	306,495
Direct -International Science and Engineering (OISE)	47.079	-	540,778	-	-	-	-	-	-	-	540,778	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Nevada System Of Higher Education (System Office) - Sponsor - International Science and Engineering (OISE) - Contract No.: NSHE-14-15	47.079	(722)	-	-	-	-	-	-	-	-	(722)	-
<b>Total for 47.079</b>		<b>(722)</b>	<b>544,768</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>544,046</b>	<b>306,495</b>
Direct -Office of Cyberinfrastructure	47.080	-	-	-	-	-	-	-	-	19,202	<b>19,202</b>	-
Pass Through National Science Foundation - Office of Cyberinfrastructure - Contract No.: 14-02	47.080	-	619,242	-	-	-	-	-	-	-	<b>619,242</b>	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor -Office of Cyberinfrastructure - Contract No.: NSHE 14-01	47.080	-	-	175,127	-	-	-	-	-	-	<b>175,127</b>	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor -Office of Cyberinfrastructure - Contract No.: NSHE-14-03	47.080	335,123	-	-	-	-	-	-	-	-	<b>335,123</b>	-
<b>Total for 47.080</b>		<b>335,123</b>	<b>619,242</b>	<b>175,127</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,202</b>	<b>1,148,694</b>	<b>-</b>
Direct -Office of Integrative Activities	47.083	-	-	-	-	-	-	-	-	2,459,486	<b>2,459,486</b>	2,238,779
Pass Through Bigelow Laboratory for Ocean Sciences -Office of Integrative Activities - Contract No.: BLOS 19-02	47.083	-	-	61,803	-	-	-	-	-	-	<b>61,803</b>	-
Pass Through National Science Foundation - Office of Integrative Activities - Contract No.: 1833108	47.083	-	44,745	-	-	-	-	-	-	-	<b>44,745</b>	-
Pass Through National Science Foundation - Office of Integrative Activities - Contract No.: 1738594	47.083	36,730	-	-	-	-	-	-	-	-	<b>36,730</b>	-
Pass Through Boise State University -Office of Integrative Activities - Contract No.: 8220-PO126540	47.083	114,393	-	-	-	-	-	-	-	-	<b>114,393</b>	-
Pass Through Dartmouth College -Office of Integrative Activities - Contract No.: R895	47.083	105,903	-	-	-	-	-	-	-	-	<b>105,903</b>	-
<b>Total for 47.083</b>		<b>257,026</b>	<b>44,745</b>	<b>61,803</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,459,486</b>	<b>2,823,060</b>	<b>2,238,779</b>
<b>Total for National Science Foundation</b>		<b>9,989,554</b>	<b>5,177,424</b>	<b>1,388,037</b>	<b>89,096</b>	<b>14,226</b>	<b>15,588</b>	<b>65,021</b>	<b>-</b>	<b>2,478,688</b>	<b>19,217,634</b>	<b>3,584,163</b>
<b>Total for National Science Foundation</b>		<b>9,989,554</b>	<b>5,177,424</b>	<b>1,388,037</b>	<b>89,096</b>	<b>14,226</b>	<b>15,588</b>	<b>65,021</b>	<b>-</b>	<b>2,478,688</b>	<b>19,217,634</b>	<b>3,584,163</b>
<b>Small Business Administration</b>												
<b>Small Business Administration</b>												
Direct -Small Business Development Centers	59.037	-	-	-	-	-	-	-	-	-	-	224,742
<b>Total for 59.037</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>224,742</b>
<b>Total for Small Business Administration</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>224,742</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Total for Small Business Administration</b>		-	-	-	-	-	-	-	-	-	-	224,742
<b>National Aeronautics And Space Administration</b>												
<b>CONTRACT - NATIONAL AERONAUTICS AND SPACE ADMIN.</b>												
Pass Through National Aeronautics and Space Administration -Contract - National Aeronautics and Space Administration - Contract No.: 4400008144; Task Order: ORN-18-007	43.000	-	22,239	-	-	-	-	-	-	-	22,239	-
Pass Through National Aeronautics and Space Administration -Contract - National Aeronautics and Space Administration - Contract No.: ORN-17-006	43.000	-	46,900	-	-	-	-	-	-	-	46,900	-
Pass Through National Aeronautics and Space Administration -Contract - National Aeronautics and Space Administration - Contract No.: PO # 00120729	43.000	-	167,525	-	-	-	-	-	-	-	167,525	-
Pass Through Universities Space Research Association -Contract - National Aeronautics and Space Administration - Contract No.: 04555-037	43.000	-	-	8,305	-	-	-	-	-	-	8,305	-
Pass Through Jet Propulsion Laboratory - Contract - National Aeronautics and Space Administration - Contract No.: 1534996	43.000	10,804	-	-	-	-	-	-	-	-	10,804	-
<b>Total for 43.000</b>		<b>10,804</b>	<b>236,664</b>	<b>8,305</b>	-	-	-	-	-	-	<b>255,773</b>	-
<b>Total for CONTRACT - NATIONAL AERONAUTICS AND SPACE ADMIN.</b>		<b>10,804</b>	<b>236,664</b>	<b>8,305</b>	-	-	-	-	-	-	<b>255,773</b>	-
<b>Total for National Aeronautics And Space Administration</b>		<b>10,804</b>	<b>236,664</b>	<b>8,305</b>	-	-	-	-	-	-	<b>255,773</b>	-
<b>Environmental Protection Agency</b>												
<b>Office Of Chemical Safety And Pollution Prevention</b>												
Direct -Source Reduction Assistance	66.717	-	-	-	-	-	-	-	39,749	-	39,749	-
<b>Total for 66.717</b>		-	-	-	-	-	-	-	<b>39,749</b>	-	<b>39,749</b>	-
<b>Total for Office Of Chemical Safety And Pollution Prevention</b>		-	-	-	-	-	-	-	<b>39,749</b>	-	<b>39,749</b>	-
<b>Office Of Environmental Information</b>												
Direct -Environmental Information Exchange Network Grant Program and Related Assistance	66.608	-	-	-	-	-	-	-	107,250	-	107,250	-
Direct -Environmental Information Exchange Network Grant Program and Related Assistance	66.608	-	-	-	-	-	-	-	-	-	-	13,957
<b>Total for 66.608</b>		-	-	-	-	-	-	-	<b>107,250</b>	-	<b>107,250</b>	<b>13,957</b>
<b>Total for Office Of Environmental Information</b>		-	-	-	-	-	-	-	<b>107,250</b>	-	<b>107,250</b>	<b>13,957</b>
<b>Office Of Research And Development (ord)</b>												

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Science To Achieve Results (STAR) Research Program	66.509	-	12,406	-	-	-	-	-	-	-	12,406	-
Direct -Science To Achieve Results (STAR) Research Program	66.509	-	-	-	-	-	-	-	-	-	-	5,750
Pass Through Emory University -Science To Achieve Results (STAR) Research Program - Contract No.: T629172	66.509	34,799	-	-	-	-	-	-	-	-	34,799	-
<b>Total for 66.509</b>		<b>34,799</b>	<b>12,406</b>	-	-	-	-	-	-	-	<b>47,205</b>	<b>5,750</b>
Pass Through Environmental Protection Agency - Science To Achieve Results (STAR) Fellowship Program - Contract No.: FP-91779901-0	66.514	2,408	-	-	-	-	-	-	-	-	2,408	-
<b>Total for 66.514</b>		<b>2,408</b>	-	-	-	-	-	-	-	-	<b>2,408</b>	-
<b>Total for Office Of Research And Development (ord)</b>		<b>37,207</b>	<b>12,406</b>	-	-	-	-	-	-	-	<b>49,613</b>	<b>5,750</b>
<b>Office Of Water</b>												
Pass Through Nevada Division of Environmental Protection -Water Pollution Control State, Interstate, and Tribal Program Support - Contract No.: DEP-S 17-006	66.419	-	-	5,226	-	-	-	-	-	-	5,226	-
<b>Total for 66.419</b>		-	-	<b>5,226</b>	-	-	-	-	-	-	<b>5,226</b>	-
Pass Through State of Florida Department of Environmental Protection -Nonpoint Source Implementation Grants - Contract No.: G0436	66.460	-	-	57,165	-	-	-	-	-	-	57,165	-
<b>Total for 66.460</b>		-	-	<b>57,165</b>	-	-	-	-	-	-	<b>57,165</b>	-
Pass Through Nevada Natural Heritage Program - Regional Wetland Program Development Grants - Contract No.: 16296	66.461	-	-	105,964	-	-	-	-	-	-	105,964	-
<b>Total for 66.461</b>		-	-	<b>105,964</b>	-	-	-	-	-	-	<b>105,964</b>	-
<b>Total for Office Of Water</b>		-	-	<b>168,355</b>	-	-	-	-	-	-	<b>168,355</b>	-
<b>Total for Environmental Protection Agency</b>		<b>37,207</b>	<b>12,406</b>	<b>168,355</b>	-	-	-	-	<b>146,999</b>	-	<b>364,967</b>	<b>19,707</b>
<b>Nuclear Regulatory Commission</b>												
<b>Nuclear Regulatory Commission</b>												
Pass Through Los Alamos National Security, LLC -U. S. Nuclear Regulatory Commission Nuclear Education Grant Program - Contract No.: 474894	77.000	157,025	-	-	-	-	-	-	-	-	157,025	-
Pass Through Triad National Security, LLC -U. S. Nuclear Regulatory Commission Nuclear Education Grant Program - Contract No.: 472892	77.000	44,412	-	-	-	-	-	-	-	-	44,412	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Total for 77.000</b>		<b>201,437</b>	-	-	-	-	-	-	-	-	<b>201,437</b>	-
Direct -U.S. Nuclear Regulatory Commission Minority Serving Institutions Program (MSIP)	77.007	-	90,566	-	-	-	-	-	-	-	<b>90,566</b>	-
<b>Total for 77.007</b>		-	<b>90,566</b>	-	-	-	-	-	-	-	<b>90,566</b>	-
Pass Through Nuclear Regulatory Commission - U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program - Contract No.: NRC-HQ-84-15-G-0028	77.008	211,497	-	-	-	-	-	-	-	-	<b>211,497</b>	-
Pass Through Nuclear Regulatory Commission - U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program - Contract No.: 31310018M0014	77.008	30,000	-	-	-	-	-	-	-	-	<b>30,000</b>	-
<b>Total for 77.008</b>		<b>241,497</b>	-	-	-	-	-	-	-	-	<b>241,497</b>	-
<b>Total for Nuclear Regulatory Commission</b>		<b>442,934</b>	<b>90,566</b>	-	-	-	-	-	-	-	<b>533,500</b>	-
<b>Total for Nuclear Regulatory Commission</b>		<b>442,934</b>	<b>90,566</b>	-	-	-	-	-	-	-	<b>533,500</b>	-

## Department Of Energy

<b>Department Of Energy</b>												
Direct -Contract - Department of Energy	81.000	-	-	10,621	-	-	-	-	-	-	<b>10,621</b>	-
Pass Through Lawrence Berkeley National Laboratory -Contract - Department of Energy - Contract No.: 7310839	81.000	-	-	46,462	-	-	-	-	-	-	<b>46,462</b>	-
Pass Through Lawrence Livermore National Security, LLC -Contract - Department of Energy - Contract No.: B633838	81.000	-	-	50,092	-	-	-	-	-	-	<b>50,092</b>	-
Pass Through National Nuclear Security Administration -Contract - Department of Energy - Contract No.: B627364	81.000	-	21,932	-	-	-	-	-	-	-	<b>21,932</b>	-
Pass Through Navarro Research and Engineering, Inc. -Contract - Department of Energy - Contract No.: PO LMCP5212	81.000	-	-	429	-	-	-	-	-	-	<b>429</b>	-
Pass Through University of Nevada, Las Vegas - Contract - Department of Energy - Contract No.: AWD-02-826 / GR05964	81.000	-	-	18,759	-	-	-	-	-	-	<b>18,759</b>	-
Pass Through US Department of Energy - Contract - Department of Energy - Contract No.: 159313 T.O. 24 & 31	81.000	-	161,755	-	-	-	-	-	-	-	<b>161,755</b>	-
Pass Through US Department of Energy - Contract - Department of Energy - Contract No.: SUBCON # 0013826	81.000	-	(24,328)	-	-	-	-	-	-	-	<b>(24,328)</b>	-
Pass Through US Department of Energy - Contract - Department of Energy - Contract No.: XAT-6-62170-01	81.000	-	1,988	-	-	-	-	-	-	-	<b>1,988</b>	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through US Department of Energy - Contract - Department of Energy - Contract No.: TASK ORDR 4000152579	81.000	-	(12,975)	-	-	-	-	-	-	-	(12,975)	-
Pass Through US Department of Energy - Contract - Department of Energy - Contract No.: 159313-Task Order 35	81.000	-	65,237	-	-	-	-	-	-	-	65,237	-
Pass Through US Department of Energy - Contract - Department of Energy - Contract No.: 159313.28	81.000	-	9,696	-	-	-	-	-	-	-	9,696	-
Pass Through US Department of Energy - Contract - Department of Energy - Contract No.: Subcontract No. 159313 / Task Order No. 34	81.000	-	32,325	-	-	-	-	-	-	-	32,325	-
Pass Through US Department of Energy - Contract - Department of Energy - Contract No.: 159313	81.000	-	215,226	-	-	-	-	-	-	-	215,226	-
Pass Through US Department of Energy - Contract - Department of Energy - Contract No.: PO # 1663786	81.000	-	70,437	-	-	-	-	-	-	-	70,437	-
Pass Through US Department of Energy - Contract - Department of Energy - Contract No.: SUBCON 159313-TO 23	81.000	-	41,068	-	-	-	-	-	-	-	41,068	-
Pass Through US Department of Energy - Contract - Department of Energy - Contract No.: SUBCON 159313-TO 26	81.000	-	121,652	-	-	-	-	-	-	-	121,652	-
Pass Through US Department of Energy - Contract - Department of Energy - Contract No.: SUBCON 159313-TO 27	81.000	-	212	-	-	-	-	-	-	-	212	-
Pass Through US Department of Energy - Contract - Department of Energy - Contract No.: Subcontract 159313, Task Order No.32	81.000	-	59,556	-	-	-	-	-	-	-	59,556	-
Pass Through US Department of Energy - Contract - Department of Energy - Contract No.: Release No. 2 under Master Agreement No. 162752	81.000	-	10,387	-	-	-	-	-	-	-	10,387	-
Pass Through US Department of Energy - Contract - Department of Energy - Contract No.: BOA number 538 / Task Order 0000332975	81.000	-	83,544	-	-	-	-	-	-	-	83,544	-
Pass Through US Department of Energy - Contract - Department of Energy - Contract No.: Subcontract No. 159313 / Task Order No. 33	81.000	-	18,493	-	-	-	-	-	-	-	18,493	-
Pass Through US Department of Energy - Contract - Department of Energy - Contract No.: BOA 538 / TOA 0000403073	81.000	-	110,156	-	-	-	-	-	-	-	110,156	-
Pass Through US Department of Energy - Contract - Department of Energy - Contract No.: BOA 538 TOA 0000332977	81.000	-	78,726	-	-	-	-	-	-	-	78,726	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through US Department of Energy - Contract - Department of Energy - Contract No.: BOA 538 TOA 0000332976	81.000	-	109,298	-	-	-	-	-	-	-	109,298	-
Pass Through US Department of Energy - Contract - Department of Energy - Contract No.: B633429	81.000	-	17,842	-	-	-	-	-	-	-	17,842	-
Pass Through US Department of Energy - Contract - Department of Energy - Contract No.: B627020	81.000	-	26,334	-	-	-	-	-	-	-	26,334	-
Pass Through US Department of Energy - Contract - Department of Energy - Contract No.: 272360	81.000	-	122,811	-	-	-	-	-	-	-	122,811	-
Pass Through US Department of Energy - Contract - Department of Energy - Contract No.: 9F-60104	81.000	-	26,185	-	-	-	-	-	-	-	26,185	-
Pass Through US Department of Energy - Contract - Department of Energy - Contract No.: 9F-60101	81.000	-	12,699	-	-	-	-	-	-	-	12,699	-
Pass Through US Department of Energy - Contract - Department of Energy - Contract No.: 70218612	81.000	-	44,974	-	-	-	-	-	-	-	44,974	-
Pass Through US Department of Energy - Contract - Department of Energy - Contract No.: 375590 / 485599	81.000	-	19,248	-	-	-	-	-	-	-	19,248	-
Pass Through US Department of Energy - Contract - Department of Energy - Contract No.: 506010	81.000	-	54,360	-	-	-	-	-	-	-	54,360	-
Direct -Contract - Department of Energy	81.000	-	-	5,333,243	-	-	-	-	-	-	5,333,243	125,478
Pass Through Battelle Energy Alliance, LLC - Contract - Department of Energy - Contract No.: 204471	81.000	40,661	-	-	-	-	-	-	-	-	40,661	-
Pass Through Idaho Nat'l Laboratory-Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 220432	81.000	5,680	-	-	-	-	-	-	-	-	5,680	-
Pass Through Idaho Nat'l Laboratory-Battelle Energy Alliance -Contract - Department of Energy - Contract No.: DE-NE0008713	81.000	170,045	-	-	-	-	-	-	-	-	170,045	-
Pass Through Lawrence Berkeley National Laboratory -Contract - Department of Energy - Contract No.: 7313726	81.000	6,696	-	-	-	-	-	-	-	-	6,696	-
Pass Through Lawrence Berkeley National Laboratory -Contract - Department of Energy - Contract No.: 7455098	81.000	30,745	-	-	-	-	-	-	-	-	30,745	-
Pass Through Lawrence Berkeley National Laboratory -Contract - Department of Energy - Contract No.: 7393682	81.000	44,516	-	-	-	-	-	-	-	-	44,516	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Lawrence Berkeley National Laboratory -Contract - Department of Energy - Contract No.: 7236255	81.000	410,129	-	-	-	-	-	-	-	-	410,129	-
Pass Through Lawrence Berkeley National Laboratory -Contract - Department of Energy - Contract No.: 7462066	81.000	22,935	-	-	-	-	-	-	-	-	22,935	-
Pass Through Lawrence Berkeley National Laboratory -Contract - Department of Energy - Contract No.: 7433755	81.000	436,208	-	-	-	-	-	-	-	-	436,208	-
Pass Through Mission Support and Test Services, LLC -Contract - Department of Energy - Contract No.: Task Order 10	81.000	29,290	-	-	-	-	-	-	-	-	29,290	-
Pass Through Mission Support and Test Services, LLC -Contract - Department of Energy - Contract No.: 165819 Task Order 8, Revision 2	81.000	(15,049)	-	-	-	-	-	-	-	-	(15,049)	-
Pass Through Mission Support and Test Services, LLC -Contract - Department of Energy - Contract No.: 165819-Task Order 12	81.000	298,221	-	-	-	-	-	-	-	-	298,221	-
Pass Through National Technology and Engineering Solutions of Sandia LLC (NTESS, LLC) -Contract - Department of Energy - Contract No.: PO 1575018	81.000	56,294	-	-	-	-	-	-	-	-	56,294	-
Pass Through National Technology and Engineering Solutions of Sandia LLC (NTESS, LLC) -Contract - Department of Energy - Contract No.: PO# 1742766	81.000	91,284	-	-	-	-	-	-	-	-	91,284	-
Pass Through National Technology and Engineering Solutions of Sandia LLC (NTESS, LLC) -Contract - Department of Energy - Contract No.: PO 1854664	81.000	8,233	-	-	-	-	-	-	-	-	8,233	-
Pass Through Natl Security Technologies - Contract - Department of Energy - Contract No.: 165819 TASK ORDER 8	81.000	(289)	-	-	-	-	-	-	-	-	(289)	-
Pass Through Sandia National Laboratories - Contract - Department of Energy - Contract No.: 1601095	81.000	108,621	-	-	-	-	-	-	-	-	108,621	-
Pass Through University of Chicago-Argonne National Lab -Contract - Department of Energy - Contract No.: 6F-32122	81.000	5,668	-	-	-	-	-	-	-	-	5,668	-
Pass Through University of Chicago-Argonne National Lab -Contract - Department of Energy - Contract No.: 8F-30105	81.000	68,770	-	-	-	-	-	-	-	-	68,770	-
Pass Through US Department of Energy - Contract - Department of Energy - Contract No.: BOA 538 TOA 0000332978	81.000	-	78,211	-	-	-	-	-	-	-	78,211	-
<b>Total for 81.000</b>		<b>1,818,658</b>	<b>1,577,049</b>	<b>5,459,606</b>	-	-	-	-	-	-	<b>8,855,313</b>	<b>125,478</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Office of Science Financial Assistance Program	81.049	-	-	69,226	-	-	-	-	-	-	69,226	-
Pass Through American Ecotech LLC -Office of Science Financial Assistance Program - Contract No.: 2017-04-SBIRPH2	81.049	-	-	149,108	-	-	-	-	-	-	149,108	-
Pass Through Boise State University -Office of Science Financial Assistance Program - Contract No.: 7778 - PO126588	81.049	-	-	2,153	-	-	-	-	-	-	2,153	-
Pass Through National Nuclear Security Administration -Office of Science Financial Assistance Program - Contract No.: DE-NA0003875	81.049	62,858	-	-	-	-	-	-	-	-	62,858	-
Pass Through Radiation Monitoring Devices, Inc. -Office of Science Financial Assistance Program - Contract No.: C18-02	81.049	-	-	40,919	-	-	-	-	-	-	40,919	-
Pass Through US Department of Energy -Office of Science Financial Assistance Program - Contract No.: DE-SC0014275	81.049	125,461	-	-	-	-	-	-	-	-	125,461	-
Pass Through US Department of Energy -Office of Science Financial Assistance Program - Contract No.: DE-SC0008834	81.049	258,972	-	-	-	-	-	-	-	-	258,972	-
Pass Through US Department of Energy -Office of Science Financial Assistance Program - Contract No.: N/A	81.049	-	1,886	-	-	-	-	-	-	-	1,886	-
Pass Through US Department of Energy -Office of Science Financial Assistance Program - Contract No.: DE-SC0014451	81.049	116,227	-	-	-	-	-	-	-	-	116,227	-
Pass Through US Department of Energy -Office of Science Financial Assistance Program - Contract No.: DE-SC0019268	81.049	72,538	-	-	-	-	-	-	-	-	72,538	-
Pass Through US Department of Energy -Office of Science Financial Assistance Program - Contract No.: DE-SC0019124	81.049	115,132	-	-	-	-	-	-	-	-	115,132	-
Pass Through US Department of Energy -Office of Science Financial Assistance Program - Contract No.: DE-SC0016500	81.049	175,604	-	-	-	-	-	-	-	-	175,604	-
Direct -Office of Science Financial Assistance Program	81.049	-	-	-	-	-	-	-	-	-	-	598,585
Pass Through Brechtel Manufacturing, Inc. - Office of Science Financial Assistance Program - Contract No.: 1900351	81.049	6,322	-	-	-	-	-	-	-	-	6,322	-
Pass Through Sentient Corp -Office of Science Financial Assistance Program - Contract No.: OSP# 1600913	81.049	16,823	-	-	-	-	-	-	-	-	16,823	-
Pass Through US Department of Energy -Office of Science Financial Assistance Program - Contract No.: 47811-P	81.049	-	133,088	-	-	-	-	-	-	-	133,088	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through US Department of Energy -Office of Science Financial Assistance Program - Contract No.: CM00000685-00	81.049	-	256,246	-	-	-	-	-	-	-	256,246	-
Pass Through US Department of Energy -Office of Science Financial Assistance Program - Contract No.: DE-NA0003877	81.049	196,970	-	-	-	-	-	-	-	-	196,970	-
<b>Total for 81.049</b>		<b>1,146,907</b>	<b>391,220</b>	<b>261,406</b>	-	-	-	-	-	-	<b>1,799,533</b>	<b>598,585</b>
Pass Through US Department of Energy - Renewable Energy Research and Development - Contract No.: DE-EE0006767	81.087	51,896	-	-	-	-	-	-	-	-	51,896	-
Pass Through US Department of Energy - Renewable Energy Research and Development - Contract No.: 53177	81.087	-	9,979	-	-	-	-	-	-	-	9,979	-
Pass Through US Department of Energy - Renewable Energy Research and Development - Contract No.: DE-EE0006731	81.087	121,567	-	-	-	-	-	-	-	-	121,567	-
Direct -Renewable Energy Research and Development	81.087	-	-	-	-	-	-	-	-	-	-	348,418
Direct -Renewable Energy Research and Development	81.087	-	167,556	-	-	-	-	-	-	-	167,556	-
Pass Through Oregon State University - Renewable Energy Research and Development - Contract No.: G0174A-C	81.087	59,939	-	-	-	-	-	-	-	-	59,939	-
Pass Through US Department of Energy - Renewable Energy Research and Development - Contract No.: MA1327	81.087	-	76,736	-	-	-	-	-	-	-	76,736	-
Pass Through US Department of Energy - Renewable Energy Research and Development - Contract No.: MA1114	81.087	-	296,417	-	-	-	-	-	-	-	296,417	-
<b>Total for 81.087</b>		<b>233,402</b>	<b>550,688</b>	-	-	-	-	-	-	-	<b>784,090</b>	<b>348,418</b>
Pass Through Carnegie Mellon University - Office of Environmental Waste Processing - Contract No.: 1070223-374076	81.104	37,817	-	-	-	-	-	-	-	-	37,817	-
<b>Total for 81.104</b>		<b>37,817</b>	-	-	-	-	-	-	-	-	<b>37,817</b>	-
Direct -Stewardship Science Grant Program	81.112	-	30,883	-	-	-	-	-	-	-	30,883	-
Direct -Stewardship Science Grant Program	81.112	-	513,785	-	-	-	-	-	-	-	513,785	-
Direct -Stewardship Science Grant Program	81.112	-	79,225	-	-	-	-	-	-	-	79,225	-
Pass Through National Nuclear Security Administration -Stewardship Science Grant Program - Contract No.: DE-NA0002954	81.112	(8,819)	-	-	-	-	-	-	-	-	(8,819)	-
Pass Through National Nuclear Security Administration -Stewardship Science Grant Program - Contract No.: DE-NA0002075	81.112	67,778	-	-	-	-	-	-	-	-	67,778	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through National Nuclear Security Administration -Stewardship Science Grant Program - Contract No.: DE-NA0003047	81.112	349,017	-	-	-	-	-	-	-	-	349,017	-
Pass Through National Nuclear Security Administration -Stewardship Science Grant Program - Contract No.: DE-NA0003533	81.112	138,435	-	-	-	-	-	-	-	-	138,435	-
Pass Through National Nuclear Security Administration -Stewardship Science Grant Program - Contract No.: DE-NA003870	81.112	21,307	-	-	-	-	-	-	-	-	21,307	-
Pass Through US Department of Energy - Stewardship Science Grant Program - Contract No.: B618440	81.112	-	38,553	-	-	-	-	-	-	-	38,553	-
Direct -Stewardship Science Grant Program	81.112	-	-	-	-	-	-	-	-	-	-	35,270
Pass Through University of Rochester - Stewardship Science Grant Program - Contract No.: 416232-G	81.112	13,233	-	-	-	-	-	-	-	-	13,233	-
Pass Through University of Rochester Laboratory for Laser Energetics -Stewardship Science Grant Program - Contract No.: 417543G/UNR FAO GR510914	81.112	1,216	-	-	-	-	-	-	-	-	1,216	-
Pass Through University of Texas at Austin - Stewardship Science Grant Program - Contract No.: UTA 18-000574	81.112	182,066	-	-	-	-	-	-	-	-	182,066	-
<b>Total for 81.112</b>		<b>764,233</b>	<b>662,446</b>	-	-	-	-	-	-	-	<b>1,426,679</b>	<b>35,270</b>
Pass Through US Department of Energy - Defense Nuclear Nonproliferation Research - Contract No.: 9334	81.113	-	349,119	-	-	-	-	-	-	-	349,119	-
<b>Total for 81.113</b>		<b>-</b>	<b>349,119</b>	-	-	-	-	-	-	-	<b>349,119</b>	<b>-</b>
Direct -Nuclear Energy Research, Development and Demonstration	81.121	-	58,953	-	-	-	-	-	-	-	58,953	-
Direct -Nuclear Energy Research, Development and Demonstration	81.121	-	33,339	-	-	-	-	-	-	-	33,339	-
Direct -Nuclear Energy Research, Development and Demonstration	81.121	-	(10,570)	-	-	-	-	-	-	-	(10,570)	-
Pass Through Office of Nuclear Energy -Nuclear Energy Research, Development and Demonstration - Contract No.: DE-NE0008739	81.121	223,397	-	-	-	-	-	-	-	-	223,397	-
Pass Through US Department of Energy -Nuclear Energy Research, Development and Demonstration - Contract No.: DE-NE0008572	81.121	93,651	-	-	-	-	-	-	-	-	93,651	-
Pass Through Triad National Security, LLC - Nuclear Energy Research, Development and Demonstration - Contract No.: Subcontract No. 458185	81.121	69,840	-	-	-	-	-	-	-	-	69,840	-
<b>Total for 81.121</b>		<b>386,888</b>	<b>81,722</b>	-	-	-	-	-	-	-	<b>468,610</b>	<b>-</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Magneto-Inertial Fusion Tech - Advanced Research and Projects Agency – Energy Financial Assistance Program - Contract No.: DE-AR0000569-UNR	81.135	14,237	-	-	-	-	-	-	-	-	14,237	-
<b>Total for 81.135</b>		<b>14,237</b>	-	-	-	-	-	-	-	-	<b>14,237</b>	-
Direct -Long-Term Surveillance and Maintenance	81.136	-	-	104,014	-	-	-	-	-	-	104,014	-
<b>Total for 81.136</b>		-	-	<b>104,014</b>	-	-	-	-	-	-	<b>104,014</b>	-
<b>Total for Department Of Energy</b>		<b>4,402,142</b>	<b>3,612,244</b>	<b>5,825,026</b>	-	-	-	-	-	-	<b>13,839,412</b>	<b>1,107,751</b>
<b>Total for Department Of Energy</b>		<b>4,402,142</b>	<b>3,612,244</b>	<b>5,825,026</b>	-	-	-	-	-	-	<b>13,839,412</b>	<b>1,107,751</b>

## Department Of Education

<b>Institute Of Education Sciences</b>												
Pass Through US Department of Education - Research in Special Education - Contract No.: 224740B	84.324	-	162,867	-	-	-	-	-	-	-	162,867	-
<b>Total for 84.324</b>		-	<b>162,867</b>	-	-	-	-	-	-	-	<b>162,867</b>	-
<b>Total for Institute Of Education Sciences</b>		-	<b>162,867</b>	-	-	-	-	-	-	-	<b>162,867</b>	-
<b>Office Of Elementary And Secondary Education</b>												
Direct -Title I Grants to Local Educational Agencies	84.010	-	-	-	-	-	-	-	-	-	-	5,994
<b>Total for 84.010</b>		-	-	-	-	-	-	-	-	-	-	<b>5,994</b>
Pass Through US Department of Education - English Language Acquisition State Grants - Contract No.: 24-1708-0112-007	84.365	-	21,442	-	-	-	-	-	-	-	21,442	-
<b>Total for 84.365</b>		-	<b>21,442</b>	-	-	-	-	-	-	-	<b>21,442</b>	-
Pass Through US Department of Education - Mathematics and Science Partnerships - Contract No.: UNR-17-02	84.366	-	(7,492)	-	-	-	-	-	-	-	(7,492)	-
<b>Total for 84.366</b>		-	<b>(7,492)</b>	-	-	-	-	-	-	-	<b>(7,492)</b>	-
Direct -Improving Teacher Quality State Grants	84.367	-	-	-	-	-	-	-	-	-	-	166,619
Pass Through US Department of Education - Improving Teacher Quality State Grants - Contract No.: 16-76	84.367	-	32,591	-	-	-	-	-	-	-	32,591	-
Pass Through US Department of Education - Improving Teacher Quality State Grants - Contract No.: 17-46	84.367	-	176,919	-	-	-	-	-	-	-	176,919	-
<b>Total for 84.367</b>		-	<b>209,510</b>	-	-	-	-	-	-	-	<b>209,510</b>	<b>166,619</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Total for Office Of Elementary And Secondary Education</b>		-	223,460	-	-	-	-	-	-	-	223,460	172,613
<b>Office Of Innovation And Improvement</b>												
Pass Through Nevada Department Of Education - Teacher Quality Partnership Grants - Contract No.: 17-706-40000	84.336	25,842	-	-	-	-	-	-	-	-	25,842	-
<b>Total for 84.336</b>		<b>25,842</b>	-	-	-	-	-	-	-	-	25,842	-
Pass Through WestEd -Investing in Innovation (i3) Fund - Contract No.: S-00016512	84.411	337	-	-	-	-	-	-	-	-	337	-
<b>Total for 84.411</b>		<b>337</b>	-	-	-	-	-	-	-	-	337	-
<b>Total for Office Of Innovation And Improvement</b>		<b>26,179</b>	-	-	-	-	-	-	-	-	26,179	-
<b>Office Of Postsecondary Education</b>												
Direct -Higher Education_Institutional Aid	84.031	-	-	-	358,473	-	-	-	-	-	358,473	-
<b>Total for 84.031</b>		-	-	-	<b>358,473</b>	-	-	-	-	-	358,473	-
Direct -Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	-	-	-	-	-	-	2,250	-	-	2,250	-
Direct -Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	-	-	-	-	-	-	64,062	-	-	64,062	-
Pass Through Nevada System of Higher Education (System Office) - Sponsor -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 18-610-71000 18-24	84.334	-	-	-	-	-	-	-	6,614	-	6,614	-
Pass Through Nevada System of Higher Education (System Office) - Sponsor -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 19-09	84.334	-	-	-	-	-	-	-	59,856	-	59,856	-
Direct -Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	-	-	-	-	-	-	-	-	-	-	234,847
Direct -Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	-	-	-	-	-	-	-	-	-	-	90,500
Direct -Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	-	-	-	-	-	-	-	-	-	-	538,538
Pass Through Nevada Department Of Education - Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 19-610-71000	84.334	-	-	-	-	-	-	-	-	701,525	701,525	-
Pass Through Nevada Department Of Education - Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 19-610-40001	84.334	-	-	-	-	-	-	-	-	90,500	90,500	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Nevada Department Of Education - Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 18-610-71000	84.334	-	-	-	-	-	-	-	-	250,007	250,007	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 19-13	84.334	-	-	-	8,750	-	-	-	-	-	8,750	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 18-22	84.334	-	-	-	-	-	-	22,691	-	-	22,691	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE - 19-05	84.334	-	-	-	57,125	-	-	-	-	-	57,125	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 18-15	84.334	1,746	-	-	-	-	-	-	-	-	1,746	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 18-20	84.334	-	-	-	14,906	-	-	-	-	-	14,906	-
Pass Through Nevada System Of Higher Education (System Office) - Sponsor -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 18-25	84.334	7,657	-	-	-	-	-	-	-	-	7,657	-
<b>Total for 84.334</b>		<b>9,403</b>	-	-	<b>80,781</b>	-	-	<b>89,003</b>	<b>66,470</b>	<b>1,042,032</b>	<b>1,287,689</b>	<b>863,885</b>
Direct -Child Care Access Means Parents in School	84.335	-	-	-	56,182	-	-	-	-	-	56,182	-
<b>Total for 84.335</b>		-	-	-	<b>56,182</b>	-	-	-	-	-	<b>56,182</b>	-
<b>Total for Office Of Postsecondary Education</b>		<b>9,403</b>	-	-	<b>495,436</b>	-	-	<b>89,003</b>	<b>66,470</b>	<b>1,042,032</b>	<b>1,702,344</b>	<b>863,885</b>
<b>Office Of Special Education And Rehabilitative Services</b>												
Direct -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	-	-	-	-	-	-	-	-	-	-	35,000
Pass Through University of Nevada, Las Vegas - Special Education - Personnel Development to Improve Services and Results for Children with Disabilities - Contract No.: 17-22KX-04	84.325	-	-	-	3,138	-	-	-	-	-	3,138	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Total for 84.325</b>		-	-	-	3,138	-	-	-	-	-	3,138	35,000
<b>Total for Office Of Special Education And Rehabilitative Services</b>		-	-	-	3,138	-	-	-	-	-	3,138	35,000
<b>Total for Department Of Education</b>		35,582	386,327	-	498,574	-	-	89,003	66,470	1,042,032	2,117,988	1,071,498
<b>Environmental Protection Agency</b>												
<b>CONTRACT - ENVIRONMENTAL PROTECTION AGENCY</b>												
Pass Through U.S. Army Corps of Engineers - Contract - Environmental Protection Agency - Contract No.: W912HQ18C0020	66.000	38,000	-	-	-	-	-	-	-	-	38,000	-
Direct -Contract - Environmental Protection Agency	66.000	-	-	-	-	-	-	-	-	-	-	38,000
<b>Total for 66.000</b>		<b>38,000</b>	-	-	-	-	-	-	-	-	<b>38,000</b>	<b>38,000</b>
<b>Total for CONTRACT - ENVIRONMENTAL PROTECTION AGENCY</b>		<b>38,000</b>	-	-	-	-	-	-	-	-	<b>38,000</b>	<b>38,000</b>
<b>Total for Environmental Protection Agency</b>		<b>38,000</b>	-	-	-	-	-	-	-	-	<b>38,000</b>	<b>38,000</b>
<b>United States Institute Of Peace</b>												
<b>United States Institute Of Peace</b>												
Pass Through National Council for Eurasian and East European Research -Annual Grant Competition - Contract No.: 830-08	91.000	3,497	-	-	-	-	-	-	-	-	3,497	-
<b>Total for 91.000</b>		<b>3,497</b>	-	-	-	-	-	-	-	-	<b>3,497</b>	-
<b>Total for United States Institute Of Peace</b>		<b>3,497</b>	-	-	-	-	-	-	-	-	<b>3,497</b>	-
<b>Total for United States Institute Of Peace</b>		<b>3,497</b>	-	-	-	-	-	-	-	-	<b>3,497</b>	-
<b>Department Of Health And Human Services</b>												
<b>Administration For Children And Families</b>												
Direct -Head Start	93.600	-	-	-	-	-	-	-	-	-	-	231,575
<b>Total for 93.600</b>		-	-	-	-	-	-	-	-	-	-	<b>231,575</b>
<b>Total for Administration For Children And Families</b>		-	-	-	-	-	-	-	-	-	-	<b>231,575</b>
<b>Administration For Community Living</b>												
Direct -University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632	-	-	-	-	-	-	-	-	-	-	20,785
<b>Total for 93.632</b>		-	-	-	-	-	-	-	-	-	-	<b>20,785</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Total for Administration For Community Living</b>												
		-	-	-	-	-	-	-	-	-	-	20,785
<b>Agency For Healthcare Research And Quality</b>												
Pass Through US Department of Health and Human Services -Research on Healthcare Costs, Quality and Outcomes - Contract No.: NONE	93.226	-	(163)	-	-	-	-	-	-	-	(163)	-
<b>Total for 93.226</b>												
		-	(163)	-	-	-	-	-	-	-	(163)	-
<b>Total for Agency For Healthcare Research And Quality</b>												
		-	(163)	-	-	-	-	-	-	-	(163)	-
<b>Centers For Disease Control And Prevention</b>												
Direct -Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073	-	-	-	-	-	-	-	-	-	-	22,270
<b>Total for 93.073</b>												
		-	-	-	-	-	-	-	-	-	-	22,270
Pass Through Centers for Disease Control and Prevention -Injury Prevention and Control Research and State and Community Based Programs - Contract No.: WO 4768	93.136	-	17,867	-	-	-	-	-	-	-	17,867	-
Pass Through Centers for Disease Control and Prevention -Injury Prevention and Control Research and State and Community Based Programs - Contract No.: WO 5025	93.136	-	48,300	-	-	-	-	-	-	-	48,300	-
Pass Through US Department of Health and Human Services -Injury Prevention and Control Research and State and Community Based Programs - Contract No.: A0C17380049	93.136	-	65,713	-	-	-	-	-	-	-	65,713	-
<b>Total for 93.136</b>												
		-	131,880	-	-	-	-	-	-	-	131,880	-
Direct -Childhood Lead Poisoning Prevention Projects_State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	-	394,085	-	-	-	-	-	-	-	394,085	-
Direct -Childhood Lead Poisoning Prevention Projects_State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	-	-	-	-	-	-	-	-	-	-	150,153
<b>Total for 93.197</b>												
		-	394,085	-	-	-	-	-	-	-	394,085	150,153
Pass Through Centers for Disease Control and Prevention -Occupational Safety and Health Program - Contract No.: N/A	93.262	-	29,974	-	-	-	-	-	-	-	29,974	-
<b>Total for 93.262</b>												
		-	29,974	-	-	-	-	-	-	-	29,974	-
Pass Through Centers for Disease Control and Prevention -Behavioral Risk Factor Surveillance System - Contract No.: 4635	93.336	-	38,625	-	-	-	-	-	-	-	38,625	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Nevada Division Of Public and Behavioral Health -Behavioral Risk Factor Surveillance System - Contract No.: Work Order # 4636	93.336	76,705	-	-	-	-	-	-	-	-	76,705	-
<b>Total for 93.336</b>		<b>76,705</b>	<b>38,625</b>	-	-	-	-	-	-	-	<b>115,330</b>	-
Pass Through Centers for Disease Control and Prevention -PPHF 2012: Racial and Ethnic Approaches to Community Health Program financed solely by 2012 Public Prevention and Health Funds - Contract No.: C1900081	93.738	-	18,131	-	-	-	-	-	-	-	18,131	-
<b>Total for 93.738</b>		-	<b>18,131</b>	-	-	-	-	-	-	-	<b>18,131</b>	-
Pass Through US Department of Health and Human Services -PPHF-2012: Health Care Surveillance/Health Statistics – Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by 2012 Prevention and Public Health Funds (PPH)	93.745	-	6,686	-	-	-	-	-	-	-	6,686	-
<b>Total for 93.745</b>		-	<b>6,686</b>	-	-	-	-	-	-	-	<b>6,686</b>	-
Pass Through Centers for Disease Control and Prevention -State Public Health Actions to Prevent and Control Diabetes, Heart Disease, Obesity and Associate Risk Factors and Promote School Health - Contract No.: 4635	93.757	-	15,000	-	-	-	-	-	-	-	15,000	-
<b>Total for 93.757</b>		-	<b>15,000</b>	-	-	-	-	-	-	-	<b>15,000</b>	-
Pass Through Nevada Division Of Public and Behavioral Health -Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs - Contract No.: 16025	93.946	184	-	-	-	-	-	-	-	-	184	-
<b>Total for 93.946</b>		<b>184</b>	-	-	-	-	-	-	-	-	<b>184</b>	-
<b>Total for Centers For Disease Control And Prevention</b>		<b>76,889</b>	<b>634,381</b>	-	-	-	-	-	-	-	<b>711,270</b>	<b>172,423</b>
<b>CONTRACT - HEALTH AND HUMAN SERVICES</b>												
Pass Through Centers for Disease Control and Prevention -Contract - Health and Human Services - Contract No.: 200-2013-57341 Order7	93.000	-	25,692	-	-	-	-	-	-	-	25,692	-
Pass Through Centers for Disease Control and Prevention -Contract - Health and Human Services - Contract No.: 200-2013-57341-Order 4	93.000	-	11,492	-	-	-	-	-	-	-	11,492	-
Pass Through Centers for Disease Control and Prevention -Contract - Health and Human Services - Contract No.: 200-2013-57341 Order 5	93.000	-	34,010	-	-	-	-	-	-	-	34,010	-
Pass Through Centers for Disease Control and Prevention -Contract - Health and Human Services - Contract No.: 200-2013-57341 Order 8	93.000	-	16,149	-	-	-	-	-	-	-	16,149	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Centers for Disease Control and Prevention -Contract - Health and Human Services - Contract No.: 200-2013-57341 Order 6	93.000	-	13,468	-	-	-	-	-	-	-	13,468	-
Pass Through Centers for Disease Control and Prevention -Contract - Health and Human Services - Contract No.: 200-2017-95360	93.000	163,341	-	-	-	-	-	-	-	-	163,341	-
Pass Through Centers for Disease Control and Prevention -Contract - Health and Human Services - Contract No.: 211-2014-59722	93.000	238,375	-	-	-	-	-	-	-	-	238,375	-
Pass Through US Department of Health and Human Services -Contract - Health and Human Services - Contract No.: 17685	93.000	-	25,874	-	-	-	-	-	-	-	25,874	-
Pass Through Inbios Intl Inc. -Contract - Health and Human Services - Contract No.: #Anthrax_2	93.000	106,472	-	-	-	-	-	-	-	-	106,472	-
<b>Total for 93.000</b>		<b>508,188</b>	<b>126,685</b>	-	-	-	-	-	-	-	<b>634,873</b>	-
<b>Total for CONTRACT - HEALTH AND HUMAN SERVICES</b>		<b>508,188</b>	<b>126,685</b>	-	-	-	-	-	-	-	<b>634,873</b>	-
<b>Department of Health and Human Services</b>												
Pass Through Nevada Division Of Aging and Disability Services -Alzheimer's Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru Prevention and Public Health Funds (PPHF) - Contract No.: 18-058-52-A2X-17	93.763	81,896	-	-	-	-	-	-	-	-	81,896	-
<b>Total for 93.763</b>		<b>81,896</b>	-	-	-	-	-	-	-	-	<b>81,896</b>	-
<b>Total for Department of Health and Human Services</b>		<b>81,896</b>	-	-	-	-	-	-	-	-	<b>81,896</b>	-
<b>Department of Health and Human Services Substance Abuse and Mental Health Services Administration</b>												
Direct -Opioid STR	93.788	-	-	-	-	-	-	-	-	-	-	55,459
<b>Total for 93.788</b>		-	-	-	-	-	-	-	-	-	-	<b>55,459</b>
<b>Total for Department of Health and Human Services Substance Abuse and Mental Health Services Administration</b>		-	-	-	-	-	-	-	-	-	-	<b>55,459</b>
<b>Health Resources And Services Administration</b>												
Direct -Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	-	-	-	-	-	-	-	-	-	-	158,808
<b>Total for 93.107</b>		-	-	-	-	-	-	-	-	-	-	<b>158,808</b>
Pass Through Health Resources and Services Administration -Maternal and Child Health Federal Consolidated Programs - Contract No.: 6T73MC19940-09-01	93.110	552,595	-	-	-	-	-	-	-	-	552,595	-
<b>Total for 93.110</b>		<b>552,595</b>	-	-	-	-	-	-	-	-	<b>552,595</b>	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153	-	-	-	-	-	-	-	-	-	-	142,740
<b>Total for 93.153</b>		-	-	-	-	-	-	-	-	-	-	142,740
Direct -State Rural Hospital Flexibility Program	93.241	-	-	-	-	-	-	-	-	-	-	274,905
<b>Total for 93.241</b>		-	-	-	-	-	-	-	-	-	-	274,905
Pass Through University Of Arizona -Advanced Nursing Education Grant Program - Contract No.: 480425	93.247	9,314	-	-	-	-	-	-	-	-	9,314	-
<b>Total for 93.247</b>		9,314	-	-	-	-	-	-	-	-	9,314	-
Direct -Grants for Education, Prevention, and Early Detection of Radiogenic Cancers and Diseases	93.257	-	-	-	-	-	-	-	-	-	-	46,872
<b>Total for 93.257</b>		-	-	-	-	-	-	-	-	-	-	46,872
Pass Through US Department of Health and Human Services -Health Systems Strengthening and HIV/AIDS Prevention, Care and Treatment under the President's Emergency Plan for AIDS Relief - Contract No.: NONE	93.266	-	173,474	-	-	-	-	-	-	-	173,474	-
<b>Total for 93.266</b>		-	173,474	-	-	-	-	-	-	-	173,474	-
Direct -Small Rural Hospital Improvement Grant Program	93.301	-	-	-	-	-	-	-	-	-	-	132,210
<b>Total for 93.301</b>		-	-	-	-	-	-	-	-	-	-	132,210
Pass Through Centers for Disease Control and Prevention -ARRA - Community Health Applied Research Network - Contract No.: WO 5025	93.426	-	5,000	-	-	-	-	-	-	-	5,000	-
<b>Total for 93.426</b>		-	5,000	-	-	-	-	-	-	-	5,000	-
Pass Through Health Resources and Services Administration -Maternal and Child Health Services Block Grant to the States - Contract No.: 4635	93.994	-	7,500	-	-	-	-	-	-	-	7,500	-
Pass Through Health Resources and Services Administration -Maternal and Child Health Services Block Grant to the States - Contract No.: HD 16533	93.994	-	15,258	-	-	-	-	-	-	-	15,258	-
Pass Through Nevada Division Of Public and Behavioral Health -Maternal and Child Health Services Block Grant to the States - Contract No.: HD 16465	93.994	139,553	-	-	-	-	-	-	-	-	139,553	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Nevada Division Of Public and Behavioral Health -Maternal and Child Health Services Block Grant to the States - Contract No.: HD 16759	93.994	5,740	-	-	-	-	-	-	-	-	5,740	-
<b>Total for 93.994</b>		<b>145,293</b>	<b>22,758</b>	-	-	-	-	-	-	-	<b>168,051</b>	-
<b>Total for Health Resources And Services Administration</b>		<b>707,202</b>	<b>201,232</b>	-	-	-	-	-	-	-	<b>908,434</b>	<b>755,535</b>
<b>Indian Health Service</b>												
Pass Through National Congress of American Indians -Demonstration Projects for Indian Health - Contract No.: U261IHS0082-05-00	93.933	58,621	-	-	-	-	-	-	-	-	58,621	-
<b>Total for 93.933</b>		<b>58,621</b>	-	-	-	-	-	-	-	-	<b>58,621</b>	-
<b>Total for Indian Health Service</b>		<b>58,621</b>	-	-	-	-	-	-	-	-	<b>58,621</b>	-
<b>National Institutes Of Health</b>												
Pass Through National Institute of Drug Abuse - Family Smoking Prevention and Tobacco Control Act Regulatory Research - Contract No.: 7K01DA037950-04	93.077	94,874	-	-	-	-	-	-	-	-	94,874	-
Direct -Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077	-	-	-	-	-	-	-	-	-	-	16,620
<b>Total for 93.077</b>		<b>94,874</b>	-	-	-	-	-	-	-	-	<b>94,874</b>	<b>16,620</b>
Pass Through National Institutes of Health - Environmental Health - Contract No.: R01ES029528	93.113	3,286	-	-	-	-	-	-	-	-	3,286	-
Pass Through University Of Nevada, Reno - Environmental Health - Contract No.: UNR-19-63	93.113	-	-	3,933	-	-	-	-	-	-	3,933	-
Pass Through Emory University -Environmental Health - Contract No.: A014136	93.113	18,408	-	-	-	-	-	-	-	-	18,408	-
<b>Total for 93.113</b>		<b>21,694</b>	-	<b>3,933</b>	-	-	-	-	-	-	<b>25,627</b>	-
Direct -Oral Diseases and Disorders Research	93.121	-	4,626	-	-	-	-	-	-	-	4,626	-
Pass Through National Institutes of Health -Oral Diseases and Disorders Research - Contract No.: UFDSP00012116	93.121	-	21,343	-	-	-	-	-	-	-	21,343	-
<b>Total for 93.121</b>		-	<b>25,969</b>	-	-	-	-	-	-	-	<b>25,969</b>	-
Pass Through National Institute on Deafness and Other Communication Disorders -Research Related to Deafness and Communication Disorders - Contract No.: 5R01DC016099-02	93.173	287,401	-	-	-	-	-	-	-	-	287,401	-
Pass Through National Institute on Deafness and Other Communication Disorders -Research Related to Deafness and Communication Disorders - Contract No.: 5R01DC015135-03	93.173	288,875	-	-	-	-	-	-	-	-	288,875	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through National Institute on Deafness and Other Communication Disorders -Research Related to Deafness and Communication Disorders - Contract No.: 1R01DC015252-02	93.173	193,072	-	-	-	-	-	-	-	-	193,072	-
Direct -Research Related to Deafness and Communication Disorders	93.173	-	-	-	-	-	-	-	-	-	-	92,046
<b>Total for 93.173</b>		<b>769,348</b>	-	-	-	-	-	-	-	-	<b>769,348</b>	<b>92,046</b>
Direct -Mental Health Research Grants	93.242	-	27,019	-	-	-	-	-	-	-	27,019	-
Pass Through National Institutes of Health - Mental Health Research Grants - Contract No.: 5R34MH104714-03	93.242	3,052	-	-	-	-	-	-	-	-	3,052	-
Direct -Mental Health Research Grants	93.242	-	471,675	-	-	-	-	-	-	-	471,675	-
Direct -Mental Health Research Grants	93.242	-	-	-	-	-	-	-	-	-	-	39,624
Pass Through University of California, Los Angeles -Mental Health Research Grants - Contract No.: 1557GWA322	93.242	6,118	-	-	-	-	-	-	-	-	6,118	-
Pass Through University of Michigan -Mental Health Research Grants - Contract No.: 3003236359	93.242	82,591	-	-	-	-	-	-	-	-	82,591	-
Pass Through University of Michigan -Mental Health Research Grants - Contract No.: 3004660515	93.242	15,360	-	-	-	-	-	-	-	-	15,360	-
<b>Total for 93.242</b>		<b>107,121</b>	<b>498,694</b>	-	-	-	-	-	-	-	<b>605,815</b>	<b>39,624</b>
Pass Through National Institutes of Health -Drug Abuse and Addiction Research Programs - Contract No.: PD302427-SC-107175	93.279	-	2,166	-	-	-	-	-	-	-	2,166	-
Pass Through National Institutes of Health -Drug Abuse and Addiction Research Programs - Contract No.: 5R01DA038185-02	93.279	211,438	-	-	-	-	-	-	-	-	211,438	-
Pass Through US Department of Health and Human Services -Drug Abuse and Addiction Research Programs - Contract No.: 1R15DA047606-01	93.279	69,189	-	-	-	-	-	-	-	-	69,189	-
Direct -Drug Abuse and Addiction Research Programs	93.279	-	-	-	-	-	-	-	-	-	-	42,273
Pass Through Arizona State University -Drug Abuse and Addiction Research Programs - Contract No.: 18-398	93.279	37,915	-	-	-	-	-	-	-	-	37,915	-
Pass Through University of California, San Diego -Drug Abuse and Addiction Research Programs - Contract No.: 107902581	93.279	23,976	-	-	-	-	-	-	-	-	23,976	-
Pass Through University of California, San Diego -Drug Abuse and Addiction Research Programs - Contract No.: 74662958	93.279	75,651	-	-	-	-	-	-	-	-	75,651	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Total for 93.279</b>		<b>418,169</b>	<b>2,166</b>	-	-	-	-	-	-	-	<b>420,335</b>	<b>42,273</b>
Direct -Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	-	44,309	-	-	-	-	-	-	-	<b>44,309</b>	-
Pass Through DXDiscovery, Inc. -Discovery and Applied Research for Technological Innovations to Improve Human Health - Contract No.: OSP-1600783	93.286	23,568	-	-	-	-	-	-	-	-	<b>23,568</b>	-
<b>Total for 93.286</b>		<b>23,568</b>	<b>44,309</b>	-	-	-	-	-	-	-	<b>67,877</b>	-
Pass Through Centers for Disease Control and Prevention -National State Based Tobacco Control Programs - Contract No.: 4635	93.305	-	3,750	-	-	-	-	-	-	-	<b>3,750</b>	-
Pass Through US Department of Health and Human Services -National State Based Tobacco Control Programs - Contract No.: WO 4457 (93.305)	93.305	-	-	-	-	-	-	-	-	-	-	-
<b>Total for 93.305</b>		-	<b>3,750</b>	-	-	-	-	-	-	-	<b>3,750</b>	-
Direct -Minority Health and Health Disparities Research	93.307	-	145,411	-	-	-	-	-	-	-	<b>145,411</b>	-
Pass Through National Institutes of Health - Minority Health and Health Disparities Research - Contract No.: 1R15MD010223-01	93.307	18,477	-	-	-	-	-	-	-	-	<b>18,477</b>	-
Direct -Minority Health and Health Disparities Research	93.307	-	-	-	-	-	-	-	-	-	-	20,547
Pass Through National Institute on Minority Health and Health Disparities -Minority Health and Health Disparities Research - Contract No.: G183-18-W7135	93.307	-	23,211	-	-	-	-	-	-	-	<b>23,211</b>	-
<b>Total for 93.307</b>		<b>18,477</b>	<b>168,622</b>	-	-	-	-	-	-	-	<b>187,099</b>	<b>20,547</b>
Pass Through University of California, Los Angeles -Trans-NIH Research Support - Contract No.: 1556 G VB358	93.310	215,792	-	-	-	-	-	-	-	-	<b>215,792</b>	-
Pass Through University of California, Los Angeles -Trans-NIH Research Support - Contract No.: 1553 G VC522	93.310	132,845	-	-	-	-	-	-	-	-	<b>132,845</b>	-
<b>Total for 93.310</b>		<b>348,637</b>	-	-	-	-	-	-	-	-	<b>348,637</b>	-
Pass Through National Institutes of Health - Cancer Cause and Prevention Research - Contract No.: 5R01CA174459-05	93.393	123,651	-	-	-	-	-	-	-	-	<b>123,651</b>	-
<b>Total for 93.393</b>		<b>123,651</b>	-	-	-	-	-	-	-	-	<b>123,651</b>	-
Direct -Cancer Treatment Research	93.395	-	-	173,798	-	-	-	-	-	-	<b>173,798</b>	331,294
Direct -Cancer Treatment Research	93.395	-	464,544	-	-	-	-	-	-	-	<b>464,544</b>	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Total for 93.395</b>		-	464,544	173,798	-	-	-	-	-	-	638,342	331,294
Pass Through University of Utah -Cancer Centers Support Grants - Contract No.: PO #	93.397	7,992	-	-	-	-	-	-	-	-	7,992	-
Pass Through University of Utah -Cancer Centers Support Grants - Contract No.: 10035720-S1UNR-03	93.397	4,587	-	-	-	-	-	-	-	-	4,587	-
<b>Total for 93.397</b>		<b>12,579</b>	-	-	-	-	-	-	-	-	12,579	-
Pass Through National Heart, Lung, and Blood Institute -Cardiovascular Diseases Research - Contract No.: R01HL139585-01A1	93.837	482,069	-	-	-	-	-	-	-	-	482,069	-
Pass Through National Heart, Lung, and Blood Institute -Cardiovascular Diseases Research - Contract No.: 1K99HL140106-01	93.837	32,392	-	-	-	-	-	-	-	-	32,392	-
Pass Through National Heart, Lung, and Blood Institute -Cardiovascular Diseases Research - Contract No.: 1R01 HL137852-01A1	93.837	473,164	-	-	-	-	-	-	-	-	473,164	-
Pass Through National Heart, Lung, and Blood Institute -Cardiovascular Diseases Research - Contract No.: 1R01HL145778-01	93.837	36,366	-	-	-	-	-	-	-	-	36,366	-
Pass Through National Heart, Lung, and Blood Institute -Cardiovascular Diseases Research - Contract No.: 2R01HL091905-10	93.837	397,126	-	-	-	-	-	-	-	-	397,126	-
Pass Through National Heart, Lung, and Blood Institute -Cardiovascular Diseases Research - Contract No.: 4R01HL113598-04	93.837	(264)	-	-	-	-	-	-	-	-	(264)	-
Pass Through National Heart, Lung, and Blood Institute -Cardiovascular Diseases Research - Contract No.: 5R01HL122770-05	93.837	257,179	-	-	-	-	-	-	-	-	257,179	-
Pass Through National Heart, Lung, and Blood Institute -Cardiovascular Diseases Research - Contract No.: 5R01HL127192-03	93.837	333,437	-	-	-	-	-	-	-	-	333,437	-
Pass Through National Heart, Lung, and Blood Institute -Cardiovascular Diseases Research - Contract No.: 7R37HL064159-20	93.837	200,478	-	-	-	-	-	-	-	-	200,478	-
Direct -Cardiovascular Diseases Research	93.837	-	-	-	-	-	-	-	-	-	-	222,932
Pass Through University of California, Davis - Cardiovascular Diseases Research - Contract No.: 201402147-02	93.837	73,685	-	-	-	-	-	-	-	-	73,685	-
Pass Through University of California, Davis - Cardiovascular Diseases Research - Contract No.: 201601434-01	93.837	120,596	-	-	-	-	-	-	-	-	120,596	-
Pass Through University of California, San Francisco -Cardiovascular Diseases Research - Contract No.: 10708sc	93.837	47,410	-	-	-	-	-	-	-	-	47,410	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through US Department of Health and Human Services -Cardiovascular Diseases Research - Contract No.: 1R15HL143496-01A1	93.837	9,589	-	-	-	-	-	-	-	-	9,589	-
<b>Total for 93.837</b>		<b>2,463,227</b>	-	-	-	-	-	-	-	-	<b>2,463,227</b>	<b>222,932</b>
Pass Through National Heart, Lung, and Blood Institute -Lung Diseases Research - Contract No.: 1R01HL146054-01	93.838	170,172	-	-	-	-	-	-	-	-	170,172	-
Pass Through National Institutes of Health -Lung Diseases Research - Contract No.: GMO 170801	93.838	-	31,278	-	-	-	-	-	-	-	31,278	-
Pass Through University Of Arizona -Lung Diseases Research - Contract No.: 474434	93.838	9,747	-	-	-	-	-	-	-	-	9,747	-
Pass Through University Of Illinois Urbana - Lung Diseases Research - Contract No.: 095108-17388	93.838	4,513	-	-	-	-	-	-	-	-	4,513	-
<b>Total for 93.838</b>		<b>184,432</b>	<b>31,278</b>	-	-	-	-	-	-	-	<b>215,710</b>	-
Pass Through National Institute of Arthritis, Musculoskeletal and Skin Diseases -Arthritis, Musculoskeletal and Skin Diseases Research - Contract No.: 5R01AR071405-02	93.846	443,920	-	-	-	-	-	-	-	-	443,920	-
Pass Through National Institute of Arthritis, Musculoskeletal and Skin Diseases -Arthritis, Musculoskeletal and Skin Diseases Research - Contract No.: 5R01AR064338-05	93.846	291,258	-	-	-	-	-	-	-	-	291,258	-
Pass Through National Institute of Arthritis, Musculoskeletal and Skin Diseases -Arthritis, Musculoskeletal and Skin Diseases Research - Contract No.: 7R01AR062587	93.846	171,038	-	-	-	-	-	-	-	-	171,038	-
Pass Through National Institutes of Health - Arthritis, Musculoskeletal and Skin Diseases Research - Contract No.: 5R21AR070438-03	93.846	130,255	-	-	-	-	-	-	-	-	130,255	-
Pass Through National Institutes of Health - Arthritis, Musculoskeletal and Skin Diseases Research - Contract No.: 5-R01-AR070432-04	93.846	394,954	-	-	-	-	-	-	-	-	394,954	-
Direct -Arthritis, Musculoskeletal and Skin Diseases Research	93.846	-	-	-	-	-	-	-	-	-	-	75,925
Pass Through Boston Children's Hospital - Arthritis, Musculoskeletal and Skin Diseases Research - Contract No.: GENFD0001304081	93.846	13,943	-	-	-	-	-	-	-	-	13,943	-
Pass Through Strykagen, Inc. -Arthritis, Musculoskeletal and Skin Diseases Research - Contract No.: SP-1800155	93.846	33,882	-	-	-	-	-	-	-	-	33,882	-
Pass Through University of Washington - Arthritis, Musculoskeletal and Skin Diseases Research - Contract No.: UWSC10833	93.846	38,531	-	-	-	-	-	-	-	-	38,531	-
<b>Total for 93.846</b>		<b>1,517,781</b>	-	-	-	-	-	-	-	-	<b>1,517,781</b>	<b>75,925</b>

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through National Institute of Diabetes and Digestive and Kidney Diseases -Diabetes, Digestive, and Kidney Diseases Extramural Research - Contract No.: 5R01DK103055-04	93.847	341,836	-	-	-	-	-	-	-	-	341,836	-
Pass Through National Institute of Diabetes and Digestive and Kidney Diseases -Diabetes, Digestive, and Kidney Diseases Extramural Research - Contract No.: 5R01DK098388-03	93.847	70,913	-	-	-	-	-	-	-	-	70,913	-
Pass Through National Institute of Diabetes and Digestive and Kidney Diseases -Diabetes, Digestive, and Kidney Diseases Extramural Research - Contract No.: 5R01DK078736-08	93.847	386,925	-	-	-	-	-	-	-	-	386,925	-
Pass Through National Institute of Diabetes and Digestive and Kidney Diseases -Diabetes, Digestive, and Kidney Diseases Extramural Research - Contract No.: 5R01DK057236-12	93.847	137,780	-	-	-	-	-	-	-	-	137,780	-
Pass Through National Institute of Diabetes and Digestive and Kidney Diseases -Diabetes, Digestive, and Kidney Diseases Extramural Research - Contract No.: 2R01DK091336-06A1	93.847	299,523	-	-	-	-	-	-	-	-	299,523	-
Pass Through National Institute of Diabetes and Digestive and Kidney Diseases -Diabetes, Digestive, and Kidney Diseases Extramural Research - Contract No.: 1R56DK109277-01A1	93.847	11,770	-	-	-	-	-	-	-	-	11,770	-
Pass Through National Institute of Diabetes and Digestive and Kidney Diseases -Diabetes, Digestive, and Kidney Diseases Extramural Research - Contract No.: 1R01DK120759-01	93.847	48,338	-	-	-	-	-	-	-	-	48,338	-
Pass Through National Institute of Diabetes and Digestive and Kidney Diseases -Diabetes, Digestive, and Kidney Diseases Extramural Research - Contract No.: 1R01DK119491-01	93.847	322,419	-	-	-	-	-	-	-	-	322,419	-
Pass Through National Institute of Diabetes and Digestive and Kidney Diseases -Diabetes, Digestive, and Kidney Diseases Extramural Research - Contract No.: 5P01DK041315-30	93.847	1,303,445	-	-	-	-	-	-	-	-	1,303,445	-
Pass Through National Institutes of Health - Diabetes, Digestive, and Kidney Diseases Extramural Research - Contract No.: 5R01DK091336-05	93.847	2,970	-	-	-	-	-	-	-	-	2,970	-
<b>Total for 93.847</b>		<b>2,925,919</b>	-	-	-	-	-	-	-	-	<b>2,925,919</b>	-
Direct -Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	-	137,724	-	-	-	-	-	-	-	137,724	-
Pass Through National Institute of Neurological Disorders and Stroke -Extramural Research Programs in the Neurosciences and Neurological Disorders - Contract No.: 1R01NS105783-01	93.853	295,349	-	-	-	-	-	-	-	-	295,349	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	-	-	-	-	-	-	-	-	-	-	20,391
Direct -Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	-	146,845	-	-	-	-	-	-	-	146,845	-
Pass Through National Institute of Neurological Disorders and Stroke -Extramural Research Programs in the Neurosciences and Neurological Disorders - Contract No.: 1R21NS107922-01	93.853	141,623	-	-	-	-	-	-	-	-	141,623	-
Pass Through University of California, San Francisco -Extramural Research Programs in the Neurosciences and Neurological Disorders - Contract No.: 1084 sc	93.853	202,082	-	-	-	-	-	-	-	-	202,082	-
Pass Through University Of Pennsylvania - Extramural Research Programs in the Neurosciences and Neurological Disorders - Contract No.: 576480	93.853	3,415	-	-	-	-	-	-	-	-	3,415	-
<b>Total for 93.853</b>		<b>642,469</b>	<b>284,569</b>	-	-	-	-	-	-	-	<b>927,038</b>	<b>20,391</b>
Direct -Allergy, Immunology and Transplantation Research	93.855	-	120,326	-	-	-	-	-	-	-	120,326	-
Direct -Allergy, Immunology and Transplantation Research	93.855	-	(9,143)	-	-	-	-	-	-	-	(9,143)	-
Direct -Allergy, Immunology and Transplantation Research	93.855	-	69,405	-	-	-	-	-	-	-	69,405	-
Direct -Allergy, Immunology and Transplantation Research	93.855	-	24,239	-	-	-	-	-	-	-	24,239	-
Direct -Allergy, Immunology and Transplantation Research	93.855	-	50,714	-	-	-	-	-	-	-	50,714	-
Pass Through DXDiscovery, Inc. -Allergy, Immunology and Transplantation Research - Contract No.: SP-1800504	93.855	3,782	-	-	-	-	-	-	-	-	3,782	-
Pass Through National Institute of Allergy and Infectious Diseases -Allergy, Immunology and Transplantation Research - Contract No.: 7R21AI116985-03	93.855	93,460	-	-	-	-	-	-	-	-	93,460	-
Pass Through National Institute of Allergy and Infectious Diseases -Allergy, Immunology and Transplantation Research - Contract No.: 5R33AI085548	93.855	(5)	-	-	-	-	-	-	-	-	(5)	-
Pass Through National Institute of Allergy and Infectious Diseases -Allergy, Immunology and Transplantation Research - Contract No.: 5R01AI123011-02	93.855	351,639	-	-	-	-	-	-	-	-	351,639	-
Pass Through National Institute of Allergy and Infectious Diseases -Allergy, Immunology and Transplantation Research - Contract No.: 1R21AI139778-01A1	93.855	14,726	-	-	-	-	-	-	-	-	14,726	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through National Institute of Allergy and Infectious Diseases -Allergy, Immunology and Transplantation Research - Contract No.: IR21AI139400-01	93.855	104,754	-	-	-	-	-	-	-	-	104,754	-
Pass Through National Institute of Allergy and Infectious Diseases -Allergy, Immunology and Transplantation Research - Contract No.: IR03AI128290-01	93.855	42,533	-	-	-	-	-	-	-	-	42,533	-
Pass Through National Institutes of Health - Allergy, Immunology and Transplantation Research - Contract No.: 5R01AI105000-05	93.855	208,530	-	-	-	-	-	-	-	-	208,530	-
Pass Through National Institutes of Health - Allergy, Immunology and Transplantation Research - Contract No.: 5R01AI122266-02	93.855	343,396	-	-	-	-	-	-	-	-	343,396	-
Pass Through National Institutes of Health - Allergy, Immunology and Transplantation Research - Contract No.: 5R01AI093365-05	93.855	(3,784)	-	-	-	-	-	-	-	-	(3,784)	-
Pass Through US Department of Health and Human Services -Allergy, Immunology and Transplantation Research - Contract No.: R21AI128393	93.855	198,622	-	-	-	-	-	-	-	-	198,622	-
Direct -Allergy, Immunology and Transplantation Research	93.855	-	-	-	-	-	-	-	-	-	-	524,985
Direct -Allergy, Immunology and Transplantation Research	93.855	-	709,491	-	-	-	-	-	-	-	709,491	-
Pass Through DXDiscovery, Inc. -Allergy, Immunology and Transplantation Research - Contract No.: OSP-1400350-01	93.855	63,168	-	-	-	-	-	-	-	-	63,168	-
Pass Through Emory University -Allergy, Immunology and Transplantation Research - Contract No.: A083874	93.855	36,968	-	-	-	-	-	-	-	-	36,968	-
Pass Through Inbios Intl Inc. -Allergy, Immunology and Transplantation Research - Contract No.: OSP-1400380	93.855	34,929	-	-	-	-	-	-	-	-	34,929	-
Pass Through University of California, Berkeley - Allergy, Immunology and Transplantation Research - Contract No.: 00009479	93.855	11,877	-	-	-	-	-	-	-	-	11,877	-
<b>Total for 93.855</b>		<b>1,504,595</b>	<b>965,032</b>	-	-	-	-	-	-	-	<b>2,469,627</b>	<b>524,985</b>
Direct -Biomedical Research and Research Training	93.859	-	1,387,388	-	-	-	-	-	-	-	1,387,388	-
Direct -Biomedical Research and Research Training	93.859	-	120	-	-	-	-	-	-	-	120	-
Direct -Biomedical Research and Research Training	93.859	-	(4,451)	-	-	-	-	-	-	-	(4,451)	-
Direct -Biomedical Research and Research Training	93.859	-	103,587	-	-	-	-	-	-	-	103,587	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Biomedical Research and Research Training	93.859	-	174,149	-	-	-	-	-	-	-	174,149	-
Direct -Biomedical Research and Research Training	93.859	-	52,135	-	-	-	-	-	-	-	52,135	-
Direct -Biomedical Research and Research Training	93.859	-	112,599	-	-	-	-	-	-	-	112,599	-
Direct -Biomedical Research and Research Training	93.859	-	13,935	-	-	-	-	-	-	-	13,935	-
Direct -Biomedical Research and Research Training	93.859	-	17,446	-	-	-	-	-	-	-	17,446	-
Direct -Biomedical Research and Research Training	93.859	-	(3,499)	-	-	-	-	-	-	-	(3,499)	-
Pass Through Department of Health and Human Services -Biomedical Research and Research Training - Contract No.: UNR -19-68	93.859	-	-	-	-	2,266	-	-	-	-	2,266	-
Pass Through Department of Health and Human Services -Biomedical Research and Research Training - Contract No.: UNR 17-58	93.859	-	-	-	-	(291)	-	-	-	-	(291)	-
Pass Through Department of Health and Human Services -Biomedical Research and Research Training - Contract No.: UNR -18-57	93.859	-	-	-	-	141,547	-	-	-	-	141,547	-
Pass Through National Institute of General Medical Sciences -Biomedical Research and Research Training - Contract No.: 5P30GM110767-04	93.859	64,271	-	-	-	-	-	-	-	-	64,271	-
Pass Through National Institute of General Medical Sciences -Biomedical Research and Research Training - Contract No.: 5P20GM103650-07	93.859	2,387,953	-	-	-	-	-	-	-	-	2,387,953	-
Pass Through National Institute of General Medical Sciences -Biomedical Research and Research Training - Contract No.: 5P30GM110767-03	93.859	(14,583)	-	-	-	-	-	-	-	-	(14,583)	-
Pass Through National Institute of General Medical Sciences -Biomedical Research and Research Training - Contract No.: 1R15GM120659-01	93.859	103,071	-	-	-	-	-	-	-	-	103,071	-
Pass Through National Institute of General Medical Sciences -Biomedical Research and Research Training - Contract No.: 1R15GM120641-01	93.859	(1,869)	-	-	-	-	-	-	-	-	(1,869)	-
Pass Through National Institute of General Medical Sciences -Biomedical Research and Research Training - Contract No.: 1P20GM130459-01	93.859	1,052,776	-	-	-	-	-	-	-	-	1,052,776	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through National Institute of General Medical Sciences -Biomedical Research and Research Training - Contract No.: 832-SUB / 1021-SUB	93.859	-	371,971	-	-	-	-	-	-	-	371,971	-
Pass Through National Institute of General Medical Sciences -Biomedical Research and Research Training - Contract No.: 2R01GM103544-13	93.859	138,537	-	-	-	-	-	-	-	-	138,537	-
Pass Through National Institute of General Medical Sciences -Biomedical Research and Research Training - Contract No.: 5P20GM103440-17	93.859	425,220	-	-	-	-	-	-	-	-	425,220	-
Pass Through National Institute of General Medical Sciences -Biomedical Research and Research Training - Contract No.: 5P30GM110767-05	93.859	897,303	-	-	-	-	-	-	-	-	897,303	-
Pass Through National Institute of General Medical Sciences -Biomedical Research and Research Training - Contract No.: 1R15GM126562-01	93.859	168,074	-	-	-	-	-	-	-	-	168,074	-
Pass Through National Institute of General Medical Sciences -Biomedical Research and Research Training - Contract No.: 5R01GM101928-04	93.859	56,288	-	-	-	-	-	-	-	-	56,288	-
Pass Through National Institute of General Medical Sciences -Biomedical Research and Research Training - Contract No.: 1R15GM120738-01	93.859	78,381	-	-	-	-	-	-	-	-	78,381	-
Pass Through National Institute of General Medical Sciences -Biomedical Research and Research Training - Contract No.: 5R01GM056350-20	93.859	224,039	-	-	-	-	-	-	-	-	224,039	-
Pass Through National Institutes of Health - Biomedical Research and Research Training - Contract No.: 1017-SUB	93.859	-	158,279	-	-	-	-	-	-	-	158,279	-
Pass Through National Institutes of Health - Biomedical Research and Research Training - Contract No.: UNR-19-67	93.859	-	122,388	-	-	-	-	-	-	-	122,388	-
Pass Through National Institutes of Health - Biomedical Research and Research Training - Contract No.: UNR-18-63	93.859	-	695,293	-	-	-	-	-	-	-	695,293	-
Pass Through National Institutes of Health - Biomedical Research and Research Training - Contract No.: RISK	93.859	-	36,788	-	-	-	-	-	-	-	36,788	-
Pass Through National Institutes of Health - Biomedical Research and Research Training - Contract No.: N/A	93.859	-	(858)	-	-	-	-	-	-	-	(858)	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through National Institutes of Health - Biomedical Research and Research Training - Contract No.: GR034974	93.859	-	66,892	-	-	-	-	-	-	-	66,892	-
Pass Through National Institutes of Health - Biomedical Research and Research Training - Contract No.: 834 - SUB	93.859	-	(1,379)	-	-	-	-	-	-	-	(1,379)	-
Pass Through National Institutes of Health - Biomedical Research and Research Training - Contract No.: 5P20GM103440-15	93.859	(35,328)	-	-	-	-	-	-	-	-	(35,328)	-
Pass Through National Institutes of Health - Biomedical Research and Research Training - Contract No.: 5 P20 GM103440-16	93.859	3,066,506	-	-	-	-	-	-	-	-	3,066,506	-
Pass Through National Institutes of Health - Biomedical Research and Research Training - Contract No.: 1020-SUB	93.859	-	158,315	-	-	-	-	-	-	-	158,315	-
Pass Through Passed Through UNR -Biomedical Research and Research Training - Contract No.: UNR-18-58; GR07099	93.859	-	-	-	-	-	212,700	-	-	-	212,700	-
Pass Through University of Nevada, Las Vegas - Biomedical Research and Research Training - Contract No.: GR07333 Amendment No. 1	93.859	65,152	-	-	-	-	-	-	-	-	65,152	-
	93.859	-	-	-	-	-	-	-	10,968	-	10,968	-
Pass Through University of Nevada, Reno - Biomedical Research and Research Training - Contract No.: UNR-18-62	93.859	-	-	-	-	-	-	-	39,611	-	39,611	-
Pass Through US Department of Health and Human Services -Biomedical Research and Research Training - Contract No.: 1R35GM128651-01	93.859	241,474	-	-	-	-	-	-	-	-	241,474	-
Pass Through US Department of Health and Human Services -Biomedical Research and Research Training - Contract No.: 1R25OD023795-01	93.859	276,819	-	-	-	-	-	-	-	-	276,819	-
Pass Through US Department of Health and Human Services -Biomedical Research and Research Training - Contract No.: UNR 17-64	93.859	-	(2,512)	-	-	-	-	-	-	-	(2,512)	-
Direct -Biomedical Research and Research Training	93.859	-	-	-	-	-	-	-	-	-	-	3,548,971
Direct -Biomedical Research and Research Training	93.859	-	702,083	-	-	-	-	-	-	-	702,083	-
Direct -Biomedical Research and Research Training	93.859	-	1,882,781	-	-	-	-	-	-	-	1,882,781	-
Pass Through Chapman University -Biomedical Research and Research Training - Contract No.: 2016-UNR-01	93.859	40,246	-	-	-	-	-	-	-	-	40,246	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Montana State University - Biomedical Research and Research Training - Contract No.: G131-18-W6843	93.859	(98)	-	-	-	-	-	-	-	-	(98)	-
Pass Through Montana State University - Biomedical Research and Research Training - Contract No.: G156-19-W7404	93.859	14,473	-	-	-	-	-	-	-	-	14,473	-
Pass Through National Institute of General Medical Sciences -Biomedical Research and Research Training - Contract No.: P20GM103650	93.859	151,816	-	-	-	-	-	-	-	-	151,816	-
Pass Through University of Nevada, Las Vegas - Biomedical Research and Research Training - Contract No.: 18-22QR-UNR-PG71	93.859	(3,037)	-	-	-	-	-	-	-	-	(3,037)	-
Pass Through University of Nevada, Las Vegas - Biomedical Research and Research Training - Contract No.: 18-22QN-UNR-05	93.859	10,977	-	-	-	-	-	-	-	-	10,977	-
Pass Through University of Nevada, Las Vegas - Biomedical Research and Research Training - Contract No.: 18-22QP-UNR-05	93.859	10,218	-	-	-	-	-	-	-	-	10,218	-
Pass Through University of Nevada, Las Vegas - Biomedical Research and Research Training - Contract No.: 18-22QR-UNR-PG80	93.859	790	-	-	-	-	-	-	-	-	790	-
Pass Through University of Nevada, Las Vegas - Biomedical Research and Research Training - Contract No.: GR07333	93.859	76,311	-	-	-	-	-	-	-	-	76,311	-
Pass Through University of Nevada, Las Vegas - Biomedical Research and Research Training - Contract No.: GR-07333	93.859	285,924	-	-	-	-	-	-	-	-	285,924	-
Pass Through University of Nevada, Las Vegas - Biomedical Research and Research Training - Contract No.: 18-22QN-UNR-05-BS	93.859	9,010	-	-	-	-	-	-	-	-	9,010	-
Pass Through University Of Nevada, Reno - Biomedical Research and Research Training - Contract No.: UNR-19-72	93.859	-	-	-	-	-	-	43,245	-	-	43,245	-
Pass Through University Of Nevada, Reno - Biomedical Research and Research Training - Contract No.: UNR 18-59	93.859	-	-	-	276,921	-	-	-	-	-	276,921	-
Pass Through University Of Nevada, Reno - Biomedical Research and Research Training - Contract No.: N/A	93.859	-	-	-	-	-	-	304,553	-	-	304,553	-
Pass Through University Of Nevada, Reno - Biomedical Research and Research Training - Contract No.: UNR 19-73	93.859	-	-	-	186,240	-	-	-	-	-	186,240	-
Pass Through University of Washington - Biomedical Research and Research Training - Contract No.: UWSC8874	93.859	19,896	-	-	-	-	-	-	-	-	19,896	-
Pass Through US Department of Health and Human Services -Biomedical Research and Research Training - Contract No.: R15GM124597	93.859	104,853	-	-	-	-	-	-	-	-	104,853	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Total for 93.859</b>		<b>9,915,463</b>	<b>6,043,450</b>	-	463,161	143,522	212,700	347,799	50,579	-	17,176,674	3,548,971
Direct -Child Health and Human Development Extramural Research	93.865	-	149,117	-	-	-	-	-	-	-	149,117	-
Direct -Child Health and Human Development Extramural Research	93.865	-	110,679	-	-	-	-	-	-	-	110,679	-
Pass Through National Institute of Child Health and Human Development -Child Health and Human Development Extramural Research - Contract No.: 1R01HD091114-01A1	93.865	173,524	-	-	-	-	-	-	-	-	173,524	-
Pass Through National Institute of Child Health and Human Development -Child Health and Human Development Extramural Research - Contract No.: 5R01HD085506-04	93.865	234,293	-	-	-	-	-	-	-	-	234,293	-
Pass Through National Institute of Child Health and Human Development -Child Health and Human Development Extramural Research - Contract No.: 1R01HD092431-02	93.865	409,221	-	-	-	-	-	-	-	-	409,221	-
Pass Through National Institutes of Health -Child Health and Human Development Extramural Research - Contract No.: 5R03HD084884-03	93.865	(561)	-	-	-	-	-	-	-	-	(561)	-
Direct -Child Health and Human Development Extramural Research	93.865	-	(909)	-	-	-	-	-	-	-	(909)	-
Direct -Child Health and Human Development Extramural Research	93.865	-	6,475	-	-	-	-	-	-	-	6,475	-
Direct -Child Health and Human Development Extramural Research	93.865	-	-	-	-	-	-	-	-	-	-	1,251
<b>Total for 93.865</b>		<b>816,477</b>	<b>265,362</b>	-	-	-	-	-	-	-	1,081,839	1,251
Pass Through National Institute on Aging -Aging Research - Contract No.: 1R01AG060504-01	93.866	171,870	-	-	-	-	-	-	-	-	171,870	-
Pass Through National Institute on Aging -Aging Research - Contract No.: 1R15AG052931-01A1	93.866	109,632	-	-	-	-	-	-	-	-	109,632	-
Pass Through National Institute on Aging -Aging Research - Contract No.: 1R21AG047623-01A1	93.866	15,679	-	-	-	-	-	-	-	-	15,679	-
Pass Through National Institute on Aging -Aging Research - Contract No.: 1R21AG058955-01	93.866	58,359	-	-	-	-	-	-	-	-	58,359	-
Pass Through National Institute on Aging -Aging Research - Contract No.: 5P01AG051443-03	93.866	1,400,535	-	-	-	-	-	-	-	-	1,400,535	-
Direct -Aging Research	93.866	-	-	-	-	-	-	-	-	-	-	652,650
<b>Total for 93.866</b>		<b>1,756,075</b>	-	-	-	-	-	-	-	-	1,756,075	652,650
Pass Through National Eye Institute -Vision Research - Contract No.: 5R01EY025205-04	93.867	328,051	-	-	-	-	-	-	-	-	328,051	-
Pass Through National Eye Institute -Vision Research - Contract No.: 5R01EY026701-03	93.867	375,046	-	-	-	-	-	-	-	-	375,046	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through National Eye Institute -Vision Research - Contract No.: R13EY030356-01	93.867	47,210	-	-	-	-	-	-	-	-	47,210	-
Pass Through National Institutes of Health - Vision Research - Contract No.: 5R00EY023268-05	93.867	163,877	-	-	-	-	-	-	-	-	163,877	-
Direct -Vision Research	93.867	-	-	-	-	-	-	-	-	-	-	31,128
Pass Through Escazyme Biochemicals, LLC - Vision Research - Contract No.: OSP-17--163	93.867	62,768	-	-	-	-	-	-	-	-	62,768	-
Pass Through Virginia Commonwealth University -Vision Research - Contract No.: FP00006532_SA001	93.867	101,956	-	-	-	-	-	-	-	-	101,956	-
<b>Total for 93.867</b>		<b>1,078,908</b>	-	-	-	-	-	-	-	-	<b>1,078,908</b>	<b>31,128</b>
<b>Total for National Institutes Of Health</b>		<b>24,743,464</b>	<b>8,797,745</b>	<b>177,731</b>	<b>463,161</b>	<b>143,522</b>	<b>212,700</b>	<b>347,799</b>	<b>50,579</b>	-	<b>34,936,701</b>	<b>5,620,637</b>
<b>Office Of The Secretary</b>												
Pass Through US Department of Health and Human Services -Teenage Pregnancy Prevention Program - Contract No.: SNHD-1-TPP-SA-16-074 (C1700130)	93.297	-	26,877	-	-	-	-	-	-	-	26,877	-
<b>Total for 93.297</b>		-	<b>26,877</b>	-	-	-	-	-	-	-	<b>26,877</b>	-
<b>Total for Office Of The Secretary</b>		-	<b>26,877</b>	-	-	-	-	-	-	-	<b>26,877</b>	-
<b>Substance Abuse And Mental Health Services Administration</b>												
Direct -Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	-	-	-	-	36,517	-	-	-	-	36,517	-
Pass Through Department of Health and Human Services -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: UNLV # 16-916X-	93.243	-	-	-	-	1,417	-	-	-	-	1,417	-
Pass Through Substance Abuse and Mental Health Services Administration -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: WO 5025	93.243	-	10,000	-	-	-	-	-	-	-	10,000	-
<b>Total for 93.243</b>		-	<b>10,000</b>	-	-	<b>37,934</b>	-	-	-	-	<b>47,934</b>	-
<b>Total for Substance Abuse And Mental Health Services Administration</b>		-	<b>10,000</b>	-	-	<b>37,934</b>	-	-	-	-	<b>47,934</b>	-
<b>Total for Department Of Health And Human Services</b>		<b>26,176,260</b>	<b>9,796,757</b>	<b>177,731</b>	<b>463,161</b>	<b>181,456</b>	<b>212,700</b>	<b>347,799</b>	<b>50,579</b>	-	<b>37,406,443</b>	<b>6,856,414</b>

## Corporation For National And Community Service

Corporation For National And Community Service

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Corporation for National and Community Service -Refugee and Entrant Assistance - Contract No.: 18REHNV001	94.026	62,600	-	-	-	-	-	-	-	-	62,600	-
<b>Total for 94.026</b>		<b>62,600</b>	-	-	-	-	-	-	-	-	<b>62,600</b>	-
<b>Total for Corporation For National And Community Service</b>		<b>62,600</b>	-	-	-	-	-	-	-	-	<b>62,600</b>	-
<b>Total for Corporation For National And Community Service</b>		<b>62,600</b>	-	-	-	-	-	-	-	-	<b>62,600</b>	-
<b>Department Of Homeland Security</b>												
<b>Department Of Homeland Security</b>												
Pass Through Defense Threat Reduction Agency - Department of Homeland Security - Contract No.: HDTRA1-18-C-0062	97.000	325,763	-	-	-	-	-	-	-	-	325,763	-
Pass Through US Department of Homeland Security -Department of Homeland Security - Contract No.: HSHQDC-15-C-B0067	97.000	146,144	-	-	-	-	-	-	-	-	146,144	-
Direct -Department of Homeland Security	97.000	-	-	-	-	-	-	-	-	-	-	336,638
<b>Total for 97.000</b>		<b>471,907</b>	-	-	-	-	-	-	-	-	<b>471,907</b>	<b>336,638</b>
Pass Through US Department of Homeland Security -Centers for Homeland Security - Contract No.: ASUB00000316	97.061	-	47,136	-	-	-	-	-	-	-	47,136	-
<b>Total for 97.061</b>		-	<b>47,136</b>	-	-	-	-	-	-	-	<b>47,136</b>	-
Direct -Homeland Security Biowatch Program	97.091	-	-	-	-	-	-	-	-	-	-	19,500
Pass Through US Department of Health and Human Services -Homeland Security Biowatch Program - Contract No.: HD 16199	97.091	-	(5,461)	-	-	-	-	-	-	-	(5,461)	-
Pass Through US Department of Homeland Security -Homeland Security Biowatch Program - Contract No.: HD 16625	97.091	-	1,161,739	-	-	-	-	-	-	-	1,161,739	-
<b>Total for 97.091</b>		-	<b>1,156,278</b>	-	-	-	-	-	-	-	<b>1,156,278</b>	<b>19,500</b>
<b>Total for Department Of Homeland Security</b>		<b>471,907</b>	<b>1,203,414</b>	-	-	-	-	-	-	-	<b>1,675,321</b>	<b>356,138</b>
<b>Total for Department Of Homeland Security</b>		<b>471,907</b>	<b>1,203,414</b>	-	-	-	-	-	-	-	<b>1,675,321</b>	<b>356,138</b>
<b>Agency For International Development</b>												
<b>Agency For International Development</b>												
Pass Through United States Agency for International Development -USAID Foreign Assistance for Programs Overseas - Contract No.: AID-OAA-A-16-00057	98.001	730,592	-	-	-	-	-	-	-	-	730,592	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -USAID Foreign Assistance for Programs Overseas	98.001	-	-	-	-	-	-	-	-	-	-	93,421
Pass Through National Academy of Science - USAID Foreign Assistance for Programs Overseas - Contract No.: 2000006789	98.001	39,655	-	-	-	-	-	-	-	-	39,655	-
<b>Total for 98.001</b>		<b>770,247</b>	-	-	-	-	-	-	-	-	<b>770,247</b>	<b>93,421</b>
Pass Through United States Agency for International Development -USAID Development Partnerships for University Cooperation and Development - Contract No.: 10035947-S3	98.012	-	77,510	-	-	-	-	-	-	-	77,510	-
<b>Total for 98.012</b>		-	<b>77,510</b>	-	-	-	-	-	-	-	<b>77,510</b>	-
<b>Total for Agency For International Development</b>		<b>770,247</b>	<b>77,510</b>	-	-	-	-	-	-	-	<b>847,757</b>	<b>93,421</b>
<b>Total for Agency For International Development</b>		<b>770,247</b>	<b>77,510</b>	-	-	-	-	-	-	-	<b>847,757</b>	<b>93,421</b>
<b>Research And Development Cluster</b>		<b>60,690,582</b>	<b>29,204,565</b>	<b>16,926,927</b>	<b>1,070,579</b>	<b>247,103</b>	<b>251,409</b>	<b>1,354,185</b>	<b>318,434</b>	<b>4,736,329</b>	<b>114,800,113</b>	<b>20,196,375</b>

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

## SNAP Cluster

### Department Of Agriculture

#### Food And Nutrition Service

Pass Through Food and Nutrition Service -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: WO 314	10.561	-	27,781	-	-	-	-	-	-	-	27,781	-
Pass Through Food and Nutrition Service -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: 310	10.561	-	10,038	-	-	-	-	-	-	-	10,038	-
Pass Through Nevada Division of Welfare and Supportive Services -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: Work Order 311	10.561	41,127	-	-	-	-	-	-	-	-	41,127	-
Pass Through Nevada Division of Welfare and Supportive Services -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: Ed1901	10.561	239,856	-	-	-	-	-	-	-	-	239,856	-
Pass Through Nevada Division Of Aging and Disability Services -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: 18-058-39-FX-18	10.561	6,964	-	-	-	-	-	-	-	-	6,964	-
Pass Through Nevada Division of Welfare and Supportive Services -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: ED1803	10.561	241,399	-	-	-	-	-	-	-	-	241,399	-
Pass Through Nevada Division of Welfare and Supportive Services -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: Work Order #305	10.561	24,191	-	-	-	-	-	-	-	-	24,191	-
Pass Through Nevada Division of Welfare and Supportive Services -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: WO #312	10.561	20,331	-	-	-	-	-	-	-	-	20,331	-
Pass Through Nevada Division of Welfare and Supportive Services -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: ED 1701	10.561	(2,876)	-	-	-	-	-	-	-	-	(2,876)	-
Pass Through Nevada Division of Welfare and Supportive Services -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: Ed1802	10.561	158,652	-	-	-	-	-	-	-	-	158,652	-

	<b>CFDA Number</b>	<b>UNR</b>	<b>UNLV</b>	<b>DRI</b>	<b>NSC</b>	<b>CSN</b>	<b>GBC</b>	<b>TMCC</b>	<b>WNC</b>	<b>SYSTEM</b>	<b>Total</b>	<b>Sub Recipient</b>
Pass Through Nevada Division of Welfare and Supportive Services -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: Ed8101	10.561	173,026	-	-	-	-	-	-	-	-	<b>173,026</b>	-
Pass Through Nevada Division of Welfare and Supportive Services -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: Ed1902	10.561	857,140	-	-	-	-	-	-	-	-	<b>857,140</b>	-
Pass Through Nevada Division of Welfare and Supportive Services -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: WO#302	10.561	67,407	-	-	-	-	-	-	-	-	<b>67,407</b>	-
<b>Total for 10.561</b>		<b>1,827,217</b>	<b>37,819</b>	-	-	-	-	-	-	-	<b>1,865,036</b>	-
<b>Total for Food And Nutrition Service</b>		<b>1,827,217</b>	<b>37,819</b>	-	-	-	-	-	-	-	<b>1,865,036</b>	-
<b>Total for Department Of Agriculture</b>		<b>1,827,217</b>	<b>37,819</b>	-	-	-	-	-	-	-	<b>1,865,036</b>	-
<b>SNAP Cluster</b>		<b>1,827,217</b>	<b>37,819</b>	-	-	-	-	-	-	-	<b>1,865,036</b>	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Special Education Cluster (IDEA)</b>												
<b>Department Of Education</b>												
<b>Office Of Special Education And Rehabilitative Services</b>												
Pass Through Nevada Department Of Education - Special Education_Grants to States - Contract No.: 19-667-91000	84.027	9,839	-	-	-	-	-	-	-	-	9,839	-
Pass Through Nevada Department Of Education - Special Education_Grants to States - Contract No.: 1800117	84.027	45,439	-	-	-	-	-	-	-	-	45,439	-
Pass Through Nevada Department Of Education - Special Education_Grants to States - Contract No.: 19-667-59000	84.027	34,311	-	-	-	-	-	-	-	-	34,311	-
Pass Through Nevada Department Of Education - Special Education_Grants to States - Contract No.: 19-667-74000	84.027	11,779	-	-	-	-	-	-	-	-	11,779	-
Pass Through Nevada Department Of Education - Special Education_Grants to States - Contract No.: OSP-1700106	84.027	(60)	-	-	-	-	-	-	-	-	(60)	-
Pass Through Nevada Department Of Education - Special Education_Grants to States - Contract No.: sp-1800069	84.027	259	-	-	-	-	-	-	-	-	259	-
Pass Through Nevada Department Of Education - Special Education_Grants to States - Contract No.: 19-667-71000	84.027	795,836	-	-	-	-	-	-	-	-	795,836	-
<b>Total for 84.027</b>		<b>897,403</b>	-	-	-	-	-	-	-	-	<b>897,403</b>	-
<b>Total for Office Of Special Education And Rehabilitative Services</b>		<b>897,403</b>	-	-	-	-	-	-	-	-	<b>897,403</b>	-
<b>Total for Department Of Education</b>		<b>897,403</b>	-	-	-	-	-	-	-	-	<b>897,403</b>	-
<b>Special Education Cluster (IDEA)</b>		<b>897,403</b>	-	-	-	-	-	-	-	-	<b>897,403</b>	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>Student Financial Assistance Cluster</b>												
<b>Department Of Education</b>												
<b>Department Of Education</b>												
Direct -Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379	-	146,990	-	-	-	-	-	-	-	146,990	-
Pass Through US Department of Education - Teacher Education Assistance for College and Higher Education Grants (TEACH Grants) - Contract No.: P379T191789	84.379	27,106	-	-	-	-	-	-	-	-	27,106	-
<b>Total for 84.379</b>		<b>27,106</b>	<b>146,990</b>	-	-	-	-	-	-	-	<b>174,096</b>	-
<b>Total for Department Of Education</b>		<b>27,106</b>	<b>146,990</b>	-	-	-	-	-	-	-	<b>174,096</b>	-
<b>Office Of Student Financial Assistance Programs</b>												
Direct -Federal Supplemental Educational Opportunity Grants	84.007	-	831,791	-	153,927	1,118,561	-	361,130	-	-	2,465,409	-
Direct -Federal Supplemental Educational Opportunity Grants	84.007	-	-	-	-	-	-	-	164,364	-	164,364	-
Direct -Federal Supplemental Educational Opportunity Grants	84.007	-	-	-	-	-	55,153	-	-	-	55,153	-
Pass Through US Department of Education - Federal Supplemental Educational Opportunity Grants - Contract No.: P007A182494	84.007	398,740	-	-	-	-	-	-	-	-	398,740	-
<b>Total for 84.007</b>		<b>398,740</b>	<b>831,791</b>	-	<b>153,927</b>	<b>1,118,561</b>	<b>55,153</b>	<b>361,130</b>	<b>164,364</b>	-	<b>3,083,666</b>	-
Direct -Federal Work-Study Program	84.033	-	1,187,833	-	-	650,845	-	195,388	-	-	2,034,066	-
Direct -Federal Work-Study Program	84.033	-	-	-	-	-	62,444	-	-	-	62,444	-
Direct -Federal Work-Study Program	84.033	-	-	-	-	-	-	-	92,121	-	92,121	-
	84.033	-	-	-	129,886	-	-	-	-	-	129,886	-
Pass Through US Department of Education - Federal Work-Study Program - Contract No.: P033A172494	84.033	58,622	-	-	-	-	-	-	-	-	58,622	-
<b>Total for 84.033</b>		<b>58,622</b>	<b>1,187,833</b>	-	<b>129,886</b>	<b>650,845</b>	<b>62,444</b>	<b>195,388</b>	<b>92,121</b>	-	<b>2,377,139</b>	-
Direct -Federal Perkins Loan Program_Federal Capital Contributions	84.038	3,088,654	1,421,750	-	-	-	-	-	-	-	4,510,404	-
<b>Total for 84.038</b>		<b>3,088,654</b>	<b>1,421,750</b>	-	-	-	-	-	-	-	<b>4,510,404</b>	-
Direct -Federal Pell Grant Program	84.063	-	43,216,704	-	7,006,731	40,754,020	3,170	7,980,444	-	-	98,961,069	-
	84.063	-	-	-	-	(2,244)	-	-	-	-	(2,244)	-
Direct -Federal Pell Grant Program	84.063	-	-	-	-	-	-	-	3,283,938	-	3,283,938	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Direct -Federal Pell Grant Program	84.063	-	-	-	-	-	2,710,727	-	-	-	2,710,727	-
Pass Through Federal Pell Grant Program - Federal Pell Grant Program - Contract No.: P063P171789	84.063	109,969	-	-	-	-	-	-	-	-	109,969	-
Pass Through Federal Pell Grant Program - Federal Pell Grant Program - Contract No.: P063P181789	84.063	21,167,216	-	-	-	-	-	-	-	-	21,167,216	-
<b>Total for 84.063</b>		<b>21,277,185</b>	<b>43,216,704</b>	-	<b>7,006,731</b>	<b>40,751,776</b>	<b>2,713,897</b>	<b>7,980,444</b>	<b>3,283,938</b>	-	<b>126,230,675</b>	-
Direct -Federal Direct Student Loans	84.268	-	-	-	-	18,688,404	-	3,337,079	-	-	22,025,483	-
Direct -Federal Direct Student Loans	84.268	-	138,389,851	-	-	-	-	-	-	-	138,389,851	-
	84.268	-	-	-	10,704,440	-	-	-	-	-	10,704,440	-
Direct -Federal Direct Student Loans	84.268	-	-	-	-	-	-	-	1,066,405	-	1,066,405	-
Direct -Federal Direct Student Loans	84.268	-	362	-	-	-	-	-	-	-	362	-
Pass Through Federal Direct Student Loans - Federal Direct Student Loans - Contract No.: P268K191789	84.268	81,326,640	-	-	-	-	-	-	-	-	81,326,640	-
Pass Through Federal Direct Student Loans - Federal Direct Student Loans - Contract No.: P268K181789	84.268	363,354	-	-	-	-	-	-	-	-	363,354	-
<b>Total for 84.268</b>		<b>81,689,994</b>	<b>138,390,213</b>	-	<b>10,704,440</b>	<b>18,688,404</b>	-	<b>3,337,079</b>	<b>1,066,405</b>	-	<b>253,876,535</b>	-
<b>Total for Office Of Student Financial Assistance Programs</b>		<b>106,513,195</b>	<b>185,048,291</b>	-	<b>17,994,984</b>	<b>61,209,586</b>	<b>2,831,494</b>	<b>11,874,040</b>	<b>4,606,828</b>	-	<b>390,078,418</b>	-
<b>Total for Department Of Education</b>		<b>106,540,301</b>	<b>185,195,281</b>	-	<b>17,994,984</b>	<b>61,209,586</b>	<b>2,831,494</b>	<b>11,874,040</b>	<b>4,606,828</b>	-	<b>390,252,514</b>	-
<b>Department Of Health And Human Services</b>												
<b>Health Resources And Services Administration</b>												
Direct -Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	-	135,318	-	-	-	-	-	-	-	135,318	-
<b>Total for 93.342</b>		-	<b>135,318</b>	-	-	-	-	-	-	-	<b>135,318</b>	-
Direct -Nursing Student Loans	93.364	421,258	1,004,919	-	-	-	-	-	-	-	1,426,177	-
<b>Total for 93.364</b>		<b>421,258</b>	<b>1,004,919</b>	-	-	-	-	-	-	-	<b>1,426,177</b>	-
<b>Total for Health Resources And Services Administration</b>		<b>421,258</b>	<b>1,140,237</b>	-	-	-	-	-	-	-	<b>1,561,495</b>	-
<b>Total for Department Of Health And Human Services</b>		<b>421,258</b>	<b>1,140,237</b>	-	-	-	-	-	-	-	<b>1,561,495</b>	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Student Financial Assistance Cluster		106,961,559	186,335,518	-	17,994,984	61,209,586	2,831,494	11,874,040	4,606,828	-	391,814,009	-
<b>TANF Cluster</b>												
<b>Department Of Health And Human Services</b>												
<b>Administration For Children And Families</b>												
Pass Through Children's Cabinet -Temporary Assistance for Needy Families - Contract No.: 1801137	93.558	164,159	-	-	-	-	-	-	-	-	164,159	-
<b>Total for 93.558</b>		<b>164,159</b>	-	-	-	-	-	-	-	-	<b>164,159</b>	-
<b>Total for Administration For Children And Families</b>		<b>164,159</b>	-	-	-	-	-	-	-	-	<b>164,159</b>	-
<b>Total for Department Of Health And Human Services</b>		<b>164,159</b>	-	-	-	-	-	-	-	-	<b>164,159</b>	-
<b>TANF Cluster</b>		<b>164,159</b>	-	-	-	-	-	-	-	-	<b>164,159</b>	-
<b>Transit Services Programs Cluster</b>												
<b>Department Of Transportation</b>												
<b>Federal Transit Administration (fta)</b>												
Pass Through Washoe County Regional Transportation Commission -Capital Assistance Program for Elderly Persons and Persons with Disabilities - Contract No.: OSP-1600934	20.513	1,736	-	-	-	-	-	-	-	-	1,736	-
Pass Through Washoe County Regional Transportation Commission -Capital Assistance Program for Elderly Persons and Persons with Disabilities - Contract No.: SP-1800835	20.513	21,773	-	-	-	-	-	-	-	-	21,773	-
<b>Total for 20.513</b>		<b>23,509</b>	-	-	-	-	-	-	-	-	<b>23,509</b>	-
<b>Total for Federal Transit Administration (fta)</b>		<b>23,509</b>	-	-	-	-	-	-	-	-	<b>23,509</b>	-
<b>Total for Department Of Transportation</b>		<b>23,509</b>	-	-	-	-	-	-	-	-	<b>23,509</b>	-
<b>Transit Services Programs Cluster</b>		<b>23,509</b>	-	-	-	-	-	-	-	-	<b>23,509</b>	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>TRIO Cluster</b>												
<b>Department Of Education</b>												
<b>Office Of Postsecondary Education</b>												
Direct -TRIO_Student Support Services	84.042	-	352,449	-	-	-	-	-	-	-	352,449	-
Direct -TRIO_Student Support Services	84.042	-	-	-	253,385	274,811	-	-	-	-	528,196	-
Direct -TRIO_Student Support Services	84.042	-	399,602	-	-	-	-	-	-	-	399,602	-
Pass Through Office of Postsecondary Education -TRIO_Student Support Services - Contract No.: P042A150155-16	84.042	374,165	-	-	-	-	-	-	-	-	374,165	-
<b>Total for 84.042</b>		<b>374,165</b>	<b>752,051</b>	<b>-</b>	<b>253,385</b>	<b>274,811</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,654,412</b>	<b>-</b>
Direct -TRIO_Talent Search	84.044	-	276,997	-	-	-	-	-	-	-	276,997	-
Direct -TRIO_Talent Search	84.044	-	270,568	-	-	-	-	-	-	-	270,568	-
Direct -TRIO_Talent Search	84.044	-	333,724	-	-	-	-	-	-	-	333,724	-
Direct -TRIO_Talent Search	84.044	-	251,336	-	-	-	-	-	-	-	251,336	-
Direct -TRIO_Talent Search	84.044	-	285,000	-	-	-	-	-	-	-	285,000	-
<b>Total for 84.044</b>		<b>-</b>	<b>1,417,625</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,417,625</b>	<b>-</b>
Direct -TRIO_Upward Bound	84.047	-	288,100	-	-	-	-	-	-	-	288,100	-
Direct -TRIO_Upward Bound	84.047	-	-	-	659,306	-	-	-	-	-	659,306	-
Direct -TRIO_Upward Bound	84.047	-	295,045	-	-	-	-	-	-	-	295,045	-
Direct -TRIO_Upward Bound	84.047	-	275,551	-	-	-	-	-	-	-	275,551	-
Direct -TRIO_Upward Bound	84.047	-	269,408	-	-	-	-	-	-	-	269,408	-
Direct -TRIO_Upward Bound	84.047	-	488,511	-	-	-	-	-	-	-	488,511	-
Direct -TRIO_Upward Bound	84.047	-	273,634	-	-	-	-	-	-	-	273,634	-
Direct -TRIO_Upward Bound	84.047	-	279,364	-	-	-	-	-	-	-	279,364	-
Direct -TRIO_Upward Bound	84.047	-	315,041	-	-	-	-	-	-	-	315,041	-
Direct -TRIO_Upward Bound	84.047	-	-	-	-	-	-	392,559	-	-	392,559	-
Pass Through Office of Postsecondary Education -TRIO_Upward Bound - Contract No.: P047A120232-16	84.047	(53)	-	-	-	-	-	-	-	-	(53)	-
Pass Through Office of Postsecondary Education -TRIO_Upward Bound - Contract No.: P047A120616-16	84.047	(5)	-	-	-	-	-	-	-	-	(5)	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
Pass Through Office of Postsecondary Education -TRIO_ Upward Bound - Contract No.: P047A120274-16	84.047	(13)	-	-	-	-	-	-	-	-	(13)	-
Pass Through US Department of Education - TRIO_ Upward Bound - Contract No.: P047A170523-17A	84.047	477,433	-	-	-	-	-	-	-	-	477,433	-
Pass Through US Department of Education - TRIO_ Upward Bound - Contract No.: P047M170107	84.047	299,773	-	-	-	-	-	-	-	-	299,773	-
Pass Through US Department of Education - TRIO_ Upward Bound - Contract No.: P047A170541 - 17A	84.047	288,696	-	-	-	-	-	-	-	-	288,696	-
Pass Through US Department of Education - TRIO_ Upward Bound - Contract No.: P047A170538-17A	84.047	289,345	-	-	-	-	-	-	-	-	289,345	-
<b>Total for 84.047</b>		<b>1,355,176</b>	<b>2,484,654</b>	-	<b>659,306</b>	-	-	<b>392,559</b>	-	-	<b>4,891,695</b>	-
Direct -TRIO_ Educational Opportunity Centers	84.066	-	271,420	-	-	-	-	-	-	-	271,420	-
Direct -TRIO_ Educational Opportunity Centers	84.066	-	265,123	-	-	-	-	-	-	-	265,123	-
<b>Total for 84.066</b>		-	<b>536,543</b>	-	-	-	-	-	-	-	<b>536,543</b>	-
Direct -TRIO_ McNair Post-Baccalaureate Achievement	84.217	-	213,871	-	-	-	-	-	-	-	213,871	-
Pass Through US Department of Education - TRIO_ McNair Post-Baccalaureate Achievement - Contract No.: P217A170100	84.217	233,708	-	-	-	-	-	-	-	-	233,708	-
<b>Total for 84.217</b>		<b>233,708</b>	<b>213,871</b>	-	-	-	-	-	-	-	<b>447,579</b>	-
<b>Total for Office Of Postsecondary Education</b>		<b>1,963,049</b>	<b>5,404,744</b>	-	<b>912,691</b>	<b>274,811</b>	-	<b>392,559</b>	-	-	<b>8,947,854</b>	-
<b>Total for Department Of Education</b>		<b>1,963,049</b>	<b>5,404,744</b>	-	<b>912,691</b>	<b>274,811</b>	-	<b>392,559</b>	-	-	<b>8,947,854</b>	-
<b>TRIO Cluster</b>		<b>1,963,049</b>	<b>5,404,744</b>	-	<b>912,691</b>	<b>274,811</b>	-	<b>392,559</b>	-	-	<b>8,947,854</b>	-

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total	Sub Recipient
<b>WIOA Cluster</b>												
<b>Department Of Labor</b>												
<b>Employment Training Administration</b>												
Direct -WIA Adult Program	17.258	-	-	-	-	31,092	-	-	-	-	31,092	-
Pass Through Nevada Works -WIA Adult Program - Contract No.: DW-14-UNR-CASAT	17.258	533	-	-	-	-	-	-	-	-	533	-
<b>Total for 17.258</b>		<b>533</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,092</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,625</b>	<b>-</b>
<b>Total for Employment Training Administration</b>		<b>533</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,092</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,625</b>	<b>-</b>
<b>Total for Department Of Labor</b>		<b>533</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,092</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,625</b>	<b>-</b>
<b>WIOA Cluster</b>		<b>533</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,092</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,625</b>	<b>-</b>
<b>Total Expenditures of Federal Awards</b>		<b>\$200,582,680</b>	<b>\$232,994,862</b>	<b>\$16,926,927</b>	<b>\$19,990,977</b>	<b>\$65,229,145</b>	<b>\$4,115,579</b>	<b>\$16,078,644</b>	<b>\$6,113,754</b>	<b>\$4,941,436</b>	<b>\$566,974,004</b>	<b>\$20,401,482</b>

## **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, 2019, which have been financed by the United States Government.

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

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

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

The Nevada System of Higher Education consists of:

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

The Schedule is prepared on the accrual basis of accounting.

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

### Note 2:

The Federal Perkins, Nursing Student Loan Programs (“NSL”) and Health Professions Student Loan Programs (“HPSL”) are administered directly by the System and balances and transactions relating to these programs are included in the System’s financial statements. Loans outstanding at the beginning of the year and loads made during the year are included in the federal expenditures presented in the Schedule. The balances of loans outstanding under the Perkins, NSL and HPSL programs were \$4,510,404, \$1,661,244, and \$135,318, respectively as of June 30, 2019.

Note 3:

The total value of the Federal awards in the form of non-cash assistance during the fiscal year ended June 30, 2019 was zero.

Note 4:

For fiscal year 2019, NSHE institutions utilize negotiated indirect rates, and NSHE does not utilize the 10% de minimis rate provided by Uniform Guidance.

GRANT THORNTON LLP  
10 Almaden Blvd., Suite 800  
San Jose, CA 95113

D +408.275.9000  
F +408.275.0582

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

Board of Regents  
Nevada System of Higher Education

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities and aggregate discretely presented component units of the Nevada System of Higher Education (the "System"), as of June 30, 2019, and the related notes to the financial statements, which collectively comprise the System's basic financial statements, and have issued our report thereon dated November 18, 2019.

Our report includes a reference to other auditors who audited the financial statements of Desert Research Institute Foundation; Desert Research Institute Research Parks LTD; Truckee Meadows Community College Foundation; University of Nevada, Las Vegas Research Foundation; College of Southern Nevada Foundation; University of Nevada, Las Vegas Foundation; University of Nevada, Reno Foundation; Athletic Association University of Nevada; University of Nevada, Las Vegas Rebel Football Foundation; University of Nevada, Las Vegas Rebel Soccer Foundation, and Nevada State College Foundation, as described in our report on the System's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of: Truckee Meadows Community College Foundation; University of Nevada, Las Vegas Research Foundation; College of Southern Nevada 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, 2019.

**Internal control over financial reporting**

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

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify a deficiency in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a deficiency in internal control, described in the accompanying Schedule of Financial Statement Findings and Questioned Costs as item 2019-001 that we consider to be a significant deficiency in the System's internal control.

#### **Compliance and other matters**

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

#### **System's response to findings**

The System's response to our findings, which is described in the accompanying Schedule of Financial Statement Findings and Questioned Costs and Management's Corrective Action Plan, was not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on the System's response.

#### **Intended purpose**

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



San Jose, California  
November 18, 2019

GRANT THORNTON LLP  
10 Almaden Blvd, Suite 800  
San Jose, CA 95113

D +1 408.275.9000  
F +1 408.275.0582

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

Board of Regents  
Nevada System of Higher Education

### Report on compliance for each major federal program

We have audited the compliance of the Nevada System of Higher Education (the "System") with the types of compliance requirements described in the U.S. Office of Management and Budget's *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019. The System's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Our audit of, and opinion on, the System's compliance for each major federal program does not include the operations of Integrated Clinical Services Inc., a discretely presented component unit, which received federal awards for the year ended June 30, 2019 that are not included in the accompanying Schedule of Findings and Questioned Costs. Integrated Clinical Services, Inc. separately determines their need for an audit of its compliance with the types of compliance requirements described in the *OMB Compliance Supplement*.

### Management's responsibility

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

### Auditor's responsibility

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

basis, evidence about the System's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our qualified and unmodified opinions on compliance for major federal programs. However, our audit does not provide a legal determination of the System's compliance.

#### **Basis for qualified opinion on the Student Financial Aid Cluster**

As described in the accompanying Schedule of Findings and Questioned costs, the System did not comply with the requirements regarding Special Tests and Provisions: Gramm-Leach Bliley Act - Student Information Security (Item 2019-007). Compliance with such requirements is necessary, in our opinion, for the System to comply with the requirements applicable to that program.

#### **Qualified opinion on the Student Financial Aid Cluster**

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion on the Student Financial Aid Cluster paragraph, the System complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Student Financial Aid Cluster for the year ended June 30, 2019.

#### **Unmodified opinion on each of the other major federal programs**

In our opinion, the System complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs and in management's corrective action plan for the year ended June 30, 2019.

#### **Other matters**

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported under Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2019-002, 2019-003 and 2019-008. Our opinion on each major program is not modified with respect to these matters.

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

#### **Report on internal control over compliance**

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

control over compliance. Accordingly, we do not express an opinion on the effectiveness of the System's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, we identified a deficiency in internal control over compliance, described in the accompanying Schedule of Findings and Questioned Costs as item 2019-007 that we consider to be a material weakness in the System's internal control over compliance. We also identified certain deficiencies in internal control over compliance, described in the accompanying Schedule of Findings and Questioned Costs as items 2019-002, 2019-003, 2019-004, 2019-005, 2019-006 and 2019-008 that we consider to be significant deficiencies in the System's internal control over compliance.

The System's response to the findings on internal control over compliance identified in our audit, which is described in the accompanying Schedule of Findings and Questioned Costs and in Management's Corrective Action Plan, was not subjected to the auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on the System's response.

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

*Grant Thornton LLP*

San Jose, California  
November 18, 2019

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2019

---

**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 reported
- 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? .....yes
- Significant deficiency identified that are not considered to be material weaknesses? ..... yes

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

Student Financial Aid Cluster.....qualified for:  
Special Tests and Provisions: Gramm-Leach Bliley Act – Student Information Security  
Career and Technical Education.....unmodified

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

Identification of major programs:

Student Financial Assistance Cluster (CFDA 84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 93.342 and 93.364)  
Career and Technical Education(CFDA 84.048)

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

Year ended June 30, 2019

---

SECTION II - FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS

---

**FINDING 2019-001 - Accounting for certain debt activities**

*Criteria*

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

*Condition:*

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

*Context*

The 2011 remaining bond obligation was \$26.5 million.

*Cause*

There was a misinterpretation of the bond closing document.

*Effect*

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

*Recommendation*

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

*Views of Responsible Officials (unaudited)*

Management Concurs.

Nevada System of Higher Education  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year ended June 30, 2019

---

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

---

**STUDENT FINANCIAL ASSISTANCE CLUSTER FINDINGS**

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

*Estimated Complete:* January 31, 2020

*Responsible Person (NSHE is a multi-institutional organization and corrective actions are coordinated centrally through)*

Rhett R. Vertrees, CPA  
Assistant Chief Financial Officer  
(775)784-3409  
rvertrees@nshe.nevada.edu

*Federal Programs*

Department of Education and Department of Health and Human Services  
Student Financial Assistance Cluster  
Award year ended June 30, 2019

*Criteria*

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

*Condition*

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

*Context*

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

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

Questioned Costs  
UNLV - \$42,532

*Effect*

1. Security Administration (#4 & #5)-Student data within the PeopleSoft application may be accessed by unauthorized or inappropriate individuals. This could impact eligibility, disbursements, return of Title IV funds and verification.

## Nevada System of Higher Education

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2019

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

#### *Cause*

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

#### *Recommendations*

1. Security Administration (#4 & #5)-Management should ensure that terminated users have their application(s) access removed in a timely manner (industry standard is typically 48 hours). #5-Management should conduct user access reviews on a periodic basis to ensure appropriateness of access rights of users within key financial applications.

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

#### *Views of Responsible Officials*

Management concurs.

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

*Estimated Complete:* Immediately implemented

*Responsible Person (NSHE is a multi-institutional organization and corrective actions are coordinated centrally through)*

Rhett R. Vertrees, CPA

Assistant Chief Financial Officer

(775)784-3409

rvertrees@nshe.nevada.edu

#### *Federal Programs*

Department of Education

Student Financial Assistance Cluster

Award year ended June 30, 2019

#### *Criteria*

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

**Nevada System of Higher Education**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year ended June 30, 2019**

*Condition*

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

During our testing at UNLV, we identified instances where the Institution did not determine the withdrawal date for students who unofficially withdrew from the Institution within 30 days of the earlier of the (1) payment period or period of enrollment, (2) academic year in which the student withdrew, or (3) educational program from which the student withdrew.

*Context*

For one out of sixty students tested at NSC, the original return calculation was incorrect and subsequently remediated by the quality control review, however, the date the institution returned and reported the amount as calculated exceeded the required 45 day timeframe.

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

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

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

*Questioned Costs*

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

*Effect*

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

*Cause*

At TMCC, UNR, UNLV, and WNC, the funds not being timely returned and reported to COD as calculated was due to oversight by personnel performing the return calculation. For UNLV, our sample was limited to sixty students, however it is our understanding that the delay in determination date for students who require a Return to Title IV calculation is a broader issue. Of the students identified with a delayed determination date, a majority were students who withdrew or dropped out during the Fall 2018 term.

## Nevada System of Higher Education

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2019

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

#### *Recommendation*

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

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

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

#### *Views of Responsible Officials*

Management concurs.

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

*Estimated Complete:* Immediately implemented

*Responsible Person (NSHE is a multi-institutional organization and corrective actions are coordinated centrally through)*

Rhett R. Vertrees, CPA

Assistant Chief Financial Officer

(775)784-3409

rvertrees@nshe.nevada.edu

#### *Federal Programs*

Department of Education

Student Financial Assistance Cluster

Award year ended June 30, 2019

#### *Criteria*

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

#### *Condition*

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

#### *Context*

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

#### *Questioned Costs*

CSN - \$0

NSC- \$0

UNLV - \$0

WNC-\$0

**Nevada System of Higher Education**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year ended June 30, 2019**

*Effect*

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

*Cause*

For each of the Institutions, all instances related to certain disbursements which were not reported within 15 days due to an error in the original upload that was intended to be completed within the required timeframe.

*Recommendation*

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

*Views of Responsible Officials*

Management concurs.

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

*Estimated Complete:* Immediately implemented

*Responsible Person (NSHE is a multi-institutional organization and corrective actions are coordinated centrally through)*

Rhett R. Vertrees, CPA

Assistant Chief Financial Officer

(775)784-3409

rvertrees@nshe.nevada.edu

*Federal Programs*

Department of Education

Student Financial Assistance Cluster

Award year ended June 30, 2019

*Criteria*

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

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

*Condition*

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

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

*Context*

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

## Nevada System of Higher Education

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2019

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

#### *Questioned Costs*

TMCC - \$19

CSN - \$178

#### *Effect*

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

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

#### *Cause*

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

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

#### *Recommendation*

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

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

#### *Views of Responsible Officials*

Management concurs.

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

*Estimated Complete:* Immediately implemented

*Responsible Person (NSHE is a multi-institutional organization and corrective actions are coordinated centrally through)*

Rhett R. Vertrees, CPA

Assistant Chief Financial Officer

(775)784-3409

rvertrees@nshe.nevada.edu

#### *Federal Programs*

Department of Education

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

Award year ended June 30, 2019

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

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

**Nevada System of Higher Education**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year ended June 30, 2019**

*Condition*

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

*Context*

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

*Questioned Costs*

CSN - \$0

*Effect*

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

*Cause*

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

*Recommendation*

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

*Views of Responsible Officials*

Management concurs.

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

*Estimated Complete:* December 31,2020

*Responsible Person (NSHE is a multi-institutional organization and corrective actions are coordinated centrally through)*

Rhett R. Vertrees, CPA

Assistant Chief Financial Officer

(775)784-3409

rvertrees@nshe.nevada.edu

*Criteria*

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

*Condition*

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

**Nevada System of Higher Education**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year ended June 30, 2019**

*Context*

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

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

*Questioned Costs*

\$0

*Effect*

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

*Cause*

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

*Recommendation*

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

*Views of Responsible Officials*

Management concurs.

**FINDING 2019-008 – Eligibility**

*Estimated Complete:* Immediately implemented

*Responsible Person (NSHE is a multi-institutional organization and corrective actions are coordinated centrally through)*

Rhett R. Vertrees, CPA

Assistant Chief Financial Officer

(775)784-3409

rvertrees@nshe.nevada.edu

*Federal Programs*

Department of Education

Student Financial Assistance Cluster

Award year ended June 30, 2019

*Criteria*

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

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

**Nevada System of Higher Education**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year ended June 30, 2019**

*Condition*

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

*Context*

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

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

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

*Questioned Costs*

UNLV - \$6,516

*Effect*

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

*Cause*

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

*Recommendation*

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

*Views of Responsible Officials*

Management concurs.

# Nevada System of Higher Education

www.nevada.edu

**System Administration**  
4300 S. Maryland Parkway  
Las Vegas, Nevada 89119  
(702) 889-8426  
Fax: (702) 889-8495



**System Administration**  
2601 Enterprise Road  
Reno, NV 89512  
(775) 784-4958  
Fax: (775) 327-5049

---

## RESPONSES TO FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

---

Year Ended June 30, 2019

---

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

---

#### **FINDING 2019-001 – Accounting for certain debt activities**

##### **System Admin Response**

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

This particular debt was a crossover advance refunding, which under GAAP does not get removed as a liability until the crossover date has occurred. This was treated by UNR as a regular advance refunding and the debt was removed when the funds to pay the debt were transferred to escrow. To ensure these are appropriately captured in the future, UNR has implemented procedures to identify crossover advance refundings. In addition, all debt issuances will be more thoroughly reviewed and any unusual circumstances will be discussed with bond counsel to ensure management's understanding.

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

Procedures to more thoroughly review debt transactions have been put in place to ensure the proper accounting is evaluated and documented appropriately.

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

The Controllers at the institutions, in coordination with System Office administration, are primarily responsible for the appropriate recording.

# Nevada System of Higher Education

www.nevada.edu

**System Administration**  
4300 S. Maryland Parkway  
Las Vegas, Nevada 89119  
(702) 889-8426  
Fax: (702) 889-8495



**System Administration**  
2601 Enterprise Road  
Reno, NV 89512  
(775) 784-4958  
Fax: (775) 327-5049

---

## SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

---

### STUDENT FINANCIAL ASSISTANCE CLUSTER FINDINGS

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

#### UNR Response

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

(4) Due to the limited size of the Office of Information Technology staff, the PeopleSoft Administrator role will continue to be necessary for certain positions in order for them to accomplish their duties in the various environments. One consultant and three staff are currently assigned the PSA role. We recognize the risks associated with the role, and the following mitigation strategies are in place to reduce and manage the risk.

- The Office of Information Technology PeopleSoft Manager oversees the staff and consultants that are assigned the PSA role. Changes are documented in security applications and approved by the Manager.
- An audit trigger was re-activated April 1, 2019. It notifies the Registrar, PeopleSoft Security Coordinator and her back up, PeopleSoft Manager, CSO and the CIO when the PSA role is granted to users in the production, test, quality assurance or development environments.
- The consultant is covered under the Master Services Agreement between NSHE and Sierra Cedar, Inc., signed on January 15, 2008, that includes Article 9 – Data Rights and Confidentiality. The contractor is expected to be complete with the upgrade project by November 2019.

(5) Starting in October 2019, one of our PeopleSoft Business Analysts will provide backup and assistance to our Coordinator, PeopleSoft Application Security with processing the terminations. A review process is being developed and will be implemented by 1/31/2020 as an additional control to ensure PeopleSoft access is removed in a timely manner upon their termination.

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

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

(5) A review process will be documented to show PeopleSoft access is removed in a timely manner upon an employee's termination.

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

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

# Nevada System of Higher Education

www.nevada.edu



**System Administration**  
4300 S. Maryland Parkway  
Las Vegas, Nevada 89119  
(702) 889-8426  
Fax: (702) 889-8495

**System Administration**  
2601 Enterprise Road  
Reno, NV 89512  
(775) 784-4958  
Fax: (775) 327-5049

## UNLV Response

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

UNLV agrees with the finding.

### For context 1 and 2:

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

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

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

### For context 3:

UNLV understands the importance of adequate segregation of duties. During fiscal year 2019, the Financial Aid and Scholarships Office identified that a Peoplesoft user account used to run specific batch processes also allowed the user the ability to update individual student records. This error was identified by management and upon identification, the batch processing user account was modified to eliminate this ability. Management investigated the use of the batch processing user account confirming and self-reporting transactions related to a single student record and completed the return of funds to the Department of Education noted as 'questioned costs' for this finding.

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

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

For context 3, the batch processing user profile was modified upon identification of this issue in order to eliminate the ability for the profile to modify individual student records. Any changes made to the user profile are managed and documented through the campus system support ticketing system and would require approval by the Executive Director of Financial Aid and Scholarships.

# Nevada System of Higher Education

www.nevada.edu



**System Administration**  
4300 S. Maryland Parkway  
Las Vegas, Nevada 89119  
(702) 889-8426  
Fax: (702) 889-8495

**System Administration**  
2601 Enterprise Road  
Reno, NV 89512  
(775) 784-4958  
Fax: (775) 327-5049

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

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

For context 3, the Executive Director of Financial Aid and Scholarships is responsible for ensuring adequate segregation of duties within the Financial Aid and Scholarships Office.

## **SCS Response**

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

(1,7) Due to the limited size of SCS's Information Technology staff, the PeopleSoft and PeopleTool Administrator roles will continue to be necessary for certain positions in order for them to accomplish their duties in the various environments. Currently, 4 users are assigned the PeopleSoft Administrator role and two are assigned the PeopleSoft PeopleTools Administrator role. We recognize the risks associated with the role, and the following mitigation strategies are in place to reduce and manage the risk.

- The Director of Information and Application Services oversees the IT staff that are assigned the Administrator roles. Changes are documented in security applications and approved by the Director.
- Audit alerts are established that notify the PeopleSoft Administrators, Director of Information and Application Services and CISO when Administrator roles and permissions are granted in the various PeopleSoft environments.

(6) Although there is no formal user access review process in place for the PeopleSoft application, Oracle Database or Microsoft AIX Server, user access reviews were performed as part of the system upgrade process during 2019. Typically, a risk based user access review is completed on an annual basis. For the Peoplesoft application and Oracle databases service tickets are created when access is requested and the Director of Information and Application Services must approve these requests when certain roles and permissions have been requested by a user, access is reviewed and amended accordingly.

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

(1,7) Changes to user access is monitored and alerts have been established for Administrator roles and permissions. The users with administrator access to both production and development are established and trusted employees, and are required to engage in both PeopleSoft environments on a daily basis in order to perform their job function. Furthermore, appropriate compensating controls have been deployed to support the mitigation of risk.

# Nevada System of Higher Education

www.nevada.edu



**System Administration**  
4300 S. Maryland Parkway  
Las Vegas, Nevada 89119  
(702) 889-8426  
Fax: (702) 889-8495

**System Administration**  
2601 Enterprise Road  
Reno, NV 89512  
(775) 784-4958  
Fax: (775) 327-5049

(6) SCS will continue to adopt a risk based user access review process and will document this accordingly.

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

(1,6,7) Director of Information and Application Services

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

## NSC Response

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

Because the issue was identified and corrected through its quality control process, NSC will continue to conduct peer reviews of R2T4 calculations. When possible, these reviews will take place to allow for corrections to be made within the required 45-day timeframe for reporting.

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

Returns of funding related to R2T4 are documented in PeopleSoft. The results and timing of quality control activities are documented on spreadsheets.

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

The Director of Financial Aid has the responsibility for ensuring reporting deadlines are met and will be held accountable in the future for any issues which may arise.

## TMCC Response

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

When processing the R2T4 calculation for Wintermester students, the PeopleSoft system did not adjust the term dates. This is not standard behavior, for other sessions offered at TMCC, they fall fully within the term and the dates do not need to be changed. Moving forward, when a Wintermester R2T4 calculation is performed, the term dates will be modified. Procedures have been adjusted.

- For the second item, Admission and Records (A&R) processed an Exception to the Refund for a student. On the documents they collected the student indicated a Last Date of Attendance that differed from what was known previously. A&R did not notify financial aid of the exception to

# Nevada System of Higher Education

www.nevada.edu



**System Administration**  
4300 S. Maryland Parkway  
Las Vegas, Nevada 89119  
(702) 889-8426  
Fax: (702) 889-8495

**System Administration**  
2601 Enterprise Road  
Reno, NV 89512  
(775) 784-4958  
Fax: (775) 327-5049

- the refund and thus we were unaware of the discrepancy. From hence forward A&R will provide copies of their Exception to the Refund documents when they are processed to financial aid (when the student has financial aid).
- For the third item, we do not concur with the R2T4 summer finding. Guidance received from the Department of Education state that if our school is using the last date of attendance of June 12, then the days from session 2 will not be used in the calculation since we are asking what was student's enrollment status as of the withdrawal date (student was not enrolled in the 2nd session classes at the time the R2T4 was conducted). Moving forward, a query will be used during the summer to determine potential R2T4 students. In addition, a follow up email will be sent to students to confirm if they will be attending future summer classes such as enrollment for the second session.

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

R2T4 calculations are reviewed by two staff and they are aware of the need to verify the term dates when the student attends Wintermester. Financial aid staff will also review the Exception to the Refund documents and make any necessary changes to the R2T4 calculation.

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

Oversight of the R2T4 process has been moved to the Financial Aid Coordinator for Compliance, who will ensure that procedures are followed to avoid any future repeats of this error.

## **UNLV Response**

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

UNLV agrees with this finding.

Staffing changes within the unit brought to light in FY19 that there were gaps in the completion of the return of Title IV funds (R2T4) processing that have now been resolved. We have expanded the number of staff trained to review and complete R2T4 transactions in order to ensure that we are able to handle the R2T4 volume and process files within established timelines. In order to prevent a future finding in this area we will conduct regular internal review of the R2T4 population to ensure calculations are being completed accurately and timely and to ensure that our established intervals for conducting R2T4 calculations is being followed. These measures have already been activated.

We have already begun a review of the entire Fall 2018 R2T4 population and will be expanding this review to include Spring 2019 as well. It is our intention to identify and correct any issues that may be outstanding and to use this information to further strengthen our policies.

# Nevada System of Higher Education

www.nevada.edu



**System Administration**  
4300 S. Maryland Parkway  
Las Vegas, Nevada 89119  
(702) 889-8426  
Fax: (702) 889-8495

**System Administration**  
2601 Enterprise Road  
Reno, NV 89512  
(775) 784-4958  
Fax: (775) 327-5049

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

The institution's R2T4 Policies & Procedures manual are being updated to provide better guidance on conducting R2T4 and new reports have been created in order to ensure accurate data is used in this process. Dates for reviewing the potential R2T4 population are being populated into our master calendar to ensure that we can capture all R2T4 students well within the regulatory timelines. Additionally, we will conduct regular internal review of the R2T4 population in order to identify and correct potential findings in a timely manner. We anticipate these enhancements being in place no later than December 2019.

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

The Executive Director of the Financial Aid and Scholarships is responsible for ensuring compliance with return of Title IV funds procedures.

### **UNR Response**

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

UNR recognizes the one error identified in the sample of 60. The exception occurred due to the amount of Title IV aid earned being marked as 100% on the R2T4 file cover sheet, when the actual amount computed and supported by system print-outs was less than 100%. Cover sheets that indicate the earned aid is less than 100% are prioritized in the closeout process to ensure funds are returned timely. The notation error was identified by the employee just after the end of 45 day window, and Title IV funds were promptly returned to the program.

UNR has a system in place where a secondary review of the information on the R2T4 cover sheet is performed. In response to this finding, in September 2019 the Office of Financial Aid added a procedure for the secondary reviewer to document a comparison of the results of their computation for the percentage of Title IV aid earned to the initial earned-aid calculation. This will ensure that the noted percentages on the cover sheet are correct, and will allow for the proper prioritization of files by staff to ensure compliance with the 45 day return of funds requirement.

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

The additional documentation will be included on the R2T4 cover sheet, and will show the results of the calculations of both the preparer and secondary reviewer for the percentage of Title IV aid earned.

# Nevada System of Higher Education

www.nevada.edu



**System Administration**  
4300 S. Maryland Parkway  
Las Vegas, Nevada 89119  
(702) 889-8426  
Fax: (702) 889-8495

**System Administration**  
2601 Enterprise Road  
Reno, NV 89512  
(775) 784-4958  
Fax: (775) 327-5049

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

The Director of Financial Assistance and the employees responsible for R2T4 calculations and timeliness of the return of funds will be held accountable.

### **WNC Response**

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

Western Nevada College Financial Assistance recognizes the two errors identified in the sample. Appropriate steps to correct the R2T4 calculations have occurred and staff responsible for R2T4 calculations continue to receive additional guidance and training.

One error was an institutional error, as the date was transposed when entered into the PeopleSoft R2T4 function. Staff have received additional guidance and instruction on ensuring correct dates are entered and will continue to double check their work. The second error was related to the percentage of total aid earned calculation, which is calculated by PeopleSoft. Staff performed all necessary steps and entered accurate data for the calculation on this student. PeopleSoft's calculation of the percentage of aid earned was incorrect. To ensure this will not occur again, staff is now required to review and double check the PeopleSoft calculation and document their review in the R2T4 calculation file for each student. Staff can use a secondary screen in PeopleSoft's R2T4 function to also ensure the correct percentage is being used in the R2T4 calculation.

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

Compliance and performance will continue to be measured and documented through the office's R2T4 secondary check process by a separate staff member. The office has also trained additional staff members to assist with the second check process. Additionally, the office has implemented new procedures to ensure the Percentage of Aid Earned is being calculated correctly by PeopleSoft and documentation for this calculation is stored in the file.

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

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

# Nevada System of Higher Education

www.nevada.edu



**System Administration**  
4300 S. Maryland Parkway  
Las Vegas, Nevada 89119  
(702) 889-8426  
Fax: (702) 889-8495

**System Administration**  
2601 Enterprise Road  
Reno, NV 89512  
(775) 784-4958  
Fax: (775) 327-5049

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

## **CSN Response**

CSN concurs with the finding and recommendation. There have been issues where PeopleSoft does not properly send selected records to COD, and previously the College was resubmitting records through PeopleSoft in those instances. The resubmissions were not 100% successful. CSN does run queries weekly to compare records between PeopleSoft and COD to ensure records are reported to COD. These reports are reviewed and corrections are made, if necessary.

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

CSN will request a reconciliation report from COD weekly to compare to the disbursements in PeopleSoft using an access database to identify records where disbursements do not sync in both reports. Those records will be reviewed in COD and PeopleSoft and one attempt will be made to re-submit the record using PeopleSoft. If the re-submission is not successful, CSN will make manual updates in COD and will not rely on the re-submission process.

To ensure that required deadlines are met, an additional Senior Specialist will be assigned to back up the current Senior Specialist to provide coverage for absences and to assist in working any large exception reports.

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

The employee assigned to review the weekly reconciliation report will save the files in a shared network drive and will provide update reports to the direct supervisor. This will ensure that resources can be redirected to this process if the volume of mismatched records exceeds the employee’s ability to finish in the required timeframe.

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

The Associate Vice President of Financial Aid is responsible for all aspects of student aid eligibility and accuracy.

## **NSC Response**

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

Because this is related to a chronic failure of PeopleSoft to export for reporting records of students who have dropped enrollment, NSC financial aid will continue its process of flagging these records for manual processing and performing bi-weekly reconciliations of COD disbursement records.

# Nevada System of Higher Education

www.nevada.edu



**System Administration**  
4300 S. Maryland Parkway  
Las Vegas, Nevada 89119  
(702) 889-8426  
Fax: (702) 889-8495

**System Administration**  
2601 Enterprise Road  
Reno, NV 89512  
(775) 784-4958  
Fax: (775) 327-5049

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

The results of COD disbursement record audits are stored on spreadsheets.

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

The Director of Financial Aid has the responsibility for ensuring reporting deadlines are met and will be held accountable in the future for any issues which may arise.

### **UNLV Response**

UNLV agrees with this finding.

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

The UNLV financial aid office has effective policies and compliance measures in place to prevent against future findings for the timely reporting of Pell Disbursements via COD. As an increased measure we are expanding the number of staff capable of reporting disbursements to COD to ensure that we can accurately report to COD within guidelines.

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

By training additional staff on this procedure we will be able to strengthen our system of Check and Balances in order to ensure for timely reporting and compliance accuracy.

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

Executive Director of Financial Aid and Scholarships.

### **WNC Response**

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

Western Nevada College Financial Assistance Office recognizes that one Pell disbursement record was not submitted to COD, within the required 15 days. The student in question, had a Federal Aid Hold placed on their account, due to a question related to the applicability of a course to their declared degree program. Financial Assistance staff was performing the required due diligence of resolving conflicting information, not realizing that the Federal Aid Hold would also prevent the disbursement being reported to COD for the student's aid eligible courses. WNC Financial Assistance staff were performing essential duties to ensure that the student's aid was correctly awarded. Financial Assistance staff understand the implications of using this

# Nevada System of Higher Education

www.nevada.edu



**System Administration**  
4300 S. Maryland Parkway  
Las Vegas, Nevada 89119  
(702) 889-8426  
Fax: (702) 889-8495

**System Administration**  
2601 Enterprise Road  
Reno, NV 89512  
(775) 784-4958  
Fax: (775) 327-5049

hold on students with disbursed aid and will continue to take greater care in ensuring that the student's file is reported to COD in a timely manner.

Western Nevada College Financial Assistance Office will continue to transmit files to COD for Pell Grant reporting on a weekly basis, at a minimum. During peak disbursement periods, the college continues to transmit files multiple time per week to COD to ensure that records are being reported as soon as possible and that errors can be resolved in a timely manner.

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

Western Nevada College Financial Assistance Office will transmit files to COD on a weekly basis and more frequently during peak disbursement periods. The Financial Aid Advisor will review Pell Reject query results and Loan Disbursement Record reports on a regular basis to measure, monitor, and assure compliance. Additionally, the Financial Aid Advisor responsible for disbursements now regularly reviews a query of students who have a Federal Aid hold.

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

The Financial Aid Advisors responsible for transmitting files to COD and reviewing the Federal Aid Holds will be held accountable.

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

### **TMCC Response**

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

The student in question requested a no refund hold be placed on his account. This hold resulted in the 14-day refund period to be exceeded. To prevent this from recurring, a no refund hold placed at a student's request is not to exceed seven calendar days. This is effective, 10/1/2019.

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

The cashier supervisor, or higher authority is the only employee authorized to place a no refund hold at a student's request on the account of a student receiving federal financial aid.

# Nevada System of Higher Education

www.nevada.edu



**System Administration**  
4300 S. Maryland Parkway  
Las Vegas, Nevada 89119  
(702) 889-8426  
Fax: (702) 889-8495

**System Administration**  
2601 Enterprise Road  
Reno, NV 89512  
(775) 784-4958  
Fax: (775) 327-5049

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

The cashier supervisor is responsible for ensuring that a no refund hold placed at a student's request will not exceed seven calendar days.

### **CSN Response**

CSN concurs with the finding and recommendation. It was an isolated case in both instances that involved a one-time manual entry error.

CSN did not return a credit balance for one student within the 14 day requirement for the summer term due to a disbursement error on the student's account from the spring. Due to the disbursement error in the spring, financial aid placed a hold to prevent the spring refunds on May 29, 2019. The summer award was posted to the student's account on May 29, 2019. However, the hold placed for the spring refund also prevented the summer refund. This was identified from the unapplied payment report that identifies the missing summer disbursements, which was sent May 30, 2019 to financial aid. The spring disbursement error was not corrected in time for the summer disbursement to be released within 14 days.

## **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 Cashier's Office will run a report on unapplied payments after each refund run and provide to Financial Aid to resolve within 7 days to meet required deadlines. This report will also be provided to the Director of Student Accounts and the Associate Director of Financial Aid for quality control monitoring. This will ensure that all credit balances are posted with the 14 day window to the student's accounts.

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

Weekly reports for unapplied payments will be run by the Cashier's Office and provided to the Financial Aid Office for review. All unresolved disbursements will be reported to the Director of Student Accounts and the Associate Director of Financial Aid for direction to meet the 14 day window. Completed reports will be maintained by each office on a network drive.

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

The Associate Vice President of Financial Aid is responsible for all aspects of student aid eligibility and accuracy.

CSN disbursed a Direct Loan to a first-year, first-time borrower prior to the 30-day delayed disbursement requirement. Normally, CSN awards loans in an automated process. The student identified was a student that had been manually awarded and the wrong disbursement period had been selected.

# Nevada System of Higher Education

www.nevada.edu



**System Administration**  
4300 S. Maryland Parkway  
Las Vegas, Nevada 89119  
(702) 889-8426  
Fax: (702) 889-8495

**System Administration**  
2601 Enterprise Road  
Reno, NV 89512  
(775) 784-4958  
Fax: (775) 327-5049

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

CSN will develop queries to compare when loans are assigned for first year, first-time designation and the payment period to ensure that the error does not occur. The query will be used weekly to identify any exceptions and all exceptions will be corrected prior to disbursement.

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

Weekly queries will be run by the Financial Aid Office. After the review and any corrections are made, the final queries will be stored on the network drive.

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

The Associate Vice President of Financial Aid is responsible for all aspects of student aid eligibility and accuracy.

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

### **CSN Response**

CSN concurs with the finding and recommendation. CSN's current process for monitoring and reconciling errors from the National Student Clearinghouse Degree Transmission upload caused incomplete data to be reported to the NSLDS.

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

Corrective measures entail the creation of an added step in the current procedure for reviewing the Degree Transmission uploads, along with the modification of the enrollment and degree reporting to NSLDS.

In this procedure, an analyst and an administrative assistant in the Office of the Registrar will be assigned to review and reconcile identified discrepancies based on the file submitted by the Office of Institutional Research. Unresolved discrepancies will be reported to the Associate Registrar and follow-up phone calls will be made to the National Student Clearinghouse as needed.

The National Student Clearinghouse also provided some guidance to address this finding. They recommended a "Graduates Only" enrollment file to help address inconsistencies between enrollment and degree reporting. CSN will engage with an external consultant before spring 2020 to modify our existing enrollment reporting process to ensure these enrollment records are reported to the NSLDS within the reporting requirements. In the meantime, the Office of the Registrar will begin manually reconciling graduation records.

# Nevada System of Higher Education

www.nevada.edu



**System Administration**  
4300 S. Maryland Parkway  
Las Vegas, Nevada 89119  
(702) 889-8426  
Fax: (702) 889-8495

**System Administration**  
2601 Enterprise Road  
Reno, NV 89512  
(775) 784-4958  
Fax: (775) 327-5049

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

The analyst and administrative assistant assigned to this task will report in real-time discrepancies in the Enrollment and Degree transmission files to the Associate Registrar who will make adjustments accordingly. Completed reconciliation reports will be maintained on the Office of the Registrar network drive.

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

The Registrar and the Executive Director of Institutional Research will share responsibility for reviewing and reporting data in an accurate and timely manner.

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

### **CSN Response**

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

CSN has a preliminary GLBA Gap Assessment & Remediation Report that documents the current status and will serve as a baseline for future action. CSN will immediately convene a task force of stakeholders who will review the GLBA Gap Assessment & Remediation Report and implement recommendations. Requirements in 16 CFR 314 will be adhered to.

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

CSN will document the responses to the GLBA Gap Assessment & Remediation Report recommendations and will ensure that the performance of a risk assessment is documented. CSN will also determine if another assessment is needed to ensure compliance.

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

CSN's Chief Information Officer, the Associate Vice President of Financial Aid, and the Senior Associate Vice President/Controller will be responsible for ensuring compliance with the GLBA and student information security.

# Nevada System of Higher Education

www.nevada.edu



**System Administration**  
4300 S. Maryland Parkway  
Las Vegas, Nevada 89119  
(702) 889-8426  
Fax: (702) 889-8495

**System Administration**  
2601 Enterprise Road  
Reno, NV 89512  
(775) 784-4958  
Fax: (775) 327-5049

## TMCC Response

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

IT is working with the newly hired NSHE Chief Information Security Officer (CISO) to update TMCC's institutional policies and procedures on risk assessment. In addition, a desire has been expressed by the smaller institutions to coordinate audits and risk assessments in a central manner to lower the cost to each institution. TMCC successfully completed its first Phishing Campaign which sets the baseline to assess future Cyber Security trainings through KnowBe4.

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

TMCC will activate other Phishing Campaigns in six-months intervals to hopefully lower the percentage of clicks created at the baseline testing. IT will also work closely with the NSHE CISO to address some of the short comings in the GLBA audit and work on a coordinated Risk Assessment. In addition, TMCC's Chief Technology Officer (CTO) will work with NSHE's CISO to establish a protocol and mitigation in case of a security or data breach.

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

The CTO will oversee and advocate the Cyber Security Training. The CTO will also be responsible to remedy findings, address short-comings with the leadership team, as well as lobby for funding if needed.

## UNLV Response

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

UNLV has not conducted a formal GLBA risk assessment for Student Information Security. However, there are several security measures in place to mitigate risk in each of the three listed categories both at UNLV and at System Computing Services (SCS), the entity responsible for safeguarding the infrastructure underlying UNLV's student information system hosted in SCS data centers.

*(1) Employee training and management;*

At UNLV:

- All employees with access to the student information system, including those with banking information, must undergo FERPA training before being given access to the student information system.
- The number of employees with access to student banking data is highly restricted.
- General student information system access and security protocols (e.g., initial access review by staff in Student Accounts; terminated employee removal) are in place for the employees with access to the student information system.

# Nevada System of Higher Education

www.nevada.edu



**System Administration**  
4300 S. Maryland Parkway  
Las Vegas, Nevada 89119  
(702) 889-8426  
Fax: (702) 889-8495

**System Administration**  
2601 Enterprise Road  
Reno, NV 89512  
(775) 784-4958  
Fax: (775) 327-5049

At SCS:

- All employees supporting the information system infrastructure take mandatory monthly SANS Securing the Human training. Training completions are tracked and enforced.

*(2) Information systems, including network and software design, as well as information processing, storage, transmission and disposal*

At UNLV:

- The banking data is encrypted at rest.
- The banking information within the student information system is not generally available. Only a limited number of staff members have been granted access to the information. Those staff have been approved by leadership in Student Accounts for access based on need to perform assigned job responsibilities.
- UNLV works with SCS to ensure secure network connections between campus users and the student information system at SCS.

At SCS:

The information system infrastructure is housed in an access-controlled building, equipped with nearly 24/7 live surveillance and systems monitoring to ensure protections and timely response to any systems failures.

A formal change-management process is in place to review and approve any proposed changes to network or infrastructure systems.

*(3) Detecting, preventing and responding to attacks, intrusions, or other systems failures or that safeguards for such risks had been put in place.*

At UNLV:

- UNLV participates in the regular vulnerability scanning of the UNLV internet accessible network address space offered through the Department Homeland Security's cyber hygiene program.
- UNLV participates in web application vulnerability scanning of all internet-facing websites within UNLV domains.
- UNLV checks with software vendor regularly to get and install patches to resolve software vulnerabilities.
- UNLV has in place a breach policy and associated procedures in the event of a security breach.

At SCS:

- SIEM (Security Incident and Event Management) software is used to support management of the information systems infrastructure and related security, including advanced threat detection, application security, incident management, and real-time monitoring.
- The SCS Chief Information Security Officer (CISO) works closely with institutions' information security leaders and analysts to share threat intelligence, collaborate on initiatives, and ensure a robust and united front against threats.

# Nevada System of Higher Education

www.nevada.edu

**System Administration**  
4300 S. Maryland Parkway  
Las Vegas, Nevada 89119  
(702) 889-8426  
Fax: (702) 889-8495



**System Administration**  
2601 Enterprise Road  
Reno, NV 89512  
(775) 784-4958  
Fax: (775) 327-5049

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

The above compliance and performance measures will continue and be strengthened as new risks are identified.

UNLV will engage a third party to complete a risk assessment on the required areas and document the safeguards for the risks identified. UNLV prefers that the risk assessment be done in concert with SCS for all NSHE institutions that have not yet completed such an assessment. SCS has indicated that a new formal risk assessment by an outside third party is planned for FY20.

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

The Associate Vice President, Financial Services and the Vice Provost for Information Technology in partnership with System Computing Services are responsible.

### **WNC Response**

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

Western Nevada College recognizes that the required risk assessment was not completed during July 2018 – June 2019. In September of 2019, WNC performed an annual risk assessment that addresses the three required areas noted in 16 CFR 314.4(b). The Director of Computing Services will perform a risk assessment annually, documenting safeguards and suggested courses of action for risks identified. This requirement has been documented in an internal policy defining the timeline, areas to be assessed and responsible parties.

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

The risk assessment requirement has been documented in a departmental policy. The Director of Computing Services will maintain physical copies of the risk assessments, along with digital copies housed in a departmental share drive.

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

The Director of Computing Services for WNC is responsible for performing the annual risk assessment and may be held accountable for repeat observations.

# Nevada System of Higher Education

www.nevada.edu



**System Administration**  
4300 S. Maryland Parkway  
Las Vegas, Nevada 89119  
(702) 889-8426  
Fax: (702) 889-8495

**System Administration**  
2601 Enterprise Road  
Reno, NV 89512  
(775) 784-4958  
Fax: (775) 327-5049

## **FINDING 2019-008 – Eligibility**

### **UNLV Response**

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

These findings are attributable to lack of timely review and internal data audit controls and system configuration that ensures compliance with Pell eligibility and award levels/limits. In order to achieve improved results regular review and internal testing will be scheduled to ensure for accuracy. The financial aid office also will enhance processes with regard to ensuring timely and adequate management review of system configuration related to eligibility issues. Specifically, we will focus on ensuring that Pell disbursements are being pulled from the correct disbursement schedules and award levels/limits. With regard to the satisfactory academic progress (SAP), existing processes that are already in place are designed to prevent students who are ineligible for aid due to SAP reasons from being awarded. While appropriate policies and procedures are already in place to identify these issues, the office will improve our departmental audit process and enhance training on the areas identified.

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

In order to maintain compliance and measure outcomes we will create appropriate reporting queries to allow us to compare student EFC's, enrollment status, and Pell awards to ensure for accuracy.

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

The Executive Director of the Financial Aid and Scholarships is responsible for ensuring compliance.

Nevada System of Higher Education  
PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
Year ended June 30, 2018

---

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

---

**FINDING 2018-001 Workday and the New Year-End Close Process**

*Criteria*

Internal control environments which are operating optimally, provide for a timely and complete year-end close.

*Condition*

The Nevada System of Higher Education (“System”) presents a combined financial statement of the eight institutions and System Administration, which make up the reporting organization. The financial statements also include the 18 system- related organizations as aggregate discretely presented component units. System Administration combines the financial information of each institution and the system-related organizations to prepare this financial statement. In fiscal 2018, the institutions and System Administration did not meet planned timelines for the year-end close or the preparation of that financial statement. Closing journal entries continued to take place through the end of October when in prior years, the typical close date was mid-September. This, in turn, delayed completion of the financial statement and, ultimately, the year-end audit process by approximately two weeks. Further, initial drafts of the combined financial statement contained errors and omissions. While delays due to the ERP implementation issues and the first year close in the ERP system were to be expected, the timing of key close processes and reviews exacerbated the delays and the initial errors and omissions. These errors and omissions were ultimately resolved and no material financial statement misstatements occurred in the final version.

*Context*

In order to facilitate the needs of the Board of Regents as well as the State of Nevada who combine this financial statement into their own, the System’s financial reporting package had historically been completed, audited and published by the end of October. Fiscal 2018 represented the System’s first year-end close in Workday, the System’s new financial management system. The entire process from close, to financial statement preparation and audit was delayed as the System navigated through this new process.

*Cause*

The System has completed its first year- end close under Workday and was met with unanticipated delays in the current year due partly to learning the new process as well as not having a protocol for finalizing closing journal entries and other timing considerations. This led to closing entries being posted significantly after year-end which required changes to the in-process combined financial statement several times. This, in turn, delayed the combined financial statement being submitted for audit.

*Effect*

The delay in the close at each institution led to transactions being recorded significantly after year-end, which caused the financial statement preparation to be delayed. Ultimately, the final published financial statement was issued two weeks later than usual.

*Recommendation*

The System should ensure that a new process and schedule is put in place to facilitate a timely close in the new Workday environment.

*Views of Responsible Officials (unaudited)*

Management concurs.

Nevada System of Higher Education

PRIOR YEAR FINDINGS AND QUESTIONED COSTS – CONTINUED

Year ended June 30, 2018

*Current Status*  
Implemented

**FINDING 2018-002 Accuracy of the Schedule of Expenditures of Federal Awards**

*Criteria*

2 CFR 200.510 (b) states that “The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee’s financial statements which must include the total Federal awards expended as determined in accordance with 2 CFR 200.502.”

*Condition*

The System presents a Schedule of Expenditures of Federal Awards (“SEFA”) as a supplemental schedule in its annual financial reporting package. The SEFA is a subset of the System’s annual expenditures representing the fiscal year 2018 expenditure of federal grants and contracts of approximately \$575 million. In addition to being a part of the financial reporting package, the SEFA serves as the primary basis for the auditor’s selection of major programs to test in the annual Uniform Guidance audit. Therefore, appropriate major program determination by the auditor is dependent on the completeness and accuracy of the information in the SEFA. When submitted for audit, the SEFA was inaccurate as it was duplicated certain expenditures at two institutions when a grant which was originally received by one institution was transferred to another NSHE institution, and thereby, recorded twice. Further, the classification grants in the Research and Development Cluster was incorrect, which caused the cluster to be overstated by approximately \$20 million. Further, the SEFA did not agree to the federal award expenditure data submitted by each of the System’s eight institutions including System Administration.

*Context*

The System’s SEFA was not accurately prepared and needed a number of corrections before it was fairly stated.

*Cause*

The SEFA is prepared at the System level using data provided by each institution without a detailed supervisory review performed by each institution to verify the accuracy of the information being reported. Information prepared at the institution level was also not properly compiled at the System level to ensure proper classification on the SEFA of federal award amounts.

*Effect*

The initial SEFA prepared by the System was inaccurate.

*Recommendation*

The System should ensure that a process is in place for the proper preparation and supervisory review of the SEFA in order to verify the accuracy of the data reported.

*Views of Responsible Officials (unaudited)*

Management concurs.

*Current Status*  
Implemented

Nevada System of Higher Education  
PRIOR YEAR FINDINGS AND QUESTIONED COSTS – CONTINUED  
Year ended June 30, 2018

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

STUDENT FINANCIAL ASSISTANCE CLUSTER FINDINGS

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

*Federal Programs*

Department of Education and Department of Health and Human Services  
Student Financial Assistance Cluster  
Award year ended June 30, 2018

*Criteria*

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

*Condition*

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

*Context*

During our testing of the ITGCs in the PeopleSoft application, we noted the following segregation of duties issues: (1) At UNLV, one user has administrative access to both the Development and Production PeopleSoft environments and has the responsibility of approving access to the system; (2) At UNLV, six users have both PeopleSoft Administrator rights within the Production and Development environment; (3) At UNLV, five users have both PeopleSoft PeopleTool administrator rights within the Production and Development environment which allows them to modify PS objects and perform change management duties; (4) At UNR, one user has administrator access within the Production environment to perform security administrative duties, and PeopleTool AppDesigner Portal administrator access and PeopleTool Migrator rights to develop and migrate changes within the PeopleSoft system. In addition, the user has direct admin access to modify Oracle Database system; (5) At UNR, two contracted users have PeopleSoft Administrator access and PeopleTool rights within the development and production environments, as well as AppDesigner Portal administrator access; (6) At UNR, one user has PeopleSoft Administrator and PeopleTool migrator rights within the development and production environment, as well as AppDesigner Portal Administrator access. The deficiencies in security administration controls could impact compliance requirements related to determining eligibility, disbursements, return of Title IV funds and verification.

*Questioned Costs*

\$0

*Effect*

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

Nevada System of Higher Education  
**PRIOR YEAR FINDINGS AND QUESTIONED COSTS – CONTINUED**  
Year ended June 30, 2018

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

*Cause*

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

*Recommendation*

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

*Views of Responsible Officials*

Management concurs.

*Current Status*

Partially implemented, see finding 2019-002

**FINDING 2018-004 - Verification and Updating of Student Aid Application Information  
(Repeat finding 2017-003, 2016-001, 2015-003, 2014-010)**

*Federal Programs*

Department of Education  
Student Financial Assistance Cluster  
Award year ended June 30, 2018

*Criteria*

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

*Condition*

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

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

*Context*

For four of the one hundred and twenty students tested at UNLV, UNLV did not properly calculate or update FAFSA information required to be verified. For the first and second instance, a correction was made incorrectly to the US tax paid. For the third instance, proper documentation was not obtained for a correction to education credits. For the fourth instance, a correction was made to the parent tax deferred pension incorrectly.

For one of ninety students tested, UNR improperly corrected the student's U.S. tax paid. The amount was

Nevada System of Higher Education

PRIOR YEAR FINDINGS AND QUESTIONED COSTS – CONTINUED

Year ended June 30, 2018

originally input correctly, then changed to an incorrect calculation.

For two of the one hundred and twenty students tested at NSC, the Institution did not properly update FAFSA information required to be verified. For the first student, business losses were improperly included in Student Income. For the second student, grants/scholarships were improperly subtracted by from total parent income.

For one out of ninety students tested at CSN, CSN did not properly update FAFSA information required to be verified. For one instance, education credits were not updated to reflect the information submitted for verification.

For two of sixty students tested at WNC, WNC did not properly update FAFSA information required to be verified. For the first instance, social security income was included in the EFC calculation for other untaxed income. For the second instance, the 2016 tax return was incorrectly used instead of the 2015 tax return. For one of the sixty students tested at WNC, documentation to education credits was not maintained to reflect the information required for verification. For two of sixty students tested at WNC, verification was performed by a temporary employee, resulting in errors in the process.

*Questioned Costs*

UNLV - \$0

UNR - \$0

NSC - \$0

CSN - \$350

WNC - \$320

*Effect*

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

*Cause*

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

*Recommendation*

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

*Views of Responsible Officials*

Management concurs.

*Current Status*

Implemented

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

*Federal Programs*

Department of Education

## Nevada System of Higher Education

### PRIOR YEAR FINDINGS AND QUESTIONED COSTS – CONTINUED

Year ended June 30, 2018

Student Financial Assistance Cluster  
Award year ended June 30, 2018

#### *Criteria*

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

#### *Condition*

During our testing at CSN, NSC, WNC and Truckee Meadows Community College (“TMCC”), we identified instances where the Institutions did not complete the return of Title IV funds as calculated within the 45 day requirement as noted in the Federal Regulations and where the amount to return was not calculated correctly in accordance with Federal Regulations.

#### *Context*

For six out of sixty students at CSN, the calculation the midpoint method to determine a withdrawal date was incorrect, and therefore the calculation for the return of Title IV funds on the student’s “Return of Title IV” form was incorrect. For one student out of sixty selected for testing at CSN, the date the institution returned the reported amount as calculated exceeded the required 45 day timeframe.

While testing for completeness of the R2T4 population at NSC, we noted that for one student the determination that a R2T4 was necessary was not determined within the 30-day requirement period. We noted that this student was not included in the population and was the only student excluded.

For one out of ninety students at WNC, the calculation of days used within the return of Title IV funds calculation was incorrect, and therefore the calculation for the return of Title IV funds on the student’s “Return of Title IV” form was incorrect.

For one out of one hundred and twenty students tested at TMCC, the original return calculation was incorrect and subsequently remediated by the quality control review, however, the date the institution returned and reported the amount as calculated exceeded the required 45 day timeframe. For one out of one hundred and twenty students tested at TMCC the percentage of aid earned was calculated incorrectly resulting in the incorrect amount of funds returned to COD.

#### *Questioned Costs*

Nevada System of Higher Education

PRIOR YEAR FINDINGS AND QUESTIONED COSTS – CONTINUED

Year ended June 30, 2018

CSN - \$47  
NSC - \$0  
WNC - \$39  
TMCC - \$411

*Effect*

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

*Cause*

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

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

*Recommendation*

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

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

*Views of Responsible Officials*

Management concurs.

*Current Status*

Partially implemented, see finding 2019-003.

**FINDING 2018-006 - Special Tests and Provisions and Reporting: Loan and Pell Disbursements are not Submitted Timely to the Direct Loan Servicing System (“DLSS”) or the Department of Education via the Common Origination and Disbursement (“COD”) (Repeat finding 2017-006)**

*Federal Programs*

Department of Education  
Student Financial Assistance Cluster  
Award year ended June 30, 2018

*Criteria*

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

## Nevada System of Higher Education

### PRIOR YEAR FINDINGS AND QUESTIONED COSTS – CONTINUED

Year ended June 30, 2018

Loan Servicing System (“DLSS”) via Common Origination and Disbursement (“COD”) within 15 days of disbursement.

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

#### *Condition*

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

#### *Context*

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

For three out of ninety students selected for testing at CSN, the Institution did not report disbursement of Pell payment data to COD within the required timeframe.

For one out of ninety students selected for testing at NSC, the Institution did not report disbursement of Pell payment data to COD within the required timeframe.

For one out of ninety students selected for testing at TMCC, the Institution did not report disbursement of Pell payment data to COD within the required timeframe.

#### *Questioned Costs*

WNC - \$0

CSN - \$0

NSC - \$0

TMCC - \$0

#### *Effect*

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

#### *Cause*

For the four Institutions, all instances related to certain disbursements which were not reported within 15 days due to an error in the original upload that was intended to be completed within the required timeframe.

#### *Recommendation*

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

Nevada System of Higher Education

PRIOR YEAR FINDINGS AND QUESTIONED COSTS – CONTINUED

Year ended June 30, 2018

requirements.

*Views of Responsible Officials*

Management concurs.

*Current Status*

Partially implemented, see finding 2019-004.

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

*Federal Programs*

Department of Education

Student Financial Assistance Cluster

Award year ended June 30, 2018

*Criteria*

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

*Condition*

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

*Context*

For one student at UNLV included on the stale-dated check listing, their check had not been cancelled and the funds had not been returned, as required.

*Questioned Costs*

UNLV - \$6,077

*Effect*

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

*Cause*

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

*Recommendation*

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

*Views of Responsible Officials*

Nevada System of Higher Education  
**PRIOR YEAR FINDINGS AND QUESTIONED COSTS – CONTINUED**  
Year ended June 30, 2018

Management concurs.

*Current Status*

Partially implemented, see finding 2019-005.

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

*Federal Programs*

Department of Education

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

Award year ended June 30, 2018

*Criteria*

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

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

*Condition*

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

*Context*

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

For six of sixty students tested at NSC, the students’ changed enrollment status was not reported to NSLDS within the 30 day or 60 day requirements noted above. For four of these students, each student’s graduated status was not properly uploaded to NSLDS. For one of these students, NSC did not report a status change within the time requirement. For one student, PeopleSoft showed the student as graduated while NSLDS showed the student as graduated. This was due to the student having multiple degrees and the error was not reconciled.

*Questioned Costs*

CSN - \$0

NSC- \$0

*Effect*

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

*Cause*

Nevada System of Higher Education

PRIOR YEAR FINDINGS AND QUESTIONED COSTS – CONTINUED

Year ended June 30, 2018

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

*Recommendation*

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

*Views of Responsible Officials*

Management concurs.

*Current Status*

Partially implemented, see finding 2019-006.

**RESEARCH AND DEVELOPMENT CLUSTER**

**FINDING 2018-009 – Allowable Costs & Cash Management**

*Federal Programs*

Research & Development Cluster (CFDA 93.173)  
Award year ended June 30, 2018

*Criteria*

2 CFR 200 Appendix III “provides criteria for identifying and computing indirect (or indirect (F&A) rates at institutions. Indirect (F&A) costs are those that are incurred for common or joint objectives and therefore cannot be identified readily and specifically with a particular sponsored project.” The Appendix also authorizes the use of approved rates in determining the indirect (F&A) costs applicable under research agreements with education institutions.

*Condition*

We noted UNR incorrectly charged indirect (F&A) expenditures greater than the allowable rate approved by the awarding agency.

*Context*

For 1 of 60 grants selected for testing at UNR, the Institution charged the Federal award a higher indirect rate than allowed through Fiscal Year 2018. In Fiscal Year 2019, UNR corrected the total indirect rate charged to the grant.

*Questioned Costs*

\$3,414

*Effect*

UNR did not comply with the specific requirements of Federal Regulations with respect to charging to the Federal award only allowable costs incurred as it relates to the approved rate for indirect (F&A) rates.

*Cause*

The exception noted at UNR was a by-product of the implementation of Workday in the current year, which caused certain expenses to be classified incorrectly, and therefore the indirect (F&A) calculation and ultimate

Nevada System of Higher Education

PRIOR YEAR FINDINGS AND QUESTIONED COSTS – CONTINUED

Year ended June 30, 2018

cash drawdown to be incorrect.

*Recommendation*

We recommend that UNR perform a timely review of all expenditures recorded to Federal-award accounts as indirect (F&A) expenditures to ensure that these amounts are being calculated correctly in accordance with the approved rate. We recommend UNR review remaining grants to ensure that the indirect (F&A) rate being charged is correct. If any additional grants are identified with errors, UNR should also adjust their current cash reimbursement to ensure that in total indirect costs charged to the grant are correct.

*Views of Responsible Officials*

Management concurs.

*Current Status*

Implemented

**FINDING 2018-010 – Period of Performance**

*Federal Programs*

Research and Development Clusters (CFDA's 15.805, 43.000, 48.008 and 84.367)  
Award year ending June 30, 2018

*Criteria or Specific Requirement*

2 CFR 200.77 defines period of performance as "the time during which the non-Federal entity may incur new obligations to carry out the work authorized under the Federal award. The Federal awarding agency or pass-through entity must include start and end dates of the period of performance in the Federal award." Pursuant to 2 CFR 200.309, "a non-Federal entity may charge to the Federal award only allowable costs incurred during the period of performance and any costs incurred before the Federal awarding agency or pass-through entity made the Federal award that were authorized by the Federal awarding agency or pass-through entity.

*Condition*

We noted UNLV incorrectly recorded payroll transactions in Federal expenditure accounts that were incurred after the grant's period of performance.

*Context*

For 7 of 120 expenditures selected for testing at UNLV, the Institution incorrectly recorded in the University's financial system payroll transactions that were incurred after the end of the respective federal award's end date.

*Questioned Cost*

\$7,773

*Effect*

UNLV did not comply with the specific requirements of Federal Regulations with respect to charging to the Federal award only allowable costs incurred during the period of performance.

*Cause*

Exceptions noted at UNLV were due to the untimely review and reconciliation of the Federal award expenditure accounts to ensure that they were properly reclassified to non-Federal accounts.

*Recommendation*

Nevada System of Higher Education

PRIOR YEAR FINDINGS AND QUESTIONED COSTS – CONTINUED

Year ended June 30, 2018

We recommend that UNLV perform a timely review of all expenditures recorded to Federal-award accounts to ensure that they are within the period of performance. When expenditures are noted that are not within the period of performance, they should be properly reclassified to non-Federal accounts. We also recommend that UNLV assess the extent of similar transactions in the Research and Development Cluster being recorded outside the period of performance.

*Views of Responsible Officials*

Management concurs.

*Current Status*

Implemented

Nevada System of Higher Education  
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
Year ended June 30, 2018

**FINANCIAL STATEMENT FINDINGS**

**FINDING 2018-001 - Workday and the New Year-End Close Process**

**System Admin Current Status**

The System Office has completed the corrective action plan listed in the prior year response to the finding 2018-001. Closing procedures and calendar were put into place prior to the fiscal year end close, enabling a timely closing and consolidation, as well as timely and accurate presentation of the combined financial statements.

**FINDING 2018-002 Accuracy of the Schedule of Expenditures of Federal Awards**

**System Admin Current Status**

The System Office has completed the corrective action plan listed in the prior year response to the finding 2018-002. Personnel and processes were in place prior to the commencement of fiscal year audit procedures to adequately ensure proper presentation and review of the Schedule of Expenditures of Federal Awards and accuracy of the data reported.

**STUDENT FINANCIAL ASSISTANCE CLUSTER FINDINGS**

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

**UNLV Current Status**

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

**UNR Current Status**

All corrective action plan items listed in the prior year response to the 2018-003 finding were completed by November of 2018. Due to the limited size of the Office of Information Technology staff, the PeopleSoft Administrator role will continue to be necessary for certain positions in order for them to accomplish their duties in the various environments. UNR has evaluated controls over segregation of duties and has implemented mitigating controls. The mitigating control activities are performed by the Security Application Coordinator, and include notifications to the Deputy CIO, CISO, and the PeopleSoft Manager when the PeopleSoft Administrator role is added for an individual user. Additional monitoring is accomplished via a periodic audit that is performed against the role, which is submitted to the PeopleSoft Manager, Deputy CIO and the University Registrar for review and approval.

## Nevada System of Higher Education

### STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2018

#### **FINDING 2018-004 - Verification and Updating of Student Aid Application Information (Repeat finding 2017-003, 2016-001, 2015-003, 2014-010)**

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

UNLV understands the importance of accuracy in the verification process and has continued to ensure compliance through random sampling, consistent training and oversight of staff. In addition, in order to increase our capacity in this area, UNLV has completed a formal request for proposal process to outsource verification to a third party for the 2020-2021 academic year. Our third party partner has demonstrated the ability to provide strong internal controls to verify the accuracy of data within the verification process and UNLV will monitor our outsourcing partner to ensure compliance.

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

The condition is fully corrected. The UNR staff implemented the action plan as described in the response to the 2018-004 finding, which included providing the verification team with additional training on tax transcript review and adding a requirement for an additional review and approval for changes that are made based on the secondary review.

##### **NSC Current Status**

Beginning with the 2018/2019 award year, NSC outsourced its FAFSA verification processing to Inceptia, a division of NSLP. A system of quality assurance review was implemented to assist in identifying any systemic issues with Inceptia's verification results. All verified files are in the potential population for review. Any adjustments to an applicant's award package based on the corrected verification results were made prior to marking the file as completed. At least 30% of each of the verification groups was reviewed. There were no verification findings for the 2018/2019 award year. As such, NSC respectfully requests this item be closed.

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

CSN continues to perform a quality assurance check on records selected for verification performed by Inceptia. In addition, CSN implemented a quality control check on all records that CSN staff perform on Professional Judgement files.

CSN also has required the financial aid verification team to take and pass the NASFAA Certification on Verification as part of our continuous training program at CSN. The financial aid staff continues to meet each semester for a one day in-depth and compliance focus training.

## Nevada System of Higher Education

### STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2018

#### **WNC Current Status**

Western Nevada College Financial Assistance Office took appropriate steps to correct the incorrect Verification and provided the US Department of Education with the requested documentation. The student in question received an additional \$318 in Pell Grant which was disbursed and refunded to the student. WNC updated the appropriate COD records and requested the G5 Drawdown. WNC continues an implemented second check process, completed by an additional staff member to cross check Verifications to ensure all data entry is correct. WNC continues to send staff to trainings related to Verification.

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

#### **CSN Current Status**

CSN has updated our policy and has implemented 50% as the midpoint percentage in the R2T4 calculations. CSN no longer will adjust the midpoint for uneven days in the semester. This will ensure that the midpoint percentage is consistent each semester and it should not be a future audit concern. The R2T4 financial aid team have received training to include the 50% definition for the mid-point calculations as defined by the U.S. Department of Education.

CSN also has required the financial aid R2T4 team to take and pass the NASFAA Certification on The Return of Title IV Funds as part of our continuous training program at CSN. The financial aid staff continues to meet each semester for a one day in-depth and compliance focus training.

#### **NSC Current Status**

The failure to perform the R2T4 calculation within the 30 day period was attributed to a delay for a grade of “NR,” meaning “not received” while the grade was being appealed. Ultimately, the student received a failing grade, which was backdated to the original grading date rather than the date of appeal. In 2018/19, grades of NR were treated as any other non-passing grade and be evaluated at the time it was posted. If the NR later converted to a passing grade, the R2T4 was cancelled. There were no findings relating to R2T4 not being performed within the required timeframe for 2018/19. As such, NSC respectfully requests this item be closed.

#### **WNC Current Status**

Western Nevada College Financial Assistance Office took appropriate steps to correct the R2T4 calculation and provided the US Department of Education with the requested documentation. WNC continues a second check process, completed by an additional staff member to cross check R2T4 calculations to ensure all data entry is correct. WNC continues to send staff to trainings related to R2T4 calculations.

## Nevada System of Higher Education

### STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2018

#### **TMCC Current Status**

TMCC created a query that is now used after calculating return of Title IV funds. The query is used to check the amount on the return to Title IV worksheet matches the negative disbursement on the student account. Pell is then processed and reports negative disbursement amounts, funds are then returned to COD. There have been no reoccurrences of this issue.

**FINDING 2018-006 - Special Tests and Provisions and Reporting: Loan and Pell Disbursements are not Submitted Timely to the Direct Loan Servicing System (“DLSS”) or the Department of Education via the Common Origination and Disbursement (“COD”) (Repeat finding 2017-006)**

#### **WNC Current Status**

Western Nevada College Financial Assistance Office continues to transmit files to COD on a weekly basis and more frequently during peak disbursement periods. The Financial Aid Advisor continues to review Pell Reject query results and Loan Disbursement Record reports on a regularly basis to measure, monitor, and assure compliance.

#### **CSN Current Status**

CSN has actively taken corrective action to identify exceptions and to report updated payment records to COD. CSN has also assigned a senior specialist to work the report to find exceptions where PeopleSoft will not properly send selected records to COD. In our attempt to successfully resubmit records to COD, we have experienced some failures from PeopleSoft. Because of the 15 day requirement to report records to COD, CSN will attempt one time to resubmit to COD instead of numerous attempts and if unsuccessful, a manual adjustment will be posted to COD in order to ensure the record is reported to the U.S. Department of Education via COD within 15 days.

#### **NSC Current Status**

The Federal Pell Grant disbursement reduction that was reported outside of the required window was due to a system failure with reports used for bi-weekly reconciliation. Bi-weekly reconciliation was performed, and the staff responsible for the reconciliation emailed the Director of Financial aid and the Controller when it was completed. Chronic issues with PeopleSoft incorrectly selecting records for COD reporting continues to be an issue that required manual review and intervention.

#### **TMCC Current Status**

TMCC updated our FA processing calendar to remind the Program Director for Student Services System to request a Pell reconciliation file weekly. In addition, Pell payments are now reported automatically to COD. All Pell payments are now processed and reported within a 7-10-day window since we are now reporting data twice a week and balancing Pell weekly. There have been no reoccurrences of this issue.

## Nevada System of Higher Education

### STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2018

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

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

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

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

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

The Office of Institutional Research added the Clearinghouse Degree Verification process to the department's production schedule. Also, additional team members within the Office of Institutional Research are set up to receive automated internal email notifications triggered by Clearinghouse reminder notifications received by designated personnel. The Office of the Registrar has enhanced the review and reconciliation process to include documenting these reviews in a shared folder.

The process to generate the degree verification file continues to be an issue. CSN thoroughly examined National Student Clearinghouse (NSC) and NSLDS data inconsistencies caused by students who are not enrolled in the semester in which they graduate and held discussions with NSC. With the assistance of NSC, we believe that we have identified a process to generate a "Graduates Only" enrollment file that will address this. In the meantime, the Office of the Registrar will begin manually reconciling graduation records.

##### **NSC Current Status**

Nevada State College (NSC) utilizes the "G by Degree Verify" functionality provided by National Student Clearinghouse. Due to the interface issues between Clearinghouse and NSLDS, some "G" statuses do not automatically transfer. When data does not transfer because of programming issues associated with items such as students with multiple degrees, manual processing must be performed on the Clearinghouse website. NSC submits a DegreeVerify file on a monthly basis for the previous semester and manually resolving where "G" statuses were not applied in the Clearinghouse. After submission of the DegreeVerify file to Clearinghouse and transmission has been processed, the "GNotApplied" lists of students is saved to a shared drive for internal stakeholders. This list is reviewed by the Systems Analyst in conjunction with the Associate Registrar in the Office of the Registrar to resolve any errors where the G status has not been applied. Upon resolution, the number of DegreeVerify submissions, along with the latest GNotApplied list is included on the monthly Clearinghouse report sent to NSC internal stakeholders for review. NSC respectfully requests this item be closed.

**Nevada System of Higher Education**  
**STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**  
**Year ended June 30, 2018**

**RESEARCH AND DEVELOPMENT CLUSTER**

**FINDING 2018-009 – Allowable Costs & Cash Management**

**UNR Current Status**

This condition is fully corrected. The UNR staff implemented the action plan as described in the response to the 2018-009 finding, which included performing a monthly review of the expenditures recorded to Federal-award accounts, and recalculating the indirect (F&A) charges for the line-of-credit awards.

**FINDING 2018-010 – Period of Performance**

**UNLV Current Status**

UNLV continues to monitor compliance and performance with monthly review and reconciliation procedures for expenditures on all awards in the preparation and review of sponsor billing invoices to ensure ongoing compliance.