
Nevada System of Higher Education Single Audit Report For the Year Ended June 30, 2015



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

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

Nevada State College
Truckee Meadows Community College
System Administration

NEVADA SYSTEM OF HIGHER EDUCATION

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

Document Prepared by the Finance Department
Office of the Chancellor

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

**FOR THE YEAR ENDED JUNE 30, 2015
TABLE OF CONTENTS**

	<u>PAGE NO.</u>
INTRODUCTION	
Background	5 - 7
FINANCIAL STATEMENTS	
For the year ended June 30, 2015 (Report of Independent Auditors – pages 11 – 13).....	9 - 63
SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	64 - 144
NOTES TO SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	145 - 150
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>	151 - 152
REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON COMPLIANCE FOR EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133	153 - 155
SCHEDULE OF FINDINGS AND QUESTIONED COSTS.....	156 - 186
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS	187 - 231

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**NEVADA SYSTEM OF HIGHER EDUCATION
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2015**

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, 2013 were:

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

Department of Housing and Urban Development

Department of Interior

Department of Justice

National Aeronautics and Space Administration

National Endowment for the Humanities

National Science Foundation

Department of State

Department of Transportation

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

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Nevada System of Higher Education Financial Statements



June 30, 2015

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

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

Nevada State College
Truckee Meadows Community College
System Administration

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Truckee Meadows Community College
Stephen G. Wells, Ph.D. President
Desert Research Institute

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



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Report of Independent Certified Public Accountants

Board of Regents
Nevada System of Higher Education

Report on the financial statements

We have audited the accompanying financial statements of the business-type activities and the aggregate discretely presented component units of the Nevada System of Higher Education (the "System") as of and for the year ended June 30, 2015, 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 DRI Research Foundation, DRI Research Parks, Ltd., Truckee Meadows Community College Foundation, Great Basin College Foundation, UNLV Research Foundation, UNLV Rebel Football Foundation, College of Southern Nevada Foundation, and the Nevada State College Foundation, which statements collectively reflect total assets constituting 5.1% of the aggregate discretely presented component units total assets as of June 30, 2015 and total operating revenues of 4.6% of the aggregate discretely presented component units total operating revenues for the year then ended as described in Note 22 "System Related Organizations".

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the Truckee Meadows Community College Foundation, Great Basin College Foundation, UNLV Research Foundation, UNLV Rebel Football Foundation, and the College of Southern Nevada Foundation were not audited in accordance with *Government Auditing Standards* for the year ended June 30, 2015.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the aggregate discretely presented component units of the System, as of June 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other matters

Required supplementary information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 3 through 12, the Schedule of Proportionate Share of the Net Pension Liability on page 46 and the Schedule of System Contributions on page 47 be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. This required supplementary information is the responsibility of management. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America. These limited procedures consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the System's basic financial statements. The combining schedule of net position and combining schedule of revenues, expenses and changes in net position is presented for purposes of additional analysis and is not a required part of the 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 schedule of expenditures of federal awards for the year ended June 30, 2015, as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is 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 2, 2015, on our consideration of the System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the System's internal control over financial reporting and compliance.

Grant Thornton LLP

Reno, Nevada

November 2, 2015

Nevada System of Higher Education

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Unaudited

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the Nevada System of Higher Education's (the System) annual financial information presents management's discussion and analysis of the financial standing as of June 30, 2015. 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, 2015, with comparative information as of June 30, 2014.

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

SYSTEM AND SYSTEM RELATED ORGANIZATIONS

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

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

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 University of Nevada School of Medicine practice plans (Integrated Clinical Services, Inc.), to facilitate patient care activities. The System component units are as follows:

University of Nevada, Reno Foundation
Athletic Association University of Nevada
University of Nevada School of Medicine Practice Plans (Integrated Clinical Services, Inc.)
Desert Research Institute Foundation
Desert Research Institute Research Parks LTD
Truckee Meadows Community College Foundation
Western Nevada College Foundation
Great Basin College Foundation
University of Nevada, Las Vegas Foundation
University of Nevada, Las Vegas Research Foundation
Rebel Golf Foundation
University of Nevada, Las Vegas Alumni Association
University of Nevada, Las Vegas Rebel Football Foundation
University of Nevada, Las Vegas 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 2014 TO 2015 (in \$1,000's)

- Total net position decreased 12.8% from \$2,402,016 to \$2,094,926;
- Capital assets increased 5.9% from \$1,906,308 to \$2,018,603;
- Operating revenues increased 0.9% from \$823,037 to \$830,377;
- Nonoperating revenues decreased 11.5% from \$737,763 to \$652,985; and
- Operating expenses increased 3.4% from \$1,486,067 to \$1,536,891.

USING THIS REPORT

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

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

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

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

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

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

For 2015, information included in this management's discussion and analysis may not be comparable due to the implementation of the Government Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*. With the implementation of GASB 68, all information necessary to restate the 2014 financial statements in accordance with US Generally Accepted Accounting Principles was not available. As such, only a single year is presented in the audited financial statements.

GASB 68 is a financial reporting standard that requires government employers participating in cost-sharing pension plans, such as the Public Employer's Retirement System of Nevada (PERS), to report certain elements on their financial statements. As a result, the System is reporting pension related deferred inflows/outflows of resources and net pension liability on the Statements of Net Position. It is important to note that GASB 68 did not create this liability or change the terms of the PERS retirement plan. System employees participating in the Retirement Plan Alternative (RPA) are not included, as the RPA is a defined contribution plan and no liability exists.

CONDENSED FINANCIAL INFORMATION

ASSETS AND LIABILITIES

The Combined Statement of Net Position is a point-in-time financial statement presenting the financial position of the System as of June 30, 2015, with a comparison made to June 30, 2014. This Statement presents end-of-year data for Assets (current and non-current), Deferred Outflows of Resources, Liabilities (current and non-current), Deferred Inflows of Resources, and Net Position (assets plus deferred outflows of resources minus liabilities plus deferred inflows of resources).

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

	2015	2014	Increase/ (Decrease)	Percent Change
Assets				
Current Assets	\$878,226	\$899,274	\$(21,048)	(2)%
Capital Assets	2,018,603	1,906,308	112,295	6%
Other Assets	399,317	351,276	48,041	14%
Total Assets	<u>3,296,146</u>	<u>3,156,858</u>	<u>139,288</u>	4%
Deferred Outflows of Resources	<u>40,608</u>	<u>11,777</u>	<u>28,831</u>	245%
Liabilities				
Current Liabilities	261,322	238,487	22,835	10%
Noncurrent Liabilities	896,224	528,084	368,140	70%
Total Liabilities	<u>1,157,546</u>	<u>766,571</u>	<u>390,975</u>	51%
Deferred Inflows of resources	<u>84,282</u>	<u>48</u>	<u>84,234</u>	175,488%
Net Position				
Net investment in capital assets	1,507,908	1,454,276	53,632	4%
Restricted, nonexpendable	87,351	87,443	(92)	0%
Restricted, expendable	286,173	251,017	35,156	14%
Unrestricted	<u>213,494</u>	<u>609,280</u>	<u>(395,786)</u>	(65)%
Total Net Position	<u>\$2,094,926</u>	<u>\$2,402,016</u>	<u>\$(307,090)</u>	(13)%

Assets

Total assets of the System are currently showing an increase of \$139.3 million, or 4%. The increase that occurred in capital and other assets was slightly offset by a decrease in current assets. The decrease in current assets is primarily due to a decrease in the valuation of the short-term investments accounts. The increase in capital assets is reflective of the purchase and construction of capital assets less normal depreciation for the year. The increase in other assets relates primarily to the increase in restricted cash due to unspent bond proceeds offset by the slight decrease in endowment investments due to market fluctuation.

Liabilities

Total liabilities for the year increased by \$391.0 million; a \$22.8 million increase in current liabilities and \$368.1 million increase in non-current liabilities. The increase in current liabilities was primarily due to an increase in accounts payable, accrued payroll and related liabilities, and accrued interest payable. The increase in non-current liabilities was primarily driven by the initial booking of the net pension liability as required by GASB 68.

Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a future consumption of net position, increased \$28.8 million. This increase relates to the initial year of pension related deferred outflows of resources being presented. Similarly, deferred inflows of resources, a future acquisition of net position, increased \$84.2 million, due to the booking of pension related deferred inflows of resources for the first time in 2015.

Net Position

Net position is divided into three major categories. The first category, net investment in capital assets, provides the equity in property, plant, and equipment owned by the System. The next category is restricted net position, which is presented as two subcategories: nonexpendable and expendable. The corpus of nonexpendable restricted resources is only available for investment purposes. Expendable restricted net position are available for expenditure by the System, but must be spent for purposes as determined by donors and/or external entities that have placed time or purpose restrictions on the use of the assets. The final category is unrestricted net position that is net assets available to the System for any lawful purpose.

Net Investment in Capital Assets

The net investment in capital assets classification of net position represents the System's capital assets net of accumulated depreciation and outstanding principal balances of debt attributable to the acquisition, construction, or improvement of those assets. The \$53.6 million increase reflects the System's expenditures for development and renewal of its capital assets, offset by depreciation expense on capital assets and debt reduction associated with capital assets.

Restricted, Nonexpendable/Expendable

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

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

Unrestricted Net Position

Unrestricted net position decreased by \$395.8 million in 2015. This decrease primarily relates to the implementation of GASB 68 and the new net pension liability reflected in the 2015 financial statements. Although unrestricted net position is not subject to externally imposed stipulations, substantially all of the System's unrestricted net position has been designated for various academic and research programs and initiatives, as well as capital projects. Funds functioning as an endowment consist of unrestricted funds that have been allocated by the System for long-term investment purposes, although amounts are not subject to donor restrictions requiring the System to preserve the principal in perpetuity. Programs supported by the endowment include scholarships, fellowships, professorships, research efforts and other important programs and activities.

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

	<u>2015</u>	<u>2014</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
Assets				
Current Assets	\$339,552	\$289,133	\$50,419	17%
Capital Assets	7,039	7,378	(339)	(5)%
Other Assets	<u>319,356</u>	<u>311,626</u>	<u>7,730</u>	2%
Total Assets	<u>665,947</u>	<u>608,137</u>	<u>57,810</u>	10%
Liabilities				
Current Liabilities	31,724	25,058	6,666	27%
Non-Current Liabilities	<u>5,896</u>	<u>6,828</u>	<u>(932)</u>	(14)%
Total Liabilities	<u>37,620</u>	<u>31,886</u>	<u>5,734</u>	18%
Deferred Inflows of Resources	<u>15,788</u>	<u>10,071</u>	<u>5,717</u>	57%
Net Position				
Net Investment in Capital Assets	5,884	6,215	(331)	(5)%
Restricted, Nonexpendable	291,435	265,777	25,658	10%
Restricted, Expendable	267,761	243,187	24,574	10%
Unrestricted	<u>47,459</u>	<u>51,001</u>	<u>(3,542)</u>	(7)%
Total Net Position	<u>\$612,539</u>	<u>\$566,180</u>	<u>\$ 46,359</u>	8%

The sixteen campus and athletic foundations, 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 pledges receivable offset by increased unearned revenue and deferred lease revenue.

REVENUES, EXPENSES AND CHANGES IN NET POSITION

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

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

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

The Combined Statement of Revenues, Expenses, and Changes in Net Position indicates the change in net position at the end of the year decreased by approximately \$69.0 as discussed below.

Unaudited

	2015	2014	Increase/ Decrease	Percent Change
Operating Revenues				
Student tuition and fees, net	\$370,886	\$372,396	\$ (1,510)	0%
Grants and contracts, Federal	156,599	160,530	(3,931)	(2)%
Grants and contracts, other	79,038	76,502	2,536	3%
Sales and services	186,893	175,108	11,785	7%
Other	36,961	38,501	(1,540)	(4)%
Total Operating Revenues	<u>830,377</u>	<u>823,037</u>	<u>7,340</u>	<u>1%</u>
Operating Expenses				
Employees comp/benefits	(975,051)	(934,477)	(40,574)	4%
Utilities	(34,081)	(32,563)	(1,518)	5%
Supplies and services	(342,721)	(332,798)	(9,923)	3%
Scholarship and Fellowships	(90,015)	(90,333)	318	0%
Other	(113)	(282)	169	(60)%
Depreciation	(94,910)	(95,614)	704	(1)%
Total Operating Expenses	<u>(1,536,891)</u>	<u>(1,486,067)</u>	<u>(50,824)</u>	<u>3%</u>
Nonoperating Revenues (Expenses)				
State appropriation	486,928	486,044	884	0%
Federal grants	130,181	122,458	7,723	6%
Gifts	52,029	38,657	13,372	35%
Investment income, net	3,286	106,081	(102,795)	(97)%
Disposal of capital asset	(1,328)	2,822	(4,150)	(147)%
Interest expense	(24,427)	(21,358)	(3,069)	14%
Other nonoperating revenues (expenses)	6,316	3,059	3,257	106%
Total Nonoperating Revenues (Expenses)	<u>652,985</u>	<u>737,763</u>	<u>(84,778)</u>	<u>(11)%</u>
Other Revenues (Expenses)	86,736	27,518	59,218	215%
Net Position				
Increase (Decrease) in Net Position	33,207	102,251	(69,044)	(68)%
Net position, beginning of year, as previously reported	2,402,016	2,299,765	102,251	4%
Change in accounting principle, GASB 68 adjustments	<u>(340,297)</u>	-	<u>(340,297)</u>	(100)%
Net position, beginning of year, as restated	<u>2,061,719</u>	<u>2,299,765</u>	<u>(238,046)</u>	(10)%
Net position, end of year	<u>\$2,094,926</u>	<u>\$2,402,016</u>	<u>\$(307,090)</u>	(13)%

Operating revenues increased by \$7.3 million 1% and operating expenses increased by \$50.8 million 3%, resulting in an increase in the operating loss of \$43.5 million (7%).

Operating Revenue - Student Tuition and Fees decreased less than one percent to \$370.9 million primarily as a result of an increase in scholarship allowance. Federal grants and contracts experienced a decrease of 2% to \$156.6 million while State, local and other grants and contracts increased 3% to \$79.0 million.

The increase in operating expenses was driven by the increase in Employee Compensation and Benefits. This increase primarily relates to the restoration of pay cuts and merit pay increases for all System employees.

Nonoperating net revenues decreased by \$84.8 million. This was led by significant decreases in investment income, net due to market fluctuation of \$102.8 million, offset by increases in gifts of \$13.4 million and Federal grants of \$7.7 million.

System Related Organizations

Component entities' ending net position increased from 2014 to 2015, as shown in the following schedule.

	2015	2014	Increase/ Decrease	Percent Change
Operating Revenues				
Patient revenue	\$ 51,797	\$ 51,574	\$ 223	0%
Contract revenue	8,686	8,131	555	7%
Contributions	72,803	63,648	9,155	14%
Campus support	6,884	5,449	1,435	26%
Other	13,362	15,191	(1,829)	(12)%
Total Operating Revenues	<u>153,532</u>	<u>143,993</u>	<u>9,539</u>	7%
Operating Expenses				
Program expenses	(47,854)	(46,500)	(1,354)	3%
Other operating expenses	(42,463)	(41,047)	(1,416)	3%
Depreciation	(665)	(796)	131	(16)%
Total Operating Expenses	<u>(90,982)</u>	<u>(88,343)</u>	<u>(2,639)</u>	3%
Nonoperating Revenues (Expenses)				
Investment income (loss), net	7,531	55,936	(48,405)	(87)%
Payments to NSHE System	(51,878)	(44,234)	(7,644)	17%
Other nonoperating revenues (expenses)	(1,486)	1,549	(3,035)	(196)%
Total Nonoperating Revenues (Expenses)	<u>(45,833)</u>	<u>13,251</u>	<u>(59,084)</u>	(446)%
Other Revenues	<u>29,309</u>	<u>9,345</u>	<u>19,964</u>	214%
Net Position				
Increase (Decrease) in net position	46,026	78,246	(32,220)	(41)%
Net position, beginning of year, as previously reported	566,180	487,934	78,246	16%
Correction of an error, contributions receivable	333	-	333	100%
Net position, beginning of year, As restated	<u>566,513</u>	<u>487,934</u>	<u>78,579</u>	16%
Net Position, end of year	<u>\$612,539</u>	<u>\$566,180</u>	<u>\$46,359</u>	8%

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

Net cash flows decreased slightly when compared to 2014 as discussed further below. Cash flows from operating activities decreased due to increased payments to employees for compensation and benefits offset by increased payments received for sales and services. Net operating cash flows (amount of cash from operating activities) decreased 9%.

	2015	2014	Increase/ (Decrease)	Percent Change
Operating activities	\$(606,630)	\$(558,254)	\$(48,376)	9%
Noncapital financing	684,710	646,493	38,217	6%
Capital financing activities	(53,170)	(33,627)	(19,543)	58%
Investing activities	44,181	22,766	21,415	94%
Net increase (decrease) in cash	69,091	77,378	(8,287)	
Cash - beginning of year	<u>283,845</u>	<u>206,467</u>	<u>77,378</u>	
Cash - end of year	<u>\$352,936</u>	<u>\$283,845</u>	<u>\$ 69,091</u>	

Cash flows from noncapital financing activities increased \$38.2 million. This increase was primarily related to the increase in cash received from gifts and grants. Cash flows from capital financing activities decreased \$19.5 million, due to increases in proceeds from capital debt offset by larger increases in purchases of capital assets and principal payments. Cash flows from investing activities increased by \$21.4 million as a result of normal investment activity.

CAPITAL ASSET AND DEBT ADMINISTRATION

As of June 30, 2015, the System had invested \$2,018.6 million in a broad range of capital assets, including equipment, buildings, machinery and equipment, library books and media, art and other valuable collections, intangible assets and land. This represents a net increase (including additions and deletions) of \$112.3 million over June 30, 2014.

During fiscal year 2015, NSHE issued \$103.2 million of long-term bonds and obligations to finance projects at UNR, UNLV, and TMCC and to refinance existing obligations for interest savings. As of June 30, 2015, the coverage on the University Revenue Bonds (pledged revenues to maximum annual debt service) was 5.72 times, above minimum required coverage of 1.50. For statutory purposes, the coverage was 1.68 times, above minimum required coverage of 1.10. Coverage for the System's University Revenue Bonds is based upon two formulas. The statutory coverage ratio is based upon pledged revenues described in Nevada Revised Statutes authorizing the issuance of revenue bonds. The second, comprehensive coverage ratio, is based upon all revenues pledged to the bonds (including the statutory revenues) in the bond resolutions adopted by the Board of Regents. The statutory and comprehensive coverage ratios feature different minimum coverage thresholds that govern the issuance of additional revenue bond debt. NSHE issued a total of \$16.0 (maximum) million of notes payable during fiscal year 2015.

FUTURE FINANCIAL EFFECTS

In recent years the demand for higher education services has increased, with some institutions showing moderate growth and others reporting small declines in enrollments. In fiscal year 2015, the System realized a net gain of student full time equivalent (FTE) enrollment of 4% or 2,427 FTE students system-wide compared to fiscal year 2014. Student FTE enrollments increased at both of the State's two universities, and three community colleges and decreased slightly at the State College and one community college. The System anticipates enrollments system-wide in fiscal year 2016 will exceed enrollments in fiscal year 2015.

The Legislatively approved System operating budget includes state appropriations and authorized expenditures (State Supported Operating Budget). The Operating Budget totals \$840.9 million for fiscal year 2016. This compares to the fiscal year 2015 Operating Budget of \$763.7 million and represents a 10% increase. General fund revenues of \$543.9 million in fiscal year 2016 will exceed general fund revenues of \$499.3 million in fiscal year 2015 by \$44.5 million or by 9% due mainly to legislative actions funding; an increase in student enrollment, start-up costs for a new medical school at the University of Nevada, Las Vegas, a 1% cost of living adjustment, and elimination of the six day furlough savings of approximately 2% of employee salaries. The fiscal year 2016 general fund appropriation includes \$4.8 million for employee cost of living adjustments appropriated to the State Board of Examiners.

Other authorized revenue sources, consisting mainly of student fee revenues, total \$297.1 million in fiscal year 2016, approximately \$32.7 million more than in fiscal year 2015, due mostly to an increase in enrollments and student registration fees.

Student enrollment system-wide is anticipated to exceed projected and budgeted enrollment in fiscal year 2016 and therefore, pursuant to Assembly Bill 490 of the 2015 legislative session, the System may budget and expend, in the State Supported Operating Budget, any additional collections of student fee revenues over budgeted revenues due to increased enrollments or Board of Regent authorized increases in registration or non-resident tuition fees.

CAUTIONARY NOTE REGARDING FORWARD-LOOKING STATEMENTS

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

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

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NEVADA SYSTEM OF HIGHER EDUCATION
 COMBINED STATEMENTS OF NET POSITION (in \$1,000's)
 AS OF JUNE 30, 2015

	<u>System</u>	<u>System Related Organizations</u>
<u>ASSETS</u>		
<i>Current Assets</i>		
Cash and cash equivalents	\$ 213,810	\$ 63,267
Restricted cash and cash equivalents	138	2,869
Short-term investments	550,011	228,625
Accounts receivable, net	53,897	1,038
Receivable from U.S. Government	40,445	-
Receivable from State of Nevada	2,474	-
Pledges receivable, net	-	30,330
Patient accounts receivable, net	-	9,231
Current portion of loans receivable, net	1,908	57
Inventories	6,736	510
Deposits and prepaid expenditures, current	7,598	994
Other	1,209	2,631
Total Current Assets	<u>878,226</u>	<u>339,552</u>
<i>Noncurrent Assets</i>		
Cash held by State Treasurer	3,127	-
Restricted cash and cash equivalents	135,861	-
Restricted investments	-	45,559
Endowment investments	242,830	196,856
Deposits and prepaid expenditures	81	-
Loans receivable, net	10,795	30
Capital assets, net	2,018,603	7,039
Pledges receivable, net	6,434	53,266
Other noncurrent assets	189	23,645
Total Noncurrent Assets	<u>2,417,920</u>	<u>326,395</u>
TOTAL ASSETS	<u>3,296,146</u>	<u>665,947</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Pension related	29,901	-
Loss on bond refunding	10,707	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 40,608</u>	<u>\$ -</u>

NEVADA SYSTEM OF HIGHER EDUCATION
 COMBINED STATEMENTS OF NET POSITION (in \$1,000's) (CONTINUED)
 AS OF JUNE 30, 2015

	<u>System</u>	<u>System Related Organizations</u>
<u>LIABILITIES</u>		
<i>Current Liabilities</i>		
Accounts payable	\$ 57,629	\$ 6,086
Accrued payroll and related liabilities	75,284	2,069
Unemployment insurance and workers compensation	4,499	-
Due to State of Nevada	2,885	-
Current portion of compensated absences	32,663	-
Current portion of long-term debt	26,037	64
Current portion of obligations under capital leases	3,228	-
Accrued interest payable	11,137	3
Unearned revenue	40,979	5,339
Funds held in trust for others	6,908	16
Due to affiliates	-	15,452
Other	73	2,695
Total Current Liabilities	261,322	31,724
<i>Noncurrent Liabilities</i>		
Refundable advances under federal loan programs	8,205	-
Compensated absences	17,453	161
Unearned revenue	-	2,044
Long-term debt	529,313	199
Obligations under capital leases	43,048	-
Due to State of Nevada	3,234	-
Unearned revenue	1,401	-
Net pension liability	292,841	-
Other noncurrent liabilities	729	3,492
Total Noncurrent Liabilities	896,224	5,896
TOTAL LIABILITIES	1,157,546	37,620
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Pension related	84,152	-
Gain on bond refunding	130	-
Endowment pledge donations, net	-	11,669
Deferred lease revenue	-	4,119
TOTAL DEFERRED INFLOWS OF RESOURCES	84,282	15,788
<u>NET POSITION</u>		
Net investment in capital assets	1,507,908	5,884
Restricted - Nonexpendable	87,351	291,435
Restricted - Expendable - Scholarships, research and instruction	154,571	264,910
Restricted - Expendable - Loans	8,188	-
Restricted - Expendable - Capital projects	101,703	681
Restricted - Expendable - Debt service	21,711	-
Restricted - Expendable - Other	-	2,170
Unrestricted	213,494	47,459
TOTAL NET POSITION	\$ 2,094,926	\$ 612,539

NEVADA SYSTEM OF HIGHER EDUCATION
COMBINED STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2015

	<u>System</u>	<u>System Related Organizations</u>
Operating Revenues		
Student tuition and fees (net of scholarship allowance of \$133,481)	\$ 370,886	\$ 3,567
Federal grants and contracts	156,599	-
State grants and contracts	35,275	-
Local grants and contracts	26,094	-
Other grants and contracts	17,669	-
Campus support	10	6,884
Sales and services of educational departments (including \$27,208 from System Related Organizations)	90,791	-
Sales and services of auxiliary enterprises (net of scholarship allowance of \$5,219)	96,102	-
Contributions	-	72,803
Patient revenue	-	51,797
Contract revenue	-	8,686
Special events and fundraising	-	4,512
Interest earned on loans receivable	258	169
Other operating revenues	36,693	5,114
Total Operating Revenues	<u>830,377</u>	<u>153,532</u>
Operating Expenses		
Employee compensation and benefits	(975,051)	(29,746)
Utilities	(34,081)	-
Supplies and services	(342,721)	(6,223)
Scholarships and fellowships	(90,015)	(175)
Program expenses, System Related Organizations	-	(47,854)
Depreciation	(94,910)	(665)
Other operating expenses	(113)	(6,319)
Total Operating Expenses	<u>(1,536,891)</u>	<u>(90,982)</u>
Operating Income (Loss)	<u>(706,514)</u>	<u>62,550</u>
Nonoperating Revenues (Expenses)		
State appropriations	486,928	-
Gifts (including \$41,169 from System Related Organizations)	52,029	-
Investment income, net	3,286	7,531
Gain/(Loss) on disposal of capital assets	(1,328)	7
Interest expense	(24,427)	(44)
Payments to System campuses and divisions	-	(51,878)
Other nonoperating revenues (expenses)	6,316	(1,449)
Federal grants and contracts	130,181	-
Total Nonoperating Revenues (Expenses)	<u>652,985</u>	<u>(45,833)</u>
Income (Loss) Before Other Revenue (Expenses)	<u>(53,529)</u>	<u>16,717</u>
Other Revenues		
State appropriations (returns) restricted for capital purposes	41	-
Capital grants and gifts (including \$5,274 from System Related Organizations)	86,146	101
Additions to permanent endowments (including \$211 from System Related Organizations)	549	29,642
Other Foundation revenues	-	(434)
Total Other Revenues	<u>86,736</u>	<u>29,309</u>
Increase in Net Position	<u>33,207</u>	<u>46,026</u>
NET POSITION		
Net position - beginning of year, as previously reported	2,402,016	566,180
Change in Accounting Principle, GASB 68 adjustments	(340,297)	-
Correction of an error, Contributions receivable	-	333
Net position - beginning of year, as restated	<u>2,061,719</u>	<u>566,513</u>
Net position - end of year	<u>\$ 2,094,926</u>	<u>\$ 612,539</u>

**NEVADA SYSTEM OF HIGHER EDUCATION
 COMBINED STATEMENT OF CASH FLOWS (in \$1000's)
 FOR THE YEAR ENDED JUNE 30, 2015**

<i>Cash flows from operating activities</i>	
Tuition and fees	\$ 361,157
Grants and contracts	235,989
Payments to suppliers	(350,848)
Payments for utilities	(32,838)
Payments for compensation and benefits	(958,170)
Payments for scholarships and fellowships	(89,989)
Loans issued to students and employees	(7,469)
Collection of loans to students and employees	7,438
Sales and services of auxiliary enterprises	98,127
Sales and services of educational departments	90,384
Other receipts	39,589
<i>Cash flows from operating activities</i>	<u>(606,630)</u>
<i>Cash flows from noncapital financing activities</i>	
State appropriations	484,674
State appropriations refunded	12,475
Gifts and grants for other than capital purposes	57,955
Gift for endowment purposes	624
Receipts under federal student loan programs	201,768
Disbursements under federal student loan programs	(201,949)
Other	6,804
Agency transactions	(2,096)
Federal grants and contracts	124,455
<i>Cash flows from noncapital financing activities</i>	<u>684,710</u>
<i>Cash flows from capital and related financing activities</i>	
Proceeds from capital debt	146,825
Payments for debt issuance costs	(685)
Capital appropriations	1,276
Capital grants and gifts received	90,169
Purchases of capital assets	(193,169)
Proceeds from sale of property and equipment	607
Principal paid on capital debt and leases, including defeasance	(74,397)
Interest paid on capital debt and leases	(23,677)
Deposits for the acquisition of property and equipment	(119)
<i>Cash flows from capital and related financing activities</i>	<u>(53,170)</u>
<i>Cash flows from investing activities</i>	
Proceeds from sales and maturities of investments	120,732
Purchase of investments	(99,979)
Interest and dividends received on investments	25,041
Net increase in cash equivalents, noncurrent investments	(1,613)
<i>Cash flows from investing activities</i>	<u>44,181</u>
<i>Net increase in cash</i>	69,091
<i>Cash and cash equivalents, beginning of year</i>	283,845
<i>Cash and cash equivalents, end of year</i>	<u>\$ 352,936</u>

**NEVADA SYSTEM OF HIGHER EDUCATION
 COMBINED STATEMENT OF CASH FLOWS (in \$1000's) (CONTINUED)
 FOR THE YEAR ENDED JUNE 30, 2015**

Reconciliation of operating loss to cash flows from operating activities

Operating loss	\$ (706,514)
Adjustments to reconcile operating loss to cash used in operating activities:	
Supplies expense related to noncash gifts	844
Depreciation and amortization expense	94,910
Change in pension related deferred outflows of resources	(709)
Change in pension related deferred inflows of resources	84,153
Changes in assets and liabilities:	
Accounts receivable, net	(13,520)
Receivable from U.S. Government	(1,835)
Receivable from State of Nevada	(45)
Loans receivable, net	78
Inventories	(23)
Deposits and prepaid expenditures	5,913
Accounts payable	(606)
Accrued payroll and related liabilities	7,088
Unemployment and workers' compensation insurance liability	314
Unearned revenue	(2,271)
Refundable advances under federal loan program	(54)
Compensated absences	2,284
Net pension liability	(76,648)
Other	11
Cash flows from operating activities	<u><u>\$ (606,630)</u></u>

Supplemental noncash activities information

Loss on disposal of capital assets	<u><u>\$ 1,271</u></u>
Capital assets acquired by gifts	<u><u>\$ 1,933</u></u>
Capital assets acquired by incurring capital lease obligations and accounts payable	<u><u>\$ 20,584</u></u>
Unrealized gain (loss) on investments	<u><u>\$ (49,989)</u></u>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2015

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

The System is an entity of the State of Nevada (the State) and receives significant support from, and has significant assets held by the State as set forth in the accompanying combined financial statements. The System is a component unit of the State of Nevada in accordance with the provisions of the Governmental Accounting Standards Board (GASB) Statement No. 61, *The Financial Reporting Entity: Omnibus—an amendment of GASB Statements No. 14 and No. 34*. The System Related Organizations' columns in these combined financial statements are comprised of data from the System's discretely presented campus and athletic foundations and medical school practice plans, which include: University of Nevada, Reno Foundation, Athletic Association University of Nevada, Integrated Clinical Services, Inc., Desert Research Institute Foundation, Desert Research Institute Research Parks LTD, Truckee Meadows Community College Foundation, Western Nevada College Foundation, Great Basin College Foundation, University of Nevada, Las Vegas Foundation, University of Nevada, Las Vegas Research Foundation, Rebel Golf Foundation, University of Nevada, Las Vegas Alumni Foundation, University of Nevada, Las Vegas Rebel Football Foundation, University of Nevada, Las Vegas Singapore, 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, 2015, the foundations distributed \$51,878 to the System for both restricted and unrestricted purposes. Complete financial statements for the foundations can be obtained from Vic Redding, Vice Chancellor for Finance at NSHE, 2601 Enterprise Rd., Reno, NV 89512.

The System Related Organizations also include three legally separate non-profit organizations, together known as Integrated Clinical Services, Inc. (ICS). ICS includes the University of Nevada School of Medicine Multispecialty Group Practice North, Inc., University of Nevada School of Medicine Group Practice South, Inc., and Nevada Family Practice Residency Program, Inc. ICS was established for the benefit of the University of Nevada School of Medicine and its faculty physicians who are engaged in patient care activities. During the year ended June 30, 2015, ICS distributed \$27,208 to the System for restricted purposes. Complete financial statements for ICS can be obtained from Vic Redding, Vice Chancellor for Finance at NSHE, 2601 Enterprise Rd., Reno, NV 89512.

NOTE 2 – Summary of Significant Accounting Policies:

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

BASIS OF PRESENTATION

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

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

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2015

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

BASIS OF ACCOUNTING

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

CASH AND CASH EQUIVALENTS

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

INVESTMENTS

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

INVENTORIES

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

PLEDGES

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

CAPITAL ASSETS

Capital assets are defined as assets with an initial unit cost of \$5 in the year ended June 30, 2015 and an estimated useful life in excess of one year. Such assets are stated at cost at the date of acquisition or fair market value at date of donation in the case of gifts. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Capital assets acquired through federal grants and contracts where the federal government retains a reversionary interest are capitalized and depreciated. Interest in the amount of \$3,957 was capitalized during the year ended June 30, 2015. Depreciation is computed on a straight-line basis over the following estimated useful lives:

<u>Assets</u>	<u>Year</u>
Buildings and improvements	6 to 40
Land improvements	10 to 15
Machinery and equipment	3 to 18
Library books	5
Leasehold improvements	shorter of useful life or lease term
Intangible assets	5 to 10

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

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2015

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

UNEARNED REVENUE

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

COMPENSATED ABSENCES

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

FEDERAL REFUNDABLE LOANS

Certain loans to students are administered by the System campuses, with funding primarily supported by the federal government. The System's 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.

DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the Statements of Net Position include a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to future periods and will not be recognized as an outflow of resources until then. NSHE has pension related and loss on bond refunding that qualify for reporting in this category. Pension related deferred outflows of resources are discussed in depth in Note 16. A loss on bond refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the Statements of Net Position include a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources until that time. NSHE has pension related, gain on bond refunding, endowment pledge donations, net, and deferred lease revenue that qualify for reporting in this category. Pension related deferred inflows of resources are discussed in depth in Note 16. 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. Deferred 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.

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2015

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

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.

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.

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

FOUNDATIONS

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

SCHOLARSHIP ALLOWANCES

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

GRANTS-IN-AID

Student tuition and fees revenue include grants-in-aid charged to scholarships and fellowships and grants-in-aid for faculty and staff benefits charged to the appropriate expenditure programs to which the applicable personnel relate. Grants-in-aid for the year ended June 30, 2015 were \$9,418.

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2015

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

TAX EXEMPTION

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

USE OF ESTIMATES

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

NEW ACCOUNTING PRONOUNCEMENTS

In June 2012, the GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions* (GASB 68), which improves accounting and financial reporting by state and local governments for pensions. This statement also supersedes GASB Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as GASB Statement No. 50, *Pension Disclosures*. GASB 68 is effective for fiscal year beginning after December 15, 2014. In November 2013, the GASB issued Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. The System has implemented these pronouncements, which resulted in an adjustment to the beginning net position on the Statement of Revenue, Expenses, and Changes in Net Position for June 30, 2015 of \$(340,297) to record the impact of the prior year pension related elements of net position.

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

In June 2015, the GASB issued Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets that are not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68* (GASB 73), which improves the usefulness of information about pensions included in the general purpose external financial reports of state and local governments for making decisions and assessing accountability. GASB 73 is effective for fiscal years beginning after June 15, 2015. The anticipated impact of this pronouncement is uncertain at this time.

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

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, 2015, the System's deposits in money market funds totaled \$209,659, and cash in bank was \$6,019. Of these balances, \$250 are covered by the Federal Depository Insurance Corporation (FDIC), the remaining deposits are uncollateralized and uninsured. Restricted cash represents the unexpended bond proceeds held for construction of major assets.

NOTE 4 – System Investments:

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

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2015

NOTE 4 – System Investments (continued):

Investments are stated at fair value. The historical cost and market value (fair value) of System investments at June 30, 2015 is as follows:

	<u>Cost</u>	<u>Market Value</u>
Mutual funds publicly traded	\$567,843	\$652,271
Partnerships	60,460	91,163
Endowment cash and cash equivalents	3,462	3,462
Trusts	4,436	5,512
Private commingled funds	<u>42,044</u>	<u>40,433</u>
	<u>\$678,245</u>	<u>\$792,841</u>

As of June 30, 2015, the System had entered into various investment agreements with private equity partnerships and private commingled funds. Under the terms of certain of these investment agreements, the System is obligated to make additional investments in these partnerships of \$17,610 as requested by these partnerships. Generally, partnership investments do not have a ready market and ownership interests in some of these investment vehicles may not be traded without the approval of the general partner or fund management. These investments are subject to the risks generally associated with equities with additional risks due to leverage and the lack of a ready market for acquisition or disposition of ownership interests.

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

Credit risk and interest rate risk

Certain securities with fixed income are subject to credit risk which is the risk that an issuer of an investment will not fulfill its obligations. Other securities, including obligations of the U.S. government or those explicitly guaranteed by the U.S. government, are not considered to have credit risk. Credit quality is an assessment of the issuer's ability to pay interest on the investment, and ultimately, to pay the principal. Credit quality is evaluated by one of the independent rating agencies, for example Moody's Investors Service or Standard and Poor's. For the types of investments that are subject to rating, the System's policy for reducing its exposure to credit risk is to maintain a weighted average credit rating of AA or better, and never below A, for investments with credit risk within both the endowment and operating investment pools. With regard to the trusts included in endowment investments, the System is not the trustee of these investments and, therefore, it currently has no policies with regard to credit risk for these investments.

The credit risk profile for the System's operating and endowment investments at June 30, 2015 is as follows:

	<u>Fair Value</u>	<u>Not Rated</u>
Mutual funds publicly traded	\$652,271	\$652,271
Partnerships	91,163	91,163
Endowment cash and cash equivalents	3,462	3,462
Trusts	5,512	5,512
Private commingled funds	<u>40,433</u>	<u>40,433</u>
	<u>\$792,841</u>	<u>\$792,841</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, 2015 is as follows:

Less than 1 year	\$213,121
1 to 5 year	157,440
5 to 10 year	<u>143,578</u>
	<u>\$514,139</u>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2015

NOTE 4 – System Investments (continued):

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, 2015 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 \$210,058 in mutual funds in both the operating and endowment pools that are primarily invested in international equities at June 30, 2015.

NOTE 5 – System Endowment Pool:

\$237,318 of endowment fund investments at June 30, 2015, are pooled on a unit market value basis. As of June 30, 2015, the endowment pool was comprised of investments in mutual funds (53%), partnerships (36%), private commingled (10%), and cash (1%). Each individual endowment fund acquires or disposes of units on the basis of the market value per unit on the preceding quarterly valuation date. The unit market value at June 30, 2015 was \$705.56. 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, 2015, 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 2015, \$21.01 was distributed to each time-weighted eligible unit for a total spending rule distribution of \$8,900. The 2015 distributions were made from investment income of \$6,617, and \$2,283 from cumulative gains of pooled investments.

The System's policy is to retain the endowment's realized and unrealized appreciation with the endowment after the annual income distribution has been made. Such realized and unrealized appreciation retained in endowment investments was \$150,640 at June 30, 2015, 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, 2015, there were six accounts underwater.

NOTE 6 – System Accounts Receivable:

System accounts receivable consist primarily of amounts due from students for tuition and fees and from local and private sources for grant and contract agreements. System accounts receivable are presented on the accompanying Statement of Net Position net of allowances for uncollectible amounts of \$34,832 as of June 30, 2015.

Accounts receivable:	
Student tuition and fees	\$49,470
Sales and services	6,474
Local and private grants and contracts	21,676
Other	<u>11,109</u>
	88,729
Less: Allowance for doubtful accounts	<u>(34,832)</u>
Net accounts receivable	<u>\$53,897</u>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2015

NOTE 7 – 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, 2015. 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, 2015 are as follows:

Loans receivable	\$14,554
Less: Allowance for doubtful loans	<u>(1,851)</u>
Net loans receivable	12,703
Less current portion	<u>(1,908)</u>
Noncurrent loans receivable	<u>\$10,795</u>

NOTE 8 – System Capital Assets:

System capital asset activity for the year ended June 30, 2015 is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Construction in progress	\$ 52,612	\$ 148,371	\$ (28,265)	\$ 172,718
Land	83,953	17,188	-	101,141
Collections	<u>12,967</u>	<u>216</u>	<u>(2)</u>	<u>13,181</u>
Total capital assets not being depreciated	<u>149,532</u>	<u>165,775</u>	<u>(28,267)</u>	<u>287,040</u>
Capital assets being depreciated:				
Buildings	2,362,648	30,554	(1,490)	2,391,712
Land improvements	119,488	12,628	(3,147)	128,969
Machinery and equipment	346,789	24,420	(12,340)	358,869
Intangibles	42,851	1,359	(138)	44,072
Library books and media	<u>118,996</u>	<u>2,299</u>	<u>(685)</u>	<u>120,610</u>
Total	<u>2,990,772</u>	<u>71,260</u>	<u>(17,800)</u>	<u>3,044,232</u>
Less accumulated depreciation for:				
Buildings	(757,849)	(58,265)	9	(816,105)
Land improvements	(93,589)	(4,220)	1,325	(96,484)
Machinery and equipment	(250,732)	(25,165)	13,815	(262,082)
Intangibles	(19,526)	(4,195)	264	(23,457)
Library books and media	<u>(112,300)</u>	<u>(3,065)</u>	<u>824</u>	<u>(114,541)</u>
Total accumulated depreciation	<u>(1,233,996)</u>	<u>(94,910)</u>	<u>16,237</u>	<u>(1,312,669)</u>
Total capital assets being depreciated, net	<u>1,756,776</u>	<u>(23,650)</u>	<u>(1,563)</u>	<u>1,731,563</u>
Capital assets, net	<u>\$1,906,308</u>	<u>\$ 142,125</u>	<u>\$(29,830)</u>	<u>\$2,018,603</u>

NOTE 9 – 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.

NEVADA SYSTEM OF HIGHER EDUCATION

**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 9 – System Long-Term Debt (continued):

System long-term debt activity for the year ended June 30, 2015 is as follows:

	Annual Interest Rate	Fiscal Year Final Payment Date	Original Amount	Beginning Balance	Additions	Reductions	Ending Balance	Current
Universities Revenue Bonds, Series 2004A	2.00% to 4.50%	2015	\$ 32,450	\$ 1,595	\$ -	\$ (1,595)	\$ -	\$ -
Universities Revenue Bonds, Series 2005A	3.00% to 5.00%	2016	31,010	1,540	-	(710)	830	830
Universities Revenue Bonds, Series 2005B	3.25% to 5.00%	2030	170,360	71,735	-	(46,755)	24,980	5,470
Universities Revenue Bonds, Series 2008A	3.00% to 5.00%	2039	60,135	54,600	-	(1,200)	53,400	1,250
Universities Revenue Bonds, Series 2009A	2.00% to 5.25%	2039	18,140	15,850	-	(605)	15,245	620
Universities Revenue Bonds, Series 2010A	2.00% to 7.90%	2041	29,455	28,860	-	-	28,860	-
Universities Revenue Bonds, Series 2010B	4.00%	2018	3,275	2,670	-	(630)	2,040	655
Universities Revenue Bonds, Series 2011	3.00% to 5.00%	2025	50,470	41,370	-	(4,200)	37,170	4,290
Universities Revenue Bonds, Series 2012A	2.00% to 5.00%	2033	27,375	27,375	-	-	27,375	1,410
Universities Revenue Bonds, Series 2012B	2.00% to 2.75%	2023	5,010	4,465	-	(560)	3,905	565
Universities Revenue Bonds, Series 2013A	2.00% to 5.00%	2033	40,035	40,035	-	(2,625)	37,410	2,345
Universities Revenue Bonds, Series 2013B	3.00% to 5.00%	2035	105,300	105,300	-	-	105,300	-
Universities Revenue Bonds, Series 2014A	4.00% to 5.00%	2044	49,995	49,995	-	-	49,995	825
Universities Revenue Bonds, Series 2015A	3.00% to 5.00%	2036	61,455	-	61,455	-	61,455	-
Universities Revenue Bonds, Series 2015B	2.00% to 3.00%	2027	7,480	-	7,480	-	7,480	-
Certificates of Participation, Series 2006A	4.00% to 5.00%	2026	11,015	2,595	-	(610)	1,985	630
Certificates of Participation, Series 2014A	2.00% to 5.00%	2045	34,220	-	34,220	-	34,220	795
SNSC Phase II Lease Revenue Bonds	7.58%	2023	8,460	5,370	-	(440)	4,930	470
Discounts				(35)	-	3	(32)	(2)
Premiums				<u>30,073</u>	<u>9,892</u>	<u>(4,228)</u>	<u>35,737</u>	<u>2,614</u>
Total Bonds Payable				483,393	113,047	(64,155)	532,285	22,767
Notes Payable				<u>35,336</u>	<u>100</u>	<u>(12,371)</u>	<u>23,065</u>	<u>3,270</u>
Total				<u>\$518,729</u>	<u>\$113,147</u>	<u>\$(76,526)</u>	<u>\$555,350</u>	<u>\$26,037</u>

NEVADA SYSTEM OF HIGHER EDUCATION

**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 9 – System Long-Term Debt (continued):

System notes payable activity is as follows:

	Interest Rate	Date Issued	Final Payment Date	Original Amount	Outstanding Balance
Sun Trust Banks, Inc., UNLV – Refunding	3.93%	12/20/06	07/01/26	\$16,713	\$ -
Bank of America, UNR Medical Learning Lab	6.12%	10/29/09	07/01/16	9,812	7,531
Bank of America, UNR Medical Practice Mgmt System	1.74%	08/07/13	06/01/17	6,250	3,179
Bank of America, CSN Promissory Note	1.88%	01/03/13	06/01/23	10,000	8,147
JP Morgan Chase, UNR Achievement Center	Variable*	02/26/14	07/01/19	Maximum 12,000	300
JP Morgan Chase, UNR Fitness Center	Variable**	08/14/14	01/01/20	Maximum 16,000	100
Other notes payable	1.60% - 6.30%	Various	Various	Various	<u>3,808</u>
					<u>\$23,065</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.

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2015

NOTE 9 – System Long-Term Debt (continued):

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

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

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 26,037	\$ 23,967	\$ 50,004
2017	33,908	22,881	56,789
2018	24,460	21,811	46,271
2019	24,867	20,849	45,716
2020	26,076	19,823	45,899
2021-2025	124,227	83,004	207,231
2026-2030	111,866	57,092	168,958
2031-2035	109,756	32,047	141,803
2036-2040	53,607	10,231	63,838
2041-2045	<u>20,546</u>	<u>1,819</u>	<u>22,365</u>
Total	<u>\$555,350</u>	<u>\$293,524</u>	<u>\$848,874</u>

NOTE 10 – 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 2016 to 2030.

System obligations under capital leases were as follows for the year ended June 30, 2015:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Current</u>
Capital lease obligations	<u>\$8,193</u>	<u>\$38,980</u>	<u>\$(897)</u>	<u>\$46,276</u>	<u>\$3,228</u>

The following System property included in the accompanying combined financial statements was leased under capital leases as of June 30, 2015:

Construction in progress	\$ 41,036
Buildings and improvements	1,351
Machinery and equipment	<u>4,497</u>
Total	46,884
Less accumulated depreciation	<u>(2,962)</u>
Total	<u>\$ 43,922</u>

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

2016	\$ 3,318
2017	4,130
2018	3,824
2019	3,520
2020	3,520
2021-2025	17,595
2026-2030	<u>10,793</u>
Total minimum lease payments	46,700
Less amount representing interest	<u>(424)</u>
Obligations under capital leases	<u>\$ 46,276</u>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2015

NOTE 10 – System Obligations Under Capital Leases (continued):

Total interest expense under the System capital leases and included in the accompanying combined financial statements was \$2,552 during the year ended June 30, 2015. Depreciation of the capital lease assets is included in depreciation expense of the Statement of Revenues, Expenses and Changes in Net Position.

NOTE 11– 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 \$5,653 for year ended June 30, 2015.

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

2016	\$ 5,734
2017	4,281
2018	2,665
2019	2,080
2020	1,583
2021-2025	<u>5,237</u>
Total future minimum obligation	<u>\$21,580</u>

NOTE 12– Unemployment Insurance and Workers Compensation:

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

Changes in unemployment and workers compensation for the year ended June 30, 2015 are as follows:

	Beginning <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	Ending <u>Balance</u>
Unemployment insurance	\$1,284	\$ 1,501	\$ (1,189)	\$1,596
Workers compensation	<u>2,903</u>	<u>7,669</u>	<u>(7,669)</u>	<u>2,903</u>
Total	<u>\$4,187</u>	<u>\$ 9,170</u>	<u>\$ (8,858)</u>	<u>\$4,499</u>

NOTE 13– System Other Noncurrent Liability Activity:

The activity with respect to System other noncurrent liabilities for the year ended June 30, 2015 was as follows:

	Beginning <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	Ending <u>Balance</u>	<u>Current</u>
Refundable advances under federal loans program	\$ 8,209	\$ 451	\$ (455)	\$ 8,205	\$ -
Compensated absences	47,830	32,953	(30,667)	50,116	32,663
Unearned revenue	45,729	42,904	(46,253)	42,380	40,979
Other non-current liabilities	<u>1,170</u>	<u>-</u>	<u>(441)</u>	<u>729</u>	<u>-</u>
Total	<u>\$102,938</u>	<u>\$ 76,308</u>	<u>\$(77,816)</u>	<u>\$101,430</u>	<u>\$73,642</u>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2015

NOTE 14– Extinguishment of Debt:

During 2015, \$41,420 of debt was considered to be extinguished through the refunding of prior issues by a portion of the current issues. In prior years, NSHE defeased revenue bonds by placing the proceeds of new bonds in 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 NSHE's financial statements. At June 30, 2015, \$157,640 of bonds outstanding are considered defeased.

In prior years, NSHE refinanced or defeased existing bonds for net cash flow savings or economic gain (present value of cash flow savings). For 2015, refinancing activities produced cash flow savings and economic gain of \$11,186 and \$7,923, respectively.

NOTE 15– Irrevocable Letter of Credit:

In connection with its worker's compensation liability coverage, the System is required to maintain a \$200 standby letter of credit. An additional letter of credit was established in April 2004 in connection with the System's self-insured workers' compensation liability; the amount as of June 30, 2015 was \$1,798. A letter of credit was established in July 2003 in connection with the SNSC Phase II Lease Revenue Bonds in the amount of \$2,100. No advances were made under the letters of credit during the year ended June 30, 2015.

NOTE 16– 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 NSHE Retirement Plan Alternative, a defined contribution retirement plan qualified under Internal Revenue Code Section 401(a).

Under the NSHE 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 NSHE 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, 2015 was approximately \$89,610, equal to the required contribution for the year.

General Information about the PERS Cost Sharing Pension Plan

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

Benefits Provided

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

Monthly benefit allowances for members are computed as 2.5% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this multiplier is 2.67% of average compensation. For members entering the PERS on or after January 1, 2010, there is a 2.5% multiplier. PERS offers several alternatives to the unmodified service retirement allowance which, in general, 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.

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.

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2015

NOTE 16– System Pension Plans (continued):

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, 2015 the Statutory Employer/employee matching rate was 13.25%. The Employer-pay contribution (EPC) rate was 25.75%.

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

At June 30, 2015, the System reported a liability of \$292,841 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. NSHE'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, 2014. The System's proportionate share is approximately 2.81%.

For the year ended June 30, 2015, NSHE recognized pension expense of \$36,697. At June 30, 2015, the System reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ 14,013
Net difference between projected and actual earnings on investments	-	61,508
Changes in proportion and differences between actual contributions and proportionate share of contributions	-	8,631
System contributions subsequent to the measurement date	<u>29,901</u>	<u>-</u>
	<u>\$ 29,901</u>	<u>\$ 84,152</u>

\$29,901 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 in the year ended June 30, 2016. Other amounts reported as deferred inflows of resources will be recognized in pension expense as follows for the years ended June 30:

2016	\$ 19,874
2017	19,874
2018	19,874
2019	19,874
2020	2,740
Thereafter	<u>1,916</u>
	<u>\$84,152</u>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2015

NOTE 16– System Pension Plans (continued):

Actuarial Assumptions

The PERS' net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate	3.50%
Payroll Growth	5.00%, including inflation
Investment Rate of Return	8.00%
Productivity pay increase	0.75%
Projected salary increases	4.60% to 9.75%, depending on service
	Rates include inflation and productivity increases
Consumer Price Index	3.50%
Other assumptions	Same as those used in the June 30, 2014 funding Actuarial valuation

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

Actuarial assumptions used in the June 30, 2014 valuation were based on the results of the experience review completed in 2013.

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

The following was the PERS' Board adopted policy target asset allocation as of June 30, 2014:

<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, 2014, PERS' long-term inflation assumption was 3.5%

Discount Rate

The discount rate used to measure the total pension liability was 8.00% as of June 30, 2014. 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, 2014, 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, 2014.

Pension Liability Discount Rate Sensitivity

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

	<u>1% Decrease (7.00%)</u>	<u>Discount Rate (8.00%)</u>	<u>1% Increase (9.00%)</u>
NSHE's proportional share of the net pension liability	\$455,401	\$292,841	\$157,714

Pension plan fiduciary net position

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

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2015

NOTE 17– System Postemployment Benefits Other than Pensions:

In June 2004, the GASB issued Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions*, which requires accrual-based measurement, recognition and disclosure of other postemployment benefits (OPEB) expense, such as retiree medical and dental costs, over the employees' year of service, along with the related liability, net of any plan assets.

Public employees who meet the eligibility requirements for retirement and at the time of retirement are participants in the program, have the option upon retirement to continue group insurance including medical, dental, vision, accidental death and dismemberment, travel accident, long-term disability, mental health, substance abuse and life insurance benefits. Nevada Administrative Code 287.530 established this benefit upon the retiree. Monthly contributions are deducted from pension checks. The cost varies depending on which health plan the retiree chooses, as well as the amount of the State subsidy they receive.

The Public Employees Benefits Program administers these benefits as a multiple employer cost sharing plan. The State Retirees' Health and Welfare Benefits Trust Fund has been created to provide benefits to retirees and their beneficiaries. The unfunded actuarial accrued liability for the trust, as of the most recent valuation on July 1, 2014, is \$1,427,000. This compares to \$1,271,000 on July 1, 2013. This is recorded on the financial statements of the trust and the State as a fiduciary fund, but not on the financial statements of the System.

Complete financial statements for the State Retirees' Health and Welfare Benefits Fund can be obtained from the Accounting Department at the Public Employees Benefit Program, 901 S. Stewart St., Carson City, NV 89701.

The System's contribution for the retired employee group insurance assessment for the year ended June 30, 2015 was approximately \$14,254, equal to the required contribution for the year.

NOTE 18 - System Commitments and Contingent Liabilities:

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

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

The System is self-insured for its unemployment insurance liability. The System is billed by the State each quarter based on the actual unemployment benefits paid by the State. Each year the System budgets resources to pay for the projected expenditures. The amount of future benefits payments to claimants and the resulting liability to the System cannot be reasonably determined as of June 30, 2015.

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, 2015 is \$155,989. These costs will be financed by State appropriations, private donations, available resources and/or long-term borrowings.

The Board of Regents, at its June 12, 2015 meeting, approved the issuance of a Promissory Note in an amount up to \$20,900. The authorized note is expected to be issued by the end of calendar year 2015.

NOTE 19– Risk Management:

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

The System purchases the following commercial insurance:

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

Worker's compensation (foreign and domestic) with statutory limits excess of a \$750 SIR.

Crime & Fidelity (employee dishonesty) with limits of \$1,250 and a deductible of \$100.

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

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

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2015

NOTE 19– Risk Management (continued):

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

NOTE 20 – Subsequent Events:

The Board of Regents, at its October 23, 2015 meeting, authorized the formation of DRI-Tennessee, a nonprofit organization that will be reported as a component unit of the System once operations commence.

NOTE 21 – Functional Classification of System Expenses:

The following is the functional classifications of expenses as reported on the Statement of Revenues, Expenses and Changes in Net Position for the year ended June 30, 2015.

Instruction	\$ 535,390
Research	104,077
Public service	57,835
Academic support	141,695
Institutional support	170,879
Student services	133,356
Operation and maintenance of plant	118,675
Scholarships and fellowships	94,614
Auxiliary enterprises	85,460
Depreciation	<u>94,910</u>
Total	<u>\$1,536,891</u>

NOTE 22 - System Related Organizations:

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

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NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 22 - System Related Organizations (continued):

NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS
NET POSITION AS OF JUNE 30, 2015

	UNR <u>Foundation</u>	UNR <u>AAUN</u>	Integrated Clinical <u>Services, Inc.</u>	DRI <u>Foundation</u>	DRI Research <u>Park</u>	TMCC <u>Foundation</u>	WNC <u>Foundation</u>	GBC <u>Foundation</u>
<u>ASSETS</u>								
<i>Current Assets</i>								
Cash and cash equivalents	\$ 38,189	\$ 1,483	\$ 4,829	\$ 344	\$ 1	\$ 1,853	\$ 771	\$ 1,665
Short-term investments	151,965	6,969	6,464	-	-	-	-	-
Other	9,336	418	11,132	26	-	2,621	34	264
Total Current Assets	<u>199,490</u>	<u>8,870</u>	<u>22,425</u>	<u>370</u>	<u>1</u>	<u>4,474</u>	<u>805</u>	<u>1,929</u>
<i>Noncurrent Assets</i>								
Restricted investments	-	-	-	-	-	-	2,199	-
Endowment investments	39,264	179	-	-	-	489	-	6,030
Capital assets, net	75	54	1,299	486	-	-	-	13
Other noncurrent assets	20,787	-	-	-	-	20	16	669
Total Noncurrent Assets	<u>60,126</u>	<u>233</u>	<u>1,299</u>	<u>486</u>	<u>-</u>	<u>509</u>	<u>2,215</u>	<u>6,712</u>
TOTAL ASSETS	<u>259,616</u>	<u>9,103</u>	<u>23,724</u>	<u>856</u>	<u>1</u>	<u>4,983</u>	<u>3,020</u>	<u>8,641</u>
<u>LIABILITIES</u>								
<i>Current Liabilities</i>								
Due to affiliates	6,396	1,227	7,809	-	-	-	-	20
Current portion of long-term debt	-	-	64	-	-	-	-	-
Other	35	222	7,223	-	3	4,107	-	-
Total Current Liabilities	<u>6,431</u>	<u>1,449</u>	<u>15,096</u>	<u>-</u>	<u>3</u>	<u>4,107</u>	<u>-</u>	<u>20</u>
<i>Noncurrent Liabilities</i>								
Long-term debt	-	-	199	-	-	-	-	-
Other noncurrent liabilities	2,091	-	-	-	114	-	-	-
Total Noncurrent Liabilities	<u>2,091</u>	<u>-</u>	<u>199</u>	<u>-</u>	<u>114</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>8,522</u>	<u>1,449</u>	<u>15,295</u>	<u>-</u>	<u>117</u>	<u>4,107</u>	<u>-</u>	<u>20</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>								
Endowment pledge donations, net	3,873	-	-	-	-	-	-	-
Deferred lease revenue	-	-	-	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>3,873</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>NET POSITION</u>								
Net investment in capital assets	75	54	1,036	486	-	-	-	13
Restricted - Nonexpendable	131,751	2,330	-	-	-	489	-	4,114
Restricted - Expendable	98,986	4,531	-	-	-	-	2,894	3,493
Unrestricted	16,409	739	7,393	370	(116)	387	126	1,001
TOTAL NET POSITION	<u>\$ 247,221</u>	<u>\$ 7,654</u>	<u>\$ 8,429</u>	<u>\$ 856</u>	<u>\$ (116)</u>	<u>\$ 876</u>	<u>\$ 3,020</u>	<u>\$ 8,621</u>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 22 - System Related Organizations (continued):

NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS
NET POSITION AS OF JUNE 30, 2015 (continued)

	UNLV Foundation	UNLV Research Foundation	Rebel Golf Foundation	UNLV Alumni Association	UNLV Rebel Football Foundation	UNLV Singapore Unlimited	CSN Foundation	NSC Foundation	Total System Related Organizations
<u>ASSETS</u>									
<i>Current Assets</i>									
Cash and cash equivalents	\$ 7,545	\$ 974	\$ 532	\$ 297	\$ 76	\$ 6,657	\$ 319	\$ 601	\$ 66,136
Short-term investments	49,207	1,989	5,180	2,041	1,042	-	3,457	311	228,625
Other	19,397	2	108	61	-	956	80	356	44,791
Total Current Assets	76,149	2,965	5,820	2,399	1,118	7,613	3,856	1,268	339,552
<i>Noncurrent Assets</i>									
Restricted investments	42,350	-	-	-	-	-	-	1,010	45,559
Endowment investments	148,378	-	-	-	107	-	2,409	-	196,856
Capital assets, net	467	4,503	-	142	-	-	-	-	7,039
Other noncurrent assets	53,380	916	-	121	-	-	69	963	76,941
Total Noncurrent Assets	244,575	5,419	-	263	107	-	2,478	1,973	326,395
TOTAL ASSETS	320,724	8,384	5,820	2,662	1,225	7,613	6,334	3,241	665,947
<u>LIABILITIES</u>									
<i>Current Liabilities</i>									
Due to affiliates	-	-	-	-	-	-	-	-	15,452
Current portion of long-term debt	-	-	-	-	-	-	-	-	64
Other	2,387	337	67	18	-	1,777	31	1	16,208
Total Current Liabilities	2,387	337	67	18	-	1,777	31	1	31,724
<i>Noncurrent Liabilities</i>									
Long-term debt	-	-	-	-	-	-	-	-	199
Other noncurrent liabilities	2,967	484	41	-	-	-	-	-	5,697
Total Noncurrent Liabilities	2,967	484	41	-	-	-	-	-	5,896
TOTAL LIABILITIES	5,354	821	108	18	-	1,777	31	1	37,620
<u>DEFERRED INFLOWS OF RESOURCES</u>									
Endowment pledge donations, net	7,796	-	-	-	-	-	-	-	11,669
Deferred lease revenue	-	4,119	-	-	-	-	-	-	4,119
TOTAL DEFERRED INFLOWS OF RESOURCES	7,796	4,119	-	-	-	-	-	-	15,788
<u>NET POSITION</u>									
Net investment in capital assets	223	3,855	-	142	-	-	-	-	5,884
Restricted - Nonexpendable	149,236	-	-	-	47	-	2,440	1,028	291,435
Restricted - Expendable	153,094	-	-	14	60	-	2,681	2,008	267,761
Unrestricted	5,021	(411)	5,712	2,488	1,118	5,836	1,182	204	47,459
TOTAL NET POSITION	\$ 307,574	\$ 3,444	\$ 5,712	\$ 2,644	\$ 1,225	\$ 5,836	\$ 6,303	\$ 3,240	\$ 612,539

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000s)
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 22 - 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, 2015

	<u>UNR Foundation</u>	<u>UNR AAUN</u>	<u>Integrated Clinical Services, Inc.</u>	<u>DRI Foundation</u>	<u>DRI Research Park</u>	<u>TMCC Foundation</u>	<u>WNC Foundation</u>	<u>GBC Foundation</u>
Operating Revenues								
Patient revenue	\$ -	\$ -	\$ 51,797	\$ -	\$ -	\$ -	\$ -	\$ -
Contract revenue	-	-	8,686	-	-	-	-	-
Contributions	29,437	111	-	1,580	-	1,821	478	695
Campus support	3,067	-	-	163	65	84	198	97
Other operating revenues	4,202	37	3,486	65	3	169	28	52
Total operating revenues	<u>36,706</u>	<u>148</u>	<u>63,969</u>	<u>1,808</u>	<u>68</u>	<u>2,074</u>	<u>704</u>	<u>844</u>
Operating Expenses								
Program expenses	(25,383)	(648)	(19,331)	-	-	-	(650)	(72)
Depreciation	-	-	(334)	-	-	-	-	-
Other operating expenses	(4,371)	(39)	(23,615)	(1,693)	(65)	(276)	(269)	(611)
Total operating expenses	<u>(29,754)</u>	<u>(687)</u>	<u>(43,280)</u>	<u>(1,693)</u>	<u>(65)</u>	<u>(276)</u>	<u>(919)</u>	<u>(683)</u>
Operating income (loss)	<u>6,952</u>	<u>(539)</u>	<u>20,689</u>	<u>115</u>	<u>3</u>	<u>1,798</u>	<u>(215)</u>	<u>161</u>
Nonoperating Revenues (Expenses)								
Payments to System campuses and divisions	-	-	(27,208)	-	-	(1,837)	-	-
Other nonoperating revenues (expenses)	3,932	299	198	-	-	8	49	313
Total Nonoperating Revenues (Expenses)	<u>3,932</u>	<u>299</u>	<u>(27,010)</u>	<u>-</u>	<u>-</u>	<u>(1,829)</u>	<u>49</u>	<u>313</u>
Income (loss) before other revenue (expenses)	<u>10,884</u>	<u>(240)</u>	<u>(6,321)</u>	<u>115</u>	<u>3</u>	<u>(31)</u>	<u>(166)</u>	<u>474</u>
Other Revenues (Expenses)								
Additions to permanent endowments	12,026	3	-	-	-	-	-	275
Other revenues	-	-	-	-	-	-	-	-
Total Other Revenues (Expenses)	<u>12,026</u>	<u>3</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>275</u>
Increase (Decrease) in Net Position	<u>22,910</u>	<u>(237)</u>	<u>(6,321)</u>	<u>115</u>	<u>3</u>	<u>(31)</u>	<u>(166)</u>	<u>749</u>
NET POSITION								
Net position - beginning of year, as previously reported	224,311	7,891	14,750	741	(119)	907	3,186	7,539
Correction of an error, contributions receivable	-	-	-	-	-	-	-	333
Net position - beginning of year, as restated	<u>224,311</u>	<u>7,891</u>	<u>14,750</u>	<u>741</u>	<u>(119)</u>	<u>907</u>	<u>3,186</u>	<u>7,872</u>
Net position - end of year	<u>\$ 247,221</u>	<u>\$ 7,654</u>	<u>\$ 8,429</u>	<u>\$ 856</u>	<u>\$ (116)</u>	<u>\$ 876</u>	<u>\$ 3,020</u>	<u>\$ 8,621</u>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000s)
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 22 - 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, 2015 (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 Singapore Unlimited</u>	<u>CSN Foundation</u>	<u>NSC Foundation</u>	<u>Total System Related Organizations</u>
Operating Revenues									
Patient revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,797
Contract revenue	-	-	-	-	-	-	-	-	8,686
Contributions	35,912	104	105	618	1	-	583	1,358	72,803
Campus support	3,210	-	-	-	-	-	-	-	6,884
Other operating revenues	950	18	88	381	112	3,673	93	5	13,362
Total operating revenues	<u>40,072</u>	<u>122</u>	<u>193</u>	<u>999</u>	<u>113</u>	<u>3,673</u>	<u>676</u>	<u>1,363</u>	<u>153,532</u>
Operating Expenses									
Program expenses	-	-	(409)	(667)	(85)	-	-	(609)	(47,854)
Depreciation	(51)	(126)	-	(44)	-	(110)	-	-	(665)
Other operating expenses	(6,346)	(426)	(65)	(431)	(8)	(3,120)	(873)	(255)	(42,463)
Total operating expenses	<u>(6,397)</u>	<u>(552)</u>	<u>(474)</u>	<u>(1,142)</u>	<u>(93)</u>	<u>(3,230)</u>	<u>(873)</u>	<u>(864)</u>	<u>(90,982)</u>
Operating income (loss)	<u>33,675</u>	<u>(430)</u>	<u>(281)</u>	<u>(143)</u>	<u>20</u>	<u>443</u>	<u>(197)</u>	<u>499</u>	<u>62,550</u>
Nonoperating Revenues (Expenses)									
Payments to System campuses and divisions	(22,234)	-	-	-	-	-	(599)	-	(51,878)
Other nonoperating revenues (expenses)	858	(50)	257	118	29	-	34	-	6,045
Total Nonoperating Revenues (Expenses)	<u>(21,376)</u>	<u>(50)</u>	<u>257</u>	<u>118</u>	<u>29</u>	<u>-</u>	<u>(565)</u>	<u>-</u>	<u>(45,833)</u>
Income (loss) before other revenue (expenses)	<u>12,299</u>	<u>(480)</u>	<u>(24)</u>	<u>(25)</u>	<u>49</u>	<u>443</u>	<u>(762)</u>	<u>499</u>	<u>16,717</u>
Other Revenues (Expenses)									
Additions to permanent endowments	16,914	-	-	-	-	-	15	409	29,642
Other revenues	-	101	-	-	-	(434)	-	-	(333)
Total Other Revenues (Expenses)	<u>16,914</u>	<u>101</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(434)</u>	<u>15</u>	<u>409</u>	<u>29,309</u>
Increase (Decrease) in Net Position	<u>29,213</u>	<u>(379)</u>	<u>(24)</u>	<u>(25)</u>	<u>49</u>	<u>9</u>	<u>(747)</u>	<u>908</u>	<u>46,026</u>
NET POSITION									
Net position - beginning of year, as previously reported	278,361	3,823	5,736	2,669	1,176	5,827	7,050	2,332	566,180
Correction of an error, contributions receivable	-	-	-	-	-	-	-	-	333
Net position - beginning of year, as restated	<u>278,361</u>	<u>3,823</u>	<u>5,736</u>	<u>2,669</u>	<u>1,176</u>	<u>5,827</u>	<u>7,050</u>	<u>2,332</u>	<u>566,513</u>
Net position - end of year	<u>\$ 307,574</u>	<u>\$ 3,444</u>	<u>\$ 5,712</u>	<u>\$ 2,644</u>	<u>\$ 1,225</u>	<u>\$ 5,836</u>	<u>\$ 6,303</u>	<u>\$ 3,240</u>	<u>\$ 612,539</u>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2015

NOTE 22 - System Related Organizations (continued):

UNR Foundation:

Cash and cash equivalents at June 30, 2015, consists of:

Cash	\$ 3,561
Money market funds	550
Commingled funds	33,828
Certificates of deposit	<u>250</u>
	<u>\$38,189</u>

The fair value of investments at June 30, 2015, are as follows:

Equity Investments	\$ 768
Commingled funds	164,005
Certificates of deposit	6,814
U.S. Government Securities	<u>19,642</u>
	<u>\$191,229</u>

At June 30, 2015, the Foundation investments had the following maturities:

	Fair Value	Investment Maturities (in Year)		
		Less than 1	1 – 5	6 – 10
Equity investments	\$ 768	\$ 768	\$ -	\$ -
Commingled funds	164,005	129,364	26,453	8,188
Certificates of deposit	6,814	2,598	4,216	-
U.S. Government securities	<u>19,642</u>	<u>19,234</u>	<u>408</u>	<u>-</u>
	<u>\$191,229</u>	<u>\$151,964</u>	<u>\$31,077</u>	<u>\$8,188</u>

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

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

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

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

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2015

NOTE 22 - System Related Organizations (continued):

Investment Risk Factors

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

Concentration of Credit Risk

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

Credit Risk

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

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

Interest Rate Risk

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

Foreign Currency Risk

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

Custodial Credit Risk – Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the Foundation's deposits exceed FDIC limits and as a result may not be returned to the Foundation. All cash deposits are primarily on deposit with two financial institutions and several investment companies. The Foundation does not have a deposit policy for custodial credit risk. As of June 30, 2015, the Foundation's bank balances totaled \$37,910. Of this balance, \$619 was covered by depository insurance and/or collateralized and \$33,691 is held by State Street Government Securities and subject to their investment policies. The remaining \$3,599 was uninsured and uncollateralized and, as a result, was subject to custodial credit risk at June 30, 2015.

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.

Commitments

As of June 30, 2015, the Foundation has committed to acquire approximately \$14,200 in commingled funds.

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEAR ENDED JUNE 30, 2015

NOTE 22 - 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*.

Investment income consists of the following at June 30 2015:

Interest and dividends	\$ 2,870
Realized gains, net	8,984
Unrealized (losses) gains, net	<u>(9,547)</u>
	<u>\$ 2,307</u>

The calculation of realized gains and losses is independent of the calculation of the net change in the fair value of investments. Realized gains and losses on investments that had been held more than one fiscal year and sold in the current year were included as a change in the fair value of investments reported in prior years. Investment expenses of \$857,999 for the year ended June 30, 2015, 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, 2015:

Mutual funds	\$ 27,717
Certificates of deposit	2,047
Equities	12,576
Collateralized securities	22,071
U.S. government obligations	28,506
U.S. corporate bonds	30,820
Alternative investments	108,115
Non-U.S. corporate bonds	<u>8,083</u>
Total marketable securities at fair value	<u>\$239,935</u>

As of June 30, 2015, the UNLV Foundation is committed to acquire approximately \$100 in additional alternative investments in future periods related to the UNLV Foundation's investment in Special Situation Partners.

Custodial Credit Risk

The custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the UNLV Foundation will not be able to recover deposits or collateral securities that are in the possession of an outside party. At June 30, 2015, the total balance for the UNLV Foundations cash and money market funds was \$7,545. Of this balance, \$740 was covered by the Federal Deposit Insurance Corporation, and \$6,805 was uninsured.

Credit Risk

Credit risk is the risk that an issuer will not fulfill its obligations. The UNLV Foundation reduces its exposure to credit risk with policy guidelines that instruct money managers to purchase securities rated investment grade or better. However, up to 25% of the fixed-income portfolios may be allocated to below investment grade. The credit ratings of fixed income investments at June 30, 2015 follow:

	<u>Total</u>	<u>AAA</u>	<u>AA</u>	<u>A</u>	<u>BBB</u>	Below Investment Grade
Collateralized securities	\$ 22,071	\$ 19,524	\$ 1,063	\$ 782	\$ 702	\$ -
U.S. corporate bonds	30,820	300	783	7,013	14,865	7,859
Non-U.S. corporate bonds	8,083	1,224	477	2,465	3,722	195

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

NEVADA SYSTEM OF HIGHER EDUCATION

**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 22 - System Related Organizations (continued):

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

Interest Rate Risk

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

For investments in donor-restricted endowment funds, the UNLV Foundation uses the Barclays Aggregate Bond Index average as the benchmark; maturity as of June 30, 2015, was 7.33 years. The fixed-income portfolio's average maturity was 8.47 years. Interest rates range from 2.35% to 3.11%.

For investments in donor-restricted expendable funds, the UNLV Foundation uses the Barclays Aggregate Index average as the benchmark; maturity as of June 30, 2015, was 7.9 years. The fixed income-portfolio's average maturity was 7.8 years. Interest rates range from 0% to 10.75%.

	<u>Maturity</u> <u>Under 1 Year</u>	<u>Maturity</u> <u>1 – 5 Years</u>	<u>Maturity</u> <u>5 – 10 Years</u>	<u>Maturity</u> <u>Over 10 Years</u>	<u>Total</u>
Mutual funds	\$ 24,568	\$ 3,149	\$ -	\$ -	\$ 27,717
Certificates of deposit	401	1,646	-	-	2,047
Collateralized securities	82	7,306	1,448	13,235	22,071
U.S. government obligations	21,995	3,350	-	3,161	28,506
U.S. corporate bonds	1,617	17,226	7,085	4,892	30,820
Non-U.S. corporate bonds	<u>544</u>	<u>4,703</u>	<u>1,431</u>	<u>1,405</u>	<u>8,083</u>
Investment in securities at fair value	<u>\$ 49,207</u>	<u>\$ 37,380</u>	<u>\$ 9,964</u>	<u>\$ 22,693</u>	<u>\$ 119,244</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.

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REQUIRED SUPPLEMENTARY INFORMATION

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
System's proportion of the net pension liability	2.81%	(Historical information prior to the implementation of GASB 67/68 is not required)								
System's proportionate share of the net pension liability	\$ 292,841									
System's covered-employee payroll	\$ 162,250									
System's proportionate share of the net pension liability as a percentage of its covered-employee payroll	180.49%									
PERS fiduciary net position as a percentage of the total pension liability	322.16%									

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

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Contractually required contribution	\$ 29,901	(Historical information prior to the implementation of GASB 67/68 is not required)								
Contributions in relation to the contractually required contribution	\$ (29,901)									
Contribution deficiency (excess)	<u>\$ -</u>									
System's covered-employee payroll	165,653									
Contributions as a percentage of covered-employee payroll	18.05%									

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SUPPLEMENTAL INFORMATION

**NEVADA SYSTEM OF HIGHER EDUCATION
COMBINING SCHEDULE OF NET POSITION (in \$1,000's)
AS OF JUNE 30, 2015**

<u>ASSETS</u>	<u>UNR</u>	<u>System Admin</u>	<u>DRI</u>	<u>TMCC</u>
Current Assets				
Cash and cash equivalents	\$ 5,777	\$ 97,486	\$ 6,291	\$ 7,528
Restricted cash and cash equivalents	-	-	138	-
Short-term investments	115,979	30,243	24,453	24,034
Accounts receivable, net	32,579	193	2,740	2,587
Receivable from U.S. Government	17,733	2,130	2,662	3,229
Receivable from State of Nevada	826	-	306	30
Current portion of loans receivable, net	1,382	103	-	47
Due from related institutions	15	2,066	-	-
Inventories	4,116	90	-	13
Deposits and prepaid expenditures, current	435	405	263	86
Other	1,143	-	-	-
Total Current Assets	<u>179,985</u>	<u>132,716</u>	<u>36,853</u>	<u>37,554</u>
Noncurrent Assets				
Cash held by State Treasurer	317	400	-	-
Restricted cash and cash equivalents	75,808	-	-	-
Endowment investments	129,806	11,637	30,239	11,666
Deposits and prepaid expenditures	23	-	-	-
Loans receivable, net	6,202	1,448	-	70
Capital assets, net	727,370	23,479	69,967	58,323
Pledges receivable	6,434	-	-	-
Other noncurrent assets	-	189	-	-
Total Noncurrent Assets	<u>945,960</u>	<u>37,153</u>	<u>100,206</u>	<u>70,059</u>
TOTAL ASSETS	<u>1,125,945</u>	<u>169,869</u>	<u>137,059</u>	<u>107,613</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>				
Pension related	10,780	1,230	931	2,042
Loss on bond refunding	5,399	-	-	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>16,179</u>	<u>1,230</u>	<u>931</u>	<u>2,042</u>
<u>LIABILITIES</u>				
Current Liabilities				
Accounts payable	21,616	3,599	869	1,765
Accrued payroll and related liabilities	25,115	1,826	2,258	3,471
Unemployment insurance and workers compensation	1,844	34	92	210
Due to State of Nevada	928	-	-	-
Due to related institutions	1,568	3,438	129	200
Current portion of compensated absences	11,710	1,462	3,297	1,228
Current portion of long-term debt	10,879	-	754	207
Current portion of obligations under capital leases	84	-	586	-
Accrued interest payable	6,827	-	62	101
Unearned revenue	11,863	81	2,215	783
Funds held in trust for others	2,525	-	344	122
Other	21	-	-	-
Total Current Liabilities	<u>94,980</u>	<u>10,440</u>	<u>10,606</u>	<u>8,087</u>
Noncurrent Liabilities				
Refundable advances under federal loan programs	4,846	-	-	195
Compensated absences	7,700	318	653	368
Long-term debt	309,682	-	6,052	4,837
Obligations under capital leases	1,187	-	895	-
Due to State of Nevada	1,038	-	-	-
Unearned revenue	-	-	-	-
Net pension liability	102,670	9,783	10,678	17,176
Other noncurrent liabilities	-	-	-	-
Total Noncurrent Liabilities	<u>427,123</u>	<u>10,101</u>	<u>18,278</u>	<u>22,576</u>
TOTAL LIABILITIES	<u>522,103</u>	<u>20,541</u>	<u>28,884</u>	<u>30,663</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Pension related	29,243	2,845	2,771	4,907
Gain on bond refunding	130	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>29,373</u>	<u>2,845</u>	<u>2,771</u>	<u>4,907</u>
<u>NET POSITION</u>				
Net investment in capital assets	486,187	20,154	62,210	53,279
Restricted - Nonexpendable	38,873	7,283	20,783	5,436
Restricted - Expendable - Scholarships, research and instruction	75,395	6,205	13,631	5,213
Restricted - Expendable - Loans	5,378	1,531	-	42
Restricted - Expendable - Capital projects	32,688	355	541	11,921
Restricted - Expendable - Debt service	9,477	-	-	170
Unrestricted	(57,350)	112,185	9,170	(1,976)
TOTAL NET POSITION	<u>\$ 590,648</u>	<u>\$ 147,713</u>	<u>\$ 106,335</u>	<u>\$ 74,085</u>

WNC	GBC	UNLV	CSN	NSC	Eliminations	TOTAL
\$ 2,525	\$ 1,632	\$ 80,338	\$ 9,647	\$ 2,586	\$ -	\$ 213,810
-	-	-	-	-	-	138
5,999	6,298	284,654	49,143	9,208	-	550,011
1,108	741	3,739	5,418	4,792	-	53,897
219	738	12,015	1,486	233	-	40,445
53	99	1,108	35	17	-	2,474
5	12	359	-	-	-	1,908
-	-	3,348	-	75	(5,504)	-
-	-	2,107	410	-	-	6,736
-	-	5,200	1,074	135	-	7,598
-	66	-	-	-	-	1,209
<u>9,909</u>	<u>9,586</u>	<u>392,868</u>	<u>67,213</u>	<u>17,046</u>	<u>(5,504)</u>	<u>878,226</u>
-	-	2,410	-	-	-	3,127
-	-	56,733	3,320	-	-	135,861
250	239	53,180	5,813	-	-	242,830
-	-	-	58	-	-	81
1	-	3,074	-	-	-	10,795
31,750	38,067	799,762	201,864	68,021	-	2,018,603
-	-	-	-	-	-	6,434
-	-	-	-	-	-	189
<u>32,001</u>	<u>38,306</u>	<u>915,159</u>	<u>211,055</u>	<u>68,021</u>	<u>-</u>	<u>2,417,920</u>
<u>41,910</u>	<u>47,892</u>	<u>1,308,027</u>	<u>278,268</u>	<u>85,067</u>	<u>(5,504)</u>	<u>3,296,146</u>
901	773	8,620	4,256	368	-	29,901
-	-	5,308	-	-	-	10,707
<u>901</u>	<u>773</u>	<u>13,928</u>	<u>4,256</u>	<u>368</u>	<u>-</u>	<u>40,608</u>
353	225	20,771	3,561	4,870	-	57,629
963	1,110	29,675	9,289	1,577	-	75,284
93	190	1,481	489	66	-	4,499
-	-	1,957	-	-	-	2,885
81	79	9	-	-	(5,504)	-
564	407	10,729	2,530	736	-	32,663
-	150	13,094	953	-	-	26,037
-	-	125	-	2,433	-	3,228
-	3	4,131	13	-	-	11,137
-	300	19,657	4,987	1,093	-	40,979
183	38	3,238	434	24	-	6,908
-	-	-	52	-	-	73
<u>2,237</u>	<u>2,502</u>	<u>104,867</u>	<u>22,308</u>	<u>10,799</u>	<u>(5,504)</u>	<u>261,322</u>
-	-	3,164	-	-	-	8,205
141	234	6,136	1,469	434	-	17,453
-	872	200,676	7,194	-	-	529,313
-	-	-	-	40,966	-	43,048
-	-	2,196	-	-	-	3,234
-	-	1,401	-	-	-	1,401
8,137	6,870	91,668	42,133	3,726	-	292,841
-	-	729	-	-	-	729
<u>8,278</u>	<u>7,976</u>	<u>305,970</u>	<u>50,796</u>	<u>45,126</u>	<u>-</u>	<u>896,224</u>
<u>10,515</u>	<u>10,478</u>	<u>410,837</u>	<u>73,104</u>	<u>55,925</u>	<u>(5,504)</u>	<u>1,157,546</u>
2,210	1,918	26,726	12,331	1,201	-	84,152
-	-	-	-	-	-	130
<u>2,210</u>	<u>1,918</u>	<u>26,726</u>	<u>12,331</u>	<u>1,201</u>	<u>-</u>	<u>84,282</u>
31,750	37,044	591,174	201,864	24,246	-	1,507,908
250	239	12,045	2,442	-	-	87,351
222	488	45,127	7,186	1,104	-	154,571
-	34	1,203	-	-	-	8,188
-	432	48,033	3,320	4,413	-	101,703
-	(3)	11,107	-	960	-	21,711
<u>(2,136)</u>	<u>(1,965)</u>	<u>175,703</u>	<u>(17,723)</u>	<u>(2,414)</u>	<u>-</u>	<u>213,494</u>
<u>\$ 30,086</u>	<u>\$ 36,269</u>	<u>\$ 884,392</u>	<u>\$ 197,089</u>	<u>\$ 28,309</u>	<u>\$ -</u>	<u>\$ 2,094,926</u>

NEVADA SYSTEM OF HIGHER EDUCATION
COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION (in \$1,000's)
FOR THE YEAR ENDED JUNE 30, 2015

	<u>UNR</u>	<u>System Admin</u>	<u>DRI</u>	<u>TMCC</u>
Operating Revenues				
Student tuition and fees (net of scholarship allowance of \$133,481)	\$ 117,904	\$ -	\$ -	\$ 15,542
Federal grants and contracts	84,771	1,522	16,615	6,814
State grants and contracts	15,101	438	1,588	974
Local grants and contracts	24,915	-	355	-
Other grants and contracts	12,213	76	1,702	674
Campus support	-	-	-	-
Sales and services of educational departments (including \$27,208 from System Related Organizations)	59,325	2,979	-	938
Sales and services of auxiliary enterprises (net of scholarship allowance of \$5,219)	34,950	-	-	1,208
Interest earned on loans receivable	164	-	-	3
Other operating revenues	3,729	9,423	13,856	303
Total Operating Revenues	<u>353,072</u>	<u>14,438</u>	<u>34,116</u>	<u>26,456</u>
Operating Expenses				
Employee compensation and benefits	(358,213)	(16,941)	(30,748)	(47,521)
Utilities	(11,752)	(1,804)	(953)	(991)
Supplies and services	(139,380)	(22,449)	(8,443)	(10,084)
Scholarships and fellowships	(11,456)	(799)	-	(8,875)
Depreciation	(31,510)	(4,202)	(5,109)	(3,099)
Other operating expenses	-	-	-	-
Total Operating Expenses	<u>(552,311)</u>	<u>(46,195)</u>	<u>(45,253)</u>	<u>(70,570)</u>
Operating Income (Loss)	<u>(199,239)</u>	<u>(31,757)</u>	<u>(11,137)</u>	<u>(44,114)</u>
Nonoperating Revenues (Expenses)				
State appropriations	145,853	23,160	7,603	29,950
Transfers to/from System Administration	3,317	(17,395)	959	1,055
Gifts (including \$41,169 from System Related Organizations)	27,446	-	709	299
Investment income, net	1,012	(15)	183	125
Gain (loss) on disposal of capital assets	(38)	(78)	(105)	(86)
Interest expense	(13,861)	(50)	(509)	(148)
Other nonoperating revenues (expenses)	7,420	-	-	(122)
Federal grants and contracts	19,521	-	-	11,285
Total Nonoperating Revenues (Expenses)	<u>190,670</u>	<u>5,622</u>	<u>8,840</u>	<u>42,358</u>
Income (Loss) Before Other Revenue (Expenses)	<u>(8,569)</u>	<u>(26,135)</u>	<u>(2,297)</u>	<u>(1,756)</u>
Other Revenues (Expenses)				
State appropriations (returns) restricted for capital purposes	41	-	-	-
Capital grants and gifts (including \$5,274 from System Related Organizations)	26,770	-	702	833
Additions to permanent endowments (including \$211 from System Related Organizations)	254	84	24	161
Total Other Revenues (Expenses)	<u>27,065</u>	<u>84</u>	<u>726</u>	<u>994</u>
Increase (Decrease) in Net Position	<u>18,496</u>	<u>(26,051)</u>	<u>(1,571)</u>	<u>(762)</u>
NET POSITION				
Net position - beginning of year, as previously reported	691,329	185,035	120,201	94,584
Change in Accounting Principle, GASB 68 adjustments	<u>(119,177)</u>	<u>(11,271)</u>	<u>(12,295)</u>	<u>(19,737)</u>
Net position - beginning of year, as restated	572,152	173,764	107,906	74,847
Net position - end of year	<u>\$ 590,648</u>	<u>\$ 147,713</u>	<u>\$ 106,335</u>	<u>\$ 74,085</u>

<u>WNC</u>	<u>GBC</u>	<u>UNLV</u>	<u>CSN</u>	<u>NSC</u>	<u>Eliminations</u>	<u>TOTAL</u>
\$ 3,636	\$ 4,895	\$ 175,760	\$ 44,516	\$ 8,633	\$ -	\$ 370,886
2,406	2,264	44,382	5,123	1,130	(8,428)	156,599
753	197	13,474	2,352	485	(87)	35,275
244	-	570	-	10	-	26,094
-	612	2,315	-	77	-	17,669
10	-	-	-	-	-	10
111	444	25,175	1,795	24	-	90,791
1,002	591	56,260	1,996	95	-	96,102
-	-	91	-	-	-	258
490	251	7,775	690	176	-	36,693
<u>8,652</u>	<u>9,254</u>	<u>325,802</u>	<u>56,472</u>	<u>10,630</u>	<u>(8,515)</u>	<u>830,377</u>
(18,245)	(17,141)	(352,443)	(115,048)	(18,751)	-	(975,051)
(542)	(737)	(13,409)	(3,464)	(429)	-	(34,081)
(6,783)	(3,699)	(109,780)	(43,201)	(7,417)	8,515	(342,721)
(4,356)	(2,534)	(26,805)	(32,597)	(2,593)	-	(90,015)
(1,350)	(1,845)	(35,338)	(11,444)	(1,013)	-	(94,910)
(113)	-	-	-	-	-	(113)
<u>(31,389)</u>	<u>(25,956)</u>	<u>(537,775)</u>	<u>(205,754)</u>	<u>(30,203)</u>	<u>8,515</u>	<u>(1,536,891)</u>
<u>(22,737)</u>	<u>(16,702)</u>	<u>(211,973)</u>	<u>(149,282)</u>	<u>(19,573)</u>	<u>-</u>	<u>(706,514)</u>
13,446	12,507	155,477	86,454	12,478	-	486,928
748	422	7,340	1,799	1,755	-	-
580	590	21,658	493	254	-	52,029
77	41	1,666	190	7	-	3,286
(5)	-	(970)	(46)	-	-	(1,328)
-	(17)	(7,342)	(67)	(2,433)	-	(24,427)
(4)	(912)	(66)	-	-	-	6,316
6,357	2,492	36,073	49,242	5,211	-	130,181
<u>21,199</u>	<u>15,123</u>	<u>213,836</u>	<u>138,065</u>	<u>17,272</u>	<u>-</u>	<u>652,985</u>
<u>(1,538)</u>	<u>(1,579)</u>	<u>1,863</u>	<u>(11,217)</u>	<u>(2,301)</u>	<u>-</u>	<u>(53,529)</u>
-	-	-	-	-	-	41
-	-	57,400	86	355	-	86,146
-	-	-	26	-	-	549
<u>-</u>	<u>-</u>	<u>57,400</u>	<u>112</u>	<u>355</u>	<u>-</u>	<u>86,736</u>
<u>(1,538)</u>	<u>(1,579)</u>	<u>59,263</u>	<u>(11,105)</u>	<u>(1,946)</u>	<u>-</u>	<u>33,207</u>
40,894	45,739	932,327	257,192	34,715	-	2,402,016
<u>(9,270)</u>	<u>(7,891)</u>	<u>(107,198)</u>	<u>(48,998)</u>	<u>(4,460)</u>	<u>-</u>	<u>(340,297)</u>
31,624	37,848	825,129	208,194	30,255	-	2,061,719
<u>\$ 30,086</u>	<u>\$ 36,269</u>	<u>\$ 884,392</u>	<u>\$ 197,089</u>	<u>\$ 28,309</u>	<u>\$ -</u>	<u>\$2,094,926</u>

Nevada System of Higher Education
Supplementary Schedule of Expenditures of Federal Awards
Fiscal Year 2014-15



	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>CCDF Cluster</i>											
Department Of Health And Human Services											
Administration For Children And Families											
Pass Through NV-DEPT OF EDUCATION -Child Care and Development Block Grant - Contract No.: #14130	93.575	85,368	-	-	-	-	-	-	-	-	85,368
Pass Through Nv-Dept of Health & Human Srves -Child Care and Development Block Grant - Contract No.: 15021	93.575	-	18,379	-	-	-	-	-	-	-	18,379
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Child Care and Development Block Grant - Contract No.: OSP-15173KR	93.575	2,443	-	-	-	-	-	-	-	-	2,443
Pass Through CHILDREN'S CABINET -Child Care Mandatory and Matching Funds of the Child Care and Development Fund - Contract No.: OSP-1500016	93.596	220,294	-	-	-	-	-	-	-	-	220,294
Pass Through CHILDREN'S CABINET -Child Care Mandatory and Matching Funds of the Child Care and Development Fund - Contract No.: OSP-1131265	93.596	17,097	-	-	-	-	-	-	-	-	17,097
Total for Administration For Children And Families		325,202	18,379	-	-	-	-	-	-	-	343,582
Total for Department Of Health And Human Services		325,202	18,379	-	-	-	-	-	-	-	343,582
CCDF Cluster		\$325,202	\$18,379	-	-	-	-	-	-	-	\$343,582

The accompanying notes are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Child Nutrition Cluster</i>											
Department Of Agriculture											
Food And Nutrition Service											
Pass Through Nevada Department of Agriculture -Special Milk Program for Children - Contract No.: M-102300-10	10.556	-	-	-	-	-	-	-	1,668	-	1,668
Pass Through Nevada Department of Agriculture -Special Milk Program for Children - Contract No.: N/A	10.556	-	-	-	-	-	-	5,000	-	-	5,000
Pass Through Nv-Dept of Agriculture -Special Milk Program for Children - Contract No.: M-102200-09	10.556	-	4,791	-	-	-	-	-	-	-	4,791
Pass Through Nv-Dept of Agriculture -Special Milk Program for Children - Contract No.: M-102200-10	10.556	-	3,165	-	-	-	-	-	-	-	3,165
Pass Through Nv-Dept of Agriculture -Summer Food Service Program for Children - Contract No.: N/A	10.559	-	47,161	-	-	-	-	-	-	-	47,161
Total for Food And Nutrition Service		-	55,116	-	-	-	-	5,000	1,668	-	61,784
Total for Department Of Agriculture		-	55,116	-	-	-	-	5,000	1,668	-	61,784
Child Nutrition Cluster		-	\$55,116	-	-	-	-	\$5,000	\$1,668	-	\$61,784
<i>Economic Development Cluster</i>											
Department Of Commerce											
Economic Development Administration											
Direct -Investments for Public Works and Economic Development Facilities	11.300	-	-	-	-	-	-	383,202	-	-	383,202
Total for Economic Development Administration		-	-	-	-	-	-	383,202	-	-	383,202
Total for Department Of Commerce		-	-	-	-	-	-	383,202	-	-	383,202
Economic Development Cluster		-	-	-	-	-	-	\$383,202	-	-	\$383,202

The accompanying notes are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Highway Planning and Construction Cluster											
Department Of Transportation											
Federal Highway Administration (fhwa)											
Pass Through NDOT -Highway Planning and Construction - Contract No.: P437-14-803	20.205	-	-	-	-	-	-	228,075	-	-	228,075
Pass Through NDOT -Highway Planning and Construction - Contract No.: P437-13-803	20.205	-	-	-	-	-	-	58,452	-	-	58,452
Pass Through Nevada Department of Public Safety - Highway Planning and Construction - Contract No.: TS-2010-UNLV-00104	20.205	-	75,741	-	-	-	-	-	-	-	75,741
Pass Through Nevada Department of Public Safety - Highway Planning and Construction - Contract No.: TS-2010-UNLV-00113	20.205	-	8,197	-	-	-	-	-	-	-	8,197
Pass Through Nevada Department of Public Safety - Highway Planning and Construction - Contract No.: TS-2010-UNLV-00182	20.205	-	29,604	-	-	-	-	-	-	-	29,604
Pass Through Nevada Department of Transportation - Highway Planning and Construction - Contract No.: P327-12-803	20.205	-	72,011	-	-	-	-	-	-	-	72,011
Pass Through Nevada Department of Transportation - Highway Planning and Construction - Contract No.: P019-13-803	20.205	-	64,186	-	-	-	-	-	-	-	64,186
Pass Through Nevada Department of Transportation - Highway Planning and Construction - Contract No.: P017-12-803	20.205	-	29,516	-	-	-	-	-	-	-	29,516
Pass Through Nevada Department of Transportation - Highway Planning and Construction - Contract No.: P095-13-803	20.205	-	34,715	-	-	-	-	-	-	-	34,715
Pass Through Nevada Department of Transportation - Highway Planning and Construction - Contract No.: P109-13-006	20.205	-	3,221	-	-	-	-	-	-	-	3,221
Pass Through Nevada Department of Transportation - Highway Planning and Construction - Contract No.: P196-13-803	20.205	-	13,910	-	-	-	-	-	-	-	13,910
Pass Through Nevada Department of Transportation - Highway Planning and Construction - Contract No.: P224-13-006	20.205	-	7	-	-	-	-	-	-	-	7

The accompanying notes are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Highway Planning and Construction Cluster</i>											
Pass Through Nevada Department of Transportation - Highway Planning and Construction - Contract No.: P071-14-076	20.205	-	43,048	-	-	-	-	-	-	-	43,048
Pass Through Nevada Department of Transportation - Highway Planning and Construction - Contract No.: P335-13-006	20.205	-	24,871	-	-	-	-	-	-	-	24,871
Pass Through Nevada Department of Transportation - Highway Planning and Construction - Contract No.: P365-13-006	20.205	-	43,584	-	-	-	-	-	-	-	43,584
Pass Through Nevada Department of Transportation - Highway Planning and Construction - Contract No.: P443-13-067	20.205	-	761,644	-	-	-	-	-	-	-	761,644
Pass Through Nevada Department of Transportation - Highway Planning and Construction - Contract No.: P507-14-006	20.205	-	86,088	-	-	-	-	-	-	-	86,088
Pass Through Nevada Department of Transportation - Highway Planning and Construction - Contract No.: P513-13-803	20.205	-	158,592	-	-	-	-	-	-	-	158,592
Pass Through Nevada Department of Transportation - Highway Planning and Construction - Contract No.: P527-14-803	20.205	-	32,166	-	-	-	-	-	-	-	32,166
Pass Through Nevada Department of Transportation - Highway Planning and Construction - Contract No.: P203-12-816	20.205	-	4,358	-	-	-	-	-	-	-	4,358
Pass Through Nevada Department of Transportation - Highway Planning and Construction - Contract No.: P096-13-803	20.205	-	28,847	-	-	-	-	-	-	-	28,847
Pass Through NV-DEPT OF PUBLIC SAFETY -Highway Planning and Construction - Contract No.: TS-2014-UNR-00014	20.205	18,977	-	-	-	-	-	-	-	-	18,977
Pass Through NV-DEPT OF PUBLIC SAFETY -Highway Planning and Construction - Contract No.: TS-2015-UNR-00048	20.205	31,736	-	-	-	-	-	-	-	-	31,736
Pass Through NV-DEPT OF PUBLIC SAFETY -Highway Planning and Construction - Contract No.: TS-2015-UNR-00039	20.205	19,974	-	-	-	-	-	-	-	-	19,974

The accompanying notes are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Highway Planning and Construction Cluster</i>											
Pass Through NV-DEPT OF PUBLIC SAFETY -Highway Planning and Construction - Contract No.: JF-2015-UNR-00012	20.205	443	-	-	-	-	-	-	-	-	443
Pass Through NV-DEPT OF PUBLIC SAFETY -Highway Planning and Construction - Contract No.: JF-2014-UNR-00011	20.205	(188)	-	-	-	-	-	-	-	-	(188)
Total for Federal Highway Administration (fhwa)		70,943	1,514,306	-	-	-	-	286,527	-	-	1,871,776
Total for Department Of Transportation		70,943	1,514,306	-	-	-	-	286,527	-	-	1,871,776
Highway Planning and Construction Cluster		\$70,943	\$1,514,306	-	-	-	-	\$286,527	-	-	\$1,871,776

The accompanying notes are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Highway Safety Cluster											
Department Of Transportation											
National Highway Traffic Safety Administration (nhtsa)											
Pass Through Nevada Department of Public Safety -State and Community Highway Safety - Contract No.: LFD-2014-UNLV-00042	20.600	-	13,860	-	-	-	-	-	-	-	13,860
Pass Through Nevada Department of Public Safety -State and Community Highway Safety - Contract No.: TS-2015-UNLV-00030	20.600	-	69,541	-	-	-	-	-	-	-	69,541
Pass Through Nevada Department of Public Safety -State and Community Highway Safety - Contract No.: TS-2014-UNLV-00170	20.600	-	20,446	-	-	-	-	-	-	-	20,446
Pass Through Nevada Department of Public Safety -State and Community Highway Safety - Contract No.: TS-2014-UNLV-00158	20.600	-	39,008	-	-	-	-	-	-	-	39,008
Pass Through Nevada Department of Public Safety -State and Community Highway Safety - Contract No.: TS-2014-UNLV-00095	20.600	-	62,030	-	-	-	-	-	-	-	62,030
Pass Through NV-DEPT OF PUBLIC SAFETY -State and Community Highway Safety - Contract No.: JF-2015-UNR-00012	20.600	859	-	-	-	-	-	-	-	-	859
Pass Through NV-DEPT OF PUBLIC SAFETY -State and Community Highway Safety - Contract No.: JF-2014-UNR-00011	20.600	350	-	-	-	-	-	-	-	-	350
Pass Through Nevada Department of Public Safety - Incentive Grant Program to Increase Motorcyclist Safety - Contract No.: TS-2014-UNLV-00177	20.612	-	16,249	-	-	-	-	-	-	-	16,249
Pass Through Nevada Department of Public Safety - National Priority Safety Programs - Contract No.: TS-2014-UNLV-00040	20.616	-	25,753	-	-	-	-	-	-	-	25,753
Pass Through Nevada Department of Public Safety - National Priority Safety Programs - Contract No.: TS-2014-UNLV-00103	20.616	-	31,376	-	-	-	-	-	-	-	31,376
Pass Through NV-DEPT OF PUBLIC SAFETY -National Priority Safety Programs - Contract No.: JF-2015-UNR-00012	20.616	1,767	-	-	-	-	-	-	-	-	1,767

The accompanying notes are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Highway Safety Cluster</i>											
Pass Through NV-DEPT OF PUBLIC SAFETY -National Priority Safety Programs - Contract No.: JF-2014-UNR- 00011	20.616	392	-	-	-	-	-	-	-	-	392
Total for National Highway Traffic Safety Administration (3,367	278,263	-	-	-	-	-	-	-	281,630
Total for Department Of Transportation		3,367	278,263	-	-	-	-	-	-	-	281,630
Highway Safety Cluster		\$3,367	\$278,263	-	-	-	-	-	-	-	\$281,630

The accompanying notes are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Corporation For National And Community Service											
Corporation For National And Community Service											
Direct -Retired and Senior Volunteer Program	94.002	105,757	-	-	-	-	-	-	-	-	105,757
Pass Through Justice Americorps/NV Volunteers - AmeriCorps - Contract No.: 14ACHNV0010001	94.006	-	25,618	-	-	-	-	-	-	-	25,618
Total for Corporation For National And Community Service		105,757	25,618	-	-	-	-	-	-	-	131,375
Total for Corporation For National And Community Service		105,757	25,618	-	-	-	-	-	-	-	131,375
Department Of Agriculture											
CONTRACT - DEPT OF AGRICULTURE											
Direct -Contract - Dept of Agriculture	10.000	214,277	-	-	-	-	-	-	-	-	214,277
Total for CONTRACT - DEPT OF AGRICULTURE		214,277	-	-	-	-	-	-	-	-	214,277
Agricultural Research Service											
Direct -Agricultural Research_Basic and Applied Research	10.001	74,275	-	-	-	-	-	-	-	-	74,275
Total for Agricultural Research Service		74,275	-	-	-	-	-	-	-	-	74,275
Natural Resources Conservation Service											
Direct -Environmental Quality Incentives Program	10.912	47,058	-	-	-	-	-	-	-	-	47,058
Total for Natural Resources Conservation Service		47,058	-	-	-	-	-	-	-	-	47,058
Agricultural Marketing Service											
Pass Through Nevada Dept of Agriculture -Specialty Crop Block Grant Program - Farm Bill - Contract No.: 12-25-B- 1241	10.170	-	-	-	-	-	-	-	2,613	-	2,613
Pass Through Nv-Dept of Agriculture -Specialty Crop Block Grant Program - Farm Bill - Contract No.: 12-25B1474 SCB131004	10.170	-	103	-	-	-	-	-	-	-	103

The accompanying notes are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Pass Through NV-DEPT OF AGRICUTURE -Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCB 1510-07	10.170	2,269	-	-	-	-	-	-	-	-	2,269
Pass Through NV-DEPT OF AGRICUTURE -Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCB 1410-08	10.170	242	-	-	-	-	-	-	-	-	242
Pass Through NV-DEPT OF AGRICUTURE -Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCB 1410-06	10.170	4,364	-	-	-	-	-	-	-	-	4,364
Pass Through NV-DEPT OF AGRICUTURE -Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCB-1510-11	10.170	279	-	-	-	-	-	-	-	-	279
Pass Through NV-DEPT OF AGRICUTURE -Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCB-1510-13	10.170	5,746	-	-	-	-	-	-	-	-	5,746
Pass Through NV-DEPT OF AGRICUTURE -Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCB 1110-03	10.170	6,729	-	-	-	-	-	-	-	-	6,729
Pass Through NV-DEPT OF AGRICUTURE -Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCG-1510-11	10.170	11,795	-	-	-	-	-	-	-	-	11,795
Total for Agricultural Marketing Service		31,424	103	-	-	-	-	-	2,613	-	34,141
National Institute Of Food And Agriculture											
Pass Through UNIVERSITY OF WYOMING -Sustainable Agriculture Research and Education - Contract No.: 1002627	10.215	4,511	-	-	-	-	-	-	-	-	4,511
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	97,554	-	-	-	-	-	-	-	-	97,554
Direct -Beginning Farmer and Rancher Development Program	10.311	81,996	-	-	-	-	-	-	-	-	81,996
Direct -Crop Protection and Pest Management Competetive Grants Program	10.329	78,664	-	-	-	-	-	-	-	-	78,664
Direct -Food Insecurity Nutrition Incentive Grants Program	10.331	54,689	-	-	-	-	-	-	-	-	54,689

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Direct -Cooperative Extension Service	10.500	1,770,824	-	-	-	-	-	-	-	-	1,770,824
Pass Through KANSAS STATE UNIVERSITY - Cooperative Extension Service - Contract No.: S14124	10.500	39,972	-	-	-	-	-	-	-	-	39,972
Pass Through KANSAS STATE UNIVERSITY - Cooperative Extension Service - Contract No.: S15053	10.500	13,586	-	-	-	-	-	-	-	-	13,586
Pass Through KANSAS STATE UNIVERSITY - Cooperative Extension Service - Contract No.: S14093	10.500	23,804	-	-	-	-	-	-	-	-	23,804
Pass Through KANSAS STATE UNIVERSITY - Cooperative Extension Service - Contract No.: S15132	10.500	41,703	-	-	-	-	-	-	-	-	41,703
Pass Through PENNSYLVANIA STATE UNIVERSITY - Cooperative Extension Service - Contract No.: 5191-UNR- USDA-2628	10.500	4,486	-	-	-	-	-	-	-	-	4,486
Pass Through UNIVERSITY OF WYOMING -Cooperative Extension Service - Contract No.: 1001381	10.500	857	-	-	-	-	-	-	-	-	857
Pass Through UNIVERSITY OF WYOMING -Cooperative Extension Service - Contract No.: 1001723-UNR	10.500	6,850	-	-	-	-	-	-	-	-	6,850
Pass Through UNIVERSITY OF WYOMING -Cooperative Extension Service - Contract No.: 1002139	10.500	9,457	-	-	-	-	-	-	-	-	9,457
Pass Through UTAH STATE UNIVERSITY -Cooperative Extension Service - Contract No.: 110897005	10.500	44,842	-	-	-	-	-	-	-	-	44,842
Pass Through WASHINGTON STATE UNIVERSITY - Cooperative Extension Service - Contract No.: 108815 G003209	10.500	4,785	-	-	-	-	-	-	-	-	4,785
Pass Through WASHINGTON STATE UNIVERSITY - Cooperative Extension Service - Contract No.: 108815 G003346	10.500	16,415	-	-	-	-	-	-	-	-	16,415
Total for National Institute Of Food And Agriculture		2,294,995	-	-	-	-	-	-	-	-	2,294,995

Departmental Management

The accompanying notes are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Direct -Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	10.443	83,631	-	-	-	-	-	-	-	-	83,631
Total for Departmental Management		83,631	-	-	-	-	-	-	-	-	83,631
Risk Management Agency											
Direct -Crop Insurance Education in Targeted States	10.458	251,031	-	-	-	-	-	-	-	-	251,031
Total for Risk Management Agency		251,031	-	-	-	-	-	-	-	-	251,031
Food And Nutrition Service											
Pass Through National Survey Health & Development - Special Supplemental Nutrition Program for Women, Infants, and Children - Contract No.: S-14181	10.557	-	5	-	-	-	-	-	-	-	5
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Special Supplemental Nutrition Program for Women, Infants, and Children - Contract No.: HD 13133	10.557	743	-	-	-	-	-	-	-	-	743
Pass Through NV-DEPT OF AGRICUTURE -Child and Adult Care Food Program - Contract No.: OSP-1131160	10.558	23,893	-	-	-	-	-	-	-	-	23,893
Pass Through NV-DEPT OF AGRICUTURE -Child and Adult Care Food Program - Contract No.: C1259	10.558	64,282	-	-	-	-	-	-	-	-	64,282
Pass Through NV-DEPT OF AGRICUTURE -Farm to School Grant Program - Contract No.: F2S-1303-01	10.575	8,869	-	-	-	-	-	-	-	-	8,869
Total for Food And Nutrition Service		97,787	5	-	-	-	-	-	-	-	97,792
Forest Service											
Direct -Cooperative Forestry Assistance	10.664	-	1,013,339	-	-	-	-	-	-	-	1,013,339
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Cooperative Forestry Assistance - Contract No.: USDA/UF/15/04	10.664	986	-	-	-	-	-	-	-	-	986

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Cooperative Forestry Assistance - Contract No.: USDA/SFA/15/01	10.664	73,442	-	-	-	-	-	-	-	-	73,442
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Cooperative Forestry Assistance - Contract No.: USDA/UF/13/07	10.664	2,391	-	-	-	-	-	-	-	-	2,391
Direct -Forest Products Lab: Technology Marketing Unit (TMU)	10.674	93,056	-	-	-	-	-	-	-	-	93,056
Total for Forest Service		169,874	1,013,339	-	-	-	-	-	-	-	1,183,213
Total for Department Of Agriculture		3,264,353	1,013,447	-	-	-	-	-	2,613	-	4,280,413
Department Of Commerce											
Economic Development Administration											
Direct -Economic Development_Technical Assistance	11.303	126,220	-	-	-	-	-	-	-	-	126,220
Total for Economic Development Administration		126,220	-	-	-	-	-	-	-	-	126,220
National Institute Of Standards And Technology (nist)											
Direct -Manufacturing Extension Partnership	11.611	1,312,139	-	-	-	-	-	-	-	447,285	1,759,424
Direct -National Institute of Standards and Technology Construction Grant Program	11.618	(431)	-	-	-	-	-	-	-	-	(431)
Total for National Institute Of Standards And Technology (1,311,708	-	-	-	-	-	-	-	447,285	1,758,993
Total for Department Of Commerce		1,437,928	-	-	-	-	-	-	-	447,285	1,885,213
Department Of Education											
Office Of Vocational And Adult Education											
Pass Through Nevada Dept of Ed -Adult Education - Basic Grants to States - Contract No.: 15-608-45000	84.002	-	-	-	-	-	-	-	314,144	-	314,144
Pass Through Nevada Dept of Education -Adult Education - Basic Grants to States - Contract No.: 14-608-43000	84.002	-	-	-	-	-	15,140	-	-	-	15,140

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Pass Through Nevada Dept of Education -Adult Education - Basic Grants to States - Contract No.: 15-607-44000	84.002	-	-	-	-	-	-	130,386	-	-	130,386
Pass Through Nevada Dept of Education -Adult Education - Basic Grants to States - Contract No.: 14-609-44000	84.002	-	-	-	-	-	-	(1,330)	-	-	(1,330)
Pass Through Nevada Dept of Education -Adult Education - Basic Grants to States - Contract No.: 14-608-44000	84.002	-	-	-	-	-	-	868	-	-	868
Pass Through Nevada Dept of Education -Adult Education - Basic Grants to States - Contract No.: 15-607-43000	84.002	-	-	-	-	-	58,466	-	-	-	58,466
Pass Through Nevada Dept of Education -Adult Education - Basic Grants to States - Contract No.: 15-608-44000	84.002	-	-	-	-	-	-	1,014,119	-	-	1,014,119
Pass Through Nevada Dept of Education -Adult Education - Basic Grants to States - Contract No.: 15-608-43000	84.002	-	-	-	-	-	284,757	-	-	-	284,757
Pass Through Nevada Dept of Education -Adult Education - Basic Grants to States - Contract No.: 15-310-44001	84.002	-	-	-	-	-	-	92,342	-	-	92,342
Pass Through NV DEPARTMENT OF EDUCATION -Adult Education - Basic Grants to States - Contract No.: 14-607-42000	84.002	-	-	-	-	(1,435)	-	-	-	-	(1,435)
Pass Through NV DEPARTMENT OF EDUCATION -Adult Education - Basic Grants to States - Contract No.: 15-607-42000	84.002	-	-	-	-	105,681	-	-	-	-	105,681
Pass Through NV DEPARTMENT OF EDUCATION -Adult Education - Basic Grants to States - Contract No.: 14-608-42000	84.002	-	-	-	-	7,861	-	-	-	-	7,861
Pass Through NV DEPARTMENT OF EDUCATION -Adult Education - Basic Grants to States - Contract No.: 15-608-42000	84.002	-	-	-	-	1,241,528	-	-	-	-	1,241,528
Direct -Career and Technical Education -- Basic Grants to States	84.048	-	-	-	-	-	-	616,966	-	-	616,966
Pass Through Nevada Dept of Ed -Career and Technical Education -- Basic Grants to States - Contract No.: 15-636-45000	84.048	-	-	-	-	-	-	-	85,986	-	85,986
Pass Through Nevada Dept of Ed -Career and Technical Education -- Basic Grants to States - Contract No.: 15-631-45000	84.048	-	-	-	-	-	-	-	271,040	-	271,040

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Pass Through Nevada Dept of Education -Career and Technical Education -- Basic Grants to States - Contract No.: 14-631-43000	84.048	-	-	-	-	-	8,513	-	-	-	8,513
Pass Through Nevada Dept of Education -Career and Technical Education -- Basic Grants to States - Contract No.: 15-631-43000	84.048	-	-	-	-	-	152,424	-	-	-	152,424
Pass Through NV DEPARTMENT OF EDUCATION - Career and Technical Education -- Basic Grants to States - Contract No.: 14-631-42000	84.048	-	-	-	-	6,682	-	-	-	-	6,682
Pass Through NV DEPARTMENT OF EDUCATION - Career and Technical Education -- Basic Grants to States - Contract No.: 14-636-42000	84.048	-	-	-	-	472	-	-	-	-	472
Pass Through NV DEPARTMENT OF EDUCATION - Career and Technical Education -- Basic Grants to States - Contract No.: 15-631-42000	84.048	-	-	-	-	1,389,348	-	-	-	-	1,389,348
Pass Through NV DEPARTMENT OF EDUCATION - Career and Technical Education -- Basic Grants to States - Contract No.: 15-636-42000	84.048	-	-	-	-	156,961	-	-	-	-	156,961
Pass Through NV DEPARTMENT OF EDUCATION - Career and Technical Education -- Basic Grants to States - Contract No.: 15-637-42000	84.048	-	-	-	-	18,058	-	-	-	-	18,058
Pass Through Nevada Dept of Education -Tech-Prep Education - Contract No.: 14-636-43000	84.243	-	-	-	-	-	5,683	-	-	-	5,683
Pass Through Nevada Dept of Education -Tech-Prep Education - Contract No.: 15-636-43000	84.243	-	-	-	-	-	84,442	-	-	-	84,442
Total for Office Of Vocational And Adult Education		-	-	-	-	2,925,156	609,424	1,853,352	671,171	-	6,059,102
Office Of Elementary And Secondary Education											
Pass Through NV-DEPT OF EDUCATION -Title I Grants to Local Educational Agencies - Contract No.: 15-633-40000	84.010	124,220	-	-	-	-	-	-	-	-	124,220
Pass Through WASHOE COUNTY SCHOOL DISTRICT-NV -Title I Grants to Local Educational Agencies - Contract No.: R318310	84.010	5,801	-	-	-	-	-	-	-	-	5,801

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Pass Through NV-DEPT OF EDUCATION -Safe and Drug-Free Schools and Communities_National Programs - Contract No.: 15-682-40000	84.184	207,273	-	-	-	-	-	-	-	-	207,273
Direct -English Language Acquisition State Grants	84.365	393,489	-	-	-	-	-	-	-	-	393,489
Pass Through NV-DEPT OF EDUCATION -English Language Acquisition State Grants - Contract No.: 14-658-06000	84.365	421	-	-	-	-	-	-	-	-	421
Pass Through Clark County School District -Mathematics and Science Partnerships - Contract No.: NONE	84.366	-	2,367	-	-	-	-	-	-	-	2,367
Direct -Improving Teacher Quality State Grants	84.367	-	-	-	-	-	-	-	-	358,564	358,564
Pass Through National Writing Project -Improving Teacher Quality State Grants - Contract No.: 92-NV02-SEED2012	84.367	-	9,900	-	-	-	-	-	-	-	9,900
Pass Through UNIVERSITY OF CALIFORNIA BERKELEY -Improving Teacher Quality State Grants - Contract No.: #2A/92-NV01-SEED2012	84.367	7,211	-	-	-	-	-	-	-	-	7,211
Pass Through UNIVERSITY OF CALIFORNIA BERKELEY -Improving Teacher Quality State Grants - Contract No.: 92-NV01-SEED2012	84.367	7,794	-	-	-	-	-	-	-	-	7,794
Pass Through CLARK COUNTY SCHOOL DISTRICT - Striving Readers - Contract No.: PO 3000420524	84.371	58,077	-	-	-	-	-	-	-	-	58,077
Pass Through CLARK COUNTY SCHOOL DISTRICT - Striving Readers - Contract No.: PO 3000367184	84.371	53,606	-	-	-	-	-	-	-	-	53,606
Pass Through WASHOE COUNTY SCHOOL DISTRICT- NV -Striving Readers - Contract No.: PO 922042/R315961	84.371	32,585	-	-	-	-	-	-	-	-	32,585
Pass Through WASHOE COUNTY SCHOOL DISTRICT- NV -Striving Readers - Contract No.: PR#R641013	84.371	19,745	-	-	-	-	-	-	-	-	19,745
Total for Office Of Elementary And Secondary Education		910,221	12,267	-	-	-	-	-	-	358,564	1,281,052
Office Of Postsecondary Education											
Direct -Undergraduate International Studies and Foreign Language Programs	84.016	-	5,751	-	-	-	-	-	-	-	5,751

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Direct -TRIO Staff Training Program	84.103	-	243,854	-	-	-	-	-	-	-	243,854
Direct -Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	-	7,501,849	-	-	-	-	-	-	-	7,501,849
Pass Through NV-DEPT OF EDUCATION -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 13-610-4000	84.334	-	-	-	-	-	-	-	-	(5,122)	(5,122)
Pass Through NV-DEPT OF EDUCATION -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 14-610-40000	84.334	-	-	-	-	-	-	-	-	416,766	416,766
Pass Through NV-DEPT OF EDUCATION -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 14-610-40001	84.334	-	-	-	-	-	-	-	-	77,063	77,063
Pass Through NV-DEPT OF EDUCATION -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 14-610-40002	84.334	-	-	-	-	-	-	-	-	41,219	41,219
Pass Through NV-DEPT OF EDUCATION -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 15-610-40000	84.334	-	-	-	-	-	-	-	-	646,263	646,263
Pass Through NV-DEPT OF EDUCATION -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 15-610-40002	84.334	-	-	-	-	-	-	-	-	49,328	49,328
Pass Through NV-DEPT OF EDUCATION -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 15-610-40001	84.334	-	-	-	-	-	-	-	-	1,149,529	1,149,529
Total for Office Of Postsecondary Education		-	7,751,453	-	-	-	-	-	-	2,375,047	10,126,500
Office Of Special Education And Rehabilitative Services											
Direct -Rehabilitation Services_Vocational Rehabilitation Grants to States	84.126	-	-	-	-	-	-	149,839	-	-	149,839
Pass Through NV-DEPT OF EMPLOYMENT, TRAINING AND REHABILITATION -Special Education-Grants for Infants and Families - Contract No.: 1628-12-BVR.AM#3	84.181	12,445	-	-	-	-	-	-	-	-	12,445
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Special Education-Grants for Infants and Families - Contract No.: OSP-1400803	84.181	8,067	-	-	-	-	-	-	-	-	8,067

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Assistive Technology - Contract No.: 19-001-85-9B9-14	84.224	4,177	-	-	-	-	-	-	-	-	4,177
Direct -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	484,947	167,450	-	-	-	-	-	-	-	652,397
Direct -Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326	126,671	-	-	-	-	-	-	-	-	126,671
Total for Office Of Special Education And Rehabilitative Se		636,307	167,450	-	-	-	-	149,839	-	-	953,596
Office Of Innovation And Improvement											
Pass Through Ohio State University Research Foundation - Transition to Teaching - Contract No.: 60031733	84.350	-	64,266	-	-	-	-	-	-	-	64,266
Total for Office Of Innovation And Improvement		-	64,266	-	-	-	-	-	-	-	64,266
Office Of Educational Research And Improvement											
Pass Through CARSON CITY SCHOOL DISTRICT - Twenty-First Century Community Learning Centers - Contract No.: OSP-1500124	84.287	5,829	-	-	-	-	-	-	-	-	5,829
Pass Through NV-DEPT OF EDUCATION -Twenty-First Century Community Learning Centers - Contract No.: OSP-1500521	84.287	841	-	-	-	-	-	-	-	-	841
Pass Through WASHOE COUNTY SCHOOL DISTRICT- NV -Twenty-First Century Community Learning Centers - Contract No.: OSP-1400401	84.287	713	-	-	-	-	-	-	-	-	713
Total for Office Of Educational Research And Improvemen		7,383	-	-	-	-	-	-	-	-	7,383
Institute Of Education Sciences											
Pass Through NV-DEPT OF EDUCATION -Statewide Data Systems - Contract No.: 14-707-NSHE	84.372	-	-	-	-	-	-	-	-	928,979	928,979
Total for Institute Of Education Sciences		-	-	-	-	-	-	-	-	928,979	928,979
Department Of Education											

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Pass Through WASHOE COUNTY SCHOOL DISTRICT- 84.Unknown NV -Department Of Education - Contract No.: R639190		19,643	-	-	-	-	-	-	-	-	19,643
Total for Department Of Education		19,643	-	-	-	-	-	-	-	-	19,643
Total for Department Of Education		1,573,554	7,995,436	-	-	2,925,156	609,424	2,003,191	671,171	3,662,589	19,440,521
Department Of Energy											
Department Of Energy											
Pass Through NATIONAL SECURITY TECHNOLOGIES - Office of Science Financial Assistance Program - Contract No.: 104778/TO#11	81.049	7,968	-	-	-	-	-	-	-	-	7,968
Pass Through QUEENS COLLEGE CUNY -Office of Science Financial Assistance Program - Contract No.: 47811-N	81.049	247,169	-	-	-	-	-	-	-	-	247,169
Direct -Renewable Energy Research and Development	81.087	(366)	(245)	-	-	-	-	-	-	-	(610)
Pass Through ARIZONA GEOLOGICAL SURVEY - ARRA -Renewable Energy Research and Development - Contract No.: NV-EE0002850	81.087	30,007	-	-	-	-	-	-	-	-	30,007
Total for Department Of Energy		284,778	(245)	-	-	-	-	-	-	-	284,534
Total for Department Of Energy		284,778	(245)	-	-	-	-	-	-	-	284,534
Department Of Health And Human Services											
Office Of The Secretary											
Pass Through NV-HEALTH INFORMATION EXCHANGE - ARRA -ARRA - State Grants to Promote Health Information Technology - Contract No.: OSP- 1400123	93.719	35,073	-	-	-	-	-	-	-	-	35,073
Total for Office Of The Secretary		35,073	-	-	-	-	-	-	-	-	35,073
Administration For Children And Families											

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Pass Through YERINGTON PAIUTE TRIBE -Affordable Care Act (ACA) Tribal Maternal, Infant, and Early Childhood Home Visiting Program - Contract No.: AGREEMENT NO. 3	93.508	230	-	-	-	-	-	-	-	-	230
Pass Through YERINGTON PAIUTE TRIBE -Affordable Care Act (ACA) Tribal Maternal, Infant, and Early Childhood Home Visiting Program - Contract No.: AGREEMENT NO. 4	93.508	43,837	-	-	-	-	-	-	-	-	43,837
Pass Through Nevada Department of Health & Human Services -Community-Based Child Abuse Prevention Grants - Contract No.: 1262	93.590	-	3,476	-	-	-	-	-	-	-	3,476
Pass Through Nevada Department of Health & Human Services -Community-Based Child Abuse Prevention Grants - Contract No.: 1205	93.590	-	3,231	-	-	-	-	-	-	-	3,231
Direct -Head Start	93.600	2,458,064	-	-	-	-	-	-	-	-	2,458,064
Pass Through Acelero Learning -Head Start - Contract No.: NONE	93.600	-	3,142	-	-	-	-	-	-	-	3,142
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Head Start - Contract No.: OSP-1131261	93.600	31,445	-	-	-	-	-	-	-	-	31,445
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Head Start - Contract No.: NVK# 15007/1400767	93.600	142,773	-	-	-	-	-	-	-	-	142,773
Pass Through Nv-Dept of Health & Human Srvc - Children's Justice Grants to States - Contract No.: CJA-14-056	93.643	-	-	-	-	-	-	-	-	-	-
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Children's Justice Grants to States - Contract No.: CJA-14-047	93.643	7,890	-	-	-	-	-	-	-	-	7,890
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Stephanie Tubbs Jones Child Welfare Services Program - Contract No.: 13196	93.645	391,868	-	-	-	-	-	-	-	-	391,868
Pass Through Nevada Division of Child & Family Services - Child Welfare Research Training or Demonstration - Contract No.: 13198	93.648	-	369,871	-	-	-	-	-	-	-	369,871

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Social Services Block Grant - Contract No.: GIFT-#1250.01	93.667	20,737	-	-	-	-	-	-	-	-	20,737
Pass Through City of Las Vegas -Child Abuse and Neglect Discretionary Activities - Contract No.: 603217-14	93.670	-	98,753	-	-	-	-	-	-	-	98,753
Total for Administration For Children And Families		3,096,844	478,473	-	-	-	-	-	-	-	3,575,317
Health Resources And Services Administration											
Direct -Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	206,159	-	-	-	-	-	-	-	-	206,159
Direct -Maternal and Child Health Federal Consolidated Programs	93.110	495,286	-	-	-	-	-	-	-	-	495,286
Pass Through Southern NV Health District -Maternal and Child Health Federal Consolidated Programs - Contract No.: N/A	93.110	-	20,073	-	-	-	-	-	-	-	20,073
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Emergency Medical Services for Children - Contract No.: HD 14629	93.127	5,000	-	-	-	-	-	-	-	-	5,000
Pass Through UNIVERSITY OF CALIFORNIA-SAN FRANCISCO -AIDS Education and Training Centers - Contract No.: 6184SC	93.145	226,448	-	-	-	-	-	-	-	-	226,448
Direct -Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153	195,025	-	-	-	-	-	-	-	-	195,025
Direct -Grants to States for Loan Repayment Program	93.165	149,250	-	-	-	-	-	-	-	-	149,250
Direct -Graduate Psychology Education Program and Patient Navigator and Chronic Disease Prevention Program	93.191	169,314	-	-	-	-	-	-	-	-	169,314
Direct -State Rural Hospital Flexibility Program	93.241	397,951	-	-	-	-	-	-	-	-	397,951
Direct -Advanced Nursing Education Grant Program	93.247	61,582	-	-	-	-	-	-	-	-	61,582

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Pass Through San Diego St Univ Research Fdn -Public Health Training Centers Program - Contract No.: 56483AP13647803212	93.249	-	26,613	-	-	-	-	-	-	-	26,613
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Universal Newborn Hearing Screening - Contract No.: OSP-1192092	93.251	3,192	-	-	-	-	-	-	-	-	3,192
Direct -Grants for Education, Prevention, and Early Detection of Radiogenic Cancers and Diseases	93.257	191,214	-	-	-	-	-	-	-	-	191,214
Direct -Small Rural Hospital Improvement Grant Program	93.301	97,863	-	-	-	-	-	-	-	-	97,863
Direct -ARRA Grants for Training in Primary Care Medicine and Dentistry Training and Enhancement	93.403	-	265,919	-	-	-	-	-	-	-	265,919
Direct -Affordable Care Act (ACA) Primary Care Residency Expansion Program	93.510	208,015	-	-	-	-	-	-	-	-	208,015
Pass Through UNIVERSITY OF ARIZONA -Affordable Care Act (ACA) Public Health Training Centers Program, Resources Development and Academic Support to the Public Health Training Centers Program and Public Health Infrastructure and Systems Support - Con	93.516	38,134	-	-	-	-	-	-	-	-	38,134
Direct -Area Health Education Centers Infrastructure Development Awards	93.824	54,827	-	-	-	-	-	-	-	-	54,827
Direct -Grants for Primary Care Training and Enhancement	93.884	247,767	-	-	-	-	-	-	-	-	247,767
Direct -Grants to States for Operation of Offices of Rural Health	93.913	170,306	-	-	-	-	-	-	-	-	170,306
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -HIV Care Formula Grants - Contract No.: HD 13133	93.917	1,997	-	-	-	-	-	-	-	-	1,997
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -HIV Care Formula Grants - Contract No.: HD 14450	93.917	48,124	-	-	-	-	-	-	-	-	48,124
Pass Through Southern NV Health District -Healthy Start Initiative - Contract No.: SNHD-1-6HSI-15-037	93.926	-	43,131	-	-	-	-	-	-	-	43,131

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Direct -PPHF-2012 Geriatric Education Centers	93.969	424,575	-	-	-	-	-	-	-	-	424,575
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Maternal and Child Health Services Block Grant to the States - Contract No.: HD 14327	93.994	46,809	-	-	-	-	-	-	-	-	46,809
Total for Health Resources And Services Administration		3,438,837	355,736	-	-	-	-	-	-	-	3,794,573
Centers For Disease Control And Prevention											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Public Health Emergency Preparedness - Contract No.: HD 13133	93.069	770	-	-	-	-	-	-	-	-	770
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Public Health Emergency Preparedness - Contract No.: HD 14578	93.069	22,270	-	-	-	-	-	-	-	-	22,270
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Public Health Emergency Preparedness - Contract No.: HD 13011-3	93.069	16,964	-	-	-	-	-	-	-	-	16,964
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Public Health Emergency Preparedness - Contract No.: HD 13011	93.069	(30,603)	-	-	-	-	-	-	-	-	(30,603)
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Public Health Emergency Preparedness - Contract No.: HD 14579	93.069	586,073	-	-	-	-	-	-	-	-	586,073
Direct -Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073	378,083	-	-	-	-	-	-	-	-	378,083
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance - Contract No.: HD 14170-4	93.079	173,274	-	-	-	-	-	-	-	-	173,274
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Project Grants and Cooperative Agreements for Tuberculosis Control Programs - Contract No.: HD 14649	93.116	45,961	-	-	-	-	-	-	-	-	45,961

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Project Grants and Cooperative Agreements for Tuberculosis Control Programs - Contract No.: HD 14819	93.116	34,808	-	-	-	-	-	-	-	-	34,808
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Centers for Disease Control and Prevention_ Investigations and Technical Assistance - Contract No.: S14411	93.283	23,746	-	-	-	-	-	-	-	-	23,746
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Centers for Disease Control and Prevention_ Investigations and Technical Assistance - Contract No.: HD 14410	93.283	561	-	-	-	-	-	-	-	-	561
Pass Through Southern NV Health District -Centers for Disease Control and Prevention_ Investigations and Technical Assistance - Contract No.: 13148	93.283	-	1	-	-	-	-	-	-	-	1
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Contract No.: HD 14682	93.323	90,130	-	-	-	-	-	-	-	-	90,130
Pass Through Southern NV Health District -Partnerships to Improve Community Health - Contract No.: SNHD6-PICH-SA-15-023	93.331	-	16,014	-	-	-	-	-	-	-	16,014
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program	93.521	37,284	-	-	-	-	-	-	-	-	37,284
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program	93.521	5,450	-	-	-	-	-	-	-	-	5,450
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Public Health Approaches for Ensuring Quitline Capacity – Funded in part by 2012 Prevention and Public Health Funds (PPHF-2012) - Contract No.: S14411	93.735	41,272	-	-	-	-	-	-	-	-	41,272

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Pass Through Southern NV Health District -State Public Health Actions to Prevent and Control Diabetes, Heart Disease, Obesity and Associate Risk Factors and Promote School Health - Contract No.: SNHD-6-5OPP-15-035	93.757	-	8,940	-	-	-	-	-	-	-	8,940
Pass Through Nv-Dept of Health & Human Srvc - Assistance Programs for Chronic Disease Prevention and Control - Contract No.: N/A	93.945	-	7,678	-	-	-	-	-	-	-	7,678
Total for Centers For Disease Control And Prevention		1,426,043	32,633	-	-	-	-	-	-	-	1,458,675
Substance Abuse And Mental Health Services Administration											
Direct -Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	907,204	-	-	-	-	-	46,177	-	-	953,381
Pass Through EDUCATIONAL DEVELOPMENT CENTER -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 11210 UNR_011	93.243	577,390	-	-	-	-	-	-	-	-	577,390
Pass Through EDUCATIONAL DEVELOPMENT CENTER -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 11850 UNR	93.243	424,528	-	-	-	-	-	-	-	-	424,528
Pass Through JOIN TOGETHER NORTHERN NEVADA - Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 1500319	93.243	2,662	-	-	-	-	-	-	-	-	2,662
Pass Through NV-DEPT OF EDUCATION -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 15-698-40000	93.243	13,673	-	-	-	-	-	-	-	-	13,673
Pass Through NV-DEPT OF EDUCATION -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: OSP-1400901	93.243	674	-	-	-	-	-	-	-	-	674
Pass Through STATE OF WASHINGTON -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 1365-70068/TASK C-3	93.243	15,000	-	-	-	-	-	-	-	-	15,000

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Pass Through STATE OF WASHINGTON -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 1365-70068/TASK M	93.243	25,000	-	-	-	-	-	-	-	-	25,000
Pass Through UNIVERSITY OF CALIFORNIA LOS ANGELES -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 2000 G QF265	93.243	88,723	-	-	-	-	-	-	-	-	88,723
Pass Through UNIVERSITY OF UTAH -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 10029147-01	93.243	179,220	-	-	-	-	-	-	-	-	179,220
Pass Through NV DIVISION OF PUBLIC HLTH -Block Grants for Community Mental Health Services - Contract No.: 9395814X	93.958	-	70,009	-	-	-	-	-	-	-	70,009
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Block Grants for Community Mental Health Services - Contract No.: 14625	93.958	47,107	-	-	-	-	-	-	-	-	47,107
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Block Grants for Community Mental Health Services - Contract No.: 14626	93.958	120,667	-	-	-	-	-	-	-	-	120,667
Pass Through STATE OF WASHINGTON -Block Grants for Community Mental Health Services - Contract No.: 1365-70068/TASK C-2	93.958	137,848	-	-	-	-	-	-	-	-	137,848
Pass Through STATE OF WASHINGTON -Block Grants for Community Mental Health Services - Contract No.: 1365-70068/TASK M	93.958	32,489	-	-	-	-	-	-	-	-	32,489
Pass Through STATE OF WASHINGTON -Block Grants for Community Mental Health Services - Contract No.: 1365-70068/TASK Q	93.958	26,073	-	-	-	-	-	-	-	-	26,073
Pass Through STATE OF WASHINGTON -Block Grants for Community Mental Health Services - Contract No.: 1365-70068/TASK R	93.958	6,742	-	-	-	-	-	-	-	-	6,742
Pass Through STATE OF WASHINGTON -Block Grants for Community Mental Health Services - Contract No.: 1365-70068/TASK J	93.958	401	-	-	-	-	-	-	-	-	401
Pass Through STATE OF WASHINGTON -Block Grants for Community Mental Health Services - Contract No.: 1365-70068/TASK F	93.958	427	-	-	-	-	-	-	-	-	427

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Pass Through STATE OF WASHINGTON -Block Grants for Community Mental Health Services - Contract No.: 1365-70068/TASK P	93.958	44,041	-	-	-	-	-	-	-	-	44,041
Pass Through FRONTIER COMMUNITY COALITION - Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 15014PX200	93.959	33,636	-	-	-	-	-	-	-	-	33,636
Pass Through FRONTIER COMMUNITY COALITION - Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 14014PX200	93.959	1,371	-	-	-	-	-	-	-	-	1,371
Pass Through NV ALLIANCE FOR ADDICTIVE DISORDERS, ADVOCACY, PREVENTION & -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: OSP-1500444	93.959	19,945	-	-	-	-	-	-	-	-	19,945
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 14111AD	93.959	19,156	-	-	-	-	-	-	-	-	19,156
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 14643 / 15186AD	93.959	136,580	-	-	-	-	-	-	-	-	136,580
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 14186AD	93.959	10,224	-	-	-	-	-	-	-	-	10,224
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 14187AD	93.959	14,193	-	-	-	-	-	-	-	-	14,193
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 15187AD	93.959	165,601	-	-	-	-	-	-	-	-	165,601
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 15111AD	93.959	144,831	-	-	-	-	-	-	-	-	144,831
Pass Through STATE OF UTAH -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 156362	93.959	3,021	-	-	-	-	-	-	-	-	3,021
Pass Through STATE OF WASHINGTON -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 1365-70068/TASK Q	93.959	21,841	-	-	-	-	-	-	-	-	21,841

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Pass Through STATE OF WASHINGTON -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 1365-70068/TASK M	93.959	64,745	-	-	-	-	-	-	-	-	64,745
Pass Through STATE OF WASHINGTON -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 1365-70068/TASK K	93.959	24,442	-	-	-	-	-	-	-	-	24,442
Pass Through STATE OF WASHINGTON -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 1365-70068/TASK E	93.959	(3)	-	-	-	-	-	-	-	-	(3)
Pass Through STATE OF WASHINGTON -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 1365-70068/TASK N	93.959	125,287	-	-	-	-	-	-	-	-	125,287
Pass Through UNIVERSITY OF UTAH -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 10035578-01	93.959	105,112	-	-	-	-	-	-	-	-	105,112
Total for Substance Abuse And Mental Health Services Ad		3,539,850	70,009	-	-	-	-	46,177	-	-	3,656,036
National Institutes Of Health											
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	162,830	-	-	-	-	-	-	-	162,830
Total for National Institutes Of Health		-	162,830	-	-	-	-	-	-	-	162,830
Indian Health Service											
Pass Through NEVADA URBAN INDIANS INC - Demonstration Projects for Indian Health - Contract No.: OSP-1312044	93.933	9,999	-	-	-	-	-	-	-	-	9,999
Total for Indian Health Service		9,999	-	-	-	-	-	-	-	-	9,999
Centers For Medicare And Medicaid Services											
Pass Through REGIONAL EMERGENCY MEDICAL SERVICES AUTHORITY -Health Care Innovation Awards (HCIA) - Contract No.: OSP-1305022	93.610	100,484	-	-	-	-	-	-	-	-	100,484
Total for Centers For Medicare And Medicaid Services		100,484	-	-	-	-	-	-	-	-	100,484
Administration For Community Living											

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Special Programs for the Aging_Title III, Part D_Disease Prevention and Health Promotion Services - Contract No.: 18-015-32-DX-15	93.043	35,115	-	-	-	-	-	-	-	-	35,115
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Special Programs for the Aging_Title III, Part D_Disease Prevention and Health Promotion Services - Contract No.: 18-015-32-DX-14	93.043	472	-	-	-	-	-	-	-	-	472
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -National Family Caregiver Support, Title III, Part E - Contract No.: 18-015-45-EX-14	93.052	8,246	-	-	-	-	-	-	-	-	8,246
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -National Family Caregiver Support, Title III, Part E - Contract No.: 18-015-45-EX-15	93.052	97,680	-	-	-	-	-	-	-	-	97,680
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Developmental Disabilities Basic Support and Advocacy Grants - Contract No.: 1204XF3154	93.630	(2)	-	-	-	-	-	-	-	-	(2)
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Developmental Disabilities Basic Support and Advocacy Grants - Contract No.: 20152020	93.630	37,547	-	-	-	-	-	-	-	-	37,547
Direct -University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632	503,624	-	-	-	-	-	-	-	-	503,624
Total for Administration For Community Living		682,682	-	-	-	-	-	-	-	-	682,682
Total for Department Of Health And Human Services		12,329,812	1,099,680	-	-	-	-	46,177	-	-	13,475,668
Department Of Homeland Security											
Department Of Homeland Security											
Pass Through NV-DEPT OF PUBLIC SAFETY -Emergency Management Performance Grants - Contract No.: 9704213	97.042	33,332	-	-	-	-	-	-	-	-	33,332
Pass Through NV-DEPT OF PUBLIC SAFETY -Emergency Management Performance Grants - Contract No.: 9704709-2000	97.042	7,891	-	-	-	-	-	-	-	-	7,891
Pass Through NV-DEPT OF PUBLIC SAFETY -Pre-Disaster Mitigation - Contract No.: PDMC-PL-09-NV2012007	97.047	60,018	-	-	-	-	-	-	-	-	60,018

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Pass Through NV-DEPT OF PUBLIC SAFETY -Pre-Disaster Mitigation - Contract No.: 9704712-2400	97.047	8,978	-	-	-	-	-	-	-	-	8,978
Pass Through NV-DEPT OF PUBLIC SAFETY -Pre-Disaster Mitigation - Contract No.: 9704710/PDMC	97.047	28,191	-	-	-	-	-	-	-	-	28,191
Total for Department Of Homeland Security		138,410	-	-	-	-	-	-	-	-	138,410
CONTRACT - DEPARTMENT OF HOMELAND SECURITY											
Direct -Contract - Department of Homeland Security	97.000	-	50,000	-	-	-	-	-	-	-	50,000
Pass Through Louisiana St Univ -Contract - Department of Homeland Security - Contract No.: 00081039	97.000	-	20,079	-	-	-	-	-	-	-	20,079
Pass Through Louisiana St Univ -Contract - Department of Homeland Security - Contract No.: 00094975	97.000	-	2,325	-	-	-	-	-	-	-	2,325
Pass Through Louisiana St Univ -Contract - Department of Homeland Security - Contract No.: 00092129	97.000	-	16,443	-	-	-	-	-	-	-	16,443
Total for CONTRACT - DEPARTMENT OF HOMELAND		-	88,846	-	-	-	-	-	-	-	88,846
Total for Department Of Homeland Security		138,410	88,846	-	-	-	-	-	-	-	227,257
Department Of Housing And Urban Development											
Office Of Community Planning And Development											
Pass Through City of Fernley -Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii - Contract No.: None	14.228	-	-	-	-	-	9,000	-	-	-	9,000
Total for Office Of Community Planning And Development		-	-	-	-	-	9,000	-	-	-	9,000
Office Of Healthy Homes And Lead Hazard Control											
Pass Through CITY OF HENDERSON -Lead-Based Paint Hazard Control in Privately-Owned Housing - Contract No.: 51413326	14.900	-	189,482	-	-	-	-	-	-	-	189,482
Direct -Healthy Homes Technical Studies Grants	14.906	-	210,349	-	-	-	-	-	-	-	210,349

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Total for Office Of Healthy Homes And Lead Hazard Contr		-	399,831	-	-	-	-	-	-	-	399,831
Total for Department Of Housing And Urban Development		-	399,831	-	-	-	9,000	-	-	-	408,831
Department Of Justice											
Violence Against Women Office											
Direct -Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525	-	107,187	-	-	-	-	-	-	-	107,187
Total for Violence Against Women Office		-	107,187	-	-	-	-	-	-	-	107,187
Office Of Victims Of Crime											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Crime Victim Assistance - Contract No.: VOCA13-094	16.575	84,665	-	-	-	-	-	-	-	-	84,665
Total for Office Of Victims Of Crime		84,665	-	-	-	-	-	-	-	-	84,665
Office Of Juvenile Justice And Delinquency Prevention											
Pass Through NATIONAL 4H COUNCIL -Juvenile Mentoring Program - Contract No.: 2013-OJJDP-NMPIV-430	16.726	115,498	-	-	-	-	-	-	-	-	115,498
Pass Through NATIONAL 4H COUNCIL -Juvenile Mentoring Program - Contract No.: 2014-JU-FX-0025	16.726	27,609	-	-	-	-	-	-	-	-	27,609
Pass Through STATE OF WASHINGTON -Enforcing Underage Drinking Laws Program - Contract No.: 1365-70068/TASK M	16.727	9,898	-	-	-	-	-	-	-	-	9,898
Total for Office Of Juvenile Justice And Delinquency Preve		153,005	-	-	-	-	-	-	-	-	153,005
Bureau Of Justice Assistance											
Pass Through STATE OF WASHINGTON -Drug Court Discretionary Grant Program - Contract No.: 1365-70068/TASK I	16.585	18,708	-	-	-	-	-	-	-	-	18,708
Pass Through STATE OF WASHINGTON -Drug Court Discretionary Grant Program - Contract No.: 1365-70068/TASK O	16.585	6,120	-	-	-	-	-	-	-	-	6,120

The accompanying notes are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Other Federal Assistance											
Pass Through NV-DEPT OF PUBLIC SAFETY -Edward Byrne Memorial Justice Assistance Grant Program - Contract No.: 13-JAG-02	16.738	404	-	-	-	-	-	-	-	-	404
Total for Bureau Of Justice Assistance		25,232	-	-	-	-	-	-	-	-	25,232
Total for Department Of Justice		262,903	107,187	-	-	-	-	-	-	-	370,090
Department Of Labor											
Employment Training Administration											
Direct -Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	17.282	-	-	-	-	297,600	1,121,752	1,649,160	2,216,061	-	5,284,573
Total for Employment Training Administration		-	-	-	-	297,600	1,121,752	1,649,160	2,216,061	-	5,284,573
Total for Department Of Labor		-	-	-	-	297,600	1,121,752	1,649,160	2,216,061	-	5,284,573
Department Of State											
Bureau Of Educational And Cultural Affairs											
Pass Through INTERNATIONAL RESEARCH & EXCHANGES BOARD -Academic Exchange Programs - Undergraduate Programs - Contract No.: FY15-YALI-UNR-01	19.009	15,258	-	-	-	-	-	-	-	-	15,258
Pass Through INTERNATIONAL RESEARCH & EXCHANGES BOARD -Academic Exchange Programs - Teachers - Contract No.: FY14-TEA-UNR-01	19.408	170,355	-	-	-	-	-	-	-	-	170,355
Total for Bureau Of Educational And Cultural Affairs		185,614	-	-	-	-	-	-	-	-	185,614
Total for Department Of State		185,614	-	-	-	-	-	-	-	-	185,614
Department Of The Interior											
CONTRACT - DEPT OF THE INTERIOR											
Direct -Contract - Dept of the Interior	15.000	-	304	-	-	-	-	-	-	-	304
Total for CONTRACT - DEPT OF THE INTERIOR		-	304	-	-	-	-	-	-	-	304
Bureau Of Land Management											

The accompanying notes are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Direct -National Fire Plan - Wildland Urban Interface Community Fire Assistance	15.228	327,139	-	-	-	-	-	-	-	-	327,139
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	117,325	-	-	-	-	-	-	-	-	117,325
Total for Bureau Of Land Management		444,464	-	-	-	-	-	-	-	-	444,464
National Park Service											
Direct -Rivers, Trails and Conservation Assistance	15.921	-	-	-	-	-	-	4,520	-	-	4,520
Total for National Park Service		-	-	-	-	-	-	4,520	-	-	4,520
Bureau Of Reclamation											
Pass Through National Fish & Wildlife Foundation - Providing Water to At-Risk Natural Desert Terminal Lakes - Contract No.: N/A	15.508	-	-	-	-	-	-	-	237,941	-	237,941
Total for Bureau Of Reclamation		-	-	-	-	-	-	-	237,941	-	237,941
Total for Department Of The Interior		444,464	304	-	-	-	-	4,520	237,941	-	687,230
Department Of The Treasury											
CONTRACT - DEPT OF THE TREASURY											
Pass Through NV-GOVERNORS OFFICE -Contract - Dept of the Treasury - Contract No.: 14278	21.000	76,742	-	-	-	-	-	-	-	-	76,742
Total for CONTRACT - DEPT OF THE TREASURY		76,742	-	-	-	-	-	-	-	-	76,742
Total for Department Of The Treasury		76,742	-	-	-	-	-	-	-	-	76,742
Environmental Protection Agency											
Office Of Air And Radiation											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Indoor Radon Grants - Contract No.: K196963515-0/HD14538	66.032	4,184	-	-	-	-	-	-	-	-	4,184

The accompanying notes are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Indoor Radon Grants - Contract No.: K-196963515-0/HD1453	66.032	242,144	-	-	-	-	-	-	-	-	242,144
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Indoor Radon Grants - Contract No.: HD 13018	66.032	12,431	-	-	-	-	-	-	-	-	12,431
Total for Office Of Air And Radiation		258,760	-	-	-	-	-	-	-	-	258,760
Office Of Water											
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Water Pollution Control State, Interstate, and Tribal Program Support - Contract No.: DEP 12-006 AMEND1	66.419	100,299	-	-	-	-	-	-	-	-	100,299
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Nonpoint Source Implementation Grants - Contract No.: DEP-S 13-021	66.460	14,266	-	-	-	-	-	-	-	-	14,266
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Nonpoint Source Implementation Grants - Contract No.: DEP-S 14-031	66.460	5,194	-	-	-	-	-	-	-	-	5,194
Total for Office Of Water		119,760	-	-	-	-	-	-	-	-	119,760
Office Of Enforcement And Compliance Assurance											
Pass Through NATL ASSN OF STATE DEPTS OF AGRICULTURE -Consolidated Pesticide Enforcement Cooperative Agreements - Contract No.: 2014PSEP_MISSOURI	66.700	5,169	-	-	-	-	-	-	-	-	5,169
Pass Through NATL ASSN OF STATE DEPTS OF AGRICULTURE -Consolidated Pesticide Enforcement Cooperative Agreements - Contract No.: OSP-1400173	66.700	3,668	-	-	-	-	-	-	-	-	3,668
Pass Through NV-DEPT OF AGRICUTURE -Consolidated Pesticide Enforcement Cooperative Agreements - Contract No.: EPA 1510-01	66.700	6,666	-	-	-	-	-	-	-	-	6,666
Pass Through NV-DEPT OF AGRICUTURE -Consolidated Pesticide Enforcement Cooperative Agreements - Contract No.: EPA-1310-02	66.700	4,668	-	-	-	-	-	-	-	-	4,668

The accompanying notes are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Total for Office Of Enforcement And Compliance Assuranc		20,171	-	-	-	-	-	-	-	-	20,171
Office Of The Administrator											
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Performance Partnership Grants - Contract No.: DEP14-001	66.605	173,686	-	-	-	-	-	-	-	-	173,686
Total for Office Of The Administrator		173,686	-	-	-	-	-	-	-	-	173,686
Office Of Chemical Safety And Pollution Prevention											
Direct -Pollution Prevention Grants Program	66.708	390,611	-	-	-	-	-	-	-	-	390,611
Total for Office Of Chemical Safety And Pollution Preventi		390,611	-	-	-	-	-	-	-	-	390,611
Total for Environmental Protection Agency		962,988	-	-	-	-	-	-	-	-	962,988
Institute Of Museum And Library Services											
Institute Of Museum And Library Services											
Pass Through Stephen Austin Univ -Museums for America - Contract No.: 12-066-15-002	45.301	-	4,004	-	-	-	-	-	-	-	4,004
Direct -Grants to States	45.310	-	-	-	-	-	-	5,362	-	-	5,362
Pass Through Nevada State Library & Archives -Grants to States - Contract No.: 2013 - 17	45.310	-	-	-	17,741	-	-	-	-	-	17,741
Pass Through NV State Library & Archives -Grants to States - Contract No.: 2013-27	45.310	-	9,049	-	-	-	-	-	-	-	9,049
Pass Through NV State Library & Archives -Grants to States - Contract No.: 2013-28	45.310	-	90,186	-	-	-	-	-	-	-	90,186
Pass Through NV-DEPT OF CULTURAL AFFAIRS -Grants to States - Contract No.: 2014-27	45.310	71,856	-	-	-	-	-	-	-	-	71,856
Pass Through NV-DEPT OF CULTURAL AFFAIRS -Grants to States - Contract No.: 2013-28	45.310	2,537	-	-	-	-	-	-	-	-	2,537

The accompanying notes are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Total for Institute Of Museum And Library Services		74,393	103,239	-	17,741	-	-	5,362	-	-	200,735
Total for Institute Of Museum And Library Services		74,393	103,239	-	17,741	-	-	5,362	-	-	200,735
Library Of Congress											
Library Of Congress											
Pass Through METROPOLITAN STATE UNIVERSITY- DENVER -Library of Congress Publications - Contract No.: PO 138306M	42.005	3,625	-	-	-	-	-	-	-	-	3,625
Total for Library Of Congress		3,625	-	-	-	-	-	-	-	-	3,625
Total for Library Of Congress		3,625	-	-	-	-	-	-	-	-	3,625
National Aeronautics And Space Administration											
National Aeronautics And Space Administration											
Direct -Science	43.001	-	-	-	-	-	-	-	-	601,578	601,578
Direct -Education	43.008	-	-	-	-	-	-	-	-	58,092	58,092
Total for National Aeronautics And Space Administration		-	-	-	-	-	-	-	-	659,670	659,670
Total for National Aeronautics And Space Administration		-	-	-	-	-	-	-	-	659,670	659,670
National Archives And Records Administration											
National Archives And Records Administration											
Direct -National Historical Publications and Records Grants	89.003	51,159	-	-	-	-	-	-	-	-	51,159
Total for National Archives And Records Administration		51,159	-	-	-	-	-	-	-	-	51,159
Total for National Archives And Records Administration		51,159	-	-	-	-	-	-	-	-	51,159
National Endowment For The Arts											
National Endowment For The Arts											

The accompanying notes are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Pass Through Nevada Arts Council -Promotion of the Arts_Grants to Organizations and Individuals - Contract No.: JKP15-3-06 FY2015	45.024	-	-	-	-	-	1,000	-	-	-	1,000
Pass Through NV-DEPT OF CULTURAL AFFAIRS - Promotion of the Arts_Grants to Organizations and Individuals - Contract No.: PRJ15:0:08	45.024	4,439	-	-	-	-	-	-	-	-	4,439
Pass Through NV-DEPT OF CULTURAL AFFAIRS - Promotion of the Arts_Grants to Organizations and Individuals - Contract No.: PRJ15:0:09	45.024	3,289	-	-	-	-	-	-	-	-	3,289
Pass Through NV-DEPT OF CULTURAL AFFAIRS - Promotion of the Arts_Grants to Organizations and Individuals - Contract No.: CPD15:2:05	45.024	650	-	-	-	-	-	-	-	-	650
Pass Through NV-DEPT OF CULTURAL AFFAIRS - Promotion of the Arts_Grants to Organizations and Individuals - Contract No.: PRJ15:0:07	45.024	4,386	-	-	-	-	-	-	-	-	4,386
Pass Through National Endowment for th Arts -Promotion of the Arts_Partnership Agreements - Contract No.: PRJ15-0-06	45.025	-	2,636	-	-	-	-	-	-	-	2,636
Pass Through NV Arts Council -Promotion of the Arts_Partnership Agreements - Contract No.: PRJ14-0-09	45.025	-	13	-	-	-	-	-	-	-	13
Pass Through NV Arts Council -Promotion of the Arts_Partnership Agreements - Contract No.: AREX-15-1-18	45.025	-	750	-	-	-	-	-	-	-	750
Pass Through Western States Arts Federation -Promotion of the Arts_Partnership Agreements - Contract No.: Richter Uzur Duo	45.025	-	-	-	-	-	1,300	-	-	-	1,300
Total for National Endowment For The Arts		12,764	3,400	-	-	-	2,300	-	-	-	18,464
Total for National Endowment For The Arts		12,764	3,400	-	-	-	2,300	-	-	-	18,464
National Endowment For The Humanities											
National Endowment For The Humanities											
Pass Through NEVADA HUMANITIES -Promotion of the Humanities_Federal/State Partnership - Contract No.: OSP-12000BJ	45.129	35,004	-	-	-	-	-	-	-	-	35,004

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Pass Through NEVADA HUMANITIES -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2014-68M	45.129	500	-	-	-	-	-	-	-	-	500
Pass Through NEVADA HUMANITIES -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2014-24M	45.129	100	-	-	-	-	-	-	-	-	100
Pass Through NEVADA HUMANITIES -Promotion of the Humanities_Federal/State Partnership - Contract No.: OSP-1400971	45.129	360,778	-	-	-	-	-	-	-	-	360,778
Pass Through Nevada Humanities -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2014-52	45.129	-	5,000	-	-	-	-	-	-	-	5,000
Pass Through NEVADA HUMANITIES -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2014-60M	45.129	999	-	-	-	-	-	-	-	-	999
Pass Through NEVADA HUMANITIES -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2014-55	45.129	1,007	-	-	-	-	-	-	-	-	1,007
Pass Through NEVADA HUMANITIES -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2014-33M	45.129	999	-	-	-	-	-	-	-	-	999
Direct -Promotion of the Humanities_Division of Preservation and Access	45.149	-	71,580	-	-	-	-	-	-	-	71,580
Pass Through NATL ENDOWMENT FOR HUMANITIES - Promotion of the Humanities_Teaching and Learning Resources and Curriculum Development - Contract No.: ME-228628-15	45.162	-	-	-	-	6,823	-	-	-	-	6,823
Total for National Endowment For The Humanities		399,387	76,580	-	-	6,823	-	-	-	-	482,789
Total for National Endowment For The Humanities		399,387	76,580	-	-	6,823	-	-	-	-	482,789
National Science Foundation											
National Science Foundation											
Pass Through PURDUE UNIVERSITY -Engineering Grants - Contract No.: NEES-4101-31878	47.041	457,762	-	-	-	-	-	-	-	-	457,762

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Direct -Geosciences	47.050	18,006	-	-	-	-	-	-	-	-	18,006
Direct -Education and Human Resources	47.076	35,468	-	-	-	-	-	138,137	-	-	173,605
Pass Through City College of San Francisco -Education and Human Resources - Contract No.: 140522-II-B-89-L	47.076	-	-	-	-	-	-	56,124	-	-	56,124
Pass Through UNIVERSITY OF MASSACHUSETTS, BOSTON -Education and Human Resources - Contract No.: S20120000016854	47.076	-	-	-	-	10,002	-	-	-	-	10,002
Direct -International Science and Engineering (OISE)	47.079	-	-	-	-	-	-	1,407	-	-	1,407
Direct -Office of Cyberinfrastructure	47.080	-	-	-	-	-	-	4,500	-	-	4,500
Total for National Science Foundation		511,237	-	-	-	10,002	-	200,168	-	-	721,406
Total for National Science Foundation		511,237	-	-	-	10,002	-	200,168	-	-	721,406
Nuclear Regulatory Commission											
Nuclear Regulatory Commission											
Direct -U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	156,737	-	-	-	-	-	-	-	-	156,737
Total for Nuclear Regulatory Commission		156,737	-	-	-	-	-	-	-	-	156,737
Total for Nuclear Regulatory Commission		156,737	-	-	-	-	-	-	-	-	156,737
Small Business Administration											
Small Business Administration											
Direct -Small Business Development Centers	59.037	1,203,977	-	-	-	-	-	-	-	-	1,203,977
Direct -Federal and State Technology Partnership Program	59.058	22,613	-	-	-	-	-	-	-	-	22,613
Total for Small Business Administration		1,226,590	-	-	-	-	-	-	-	-	1,226,590

The accompanying notes are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
Total for Small Business Administration		1,226,590	-	-	-	-	-	-	-	-	1,226,590
Other Federal Assistance		\$23,503,195	\$10,913,324	-	\$17,741	\$3,239,581	\$1,742,476	\$3,908,577	\$3,127,786	\$4,769,544	\$51,222,224

The accompanying notes are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research and Development Cluster											
Agency For International Development											
Agency For International Development											
Direct -USAID Foreign Assistance for Programs Overseas	98.001	354,446	-	-	-	-	-	-	-	-	354,446
Total for Agency For International Development		354,446	-	-	-	-	-	-	-	-	354,446
Total for Agency For International Development		354,446	-	-	-	-	-	-	-	-	354,446
Corporation For National And Community Service											
Corporation For National And Community Service											
Pass Through GREAT BASIN INSTITUTE -AmeriCorps - Contract No.: UNR 2012-001	94.006	3,030	-	-	-	-	-	-	-	-	3,030
Total for Corporation For National And Community Service		3,030	-	-	-	-	-	-	-	-	3,030
Total for Corporation For National And Community Service		3,030	-	-	-	-	-	-	-	-	3,030
Department Of Agriculture											
CONTRACT - DEPT OF AGRICULTURE											
Direct -Contract - Dept of Agriculture	10.000	9,367	86,848	347,180	-	-	-	-	-	-	443,394
Pass Through CA-TAHOE RESOURCE CONSERVATION DISTRICT -Contract - Dept of Agriculture - Contract No.: TRCD/646-3620	10.000	-	-	8,330	-	-	-	-	-	-	8,330
Pass Through MISSISSIPPI STATE UNIVERSITY - Contract - Dept of Agriculture - Contract No.: 018000.340452.23	10.000	7,308	-	-	-	-	-	-	-	-	7,308
Total for CONTRACT - DEPT OF AGRICULTURE		16,675	86,848	355,510	-	-	-	-	-	-	459,033
Agricultural Research Service											
Direct -Agricultural Research_Basic and Applied Research	10.001	600,050	-	68,783	-	-	-	-	-	-	668,833
Total for Agricultural Research Service		600,050	-	68,783	-	-	-	-	-	-	668,833

The accompanying notes are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Natural Resources Conservation Service											
Direct -Resource Conservation and Development	10.901	17,309	-	-	-	-	-	-	-	-	17,309
Total for Natural Resources Conservation Service		17,309	-	-	-	-	-	-	-	-	17,309
Agricultural Marketing Service											
Pass Through NV-DEPT OF AGRICULTURE -Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCB 1410-06	10.170	107	-	-	-	-	-	-	-	-	107
Total for Agricultural Marketing Service		107	-	-	-	-	-	-	-	-	107
National Institute Of Food And Agriculture											
Direct -Grants for Agricultural Research, Special Research Grants	10.200	38,072	-	-	-	-	-	-	-	-	38,072
Direct -Cooperative Forestry Research	10.202	123,972	-	-	-	-	-	-	-	-	123,972
Direct -Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	1,520,899	-	-	-	-	-	-	-	-	1,520,899
Direct -Animal Health and Disease Research	10.207	5,661	-	-	-	-	-	-	-	-	5,661
Direct -International Science and Education Grants	10.305	46,571	-	-	-	-	-	-	-	-	46,571
Direct -Specialty Crop Research Initiative	10.309	12,695	-	-	-	-	-	-	-	-	12,695
Pass Through IOWA STATE UNIVERSITY -Specialty Crop Research Initiative - Contract No.: 416-40-17B	10.309	35,024	-	-	-	-	-	-	-	-	35,024
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	747,494	65,545	246,339	-	-	-	-	-	-	1,059,378
Pass Through PENNSYLVANIA STATE UNIVERSITY - Agriculture and Food Research Initiative (AFRI) - Contract No.: 4700-DRI-USDA-9973	10.310	-	-	14,717	-	-	-	-	-	-	14,717

The accompanying notes are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through OREGON STATE UNIVERSITY -Sun Grant Program - Contract No.: C0432G-C	10.320	187,628	-	-	-	-	-	-	-	-	187,628
Direct -Cooperative Extension Service	10.500	103,760	-	-	-	-	-	-	-	-	103,760
Pass Through MICHIGAN STATE UNIVERSITY - Cooperative Extension Service - Contract No.: RC103176P	10.500	45,360	-	-	-	-	-	-	-	-	45,360
Total for National Institute Of Food And Agriculture		2,867,134	65,545	261,055	-	-	-	-	-	-	3,193,735
The Office Of The Chief Economist											
Pass Through UNIVERSITY OF MISSOURI -Agricultural Market and Economic Research - Contract No.: C00043742-2	10.290	28,620	-	-	-	-	-	-	-	-	28,620
Pass Through UNIVERSITY OF MISSOURI -Agricultural Market and Economic Research - Contract No.: C00046324-2	10.290	109,145	-	-	-	-	-	-	-	-	109,145
Total for The Office Of The Chief Economist		137,765	-	-	-	-	-	-	-	-	137,765
Rural Business-cooperative Service											
Direct -Rural Energy for America Program	10.868	-	-	(7,251)	-	-	-	-	-	-	(7,251)
Total for Rural Business-cooperative Service		-	-	(7,251)	-	-	-	-	-	-	(7,251)
Food And Nutrition Service											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Special Supplemental Nutrition Program for Women, Infants, and Children - Contract No.: S14279	10.557	3,486	-	-	-	-	-	-	-	-	3,486
Pass Through NV-DEPT OF AGRICUTURE -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: 16001	10.561	26,113	-	-	-	-	-	-	-	-	26,113
Total for Food And Nutrition Service		29,599	-	-	-	-	-	-	-	-	29,599

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Forest Service											
Direct -Forestry Research	10.652	354,135	-	166,416	-	-	-	-	-	-	520,551
Pass Through PORTLAND STATE UNIVERSITY -Forestry Research - Contract No.: 203SCH419	10.652	808	-	-	-	-	-	-	-	-	808
Pass Through UNIVERSITY OF CALIFORNIA DAVIS - Forestry Research - Contract No.: 201121699-01	10.652	2,815	-	-	-	-	-	-	-	-	2,815
Pass Through UNIVERSITY OF CALIFORNIA DAVIS - Forestry Research - Contract No.: 201121699-01	10.652	18,232	-	-	-	-	-	-	-	-	18,232
Direct -Cooperative Forestry Assistance	10.664	9,678	-	-	-	-	-	-	-	-	9,678
Pass Through NEVADA DIVISION OF FORESTRY - Cooperative Forestry Assistance - Contract No.: UF/15/01	10.664	-	-	52,505	-	-	-	-	-	-	52,505
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Cooperative Forestry Assistance - Contract No.: USDA/SFA/13/01	10.664	101,360	-	-	-	-	-	-	-	-	101,360
Direct -Forest Land Enhancement Program	10.677	23,135	-	-	-	-	-	-	-	-	23,135
Direct -Forest Health Protection	10.680	73,516	-	-	-	-	-	-	-	-	73,516
Direct -Lake Tahoe Erosion Control Grant Program	10.690	-	-	19,235	-	-	-	-	-	-	19,235
Total for Forest Service		583,677	-	238,156	-	-	-	-	-	-	821,834
Total for Department Of Agriculture		4,252,316	152,394	916,253	-	-	-	-	-	-	5,320,963
Department Of Commerce											
National Oceanic And Atmospheric Administration (noaa)											
Direct -Climate and Atmospheric Research	11.431	43,813	-	10,851	-	-	-	-	-	-	54,664
Pass Through UNIVERSITY OF CALIFORNIA, SAN DIEGO -Climate and Atmospheric Research - Contract No.: PO 10321519-SUB (7)	11.431	-	-	47,326	-	-	-	-	-	-	47,326

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through UNIVERSITY OF CALIFORNIA-SAN DIEGO -Climate and Atmospheric Research - Contract No.: PO 10321519-SUB (6)	11.431	-	-	8,600	-	-	-	-	-	-	8,600
Pass Through UNIVERSITY OF CALIFORNIA-SAN DIEGO -Climate and Atmospheric Research - Contract No.: PO 10321519-SUB (5)	11.431	-	-	41,427	-	-	-	-	-	-	41,427
Pass Through UNIVERSITY OF CALIFORNIA-SAN DIEGO -Climate and Atmospheric Research - Contract No.: PO 10321519-SUB (4)	11.431	-	-	4,659	-	-	-	-	-	-	4,659
Pass Through UNIVERSITY OF CALIFORNIA-SAN DIEGO -Climate and Atmospheric Research - Contract No.: PO 10321519-SUB (3)	11.431	-	-	81,357	-	-	-	-	-	-	81,357
Pass Through UNIVERSITY OF CALIFORNIA-SAN DIEGO -Climate and Atmospheric Research - Contract No.: 46053938	11.431	-	-	3,665	-	-	-	-	-	-	3,665
Pass Through UNIVERSITY OF CALIFORNIA-SAN DIEGO -Climate and Atmospheric Research - Contract No.: PO 10321519-SUB (2)	11.431	-	-	65,519	-	-	-	-	-	-	65,519
Pass Through UNIVERSITY OF CALIFORNIA-SAN DIEGO -Climate and Atmospheric Research - Contract No.: PO 10321519-SUB (1)	11.431	-	-	36,329	-	-	-	-	-	-	36,329
Pass Through VIRGINIA POLYTECHNIC INSTITUTE AND STATE UNIVERSITY -Climate and Atmospheric Research - Contract No.: 451257-19A83	11.431	-	-	9,600	-	-	-	-	-	-	9,600
Pass Through INDUSTRIAL ECONOMICS -National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes - Contract No.: 5700-UNR	11.432	(17,807)	-	-	-	-	-	-	-	-	(17,807)
Total for National Oceanic And Atmospheric Administratio		26,006	-	309,334	-	-	-	-	-	-	335,340
Economic Development Administration											
Direct -Investments for Public Works and Economic Development Facilities	11.300	-	-	843,557	-	-	-	-	-	-	843,557
Pass Through AKERS & ASSOCIATES, INC -Economic Development_Technical Assistance - Contract No.: 1208083	11.303	(23,460)	-	-	-	-	-	-	-	-	(23,460)

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Total for Economic Development Administration		(23,460)	-	843,557	-	-	-	-	-	-	820,097
Total for Department Of Commerce		2,546	-	1,152,891	-	-	-	-	-	-	1,155,437
Department Of Defense											
CONTRACT - DEPT OF DEFENSE											
Direct -Contract - Dept of Defense	12.000	-	947,140	229,899	-	-	-	-	-	-	1,177,040
Pass Through Freedom Photonics -Contract - Dept of Defense - Contract No.: WS7047-1	12.000	-	49,379	-	-	-	-	-	-	-	49,379
Pass Through GEODETICS, INC. -Contract - Dept of Defense - Contract No.: PO 2681	12.000	-	-	6,570	-	-	-	-	-	-	6,570
Pass Through JACOB TECH -Contract - Dept of Defense - Contract No.: JNSG 22355/FY15	12.000	-	-	82,105	-	-	-	-	-	-	82,105
Pass Through JACOBS TECH -Contract - Dept of Defense - Contract No.: JNSG 21830/FY14	12.000	-	-	322,402	-	-	-	-	-	-	322,402
Pass Through JACOBS TECH -Contract - Dept of Defense - Contract No.: JNSG 21837/FY15	12.000	-	-	106,321	-	-	-	-	-	-	106,321
Pass Through JACOBS TECH -Contract - Dept of Defense - Contract No.: JNSG 21830	12.000	-	-	238,271	-	-	-	-	-	-	238,271
Pass Through JACOBS TECH -Contract - Dept of Defense - Contract No.: JNSG 22355/FY14	12.000	-	-	246,960	-	-	-	-	-	-	246,960
Pass Through JACOBS TECH -Contract - Dept of Defense - Contract No.: JWSGW14102	12.000	-	-	476,119	-	-	-	-	-	-	476,119
Pass Through JACOBS TECH -Contract - Dept of Defense - Contract No.: JNSG 21837	12.000	-	-	118,398	-	-	-	-	-	-	118,398
Pass Through Metna -Contract - Dept of Defense - Contract No.: NONE	12.000	-	7,684	-	-	-	-	-	-	-	7,684
Pass Through Ohio Aerospace Inst -Contract - Dept of Defense - Contract No.: NONE	12.000	-	(702)	-	-	-	-	-	-	-	(702)

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through Primus, Inc. -Contract - Dept of Defense - Contract No.: PR1728	12.000	-	42,592	-	-	-	-	-	-	-	42,592
Total for CONTRACT - DEPT OF DEFENSE		-	1,046,093	1,827,045	-	-	-	-	-	-	2,873,139
Department Of The Navy											
Direct -Basic and Applied Scientific Research	12.300	894,550	169,413	27,214	-	-	-	-	-	-	1,091,177
Pass Through CENSEO INSIGHT, INC. -Basic and Applied Scientific Research - Contract No.: CENSEO/656.5875	12.300	-	-	16,375	-	-	-	-	-	-	16,375
Total for Department Of The Navy		894,550	169,413	43,589	-	-	-	-	-	-	1,107,552
Office Of The Secretary Of Defense											
Direct -Basic Scientific Research - Combating Weapons of Mass Destruction	12.351	147,710	150,629	-	-	-	-	-	-	-	298,339
Direct -Basic, Applied, and Advanced Research in Science and Engineering	12.630	-	802,299	-	-	-	-	-	-	-	802,299
Pass Through DREXEL UNIVERSITY -Basic, Applied, and Advanced Research in Science and Engineering - Contract No.: 204101-UNLV	12.630	-	440,245	-	-	-	-	-	-	-	440,245
Total for Office Of The Secretary Of Defense		147,710	1,393,173	-	-	-	-	-	-	-	1,540,883
U.S. Army Medical Command											
Direct -Military Medical Research and Development	12.420	497,644	66,875	88,297	-	-	-	-	-	-	652,817
Pass Through WHITTEMORE PETERSON -Military Medical Research and Development - Contract No.: W81XWH-14-1-0492	12.420	8,272	-	-	-	-	-	-	-	-	8,272
Total for U.S. Army Medical Command		505,916	66,875	88,297	-	-	-	-	-	-	661,088
U.S. Army Materiel Command											
Direct -Basic Scientific Research	12.431	53,828	102,616	98,886	-	-	-	-	-	-	255,330

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through Yale Univ -Basic Scientific Research - Contract No.: C13J11496(J00210)	12.431	-	49,531	-	-	-	-	-	-	-	49,531
Total for U.S. Army Materiel Command		53,828	152,147	98,886	-	-	-	-	-	-	304,861
Department Of The Air Force											
Direct -Air Force Defense Research Sciences Program	12.800	201,370	-	-	-	-	-	-	-	-	201,370
Pass Through RESEARCH FDN FOR THE STATE UNIVERSITY OF NEW YORK -Air Force Defense Research Sciences Program - Contract No.: 270-1109146- 64040	12.800	14,223	-	-	-	-	-	-	-	-	14,223
Total for Department Of The Air Force		215,594	-	-	-	-	-	-	-	-	215,594
National Security Agency											
Direct -Mathematical Sciences Grants Program	12.901	50,519	-	-	-	-	-	-	-	-	50,519
Total for National Security Agency		50,519	-	-	-	-	-	-	-	-	50,519
Total for Department Of Defense		1,868,118	2,827,701	2,057,817	-	-	-	-	-	-	6,753,636
Department Of Education											
Office Of Elementary And Secondary Education											
Pass Through NV-DEPT OF EDUCATION -Mathematics and Science Partnerships - Contract No.: 14-706-40000	84.366	266,208	-	-	-	-	-	-	-	-	266,208
Pass Through WASHOE COUNTY SCHOOL DISTRICT- NV -Improving Teacher Quality State Grants - Contract No.: R315242	84.367	11,091	-	-	-	-	-	-	-	-	11,091
Total for Office Of Elementary And Secondary Education		277,299	-	-	-	-	-	-	-	-	277,299
Office Of Special Education And Rehabilitative Services											
Pass Through NV-DEPT OF EMPLOYMENT, TRAINING AND REHABILITATION -Rehabilitation Services_Vocational Rehabilitation Grants to States - Contract No.: 1597-15-REHAB	84.126	15,719	-	-	-	-	-	-	-	-	15,719

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Assistive Technology - Contract No.: 19-001-85-9S9-15	84.224	72,967	-	-	-	-	-	-	-	-	72,967
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Assistive Technology - Contract No.: 19-001-85-S9S-15	84.224	24,925	-	-	-	-	-	-	-	-	24,925
Direct -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	-	51,418	-	-	-	-	-	-	-	51,418
Total for Office Of Special Education And Rehabilitative Se		113,612	51,418	-	-	-	-	-	-	-	165,030
Institute Of Education Sciences											
Direct -Research in Special Education	84.324	618,915	-	-	-	-	-	-	-	-	618,915
Total for Institute Of Education Sciences		618,915	-	-	-	-	-	-	-	-	618,915
Total for Department Of Education		1,009,826	51,418	-	-	-	-	-	-	-	1,061,244
Department Of Energy											
CONTRACT - DEPARTMENT OF ENERGY											
Direct -Contract - Department of Energy	81.000	-	-	5,114,623	-	-	-	-	-	-	5,114,623
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 00101691	81.000	-	36,925	-	-	-	-	-	-	-	36,925
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 78440-01	81.000	-	62,896	-	-	-	-	-	-	-	62,896
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 00138726	81.000	-	63,667	-	-	-	-	-	-	-	63,667
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 265586	81.000	-	25,938	-	-	-	-	-	-	-	25,938
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 129617	81.000	-	113,315	-	-	-	-	-	-	-	113,315
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 157589	81.000	-	80,668	-	-	-	-	-	-	-	80,668

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through Iowa State Univ -Contract - Department of Energy - Contract No.: SC-12384	81.000	-	23,802	-	-	-	-	-	-	-	23,802
Pass Through Lawrence Berkeley Nat'l Lab -Contract - Department of Energy - Contract No.: 6830152	81.000	-	34,564	-	-	-	-	-	-	-	34,564
Pass Through Lawrence Berkeley Nat'l Lab -Contract - Department of Energy - Contract No.: 7076429	81.000	-	11,855	-	-	-	-	-	-	-	11,855
Pass Through Los Alamos National Lab -Contract - Department of Energy - Contract No.: 145728	81.000	-	137,333	-	-	-	-	-	-	-	137,333
Pass Through Los Alamos National Lab -Contract - Department of Energy - Contract No.: 265662	81.000	-	142,375	-	-	-	-	-	-	-	142,375
Pass Through NATIONAL ACADEMIES/NATIONAL RESEARCH COUNCIL -Contract - Department of Energy - Contract No.: 646,5999	81.000	-	-	25,000	-	-	-	-	-	-	25,000
Pass Through National Renewable Energy Lab -Contract - Department of Energy - Contract No.: XGB 2-1167301	81.000	-	74,800	-	-	-	-	-	-	-	74,800
Pass Through National Renewable Energy Lab -Contract - Department of Energy - Contract No.: ZEJ-2-22082-01	81.000	-	135,599	-	-	-	-	-	-	-	135,599
Pass Through NATIONAL RENEWABLE ENERGY LAB - Contract - Department of Energy - Contract No.: NAX-9-66014-02	81.000	-	-	2,067	-	-	-	-	-	-	2,067
Pass Through National Security Technology -Contract - Department of Energy - Contract No.: 164040	81.000	-	284,515	-	-	-	-	-	-	-	284,515
Pass Through National Security Technology -Contract - Department of Energy - Contract No.: 104777	81.000	-	1,248,454	-	-	-	-	-	-	-	1,248,454
Pass Through PORTLAND STATE UNIVERSITY - Contract - Department of Energy - Contract No.: 204DUS448	81.000	26,480	-	-	-	-	-	-	-	-	26,480
Pass Through S M STOLLER CORP -Contract - Department of Energy - Contract No.: PO 33985	81.000	-	-	6,755	-	-	-	-	-	-	6,755
Pass Through S M STOLLER CORP -Contract - Department of Energy - Contract No.: PO 000003357	81.000	-	-	33,373	-	-	-	-	-	-	33,373

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research and Development Cluster											
Pass Through S M STOLLER CORP -Contract - Department of Energy - Contract No.: PO 000005212	81.000	-	-	6,835	-	-	-	-	-	-	6,835
Pass Through Sandia -Contract - Department of Energy - Contract No.: 1329582	81.000	-	146,786	-	-	-	-	-	-	-	146,786
Pass Through Sandia -Contract - Department of Energy - Contract No.: 1287377	81.000	-	92,321	-	-	-	-	-	-	-	92,321
Pass Through UNIVERSITY OF CALIFORNIA/LAWRENCE BERKELEY NATIONAL LABORATORY -Contract - Department of Energy - Contract No.: 7103561	81.000	-	-	17,076	-	-	-	-	-	-	17,076
Pass Through UT BATTELLE LLC, OAK RIDGE NAT'L LAB -Contract - Department of Energy - Contract No.: 4000118423	81.000	-	-	10,257	-	-	-	-	-	-	10,257
Total for CONTRACT - DEPARTMENT OF ENERGY		26,480	2,715,813	5,215,986	-	-	-	-	-	-	7,958,278
Department Of Energy											
Pass Through Battelle Energy Alliance -State Energy Program - Contract No.: 247997	81.041	-	9,338	-	-	-	-	-	-	-	9,338
Direct -Office of Science Financial Assistance Program	81.049	2,037,331	152,211	301,237	-	-	-	-	-	-	2,490,778
Pass Through GINER, INC -Office of Science Financial Assistance Program - Contract No.: NONE	81.049	-	34,880	-	-	-	-	-	-	-	34,880
Pass Through LOS ALAMOS NATIONAL LABORATORY -Office of Science Financial Assistance Program - Contract No.: 156715	81.049	76,376	-	-	-	-	-	-	-	-	76,376
Pass Through NATIONAL SECURITY TECHNOLOGIES - Office of Science Financial Assistance Program - Contract No.: 104778/TO#12	81.049	170,686	-	-	-	-	-	-	-	-	170,686
Pass Through NATIONAL SECURITY TECHNOLOGIES - Office of Science Financial Assistance Program - Contract No.: 104778/TO#13	81.049	70,012	-	-	-	-	-	-	-	-	70,012
Pass Through NATIONAL SECURITY TECHNOLOGIES - Office of Science Financial Assistance Program - Contract No.: 104778/TO#14	81.049	93,561	-	-	-	-	-	-	-	-	93,561

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through NATIONAL SECURITY TECHNOLOGIES - Office of Science Financial Assistance Program - Contract No.: 104778/TO#15	81.049	89,239	-	-	-	-	-	-	-	-	89,239
Pass Through NATIONAL SECURITY TECHNOLOGIES - Office of Science Financial Assistance Program - Contract No.: 165819/TO#01	81.049	149,348	-	-	-	-	-	-	-	-	149,348
Pass Through NATIONAL SECURITY TECHNOLOGIES - Office of Science Financial Assistance Program - Contract No.: 165819/TO#02	81.049	1,202	-	-	-	-	-	-	-	-	1,202
Pass Through UNIVERSITY OF ROCHESTER -Office of Science Financial Assistance Program - Contract No.: PO 415022-G	81.049	5,876	-	-	-	-	-	-	-	-	5,876
Direct -Renewable Energy Research and Development	81.087	1,007,991	6,850	6,250	-	-	-	-	-	-	1,021,090
Pass Through ARIZONA GEOLOGICAL SURVEY - Renewable Energy Research and Development - Contract No.: NV-EE0002850	81.087	21,493	-	-	-	-	-	-	-	-	21,493
Pass Through ARIZONA GEOLOGICAL SURVEY - ARRA -Renewable Energy Research and Development - Contract No.: NV-EE0002850	81.087	1,419	-	-	-	-	-	-	-	-	1,419
Pass Through ATLAS GEOSCIENCES, INC -Renewable Energy Research and Development - Contract No.: 1400732	81.087	13,718	-	-	-	-	-	-	-	-	13,718
Pass Through BOISE STATE UNIVERSITY - ARRA - Renewable Energy Research and Development - Contract No.: 014G106215-C	81.087	-	-	-	-	-	-	-	-	-	-
Pass Through UNIVERSITY OF GEORGIA -Renewable Energy Research and Development - Contract No.: RR722-160/4353988	81.087	-	-	27,124	-	-	-	-	-	-	27,124
Pass Through University of Hawaii -Renewable Energy Research and Development - Contract No.: MA150009	81.087	-	43,340	-	-	-	-	-	-	-	43,340
Pass Through UNIVERSITY OF HAWAII -Renewable Energy Research and Development - Contract No.: MA140051	81.087	16,791	-	-	-	-	-	-	-	-	16,791
Pass Through UNIVERSITY OF UTAH -Renewable Energy Research and Development - Contract No.: 10025002-UNR/PO15098	81.087	39,872	-	-	-	-	-	-	-	-	39,872

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<i>Research and Development Cluster</i>											
Pass Through GAS TECHNOLOGY INSTITUTE -Fossil Energy Research and Development - Contract No.: S-278	81.089	-	-	15,510	-	-	-	-	-	-	15,510
Direct - ARRA -Stewardship Science Grant Program	81.112	124,415	-	-	-	-	-	-	-	-	124,415
Direct -Stewardship Science Grant Program	81.112	2,241,792	2,277,212	-	-	-	-	-	-	-	4,519,004
Pass Through SANDIA NATIONAL LABORATORIES - Stewardship Science Grant Program - Contract No.: 939165	81.112	20,082	-	-	-	-	-	-	-	-	20,082
Pass Through UNIVERSITY OF ROCHESTER - Stewardship Science Grant Program - Contract No.: 416232-G	81.112	83,133	-	-	-	-	-	-	-	-	83,133
Direct -Defense Nuclear Nonproliferation Research	81.113	-	13	-	-	-	-	-	-	-	13
Pass Through UC Berkeley -Defense Nuclear Nonproliferation Research - Contract No.: 00007635	81.113	-	467,843	-	-	-	-	-	-	-	467,843
Direct -Nuclear Energy Research, Development and Demonstration	81.121	212,880	80,001	-	-	-	-	-	-	-	292,882
Pass Through Battelle Energy Alliance -Nuclear Energy Research, Development and Demonstration - Contract No.: 129169	81.121	-	149,102	-	-	-	-	-	-	-	149,102
Direct - ARRA -Electricity Delivery and Energy Reliability, Research, Development and Analysis	81.122	-	1,851,560	-	-	-	-	-	-	-	1,851,560
Direct -Advanced Research and Projects Agency – Energy Financial Assistance Program	81.135	-	521,082	-	-	-	-	-	-	-	521,082
Total for Department Of Energy		6,477,215	5,593,432	350,120	-	-	-	-	-	-	12,420,768
Total for Department Of Energy		6,503,695	8,309,245	5,566,106	-	-	-	-	-	-	20,379,046
Department Of Health And Human Services											
Office Of The Secretary											
Direct -Teenage Pregnancy Prevention Program	93.297	-	580,973	-	-	-	-	-	-	-	580,973

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through Southern NV Health District -Teenage Pregnancy Prevention Program - Contract No.: N/A	93.297	-	72,560	-	-	-	-	-	-	-	72,560
Total for Office Of The Secretary		-	653,533	-	-	-	-	-	-	-	653,533
Administration For Children And Families											
Pass Through MANPOWER DEMONSTRATION RESEARCH CORPORATION -Affordable Care Act (ACA) Research and Evaluation of the Maternal, Infant and Early Childhood Home Visiting Program - Contract No.: OSP-1312082	93.320	5,030	-	-	-	-	-	-	-	-	5,030
Pass Through Clark County Family Services -Promoting Safe and Stable Families - Contract No.: 602467-11	93.556	-	141,339	-	-	-	-	-	-	-	141,339
Pass Through WASHOE COUNTY SCHOOL DISTRICT-NV -Promoting Safe and Stable Families - Contract No.: PO 417373	93.556	1,292	-	-	-	-	-	-	-	-	1,292
Pass Through WASHOE COUNTY SCHOOL DISTRICT-NV -Promoting Safe and Stable Families - Contract No.: R317926/PO923752	93.556	2,749	-	-	-	-	-	-	-	-	2,749
Total for Administration For Children And Families		9,072	141,339	-	-	-	-	-	-	-	150,411
Health Resources And Services Administration											
Direct -Nurse Education, Practice Quality and Retention Grants	93.359	-	356,623	-	-	-	-	-	-	-	356,623
Pass Through FAMILY TIES OF NEVADA -Affordable Care Act (ACA) – Family to Family Health Information Centers - Contract No.: OSP-1400153	93.504	-	-	-	-	-	-	-	-	-	-
Pass Through FAMILY TIES OF NEVADA -Affordable Care Act (ACA) – Family to Family Health Information Centers - Contract No.: OSP-1500156	93.504	4,638	-	-	-	-	-	-	-	-	4,638
Direct -Health Care and Other Facilities	93.887	9,000	-	-	-	-	-	-	-	-	9,000
Pass Through Nevada Department of Health & Human Services -Maternal and Child Health Services Block Grant to the States - Contract No.: HD#14480	93.994	-	22,184	-	-	-	-	-	-	-	22,184

The accompanying notes are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Total for Health Resources And Services Administration		13,638	378,806	-	-	-	-	-	-	-	392,444
Centers For Disease Control And Prevention											
Direct -Occupational Safety and Health Program	93.262	530,038	-	-	-	-	-	-	-	-	530,038
Pass Through Nv-Dept of Health & Human Svcs -PPHF-2012: Health Care Surveillance/Health Statistics – Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by 2012 Prevention and Public Health Funds (PPHF-2012) - C	93.745	-	143,059	-	-	-	-	-	-	-	143,059
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -PPHF-2012: Health Care Surveillance/Health Statistics – Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by 2012 Prevention and Public Health Funds (PPHF-2012)	93.745	109,636	-	-	-	-	-	-	-	-	109,636
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -PPHF-2012: Health Care Surveillance/Health Statistics – Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by 2012 Prevention and Public Health Funds (PPHF-2012)	93.745	639	-	-	-	-	-	-	-	-	639
Total for Centers For Disease Control And Prevention		640,313	143,059	-	-	-	-	-	-	-	783,372
Substance Abuse And Mental Health Services Administration											
Direct -Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	-	19,428	-	-	-	-	-	-	-	19,428
Pass Through STATE OF WASHINGTON -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 1365-70068/TASK N	93.243	3,451	-	-	-	-	-	-	-	-	3,451
Total for Substance Abuse And Mental Health Services Ad		3,451	19,428	-	-	-	-	-	-	-	22,879
National Institutes Of Health											
Direct -Oral Diseases and Disorders Research	93.121	-	173,100	-	-	-	-	-	-	-	173,100

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Direct -Human Genome Research	93.172	-	60,759	-	-	-	-	-	-	-	60,759
Direct -Research Related to Deafness and Communication Disorders	93.173	466,703	-	-	-	-	-	-	-	-	466,703
Direct -Mental Health Research Grants	93.242	174,833	206,705	-	-	-	-	-	-	-	381,538
Pass Through UNIVERSITY OF MICHIGAN -Mental Health Research Grants - Contract No.: 3003236359	93.242	43,743	-	-	-	-	-	-	-	-	43,743
Direct -Drug Abuse and Addiction Research Programs	93.279	87,168	304,905	-	-	-	-	-	-	-	392,074
Direct -Mental Health National Research Service Awards for Research Training	93.282	46,244	-	-	-	-	-	-	-	-	46,244
Pass Through UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON -Minority Health and Health Disparities Research - Contract No.: 0008663AT	93.307	27	-	-	-	-	-	-	-	-	27
Direct -Cancer Cause and Prevention Research	93.393	241,987	-	-	-	-	-	-	-	-	241,987
Pass Through University of Arkansas -Cancer Detection and Diagnosis Research - Contract No.: 41059	93.394	-	8,317	-	-	-	-	-	-	-	8,317
Direct -Cancer Research Manpower	93.398	83,334	-	-	-	-	-	-	-	-	83,334
Direct -Cardiovascular Diseases Research	93.837	1,174,363	-	-	-	-	-	-	-	-	1,174,363
Pass Through BRIGHAM & WOMEN'S HOSPITAL INC - Cardiovascular Diseases Research - Contract No.: PS# 107223	93.837	2,034	-	-	-	-	-	-	-	-	2,034
Direct -Arthritis, Musculoskeletal and Skin Diseases Research	93.846	344,724	-	-	-	-	-	-	-	-	344,724
Pass Through STRYKAGEN, INC -Arthritis, Musculoskeletal and Skin Diseases Research - Contract No.: OSP-1400387	93.846	17,747	-	-	-	-	-	-	-	-	17,747

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	3,106,858	-	-	-	-	-	-	-	-	3,106,858
Pass Through GEORGIA REGENTS UNIVERSITY - Diabetes, Digestive, and Kidney Diseases Extramural Research - Contract No.: 25034-53	93.847	56,937	-	-	-	-	-	-	-	-	56,937
Pass Through GEORGIA REGENTS UNIVERSITY - Diabetes, Digestive, and Kidney Diseases Extramural Research - Contract No.: 25732-62	93.847	6,400	-	-	-	-	-	-	-	-	6,400
Pass Through GEORGIA REGENTS UNIVERSITY - Diabetes, Digestive, and Kidney Diseases Extramural Research - Contract No.: 25732-18	93.847	60,733	-	-	-	-	-	-	-	-	60,733
Pass Through UNIVERSITY OF VERMONT -Diabetes, Digestive, and Kidney Diseases Extramural Research - Contract No.: 27248SUB51415	93.847	-	-	-	-	-	-	-	-	-	-
Direct -Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	680,114	-	-	-	-	-	-	-	-	680,114
Pass Through LOMA LINDA UNIVERSITY -Extramural Research Programs in the Neurosciences and Neurological Disorders - Contract No.: 2110027	93.853	25,938	-	-	-	-	-	-	-	-	25,938
Pass Through MASSACHUSETTS GENERAL HOSPITAL - Extramural Research Programs in the Neurosciences and Neurological Disorders - Contract No.: 2CARE-01.00	93.853	2,812	-	-	-	-	-	-	-	-	2,812
Pass Through NORTHWESTERN UNIVERSITY - Extramural Research Programs in the Neurosciences and Neurological Disorders - Contract No.: 60036745 UNV	93.853	678	-	-	-	-	-	-	-	-	678
Direct -Allergy, Immunology and Transplantation Research	93.855	1,773,840	370,721	-	-	-	-	-	-	-	2,144,561
Pass Through DXDISCOVERY, INC -Allergy, Immunology and Transplantation Research - Contract No.: OSP-1305001	93.855	79,080	-	-	-	-	-	-	-	-	79,080
Pass Through DXDISCOVERY, INC -Allergy, Immunology and Transplantation Research - Contract No.: OSP-1400396	93.855	28,036	-	-	-	-	-	-	-	-	28,036
Pass Through DXDISCOVERY, INC -Allergy, Immunology and Transplantation Research - Contract No.: OSP-1400350	93.855	13,885	-	-	-	-	-	-	-	-	13,885

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through IMMUNO MYCOLOGICS INC -Allergy, Immunology and Transplantation Research - Contract No.: OSP-1212054	93.855	106,170	-	-	-	-	-	-	-	-	106,170
Pass Through INBIOS INTERNATIONAL INC -Allergy, Immunology and Transplantation Research - Contract No.: OSP-11909ER	93.855	32	-	-	-	-	-	-	-	-	32
Pass Through INBIOS INTERNATIONAL INC -Allergy, Immunology and Transplantation Research - Contract No.: OSP-1400380	93.855	217,649	-	-	-	-	-	-	-	-	217,649
Pass Through UNIVERSITY OF CALIFORNIA IRVINE - Allergy, Immunology and Transplantation Research - Contract No.: 2009-2159	93.855	81,069	-	-	-	-	-	-	-	-	81,069
Pass Through WHITTEMORE PETERSON -Allergy, Immunology and Transplantation Research - Contract No.: R01AI078234	93.855	1,522	-	-	-	-	-	-	-	-	1,522
Direct -Biomedical Research and Research Training	93.859	8,011,571	3,898,670	-	-	-	-	-	-	-	11,910,241
Pass Through UNIVERSITY OF NEW MEXICO - Biomedical Research and Research Training - Contract No.: 3RN79	93.859	48,364	-	-	-	-	-	-	-	-	48,364
Pass Through UNIVERSITY OF TENNESSEE HEALTH SCIENCE CENTER -Biomedical Research and Research Training - Contract No.: GM107094	93.859	6,782	-	-	-	-	-	-	-	-	6,782
Direct -Child Health and Human Development Extramural Research	93.865	1,010,223	-	-	-	-	-	-	-	-	1,010,223
Pass Through Texas Tech Univ -Child Health and Human Development Extramural Research - Contract No.: 21F086-02	93.865	-	26,956	-	-	-	-	-	-	-	26,956
Direct -Vision Research	93.867	391,829	131,255	-	-	-	-	-	-	-	523,084
Pass Through University of Connecticut -Medical Library Assistance - Contract No.: 6696	93.879	-	3,323	-	-	-	-	-	-	-	3,323
Total for National Institutes Of Health		18,393,432	5,184,711	-	-	-	-	-	-	-	23,578,143

Agency For Healthcare Research And Quality

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research and Development Cluster											
Pass Through Nevada Department of Health & Human Services -Research on Healthcare Costs, Quality and Outcomes - Contract No.: N/A	93.226	-	77,816	-	-	-	-	-	-	-	77,816
Total for Agency For Healthcare Research And Quality		-	77,816	-	-	-	-	-	-	-	77,816
Centers For Medicare And Medicaid Services											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -The Affordable Care Act Medicaid Incentives for Prevention of Chronic Disease Demonstration Project - Contract No.: 14105	93.536	28,174	-	-	-	-	-	-	-	-	28,174
Total for Centers For Medicare And Medicaid Services		28,174	-	-	-	-	-	-	-	-	28,174
Total for Department Of Health And Human Services		19,088,079	6,598,693	-	-	-	-	-	-	-	25,686,773
Department Of Homeland Security											
Department Of Homeland Security											
Pass Through Nevada Department of Health & Human Services -Homeland Security Biowatch Program - Contract No.: S14069	97.091	-	237,665	-	-	-	-	-	-	-	237,665
Pass Through Nevada Department of Health & Human Services -Homeland Security Biowatch Program - Contract No.: 14694	97.091	-	768,753	-	-	-	-	-	-	-	768,753
Total for Department Of Homeland Security		-	1,006,418	-	-	-	-	-	-	-	1,006,418
Total for Department Of Homeland Security		-	1,006,418	-	-	-	-	-	-	-	1,006,418
Department Of Justice											
Office Of Victims Of Crime											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Crime Victim Assistance/Discretionary Grants - Contract No.: SVAA14-002	16.582	4,659	-	-	-	-	-	-	-	-	4,659
Total for Office Of Victims Of Crime		4,659	-	-	-	-	-	-	-	-	4,659
Office Of Juvenile Justice And Delinquency Prevention											

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through Fund for NYC: Center for Court Innovation - Missing Children's Assistance - Contract No.: NONE	16.543	-	11,789	-	-	-	-	-	-	-	11,789
Total for Office Of Juvenile Justice And Delinquency Preve		-	11,789	-	-	-	-	-	-	-	11,789
Bureau Of Justice Statistics											
Direct -State Justice Statistics Program for Statistical Analysis Centers	16.550	-	53,579	-	-	-	-	-	-	-	53,579
Total for Bureau Of Justice Statistics		-	53,579	-	-	-	-	-	-	-	53,579
National Institute Of Justice											
Pass Through American Indian Dev -National Institute of Justice Research, Evaluation, and Development Project Grants - Contract No.: NONE	16.560	-	23,523	-	-	-	-	-	-	-	23,523
Pass Through CNA Analysis & Solutions -National Institute of Justice Research, Evaluation, and Development Project Grants - Contract No.: 14-UNLV3-B098	16.560	-	23,441	-	-	-	-	-	-	-	23,441
Pass Through UNIVERSITY OF MASSACHUSETTS LOWELL -National Institute of Justice Research, Evaluation, and Development Project Grants - Contract No.: S51000000025001	16.560	142,108	-	-	-	-	-	-	-	-	142,108
Total for National Institute Of Justice		142,108	46,964	-	-	-	-	-	-	-	189,071
Bureau Of Justice Assistance											
Pass Through CITY OF RENO POLICE DEPT-NV -Edward Byrne Memorial Competitive Grant Program - Contract No.: OSP-1304006	16.751	5,732	-	-	-	-	-	-	-	-	5,732
Total for Bureau Of Justice Assistance		5,732	-	-	-	-	-	-	-	-	5,732
Total for Department Of Justice		152,499	112,331	-	-	-	-	-	-	-	264,830
Department Of State											
Bureau Of Educational And Cultural Affairs											
Pass Through THE NATIONAL ACADEMIES -Professional and Cultural Exchange Programs - Citizen Exchanges - Contract No.: PGA-P210948	19.415	20,091	-	-	-	-	-	-	-	-	20,091

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Total for Bureau Of Educational And Cultural Affairs		20,091	-	-	-	-	-	-	-	-	20,091
Total for Department Of State		20,091	-	-	-	-	-	-	-	-	20,091
Department Of The Interior											
CONTRACT - DEPT OF THE INTERIOR											
Direct -Contract - Dept of the Interior	15.000	-	29,801	-	-	-	-	-	-	-	29,801
Direct -Contract - Dept of the Interior	15.000	10,223	-	-	-	-	-	-	-	-	10,223
Pass Through NV Dept. of Wildlife -Contract - Dept of the Interior - Contract No.: N/A	15.000	-	23,884	-	-	-	-	-	-	-	23,884
Pass Through UNIVERSITY OF IDAHO -Contract - Dept of the Interior - Contract No.: BFK493-SB-002	15.000	-	-	19,093	-	-	-	-	-	-	19,093
Pass Through UNIVERSITY OF IDAHO -Contract - Dept of the Interior - Contract No.: BFK393-SB-002	15.000	-	-	39,045	-	-	-	-	-	-	39,045
Pass Through UNIVERSITY OF WASHINGTON - Contract - Dept of the Interior - Contract No.: CK# A250587	15.000	9,737	-	-	-	-	-	-	-	-	9,737
Total for CONTRACT - DEPT OF THE INTERIOR		19,960	53,685	58,138	-	-	-	-	-	-	131,783
Bureau Of Land Management											
Direct -Cultural Resource Management	15.224	11,562	-	121,993	-	-	-	-	-	-	133,554
Direct -Recreation Resource Management	15.225	-	22,902	-	-	-	-	-	-	-	22,902
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	87,943	23,314	331,428	-	-	-	-	-	-	442,685
Pass Through NV-DEPT OF WILDLIFE -Fish, Wildlife and Plant Conservation Resource Management - Contract No.: MAMMALUNR-02	15.231	4,640	-	-	-	-	-	-	-	-	4,640
Direct -Wildland Fire Research and Studies Program	15.232	368,594	-	14,577	-	-	-	-	-	-	383,172

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through UNIVERSITY OF UTAH -Wildland Fire Research and Studies Program - Contract No.: 10026851	15.232	-	-	72,406	-	-	-	-	-	-	72,406
Direct -Southern Nevada Public Land Management	15.235	-	277,711	-	-	-	-	-	-	-	277,711
Direct -Environmental Quality and Protection Resource Management	15.236	-	25,227	-	-	-	-	-	-	-	25,227
Direct -Rangeland Resource Management	15.237	63,268	-	-	-	-	-	-	-	-	63,268
Direct -Challenge Cost Share	15.238	17,017	1,499	-	-	-	-	-	-	-	18,516
Total for Bureau Of Land Management		553,024	350,653	540,404	-	-	-	-	-	-	1,444,081
National Park Service											
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Historic Preservation Fund Grants-In-Aid - Contract No.: CHDGA-2011-03	15.904	3,779	-	-	-	-	-	-	-	-	3,779
Direct -Outdoor Recreation_Acquisition, Development and Planning	15.916	211	-	-	-	-	-	-	-	-	211
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	30,106	3,634	148,377	-	-	-	-	-	-	182,117
Pass Through Stephen Austin Univ -Cooperative Research and Training Programs – Resources of the National Park System - Contract No.: 12-058012-001	15.945	-	2,383	-	-	-	-	-	-	-	2,383
Total for National Park Service		34,096	6,017	148,377	-	-	-	-	-	-	188,490
The Bureau Of Ocean Energy Management											
Pass Through UNIV OF TEXAS AUSTIN -Bureau of Ocean Energy Management (BOEM) Environmental Studies Program (ESP) - Contract No.: OTA11-001031	15.423	1,036	-	-	-	-	-	-	-	-	1,036
Total for The Bureau Of Ocean Energy Management		1,036	-	-	-	-	-	-	-	-	1,036

Bureau Of Reclamation

The accompanying notes are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Direct -WaterSMART (Sustaining and Manage America's Resources for Tomorrow)	15.507	-	-	6,325	-	-	-	-	-	-	6,325
Direct -Providing Water to At-Risk Natural Desert Terminal Lakes	15.508	68,879	-	539,718	-	-	-	-	-	-	608,597
Pass Through NATIONAL FISH AND WILDLIFE FOUNDATION -Providing Water to At-Risk Natural Desert Terminal Lakes - Contract No.: 0202.10.023665	15.508	1,367,621	-	-	-	-	-	-	-	-	1,367,621
Pass Through NEVADA TAHOE CONSERVATION DISTRICT -Fish and Wildlife Coordination Act - Contract No.: DATED 11/2010	15.517	-	-	22,559	-	-	-	-	-	-	22,559
Direct -Lower Colorado River Multi-Species Conservation Program.	15.538	-	13,085	-	-	-	-	-	-	-	13,085
Direct -SECURE Water Act – Research Agreements	15.560	-	-	69,608	-	-	-	-	-	-	69,608
Total for Bureau Of Reclamation		1,436,500	13,085	638,210	-	-	-	-	-	-	2,087,795
Fish And Wildlife Service											
Pass Through SUMMIT LAKE PAIUTE TRIBE -Sport Fish Restoration Program - Contract No.: 1110014	15.605	1,922	-	-	-	-	-	-	-	-	1,922
Direct -Fish and Wildlife Management Assistance	15.608	404,017	31,743	36,516	-	-	-	-	-	-	472,276
Pass Through NV Dept. of Wildlife -Fish and Wildlife Management Assistance - Contract No.: 15185	15.608	-	38,044	-	-	-	-	-	-	-	38,044
Pass Through STRATUS CONSULTING -Fish and Wildlife Management Assistance - Contract No.: S217-040/TO# 9/S183-	15.608	9,278	-	-	-	-	-	-	-	-	9,278
Pass Through STRATUS CONSULTING -Fish and Wildlife Management Assistance - Contract No.: S183-010/TO# 7	15.608	77,770	-	-	-	-	-	-	-	-	77,770
Pass Through STRATUS CONSULTING -Fish and Wildlife Management Assistance - Contract No.: S183-070/TO# 1	15.608	91,373	-	-	-	-	-	-	-	-	91,373

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through TAHOE REGIONAL PLANNING AGENCY - Fish and Wildlife Management Assistance - Contract No.: 13C00064	15.608	14,782	-	-	-	-	-	-	-	-	14,782
Pass Through TAHOE REGIONAL PLANNING AGENCY - Fish and Wildlife Management Assistance - Contract No.: 15C00015	15.608	120,234	-	-	-	-	-	-	-	-	120,234
Pass Through NV-DEPT OF WILDLIFE -Wildlife Restoration and Basic Hunter Education - Contract No.: WR0001	15.611	102,961	-	-	-	-	-	-	-	-	102,961
Pass Through OREGON DEPT OF FISH & WILDLIFE - Wildlife Restoration and Basic Hunter Education - Contract No.: ODFW# 165-13	15.611	49,403	-	-	-	-	-	-	-	-	49,403
Pass Through CALIFORNIA STATE UNIVERSITY, STANISLAUS -Central Valley Project Improvement (CVPI) Anadromous Fish Restoration Program (AFRP) - Contract No.: F13AP00564	15.648	12,784	-	-	-	-	-	-	-	-	12,784
Direct -Research Grants (Generic)	15.650	-	4,439	-	-	-	-	-	-	-	4,439
Pass Through DEPARTMENT OF THE INTERIOR-FISH AND WILDLIFE SERVICE -Research Grants (Generic) - Contract No.: F12AC01065	15.650	5,895	-	-	-	-	-	-	-	-	5,895
Direct -Migratory Bird Monitoring, Assessment and Conservation	15.655	77,641	-	-	-	-	-	-	-	-	77,641
Pass Through SUMMIT LAKE PAIUTE TRIBE -National Fish and Wildlife Foundation - Contract No.: OSP-1500708	15.663	489	-	-	-	-	-	-	-	-	489
Pass Through SUMMIT LAKE PAIUTE TRIBE -National Fish and Wildlife Foundation - Contract No.: OSP-1500707	15.663	3,403	-	-	-	-	-	-	-	-	3,403
Direct -Cooperative Landscape Conservation	15.669	45,965	-	1,116	-	-	-	-	-	-	47,081
Total for Fish And Wildlife Service		1,017,919	74,226	37,631	-	-	-	-	-	-	1,129,776

U.S. Geological Survey

The accompanying notes are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Direct -Assistance to State Water Resources Research Institutes	15.805	-	-	73,184	-	-	-	-	-	-	73,184
Direct -Earthquake Hazards Reduction Program	15.807	688,598	-	18,767	-	-	-	-	-	-	707,364
Pass Through OPTIM SEISMIC DATA SOLUTIONS - Earthquake Hazards Reduction Program - Contract No.: 1311067	15.807	8,986	-	-	-	-	-	-	-	-	8,986
Direct -U.S. Geological Survey_ Research and Data Collection	15.808	110,793	28,410	15,623	-	-	-	-	-	-	154,827
Pass Through UNIVERSITY OF SOUTHERN CALIFORNIA -U.S. Geological Survey_ Research and Data Collection - Contract No.: Y86191	15.808	3,906	-	-	-	-	-	-	-	-	3,906
Pass Through UNIVERSITY OF SOUTHERN CALIFORNIA -U.S. Geological Survey_ Research and Data Collection - Contract No.: Y86191/PO 10011577	15.808	15,624	-	-	-	-	-	-	-	-	15,624
Direct -National Cooperative Geologic Mapping Program	15.810	174,505	1,066	-	-	-	-	-	-	-	175,571
Direct -National Geological and Geophysical Data Preservation Program	15.814	35,599	-	-	-	-	-	-	-	-	35,599
Pass Through Univ of Arizona -National Climate Change and Wildlife Science Center - Contract No.: 72293	15.820	-	1,159	-	-	-	-	-	-	-	1,159
Pass Through UNIVERSITY OF ARIZONA -National Climate Change and Wildlife Science Center - Contract No.: 218915	15.820	-	-	32,653	-	-	-	-	-	-	32,653
Pass Through UNIVERSITY OF ARIZONA -National Climate Change and Wildlife Science Center - Contract No.: 131698	15.820	-	-	24,085	-	-	-	-	-	-	24,085
Pass Through UNIVERSITY OF ARIZONA -National Climate Change and Wildlife Science Center - Contract No.: 131695	15.820	-	-	67,990	-	-	-	-	-	-	67,990
Pass Through UNIVERSITY OF ARIZONA -National Climate Change and Wildlife Science Center - Contract No.: 225277	15.820	-	-	27,857	-	-	-	-	-	-	27,857

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research and Development Cluster											
Pass Through UNIVERSITY OF ARIZONA -National Climate Change and Wildlife Science Center - Contract No.: Y561947	15.820	-	-	149,802	-	-	-	-	-	-	149,802
Pass Through UNIVERSITY OF CALIFORNIA, DAVIS - National Climate Change and Wildlife Science Center - Contract No.: 201300216-01	15.820	-	-	14,361	-	-	-	-	-	-	14,361
Total for U.S. Geological Survey		1,038,011	30,635	424,322	-	-	-	-	-	-	1,492,969
GREAT BASIN COOPERATIVE ENVIRONMENTAL STUDIES UNIT											
Direct -Great Basin Cooperative Environmental Studies Unit	15.DAV	(1)	-	-	-	-	-	-	-	-	(1)
Total for GREAT BASIN COOPERATIVE ENVIRONME		(1)	-	-	-	-	-	-	-	-	(1)
Total for Department Of The Interior		4,100,544	528,301	1,847,082	-	-	-	-	-	-	6,475,928
Department Of Transportation											
Federal Highway Administration (fhwa)											
Direct -Highway Research and Development Program	20.200	710,940	-	-	-	-	-	-	-	-	710,940
Pass Through DEPARTMENT OF TRANSPORTATION- CA -Highway Planning and Construction - Contract No.: 65A0545	20.205	9,549	-	-	-	-	-	-	-	-	9,549
Pass Through DEPARTMENT OF TRANSPORTATION- CA -Highway Planning and Construction - Contract No.: 65A0531	20.205	25,494	-	-	-	-	-	-	-	-	25,494
Pass Through NEVADA DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P120- 14-803	20.205	-	-	80,520	-	-	-	-	-	-	80,520
Pass Through NV-DEPT OF PUBLIC SAFETY -Highway Planning and Construction - Contract No.: TS2014UNRUNSOM-00151	20.205	44,791	-	-	-	-	-	-	-	-	44,791
Pass Through NV-DEPT OF PUBLIC SAFETY -Highway Planning and Construction - Contract No.: TS-2015-UNR- 00021	20.205	82,920	-	-	-	-	-	-	-	-	82,920

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P493-12-803	20.205	2,623	-	-	-	-	-	-	-	-	2,623
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P351-13-006	20.205	20,936	-	-	-	-	-	-	-	-	20,936
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P315-13-006	20.205	53,960	-	-	-	-	-	-	-	-	53,960
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P281-12-803	20.205	66,460	-	-	-	-	-	-	-	-	66,460
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P224-12-803	20.205	4,777	-	-	-	-	-	-	-	-	4,777
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: PR149-13-006A	20.205	28,346	-	-	-	-	-	-	-	-	28,346
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: PR149-13-006	20.205	304,088	-	-	-	-	-	-	-	-	304,088
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P206-10-803	20.205	84,585	-	-	-	-	-	-	-	-	84,585
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P130-13-803	20.205	39,089	-	-	-	-	-	-	-	-	39,089
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P122-13-803	20.205	53,873	-	-	-	-	-	-	-	-	53,873
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P557-14-803	20.205	17,763	-	-	-	-	-	-	-	-	17,763
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P046-13-816	20.205	72,423	-	-	-	-	-	-	-	-	72,423

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P609-13-803	20.205	24,259	-	-	-	-	-	-	-	-	24,259
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P122-12-803	20.205	61,933	-	-	-	-	-	-	-	-	61,933
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P079-13-803	20.205	56,588	-	-	-	-	-	-	-	-	56,588
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P078-13-803	20.205	79,041	-	-	-	-	-	-	-	-	79,041
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P554-14-803	20.205	13,357	-	-	-	-	-	-	-	-	13,357
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P061-12-803	20.205	7,034	-	-	-	-	-	-	-	-	7,034
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P053-15-803	20.205	22,012	-	-	-	-	-	-	-	-	22,012
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P123-13-803	20.205	53,345	-	-	-	-	-	-	-	-	53,345
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P528-14-803	20.205	20,688	-	-	-	-	-	-	-	-	20,688
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P506-14-006	20.205	65,854	-	-	-	-	-	-	-	-	65,854
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P515-13-803	20.205	43,173	-	-	-	-	-	-	-	-	43,173
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P514-13-803	20.205	34,503	-	-	-	-	-	-	-	-	34,503

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P524-12-016	20.205	144,911	-	-	-	-	-	-	-	-	144,911
Pass Through REGIONAL TRANSPORTATION COMMISSION OF SOUTHERN NEVADA -Highway Planning and Construction - Contract No.: 14-058	20.205	46,473	-	-	-	-	-	-	-	-	46,473
Pass Through SOUTH DAKOTA DEPT OF TRANSPORTATION -Highway Planning and Construction - Contract No.: 311055	20.205	2,396	-	-	-	-	-	-	-	-	2,396
Pass Through WESTERN RESEARCH INSTITUTE - Highway Planning and Construction - Contract No.: UNR000	20.205	654,330	-	-	-	-	-	-	-	-	654,330
Total for Federal Highway Administration (fhwa)		2,952,512	-	80,520	-	-	-	-	-	-	3,033,032
Federal Motor Carrier Safety Administration (fmcsa)											
Pass Through NV-DEPT OF PUBLIC SAFETY -National Motor Carrier Safety - Contract No.: OSP-1112107	20.218	27,595	-	-	-	-	-	-	-	-	27,595
Total for Federal Motor Carrier Safety Administration (fm)		27,595	-	-	-	-	-	-	-	-	27,595
National Highway Traffic Safety Administration (nhtsa)											
Pass Through NV-DEPT OF PUBLIC SAFETY -State and Community Highway Safety - Contract No.: TS-2014-UNR-00104	20.600	23,965	-	-	-	-	-	-	-	-	23,965
Pass Through NV-DEPT OF PUBLIC SAFETY -State and Community Highway Safety - Contract No.: TS-2015-UNR-00049	20.600	24,578	-	-	-	-	-	-	-	-	24,578
Total for National Highway Traffic Safety Administration (48,542	-	-	-	-	-	-	-	-	48,542
Research And Innovative Technology Administration											
Direct -University Transportation Centers Program	20.701	465,875	114,841	-	-	-	-	-	-	-	580,716
Pass Through FLORIDA INTERNATIONAL UNIVERSITY -University Transportation Centers Program - Contract No.: 800002954-02/PO#FIU0	20.701	126,721	-	-	-	-	-	-	-	-	126,721

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research and Development Cluster											
Pass Through San Jose St Res Fdn -University Transportation Centers Program - Contract No.: SUB 21-11004903	20.701	-	118,065	-	-	-	-	-	-	-	118,065
Pass Through Univ of Missouri -University Transportation Centers Program - Contract No.: 00042499-01	20.701	-	(93)	-	-	-	-	-	-	-	(93)
Pass Through Univ of Missouri -University Transportation Centers Program - Contract No.: 00041156-01	20.701	-	-	-	-	-	-	-	-	-	-
Total for Research And Innovative Technology Administrat		592,596	232,812	-	-	-	-	-	-	-	825,408
Department Of Transportation											
Pass Through ASCENT ENVIRONMENTAL -Department Of Transportation - Contract No.: 11010037.11-TASK 1	20.701	1,818	-	-	-	-	-	-	-	-	1,818
Total for Department Of Transportation		1,818	-	-	-	-	-	-	-	-	1,818
Total for Department Of Transportation		3,623,064	232,812	80,520	-	-	-	-	-	-	3,936,396
Environmental Protection Agency											
CONTRACT - ENVIRONMENTAL PROTECTION AGENCY											
Pass Through HEALTH EFFECTS INSTITUTE/NORTH CAROLINA STATE UNIVERSITY -Contract - Environmental Protection Agency - Contract No.: 2013-2619-01	66.000	-	-	54,554	-	-	-	-	-	-	54,554
Total for CONTRACT - ENVIRONMENTAL PROTECTI		-	-	54,554	-	-	-	-	-	-	54,554
Office Of Water											
Pass Through NEVADA DEPT OF ENVIRONMENTAL PROTECTION -Nonpoint Source Implementation Grants - Contract No.: DEP-S 12-028	66.460	-	-	2,362	-	-	-	-	-	-	2,362
Pass Through NEVADA DEPT OF CONSERVATION & NATURAL RESOURCES -Regional Wetland Program Development Grants - Contract No.: NNHP-12821/646.2600	66.461	-	-	3,170	-	-	-	-	-	-	3,170
Total for Office Of Water		-	-	5,532	-	-	-	-	-	-	5,532
Office Of International And Tribal Affairs											

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research and Development Cluster											
Direct -International Financial Assistance Projects Sponsored by the Office of International and Tribal Affairs	66.931	-	-	103,342	-	-	-	-	-	-	103,342
Total for Office Of International And Tribal Affairs		-	-	103,342	-	-	-	-	-	-	103,342
Office Of Research And Development (ord)											
Direct -Science To Achieve Results (STAR) Research Program	66.509	(14,927)	-	17,778	-	-	-	-	-	-	2,851
Pass Through GEORGIA INSITUTE OF TECHNOLOGY - Science To Achieve Results (STAR) Research Program - Contract No.: RB634-S1	66.509	9,700	-	-	-	-	-	-	-	-	9,700
Pass Through UNIVERSITY OF SOUTHERN CALIFORNIA -Science To Achieve Results (STAR) Research Program - Contract No.: 52314117/PO#10219584	66.509	66,143	-	-	-	-	-	-	-	-	66,143
Pass Through HEALTH EFFECTS INSTITUTE -Office of Research and Development Consolidated Research/Training/Fellowships - Contract No.: 4947-RFPA14-1/15-1	66.511	-	-	204,844	-	-	-	-	-	-	204,844
Direct -Greater Research Opportunities (GRO) Fellowships For Undergraduate Environmental Study	66.513	6,513	-	-	-	-	-	-	-	-	6,513
Total for Office Of Research And Development (ord)		67,429	-	222,622	-	-	-	-	-	-	290,051
Total for Environmental Protection Agency		67,429	-	386,050	-	-	-	-	-	-	453,479
National Aeronautics And Space Administration											
CONTRACT - NATIONAL AERONAUTICS AND SPACE ADMIN.											
Pass Through JET PROPULSION LAB/CALIFORNIA INSTITUTE OF TECH -Contract - National Aeronautics and Space Administration - Contract No.: RSA 1511660	43.000	-	-	12,000	-	-	-	-	-	-	12,000
Pass Through JET PROPULSION LAB/CALIFORNIA INSTITUTE OF TECHNOLOGY -Contract - National Aeronautics and Space Administration - Contract No.: RSA# 1372132	43.000	-	-	8,338	-	-	-	-	-	-	8,338
Pass Through JET PROPULSION LAB/CALIFORNIA INSTITUTE OF TECHNOLOGY -Contract - National Aeronautics and Space Administration - Contract No.: RSA 1491120	43.000	-	-	(334)	-	-	-	-	-	-	(334)

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Total for CONTRACT - NATIONAL AERONAUTICS AN		-	-	20,004	-	-	-	-	-	-	20,004
National Aeronautics And Space Administration											
Direct -Science	43.001	365,770	466,022	519,702	-	-	-	-	-	10,334	1,361,829
Pass Through COLUMBIA UNIVERSITY -Science - Contract No.: GG006565-08	43.001	-	-	38,635	-	-	-	-	-	-	38,635
Pass Through JET PROPULSION LAB/CALIFORNIA INSTITUTE OF TECH -Science - Contract No.: 1506978	43.001	-	-	26,338	-	-	-	-	-	-	26,338
Pass Through JET PROPULSION LAB/CALIFORNIA INSTITUTE OF TECHNOLOGY -Science - Contract No.: 1521849	43.001	-	-	13,474	-	-	-	-	-	-	13,474
Pass Through JET PROPULSION LAB/CALIFORNIA INSTITUTE OF TECHNOLOGY -Science - Contract No.: 1479043	43.001	-	-	50,231	-	-	-	-	-	-	50,231
Pass Through JET PROPULSION LAB/CALIFORNIA INSTITUTE OF TECHNOLOGY -Science - Contract No.: 1501326	43.001	-	-	-	-	-	-	-	-	-	-
Pass Through JET PROPULSION LAB/CALIFORNIA INSTITUTE OF TECHNOLOGY -Science - Contract No.: 1337038	43.001	-	-	68,850	-	-	-	-	-	-	68,850
Pass Through JET PROPULSION LABORATORY - Science - Contract No.: 1243304	43.001	15,245	-	-	-	-	-	-	-	-	15,245
Pass Through MALIN SPACE SCIENCE SYSTEMS - Science - Contract No.: 06-0150	43.001	29,548	-	-	-	-	-	-	-	-	29,548
Pass Through PLANETARY SCIENCE INSTITUTE - Science - Contract No.: PSI-1307	43.001	-	-	33,477	-	-	-	-	-	-	33,477
Pass Through SETI INSTITUTE -Science - Contract No.: SC-3021	43.001	-	-	4,235	-	-	-	-	-	-	4,235
Pass Through Smithsonian Astrophysicl Observatory - Science - Contract No.: TM3-14007X	43.001	-	9,302	-	-	-	-	-	-	-	9,302
Pass Through Space Telescope Science Inst -Science - Contract No.: HST-AR-12835-01-A	43.001	-	17,102	-	-	-	-	-	-	-	17,102

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through UNAVCO -Science - Contract No.: S14-NNX14AJ52A-S1	43.001	69,265	-	-	-	-	-	-	-	-	69,265
Pass Through UNIVERSITY CORPORATION AT MONTEREY -Science - Contract No.: 5035506A-150514-S-A	43.001	-	-	1,157	-	-	-	-	-	-	1,157
Pass Through UNIVERSITY OF COLORADO BOULDER - Science - Contract No.: 1551941	43.001	40,658	-	-	-	-	-	-	-	-	40,658
Pass Through University of Florida -Science - Contract No.: UFDSP00010258	43.001	-	11,797	-	-	-	-	-	-	-	11,797
Pass Through UNIVERSITY OF SOUTHERN CALIFORNIA -Science - Contract No.: 39109547	43.001	-	-	163,143	-	-	-	-	-	-	163,143
Pass Through UTAH STATE UNIVERSITY -Science - Contract No.: SUB-13069201	43.001	-	-	22,925	-	-	-	-	-	-	22,925
Direct -Education	43.008	-	-	-	-	-	-	-	-	573,072	573,072
Direct -Cross Agency Support	43.009	-	-	34,283	-	-	-	-	-	-	34,283
Total for National Aeronautics And Space Administration		520,486	504,222	976,450	-	-	-	-	-	583,406	2,584,564
Total for National Aeronautics And Space Administration		520,486	504,222	996,455	-	-	-	-	-	583,406	2,604,568
National Endowment For The Humanities											
National Endowment For The Humanities											
Pass Through OKLAHOMA HUMANITIES COUNCL - Promotion of the Humanities_Federal/State Partnership - Contract No.: Y14.050	45.129	7,880	-	-	-	-	-	-	-	-	7,880
Total for National Endowment For The Humanities		7,880	-	-	-	-	-	-	-	-	7,880
Total for National Endowment For The Humanities		7,880	-	-	-	-	-	-	-	-	7,880
National Science Foundation											
National Science Foundation											

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Direct -Engineering Grants	47.041	1,013,531	47,500	15,416	-	-	-	-	-	-	1,076,447
Pass Through University of Central Fl -Engineering Grants - Contract No.: 61016053	47.041	-	4,353	-	-	-	-	-	-	-	4,353
Pass Through UNIVERSITY OF IOWA -Engineering Grants - Contract No.: W000513337	47.041	6,351	-	-	-	-	-	-	-	-	6,351
Pass Through UNIVERSITY OF WASHINGTON - Engineering Grants - Contract No.: 747830	47.041	25,843	-	-	-	-	-	-	-	-	25,843
Direct -Mathematical and Physical Sciences	47.049	995,414	209,803	116,091	-	-	-	-	-	-	1,321,308
Pass Through UNIVERSITY OF CALIFORNIA SAN DIEGO -Mathematical and Physical Sciences - Contract No.: 44137630	47.049	85,777	-	-	-	-	-	-	-	-	85,777
Direct -Geosciences	47.050	1,286,603	348,824	1,262,579	-	-	-	-	-	-	2,898,005
Pass Through MICHIGAN TECHNOLOGY UNIVERSITY - Geosciences - Contract No.: 1211086Z2	47.050	-	-	99,760	-	-	-	-	-	-	99,760
Pass Through Univ of Illinois -Geosciences - Contract No.: 2012-00975-01	47.050	-	8,030	-	-	-	-	-	-	-	8,030
Pass Through UNIVERSITY OF MICHIGAN - Geosciences - Contract No.: 3002541398	47.050	-	72,440	-	-	-	-	-	-	-	72,440
Pass Through UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL -Geosciences - Contract No.: 5-37143	47.050	-	-	45,847	-	-	-	-	-	-	45,847
Pass Through UNIVERSITY OF SOUTHERN CALIFORNIA -Geosciences - Contract No.: Y86193/PO10013932	47.050	23,860	-	-	-	-	-	-	-	-	23,860
Direct -Computer and Information Science and Engineering	47.070	218,114	435,810	-	-	-	-	-	-	-	653,924
Direct -Biological Sciences	47.074	933,940	346,093	153,537	-	-	-	-	-	-	1,433,570
Pass Through UNIVERSITY OF CALIFORNIA-SANTA BARBARA -Biological Sciences - Contract No.: KK1208	47.074	-	-	23,539	-	-	-	-	-	-	23,539

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through University of Puerto Rico -Biological Sciences - Contract No.: 1214-0	47.074	-	2,545	-	-	-	-	-	-	-	2,545
Direct -Social, Behavioral, and Economic Sciences	47.075	450,318	344,214	-	-	-	-	-	-	-	794,533
Pass Through Arizona State University -Social, Behavioral, and Economic Sciences - Contract No.: 15-558	47.075	-	43,494	-	-	-	-	-	-	-	43,494
Pass Through University of Arizona -Social, Behavioral, and Economic Sciences - Contract No.: 70939	47.075	-	12,776	-	-	-	-	-	-	-	12,776
Direct -Education and Human Resources	47.076	745,710	159,531	-	-	-	-	-	-	-	905,241
Pass Through ARIZONA STATE UNIVERSITY -Education and Human Resources - Contract No.: KMS0051-35-4/SUB	47.076	378	-	-	-	-	-	-	-	-	378
Pass Through CALIFORNIA STATE UNIVERSITY-BAKERSFIELD -Education and Human Resources - Contract No.: GRA2391	47.076	-	-	59,477	-	-	-	-	-	-	59,477
Pass Through Hunter College -Education and Human Resources - Contract No.: 40A70-A	47.076	-	40,553	-	-	-	-	-	-	-	40,553
Direct -Polar Programs	47.078	-	56,004	774,078	-	-	-	-	-	-	830,082
Direct -International Science and Engineering (OISE)	47.079	-	704,023	-	-	-	-	-	-	660,675	1,364,697
Pass Through OREGON STATE UNIVERSITY - International Science and Engineering (OISE) - Contract No.: S1315A-A/OISE-968391	47.079	-	-	107,428	-	-	-	-	-	-	107,428
Direct -Office of Cyberinfrastructure	47.080	-	1,831	-	-	-	-	-	-	3,203,853	3,205,684
Direct -Office of Experimental Program to Stimulate Competitive Research	47.081	-	-	-	-	-	-	-	-	(308)	(308)
Direct - ARRA -Trans-NSF Recovery Act Reasearch Support	47.082	-	54,821	50,126	-	-	-	-	-	-	104,947

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Total for National Science Foundation		5,785,838	2,892,645	2,707,878	-	-	-	-	-	3,864,220	15,250,581
Total for National Science Foundation		5,785,838	2,892,645	2,707,878	-	-	-	-	-	3,864,220	15,250,581
Nuclear Regulatory Commission											
Nuclear Regulatory Commission											
Direct -U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	55,687	-	-	-	-	-	-	-	-	55,687
Total for Nuclear Regulatory Commission		55,687	-	-	-	-	-	-	-	-	55,687
Total for Nuclear Regulatory Commission		55,687	-	-	-	-	-	-	-	-	55,687
Research and Development Cluster		\$47,415,574	\$23,216,181	\$15,711,052	-	-	-	-	-	\$4,447,626	\$90,790,433

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
SNAP Cluster											
Department Of Agriculture											
Food And Nutrition Service											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Supplemental Nutrition Assistance Program - Contract No.: FSNE14/ED 1405	10.551	7,090	-	-	-	-	-	-	-	-	7,090
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: ED1404	10.561	33,427	-	-	-	-	-	-	-	-	33,427
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: ED1504	10.561	45,576	-	-	-	-	-	-	-	-	45,576
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: FSNE14/ED 1405	10.561	294,105	-	-	-	-	-	-	-	-	294,105
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: FSNE15/ED 1505	10.561	623,388	-	-	-	-	-	-	-	-	623,388
Total for Food And Nutrition Service		1,003,586	-	-	-	-	-	-	-	-	1,003,586
Total for Department Of Agriculture		1,003,586	-	-	-	-	-	-	-	-	1,003,586
SNAP Cluster		\$1,003,586	-	-	-	-	-	-	-	-	\$1,003,586

The accompanying notes are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Special Education Cluster (IDEA)											
Department Of Education											
Office Of Special Education And Rehabilitative Services											
Pass Through NV-DEPT OF EDUCATION -Special Education_Grants to States - Contract No.: OSP-1400183	84.027	402	-	-	-	-	-	-	-	-	402
Pass Through NV-DEPT OF EDUCATION -Special Education_Grants to States - Contract No.: OSP-11306SA	84.027	4,179	-	-	-	-	-	-	-	-	4,179
Pass Through NV-DEPT OF EDUCATION -Special Education_Grants to States - Contract No.: OSP-1400195	84.027	5,774	-	-	-	-	-	-	-	-	5,774
Pass Through NV-DEPT OF EDUCATION -Special Education_Grants to States - Contract No.: OSP-1400818	84.027	10,849	-	-	-	-	-	-	-	-	10,849
Pass Through NV-DEPT OF EDUCATION -Special Education_Grants to States - Contract No.: OSP-1400962	84.027	603,883	-	-	-	-	-	-	-	-	603,883
Pass Through NV-DEPT OF EDUCATION -Special Education_Grants to States - Contract No.: OSP-1500170	84.027	23,583	-	-	-	-	-	-	-	-	23,583
Pass Through NV-DEPT OF EDUCATION -Special Education_Grants to States - Contract No.: OSP-11306RZ	84.027	1,408	-	-	-	-	-	-	-	-	1,408
Total for Office Of Special Education And Rehabilitative Se		650,078	-	-	-	-	-	-	-	-	650,078
Total for Department Of Education		650,078	-	-	-	-	-	-	-	-	650,078
Special Education Cluster (IDEA)		\$650,078	-	-	-	-	-	-	-	-	\$650,078

The accompanying notes are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Student Financial Assistance Cluster</i>											
Department Of Education											
Office Of Student Financial Assistance Programs											
Direct -Federal Supplemental Educational Opportunity Grants	84.007	317,970	505,787	-	96,223	790,782	43,334	264,647	145,256	-	2,164,000
Direct -Federal Work-Study Program	84.033	471,191	792,737	-	89,501	678,517	40,128	262,300	104,993	-	2,439,367
Direct -Federal Pell Grant Program	84.063	19,520,648	36,058,178	-	5,210,579	47,833,824	2,492,769	11,792,516	6,285,203	-	129,193,717
Total for Office Of Student Financial Assistance Programs		20,309,809	37,356,703	-	5,396,302	49,303,123	2,576,231	12,319,463	6,535,453	-	133,797,083
Department Of Education											
Direct -Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379	112,476	60,000	-	-	-	-	-	-	-	172,476
Total for Department Of Education		112,476	60,000	-	-	-	-	-	-	-	172,476
Total for Department Of Education		20,422,285	37,416,703	-	5,396,302	49,303,123	2,576,231	12,319,463	6,535,453	-	133,969,559
Student Financial Assistance Cluster		\$20,422,285	\$37,416,703	-	\$5,396,302	\$49,303,123	\$2,576,231	\$12,319,463	\$6,535,453	-	\$133,969,559

The accompanying notes are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>TRIO Cluster</i>											
Department Of Education											
Office Of Postsecondary Education											
Direct -TRIO_Student Support Services	84.042	354,209	708,161	-	-	272,159	-	-	-	-	1,334,529
Direct -TRIO_Talent Search	84.044	-	963,984	-	-	-	-	-	-	-	963,984
Direct -TRIO_Upward Bound	84.047	905,457	1,495,971	-	525,592	-	-	432,202	-	-	3,359,222
Direct -TRIO_Educational Opportunity Centers	84.066	-	214,340	-	-	-	-	-	-	-	214,340
Direct -TRIO_McNair Post-Baccalaureate Achievement	84.217	205,560	212,980	-	-	-	-	-	-	-	418,541
Total for Office Of Postsecondary Education		1,465,227	3,595,436	-	525,592	272,159	-	432,202	-	-	6,290,616
Total for Department Of Education		1,465,227	3,595,436	-	525,592	272,159	-	432,202	-	-	6,290,616
TRIO Cluster		\$1,465,227	\$3,595,436	-	\$525,592	\$272,159	-	\$432,202	-	-	\$6,290,616

The accompanying notes are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
WIA Cluster											
Department Of Labor											
Employment Training Administration											
Pass Through DETR -WIA Adult Program - Contract No.: AD-12-TMCCGT	17.258	-	-	-	-	-	-	73	-	-	73
Pass Through DETR -WIA Adult Program - Contract No.: AD-13-TMCCGT	17.258	-	-	-	-	-	-	22,297	-	-	22,297
Pass Through Nevada Works -WIA Adult Program - Contract No.: Healthcare Training Initiative FY14	17.258	-	-	-	-	-	360	-	-	-	360
Pass Through NEVADA WORKS -WIA Adult Program - Contract No.: AD-14-UNR-CASAT	17.258	126,121	-	-	-	-	-	-	-	-	126,121
Pass Through Nevada Works -WIA Adult Program - Contract No.: NV Works Close Out FY15	17.258	-	-	-	-	-	4,274	-	-	-	4,274
Pass Through NEVADA WORKS -WIA Adult Program - Contract No.: AD-13-UNR-CASAT	17.258	13,720	-	-	-	-	-	-	-	-	13,720
Pass Through NevadaWorks -WIA Adult Program - Contract No.: DW-14-WNC	17.258	-	-	-	-	-	-	-	42,274	-	42,274
Pass Through NV DEPT OF EMPLOYMNT, TRNG & REHAB -WIA Adult Program - Contract No.: PY14-GR-CSN	17.258	-	-	-	-	362,450	-	-	-	-	362,450
Pass Through NV DEPT OF EMPLOYMNT, TRNG & REHAB -WIA Adult Program - Contract No.: PY13-GR-CSN	17.258	-	-	-	-	1,345	-	-	-	-	1,345
Pass Through DETR -WIA Youth Activities - Contract No.: YOS-13-TMCC	17.259	-	-	-	-	-	-	142,524	-	-	142,524
Pass Through NEVADA WORKS -WIA Youth Activities - Contract No.: YOS-12-UNRDFS	17.259	74,703	-	-	-	-	-	-	-	-	74,703
Pass Through NEVADA WORKS -WIA Youth Activities - Contract No.: YIS-12-UNRDFS	17.259	175,885	-	-	-	-	-	-	-	-	175,885
Pass Through DETR -WIA Dislocated Worker Formula Grants - Contract No.: AD-12-TMCCGT	17.278	-	-	-	-	-	-	80,062	-	-	80,062

The accompanying notes are an integral part of this schedule.

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>WIA Cluster</i>											
Pass Through NEVADA WORKS -WIA Dislocated Worker Formula Grants - Contract No.: DW-14-UNR- CASAT	17.278	160,959	-	-	-	-	-	-	-	-	160,959
Pass Through NEVADA WORKS -WIA Dislocated Worker Formula Grants - Contract No.: DW-13-UNR- CASAT	17.278	14,764	-	-	-	-	-	-	-	-	14,764
Total for Employment Training Administration		566,152	-	-	-	363,795	4,634	244,955	42,274	-	1,221,811
Total for Department Of Labor		566,152	-	-	-	363,795	4,634	244,955	42,274	-	1,221,811
WIA Cluster		\$566,152	-	-	-	\$363,795	\$4,634	\$244,955	\$42,274	-	\$1,221,811
Total Expenditures of Federal Awards		\$95,425,609	\$77,007,708	\$15,711,052	\$5,939,635	\$53,178,658	\$4,323,341	\$17,579,927	\$9,707,181	\$9,217,170	\$288,090,280

The accompanying notes are an integral part of this schedule.



Nevada System of Higher Education

Single Audit Report

For the Year Ended June 30, 2015

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, 2015, 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. In addition, the Schedule does not include the activity of Integrated Clinical Services, Inc. (ICS), a discretely presented component unit of the System as ICS has a separate Single Audit under OMB Circular A-133.

Note 2:

The following schedule represents loans advanced by the System for the year ended June 30, 2015:

Federal Perkins Loan Advances (CFDA Number 84.038):	\$1,084,815
Nursing Student Loan Advances (CFDA Number 93.364):	\$351,224
Health Professions Student Loan Advances (CFDA Number 93.342):	\$88,000



Nevada System of Higher Education

Single Audit Report

For the Year Ended June 30, 2015

The Federal Perkins, Nursing Student Loan Programs (“NSL”) and Health Professions Student Loan Programs (“HPSL”) are administered directly by the System and balances and transactions relating to these programs are included in the System’s financial statements. The balances of loans outstanding under the Perkins, NSL and HPSL programs were \$3,472,921, \$877,783, and \$311,127, respectively as of June 30, 2015.

Note 3:

For the fiscal year ended June 30, 2015, the System processed \$281,859,876 in new loans under the Direct Lending Program (CFDA 84.268). Loan amounts include subsidized and unsubsidized loans and Parent Loans for Undergraduate Students (PLUS).

Note 4:

The total value of the Federal awards in the form of non-cash assistance during the fiscal year ended June 30, 2015 was zero.

5. SUBRECIPIENTS

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

FEDERAL FUNDS PROVIDED TO SUBRECIPIENTS	CFDA NUMBER	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	TOTAL
Agriculture and Food Research Initiative (AFRI)	10.310	118,343	-	139,359	-	-	-	-	-	-	257,702
Sun Grant Program	10.320	25,788	-	-	-	-	-	-	-	-	25,788
Cooperative Extension Service	10.500	5,000	-	-	-	-	-	-	-	-	5,000
Farm to School Grant Program	10.575	4,842	-	-	-	-	-	-	-	-	4,842
Forestry Research	10.652	3,558	-	-	-	-	-	-	-	-	3,558
Climate and Atmospheric Research	11.431	14,558	-	3,748	-	-	-	-	-	-	18,306
Contract - Dept of Defense	12.000	-	493,937	3,978	-	-	-	-	-	-	497,915
Basic and Applied Scientific Research	12.300	152,324	43,560	-	-	-	-	-	-	-	195,884
Basic Scientific Research - Combating Weapons of Mass Destruction	12.351	-	50,000	-	-	-	-	-	-	-	50,000
Military Medical Research and Development	12.420	463,234	-	-	-	-	-	-	-	-	463,234
Healthy Homes Technical Studies Grants	14.906	-	32,096	-	-	-	-	-	-	-	32,096
Fish, Wildlife and Plant Conservation Resource Management	15.231	-	-	20,542	-	-	-	-	-	-	20,542
Wildland Fire Research and Studies Program	15.232	5,551	-	-	-	-	-	-	-	-	5,551
Southern Nevada Public Land Management	15.235	-	142,531	-	-	-	-	-	-	-	142,531
WaterSMART (Sustaining and Manage America's Resources for Tomorrow)	15.507	-	-	6,325	-	-	-	-	-	-	6,325
Providing Water to At-Risk Natural Desert Terminal Lakes	15.508	98,314	-	9,198	-	-	-	-	-	-	107,512
Fish and Wildlife Management Assistance	15.608	12,924	-	-	-	-	-	-	-	-	12,924
Assistance to State Water Resources Research Institutes	15.805	-	-	-	-	-	-	-	-	-	-
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	37,153	-	-	-	-	-	-	-	-	37,153
WIA Youth Activities	17.259	53,460	-	-	-	-	-	-	-	-	53,460
Highway Research and Development Program	20.200	42,975	-	-	-	-	-	-	-	-	42,975
Highway Planning and Construction	20.205	245,645	296,445	-	-	-	-	-	-	-	542,090
University Transportation Centers Program	20.701	165,595	(9,000)	-	-	-	-	-	-	-	156,595

FEDERAL FUNDS PROVIDED TO SUBRECIPIENTS	CFDA NUMBER	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	TOTAL
Science	43.001	-	102,515	82	-	-	-	-	-	-	102,597
Engineering Grants	47.041	147,448	-	-	-	-	-	-	-	-	147,448
Geosciences	47.050	14,646	6,901	6,086	-	-	-	-	-	-	27,633
Biological Sciences	47.074	55,058	-	-	-	-	-	-	-	-	55,058
Social, Behavioral, and Economic Sciences	47.075	3,000	-	-	-	-	-	-	-	-	3,000
Education and Human Resources	47.076	135,061	3,439	-	-	-	-	-	-	-	138,500
International Science and Engineering (OISE)	47.079	-	502,282	-	-	-	-	-	-	8,272	510,554
Trans-NSF Recovery Act Reasearch Support	47.082	-	-	50,126	-	-	-	-	-	-	50,126
Small Business Development Centers	59.037	38,941	-	-	-	-	-	-	-	-	38,941
Science To Achieve Results (STAR) Research Program	66.509	5,000	-	1,685	-	-	-	-	-	-	6,685
Pollution Prevention Grants Program	66.708	30,949	-	-	-	-	-	-	-	-	30,949
International Financial Assistance Projects Sponsored by the Office of International and Tribal Affairs	66.931	-	-	54,845	-	-	-	-	-	-	54,845
Contract - Department of Energy	81.000	-	-	325,994	-	-	-	-	-	-	325,994
Office of Science Financial Assistance Program	81.049	861,365	57,718	-	-	-	-	-	-	-	919,083
Renewable Energy Research and Development	81.087	125,654	6,646	-	-	-	-	-	-	-	132,300
Stewardship Science Grant Program	81.112	60,079	-	-	-	-	-	-	-	-	60,079
Nuclear Energy Research, Development and Demonstration	81.121	-	61,171	-	-	-	-	-	-	-	61,171
Electricity Delivery and Energy Reliability, Research, Development and Analysis	81.122	-	1,217,320	-	-	-	-	-	-	-	1,217,320
Advanced Research and Projects Agency – Energy Financial Assistance Program	81.135	-	212,130	-	-	-	-	-	-	-	212,130
Special Education_Grants to States	84.027	12,379	-	-	-	-	-	-	-	-	12,379
Research in Special Education	84.324	325,706	-	-	-	-	-	-	-	-	325,706
English Language Acquisition State Grants	84.365	30,000	-	-	-	-	-	-	-	-	30,000
Mathematics and Science Partnerships	84.366	76,802	-	-	-	-	-	-	-	-	76,802
Improving Teacher Quality State Grants	84.367	-	130,528	-	-	-	-	-	-	-	130,528
Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073	9,945	-	-	-	-	-	-	-	-	9,945

FEDERAL FUNDS PROVIDED TO SUBRECIPIENTS	CFDA NUMBER	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	TOTAL
Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	105,624	-	-	-	-	-	-	-	-	105,624
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153	11,430	-	-	-	-	-	-	-	-	11,430
State Rural Hospital Flexibility Program	93.241	162,110	-	-	-	-	-	-	-	-	162,110
Mental Health Research Grants	93.242	28,958	-	-	-	-	-	-	-	-	28,958
Substance Abuse and Mental Health Services_Projcts of Regional and National Significance	93.243	30,417	-	-	-	-	-	-	-	-	30,417
Grants for Education, Prevention, and Early Detection of Radiogenic Cancers and Diseases	93.257	91,626	-	-	-	-	-	-	-	-	91,626
Mental Health National Research Service Awards for Research Training	93.282	11,596	-	-	-	-	-	-	-	-	11,596
Centers for Disease Control and Prevention_Investigations and Technical Assistance	93.283	15,395	-	-	-	-	-	-	-	-	15,395
Teenage Pregnancy Prevention Program	93.297	-	65,088	-	-	-	-	-	-	-	65,088
Small Rural Hospital Improvement Grant Program	93.301	97,863	-	-	-	-	-	-	-	-	97,863
Nurse Education, Practice Quality and Retention Grants	93.359	-	170,242	-	-	-	-	-	-	-	170,242
Head Start	93.600	238,823	-	-	-	-	-	-	-	-	238,823
State Public Health Approaches for Ensuring Quitline Capacity – Funded in part by 2012 Prevention and Public Health Funds (PPHF-2012)	93.735	32,624	-	-	-	-	-	-	-	-	32,624
Area Health Education Centers Infrastructure Development Awards	93.824	13,938	-	-	-	-	-	-	-	-	13,938
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	18,800	-	-	-	-	-	-	-	-	18,800
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	64,546	-	-	-	-	-	-	-	-	64,546
Allergy, Immunology and Transplantation Research	93.855	254,752	46,406	-	-	-	-	-	-	-	301,158
Biomedical Research and Research Training	93.859	112,625	2,053,668	-	-	-	-	-	-	-	2,166,293
Child Health and Human Development Extramural Research	93.865	456,493	-	-	-	-	-	-	-	-	456,493
Grants for Primary Care Training and Enhancement	93.884	150,862	-	-	-	-	-	-	-	-	150,862

FEDERAL FUNDS PROVIDED TO SUBRECIPIENTS	CFDA NUMBER	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	TOTAL
Block Grants for Prevention and Treatment of Substance Abuse	93.959	44,985	-	-	-	-	-	-	-	-	44,985
PPHF-2012 Geriatric Education Centers	93.969	69,997	-	-	-	-	-	-	-	-	69,997
USAID Foreign Assistance for Programs Overseas	98.001	123,486	-	-	-	-	-	-	-	-	123,486
TOTAL FEDERAL FUNDS PROVIDED TO SUBRECIPIENTS		\$5,518,247	\$5,685,623	\$621,968	-	-	-	-	-	\$8,272	\$11,834,110



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

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Board of Regents
Nevada System of Higher Education

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities and the aggregate discretely presented component units of Nevada System of Higher Education (the "System") as of and for the year ended June 30, 2015, 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 2, 2015.

Our report includes a reference to other auditors who audited the financial statements of DRI Research Foundation, DRI Research Parks, Ltd., Truckee Meadows Community College Foundation, Great Basin College Foundation, UNLV Research Foundation, UNLV Rebel Football Foundation, College of Southern Nevada Foundation, and the Nevada State College Foundation, as described in our report on the System's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Truckee Meadows Community College Foundation, Great Basin College Foundation, UNLV Research Foundation, UNLV Rebel Football Foundation, and the College of Southern Nevada Foundation were not audited in accordance with *Government Auditing Standards*.

Internal control over financial reporting

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

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

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

Compliance and other matters

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

Intended purpose

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



Reno, Nevada
November 2, 2015



Report of Independent Certified Public Accountants on
Compliance for Each Major Federal Program and Internal
Control Over Compliance Required by OMB Circular A-133

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Board of Regents
Nevada System of Higher Education

Report on compliance for each major federal program

We have audited the compliance of 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 Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015. 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, 2015 that are not included in the accompanying schedule of findings and questioned costs. Integrated Clinical Services, Inc. engaged for a separate audit of compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement*.

Our audit of, and opinion on, the System’s compliance for the Student Financial Aid Cluster does not include the compliance requirements governing Federal Perkins Loan Program repayments because the System engaged ECSI to perform these compliance activities, or compliance requirements governing reporting requirements over Student Status Confirmation Reports (SSCR), because the System engaged National Student Clearinghouse to perform these compliance activities. These third-party servicers have obtained a compliance examination from another practitioner for the year ended June 30, 2015 in accordance with the U.S. Department of Education’s Audit Guide, *Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers*.

Management’s responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

The above-mentioned standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the System's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Basis for qualified opinion on the Student Financial Aid Cluster

As described in the accompanying schedule of findings and questioned costs, the System did not comply with the requirements regarding Special Tests and Provisions – Verification (item 2015-003), Special Tests and Provisions – Enrollment Reporting (item 2015-006) and Special Tests and Provisions – Disbursements to or on behalf of students (items 2015-007 and 2015-008). 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, 2015.

Unmodified opinion on the Research and Development Cluster, TAACCCT (CFDA 17.282), Adult Education (CFDA 84.002), GEAR UP (CFDA 84.334)

In our opinion, the System complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Research and Development Cluster, TAACCCT (CFDA 17.282), Adult Education (CFDA 84.002), and GEAR UP (CFDA 84.334) identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2015.

Instances of noncompliance

The results of our audit procedures disclosed instances of noncompliance, described in the accompanying schedule of findings and questioned costs as items 2015-004 and 2015-09 that are required to be reported in accordance with OMB Circular A-133. Our opinion on each major federal program is not modified with respect to these matters.

System's response to findings

The System's response to our noncompliance findings, 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 designing, implementing, 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 OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the System's internal control over compliance.

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

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. However, we identified certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2015-003, 2015-006, 2015-007 and 2015-008 that we consider to be material weaknesses in the System's internal control over compliance.

We identified certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2015-001, 2015-002, 2014-004, 2015-005, 2015-09 and 2015-010 that we consider to be significant deficiencies in the System's internal control over compliance.

System's response to findings

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

The purpose of this Report on Internal Control Over Compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Reno, Nevada
November 2, 2015

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

SECTION II - FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS

None reported.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

TRADE ADJUSTMENT ASSISTANCE COMMUNITY COLLEGE AND CAREER TRAINING FINDINGS

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

Federal Programs

Department of Labor

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

Award year ended June 30, 2015

Criteria

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

Condition

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

Context

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

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

Questioned Cost

\$ -

Effect

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

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

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

Cause

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

Recommendation

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

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

TMCC Response

TMCC agrees with this finding. Although errors were eventually corrected as reported, TMCC commits to put processes in place to ensure future errors are avoided.

What will be done to avoid the identified problems and issues in the future? Prior to establishing grant accounts within the Advantage accounting systems, the indirect rate being entered will be verified as correct by comparing the indirect rate entered in Advantage with the indirect rate shown on the grant award letter.

As each draw down request is processed, the Director of Budget and Planning will review the drawdown request prior to the draw down request being submitted. The review will compare the drawdown request to the current balance and activity report for the specific grant to insure that the amounts on the drawdown are accurate.

How compliance and future good management and practice will be measured, monitored and assured: Compliance will be monitored on a monthly basis as drawdowns are being processed. The assurance will come from department management review of the drawdowns prior to processing.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise? The Director of Budget and Planning as well as the Grant Analyst will be accountable to insure these issues do not reoccur.

When the measures will be taken and on what schedule compliance and good practice will be secured: As monthly drawdowns are processed, management reviews of the drawdowns and associated indirect rates will be completed.

How compliance and performance will be documented for future audit, management and performance review: The compliance and performance will be documented by having the Director of Budget and Planning initial the balance and activity report indicating that the pre-drawdown review was accomplished.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

STUDENT FINANCIAL ASSISTANCE FINDINGS

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

Federal Programs

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

Criteria

Office of Management and Budget (OMB) Circular A-110 (2 CFR part 215.21) requires that non-Federal entities receiving Federal awards (i.e. auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal Laws, regulations, and program compliance requirements.

Condition

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

Context

During our testing of the automated and activity-level controls in the PeopleSoft application, we noted the following: (1) At UNR, there were segregation of duties issues noted where four users in the IT department had administrator access to the Development, Test, Quality Assurance and Production environments of the PeopleSoft Application. At UNLV, there were segregation of duties issues noted where five users have access to the Development and Production environments of the PeopleSoft Application. At the Shared Instance, there were segregation of duties issues noted where four users in the IT department had administrator access to the Development and Production environments of the PeopleSoft Application. (2) UNR could not provide support for four of the seven change samples that we selected for change management testing. Ideally duties should be segregated to mitigate the risk of errors or inappropriate actions. The deficiencies in security administration and program maintenance controls could impact compliance requirements related to determining eligibility, reporting, disbursement processing, return of title IV funds, student status changes, Perkins loan processing and verification.

Questioned Costs

\$0

Effect

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

Cause

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

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

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

Recommendation

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

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

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

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNLV Response

UNLV partially agrees with this finding.

What will be done to avoid the identified issues in the future? UNLV understands the importance of adequate segregation of duties and the prevention of conflicting security authority within the PeopleSoft environments and applications. The five individuals are not programmers/developers and their access to the two environments is needed to support the application within the scope of their job duties. The users that are the subject of the finding are the two PeopleSoft administrators who are responsible for installation, configuration, upgrades and troubleshooting all the environments, two Security Administration positions responsible for managing security roles across all the environments and the Software Engineering Services Manager who oversees both roles.

The following compensating controls will be implemented at UNLV:

1. The access noted in this finding has been removed from the Software Engineering Services Manager.
2. An audit trigger to track adjustments that occur to roles in the PRD environment will be established. The audit tracking table will be reviewed by Software Engineering Services Manager weekly.
3. The use of our job ticketing system, 'Footprints', has evolved over the years. Initially used to track help requests it is now used to track security requests, new applications, and help desk requests. The Footprints ticket number is used whenever possible in notes, comments and documentation to provide connections between the approvals and the actual work that is being performed. All requests for changes to security roles are tracked in this manner.
4. An application has been put in place that will assign (with approval), and track the temporary assignment of roles to accounts. At the time role assignment is granted, a termination date is established and when that time is reached the assigned roles are removed. In addition to tracking the roles assigned an explanation is entered which includes the associated Footprints ticket that initiated the request.

How compliance and good management practice will be measured, monitored, and assured: UNLV understands the importance of segregation of duties and routinely reviews security role assignments to reduce the risk associated with inappropriate access. Not all conflicts can be avoided; however, we feel the additional tracking and documentation controls that have been implemented ensure that appropriate privileges are being assigned and maintained.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

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

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

UNLV Response - Continued

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

The Software Engineering Services Manager has oversight of the PeopleSoft security administration.

When will the measures be taken and on what schedule will compliance and good practice be secured?

The audit trigger will be implemented on October 16, 2015. The weekly review of audit trigger results will begin October 23, 2015. The quarterly review of privileged accounts will begin in January 2016.

How will compliance and performance be documented for future audit, management and performance review? Security administration procedures provide documentation of user access and profile reviews and are available for audit and review.

UNR Response

How compliance was achieved:

1. UNR has evaluated the issue and has put mitigating processes in place as described below.
2. Regarding the recommendation to maintain documentation of the original request, approvals by management and testing by end users; identified change projects lacking documentation were placed for approval and documentation tracking into Dell Stat after identified.

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

1. The 4 users noted for having administrator access are based on the position descriptions and responsibilities; (1) PeopleSoft Administrator responsible for the installation, configuration, patching and support of all environments. (1) Manager responsible for all environments, (1) Interim Manager/Developer who was appointed as a manager and developer, responsible in supporting all environments. (1) PeopleSoft Security Administrator responsible for the security and role management in all environments.

Administrator access was removed, in all environments, from the Interim Manager/Developer that was granted under a separate user account other than their development account.

UNR will implement an audit trigger that will notify the PeopleSoft Security Administrator, Manager and the Chief Information Officer when any high level roles are granted to users in our production, test, quality assurance, or development environments.

2. Regarding change management documentation, we will continue to use Dell Stat for storing documentation for new development, enhancement or modifications along with the tracking of approvals when changes are required outside of Dell Stat.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

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

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

UNR Response - Continued

How compliance and future good management and practice will be measured, monitored and assured:

1. The Chief Security Officer will retain notifications from audit triggers when any high level roles are added to any environment. Email notifications will be reviewed by the PeopleSoft Security Administrator and Manager to verify that the access granted is within the scope of the position's responsibilities and appropriate approvals have been documented.
2. In the absence of the Director of Enterprise Applications (Dir of EA), the incoming Assistant Provost/Chief Information Officer (AP/CIO), who assumes his duties November 9, 2015, is responsible for overseeing the duties and responsibilities of the team and their compliance of documentation management and approval tracking process.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise? The new AP/CIO is responsible for monitoring both granting of administrative access and maintenance of document changes.

When the measures will be taken and on what schedule compliance and good practice will be secured:

1. Audit trigger will be implemented by November 30, 2015. Once implemented notifications can be included in the quarterly review process of Administrator roles access.
2. Compliance, documentation and best practices have been initiated and are an ongoing functions of the current PeopleSoft team.

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

1. The list of users who have access to the Administrator roles, in question, is currently set up for audit on a quarterly basis, reviewed by the project owner; this will continue with the Director of EA or a new manager once those positions are filled.
2. UNR will continue to document changes in Dell Stat in order to track requests and approvals.

CSN, TMCC NSC and WNC (shared instance) Response

What will be done to avoid the identified problems and issues in the future? Of the four (4) users currently with access across all environments two (2) are PeopleSoft Administrators who are responsible for installation, configuration, upgrades, and troubleshooting all the environments. The other two (2) are responsible for managing security roles across all the environments. By nature of their job functions they are provided this access.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

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

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

CSN, TMCC NSC and WNC (shared instance) Response - Continued

As compensating controls, NSHE System Computing Services (SCS) has established an audit trigger that sends an email alert if high level roles are added to the Production (PRD) environment. This alerting mechanism has been expanded to include the Development (DEV) and Test (TST) environments. The alert is sent outside of the PeopleSoft Security Administration group to the NSHE Information Security Office for additional oversight. A quarterly review of users assigned to privileged accounts is being performed by our security officer to verify the alerting mechanism is functioning as desired.

The additional PeopleSoft Administrator accounts in the DEV and TST environment are assigned to management personnel who are responsible for these environments. Neither developers nor the developer/test management personnel can promote code to the PRD environment. There are strict protocols in place for approval to put code in production and the movement of code throughout the development life cycle using HP's Project Portfolio Management system and the Quest STAT tool.

How compliance and future good management and practice will be measured, monitored, and assured:

The NSHE Information Security Office maintains documented alerts for any high level role added to any environment. Receiving such alerts trigger a review with the PeopleSoft Security Team and SCS Management to assure appropriate privileges are being assigned and maintained.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise? SCS management is responsible for assuring these changes are in effect.

When the measures will be taken and on what schedule compliance and good practice will be secured:

The changes to the audit trigger and alerting mechanism were implemented November 30, 2014. Quarterly review of privileged accounts began December 31, 2014 and is performed in March, June, September, and December each year.

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

The NSHE Information Security Office will maintain the documentation for quarterly reviews as well as any alerts and results from alert inquiries. The Portfolio and Project Management and Quest STAT documentation will be available for future audit review.

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

Federal Programs

Department of Education

Student Financial Assistance Cluster

Award year ended June 30, 2015

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

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

Criteria

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

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

Condition

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

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

Context

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

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

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

Questioned Costs

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

Effect

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

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

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

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

Cause

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

Recommendation

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

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

CSN Response

College of Southern Nevada concurs with this recommendation. The four instances of 60 reviewed were a result of oversights made by the third party processors.

What will be done to avoid the identified problems and issues in the future? CSN has in place written procedures that provide guidance on how all aspects of federal verification are to be performed and what file corrections are necessary to achieve accuracy. Procedures are reviewed annually and revised as necessary. CSN continues to strengthen verification processes by providing for more system edit checks within the Financial Aid Management system.

CSN utilizes a third-party firm for verification. Their employees who were responsible for making the errors have been removed from their processing team. In response to the finding, this firm has also enhanced its own quality assurance process to ensure that proper procedures are followed and corrections submitted as required.

The third-party verifier implemented the following additional quality assurance measures to avoid the issues in the future:

1. The quality assurance sample has been increased from 1.4 percent of the total population of files to 5 percent to ensure that consultants are following proper procedures and are submitting corrections as required. In a further effort to affirm that errors were not made on the remaining population, all the verifications completed by the processors responsible for causing the errors were rechecked to reconfirm their accuracy.
2. They will conduct a more intensive quality assurance review during the first 60 days of processing to discover the possibility of any errors and ensure that corrective actions can be made early on in the verification process and the corresponding award year.
3. If errors are discovered during the added quality assurance process, the person making the error will be removed and all work completed by that person for that processing year will be reviewed by the Team Leader and corrected if/as necessary.
4. As an added level of review, CSN financial aid staff will enhance the college's own quality assurance process to more closely monitor the verification work performed by the consulting company

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

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

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

CSN Response - Continued

How will compliance and future good management and practices be measured, monitored and assured? To ensure future compliance and good management/practice, the third-party firm hired to perform federal verification has enhanced its own quality assurance process as described above to ensure that consultants are following proper procedures and are submitting corrections as required. CSN financial aid staff will also perform increased quality assurance of processing to ensure policies and procedures are appropriately applied.

Who will be responsible and to be held accountable in the future if repeat or similar problems arise?

The Director of Financial Aid is responsible for all aspects of student aid eligibility processing, including actions by third-parties performed on behalf of CSN.

When will the measures be taken and on what schedule will compliance and good practice be secured? How will compliance and performance be documented for future audit, management and performance review?

Quality assurance measures are monitored monthly and the results are tracked electronically in the third-party verifier's system. During the first 60 days of the processing cycle, the quality assurance efforts will be more intensive to catch any errors early on. All verification processors will be checked monthly for compliance and the results will be tracked electronically, as they are now, in a separate system maintained by the consulting firm.

NSC Response

NSC agrees with the audit finding and recommendation.

How compliance was achieved: Because all staff performing Verification have been credentialed by the National Association of Student Financial Aid Administrators to do so, the Office of Financial Aid continues focused its efforts to demonstrate compliance and accuracy in the performance of Verification of Free Application for Federal Student Aid (FAFSA) data through improving quality control with the use of peer reviews.

What will be done to avoid the identified problems and issues in the future? A system of periodic peer review will be extended to assist staff in identifying any processing errors and provide opportunity for further training. The Director will report on the progress of these activities quarterly to the Vice President for Finance and Business Operations.

How compliance and future good management and practice will be measured, monitored and assured: All verified files will be in the potential population for review, including files selected for verification by the U.S. Department of Education, those that were institutionally selected, and files for students that self-selected to complete verification. Verification files will be peer reviewed by either another financial aid counselor or coordinator. Each reviewer will check files processed by someone other than themselves, and perform verification of the files using any documentation submitted by the applicant. Any discrepancies between the original and recalculated results will be discussed with the staff member who originally performed verification, before the reviewer transmits corrections to the U.S. Department of Education. Any adjustments to an applicant's award package based on the corrected verification results will be made prior to marking the file as completed.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

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

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

NSC Response - Continued

At least 30% of each of the following groups will be reviewed each time a selection is made:

- V1 verification tracking group,
- V3 verification tracking group,
- V4 verification tracking group,
- V5 verification tracking group,
- V6 verification tracking group,
- Files not selected by ED (self-selected or institutionally selected).

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

When the measures will be taken and on what schedule compliance and good practice will be secured: Review of files for 2015/2016 will begin once all initial Verification has been completed for the fall 2015 semester.

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

UNR Response

UNR agrees with the audit finding and recommendation.

How compliance was achieved: The Financial Aid & Scholarships Office corrected the three student files that failed the testing. Two of the files when corrected did not create a change to the Expected Family Contribution (EFC) of the student and the financial aid award remained the same. The correction on the third file did create a change to the EFC and the student's award was changed in PeopleSoft. Pell funds were withdrawn from that student and returned to the Federal Government. The funds on the student account were then replaced with an equivalent institutional grant so there was no negative impact to the student. The record was also updated with the Department of Education Common Origination and Disbursements (COD).

1. Regarding the recommendation from the audit to enhance internal controls to ensure accuracy, UNR is now performing an additional administrative review of each file after it is verified and corrected with the Department of Education. Reviewers ensure that the correct fields on the application were updated and that no additional corrections were overlooked.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

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

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

UNR Response - Continued

2. Regarding the other recommendation from the audit to address training, the Verification Team Lead is now meeting with the verification team, which includes all verification advisors, weekly during the first few months after verification selection is made and every other week thereafter to review any issues or concerns that need to be addressed.
3. Regarding the final recommendation to evaluate remaining files, UNR is currently conducting a review of files in the remaining population to ensure accuracy and compliance and will remediate them if necessary.

What will be done to avoid the identified problems and issues in the future? Subsequent to the communication of the prior year's findings, corrective action was taken. The 2014 findings occurred just before the corrective action was able to be implemented. The 2014 audit report was finalized in October 2014. Verifications had already been conducted for the aid year 2014-2015. The first opportunity for corrective action was for the 2015-16 aid year.

For 2015-2016, UNR has updated verification processes to include a secondary review of a file and a random file sample audit of completed files. Verification forms have been updated to request very specific information from students that is more understandable, concise and not repetitive of questions they have already been asked on the FAFSA. Verification requirements have been changed to exclusively use the IRS Data Retrieval tool that is built into the FAFSA or a copy of the tax transcripts specifically from the IRS. This will prevent any oversight, misinterpretation or unreadable forms. UNR is only accepting tax returns and W2s provided by the student on a case by case basis. Any documents requiring special calculations will be interpreted by a verification team handling special cases so each calculation is handled uniformly.

How compliance and future good management and practice will be measured, monitored and assured: UNR will incorporate quality assurance reports ran weekly under the direction of the Assistant Director of Financial Aid, Assessment, and Compliance. Additionally, random file sample audits will be conducted to identify any student files that need to be corrected or further reviewed for accuracy. The Verification Team Lead reports to the Director of Financial Aid & Scholarships regarding issues and updates.

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

When the measures will be taken and on what schedule compliance and good practice will be secured: Quality assurance reports are reviewed on a weekly basis and any needed corrective action taken thus ensuring that all student files are updated. Random sample audits are conducted in September and October in accordance with the University's payment plan schedule. These processes are in place for the 2015 – 2016 award year.

How compliance and performance will be documented for future audit, management and performance review: All files are signed off by the verification team member that completes the verification, again by the reviewing verification team member when the verification correction secondary review is performed and finally when/if the file is audited. Within PeopleSoft, the personnel member adjusting the file is tracked for research purposes.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

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

Federal Programs

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

Criteria

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

Condition

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

Context

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

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

Questioned Costs

NSC - \$0
TMCC - \$181

Effect

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

Cause

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

Recommendation

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

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

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

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

NSC Response

NSC agrees with the audit finding and recommendation.

How compliance was achieved: This issue was identified and corrected prior to the audit. The failure to report the return of funds in COD during the fall semester, by an average of 8 days outside of the required timeframe for reporting, was caused by a bug in PeopleSoft that created a disbursement validation error. Additionally, the query used to reconcile these disbursements had not been updated for the new processing year's requirements until October 14, 2014, at which time NSC discovered the errors in PeopleSoft and created a manual workaround to correct the failed transmissions. For the one record not reported on time in the spring semester, the query that identified potential R2T4 candidates had not been programmed to look for a grade of "U" and therefore did not identify the student. The query was updated at that time and the R2T4 was calculated.

What will be done to avoid the identified problems and issues in the future? Because NSC has no control over the installation of fixes or updates to PeopleSoft, we will focus on ensuring that all queries designed to detect system errors are functioning.

How compliance and future good management and practice will be measured, monitored and assured: The Financial Aid System Analyst will maintain a list of all active queries used in the financial aid processes, categorized according to semester-level or award year-level criteria.

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

When the measures will be taken and on what schedule compliance and good practice will be secured: Prior to the beginning of processing for each semester and award year, the analyst will review the list and make the necessary updates, noting the date each was updated on the list.

How compliance and performance will be documented for future audit, management and performance review: The Financial Aid System Analyst will forward the list to the Director of Financial Aid for review and archiving.

TMCC Response

TMCC agrees with this finding.

What will be done to avoid the identified problems and issues in the future? How compliance and future good management and practice will be measured, monitored and assured? In response to the R2T4 finding from the 2014 A-133, we developed a query that compares the R2T4 calculated value with the amount that was returned to COD. We have since added a secondary check where our administrative assistant IV checks the R2T4 list each week to ensure that we have made the proper adjustments in a timely manner.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

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

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

TMCC Response - Continued

Who will be responsible and may be held accountable in the future if repeat or similar problems arise? The program director for student services systems, the student loan coordinator, the financial aid coordinator for compliance and the director will be responsible and held accountable.

When the measures will be taken and on what schedule compliance and good practice will be secured: While our response to the 2014 finding indicated the solution would be implemented in January 2015, it was implemented early in October 2014. We began the secondary check noted above in July 2015, beginning with the summer 2015 term.

How compliance and performance will be documented for future audit, management and performance review: The weekly queries will continue to be maintained to document compliance and performance.

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

Federal Programs

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

Criteria

Institutions must report all loan disbursement and submit required records to the Direct Loan Servicing System (DLSS) via the COD within 30 days of disbursement (OMB No. 184-0021). Each month, the COD provides institutions with a School Account Statement (SAS) data file which consists of a Cash Summary, Cash detail, and (optional at the request of the school) Loan Detail records. The school is required to reconcile these files to the institution's financial records.

Condition

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

Context

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

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

Questioned Costs

NSC - \$0
WNC - \$0

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

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

Effect

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

Cause

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

Recommendation

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

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

NSC Response

NSC agrees with the audit finding and recommendation.

How compliance was achieved: This issue was identified and corrected prior to the audit. The problem was caused by a failure of information from student records to populate into the Direct Loan Application fields, specifically CIP codes and enrollment loads required for reporting under new SULA regulations. This was not detected because the query used to reconcile disbursements was looking for conflicts between existing data, rather than for missing data. Once the discrepancy was noticed, the query was redesigned and a workaround developed to manually add the missing data to the Direct Loan Application fields and the loans were successfully reported to COD.

What will be done to avoid the identified problems and issues in the future? The reconciliation process has been expanded to ensure that all disbursements are being correctly reported from PeopleSoft to COD.

How compliance and future good management and practice will be measured, monitored and assured: The Financial Aid Coordinator/PeopleSoft Specialist will log in to the COD website and confirm the amount of disbursements reported match the amount of disbursements recorded in PeopleSoft. Any anomalies identified through this process will be immediately rectified.

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

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

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

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

NSC Response - Continued

When the measures will be taken and on what schedule compliance and good practice will be secured: The expanded reconciliation process will occur each week after disbursement files are uploaded and confirmation files are downloaded from COD.

How compliance and performance will be documented for future audit, management and performance review: A screenshot of the total amount of processed disbursements in COD will be retained along with the query results from PeopleSoft indicating total loans disbursed.

WNC Response

Western concurs with the findings and recommendation. However, the disbursement records in question are related to Pell Grant reporting to the Common Origination & Disbursement (COD) system not Direct Loans.

What will be done to avoid the identified problems and issues in the future? Western transmits files to COD for Pell Grant and Direct Loan reporting on a weekly basis. To ensure that the required records are reported within 30 days of disbursement the office automatically runs a Pell Reject Query and rejected files populate on staff member's PeopleSoft home screen. Staff members responsible for reconciling Pell review records that are not accepted by COD and make the necessary corrections.

How compliance and future good management and practice will be measured, monitored and assured: Weekly transmission of files to COD will be completed and office personnel will review the Pell Reject query results on a regularly basis to measure, monitor and assure compliance.

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

When the measures will be taken and on what schedule compliance and good practice will be secured: Effective October 2014, the office began weekly file transmissions and monitoring. The findings in question were from September 2014.

How compliance and performance will be documented for future audit, management and performance review: Compliance and performance will be documented for future audit, management and performance reviews through maintaining Pell Reject spreadsheets in the financial aid files.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

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

Federal Programs

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

Criteria

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

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

Condition

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

Context

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

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

Questioned Costs

UNR - \$0
CSN - \$0

Effect

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

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

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

Cause

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

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

Recommendation

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

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNR Response

UNR agrees with the audit finding and recommendation. This is a first time finding for UNR.

How compliance was achieved:

1. Regarding the overall timing of reporting to the National Student Clearinghouse (NSC), the initial technical challenges resulting in errors were resolved by manual corrections of all rejected records. This process was completed through the remainder of Fall 2014 term. Beginning Spring 2015, UNR abandoned PeopleSoft modification efforts and made manual adjustments to PeopleSoft delivered extracts thereafter.
2. Regarding leave of absence errors, identified records were corrected in NSC and NSLDS. Reports were developed to identify any other potential cases and corrections made in both systems.

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

1. Regarding the overall timing of reporting to NSC, PeopleSoft has delivered several bundles, fixes, and patches of corrective code to address technical issues which has been placed into the UNR instance. Additional review of the data extract is regularly reviewed for accuracy outside of PeopleSoft via Microsoft Access before every submission.
2. Regarding leave of absence errors, UNR will no longer be reporting this optional status. In addition, UNR business processes have been adjusted that a leave of absence is not recognized in PeopleSoft until the start of the term for which the leave has been granted.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

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

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

UNR Response - Continued

How compliance and future good management and practice will be measured, monitored and assured: A work group focusing on NSC/NSLDS reporting, consisting of Information Technology, Admissions and Records, and Financial Aid personnel, has reviewed timelines and extract processes to ensure policy compliance and accuracy. Quality assurance checks of the data extract, sample verification in NSC, and sample verification in NSLDS will be employed.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise? The Associate Vice President for Enrollment Services has oversight of Admissions and Records and Student Financial Aid and Scholarships.

When the measures will be taken and on what schedule compliance and good practice will be secured:

1. Regarding the overall timing of reporting to NSC, utilization of the delivered PeopleSoft extract with additional adjustments through Microsoft Access are fully in place for the 2015 -2016 award year. NSC and NSLDS reporting dates have been adjusted for the same award year to ensure timely reporting.
2. Regarding leave of absence errors, removal of leave of absence reporting to NSC and adjustments to business processes on recording leave of absence are also in place for the 2015-2016 award year.

How compliance and performance will be documented for future audit, management and performance review: All data extracts, error reports, and documentation of error and technical resolutions are tracked through a SharePoint site for the members of the internal work team. The Associate Registrar of Records and Registration will review documentation and meet with the internal work team on a regular basis. Documentation of reporting is also stored with the NSC and NSLDS.

CSN Response

CSN agrees with the recommendation and has taken the following actions.

How compliance was achieved: Once the finding was discovered, CSN achieved compliance through the following corrective actions. Students who reflected a less than half time status but who were actually not enrolled were identified. New enrollment files were manually created to resolve the enrollment errors. The corrected files were then submitted to the National Student Clearinghouse (NSC) to update the affected students' status. Beginning in spring term 2015, Office of the Registrar analysts finalized adjustments to the PeopleSoft (PS) table to ensure correct reporting of CSN students' statuses to the NSC.

What will be done to avoid the identified problems and issues in the future? he enrollment data reported after fall 2014 is correct since the tables have been adjusted. A new report will be added, with the assistance of Institutional Research, to our current quality assurance process effective spring 2016.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

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

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

CSN Response - Continued

How compliance and future good management and practice will be measured, monitored and assured: A CSN team comprised of representatives from the Offices of the Registrar, Financial Aid, and Institutional Research will communicate monthly to verify accuracy of data extracts. The quality assurance process will consist of sample verification from NSC and National Student Loan Data System (NSLDS).

Who will be responsible and may be held accountable in the future if repeat or similar problems arise? The Office of the Registrar's Assistant Director, and Analyst are responsible to generate and correct enrollment files that are submitted to the NSC. Ultimately, however, it is the CSN Registrar who is accountable and responsible for both the scheduling and accuracy of the enrollment reports that are submitted to the NSC.

When the measures will be taken and on what schedule compliance and good practice will be secured: Currently, the Office of the Registrar is running reports on a bi-weekly basis. Quality assurance reports are generated to identify enrollment discrepancies from previous and current extract files before submitting to NSC.

How compliance and performance will be documented for future audit, management and performance review: PeopleSoft data extracts, validation extract files, Institutional Research enrollment csv files and student records rejected by the NSC will be archived on the Office of the Registrar's shared drive, and accessible only by high-level security profile staff. Each NSC error code will be archived with instructions on how the error is resolved. CSN's working group that includes representatives from Institutional Research, Financial Aid and the Registrar's Office will meet regularly to validate data accuracy between the NSC and NSLDS.

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

Federal Programs

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

Criteria

CFR 668.165(a) Notices (2) Except in the case of a post-withdrawal disbursement made in accordance with §668.22(a)(5), if an institution credits a student's account at the institution with Direct Loan, FFEL, Federal Perkins Loan, or TEACH Grant Program funds, the institution must notify the student or parent of—(i) The anticipated date and amount of the disbursement; (ii) The student's right or parent's right to cancel all or a portion of that loan, loan disbursement TEACH Grant, or TEACH Grant disbursement and have the loan proceeds returned to the holder of that loan, the TEACH Grant proceeds returned to the Secretary. However, if the institution releases a check provided by a lender under the FFEL Program, the institution is not required to provide this information; and (iii) The procedures and time by which the student or parent must notify the institution that he or she wishes to cancel the loan, loan disbursement, TEACH Grant, or TEACH Grant disbursement.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

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

Condition

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

Context

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

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

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

Questioned Costs

UNLV-\$0

WNC- \$0

NSC- \$0

Effect

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

Cause

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

Recommendation

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

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNLV Response

UNLV agrees with this finding.

What will be done to avoid the identified issues in the future? UNLV has historically provided the required loan disclosure information on the financial aid award notice of every student according to guidance provided in the Application and Verification Guide which allowed for the required disclosures to be provided as part of the active award acceptance process utilized by UNLV in awarding and disbursing Federal loan programs. This guidance, however, was not referenced in the 2014-2015 Federal Student Aid Handbook. As such, although

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

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

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

UNLV Response - Continued

disclosures were provided to all students, such disclosures were not in compliance with the current requirements. A separate loan disclosure at the time of disbursement meeting these requirements was implemented in July 2015. This separate communication is sent to each student every time a federal student loan is disbursed to the account.

How compliance and good management practice will be measured, monitored, and assured: The configuration of communications is reviewed and tested at the start of each academic year to ensure required disclosures are functioning as intended.

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

The Associate Director of Processing, under the supervision of the Director of Financial Aid and Scholarships, is responsible for ensuring required communications are in place for federal student loan programs.

When will the measures be taken and on what schedule will compliance and good practice be secured: The configuration of communications is reviewed and tested at the start of each academic year to ensure required disclosures are functioning as intended.

How will compliance and performance be documented for future audit, management and performance review? The configuration of compliance notifications and disclosures is documented as a part of the annual award year setup process which includes configuration, testing and acceptance.

WNC Response

Western concurs with the findings and recommendation.

What will be done to avoid the identified problems and issues in the future? The 2013-2014 A-133 Audit identified this item in finding 2014-013. This finding was communicated to schools on October 20, 2014. Immediately following notification of the finding the college made necessary changes to the underlying query for the 2013-2014 and 2014-2015 award years. Required communications were sent to students, however they were sent outside of the required timeframe. Through a departmental internal audit, it was discovered in March 2015 that the corrections to the query did not completely correct the issue. Staff reviewed the issues again and corrected the query in the disbursement notification process and appropriately updated the communication tool in PeopleSoft. At the beginning of every semester, the underlying query for this communication is reviewed to determine if it is working correctly.

How compliance and future good management and practice will be measured, monitored and assured: Good management and practice will be measured, monitored and assured by the Financial Aid Systems Coordinator and Director of Financial Assistance reviewing query criteria and the communication set-up each semester.

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

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

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

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

WNC Response - Continued

When the measures will be taken and on what schedule compliance and good practice will be secured: The disbursement notification query was revised and implemented immediately.

How compliance and performance will be documented for future audit, management and performance review: Compliance and performance will be documented by storing communications in each student's myWNC communications center.

NSC Response

NSC agrees with the audit finding and recommendation.

How compliance was achieved: This issue was identified and corrected prior to the audit. It was determined that the failure to send notifications to students was caused by a query that was not selecting all of the students who were required to receive the communication. The query was rebuilt and tested to ensure that communications were being sent to all students who required them.

What will be done to avoid the identified problems and issues in the future? A process to audit of all scheduled communications was implemented.

How compliance and future good management and practice will be measured, monitored and assured: The audit process will track the number of letters sent in the current week and compare those against the prior week and the same week of the prior year. Any anomalies identified through this process will be immediately rectified.

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

When the measures will be taken and on what schedule compliance and good practice will be secured: The Financial Aid System Analyst will perform the audit activities each week and report the results to the Financial Aid Coordinator/PeopleSoft Specialist and the Director of Financial Aid.

How compliance and performance will be documented for future audit, management and performance review: Weekly audit results will be archived for future review.

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

Federal Programs

Department of Education

Student Financial Assistance Cluster (CFDA 84.268)

Award year ended June 30, 2015

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

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

Criteria

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

Condition

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

Context

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

Questioned Costs

NSC- \$0

Effect

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

Cause

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

Recommendation

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

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

NSC Response

NSC agrees with the audit finding and recommendation.

How compliance was achieved: This issue was identified and corrected prior to the audit. It was determined that the failure to send notifications to students was caused by a query that was not selecting all of the students who were required to receive the communication. The query was rebuilt and tested to ensure that communications were being sent to all students who required them.

What will be done to avoid the identified problems and issues in the future? A process to audit of all scheduled communications was implemented.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

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

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

NSC Response - Continued

How compliance and future good management and practice will be measured, monitored and assured: The audit process will track the number of letters sent in the current week and compare those against the prior week and the same week of the prior year. Any anomalies identified through this process will be immediately rectified.

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

When the measures will be taken and on what schedule compliance and good practice will be secured: The Financial Aid System Analyst will perform the audit activities each week and report the results to the Financial Aid Coordinator/PeopleSoft Specialist and the Director of Financial Aid beginning September 10, 2015.

How compliance and performance will be documented for future audit, management and performance review: Weekly audit results will be archived for future review.

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

Federal Programs

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

Criteria

Per 34 CFR 668.164(h)(1) on returning funds, notwithstanding any State law (such as a law that allows funds to escheat to the State), an institution must return to the Secretary, lender, or guaranty agency, any title IV, HEA program funds, except FWS program funds, that it attempts to disburse directly to a student or parent but the student or parent does not receive or negotiate those funds. For FWS program funds, the institution is required to return only the Federal portion of the payroll disbursement. (2) If an institution attempts to disburse the funds by check and the check is not cashed, the institution must return the funds no later than 240 days after the date it issued that check.

Condition

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

Context

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

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

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

Questioned Costs

WNC - \$19,349

Effect

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

Cause

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

Recommendation

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

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

WNC Response

WNC concurs with the findings and recommendation.

The College has taken steps to begin resolving stale dated financial assistance checks. Upon completion of data collection, the Financial Assistance Office will provide the Department of Education with a file of student information, sorted by award year, aid program type (Pell, FSEOG, Direct Subsidized and Unsubsidized Loan), and amount. The College plans to complete the data collection and provide the Department of Education with the file of student information by December 2015. With guidance from the Department of Education, the college will begin the process of returning funds for closed out award years.

What will be done to avoid the identified problems and issues in the future? Western's Business Office and Financial Assistance Office developed an internal procedure to evaluate financial aid refunds checks that remain outstanding. The offices will take the following steps to ensure the identified problems don't occur in the future:

1. Effective immediately, Business Office personnel will contact students with outstanding checks to help students receive their refunds.
2. Outstanding checks that have not been resolved after 90 days from issuance will be stale dated by the bank. After the monthly bank reconciliation occurs, the Business Office will communicate information regarding stale dated financial aid refund checks to the Financial Assistance Office.
3. The Financial Assistance Office will make the necessary adjustments to the student's award and disbursement in PeopleSoft, transmit the updated award and disbursement amounts to the Department of Education's Common Origination & Disbursement (COD) system, and prepare an updated fund reconciliation for a G5 drawdown request. Upon completion of these tasks, the Financial Assistance Office will follow-up with the Business Office on the cancellation of the outstanding check.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

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

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

WNC Response - Continued

How compliance and future good management and practice will be measured, monitored and assured: Compliance and future good management and practice will be measured, monitored and assured through the monthly review of the *Bank Customer Reconciliation Report* and increased communication between the Business and Financial Assistance offices. The Business Office Accountant will review these reports monthly and monitor outstanding checks. The Business Office Accountant will initiate communication with the Financial Assistance Office for any outstanding checks that are 90 days or older. Upon notification from the Business Office of the stale dated check, the Financial Assistance Office will complete the process to return funds to the DOE. Monthly email communication will occur and be maintained between the two offices to ensure checks are cancelled and funds are returned within the required timeframe.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise: Western's Controller and Financial Assistance Director are responsible and will be held accountable if similar problems arise.

When the measures will be taken and on what schedule compliance and good practice will be secured: Effective September 1, 2015 the Business Office and Financial Assistance Office implemented the process ensure Title IV funds are returned within the 240 day requirement.

How compliance and performance will be documented for future audit, management and performance review: Compliance and performance will be documented in the Business Office by maintaining *Bank Customer Reconciliation Reports*. Additionally, email communication between Business Office and Financial Assistance Office will be maintained to document actions taken for the return of Title IV funds.

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

Federal Programs

Department of Education

Student Financial Assistance Cluster (CFDA 84.268)

Award year ended June 30, 2015

Criteria

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

Condition

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

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

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

Context

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

Questioned Costs

UNLV - \$0

Effect

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

Cause

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

Recommendation

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

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNLV Response

UNLV agrees with this finding.

What will be done to avoid the identified issues in the future? This finding is specific to a loan under the Nurse Faculty Loan program which, unlike general federal direct loan originations, requires a new promissory note each semester, rather than just one annually. Although there was a process requiring a checklist that included a new promissory note to be completed each semester, the process did not prevent the loan from disbursing when the promissory note had not been completed for the semester. This loan program has approximately 24 participants annually. All loan transactions for the 2014-2015 academic year were reviewed confirming this as an isolated incident.

Upon discovery of the error in this sample, the process was corrected in Peoplesoft and re-tested to ensure it is now functioning properly.

How compliance and good management practice will be measured, monitored, and assured: The configuration of the Nurse Faculty Loan checklist will be reviewed and tested at the start of each semester to ensure it is functioning as intended.

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

The Associate Director of Processing, under the supervision of the Director of Financial Aid and Scholarships, is responsible for ensuring compliance with federal student loan programs.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

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

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

UNLV Response - Continued

When will the measures be taken and on what schedule will compliance and good practice be secured: The configuration of this loan program checklist was corrected at the time the error was identified and will be tested at the start of each semester to ensure continued compliance.

How will compliance and performance be documented for future audit, management and performance review: The configuration of loan documentation requirements and checklists that are used to ensure compliance is documented as a part of the annual award year setup process which includes configuration, testing and acceptance.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2015

FINANCIAL STATEMENT FINDINGS

FINDING 2014-001

Criteria

Governmental Accounting Standards define a liability as a “present obligation to sacrifice resources that the government has little or no discretion to avoid.”

Condition:

The University Study Abroad Consortium (USAC) is a Consortium that began in 1997 and comprised more than 30 member universities and colleges in the United States to offer overseas academic programs to students. University of Nevada Reno (UNR) has been the administering university for the Consortium, which is entirely self-funded primarily through student fees. In June 2014, the Board of Regents voted to terminate the USAC Member University Charter and to transfer self-supporting funds and equipment to USAC as of July 1, 2014 as the Consortium had voted to establish a separate 501(c)(3) entity to conduct its study abroad programs. As part of determining the proper accounting for this action for fiscal 2015, the System reviewed their historical accounting for funds held for USAC and determined that these funds had been held “in trust” for the USAC member institutions and were subject to the direction and control of the USAC Board. Therefore, the accumulated net assets for USAC should have historically been reflected in the financial statements as a liability instead of net position.

Context:

Liabilities in the historical financial statements were understated.

Cause:

The historical accounting for the transaction had not been reconsidered over the years until the 2014 Board of Regents action.

Effect:

Liabilities were understated in fiscal years 1997 through 2013 and the correction was identified and made in fiscal 2014.

Recommendation:

The System has identified and corrected the historical accounting issue as of June 30, 2014. In the future to the extent there are ever new unique consortium agreements similar to this we recommend that the System research the proper accounting.

Views of responsible officials and planned corrective actions

What will be done to avoid the identified problems and issues in the future? The University Studies Abroad Consortium’s (USAC) relationship with the university goes back some 30 years. USAC was established as an informal organization and was never formally an independent entity until the recent Board of Regents action to recognize its independent status and transfer the separately accounted for funds to its newly established legal entity. All of its employees were university employees and hired through the university human resource system. Over the years, USAC has grown and other member universities have been added to the consortium. It is a very unique occurrence of events and is not likely to recur. However, the university will be on the alert for other potential accounting and reporting issues for related organizations in the future. Once identified, the controller, working together with its independent auditors, will determine the best accounting and reporting treatments.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-001 - Continued

Views of responsible officials and planned corrective actions - Continued

How compliance and future good management and practice will be measured, monitored and assured: Should further circumstances occur that result in this kind of issue, it will be reported to the auditors and if necessary, included in the auditor's report to the board. However, every effort will be made by the university to identify such accounting issues early on to avoid the necessity to report them in the future.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise: The university Controller is responsible for all accounting and reporting determinations and will consult with auditors as necessary if similar issues should arise.

When the measures will be taken and on what schedule compliance and good practice will be secured: The particular issue with USAC has been resolved as noted in the finding.

How compliance and performance will be documented for future audit, management and performance review: The university Controller will document any future accounting treatment and/or any reporting issues as they occur. This information will be available to the independent university auditors on an annual basis.

Current status: The condition noted has been resolved.

RESEARCH AND DEVELOPMENT CLUSTER FINDINGS

FINDING 2014-002 – Reporting (Repeat finding 2013-01)

Federal Programs

Research and Development Cluster

University of Nevada, Reno: CFDA 12.420 (Award W81XWH1110792), CFDA 93.855 (Award R01AI093365), CFDA 10.652 (Award 12-CA-11272170-006).

University of Nevada, Las Vegas: CFDA 81.135 (Award DE-AR0000347).

Desert Research Institute: CFDA 12.420 (Award W81XWH1110438), CFDA 15.805 (Award G11AP20092) and CFDA 66.931 (Award 83514801).

Award year ended June 30, 2014

Criteria

Federal Acquisition Regulation clause 52.204-10(c)(1) outlines prime recipient reporting requirements for the Federal Funding Accountability and Transparency Act (FFATA). The requirement reads, "unless otherwise directed, by the end of the month following the month of award of a first-tier subcontract with a value of \$25,000 or more, the Contractor shall report" relevant contract information.

Condition

We noted that the Desert Research Institute (DRI), University of Nevada, Las Vegas (UNLV) and University of Nevada, Reno (UNR) did not report sub-recipient contracts timely.

Testing at the DRI identified that three out of four FFATA reports examined was filed late.

Testing at the UNLV identified that three out of eight FFATA reports examined was filed late.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-002 – Reporting (Repeat finding 2013-01) - Continued

Condition - Continued

Testing at the UNR identified that three out of eighteen FFATA reports examined was filed late.

Questioned Costs

\$0

Effect

Failure to submit required reports timely fails to honor the intent of the federal agency to provide transparency for the sub-awards on usa.spending.gov, the website where reported information is available for public viewing.

Cause

The internal control environments did not prevent the untimely filings.

Recommendation

We recommend that the Institutions design and implement processes and controls to ensure FFATA reporting are communicated timely to those individuals responsible for reporting them under the FFATA requirements. Furthermore, when technological problems prevent timely reporting, we recommend these individuals document their attempts to report as well as their communications with sponsoring agencies.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

DRI Response

What will be done to avoid the identified problems and issues in the future? Examination of the late reports revealed the following causes:

6310-647-3100	W81XWH1110438 Board of Regents/UNLV
	Reported late - This was filed late in December 2012 by the former Grants & Contracts Manager. G&C Manager is no longer with us and we are unable to determine the circumstances of the late filing. We have made changes to our positions and reporting responsibilities and implemented new procedures. While we intend to timely file all sub awards we do not believe a sub award internal to NSHE can be an actual violation of S 2590 (FFATA).
6360-663-2327	83514801 Swisscontact Indonesia
	Reported late - This sub-award was awarded in July 2012. G&C Manager in charge at the time is no longer with us and we are unable to determine the initial circumstances regarding this sub-award. However; the EPA did not report the grant to the FSRS site nor were they aware of their reporting responsibility making it impossible for DRI to submit a FFATA report. DRI referred the EPA to OMB M-09-19, guidance for Federal Agencies, and subsequently the EPA submitted the report to FSRS. DRI was then able to file the FFATA report. We will better document our efforts to get agencies to set up the award on the FFATA site.
6300-647-3008	G11AP20092 Board of Regents/UNLV
	Reported Late - This award was initially issued in April 2013 for an amount less than \$25,000 which is the threshold for FFATA reporting. It was not clear that this award would exceed the \$25,000 threshold. G&C Manager unexpectedly passed away & was the only person who had worked with FFATA. Notes indicated that sub-award was under \$25,000 and not reportable. FFATA report was filed as soon as modification was made increasing total sub-award above threshold.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-002 – Reporting (Repeat finding 2013-01) - Continued

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

DRI Response - Continued

How compliance and future good management and practice will be measured, monitored and assured: Monthly reports are reviewed to identify any and all awards that require FFATA reporting.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise? The Assistant Vice President/Controller directly supervises Grants and Contracts accounting and is responsible to ensure compliance.

When the measures will be taken and on what schedule compliance and good practice will be secured: Measures and reports to help ensure timely filing of FFATA reports are in place and reinforced with requests for assistance from other personnel in a position to have early notice of sub-award activity.

How compliance and performance will be documented for future audit, management and performance review: This will be an ongoing challenge as when monthly management reports are received indicating an award has exceeded the reporting threshold, the report may already be late. We are working with division business managers to assist us in detecting those awards with a reporting requirement sooner.

DRI current status: No findings were noted during the testing for the year ended June 30, 2015. Procedures established in fiscal year 2013-14 have been effective in monitoring reporting deadlines. We continue to work with the division business managers to assist us in earlier detection of awards with reporting requirements. The Assistant Vice President/Controller regularly monitors reporting requirements and timely submission of reports.

UNR Response

What will be done to avoid the identified problems and issues in the future? When the Federal Funding Accountability Transparency Act (FFATA) reporting is completed it is logged by the Grants and Projects Analyst on the sub agreement log maintained in the office. The Grants and Projects Analyst runs a report at the end of each month for the Post Award Manager to review to assure all reporting has been completed.

How compliance and future good management and practice will be measured, monitored and assured: The Post Award Manager reviews the sub agreement log monthly to assure all FFATA reporting has been completed.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise? The Grants and Projects Analyst is responsible for making sure the FFATA reporting is completed in the month the sub award is issued. The Post Award Manager reviews the sub award log monthly to assure the reporting has been completed. If a report is not submitted timely the Post Award Manager will investigate and depending upon the circumstances appropriate disciplinary actions will be taken.

When the measures will be taken and on what schedule compliance and good practice will be secured: When the FFATA reporting is completed it is logged by the Grants and Projects Analyst on the sub agreement log maintained in the office. The Grants and Projects Analyst runs a report at the end of each month for the Post Award Manager to review to assure all reporting has been completed.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-002 – Reporting (Repeat finding 2013-01) - Continued

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

UNR Response - Continued

How compliance and performance will be documented for future audit, management and performance review: The new process has been added to the FFATA written procedures.

UNR current status: The new process put in place last year is working and being used.

UNLV Response

UNLV agrees with this finding.

What will be done to avoid the identified issues in the future? We understand the importance of timely reporting and have processes in place to assure reports are submitted in a timely fashion. FFATA reporting is a relatively new requirement and we were diligently reporting on all external subawards where the prime agreement included a clause indicating FFATA reporting was required. We now understand the requirement applies to all subawards that meet the requirements regardless of whether or not the sponsor includes the appropriate clause and we have now reported on all eligible subawards and will continue to do so in a timely manner.

There was also confusion regarding Nevada System of Higher Education (NSHE) intra-institutional subawards issued from one NSHE institution to another. All NSHE institutions operate under the same Tax ID number so we had not been completing FFATA reporting for the intra-institutional subawards since we were in effect issuing awards to the same organization, albeit a different unit within NSHE. However, as indicated above, based on the audit findings we have now begun completing FFATA reporting on all subawards that meet the requirements regardless of the interrelationships that exist within the various NSHE organizations.

To assure future compliance is maintained a new requirement has been added to our internal check list for subawards to identify if FFATA reporting is required and what the reporting deadlines are to assure Senior Research Accountants submit reports in a timely manner. In addition, our Associate Director of Post-Award will send monthly reminders to submit all FFATA reports. Both process changes have been fully implemented and all formerly missing FFATA reports have been submitted so we do not anticipate any future findings in this area.

How compliance and good management practice will be measured, monitored, and assured:

Compliance will be measured by timely report filing by the Senior Research Accountants and monitored by the Associate Director of Post Award.

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

Associate Director of Post Award and ultimately the Executive Director of Sponsored Programs is responsible for compliance with this requirement.

When will the measures be taken and on what schedule will compliance and good practice be secured?

The process changes have already been put in place and the Office of Sponsored Programs reviewed all subaward activity to ensure other missing FFATA reports that were not part of the audit sample have been completed and submitted.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-002 – Reporting (Repeat finding 2013-01) - Continued

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

UNLV Response - Continued

How will compliance and performance be documented for future audit, management and performance review? Report timeliness is reviewed as part of the annual A-133 audit cycle.

UNLV current status: This procedure was implemented in Fall 2014. The Senior Research Accountants review all awards for FFATA requirements and they are documenting reporting requirements and deadlines. The Associate Director of Post-Award monitors the Senior Research Accountants to ensure FFATA reports are prepared when due.

FINDING 2014-003 – Reporting (Repeat finding 2013-003)

Federal Programs

Research and Development Cluster

Desert Research Institute: *Financial Reports:* CFDA 11.300 (Award 07-01-6799 and CFDA 81.087 (Award DEEE0000600).

University of Nevada, Las Vegas: *Financial Report:* CFDA 15.235 (Awards L11AC20114 and Award L11AC20058).

Award year ended June 30, 2014

Criteria

Pursuant to 2 CFR 215.21(b)(1), requires accurate, current and complete disclosure of the financial results of each federal-sponsored project or program.

Condition

We noted that both the University of Nevada, Las Vegas (UNLV) and the Desert Research Institute (DRI) submitted a financial reports that included incorrect data.

Context

Testing at UNLV identified that two out of forty quarterly SF-425 financial reports examined included financial information that did not agree to the accounting records due to data entry errors, including transposing numbers and entering amounts on the wrong line.

Testing at DRI identified that two out of sixty quarterly SF-425 financial reports examined included financial information that did not agree to the accounting records due to data entry errors, including transposing a number and reporting the incorrect indirect rate.

Questioned Costs

\$0

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-003 – Reporting (Repeat finding 2013-003) - Continued

Effect

Failure to submit required reports accurately fails to honor the intent of the federal agency to have accurate records of expenditures under Federal awards as well as progress of projects utilizing Federal funding.

Cause

The responsible parties did not submit the reports accurately due to oversight by the preparer. In addition, there is no review of these reports by someone other than the preparer.

Recommendation

We recommend that the Institutions design and implement a process and controls to include a supervisory review of filings to ensure accurate reporting to the Federal agency.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNLV Response

UNLV agrees with this finding.

What will be done to avoid the identified issues in the future? As indicated, two reports contained data entry errors that were the result of human error. In both cases, the errors were identified during subsequent reviews of the files and both reports were corrected/revised during regularly occurring project reviews that occurred prior to the audit sampling. We believe this illustrates our commitment to accuracy in this area and for this reason, although the initial reports contained the data entry error, the errors did not result in questioned costs.

While we will continue to strive for zero findings in this area, UNLV accountants complete hundreds of financial reports each year that require manual data input. However, to reduce the likelihood of future errors and to increase the opportunity to detect and correct errors that do occur, the Senior Research Accountants will continue to prepare and provide a reconciliation report on a quarterly basis to the Associate Director of Post-Award. In addition, the accountants will begin providing the Associate Director with a copy of final invoices/reports for a secondary review. Following the secondary review the Associate Director will initial the reconciliation report prior to report submission.

How compliance and good management practice will be measured, monitored, and assured:

Associate Director review of the quarterly reconciliation reports and final invoices/reports will assure compliance.

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

Associate Director of Post Award and ultimately the Executive Director of Sponsored Programs is responsible for compliance with this requirement.

When will the measures be taken and on what schedule will compliance and good practice be

secured? The above practices have already been implemented and, in conjunction with current processes, should result in fewer clerical errors and will continue to ensure that when errors do occur they will be quickly identified and corrected.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-003 – Reporting (Repeat finding 2013-003) - Continued

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

UNLV Response - Continued

How will compliance and performance be documented for future audit, management and performance review? The quarterly reconciliation reports will provide documentation of the above implemented procedure.

UNLV current status: This procedure was implemented in Fall 2014. The Senior Research Accountants prepare reconciliations at least quarterly and the Associate Director of Post-Award reviews the final reports to assure compliance. Ongoing review of the files will also continue to enable them to identify and correct errors as they did in these instances.

DRI Response

What will be done to avoid the identified problems and issues in the future? While we strive for 100% accuracy, minor errors such as those noted are difficult to detect in these complex reports. Material errors are more easily detected and corrected. We will implement a review process to help detect both types in the future.

How compliance and future good management and practice will be measured, monitored and assured: We recently filled a vacant Grants and Contracts Accountant position which has been vacant for some time. This will allow a level of supervisory review not possible with constrained resources in the recent past and results of that review will provide the best measure of improvement.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise? The Assistant Vice President/Controller directly supervises Grants and Contracts accounting and is responsible to ensure compliance.

When the measures will be taken and on what schedule compliance and good practice will be secured; and how compliance and performance will be documented for future audit, management and performance review: The new accountant began work in September and the extra hours will enable more time on each report and more opportunities for review of prepared reports.

DRI current status: No findings were noted during the testing for the year ended June 30, 2015. Procedures established in fiscal year 2013-14 have been effective for preparation of accurate financial reports. Additional personnel in the area has allowed for more accurate preparation and review of the financial reports. The Assistant Vice President/Controller regularly monitors reporting requirements and timely submission of reports.

FINDING 2014-004 – Activities Allowed or Unallowable/Period of Availability

Federal Programs

Research and Development Cluster

University of Nevada, Las Vegas: CFDA 47.074 (Award IOS-0840950) and CFDA 84.367 (Award NSHE 12-69)

Award year ended June 30, 2014

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-004 – Activities Allowed or Unallowable/Period of Availability - Continued

Criteria

Pursuant to the 2 CFR 215.28, when a funding period is specified, a recipient may charge to the grant only allowable costs resulting from obligations incurred during the funding period and any pre-award costs authorized by the Federal awarding agency. Pursuant to 2 CFR 220, Appendix A part C states, a (allowable) cost may be considered reasonable if the nature of the goods or services acquired or applied, and the amount involved therefore, reflect the action that a prudent person would have taken under the circumstances prevailing at the time the decision to incur the cost was made.

Condition

We noted that the UNLV did not consistently fulfill these requirements.

Context

Testing at UNLV identified three expenditures out of forty tested that were unallowable, including one expenditure that occurred after the end of the grant period.

Questioned Costs

Unallowable costs under OMB Circular A-21: \$67 (meals for employees not on travel status where the meal was not incidental to a meeting)

Costs charged not in period of availability: \$500 (airfare for travel after the end of the grant date)

Effect

Unallowable expenditures were reimbursed by the Federal agency.

Cause

The responsible parties did not complete an accurate review over allowability of expenditures or the period of availability.

Recommendation

We recommend the Institution train those responsible for compliance with above mentioned requirements to eliminate instances of noncompliance, adjust billings for these unallowable costs and evaluate the existence of these issues of noncompliance in the remaining population and remediate as necessary.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNLV Response

UNLV agrees with this finding.

What will be done to avoid the identified issues in the future? The Senior Research Accountants have been reminded about the importance of requesting documentation in order to conduct a thorough review of travel, meals, and participant support costs. The supporting documentation will be thoroughly reviewed to determine allowability based on both the project period of performance and the overarching eligibility of the charges. In accordance with existing processes, if the question of allowability remains even after a review of the available supporting documentation, the accountant will communicate with the Principal Investigator to get additional information and/or documentation for a final determination. In addition, the Senior Research Administrators on our pre-award team will be reminded and begin educating faculty during the proposal budget development phase regarding what constitutes appropriate charges for participant support.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-004 – Activities Allowed or Unallowable/Period of Availability - Continued

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

UNLV Response - Continued

Furthermore, we have discussed this finding in detail with our accountants and they have renewed their dedication to reviewing P-Card charges more thoroughly to assure unallowable charges are not charged to sponsored program accounts. Any unallowable charges will be immediately reassigned in accordance with existing policy.

UNLV takes this finding very seriously and with the renewed emphasis on training, education, communication, and thorough reviews we do not anticipate future findings in this area. UNLV has already reassigned the ineligible charges to departmental unrestricted accounts and we have refunded the unallowable amounts to the sponsor.

How compliance and good management practice will be measured, monitored, and assured: Senior Research Accountants will request documentation for travel, meals and participant support costs and thoroughly review P-Card charges to assure unallowable costs are not charged to sponsored program accounts.

Who will be responsible and may be accountable in the future if repeat or similar problems arise? Senior Research Accountants and ultimately the Executive Director of Sponsored Programs is responsible for compliance with this requirement.

When will the measures be taken and on what schedule will compliance and good practice be secured? The above practices have already been implemented and the unallowed costs have already been reassigned to departmental unrestricted accounts and we have refunded the unallowable amounts to the sponsor.

How will compliance and performance be documented for future audit, management and performance review? Documentation of travel, meals and participant costs will be obtained and reviewed by the Senior Research Accountants and this documentation will be retained in the files for future audit and review.

UNLV current status: The response described was implemented at the time. The importance of detailed review was communicated to the Senior Research Accountants and they are reviewing the documents more closely to ensure that they are only approving charges that fall within the appropriate grant period. With regards to P-Card charges, if it is not clear from the accounting report what the item is, they are requesting clarification and/or back-up documentation from the department so an appropriate determination can be made. Any charges that are identified as unallowable are reassigned from the account (most often a departmental unrestricted account).

FINDING 2014-005 - Equipment and Real Property Management

Federal Programs

Research and Development Cluster

University of Nevada, Las Vegas: CFDA 81.049 (Award UCCSN-02-138) and CFDA 47.074 (Awards 10S-0725030 and DB1-9977509)

Award year ended June 30, 2014

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-005 - Equipment and Real Property Management - Continued

Criteria

OMB Circular A-110, Subpart C, .34 (f)(1)(vii) Equipment records shall be maintained accurately and shall include the following information. (vii) Location and condition of the equipment and the date the information was reported.

Condition

We noted that the UNLV did not consistently fulfill these requirements.

Context

In a sample of Federally-funded equipment disposals at UNLV, we identified four of the sample of thirteen reported disposals were not disposed of at all. Instead these were items that had been moved to a new location.

Questioned Costs

\$0

Effect

Federally funded equipment records are incomplete due to the movement being reported as disposals.

Cause

The responsible parties do not communicate the relocation of equipment resulting in the equipment being reported as lost during the annual inventory.

Recommendation

We recommend the Institution train those responsible for compliance with above mentioned requirements to eliminate instances of noncompliance and to correct the records for these errors noted above.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNLV Response

UNLV agrees with this recommendation.

What will be done to avoid the identified issues in the future? In accordance with NSHE policy, each department has responsibility for all equipment within its custody. Each department is responsible for reporting all additions, deletions, and material changes in condition of equipment within their unit, to the respective Inventory Control Department. The assets that are the subject of this finding were reported to Inventory Control as lost by the responsible department as part of their annual inventory reconciliation. Upon further investigation however, it was later indicated to Inventory Control that the assets were not lost, but moved without the department inventory coordinator being notified. It should be noted that all of the assets in question belonged to a single department. The Inventory Control unit is in process of completing a further review of other equipment similarly reported to confirm that this is an isolated incident. In addition, the Inventory Control unit has added a follow-up procedure when annual inventories report assets as missing/lost to better identify the disposition of assets at that time and reduce the likelihood of similar occurrences in the future.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-005 - Equipment and Real Property Management - Continued

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

UNLV Response - Continued

How compliance and good management practice will be measured, monitored, and assured: The department head and dean of the college will be informed of this incident and provide refresher training for the department, equipment coordinator and PI's to reinforce the important of accurate reporting. In addition, the Inventory Control unit has added a follow-up procedure when annual inventories report assets as missing/lost to better identify the disposition of assets at that time and reduce the likelihood of similar occurrences in the future.

Who will be responsible and may be accountable in the future if repeat or similar problems arise? In accordance with NSHE policy the department head is responsible for all equipment within their jurisdiction and they are responsible to ensure assets data is reported to Inventory Control.

When will the measures be taken and on what schedule will compliance and good practice be secured? Departments are responsible for reporting any update in the location and status of equipment through the Archibus system. The method to ensure compliance and good practice is the annual inventory reconciliation that must be conducted by the department and documented with a signed certification and our follow-up procedures will collect information from departments that report assets missing as part of this process so that appropriate action may be taken as needed when this occurs.

How will compliance and performance be documented for future audit, management and performance review? Compliance will be monitored by the department head during the annual physical reconciliation to ensure the PI and equipment coordinator are accurately reporting the location and status of equipment.

UNLV current status: The property control procedures continue to be in place.

FINDING 2014-006 - Cash Management

Federal Programs

Gaining Early Awareness and Readiness for Undergraduate Programs (CFDA 84.334)

Award year ended June 30, 2014

Criteria

31 CFR 205.33(a) states that an institution "must minimize the time between the drawdown of Federal Funds from the Federal government and their disbursement for Federal program purposes." The disbursement must be timed "to be in accord with the actual, immediate cash requirements" of the institution.

Condition

UNLV did not adhere to the applicable cash management requirements.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-006 - Cash Management - Continued

Context

For the Gaining Early Awareness and Readiness for Undergraduate Programs major program, we noted that a drawdown reimbursement for October 2013 for award # P334A110104 included lease expenses of \$68,742 that were actually paid in February, March and April of 2014.

Questioned Costs

\$0

Effect

At UNLV, funds were disbursed over four months in advance of when the cash was required for the federal program.

Cause

Due to the nature of the transaction, the expense was recorded as a scheduled payment and booked before the payments were actually made, the institution was not aware that total amount being requested for reimbursement included expenditures that had not yet been paid.

Recommendation

We recommend that UNLV implement effective review controls and train those responsible for drawdown of federal Funds to ensure that funds are only being requested for expenditures that have been paid for.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNLV Response

UNLV agrees with this finding.

What will be done to avoid the identified issues in the future? This finding occurred due to a singular and isolated incident involving an automated payment scheduling function within the accounts payable system. This function was utilized in FY14 for six property lease payments including the lease payment that is the subject of this finding. The system functionality records the transactions as current expenditures rather than encumbrances at the time the payment schedule is established in the system. The result led to the advanced draw-down of funds. The lease payment that is the subject of this finding is the only transaction involving a sponsored program account.

Consequently, UNLV has determined that the scheduled payment functionality will not be used on any sponsored programs in the future and the department will initiate manual lease payments to assure we only draw down funds based on incurred expenditures. Since we have already verified that this feature is not currently used on any other sponsored program activities and we have determined that it will not be used on any future sponsored programs, we can be certain this finding will not reoccur.

How compliance and good management practice will be measured, monitored, and assured: The scheduled payment functionality, which is used on a very limited basis and controlled within the Accounts Payable Office, will no longer be utilized on transactions involving sponsored program accounts.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-006 - Cash Management - Continued

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

The Accounts Payable Office, under the responsibility of the Controller will ensure the scheduled payment functionality is not used on Sponsored Program accounts.

When will the measures be taken and on what schedule will compliance and good practice be secured? The above practices have already been implemented. As noted, this functionality is utilized on a very limited basis and the use is centralized within the control of the Accounts Payable Office.

How will compliance and performance be documented for future audit, management and performance review? The Accounts Payable Office maintains a listing of the limited number of property lease transactions that utilize the scheduled payment functionality and this listing can be monitored to ensure compliance.

UNLV current status: The change noted was implemented in Fall 2014.

FINDING 2014-007 – Allowable Costs and Cost Principles

Federal Programs

Department of Education

Gaining Early Awareness and Readiness for Undergraduate Programs (CFDA 84.334S)

Award year ended June 30, 2014

Criteria

34 CFR 75.562 states that “Indirect costs reimbursement on a training grant is limited to the recipients actual indirect costs, as determined in its negotiated indirect costs rate agreement, or eight percent of a modified total direct cost base, whichever is less.”

Condition

UNR did not adhere to the applicable allowable costs and cost principles requirements.

Context

During our testing at UNR, we noted that for sub-award #NSHE 14-18, account 1320-105-0452, indirect costs were charged to the grant. However, the approved budget for this award did not include any allowable indirect costs.

Questioned Costs

\$114

Effect

Funds were drawn down for expenditures that were not allowable.

Cause

The Institution was not aware that indirect costs were not included in the approved budget for the noted award, and therefore submitted drawdown requests including amounts for indirect costs.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-007 – Allowable Costs and Cost Principles - Continued

Recommendation

We recommend the Institution implement a proper review process over allowable costs to prevent drawdown requests from containing unallowable costs.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNR Response

What will be done to avoid the identified problems and issues in the future? It was discovered and corrected prior to the end of the project and no overbilling occurred. An additional step has been added whereby the Post Award Manager reviews that the indirect cost is set up correctly at the time of the account set up and the Post Award Analysts reviews for allowable costs at the time of invoicing.

How compliance and future good management and practice will be measured, monitored and assured: The Post Award Manager reviews the indirect cost at the time of the account set up to determine that it is set up correctly and the Post Award Analysts review for allowable costs at the time of invoicing.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise? The Grants and Projects Officers are responsible for making sure the indirect cost is set up correctly when the award is received before it goes to account set up. The Post Award Analysts reviews for allowable costs at the time of invoicing.

When the measures will be taken and on what schedule compliance and good practice will be secured: An additional step has been added whereby the Post Award Manager reviews that the indirect cost is set up correctly at the time of the account set up and the Post Award Analysts reviews for allowable costs at the time of invoicing.

How compliance and performance will be documented for future audit, management and performance review: Our Expenditure Monitoring procedures have been updated to include a review for allowable costs.

UNR current status: Procedures were updated to include a review for allowable costs and the procedure is still in place.

FINDING 2014-008 - Internal Control over Compliance (Repeat finding 2013-006)

Federal Programs

Department of Education & Department of Health and Human Services
Student Financial Assistance Cluster
Award year ended June 30, 2014

Criteria

Office of Management and Budget (OMB) Circular A-110 (2 CFR part 215.21) requires that non-Federal entities receiving Federal awards (i.e. auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal Laws, regulations, and program compliance requirements.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-008 - Internal Control over Compliance (Repeat finding 2013-006) - Continued

Condition

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

Context

During our testing of the automated and activity-level controls in the PeopleSoft application, we noted the following: (1) At UNR, there were segregation of duties issues noted where five users in the IT department had administrator access to the Development, Test, Quality Assurance and Production environments of the PeopleSoft Application. There were also three users that had administrator access to the Development and Test environments of the PeopleSoft Application. At UNLV, there were segregation of duties issues noted where four users have access to the Development and Production environments of the PeopleSoft Application, with two of those users also having greater than read-only access to the financial aid application. At the Shared Instance, there were segregation of duties issues noted where four users in the IT department had administrator access to the Development and Production environments of the PeopleSoft Application. There were also seven users that had administrator access to the Development and Test environments of the PeopleSoft Application.(2) At UNR, we could not gain comfort over the completeness of program changes made to the PeopleSoft Application, and therefore could not perform testing. (3) At UNLV, a generic account was used to package financial aid and all other query-based updates (QBU). The generic account has access to additional financial aid roles within PeopleSoft that have greater than read-only access. Ideally duties should be segregated to mitigate the risk of errors or inappropriate actions. The deficiencies in security administration and program maintenance controls could impact compliance requirements related to determining eligibility, reporting, disbursement processing, return of title IV funds, student status changes, Perkins loan processing and verification.

Questioned Costs

\$0

Effect

Student data within the PeopleSoft application may be affected by users having conflicting roles or access levels, and accountability may not be established. At UNR, Student data may be affected by unauthorized, inappropriate, or untested changes to the system.

Cause

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

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-008 - Internal Control over Compliance (Repeat finding 2013-006) - Continued

Recommendation

Management at UNLV should logically segregate duties, remove programmer's access to the production and test environments. Management should also consider segregating duties over packaging financial aid and all query-based updates in the PeopleSoft system.

Management at UNR should logically segregate duties, remove programmer's access to the production and test environments. Management should also implement a naming convention for changes pushed to production to separate changes not requiring a ticket from those changes that do require a ticket.

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

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNLV Response

UNLV partially agrees with this finding.

What will be done to avoid the identified issues in the future? Context 1: Segregation of duties – user access to development and production and financial aid application: UNLV understands the importance of adequate segregation of duties and the prevention of conflicting security authority within the PeopleSoft environments and applications. The users that are the subject of the finding are the system security administrator, software services manager and two PeopleSoft administrators. The four individuals are not programmers/developers and their access to the two environments is needed to support the application within the scope of their job duties. Similarly, for one of the two users that has access to the financial aid application above 'read-only', that access is limited to a batch utility function within the financial aid module and based on security profiles, the individual is limited to maintaining the batch utility while the financial aid staff controls the parameter values that result in processing activity so segregation occurs at the role level. For the second user that has access to the financial aid module above 'read-only', this user is the security administrator who periodically requires the use of a 'cloned' account in order to evaluate an issue. In order to improve the security around this process, the procedure for debugging a user account issue has been updated to remove 'cloned' account permissions as the issue being investigated is 'closed'. This will be documented within the job-tracking system.

Context 3: Generic user account used for query based update processes: UNLV understands the importance of user accountability within the financial aid application; however, in order to balance this need with the need for sustainability of batch-scheduled job activity, an implementation decision was made to utilize module specific 'generic' accounts set up specifically for this purpose. These accounts require access as described in order for the processing that occurs by the batch scheduled job to be able to complete. Because these accounts are sensitive in nature as 'generic' accounts, the responsibility for the accounts is assigned to key staff only whose specific job duties require use of the run controls - in this case The Director of Financial Aid & Scholarships, the Business Analyst/Functional Architect, the Associate Director of Processing, the Compliance Coordinator, and the Coordinator of Processing. The job run controls are scheduled at specific times each business cycle (generally weekly) and a processing calendar is utilized such that use of the run control credentials is predictable and associated with this small group of key specific users which facilitates oversight of this account.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-008 - Internal Control over Compliance (Repeat finding 2013-006) - Continued

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

UNLV Response - Continued

How compliance and good management practice will be measured, monitored, and assured: UNLV understands the importance of segregation of duties and routinely reviews security role assignments to reduce the risk associated with inappropriate access. Due to resource limitations, not all conflicts can be avoided; however, roles are assigned to limit such situations to the greatest extent possible.

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

The Software Engineering Services Manager has oversight of the PeopleSoft security administration.

When will the measures be taken and on what schedule will compliance and good practice be

secured? Existing procedures are already in place and continue to operate as designed, and a new procedure for issue resolution has already been implemented to remove 'cloned' account privileges upon resolution.

How will compliance and performance be documented for future audit, management and

performance review? Security administration procedures provide documentation of user access and profile reviews and are available for audit and review.

UNLV current status: UNLV continues to be aware of the importance of segregation controls but due to resource limitations, not all conflicts can be avoided; however, roles are assigned to limit such situations to the greatest extent possible. See additional update and additional mitigating controls implemented in response to current year finding 2015-002.

UNR Response

While there is room for improvement, UNR does not believe the findings adequately document what is currently in place in UNR Information Technology (IT) for ensuring proper controls and separation of duties. UNR IT has implemented a framework based on best practices for software change management methodologies but also accounted for the lean staffing resources available (one supervisor, one system administrator, and 2 developer/programmers). We leverage tools provided by NSHE/SCS (Quest Stat) to provide functional approval oversight (which are done outside of UNR IT); the programmers do not have the ability to promote code changes (after they have been approved) directly to Quality Assurance (QA) and Production (Prod). They do have read only accesses to QA and Prod to verify changes. Only the system administrator, due to the scope of his job and the privileges related, has the ability to promote code changes to QA and Prod. The system administrator also has the ability to bypass Quest Stat and use native PeopleTools to deploy fixes provided by the vendor, NSHE, or other campuses, as well as other operational tasks requested by functional owners. All these are not supported by Quest Stat, and prior to promotion, the supervisor's approval is required. All the above are standard operating procedures for the UNR team.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-008 - Internal Control over Compliance (Repeat finding 2013-006) - Continued

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

UNR Response - Continued

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

1. Regarding removing programmers' access to production and test environment, our programmers currently have full access to dev and test servers where there are no users, but they only have read access to QA and Prod servers. And only Prod servers have realtime users and data. Programmers also do not have the ability to promote code changes to QA or Prod. Removing their access completely to QA and Prod will increase the time needed to debug and identify fixes, and should be approved by functional owners first.

As for the ability of the system administrator to promote code changes in all environments (dev, test, QA, Prod), this is well within the capability of a PeopleSoft system administrator role. Our system administrator does not develop code. He only promotes. UNR however will implement a change where the Director of the Enterprise Applications (who is the direct supervisor of this integrate team) will also have the ability to promote code changes within all environments. The director will serve as a backup for the existing system administrator. The director already works with the system administrator to evaluate all existing promotions. The director will also work with the UNR functional owners to identify the need and resources for a second system administrator.

2. Regarding a naming convention for code changes so that there is a structured way to identify those requiring tickets (Quest Stat approved) vs. no. UNR Integrate team will fully document the existing naming convention that is in use to identify those approved via Quest Stat (see #a below), and begin implementing a new convention to document those that are not (see #b). #b below will be deployed as soon as functional owners have approved, and will be used to identify all changes going forward.
 - a. UNR_xx000 where
 - i. UNR_ represents UNR code changes that will go thru Quest Stat (with a ticket);
 - ii. xx is a two character naming convention, representing the various functional groups (Admissions -- AD, Student Records -- SR, Financial Aid -- FA, Student Financial -- SF, Academic Advising -- AA, etc.);
 - iii. 000 is a 3 digit number sequence in ascending fashion.
 - b. UNRX_yyyyyyy where
 - i. UNRX_ represents all those non-code changes that UNR has that will not go thru Quest Stat for approval (thus without a ticket);
 - ii. "yyyyyy" is a 30 character string that will provide additional information and background for this code change (vendor provided, NSHE provided, operational tasks such as queries, database tree structures, style sheets, etc.

How compliance and future good management and practice will be measured, monitored and assured: The Director of the Enterprise Applications will review and approve changes, if any, of all existing Standard Operating Procedures (SOP), in consultation with the functional owners. All existing SOP and updates will be properly documented and published on the staff intranet and the UNR IT "policies and procedures" site. The director, as the supervisor of the Integration team, will ensure staff is performing adequately according to their job descriptions. All appropriate levels of system logs, database logs, and approval processes are documented and reviewed periodically, if necessary.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-008 - Internal Control over Compliance (Repeat finding 2013-006) - Continued

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

UNR Response - Continued

Who will be responsible and may be held accountable in the future if repeat or similar problems arise? The Integrate team is responsible for the development and implementation of all necessary integration and customizations within PeopleSoft Campus Solution service, and governed by the various functional owners (Admission and records, financial aid). Each team member has specific job description and requirement, and has to follow team standard operating procedures (SOP).

The Integrate team reports to the Director of Enterprise Applications, who is responsible for reviewing the SOP, ensuring that the staffs follow procedures, and works with functional owners directly. The director reports to the IT Chief Information Officer. IT has the overall accountability for the integrity and availability of the PeopleSoft Campus Solution service on UNR campus and reports directly to the UNR Provost.

When the measures will be taken and on what schedule compliance and good practice will be secured: New naming convention will be implemented asap, after receiving approval from functional owners, estimated no later than December 2014.

Since the developers only have read-only accesses to QA and Prod today, removal of the accesses might have significant impact to issue resolution and will have to be approved by functional owners first. Discussion ongoing with resolution by December 2014.

The Director will begin acting as a backup to the System administrator, effectively November, 2014.

How compliance and performance will be documented for future audit, management and performance review: All standard operating procedures (SOP), including Quest Stat approval process, will be documented and published in the UNR IT's intranet under "policies and procedures" section.

UNR current status: This finding occurs once again in the 2014-2015 audit and the response is addressed there.

CSN, TMCC NSC and WNC (shared instance) Response

What will be done to avoid the identified problems and issues in the future? Of the four (4) users currently with access across all environments two (2) are PeopleSoft Administrators who are responsible for installation, configuration, upgrades, and troubleshooting all the environments. The other two (2) are responsible for managing security roles across all the environments. By nature of their job functions they are provided this access.

As compensating controls, NSHE System Computing Services (SCS) has established an audit trigger in that sends an email alert if high level roles are added in Production (PRD). This alerting mechanism will be expanded to include Development (DEV) and Test (TST) environments and be sent outside of the PeopleSoft Security Administration group to the NSHE Information Security Office for additional oversight. Quarterly review of users assigned to privileged accounts will be performed to verify the alerting mechanism is functioning as desired.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-008 - Internal Control over Compliance (Repeat finding 2013-006) - Continued

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

CSN, TMCC NSC and WNC (shared instance) Response - Continued

The additional PeopleSoft Administrator accounts in the DEV and TST environment are assigned to management personnel who are responsible for these environments. Developers /programmers do not have this access and therefore cannot promote code between DEV and TST, it requires an additional management step. Additionally, neither developers or the developer/test management personnel can promote code to the PRD environment. There are strict protocols in place for approval to put code in production and the movement of code throughout the development life cycle using HP's Project Portfolio Management system and the Quest STAT tool.

How compliance and future good management and practice will be measured, monitored, and assured: The NSHE Information Security Office will maintain documented alerts for any high level role added to any environment. Receiving such alerts will trigger a review with the PeopleSoft Security Team and SCS Management to assure appropriate privileges are being assigned and maintained.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise? SCS management is responsible for assuring these changes are in effect.

When the measures will be taken and on what schedule compliance and good practice will be secured: The changes to the audit trigger and alerting mechanism will be implemented no later than November 30, 2014. Quarterly review of privileged accounts will begin December 31, 2014 and be performed in March, June, September, and December in all subsequent years.

How compliance and performance will be documented for future audit, management and performance review: The NSHE information security office will maintain the documentation for quarterly reviews as well as any alerts and results from alert inquiries. The Portfolio and Project Management and Quest STAT documentation will be available for future audit review.

CSN, TMCC NSC and WNC (shared instance) current status: This finding occurs once again in the 2014-2015 audit and the response is addressed there.

FINDING 2014-009 – Eligibility (Repeat finding 2013-008)

Federal Programs

Department of Education

Student Financial Assistance Cluster (CFDA 84.268)

Award year ended June 30, 2014

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-009 – Eligibility (Repeat finding 2013-008) - Continued

Criteria

34 CFR 685.203(j), Maximum loan amounts, states that “In no case may a Direct Subsidized, Direct Unsubsidized, or Direct Plus Loan amount exceed the student’s estimated cost of attendance for the period of enrollment for which the loan is intended, less –

- (1) The student’s estimated financial assistance for that period; and
- (2) In the case of a Direct Subsidized Loan, the borrower's expected family contribution for that period.

Condition

During our testing of student files at NSC, TMCC, and WNC we identified instances where the students' cost of attendance (COA) used in the calculation of eligible student financial aid was incorrect.

Context

For forty-two of the 60 students selected for testing at NSC, the COA amounts budgeted to the students were incorrect due to all COA budgets using the full-time tuition budgeted amount regardless of level of enrollment.

For one of the 60 students selected for testing at TMCC, the COA amount budgeted was incorrect due to an incorrect number of credits being taken used in the calculation.

For eight of the 60 students selected for testing at WNC, the COA amount budgeted was incorrect due to incorrect costs being pulled from budget tables for students whose level of enrollment changed during the enrollment period.

Questioned Costs

NSC - \$764
TMCC - \$0
WNC - \$0

Effect

The instances noted at NSC resulted in an over award of federal funds for 1 student, and in incorrect COA amounts for the forty-two students that were enrolled less than full time.

The instance noted at TMCC resulted in an incorrect COA amount being used for the noted student.

The instances noted at WNC resulted in incorrect COA amounts being used for the noted students.

Cause

At NSC, the PeopleSoft system could not pull different tuition amounts into the COA budgets based on level of enrollment.

At TMCC, the COA amount used was incorrect due to personnel oversight during the processing of the noted student.

At WNC, the COA amount used was incorrect due to COA amounts not being updated when a student changed their level of enrollment.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-009 – Eligibility (Repeat finding 2013-008) - Continued

Recommendation

We recommend NSC ensure that PeopleSoft is using appropriate tuition amounts in the COA budgets based on level of enrollment.

We recommend that TMCC ensure current processes are operating effectively to avoid oversight of errors of the COA being used.

We recommend that WNC ensure that PeopleSoft is using appropriate budgeted amounts in the COA budget based on revised levels of enrollment.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

NSC Response

NSC agrees with the audit finding and recommendation.

How compliance was achieved: The Office of Financial Aid has reprogrammed its Cost of Attendance (COA) formulas for the 2014-2015 award year to utilize tuition/fee projections based on a student's actual enrollment level. Estimated projections for full-time, three-quarter-time, half-time and less-than half time have been created for state resident, non-resident, Good Neighbor and Western Undergraduate Exchange tuition and fee schedules.

What will be done to avoid the identified problems and issues in the future? The Director of Financial Aid will coordinate with the Office of Admissions and Records and with the NSC Bursar to verify that actual level of enrollment is utilized for each classification of student. The Director of Financial Aid will verify that the information is accurate at the beginning of each term and will forward this verification to the Vice President for Finance and Business Operations as confirmation that this review has occurred.

How compliance and future good management and practice will be measured, monitored and assured: The NSC Controller and Bursar will perform a sample audit each award year to verify even further that budget amounts have been calculated appropriately and that students are not being over-awarded. The sample size will reflect acceptable audit standards and will increase in size if there is evidence of any miscalculation or over-awarding.

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

When the measures will be taken and on what schedule compliance and good practice will be secured: All appropriate measures have been implemented, and the process to utilize actual enrollment in the COA calculations was established in March 2014. These review processes will commence with the 2014-2015 award year.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-009 – Eligibility (Repeat finding 2013-008) - Continued

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

NSC Response - Continued

How compliance and performance will be documented for future audit, management and performance review: The Vice President for Finance and Business Operations now requires that the Director of Financial Aid verify in writing that appropriate steps have been taken to ensure that accurate enrollment information is being utilized each term, and he will ensure that a sample audit occurs each year to demonstrate further the validity of financial aid awards. All information is available in the PeopleSoft system, which will be accessed for each audit.

NSC current status: The Director of Financial Aid has verified that the new setup for 2014/15 and beyond that adjusts the tuition and fees portion of the COA to match students' enrollment continues to operate as programmed. This has been confirmed through the 2015 A133 audit which found no exceptions to student budgets. We respectfully request that this item be closed.

TMCC Response

What will be done to avoid the identified problems and issues in the future? TMCC takes pride in ensuring compliance with federal regulations pertaining to financial aid awarding. However, we welcome the opportunity to improve our process. Given this one exception out of 60 cases, or less than a 2% error rate, TMCC will be implementing the following: We manually adjust COA when awarding non-Pell dollars, and in this one instance the adjustment was not made. We developed a query that will identify budget mismatches, where the student's FA Term does not match their budget.

How compliance and future good management and practice will be measured, monitored and assured: We will continue to monitor compliance by running the new query on a weekly basis during the already existing budgeting process; this will be an additional step.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise? The program director for student services systems, student loan coordinator, program officer for student employment, program officer for scholarships and the director of financial aid are responsible and will monitor all compliance issues and document as needed for future audit, management and performance review.

When the measures will be taken and on what schedule compliance and good practice will be secured: We ran the new query against students currently enrolled and found no exceptions thus far. If exceptions are found, the student's budget will be adjusted appropriately.

How compliance and performance will be documented for future audit, management and performance review: The changes to our procedures have been updated in the financial aid policy and procedures manual.

TMCC current status: As of September 21, 2015 – this has been resolved with no findings for 2015.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-009 – Eligibility (Repeat finding 2013-008) - Continued

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

WNC Response

WNC concurs with the findings and recommendation.

What will be done to avoid the identified problems and issues in the future? The WNC Financial Assistance Office has developed a query that identifies students that have the incorrect tuition amounts included in their COA. This query compares the tuition amount reported in COA data to the number of credits reported on a student's FA Term. As part of the weekly ISIR loading process, the WNC FA Systems Coordinator now reviews this query and corrects any inaccurate COA amounts prior to awarding students.

How compliance and future good management and practice will be measured, monitored and assured: Compliance will be assured by the WNC FA Systems Coordinator now reconciling COA inaccuracies on a weekly basis.

To measure, monitor, and assure good management the Interim Associate Director of Financial Assistance will, at random, audit COA for 10% of awarded students each semester. The Interim Associate Director will keep record of each audited student. Inaccuracies or errors will be corrected immediately and the remaining population will be evaluated.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise? The WNC FA System Coordinator and Interim Associate Director are responsible and will be held accountable if similar problems arise.

When the measures will be taken and on what schedule compliance and good practice will be secured: The WNC Financial Assistance Office developed the query in October 2014 and immediately began reviewing 2014-2015 COA amounts for any inaccuracies. The random COA audit began with the Fall 2014 semester.

How compliance and performance will be documented for future audit, management and performance review: Compliance and performance will be documented by the FA Systems Coordinator saving the weekly query and the Interim Associate Director will document and save audited files. These documents will be available to management and staff for review in the office's shared files.

WNC current status: Per the order of the Department of Education (DOE), a full file review was conducted for 2013-2014 Cost of Attendance. The full file review was requested in May 2015 and completed in June 2015. Any overpayments were corrected in accordance with the guidance from the Department of Education. The results of this full file review were accepted by the DOE in August 2015. Full documentation outlining the corrections and response is available by request.

For 2014-2015 the WNC Financial Assistance Office Interim Associate Director began running the COA Mismatch Query in November 2014 and the query was run multiple times per semester. Students with incorrect COA amounts were identified and corrected by FAO Staff. Rather than completing an audit of 10% of records, it was decided that the COA mismatch query would be ran regularly auditing all records and corrections would be made to any incorrect record, regardless of receiving Title IV Aid.

For 2015-2016 the WNC Financial Assistance Office continues to run the COA Mismatch Query. This process is comprehensive and allows staff to measure, monitor, and assure compliance.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-010 – Verification and Updating of Student Aid Application Information (Repeat finding 2013-009)

Federal Programs

Department of Education
Student Financial Assistance Cluster
Award year ended June 30, 2014

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 and changes to- (1) A non-dollar value item; or (2) A single dollar item of \$25 or more. Further, 34 CFR 668.57(d) requires that if an applicant is selected to verify other information specified in the annual Federal Register notice, the applicant must provide the documentation specified for that information in the Federal Register notice.

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

Condition

CSN, TMCC, WNC and NSC did not properly update FAFSA information as a result of the verification process, and did not properly maintain documentation required to verify information.

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

Context

For two of the sixty students tested at CSN, the Institution did not properly update FAFSA information required to be verified. For these students, SNAP benefits, untaxed IRA distributions and US income taxes paid were not updated to reflect the information submitted for verification.

For five of the sixty students tested at TMCC, the Institution did not properly update FAFSA information required to be verified. For these students, household size and/or number in college were not updated to reflect the information submitted for verification.

For nine of the sixty students tested at WNC, the Institution did not properly update FAFSA information required to be verified. For these students, receipt of SNAP benefits, AGI, U.S. Taxes Paid, number in college and child support paid were not updated to reflect the information submitted for verification.

For four of the sixty students tested at NSC, the Institution did not properly update FAFSA information required to be verified. For these students, household size, AGI, and taxes paid on the FAFSA were not updated to reflect the information submitted for verification. For one of the sixty students tested at NSC, the Institution did not properly maintain documentation required to verify the student's ID and statement of educational purpose.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-010 – Verification and Updating of Student Aid Application Information (Repeat finding 2013-009) - Continued

Context - Continued

For seven of the sixty students tested at UNR, the Institution did not properly calculate or update FAFSA information required to be verified. For these students, income earned from work and untaxed income were calculated incorrectly, eligibility to file a 1040A or 1040EZ was not properly determined, exemptions were not properly stated, and FAFSA information was not updated to reflect the proper income earned from work.

Questioned Costs

CSN - \$874

TMCC - \$1,025

WNC - \$1,000

NSC - \$0

UNR - \$0

Effect

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

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

Cause

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

Instances noted at TMCC were due to the institution's verification policy which allows the removal of certain household members and number in college without verification from the applicant in order to restrict students from receiving excessive aid based on the Institution's experience.

Instances noted at WNC were due to oversight by personnel performing verification procedures as well as improper training of amounts to be verified from the tax transcript.

Recommendation

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

We recommend that TMCC modify its verification policies and procedures to ensure that household size and number in college are verified by obtaining acceptable documentation from the applicant as well as evaluate the existence of these issues of non-compliance in the remaining population and remediate as necessary. Changes to an applicant's FAFSA data should be supported by acceptable documentation that is maintained by the institution.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-010 – Verification and Updating of Student Aid Application Information (Repeat finding 2013-009) - Continued

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

CSN Response

College of Southern Nevada concurs with this recommendation. The two instances (out of sixty) noted were a result of oversights made by the individual third party processors.

What will be done to avoid the identified problems and issues in the future? To avoid future instances, CSN has in place written policies that provide guidance on how all aspects of Federal Verification are to be performed and what changes need to be submitted for correction. Staff has strengthened verification processes in their Financial Aid Management system to help ensure accuracy and provide more system edit checks. The consulting firm has enhanced its quality assurance process to ensure that consultants are following proper procedures and are submitting corrections as required. In addition, the persons who made the errors have been removed from the processing team. In a further effort to affirm that errors were not made on the remaining population, all the verifications completed by the removed processors were rechecked to ensure their accuracy

How will compliance and future good management and practices be measured, monitored and assured? To ensure future compliance and good management/practice, the consulting firm hired to perform federal verification has enhanced its own quality assurance process to ensure that consultants are following proper procedures and are submitting corrections as required.

When will the measures be taken and on what schedule will compliance and good practice be secured? How will compliance and performance be documented for future audit, management and performance review? Quality assurance measures are monitored monthly and the results are tracked electronically in their system. All verification processors will be checked monthly for compliance and the results will be tracked electronically in a separate system.

Who will be responsible and to be held accountable in the future if repeat or similar problems arise? The Director of Financial Aid is responsible for all aspects of student aid eligibility processing, including actions by third-parties performed on behalf of CSN.

CSN current status: College of Southern Nevada took the following actions to correct the two verification errors that were noted on the 2014 audit. Those actions included:

Return of funds in the amount of \$874 was made to the Department of Education. This total reflects refund amounts for two students: \$225 for one student and \$649.00 for the second student. Screen shots confirming the corrections and a narrative describing the transactions were provided to the auditor; that information verified the dates and amounts processed through COD.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-010 – Verification and Updating of Student Aid Application Information (Repeat finding 2013-009) - Continued

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

TMCC Response

What will be done to avoid the identified problems and issues in the future? TMCC dutifully follows federal regulations which do not prohibit removing extraneous family members from the household size number when verifying a student. In fact, a recent Federal Department of Education program review on financial policies and procedures, including verifications, found no compliance issues with federal regulations. However, we recognize that we were overly conservative in our policies and procedures, in an effort to provide good stewardship of federal dollars. Therefore, we have relaxed our procedures for verification of household size, and in cases where discrepancies occur, we will document our correspondence with the student.

How compliance and future good management and practice will be measured, monitored and assured: We will continue to monitor compliance by cross-checking 30% of our verifications that are processed, by having staff forward their daily verifications to another staff member for review.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise? The financial aid coordinator for compliance and the director of financial aid are responsible and will monitor all compliance issues and document as needed for future audit, management and performance review.

When the measures will be taken and on what schedule compliance and good practice will be secured: We have already completed our review of the affected students in both 13-14 and 14-15 award years and made corrections where applicable; this took place in September and October of 2014.

How compliance and performance will be documented for future audit, management and performance review: The changes to our procedures have been updated in the financial aid policy and procedures manual.

TMCC current status: As of September 21, 2015, this has been resolved with no finding for 2015.

WNC Response

WNC concurs with the findings and recommendation. Oversight and inadequate training were the cause for the findings. To ensure that these problems are not prevalent throughout the population, WNC will validate all 2013-2014 verifications, make the appropriate corrections and return required funds to the U.S. Department of Education by January 31, 2015.

What will be done to avoid the identified problems and issues in the future? WNC has increased training for the individuals that complete verification to ensure that there is a proper understanding of the verification requirements and tax transcripts. Staff has attended verification training at the Nevada Association of Financial Aid Administrators State Conference and will be required to complete additional webinars to learn best practices for verification.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-010 – Verification and Updating of Student Aid Application Information (Repeat finding 2013-009) - Continued

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

WNC Response - Continued

WNC has also implemented a secondary check process on all corrected files for 2014-2015. The secondary check is completed by a staff member that did not initially complete the original verification to ensure that student files have been properly verified.

Lastly, the Interim Associate Director of Financial Assistance now completes random verification file audits to ensure compliance. This random audit began with the Fall 2014 semester.

How compliance and future good management and practice will be measured, monitored and assured: WNC's commitment to a secondary review process of corrected verification files and random verification file audits strive for good practice, increase internal controls, and will reduce the opportunity for oversight.

Secondary Review Process

- Financial Assistance staff is now required to make a comment in PeopleSoft after the secondary review. This will help to monitor that each file has been through the secondary review process.
- Financial Assistance staff completing the secondary review will make appropriate corrections to verified files with errors.
- Financial Assistance staff will report any consistent errors to the Interim Associate Director of Financial Assistance. Those errors will be addressed and corrected with all individuals completing verification.

Random Audit Process

- The Interim Associate Director of Financial Assistance selects, at random, 10% of verified files each semester for an audit.
- The Interim Associate Director of Financial Assistance is required to make a comment in PeopleSoft and keep track of each file audit to document this internal control.

Additionally, WNC is in discussions with College of Southern Nevada regarding their move to a third party servicer for verification. WNC will continue to evaluate and determine if contracting with a verification servicer would be beneficial for the 2015-2016 award year.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise? The WNC Financial Assistance staff completing verification and Interim Associate Director will take responsibility and will be held accountable if similar problems arise.

When the measures will be taken and on what schedule compliance and good practice will be secured: The WNC Financial Assistance Office has begun the secondary review process of all verified files for award year 2014-2015 and began the random audit with the Fall 2014 semester. Staff attended the Nevada Association of Financial Aid Administrators conference in Fall 2014 and will be required to complete additional webinars and trainings immediately. Additionally, WNC is in conversation regarding third party verification services for the 2015-2016.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-010 – Verification and Updating of Student Aid Application Information (Repeat finding 2013-009) - Continued

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

WNC Response - Continued

How compliance and performance will be documented for future audit, management and performance review: The secondary review and random audit process will serve as a compliance review processes. Additional sign-off in the myWNC comment section will serve as documentation for future audit, management and performance reviews.

WNC current status: WNC has reviewed all 2013-2014 verifications, made the appropriate corrections and returned required funds to the U.S. Department of Education; this was completed in December 2014. Furthermore, upon request from the U.S. Department of Education, WNC has documented and provided a detailed spreadsheet of the required corrections and returned amounts. The results of this full file review were accepted by the DOE in August 2015. Full documentation outlining the corrections and response is available by request.

In 2014-2015 the WNC FAO implemented additional trainings for the part-time AAIH and AAIV that are responsible for completing the Verification process. Each staff member attended Verification sessions at the Nevada Association of Financial Aid Administrator Conference in October 2014. Staff completed a secondary check on 2014-2015 Verifications files, tracking progress and noting issues on an Excel spreadsheet. Furthermore, the Interim Associate Director of Financial Assistance randomly audited 2014-2015 Verification files and addressed issues that arose from those audits.

For 2015-2016, staff will be required to continue to attend professional development sessions to enhance knowledge of verification policy. All 2015-2016 Verification files will be crossed check by a secondary staff member. To increase effectiveness and improve staff capabilities, the secondary check will be tracked in PeopleSoft using built in functionality on the Packaging Status Summary page. Additionally, the Director of Financial Assistance will conduct an audit 20% of completed verification files.

NSC Response

NSC agrees with the audit finding and recommendation.

How compliance was achieved: In the absence of any questioned costs, The Office of Financial Aid has focused its efforts to demonstrate compliance and accuracy in the performance of “verification” of Free Application for Federal Student Aid (FAFSA) data through enhanced training and improving quality control with the use of peer reviews.

What will be done to avoid the identified problems and issues in the future? A system of periodic peer review will be implemented to assist staff in identifying any processing errors and provide opportunity for further training. In order to demonstrate mastery of the body of knowledge related to verification, staff with primary responsibility for verification will receive training and earn credentials through the National Association of Student Financial Aid Administrators (NASFAA). The Director of Financial Aid will ensure that any staff performing Verification obtain a NASFAA credential in this subject area by June 30, 2015, and that a quality control process is implemented by November 1, 2014. The Director will report on the progress of these activities quarterly to the Vice President for Finance and Business Operations.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-010 – Verification and Updating of Student Aid Application Information (Repeat finding 2013-009) - Continued

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

NSC Response - Continued

How compliance and future good management and practice will be measured, monitored and assured:

All verified files will be in the potential population for review, including files selected for verification by the U.S. Department of Education, those that were institutionally selected, and files for students that self-selected to complete verification. Verification files will be peer reviewed by either another financial aid counselor or coordinator. Each reviewer will check files processed by someone other than themselves, and perform verification of the files using any documentation submitted by the applicant. Any discrepancies between the original and recalculated results will be discussed with the staff member who originally performed verification, before the reviewer transmits corrections to the U.S. Department of Education. Any adjustments to an applicant's award package based on the corrected verification results will be made prior to marking the file as completed.

At least 30% of each of the following groups will be reviewed each time a selection is made:

- V1 verification tracking group,
- V3 verification tracking group,
- V4 verification tracking group,
- V5 verification tracking group,
- V6 verification tracking group,
- Files not selected by ED (select-selected or institutionally selected).

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

When the measures will be taken and on what schedule compliance and good practice will be secured: Review of files for 2014/2015 will begin in October 2014. For future years, review will begin the week after the Office of Financial Aid begins to verify files for the term. Selections will be made and assigned every two weeks, except during semester opening periods.

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

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-010 – Verification and Updating of Student Aid Application Information (Repeat finding 2013-009) - Continued

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

NSC Response - Continued

NSC current status: All staff performing verification received training and earned credentials in this subject matter from the National Association of Student Financial Aid Administrators (NASFAA). The process for peer review of Verification processing was established and conducted in November 2014. At that time, the following selections were made:

- V1: 144 /575
- V3: 10/10
- V4: 10/10
- V5: 4/4
- V6: 14/14
- Self-selected: 5/19

No errors were found to be corrected in the original verifications. The financial aid office has determined that this level of file review is not possible to accomplish according to the originally stated schedule, due to the amount of time required to duplicate the original verification work. No reviews were able to be performed during the spring semester while processing was occurring for two years. For the 15/16 year, NSC will again pull a significant sample in the fall for peer review.

UNR Response

What will be done to avoid the identified problems and issues in the future? The verification team has already corrected the records in this finding and their financial aid awards remain unchanged. The financial aid office has a training program and review process in place to assist new staff members performing verification on student's records. A team of financial aid advisors performs a second review of all verifiable items in relation to the Quality Assurance Program. This ensures that the records are sent correctly to the Department of Education.

How compliance and future good management and practice will be measured, monitored and assured: The Quality Assurance Program allows each school who participates in the program to create their own verification criteria while adhering to the rules and regulations of Department of Education regarding documentation and procedures. Section 5 (f) and 5 (d) refer to UNR's Verification Handbook created internally by the verification team regarding institutional verification procedures. Human error resulted in this oversight in the corrections being processed to the Department of Education. A team of financial aid advisors performs a second review of all verifiable items in relation to the Quality Assurance Program. This ensures that the records are sent correctly to the Department of Education. In addition to the second review of verification items, a series of queries in PeopleSoft has been created to track these items.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise? The lead financial aid advisor on the verification team and Assistant Director of Compliance are responsible if similar problems arise.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-010 – Verification and Updating of Student Aid Application Information (Repeat finding 2013-009) - Continued

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

UNR Response - Continued

When the measures will be taken and on what schedule compliance and good practice will be secured: The verification team has already corrected the records in this finding and their financial aid awards remain unchanged. The financial aid office has a training program and review process in place to assist new staff members performing verification on student's records. A team of financial aid advisors performs a second review of all verifiable items in relation to the Quality Assurance Program. In addition to the second review of verification items, a series of queries in PeopleSoft has been created to track these items.

How compliance and performance will be documented for future audit, management and performance review: A sample population will be selected on an annual basis from the verification pool and an audit performed on the selected verification files to ensure all documentation and corrections have been processed correctly to the Department of Education. In addition to the second review of verification items, a series of queries in PeopleSoft has been created to track these items.

UNR current status: Additional trainings, secondary case reviews, and a series of queries within PeopleSoft for quality assurance were in place for the 2014-2015 award year. UNR performed a systematic audit of verifications based on guidelines of the Department of Education. A statistical sample of cases from the 2013-2014 award year as outlined by the Department of Education was reviewed and any inconsistencies corrected.

FINDING 2014-011 – Special Tests and Provisions: Return of Title IV funds for withdrawn students

Federal Programs

Department of Education

Student Financial Assistance Cluster

Award year ended June 30, 2014

Criteria

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

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-011 – Special Tests and Provisions: Return of Title IV funds for withdrawn students
– Continued

Condition

During our testing at WNC, we identified instances where the Institution did not determine the withdrawal date within the required 30 day timeframe, did not utilize the proper amount of institutional charges in the return calculation, and did not complete the return of funds as calculated within the 45 day requirement as noted in the Federal Regulations.

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

Context

We noted that for forty-one out of sixty students selected for testing at WNC, the institution determined the withdrawal date more than 30 days after the period of enrollment, or last day of the semester. We noted that for two out of sixty students, the Institution did not utilize the proper amount of institutional charges in the return calculation. We noted that for five out of sixty students, the date the institution returned and reported the amount as calculated exceeded the required 45 day timeframe.

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

Questioned Costs

\$0

Effect

At WNC, the date of withdrawal determination exceeded the required 30 day timeframe, and return to Title IV funds were not returned timely. The return amount was calculated incorrectly when the wrong institutional charges were used in the calculation. At WNC and TMCC, the return of Title IV funds as calculated and applied to the individual student's account was not returned and reported to the COD system timely.

Cause

At WNC, the institution did not determine the date of withdrawal within the required time frame due to the lag between the end of the period of enrollment (December 20, 2013) and the date which final grades and attendance records are posted (January 6, 2014), which are indicators for withdrawal when the student completely withdraws without providing notification to the institution. The use of incorrect institutional charges and the funds not being timely returned and reported to COD as calculated were due to oversight by personnel performing the return calculation and a lack of resources in the financial aid department.

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

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-011 – Special Tests and Provisions: Return of Title IV funds for withdrawn students
– Continued

Recommendation

We recommend that the WNC reevaluate the timeframe upon which final grades are submitted to the institution to allow adequate time for the Student Financial Aid staff to determine the last date of attendance of all applicable students to ensure compliance with the timeframe for withdrawal date determination as required by 34CFR 668.22(j)(2). We recommend the WNC and TMCC implement a more comprehensive review process of return to Title IV calculations. Management should evaluate the existence of this issue of non-compliance in the remaining population and remediate as necessary.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

WNC Response

WNC concurs with this finding and recommendation. Due to the lag time between the last day of the semester and when final grades were posted for Fall 2013 and Spring 2014, Return of Title IV (R2T4) calculations were not completed within 30 days of the end of the term. However, the WNC Financial Assistance staff did complete R2T4 calculations within 30 days of final grades posting.

The WNC Financial Assistance staff recognized that there was a problem with the PeopleSoft R2T4 application related to the amount populating institutional charges. The system was populating institutional charges with incorrect information and was increasing institutional charges for students that had enrolled in a payment plan. Upon discovery of this issue, the WNC Financial Assistance staff reviewed and corrected all R2T4 calculations with this issue.

Due to the lag time between the last day of the semester and when final grades were posted, funds for 3 of the students identified were returned after the 45 day requirement. The other 2 students had corrected R2T4 calculations due to incorrect institutional charges.

What will be done to avoid the identified problems and issues in the future? With the support of the Vice President of Academic and Student Affairs, WNC will enforce specific timelines on submission of grades. Additional Financial Assistance staff has also been assigned to end of term R2T4 calculations to ensure a timely completion.

To ensure correct institutional charges are being used, Financial Assistance staff is now comparing a student's account statement to the charges populated in the PeopleSoft R2T4 application. Staff members will be required to print each student's account statement to include with the R2T4 documentation. Additionally, each R2T4 calculation will be reviewed by a secondary staff member to reduce the chance of any oversights. Staff members will be required to initial the R2T4 documentation confirming the file has been reviewed.

How compliance and future good management and practice will be measured, monitored and assured: Compliance will be measured by the institutions ability to complete R2T4 calculations and return funds within the required timeframe. To ensure good practice, the WNC Financial Assistance Office will begin completing R2T4 calculations within 2 days of the final grade due date. Assigning additional staff to R2T4 calculations increases the institutions ability to complete R2T4 calculations within the required 30 days and return funds within 45 days.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-011 – Special Tests and Provisions: Return of Title IV funds for withdrawn students
– Continued

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

WNC Response - Continued

Who will be responsible and may be held accountable in the future if repeat or similar problems arise? WNC Financial Assistance staff responsible for R2T4 calculations and the Interim Associate Director of Financial Assistance will be responsible and held accountable to ensure that repeat or similar problems don't arise.

When the measures will be taken and on what schedule compliance and good practice will be secured: WNC Financial Assistance staff implemented the process to ensure appropriate institutional charges are being reported for 2014-2015 R2T4 calculations in September 2014. After training additional staff on R2T4 calculations, secondary checks on each R2T4 began in October 2014. WNC will begin the additional measures with Fall 2014 end of term R2T4 calculations in December 2014.

How compliance and performance will be documented for future audit, management and performance review: Implementation of requiring account statements with each R2T4 calculation and a required review and signoff by a secondary staff member will serve as documentation for future audit, management and performance reviews.

WNC current status: In September -October 2014, the WNC FAO reviewed all 2013-2014 R2T4 calculations to ensure correct institutional charges were used. Furthermore, per the U.S. Department of Education request in May 2015, the FAO has developed a full file review spreadsheet indicating the error, number of days late for completion and number of days late for returning funds. The results of this full file review were accepted by the DOE in August 2015. Full documentation outlining the corrections and response is available by request.

For 2014-2015 additional staff members were trained to assist with R2T4 calculations and required to attach an Account Statement to each R2T4 calculation. In Fall 2014, multiple staff members contributed to the R2T4 process improving completion time. In Spring 2015, the number of staff members contributing to the process was reduced to the Student Loan Coordinator and the Interim Associate Director of Financial Assistance. This change was made to improve internal tracking and ensure that all files were completed on time. The office has made drastic improvements in the timeframe for completing R2T4 calculations.

For 2015-2016 the Student Loan Coordinator and the Director of Financial Assistance will continue to monitor, track and cross check R2T4 calculations.

TMCC Response

We concur with this finding.

What will be done to avoid the identified problems and issues in the future? TMCC developed a system resulting from last year's finding that would prevent further issues in this process. R2T4s calculated during January, for the previous fall, are calculated during one of our peak months. Our cross-checking system missed three of 120 students. We conducted our own mini-audit of R2T4 in Spring, identified these students and made corrections, however they were outside of the 30 day window. We reviewed the remaining population and found no issues.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-011 – Special Tests and Provisions: Return of Title IV funds for withdrawn students
– Continued

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

TMCC Response – Continued

How compliance and future good management and practice will be measured, monitored and assured: Since we missed three transactions as noted, we reviewed the process developed last year and modified as follows: In the future, we developed a query that compares the R2T4 calculated value with the amount that was returned to COD. Compliance will be measured by weekly monitoring and any discrepancies will be corrected within a 30 day timeframe. Additionally, we will have staff check the amount returned that is recorded in COD on a weekly basis, to further identify potential errors.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise? The program director for student services systems, the student loan coordinator, the financial aid coordinator for compliance and the director will be responsible and held accountable.

When the measures will be taken and on what schedule compliance and good practice will be secured: These measures will be implemented effective January 2015, for the fall 2014 semester.

How compliance and performance will be documented for future audit, management and performance review: The weekly queries will be maintained to document compliance and performance.

TMCC current status: As of September 21, 2015, this has been resolved with no findings after implementation of the solution above.

FINDING 2014-012 – Special Tests and Provisions: Enrollment Reporting (Repeat finding 2013-013)

Federal Programs

Department of Education

Student Financial Assistance Cluster (CFDA 84.268)

Award year ended June 30, 2014

Criteria

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

- (iii) Enrolled at that school but has ceased to be enrolled on at least a half-time basis;
- (iv) 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
- (v) Has changed his or her permanent address.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-012 – Special Tests and Provisions: Enrollment Reporting (Repeat finding 2013-013)

- Continued

Condition

We noted NSC, TMCC, UNLV and WNC 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 seventeen of sixty students tested at NSC, the student' changed enrollment status was not reported to NSLDS within the 30 day or 60 day requirements noted above.

For one of ninety students tested at TMCC, the student' changed enrollment status was not reported to NSLDS within the 30 day or 60 day requirements noted above.

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

For seven of twenty-two students tested at WNC, the student' changed enrollment status was not reported to NSLDS within the 30 day or 60 day requirements noted above.

Questioned Costs

\$0

Effect

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

Cause

The enrollment changes for the students noted above at each institution were not included in the monthly uploads made due to oversight by personnel processing information.

Recommendation

We recommend that NSC, TMCC, UNLV and WNC develop policies and procedures to ensure student status changes are uploaded timely to NSLDS, to correct for known errors and evaluate if there are additional errors in the broader population.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

NSC Response

NSC agrees with the audit finding and recommendation.

How compliance was achieved:

It was identified that not all of the enrollment reports submitted to Clearinghouse by NSC were successfully transmitted to NSLDS in timely manner by Clearinghouse due to system errors even when they were marked as Processed for NSLDS by Clearinghouse. To avoid this transmission gap, Nevada State College will submit Enrollment Reports approximately every 14 days to Clearinghouse. The Director of Institutional Research will ensure that any discrepancies between the data submitted to Clearinghouse and what is reported in NSLDS are researched and corrected.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-012 – Special Tests and Provisions: Enrollment Reporting (Repeat finding 2013-013)
- Continued

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

NSC Response - Continued

What will be done to avoid the identified problems and issues in the future? In collaboration with the Institutional Research team, the Director of Institutional Research will check the history of transmission from Nevada State College to Clearinghouse and from Clearinghouse to NSLDS, researching and correcting any discrepancy.

How compliance and future good management and practice will be measured, monitored and assured: Working with Financial Aid Office, the Director of the Office of Institutional Research will ensure that Enrollment Reports are transmitted to NSLDS each month. Once this has been completed, the offices of Institutional Research and Financial Aid will collaborate to meet each month for an internal audit of a reasonable sample size.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise? The Director of the Office of Institutional Research will be responsible for ensuring the new procedures are followed.

When the measures will be taken and on what schedule compliance and good practice will be secured: The new reporting process which now includes internal audits of what is received by NSLDS will be in effect starting November 2014 and continue on a monthly basis. Once in effect, the new process will ensure that NSLDS always receives timely, most accurate and complete Enrollment Reports from Nevada State College.

How compliance and performance will be documented for future audit, management and performance review: Once it has been confirmed that a report is successfully transmitted to NSLDS and the results have passed the internal audit, the Director of the Office of Institutional Research will ensure that a summary of the entire process is sent to the Director of Financial Aid, the Registrar, the Bursar and the Controller. The details (i.e. submitted reports along with their comparisons with what has been received by NSLDS, and audit reports) will be archived at the Office of Institutional Research.

NSC current status: Having established the new reporting process in November 2014, the Director of Institutional Research has sent summaries of each month's audited NSLDS reporting activities to the Director of Financial Aid, the Registrar, the Bursar and the Controller. All NSLDS reporting activities have been performed in a timely manner, as evidenced by no repeat findings in this area for NSC during the 2015 A133 audit. We respectfully request that this item be closed.

TMCC Response

What will be done to avoid the identified problems and issues in the future? TMCC takes pride in its commitment to comply with federal regulations and requirements. Appropriate procedures and internal control systems are put in place to assure compliance. Despite a low error rate reported in this finding (1 out of 90), TMCC welcomes the opportunity to continue to improve its processes.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-012 – Special Tests and Provisions: Enrollment Reporting (Repeat finding 2013-013)
- Continued

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

TMCC Response - Continued

The National Student Clearinghouse had a number of months for which there were errors in file transmissions to NSLDS. We were not informed of these issues until September 2014, after the award year was over. The student in question withdrew effective January 22, 2014, but per the NSLDS enrollment detail obtained this was not transmitted until April 4, 2014. The change occurred in January, which corresponds with one of the months that the Clearinghouse reported there were errors in file transmissions. While this change was effective during the time when the Clearinghouse acknowledged there were errors in transmission, it is still the institution's responsibility to determine that NSLDS was properly updated.

How compliance and future good management and practice will be measured, monitored and assured: Beginning October 2014, the assistant director of admissions and records will track enrollment changes for loan students, and verify that changes are uploaded correctly to the Clearinghouse.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise? The student loan coordinator and the director of financial aid will be held accountable.

When the measures will be taken and on what schedule compliance and good practice will be secured: Compliance will be measured at the same time when the assistant director will send a sample of 10% of the affected students to the student loan coordinator, who will verify that the changes were reported to NSLDS.

How compliance and performance will be documented for future audit, management and performance review: The sample lists of students will be maintained to document compliance.

TMCC current status: As of September 21, 2015, this has been resolved with no findings in the 2015 audit.

UNLV Response

UNLV partially agrees with this finding.

What will be done to avoid the identified issues in the future? UNLV is aware of the importance of accurate and timely reporting student status to the NSLDS. The four cases that are the subject of this finding were included in the enrollment status reporting file transmissions made from UNLV to the National Student Clearinghouse and from the clearinghouse to the NSLDS. These errors did not result from an oversight by UNLV personnel responsible for enrollment status reporting. Unfortunately, due to a processing issue between the Clearinghouse and the NSLDS that occurred during several reporting periods in early calendar year 2014, the change reporting for several students was not timely completed between the clearinghouse and NSLDS. The Clearinghouse notified clients of these processing delays and has provided the following information about their response to these issues.

We implemented additional internal controls, which we continue to refine, to ensure timely receipt, processing, and tracking of SSCR error files, error file responses, and file receipt acknowledgements for data submitted to NSLDS by the Clearinghouse.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-012 – Special Tests and Provisions: Enrollment Reporting (Repeat finding 2013-013)
– Continued

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

UNLV Response - Continued

While we have confidence in the Clearinghouse's response to this matter, UNLV will implement an additional procedure to monitor the monthly reporting files by sampling the reported data and verifying status changes were successfully reported directly with NSLDS.

How compliance and good management practice will be measured, monitored, and assured: UNLV will monitor Clearinghouse reporting as explained above to provide reasonable assurance that data transmitted to the Clearinghouse is reaching NSLDS.

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

Enrollment status reporting is the responsibility of Enrollment and Student services. File transmission and verification falls under the responsibility of the Executive Director of Enterprise Application.

When will the measures be taken and on what schedule will compliance and good practice be secured? UNLV will monitor the Clearinghouse reporting on a monthly basis and this process is expected to be in place by the end of the fall term.

How will compliance and performance be documented for future audit, management and performance review? UNLV already retains records of data transmitted to the Clearinghouse and will similarly retain records of verifications made with NSLDS.

UNLV current status: This procedure was not implemented as planned for the fall 2014, but is in place at this time for Fall 2015 reporting.

WNC Response

WNC concurs with the finding. WNC Financial Assistance had not previously updated the National Student Loan Database System (NSLDS) for enrollment, but rather relied on enrollment reports that were loaded from the National Student Clearinghouse (NSC) on a monthly basis. The National Student Clearinghouse receives enrollment reports twice a month from WNC Admissions and Records. This process relies on a third party (NSC) to make appropriate updates to NSLDS and there had not been a cross check process in place by the institution.

What will be done to avoid the identified problems and issues in the future? WNC has implemented a process to cross check enrollment levels with the NSLDS. The WNC Financial Assistance Office will continue to use the process in place to update enrollment with NSC and NSLDS. To ensure that the process is working and enrollment changes are being reported in the required timeframe, the WNC Loan Coordinator now runs a monthly query that identifies students that have dropped below the half time level. The Loan Coordinator confirms that the enrollment status has properly been reported on NSLDS and manually updates those that have not been reported through the NSC file.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-012 – Special Tests and Provisions: Enrollment Reporting (Repeat finding 2013-013)
– Continued

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

WNC Response - Continued

How compliance and future good management and practice will be measured, monitored and assured: Compliance is reached by following a process to audit and ensure enrollment reporting is working correctly. To measure, monitor and assure good management, the less than half time enrollment query results will be saved monthly and the Loan Coordinator will sign off that each individual was cross checked with NSLDS.

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

When the measures will be taken and on what schedule compliance and good practice will be secured: WNC Financial Assistance Office implemented the process in October 2014.

How compliance and performance will be documented for future audit, management and performance review: Compliance and performance will be documented by the Loan Coordinator saving a monthly less than half time enrollment query and signing off that each individual was cross checked with NSLDS.

WNC current status: The WNC Financial Assistance Office relies on enrollment reporting to NSLDS through our National Student Clearinghouse contract. In addition the WNC Student Loan Coordinator regularly updates NSLDS for students that have dropped below a half time enrollment level. The FAO will continue to work closely with WNC Admissions and Records and the National Student Clearinghouse for enrollment reporting.

FINDING 2014-013 – Special Tests and Provisions: Disbursements To or On Behalf of Students (Repeat finding 2013-017)

Federal Programs

Department of Education

Student Financial Assistance Cluster (CFDA 84.268)

Award year ended June 30, 2014

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-013 – Special Tests and Provisions: Disbursements To or On Behalf of Students (Repeat finding 2013-017) - Continued

Criteria

CFR 668.165(a) Notices (2) Except in the case of a post-withdrawal disbursement made in accordance with §668.22(a)(5), if an institution credits a student's account at the institution with Direct Loan, FFEL, Federal Perkins Loan, or TEACH Grant Program funds, the institution must notify the student or parent of—(i) The anticipated date and amount of the disbursement; (ii) The student's right or parent's right to cancel all or a portion of that loan, loan disbursement TEACH Grant, or TEACH Grant disbursement and have the loan proceeds returned to the holder of that loan, the TEACH Grant proceeds returned to the Secretary. However, if the institution releases a check provided by a lender under the FFEL Program, the institution is not required to provide this information; and (iii) The procedures and time by which the student or parent must notify the institution that he or she wishes to cancel the loan, loan disbursement, TEACH Grant, or TEACH Grant disbursement.

Condition

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

Context

For eight out of sixty students selected for testing at WNC, the required notification noted above was not sent to the student as required. In two instances, the notifications were not sent prior to disbursement. In six instances, the notices were not sent after disbursements to the students' accounts for direct loans were made.

Questioned Costs

\$0

Effect

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

Cause

The PeopleSoft system's query utilized to send loan disbursement notification letters did not pick up all disbursement data as the query had expired.

Recommendation

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

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

WNC Response

WNC concurs with the findings and recommendation. The PeopleSoft communication process for notifications had not been correctly updated and had expired. The WNC Financial Assistance Office has resolved this issue and corrected the criteria in the underlying query. WNC will distribute 97 additional notifications to student that did not originally receive the appropriate communication in award year 2013-2014.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2015

FINDING 2014-013 – Special Tests and Provisions: Disbursements To or On Behalf of Students (Repeat finding 2013-017) - Continued

Views of Responsible Officials and Planned Corrective Actions (Unaudited) - Continued

WNC Response - Continued

What will be done to avoid the identified problems and issues in the future? The WNC Financial Assistance Office has corrected the query in the award and disbursement notification process and appropriately updated the communication tool in PeopleSoft.

The WNC Financial Assistance Office is also in the process of implementing the Financial Aid Shopping Sheet. This consumer tool will improve the institution's ability to communicate and notify students of their financial aid package. The Financial Aid Shopping Sheet, developed by the U.S. Department of Education, provides an easy to read form outlining grants and scholarship amounts, net cost, graduation rates, loan default rates, median borrowing, and potential loan payments after a student graduates. The Financial Assistance Office plans to implement this function by January 2015.

How compliance and future good management and practice will be measured, monitored and assured: Compliance is assured by running the updated award and disbursement communication processes weekly. Good management and practice will be monitored by the FA Systems Coordinator and Interim Associate Director by reviewing query criteria and the communication set-up each semester.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise? The WNC FA Systems Coordinator and the Interim Associate Director are responsible and may be held accountable in the future if repeat or similar problems arise.

When the measures will be taken and on what schedule compliance and good practice will be secured: The WNC Financial Assistance Office has already reviewed the award letter communication query and set-up for 2014-2015 to ensure compliance and good practice. Additionally, the disbursement notification letter has been revised and the FAO will begin using the updated letter in November 2014.

How compliance and performance will be documented for future audit, management and performance review: Compliance and performance will be documented by storing communications in each student's myWNC communications center.

WNC current status: The WNC Financial Assistance Office had corrected the criteria in the underlying query in December 2014. WNC distributed 97 additional notifications to student that did not originally receive the appropriate communication in award year 2013-2014.

In January 2015, WNC implemented the US Department of Education recommended Shopping Sheet. WNC students now have the opportunity to view a real-time award letter in their myWNC Student Center.

In March 2015, it was discovered that the corrections to the disbursement notification query and QBU has not completely resolved the issue and some students were still not receiving the required notification for 2014-2015. The set-up was re-reviewed, tested and corrected. The revised set-up identified students that did not receive the correct disbursement notifications and notifications were sent to these students. Effective Spring 2015, at the start of every semester the FAO reviews communication set-ups and the underlying queries.